



Fiscal Year 2024

Approved Annual Budget



TABLE OF CONTENTS

	Page
EXECUTIVE SUMMARY	
York County School Board	1
Budget Message	2
Budget Awards	4
Executive Summary	6
ORGANIZATIONAL	
Geographical Area and Location	49
Historical Information	49
The Reporting Entity	49
Population	50
Median Age	50
Zweibrucken	50
Map of York County, Virginia	51
Map of York County Schools	52
Strategic Plan	53
Significant Budget and Accounting Requirements - Fund Accounting	61
School Board Policy	63
Budget Development Process	70
Budget Calendar	72
Budget Timeline	73
Budget Administration Process	74
Organizational Chart	75
FINANCIAL	
Revenues and Expenditures, Significant Trends and Assumptions	77
Description of Financial Structure	92
The Financial Pyramid	92
All Funds Summary	95
All Funds Combined - Level I - Summary Statement of Revenues and Expenditures	96
Summary Statement of Revenues, Expenditures and Changes in Fund Balance - Level II	
Operating Fund	97
Food Service Fund	98
Workers Compensation Fund	99
Health and Dental Fund	100
Capital Projects Fund	101
Technology Reserve Fund	102
Revenue Summaries - Level III	103
Expenditures by Major Object - Level III	105
Summary of Program Budgets	109
Charts: School Operating Fund	
Revenues by Source	115
Expenditures by Major Category	115
Operating Fund Revenue	
Chart:	
Support by Sources	117
Local Revenue	118
State Revenue	120
Federal/County Revenue	122
Instruction	
Charts:	
Instruction Category as a Percent of Operating Budget	125
Instruction Category by Major Object	125
Budget Comparison of Instruction Category	126

TABLE OF CONTENTS

(continued)

	Page
Classroom Instruction	
Regular Education	127
Special Education	167
Career/Technical	173
Gifted Education	179
Other Programs	181
Instructional Support - Student	
Counseling Service (Guidance)	206
Social Work Services	208
Homebound	209
Improvement of Instruction	
Management and Direction	210
Instruction and Curriculum Development Service	212
Instructional Staff Training Service	214
Media Services	
Media Services	215
Instructional Support	
Office of the Principal	217
Administration/Attendance & Health	
Charts:	
Administration/Attendance & Health Category as a Percent of Operating Budget	219
Administration/Attendance & Health Category by Major Object	219
Budget Comparison of Administration/Attendance & Health Category	220
Board Services	221
Executive Services	222
Communication Services	223
Human Resources	224
Fiscal Services	225
Health Services	226
Psychological Services	227
Speech/Audiology Services	228
Pupil Transportation	
Charts:	
Pupil Transportation Category as a Percent of Operating Budget	229
Pupil Transportation Category by Major Object	229
Budget Comparison of Pupil Transportation Category	230
Vehicle Operation Services	231
Vehicle Maintenance Services	234
Operations & Maintenance	
Charts:	
Operations & Maintenance Category as a Percent of Operating Budget	235
Operations & Maintenance Category by Major Object	235
Budget Comparison of Operations and Maintenance Category	236
Management & Direction	237
Building Services	238
Grounds Services	241
Vehicle Services	242
Security Services	243
Warehouse/Distribution Services	244

TABLE OF CONTENTS

(continued)

	Page
Technology	
Charts:	
Technology Category as a Percent of Operating Budget	245
Technology Category by Major Object	245
Budget Comparison of Technology Category	246
Classroom Instruction	247
Instructional Support	248
Administration	249
Operations & Maintenance	250
Other Programs-Grants	251
OTHER FUNDS	
School Food Services	
Charts:	
Revenues by Source	253
Expenditures by Major Object	253
Budget Comparison of School Food Service	254
Fund Balance Summary	255
Revenue Detail	256
Expenditures	257
Workers Compensation Fund	
Charts:	
Revenues by Source	260
Fiscal Year Expenditure Comparison	260
Fund Balance Summary	261
Revenue Detail	262
Expenditures	263
Health & Dental Insurance Fund	
Charts:	
Revenues by Source	264
Fiscal Year Expenditure Comparison	264
Fund Balance Summary	265
Revenue Detail	266
Expenditures	267
Capital Projects Fund	
Charts:	
Revenues by Source	268
Fiscal Year Expenditure Comparison	268
Revenue Detail	269
Expenditures	270
Fund Descriptions	271
Technology Reserve Fund	
Charts:	
Revenues by Source	273
Fiscal Year Expenditure Comparison	273
Fund Balance Summary	274
Revenue Detail	275
Expenditures	276

TABLE OF CONTENTS

(continued)

INFORMATIONAL

Dropout Statistics	277
Scholastic Achievement Test (SAT)	278
Fully Accredited York County Schools	279
Historical Information Regarding Accredited York County Schools	280
Standards of Learning	281
Support by Sources	285
Source of Revenue Increase/(Decrease)	286
Budgeted Per Pupil Cost	287
Per Pupil Expenditure	288
Actual Required Local Effort (RLE) for the Standards of Quality	289
SOL Performance Measures for English, Math	290
Graduation Rates	291
School Enrollment as Compared To County/City Population	292
Student Fees	293
School Facility Fee Schedule	295
All Funds Summary Statement of Revenues and Expenditures	297
Summary of Total Budget - Level I	
All Funds Combined - Level I	298
Summary Data for All Operating Funds - Level II	
Operating Fund - Level II	299
Food Service Fund - Level II	300
Workers Compensation Fund - Level II	301
Health & Dental Fund - Level II	302
Capital Projects Fund - Level II	303
Technology Reserve Fund - Level II	304
County of York - Debt Obligations	305
County of York - Debt Service Amortization Schedule	306
County of York - Tax Information	307
School Enrollment Projection Methodology	312
History of Student Population	313
Number of Students Receiving Free or Reduced Lunch	314
Historical Enrollment (not ADM) by School	315
Historical Comparison of Approved Full Time Equivalent (FTE) Positions	316
County of York: Various Statistical Data	317
United States Census Data-York County, VA	318
Glossary of Terms	319

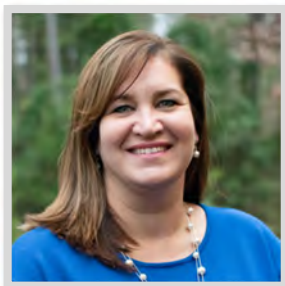
EXECUTIVE SUMMARY

York County School Division

FY 2024 BUDGET

(Fiscal Year July 1, 2023 – June 30, 2024)

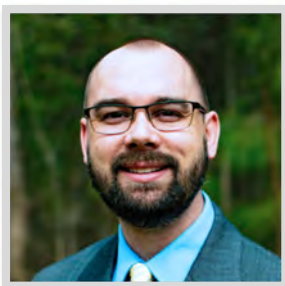
School Board Members



Laurel M. Garrelts, Chair
District III



James E. Richardson, Vice Chair
District IV



Brett J. Higginbotham
District II

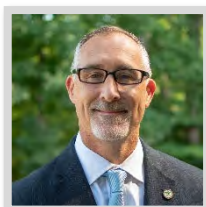


Sean P. Myatt
District V



Mark J. Shafer
District I

Division Administration



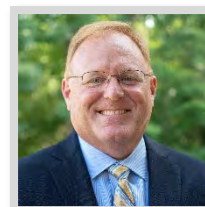
Victor D. Shandor, Ed.D.
Division Superintendent



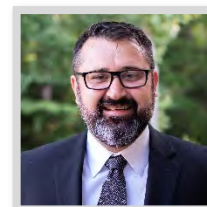
Candi L. Skinner
Chief Academic Officer



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



William B. Bowen
Chief Financial Officer



Anthony Vladu, Ed.D.
Chief Human Resources
Officer

Allison P. Brandon
Budget and Financial Supervisor

York County School Division
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Yorktown, Virginia 23692
Phone 757-898-0300
yorkcountyschools.org
wbowen@ycsd.york.va.us

School Board Members and
 Citizens of York County

I am pleased to present the 2023-24 Approved Annual Financial Plan for the York County School Division. This approved general fund budget totals \$182 million and represents an increase of 5.4% over the 2022-23 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 two budget stakeholder meetings. Based on that feedback and the input from the division leadership team, the approved budget focuses on three primary priorities: Teaching and Learning, Retention and Recruitment, and Safety and Mandates.



One of the primary goals in the development of the FY24 budget was staff compensation. The approved budget includes a 5% raise for teachers, a 10% raise for para-educators, and 5% for other non-licensed staff. This comes at a cost of \$6.4 million. The budget also addresses several mandates or requirements. This includes increases to the employer’s share of health premiums, increases in tuition for participation in New Horizons Regional Education Center, the addition of one school counselor position, and one media specialist to comply with the State Standards of Quality (SOQ).

As always, safety and security are a top priority for the division. For FY24, YCSD added twelve school security officers, one at each of the four middle schools and two security officers at the four high schools. In addition, YCSD contracted with a vendor to assist with major school functions and athletic events.

A stable state economy and projected increases in student enrollment have resulted in our state revenue increasing by \$5.8 million. In FY21, enrollment decreased by a total of 894 students due to the COVID-19 pandemic. For FY24, student enrollment is projected to return to pre-pandemic levels with a budgeted enrollment of 12,881 students.

Since 2021, YCSD has received more than \$16.5 million in federal stimulus funding for various projects and objectives. This includes funding to support instructional programs for specialized populations, programs to address areas of unfinished learning and mental health for students and staff, HVAC improvements, and staff bonuses. YCSD will continue to utilize these funds in a strategic manner that supports the intent of the federal programs. All stimulus funds are set to expire in September 2024, with the exception of the HVAC grant, which expires in December 2024.

For FY24, the local government appropriated \$2.35 million, one of the largest increases in funding in recent years. This funding provided YCSD with the required matching funds for staff compensation and the ability to address areas of need such as safety, security, and mental health.

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

Our efforts continue to identify opportunities for efficiency in our operations and service delivery with our focus on the division's mission to ensure every student is valued, supported, and challenged through learning experiences, which prepare them for a successful future.

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,

A handwritten signature in black ink that reads "Victor P. Shandor". The signature is written in a cursive style with a large initial 'V'.

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, 2022.

ASBO International developed the Meritorious Budget Award (MBA) program to promote and recognize best budget presentation practices in school districts. 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 2022–2023.

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



A handwritten signature in black ink, reading 'William A. Sutter'.

William A. Sutter
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 vision, mission and core values 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.

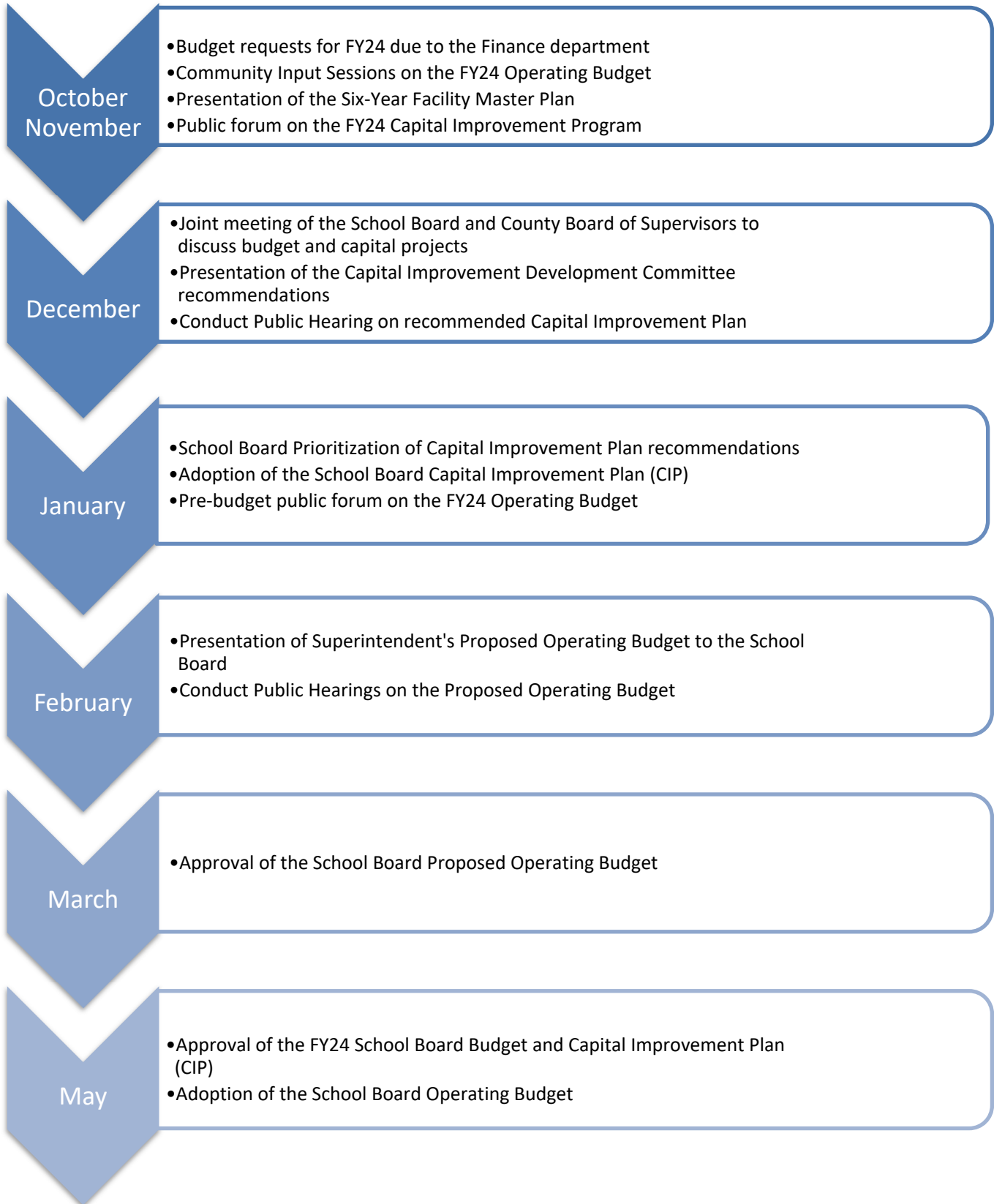
Staff members at all management levels participated in the development of this budget. The Superintendent and Chief Financial Officer held two in person community budget meetings. The Executive Leadership Team solicited input from their departments, school administrators and school staff. In total more than 172 suggestions came forward totaling more than \$6.8 million. The Superintendent and leadership team held several meetings over the course of two months prioritizing staff and community 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.

Amending the Adopted Budget

During the course of a fiscal year, situations arise that require the adopted budget to change. These include unexpected increases or decreases in revenues and expenditures and additional new programs. Departments submit amendment requests that are reviewed by the Finance department and recommendations are made to the School Board and then approved.

**YORK COUNTY SCHOOL DIVISION
FISCAL YEAR 2024
BUDGET TIMELINE**



EXECUTIVE SUMMARY **(continued)**

For historical reference purposes, the Budget Approach and Challenges for fiscal years 2018 through 2024 are provided below.

FISCAL YEAR 2018 BUDGET APPROACH AND CHALLENGES

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

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

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

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

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

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

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

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

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

EXECUTIVE SUMMARY **(continued)**

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.

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.

EXECUTIVE SUMMARY **(continued)**

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.

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.

EXECUTIVE SUMMARY

(continued)

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.

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.

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.

EXECUTIVE SUMMARY **(continued)**

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.

FISCAL YEAR 2022 BUDGET APPROACH AND CHALLENGES

FY22 is the second year of the biennium for the state budget. The state revenue for YCSD is projected to increase \$3.47 million or 4.4%. The state revenue projection increased as a result of several new initiatives. First, YCSD experienced a significant loss of more than 800 students in FY21. The potential fiscal impact was more than \$4 million.

However, the State held school divisions harmless in the loss of funding for both FY21 and FY22. Second, the State increased funding for student support positions to support learning loss and mental health needs resulting from the pandemic. This resulted in the school division hiring 7 additional positions. Lastly, the State provided funding for a 5% raise for all SOQ funded instructional and support positions. YCSD will provide 3% July 1 and 2% Dec 1.

Federal revenue is projected to increase approximately \$7.7 million when compared to the FY21 Original Budget. This is as a result of multiple appropriations of federal stimulus funding. Much of the stimulus funding will be used over several years to address learning loss and mental health needs for students impacted by the pandemic. Impact aid is not projected to increase in FY22. At the time this budget was prepared, the President and Congress had not approved a budget for FY22. Ultimately, the amount of Impact Aid to be received in FY22 will depend on the amount of prior year payments and the appropriations approved by the federal government.

The School Board requested and the Board of Supervisors approved an increase in the local contribution to the school operating budget of \$1,600,000 for a 2.9% increase over FY21.

The School Board’s proposed, and ultimately approved, operating budget reflects an increase of \$7,057,804 or 4.52% in revenues and expenditures for a total budget of \$163.1 million. Examples of major expenditure increases include an increase in mandated costs of \$2.46 million, and \$5.5 million for compensation. Two primary goals of the compensation package was to provide a step increase and cost of living adjustment for eligible licensed and support staff.

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

- Added 7 student support positions – 2 social workers, 1 psychologist, 1 licensed behavior analyst and 2 licensed assistant behavior analysts (\$526,000), 2 school counselor FTEs (\$170,000), 1 occupational specialist (\$75,000) 1 media specialist (\$65,000), 1 programmer analyst FTE (\$100,000), and 1 grants coordinator/writer (\$85,500)
- Added \$120,000 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
- Added \$1.2 million for the employer share of health and dental costs
- Added \$150,000 to at-risk programs and \$100,000 for the state pre-school initiative

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

EXECUTIVE SUMMARY **(continued)**

FISCAL YEAR 2023 BUDGET APPROACH AND CHALLENGES

FY23 is the first year of the biennium for the state budget. Leading up to the state budget, several events occur which can have a 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 FY23, the York County School Division's LCI decreased from .3812 to .3699. The decrease in the LCI resulted in an increase of state revenue of more than \$850,000.

Second, the Direct Aid to Public Education is re-benchmarked for the next biennium. The re-benchmarked budget represents the State's 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. For FY23, the VRS rates will remain unchanged at 16.62%.

Fourth, the state has eliminated all hold harmless funding for the loss of student enrollment resulting from the COVID-19 pandemic. In FY21, the proposed budget projected student enrollment to be 13,138; however, YCSD lost more than 670 students. In FY21 and FY22, the state provided hold harmless funding to school divisions that were negatively impacted by the pandemic. For FY23, student enrollment numbers continue to rebound with projected student enrollment to be 12,766.

With the decrease in the LCI, state revenue adjustments from re-benchmarking, and with an increase in student enrollment, overall state revenue is projected to increase \$7.15 million or 8.74% in FY23 when compared to FY22.

New in FY23, the state allocated \$4.1 million for school construction from the state share of federal American Rescue Plan Act (ARPA) funds. These funds are not reflected in the operating budget. They are incorporated in the Capital Improvement Plan and specifically allocated to the renovation and expansion of Seaford Elementary.

Federal revenue is projected to increase approximately \$.7 million when compared to the FY22 Budget. This represents the net change in revenue. The state appropriated \$1.2 million of the State allocated American Rescue Act Plan (ARPA) funds to support a one-time bonus for the Standards of Quality (SOQ) funded positions. School divisions are encouraged to use local and/or ESSER III stimulus funds to increase bonus if possible.

Impact Aid represents about 40% of our total federal funding. The budget for FY23 is \$8.7 million. At the time this budget was prepared, Impact Aid funding had not been finalized for FY23. 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.

The Technology Reserve fund was established in June of 2020 as a result of the COVID-19 pandemic. YCSD and the local government responded to the need to establish an ongoing source of funding to support the new one-to-one technology initiative. The fund would also be used to 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 due to competing mandates and priorities. The Technology Reserve Fund is currently funded by annual technology grants from the Commonwealth of Virginia, end-of-year funds re-appropriated to the school division by the local government, and ongoing strategic budget allocations.

For local revenue, the School Board requested and the Board of Supervisors approved an increase in the local contribution to the school operating budget of \$1,800,000, for a 3.2% increase over FY22.

EXECUTIVE SUMMARY **(continued)**

The Board of Supervisors also allocated two additional school resource officers (SROs) bringing the total number of SROs to 8. The local government did not pass the cost of these two SROs to the school division. In addition, the Board of Supervisors agreed to absorb the cost increase to grounds maintenance services for FY23

The School Board's approved operating budget for FY23 reflects an increase of \$9,637,098 or 5.91% in revenues and expenditures for a total budget of \$172.8 million. Examples of major expenditure increases include an increase in mandated costs of \$2.5 million and an increase in staff compensation totaling \$6.8 million. The primary goal for compensation was to provide a significant raise while increasing the entry-level salary. This goal was accomplished by providing a one-step increase for all staff and an average 4.5% cost-of-living adjustment.

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

- No new positions were added however, several teacher and para positions were eliminated to create 1 gifted teacher position, 1 media specialist position, and 3 IT tech positions
- Added \$455,000 for increased participation at New Horizons Regional Education Center
- Transferred \$1,165,752 from general funds to the capital improvements fund to support the Seaford Elementary renovation and expansion project.
- To assist in funding the above initiatives and other cost increases, \$758,000 in savings was identified through staff attrition and another \$760,000 was identified by eliminating 10 vacant teacher and 2 vacant para positions.

FISCAL YEAR 2024 BUDGET APPROACH AND CHALLENGES

FY24 is the second year of the biennium for the state budget. The state revenue is projected to increase by \$5.6 million or 6.3%. The projected increase is a result of several initiatives. First, the state is providing funding for a 5% raise for SOQ-funded positions. This represents an increase in funding of \$3.2 million. In FY22, the General Assembly and Governor eliminated the sales tax on groceries beginning in FY23. For FY23 and FY24, the state is providing sales tax hold-harmless funding to account for the loss of sales tax revenue. In FY24, the hold harmless funding is projected to be \$2.4 million, an increase of \$1.4 million over the previous year.

Federal revenue is projected to increase by approximately \$1.06 million when compared to the FY22 Original Budget. This is a net increase of funding resulting from a \$2 million Department of Defense foreign language grant and the continued spend down of several ESSER pandemic stimulus grants. YCSD has approximately \$7 million in ESSER funds remaining, all of which expire on September 30, 2024. Federal Impact Aid is not projected to increase in FY24. At the time this budget was prepared, the President and Congress had not approved a budget for FY24. Ultimately, the amount of Impact Aid to be received in FY24 will depend on the amount of prior year payments and the appropriations approved by the federal government.

The School Board requested and the Board of Supervisors approved an increase in the local contribution to the school operating budget of \$2,350,000 for a 4% increase over FY22.

The School Board's proposed, and ultimately approved, operating budget reflects an increase of \$9.27 million or 5.4% in revenues and expenditures for a total budget of \$182 million. Major expenditure increases include an increase in compensation totaling \$6.4 million. This included a 5% increase to staff, an additional 5% for para-educators, and an adjustment to steps 0-3 of the teacher pay scale, which increases the starting teacher salary to \$51,965. In addition, the employer costs of health insurance increased by \$1.1 million.

The following are additional major expenditure adjustments included in the School Board approved budget:

- Added 12 school security officers (\$520,000), 4 school counselors (\$325,000), 2 career coaches for career development (\$150,750), 1 assistant principal at Queens Lake Middle (\$104,00), 1 gifted teacher (\$84,100), 1 high school media specialist (\$75,000) increased school resource officer costs (\$119,000)
- Added \$369,900 for increased participation at New Horizons Regional Education Center
- Transferred the online learning specialist from the ESSER grant to the general operating fund for a total of \$122,000.

EXECUTIVE SUMMARY
(continued)

To assist in funding the above initiatives and other increased costs, \$1.3 million in savings was identified through staff attrition and balancing accounts. In addition, 19.5 budgeted FTEs were eliminated creating \$800,000 in savings.

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.

VISION

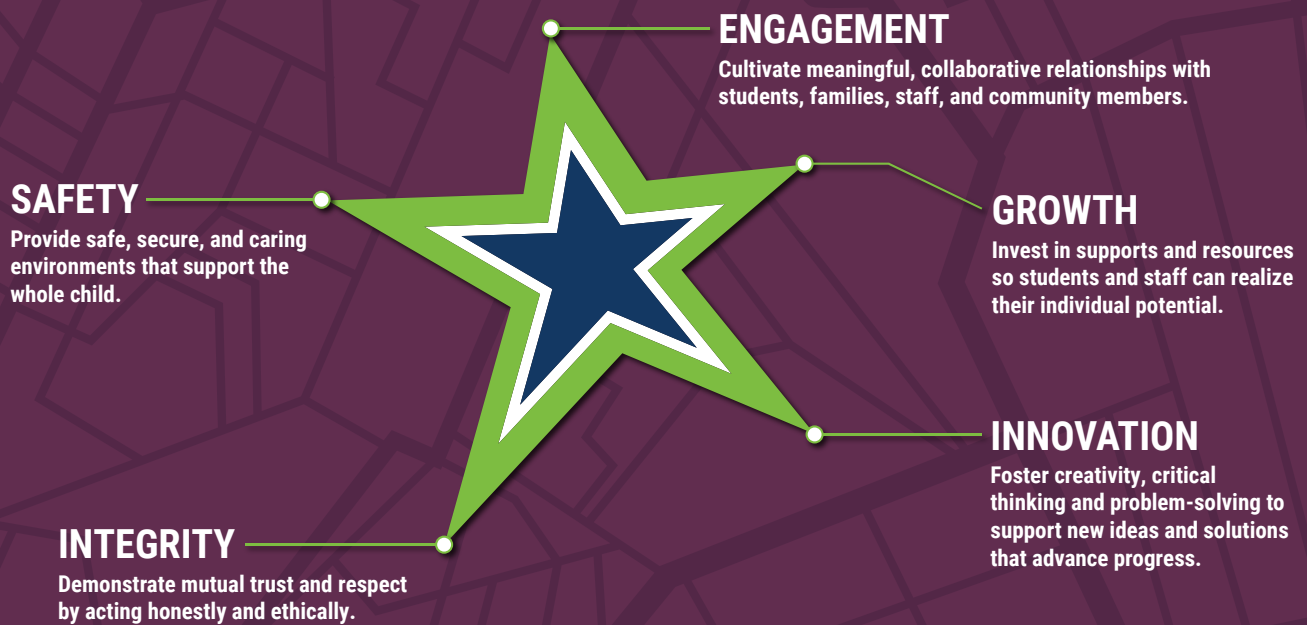
Together, we inspire all students and staff to explore paths leading to personal and collective success.

MISSION

Ensure every student is valued, supported, and challenged through learning experiences, which prepare them for a successful future.

CORE VALUES

Our core values reflect the division's fundamental commitment, to serve our community with excellence.



PRIORITIES



COLLECTIVE COMMITMENT

Students, staff, families and community members are invested in student outcomes and actively engaged in meaningful, collaborative relationships to support student success.



SUPPORTIVE CULTURE

Provide safe, welcoming and caring environments in which all students and staff have a sense of belonging and purpose.



HIGHLY EFFECTIVE TALENT

Attract and retain highly skilled, compassionate, diverse, and committed team members by providing personalized and differentiated pathways for professional growth, improvement, and advancement.



FUTURE READY GRADUATES

Students will acquire knowledge, skills, habits, and traits necessary for success in future educational experiences, the workforce, and life.

The YCSD FY23-27 Strategic Plan serves as a roadmap for the School Board and division administration to plan for the success of York County's public schools. Through this plan, the School Board sets the vision, mission and core values along with division's priorities for the next five years. Division staff then develop the strategies and leading indicators used to assess our progress in meeting these priorities. As a dynamic plan meant to be reviewed regularly, we expect strategies and actions to evolve to stay current and relevant in an ever-changing world.

Vision

Together, we inspire all students and staff to explore paths leading to personal and collective success.

A vision statement depicts the future state an organization aspires to achieve. Our vision is intended to create a mental image of a school system that values individuality in how we approach and define achievement to ensure our students, staff and the division thrive in an ever-changing world.

Mission

Ensure every student is valued, supported, and challenged through learning experiences, which prepare them for a successful future.

A mission statement defines an organization's fundamental purpose and scope of work. Our mission communicates whom, how and why we serve to guide the decisions and actions of our staff and School Board.

Core Values

Core values are the essential and enduring tenets of an organization. These tenets guide behavior, help shape culture, and support the planning, decision-making, and work responsibilities of an organization. Our core values - engagement, safety, growth, integrity, and innovation - reflect the division's fundamental commitment, to serve our community with excellence. The division's values are further reflected in our logo, the YCSD star. For centuries, travelers have used stars to guide their path just as our core values help us navigate our path forward. Stars are also widely recognized as symbols of inspiration and excellence.

Engagement: Cultivate meaningful, collaborative relationships with students, families, staff, and community members.

Growth: Invest in supports and resources so students and staff can realize their individual potential.

Innovation: Foster creativity, critical thinking and problem-solving to support new ideas and solutions that advance progress.

Integrity: Demonstrate mutual trust and respect by acting honestly and ethically.

Safety: Provide safe, secure, and caring environments that support the whole child.

Priorities

Our plan is shaped around four strategic priorities. To meet these priorities, our Instruction, Finance, Operations, Human Resources and school-based team members must work cohesively and hold each other accountable for achieving what we have set out to do.

COLLECTIVE COMMITMENT

Students, staff, families and community members are invested in student outcomes and actively engaged in meaningful, collaborative relationships to support student success.

Areas of Focus

Communication: The practice of using multiple methods to share and receive information with internal and external stakeholders in a timely, clear, open, and consistent manner.

Outreach: Team members take ownership of identifying the needs of those they serve and seek the appropriate individuals, organizations, or businesses to support those needs.

Engagement: An intentional approach to ensuring families, students, team members and community members have a voice, and believe their feedback, input and participation is meaningful and valued.

Theory of Action

If we maintain open, honest and timely two-way communication with our team members, families, students, and community, take steps to partner with those who can support the needs of our students and schools, and ensure the voice of stakeholders is heard and used in decision-making, **then** we will have a community invested and engaged to support student success.

Why this is Important

The division must be intentional in how, when and why we communicate with team members, families and students to ensure our messages are not lost in the communication overload of a digitally connected society.

- Good communication increases family engagement, which in turn helps prepare students to enter school, promote student success, and prepare youth for their post-graduation future (Harvard GSE, 2022).
- Community partnerships provide opportunities to integrate resources and services, which strengthen school programs, support student learning and student development (Johns Hopkins University, 2022).
- Investing in education builds a strong foundation for economic success and shared prosperity (Berger and Fisher, 2013).

Key Performance Indicators (KPIs)

School Volunteer Data

Engagement Events/Activities

Partnership Data

Let's Talk-AskYCSD Data

Division and School-level Social Media Data

Year One Strategies (FY23)

Perform a thorough review of current practices for gathering and evaluating student, staff, family, and community voice.

Create a Comprehensive Communications Plan to provide a clear and concise framework for communicating with internal and external stakeholders to increase knowledge and interest in the division.

Conduct comprehensive needs assessment at every school to identify areas, which could benefit from community partnerships, volunteers and organized family programs. Develop partnership criteria and expectations.

Create a work group to develop a matrix that outlines student, staff and family roles and expectations to support student success.

SUPPORTIVE CULTURE

Provide safe, welcoming and caring environments in which all students and staff have a sense of belonging and purpose.

Areas of Focus

Learning Environment: Positive, student-centered learning through student voice and access to instruction and school connections in a safe, supportive, and well-maintained environment.

Working Conditions: A positive and supportive environment in our schools and worksites, through staff voice, enabling all employees to perform their best work according to established responsibilities and standards, leading to increased job satisfaction and employee retention.

Professional Growth: A deliberate and personalized approach to building team members' capacity and well-being through the development of individual skills, traits and competencies, which supports individual and collective well-being as well as the division's needs.

Theory of Action

If we create student-centered learning in safe, positive, and well-maintained schools and workplaces, focused on student and staff growth, **then** team members will be well equipped to foster a sense of belonging and purpose.

Why this is Important

A school environment is broadly characterized by its facilities, classroom practices, school-based health supports, and disciplinary policies and practices.

- There is a strong connection between school climate and academic achievement of students (National Center on Safe Supportive Learning Environments, June 2022).
- A work environment characterized by positive working conditions has a direct relationship on employee retention (Yogita, 2015).
- A majority of employees (94%) report they would stay with an employer longer if it invested in their career (Workplace Learning Report, 2018).

Key Performance Indicators (KPIs)

Student Attendance Data

Student Behavior Data

School Connectedness Data

Student Climate Survey Results

Staff Working Conditions Survey Results

Year One Strategies (FY23)

Identify components of Working Conditions survey and School Climate survey best suited to gauge student and staff perception of their environments and develop plan to survey students and staff annually.

Explore a transition towards an integrated VTSS framework that supports behavior, wellbeing, and instruction.

Perform a thorough review of existing staff mentorship/coaching programs and gain staff feedback to identify successes and areas for improvement across programs and departments.

Develop a checklist to assess the current state of the internal and external physical learning environments and implement audits of all division schools and worksites.

Perform a review of current student connections to schools as evidenced by enrollment in clubs, athletic teams, music and drama groups, student government and any other school activities or experiences which inform next steps to increase student connections.

HIGHLY EFFECTIVE TALENT

Attract and retain highly skilled, compassionate, diverse, and committed team members by providing personalized and differentiated pathways for professional growth, improvement, and advancement.

Areas of Focus

Compensation Package: The combination of salaries and various benefits, such as insurance, leave, retirement plans and career advancement opportunities, offered to employees.

Recruitment: An intentional approach to attracting a targeted number of qualified applicants, selecting the candidate best fit for the position, offering them employment and onboarding the new employee.

Retention: Preserving the integrity of the workforce through approaches to reduce employee turnover rates.

Professional Growth: A deliberate and personalized approach to the development of individual skills, traits and competencies, which supports furthering team member's professional goals as well as the division's needs.

Theory of Action

If we provide competitive pay and benefits, attract the most effective talent, continue to employ a skilled and compassionate workforce while providing opportunities for growth and advancement, **then** we will be positioned to continue supporting high-quality learning experiences leading to student success.

Why this is Important

- National teacher shortages are expected to exceed 100,000 each year beyond 2019 (Sutcher, Darling-Hammond, & Carver-Thomas, 2019).
- Employee compensation and fringe benefits increase employee job satisfaction and reduce employee turnover (Dale-Olsen, 2006).
- Teachers are more satisfied and plan to stay longer in schools that have a positive work context, independent of the school's demographic characteristics (Johnson, Kraft, & Papay, 2012).
- If a student has a high performing teacher for just one year, the student will remain ahead of peers for up to three years. If a student has an ineffective teacher, without remediation, the influence on achievement will extend up to three years (Grant, Stronge, & Popp, 2008).

Key Performance Indicators (KPIs)

Licensed Salary Scale Regional Ranking
Health Benefits Package Regional Ranking
Lateral Employment Moves Regional Comparison

5-year Employment Retention Statistics
Staff Working Conditions Survey Results

Year One Strategies (FY23)

Convene a workgroup to review the staff compensation package, to include health, dental, and fringe benefits, across the comparator market and make recommendations.

YCSO will enhance its recruitment program to effectively staff schools and departments. This will include the implementation of a comprehensive Human Resource Management System (HRMS) that will improve the efficacy of hiring managers to recruit and hire highly skilled and diverse staff.

Use the Working Conditions Survey results and the Personnel Exit Collection data to develop site-based and targeted plans designed to improve employee satisfaction and commitment.

Establish a stakeholder process to define and develop professional growth strategies for each employee work group.

FUTURE READY GRADUATES

Students will acquire knowledge, skills, habits, and traits necessary for success in future educational experiences, the workforce, and life.

Areas of Focus

High Quality Instruction: Rigorous curricula, evidence-based teaching practices, and active learning environments that are differentiated, standards-based, and data-driven.

Engaging Educational Experiences: Learning opportunities intentionally designed to activate students' curiosity as they apply critical thinking skills in contexts that are within and beyond the classroom.

College and Career Readiness: The knowledge and skills needed to be successful in postsecondary education and/or training leading to meaningful employment in a highly complex, diverse, and evolving workforce.

Life Readiness: The dispositions and character traits* that improve the learning environment, promote student achievement, and develop civic-minded students of high character.

*YCSD Character Education Traits include:

Trustworthiness: Being reliable, honest, earned over time; someone on whom others can depend.

Respect: Speaking and acting civilly, being courteous to others and caring about their rights, beliefs and well-being.

Responsibility: Showing reliability and consistency in speech and conduct; being accountable for one's own actions; civic engagement in the community.

Fairness: Acting in a just way in making decisions; standing up for the rights of everyone to be treated equally and honestly, playing by the rules.

Caring: Feeling and exhibiting concern and empathy for others.

Citizenship: Caring about the good of the school, community, and society and participating to make things better.

Theory of Action

If we provide intentional learning opportunities that activate students' curiosity and critical thinking skills through rigorous, evidence-based instruction **then** students will possess the knowledge, skills, and traits necessary to be successful in post-secondary endeavors.

Why this is Important

- In 2021, the U.S. Bureau of Labor Statistics released an Employment Projections (EP) summary that indicates that by 2030 employment is projected to increase by 11.9 million jobs across all major industries and occupations.
- The availability of a well-trained and educated workforce remains the top concern for Virginia's business community.
- Virginia's Board of Education has determined that a life-ready Virginia graduate must:
 - achieve and apply appropriate academic and technical knowledge;
 - demonstrate productive workplace skills, qualities, and behaviors;
 - build connections and value interactions with others as a responsible and responsive citizen; and
 - align knowledge, skills, and personal interests with career opportunities.

Key Performance Indicators (KPIs)

PSAT College & Career Readiness Benchmark
Grade Level Reading Data (grades 1-5)
End-of-Course (EOC) Assessment Data

CTE Enrollment & Certification Data
College, Career, and Civic Readiness Indicator

Year One Strategies (FY23)

Develop a continuum that outlines expectations for K-12 academic and career planning.

Create a YCSD College and Career website that provides valuable academic and career planning resources for students and families.

Expand the YCSD curriculum framework to include additional resources that promote student engagement, character education traits, effective technology integration and differentiation.

Audit the current K-12 writing instructional program and curriculum documents.

Identify and implement instruction resources to support improved PSAT/SAT outcomes and increased enrollment in advanced coursework.

Update the YCSD Literacy Model to include integration of Science of Reading instructional practices.

Audit the alignment and rigor of the YCSD middle school math curriculum.

Strategies and Evaluation

Strategic plans are meant to be adaptive and responsive to meet evolving needs of our students, families and community. While this plan will not reflect every task the division undertakes between FY23 and FY27, it will focus on the specific strategies identified as most impactful to support each priority area.

These strategies are the components we intend to develop and review annually to ensure an intentional approach to our core business of teaching and learning. Key Performance Indicators will be used to evaluate our progress and success in achieving our priorities. Reporting on the FY23-27 Strategic Plan will begin during FY24 for inclusion in the FY25 Budget.

Theory of Action

Our theory of action expresses how YCSD will use identified values, priorities and strategies as levers to achieve our mission and vision.

The York County School Division believes:

If we focus on

- establishing a shared sense of responsibility for student and division outcomes
- creating working and learning environments shaped by compassion, respect and connectedness
- supporting and building the capacity of a diverse, dedicated team of leaders, teachers and staff
- and providing a range of educational opportunities to prepare students for their future

Then all students and staff will have the confidence to shape their personal course of success.

EXECUTIVE SUMMARY
(continued)

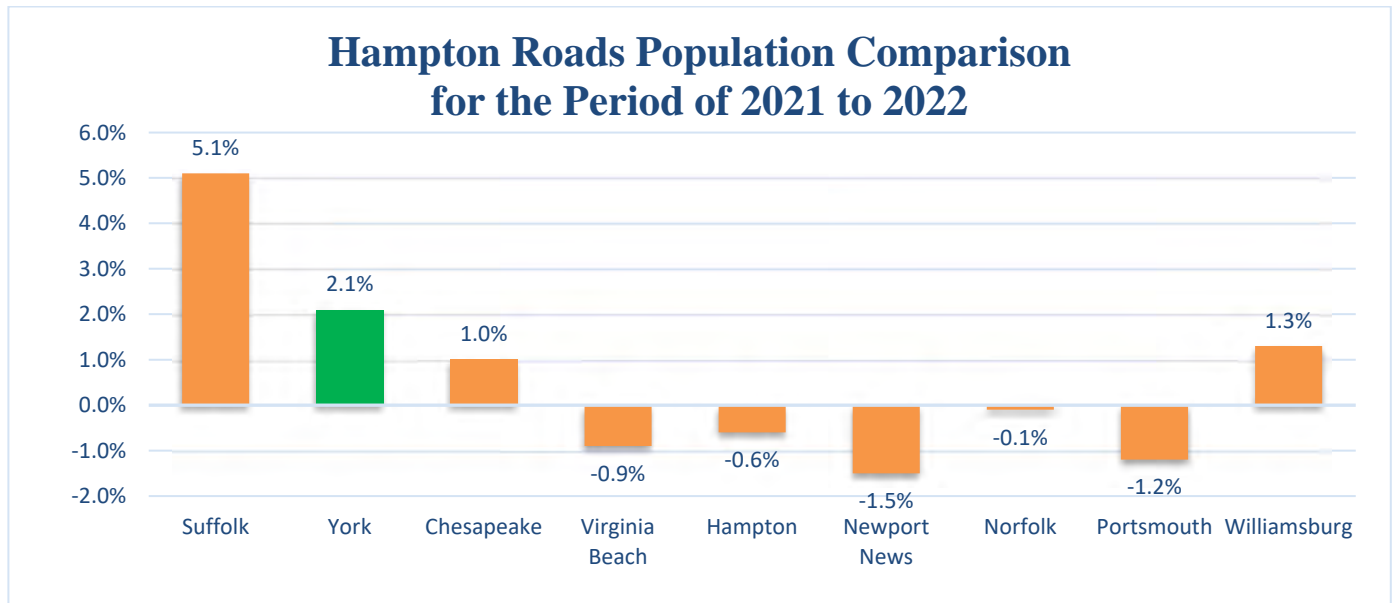
BUDGET FORMAT

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 is home to an estimated 71,491 people and ranks 19th in population among the state’s 95 counties and 30th among the 133 cities and counties. In land area, however, the County is the 3rd smallest county in Virginia, making it the 6th 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 0.74%.

The chart below shows a population comparison for surrounding Hampton Roads localities.



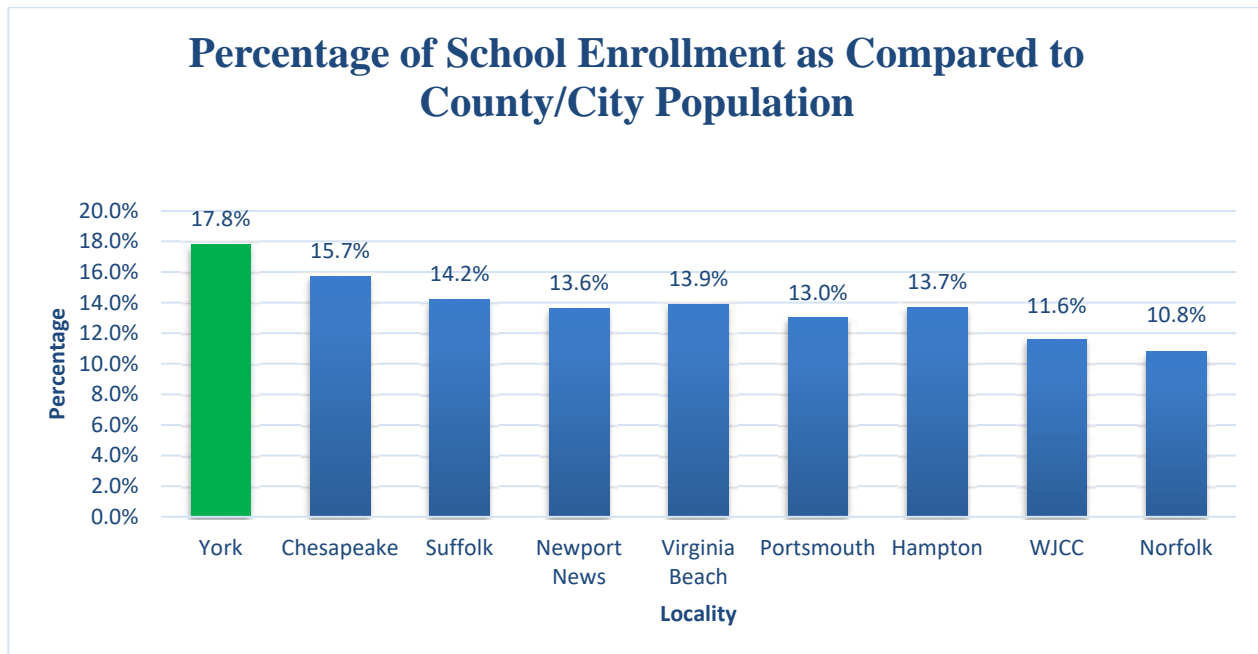
Source: University of Virginia, Weldon Cooper Center for Public Service, Demographics Research Group, July 1, 2022 Population Estimates for Virginia and its Counties and Cities.

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 17.8% of the total County population. This ranking has been consistent in recent years.

Locality	Population 2021	Average Daily Membership in Public Schools 2022	Percentage
York	70,319	12,543	17.8%
Chesapeake	250,256	39,407	15.7%
Suffolk	96,130	13,639	14.2%
Newport News	185,082	25,226	13.6%
Virginia Beach	458,028	63,489	13.9%
Portsmouth	97,883	12,687	13.0%
Hampton	136,581	18,731	13.7%
Williamsburg / James City	94,582	10,962	11.6%
Norfolk	238,102	25,705	10.8%



Source: State Auditor of Public Accounts; Comparative Report; Fiscal Year Ended 6/30/22.

EXECUTIVE SUMMARY
(continued)

ENROLLMENT

Historically, the School Board utilizes enrollment projections provided by the County of York Planning Office and the Virginia Department of Education (VDOE) to prepare its budget. However, due to the significant loss of student enrollment in FY22 resulting from the COVID-19 pandemic, the County of York could not provide a reasonable projection. Therefore, the division relied solely on the VDOE’s projection for FY23 and FY24. We expect that the Planning Office will resume enrollment projections for the school division for FY25.

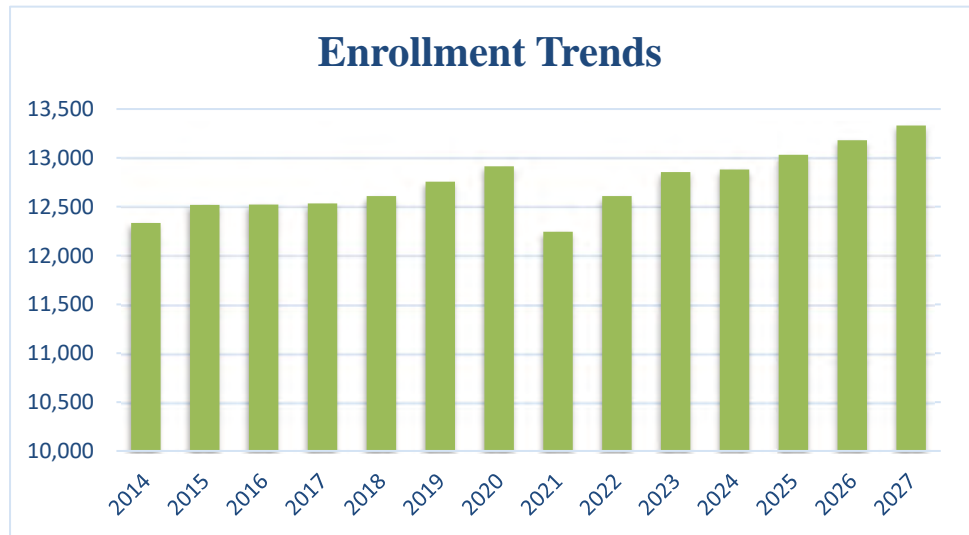
The School Board’s approved FY23 Operating Budget was prepared using a conservative enrollment projection of 12,766 students. Actual enrollment was 12,855, which is an increase over the previous year’s actual enrollment (12,420) of 435 students.

The Virginia Department of Education has provided an enrollment projection of 12,881 for FY24. This represents an increase of 26 students than FY23 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 2014-2027.

Year	Students
2014	12,333
2015	12,519
2016	12,522
2017	12,534
2018	12,609
2019	12,756
2020	12,914
2021	12,244
2022	12,420
2023	12,855
2024	12,881+
2025	13,031*
2026	13,181*
2027	13,331*



+ 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 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, 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.

Over the course of the 2021-22 fiscal year, the York County School Division engaged in the development of its next strategic plan. Work on the FY23-27 Strategic Plan began in the summer of 2021 by conducting a public search for a company to serve in a consultation and facilitation capacity to support a new approach to the plan's development and structure. The division selected Insight Education, a company with more than 20 years' experience supporting school districts around the country in developing strategic plans, accelerating professional growth and student learning.

The school board, superintendent, members of the division's Executive Leadership team kicked off the design stage with a workshop focusing on the key components of the plan. Board members continued their involvement in the plan's development at key points throughout pre-work and design stages. The division created a Strategic Plan Steering Committee, comprising administrators, teachers, students, family members, business representatives, and community members, to serve in an advisory capacity as the division engaged stakeholders in the plan development. Broader stakeholder involvement occurred through surveys and focus group sessions. In February, students, staff, families and community members were invited to participate in online survey. In April, six focus groups sessions held with students, staff, families, and community members provided additional opportunities to gather input and feedback on the progress of the plan development. After conducting a public hearing in April, the Board adopted the FY23-27 Strategic Plan in May.

EXECUTIVE SUMMARY
(continued)

DIVISION-WIDE ACCOMPLISHMENTS LINKED TO SCHOOL BOARD FY23-FY27 STRATEGIC PLAN

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.

The York County School Division earned recognition at the regional and national level in 2022. (*Collective Commitment*)

U.S. Department of Education

- 2022 National Blue Ribbon School (Tabb Elementary)

NSPRA:

- Award of Excellence - COVID-19 Isolation and Quarantine Protocols
- Honorable Mention – School Calendar
- Honorable Mention – 2021 STAR Awards program

Niche:

- York County School Division was ranked the top school division in Hampton Roads and # 3 in the state
- York County School Division was ranked #1 in the region for best teachers

NAMM Foundation:

- York County School Division received the 2023 Best Communities for Music Education Award

Virginia Board of Education:

- York County School Division received the 2022-2023 Innovative Practice Exemplar Award

In FY21, most capital projects were suspended due to uncertainty in the economy as a result of the pandemic. In FY22, we resumed activity on the list of approved projects, however, all CIP projects in future years were shifted another year out. As student enrollment has recovered, we have experienced a shift in enrollment to the northern part of the county. This shift has placed capacity pressure on Magruder Elementary and Queens Lake Middle. The FY25 CIP plan will be revised to mitigate the enrollment increase.

Current projects in FY23 and FY24 include the expansion and renovation of Seaford Elementary. This project will be completed in August of 2023. Work continues on the Mt. Vernon Elementary and Tabb Middle school HVAC projects. Work is expected to be completed in the summer of 2024. The roof replacement project at Bruton High begins July of 2023 and is expected to be completed in the summer of 2024.

In FY02, all 18 York County Schools achieved the state’s highest accreditation ranking of “Fully Accredited” two years before the School Board’s deadline of 2005. The school division maintained the ranking in FY03, FY04, FY05, FY06, FY07, FY08, FY09, FY10, FY11, FY12, FY13, FY15, FY16, FY17, FY18 and FY19. Accreditation was waived for FY20 and FY21. In FY14, 17 schools were “Fully Accredited” and two schools (Bruton High & York River Academy) were “Accredited with Warning.”

(For School Year 2021 Accreditation Was Waived Due To the COVID-19 Pandemic)

In FY22, All 19 schools were fully accredited

EXECUTIVE SUMMARY **(continued)**

ENERGY MANAGEMENT AWARDS AND RECOGNITION (SUPPORTIVE CULTURE)

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 (CORE VALUE)

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 Annual Comprehensive Financial Report for the fiscal year ended June 30, 2022. 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 Annual Comprehensive Financial Report for the fiscal year ended June 30, 2022. A Certificate is the highest form of recognition awarded in the field of governmental financial reporting.

EXECUTIVE SUMMARY
(continued)

STUDENT PERFORMANCE (FUTURE READY GRADUATES)

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 2022, the York County School Division had 513 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 554 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.

Career/Technical

Based on the 2021-2022 Annual Performance Report for Career and Technical Education from the Virginia Department of Education:

- Of the York County Career & Technical Education Program Completers, 80.31% 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 2023

In 2023, 657 of 1,020 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 14 graduates and 19 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 2023 high school graduates.

School	Graduates	% College Bound	Scholarships Earned
Bruton High School	153	68%	\$4,700,177
Grafton High School	298	80%	\$7,322,310
Tabb High School	279	82%	\$11,138,280
York High School	263	72%	\$10,316,859
York River Academy	18	38%	\$2,500
Total	1,011	75%	\$33,480,126

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 (SUPPORTIVE CULTURE)

Below is a ranked comparison of the per pupil expenditures for school divisions in the Hampton Roads region as compared to the ranking of pass rates for English SOL, Math SOL scores and graduation rates.

As depicted by the charts, the York County School Division was ranked 9th in per pupil spending, 1st in English and Math SOL scores as well as 2nd in graduation rates.

	Per Pupil Expenditure *	Rank		English SOL	Rank
Norfolk	15,959	1	York	87	1
Newport News	15,742	2	Virginia Beach	82	2
Virginia Beach	14,804	3	Chesapeake	78	3
WJCC	14,803	4	WJCC	77	4
Hampton	14,443	5	Hampton	71	5
Chesapeake	13,838	6	Suffolk	71	5
Portsmouth	13,807	7	Portsmouth	61	6
Suffolk	13,379	8	Norfolk	61	6
York	12,721	9	Newport News	58	7

* Source: State Superintendent's Annual Report for Virginia, Fiscal Year 2022.

	Math SOL	Rank		Graduation Rate	Rank
York	85	1	Hampton	97.6	1
Virginia Beach	76	2	York	97.5	2
Chesapeake	74	3	Newport News	95.8	3
WJCC	72	4	Virginia Beach	95.0	4
Hampton	68	5	WJCC	94.1	5
Suffolk	62	6	Chesapeake	93.5	6
Newport News	51	7	Norfolk	84.8	7
Portsmouth	49	8	Suffolk	84.7	8
Norfolk	46	9	Portsmouth	84.5	9

Below is the Student-Teacher Ratio data.

Elementary Division-Wide Ratios				Middle School Ratios			High School Ratios				
	<u>Students</u>	<u>Staffing</u>	<u>Ratio</u>		<u>Students</u>	<u>FTE</u>	<u>Ratio</u>		<u>Students</u>	<u>FTE</u>	<u>Ratio</u>
K	826	44	17.45	GMS	867	48.84	17.75	BHS	705	36.8	19.16
1st	995	47	17.86	QLMS	562	26.32	21.35	GHS	1204	63.7	18.9
2nd	927	46	19.72	TMS	884	46.51	19.01	THS	1114	62.6	17.8
3rd	1031	45	21.00	YMS	645	39.84	16.19	YHS	1036	61.1	16.96
4th	946	41	20.04								
5th	988	43	22.40								
Total	5713	269	21.24								

EXECUTIVE SUMMARY (continued)

INSTRUCTION AND CURRICULUM DEVELOPMENT (FUTURE READY GRADUATES)

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.

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. In 2023, 105 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. In 2023, 14 seniors graduated from the rigorous IB Programme.

Career/Technical Offerings

Within the York County School Division, five 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 and Medical Sciences, Family and Consumer Sciences, 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.

In FY23 students in grades 3-5 were provided Chromebooks, and students in grades 6-12 received Windows laptops. These devices supported seamless instruction between home and school and provided opportunities for collaboration, communication, critical thinking, creativity and citizenship (5C) through effective online pedagogy and accessibility for all learners. The division uses the Canvas Learning Management System for students in grades K-12.

York River Academy (Charter School)

The York River Academy successfully graduates students through a comprehensive grade 9-12 career and college prep program. Students can earn a standard or advanced studies diploma. The school's motto is, Together WE Rise with resilience as the cornerstone of the program. YRA believes that each student is unique, and their program of study should reflect that individualism. In addition to providing opportunities for studies in all core subject areas to include accelerated math and science choices, YRA electives focus on applications of technological principals in the fields of design, cybersecurity, and business. This course work provides foundational experiences to support students' pursuits of careers in fields such as coding, computer animation and design, cybersecurity, computer information systems, and entrepreneurship. Students have extensive opportunities to earn highly sought-after industry credentials, take part in regional vocational programs, career mentorships and internships. The school's small class sizes and 4x4 schedule allow students to focus on fewer classes at one time while building the academic skills needed to be successful.

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.

Fine Arts Magnet – Waller Mill Elementary

At the Fine Arts Magnet, students in grades 1 through 5 receive enrichment and instruction in choral/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, develop critical thinking and problem-solving skills, and enhance self-esteem. In addition, specific activities develop creativity and critical thinking, and students benefit from partnerships with community fine arts groups and organizations. Excellence in the arts is both a natural extension of the academic program and an integral part of the core curriculum.

EXECUTIVE SUMMARY **(continued)**

The curriculum for this magnet program integrates the fine arts into core academic areas (e.g., history: a study of the music and art of a particular time period as a reflection of the culture and society of that era). The interdisciplinary focus of this arts and academics program provides students with core instructional hours similar to those of non-magnet school students and prepares them for the Standards of Learning tests.

Math, Science & Technology Magnet – Yorktown Elementary

The Yorktown Elementary Magnet School provides students in grades 1 through 5 with enriched instructional opportunities for in-depth studies of math, science and technology in conjunction with a strong academic program in all subject areas. As young mathematicians and scientists expand their horizons, they develop critical-thinking and problem-solving skills. Students participate in a wide variety of math, science and technology activities that facilitate the development of scientific inquiry skills. They also benefit from mentoring by real-world scientists and mathematicians. In addition, students participate in the traditional resource areas of physical education, music, art and library with the addition of STEM learning opportunities. Yorktown Elementary is a Project Lead the Way Launch School.

Performance Measures for Non-Instructional Activities (HIGHLY EFFECTIVE TALENT)

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 FY24 budget document includes the results for fiscal years 2016, 2017, 2018, 2019, 2020, 2021 and 2022.

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.

Since YCSD developed a new strategic plan for fiscal years 23-27 at the time of this publication the comprehensive data collection had not been completed.

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)

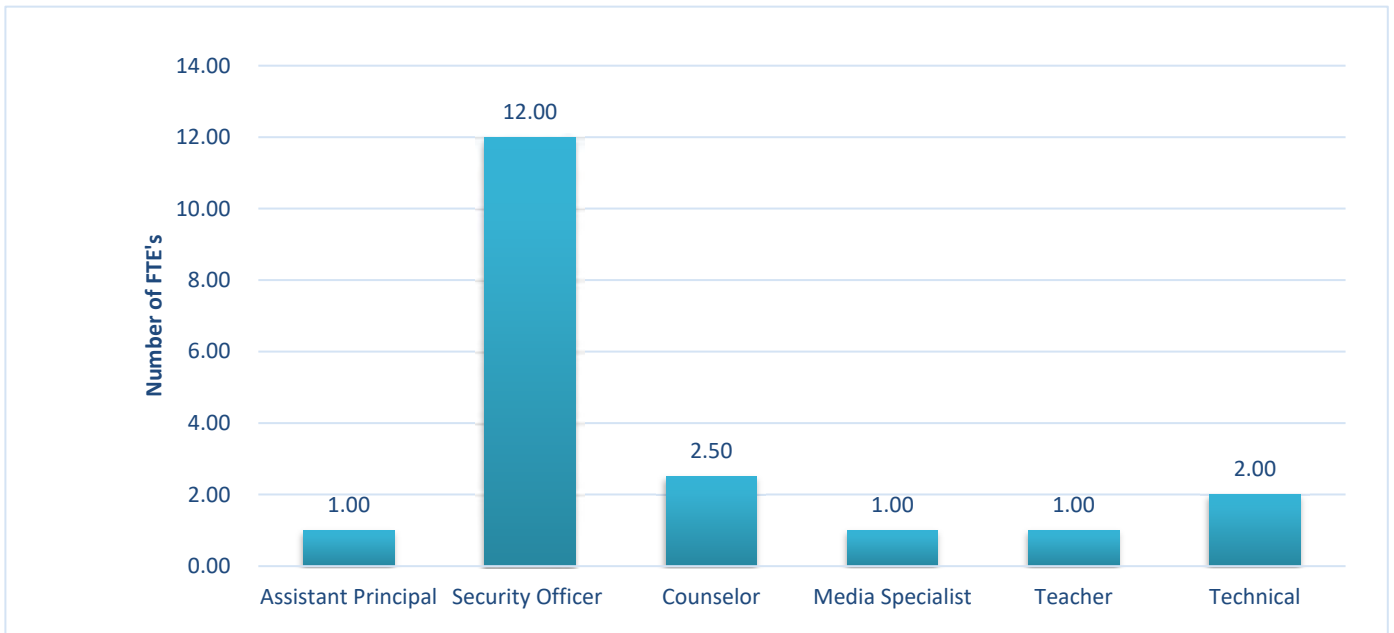
SUMMARY OF PERSONNEL RESOURCE CHANGES

The information below is a summary by position of personnel resource changes included in the FY24 budget as compared to the FY23 Expected Budget. The total of full time equivalent positions for FY24 is 1,877.18.

Summary of Personnel Resource Changes
All Funds
FY23E Compared to FY24

	Increase/(Decrease) in Full Time Equivalent Positions
Assistant Principal	1.00
Security Officer	12.00
Counselor	2.50
Media Specialist	1.00
Teacher	1.00
Technical	2.00
	<hr/> 19.50

**Fiscal Year 2024 FTE Position Increases & Decreases
by Job Classification**



EXECUTIVE SUMMARY
(continued)

SUMMARY OF FUNDS

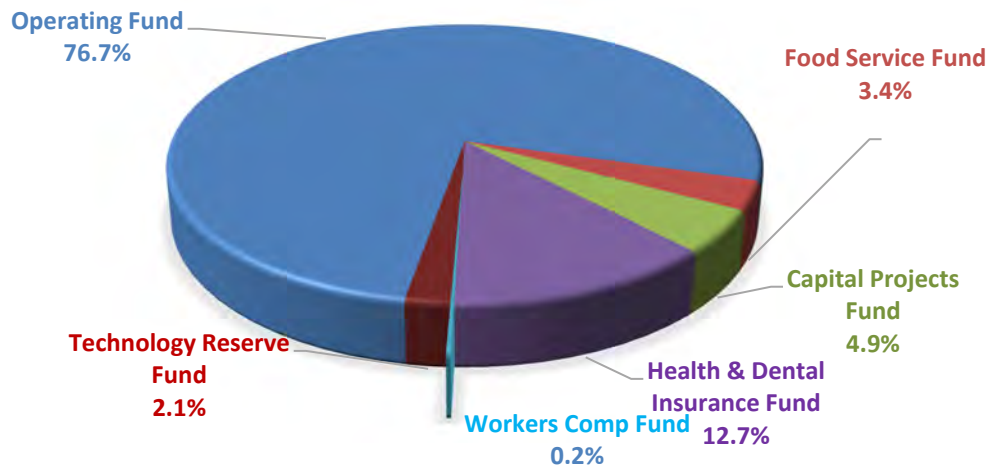
The following budgets are included in the Annual Financial Plan: School Operating Fund, Food Service Fund, Workers Compensation Fund, Health and Dental Insurance Fund, Capital Projects Fund and Technology Reserve Fund. The School Operating Fund is intended to finance instructional programs and day-to-day 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. The Technology Reserve Fund was in response to directives from the Virginia Department of Education that school divisions must be prepared to offer instruction in a virtual environment. All of the above mentioned budgets are balanced for FY24.

The schedule below presents a summary comparison of the funds included in this budget. The FY24 approved operating budget reflects an increase of 3.6% over the FY23E budget. The FY24 budget projects an increase of 26 students on a budgetary basis. The increase in the operating budget of 3.6% results from increases in state, federal and local funding.

The Food Service Fund reflects an increase of \$36,406 over the FY23E budget. The Workers Compensation Fund for FY24 remains the same as the FY23E budget. The Health and Dental Insurance Fund for FY24 also remains the same as the FY23E budget. The Capital Projects Fund reflects a 40.9% decrease in funding and the Technology Reserve Fund remained the same as the FY23E budget.

Fund	Budget	Approved	Change	
	FY23E	FY24	\$	%
Operating Fund	175,768,168	182,027,360	6,259,192	3.6%
Food Service Fund	7,957,260	7,993,666	36,406	0.5%
Workers Compensation Fund	538,000	538,000	0	0.0%
Health & Dental Insurance Fund	30,289,457	30,289,457	0	0.0%
Capital Projects Fund	19,577,902	11,580,000	(7,997,902)	(40.9%)
Technology Reserve Fund	4,920,000	4,920,000	0	0.0%

SUMMARY OF ALL FUNDS - FY24



EXECUTIVE SUMMARY
(continued)

SCHOOL BOARD APPROVED FY24 OPERATING BUDGET

Major additions and reductions to the FY24 Operating Budget (all reductions in parentheses)

Major Operating Expenditure Increases (Decreases)

Mandated Costs

School Counselor - 1 FTE for SOQ compliance	81,250	CC, SC, HET
High School Media Specialist - 1 FTE for SOQ compliance	75,000	CC, HET
New Horizons Regional Education Center (SPED, CTE, Gov School)	369,900	CC, FRG
Employer increase to health insurance plan	1,150,000	HET
Document services contract to comply with state records retention	22,000	

Compensation

Average 5% compensation increase (licensed staff avg. 1.5% step; 3.50% market adjustment) (non-licensed staff 1.75% step; 3.25% market adjustment) (bus drivers/assistants 1.5%; 3.50% market adjustment)	5,900,000	HET
Adjustment (5%) to the para-educator salary scale	380,000	HET
Restructure steps 1-4 of the teacher pay scale	95,000	HET

Other Budget Initiatives

School Security Officers - 8 high and 4 middle - 12 FTEs	520,000	SC
Assistant Principal - Queens Lake Middle School - 1 FTE	104,600	CC
Job Coaches for Career Development - 2 FTEs	150,750	CC, FRG
School Counselors - 3 FTEs	243,750	CC, SC, HET
Gifted Teacher to decentralize gifted program - 1 FTE	84,100	FRG
Online Learning Specialist transferred from ESSER funds to general funds	122,000	SC, FRG
Business Systems Analyst - .50 FTE	47,030	SC
Increase to grounds maintenance - local government service	174,700	
Increase to School Resource Officers	119,000	SC
Security Contract to assist with major events/functions	30,000	SC
Instructional Software - Transfer from ESSER funds to general funds	28,000	FRG
Financial software for GASB 96 compliance	20,000	
Print Shop equipment/materials/supply increases	12,000	
Law Enforcement initiative for Elementary Schools	11,700	SC
Increase in athletic trainer contract	6,500	SC, CC
Increase for graduation seals and medallions	4,000	SC

Budget Savings or Reductions

Staff attrition	(915,880)	HET
Balance Accounts	(385,000)	SC, CC, HET, FRG
Budgeted positions eliminated in FY24 - 19.5 FTEs	(800,000)	HET

EXECUTIVE SUMMARY
(continued)

Operating Budget Expenditure Summary

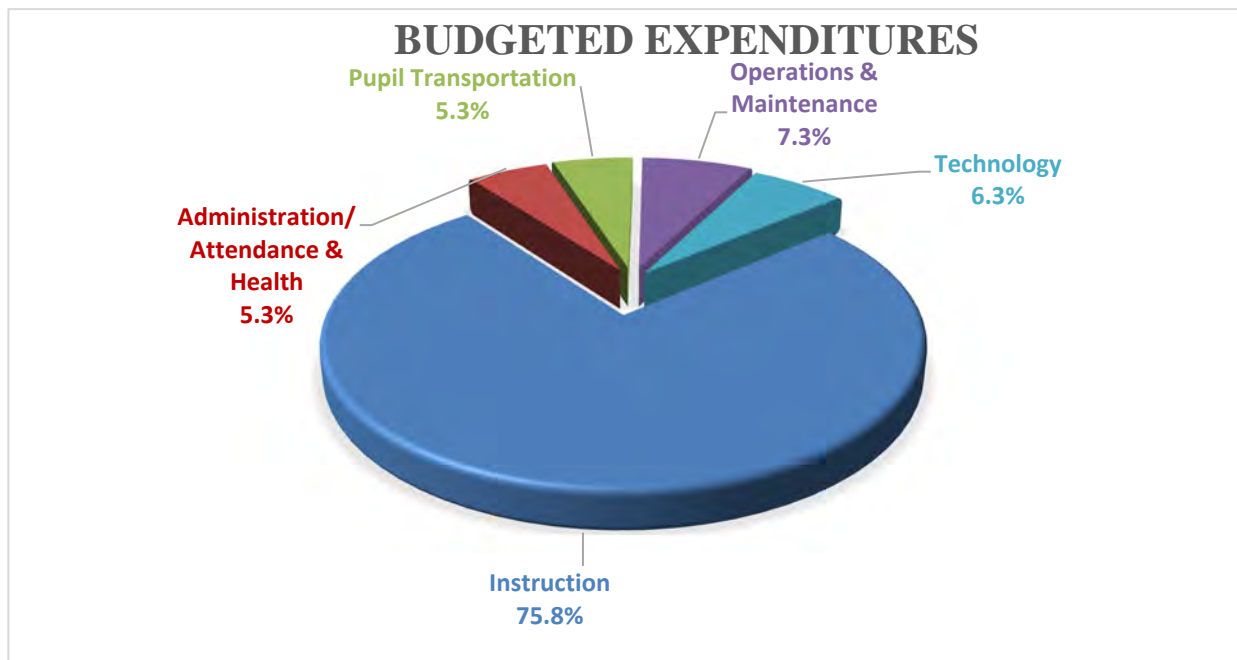
**School Operating Fund
FY24**

Expenditures by Major Object

	Budget FY23E	Approved FY24	Change \$	%
Personal Services	102,837,812	105,805,394	2,967,582	2.9%
Employee Benefits	42,981,043	45,278,942	2,297,899	5.3%
Purchased Services	9,397,186	10,402,647	1,005,461	10.7%
Other Charges	5,684,020	6,188,852	504,832	8.9%
Materials/Supplies	7,909,364	7,795,973	(113,391)	(1.4%)
Equipment	4,258,604	4,211,596	(47,008)	(1.1%)
Transfers	2,700,139	2,343,956	(356,183)	(13.2%)
Total	175,768,168	182,027,360	6,259,192	3.6%

Budgeted expenditures in the Operating Fund by major category are:

Category	Budget FY23E	Approved FY24	Change \$	%
Instruction	132,877,929	137,890,670	5,012,741	3.8%
Administration/ Attendance and Health	9,716,562	9,726,738	10,176	0.1%
Pupil Transportation	9,325,338	9,612,015	286,677	3.1%
Operations and Maintenance	12,579,160	13,370,801	791,641	6.3%
Technology	11,269,179	11,427,136	157,957	1.4%
Total	175,768,168	182,027,360	6,259,192	3.6%



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.

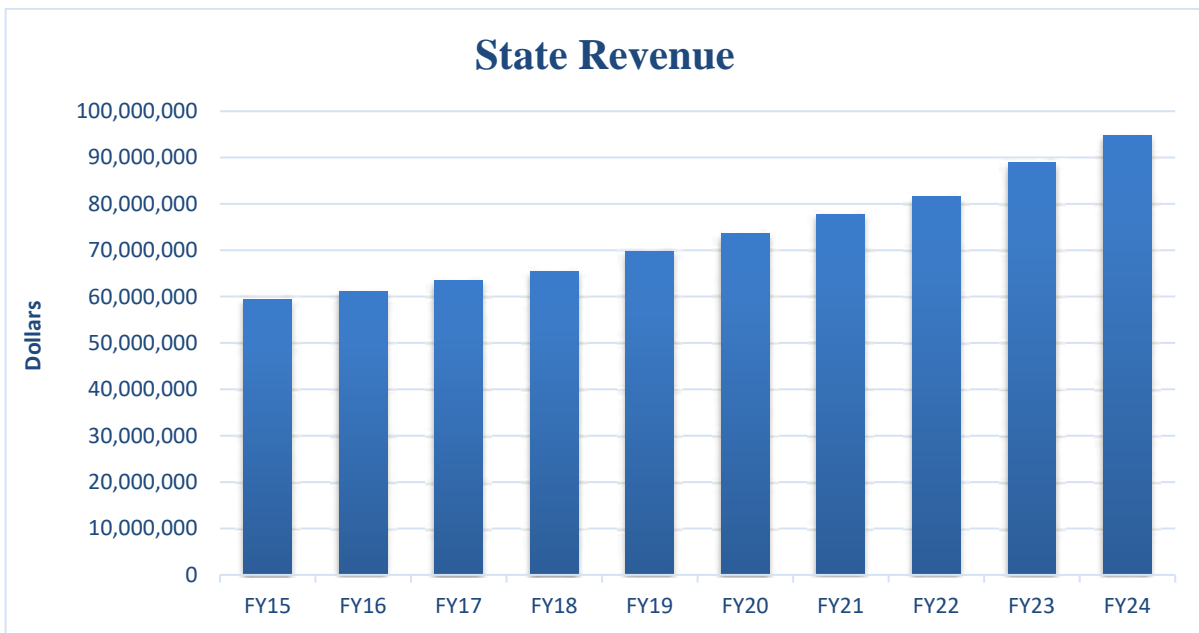


Operating Budget Revenue Summary

The revenue projections for FY24 in the Operating Budget reflect several significant assumptions.

State revenue was projected using the General Assembly's approved budget for FY24. The projected increase in state revenue is 5,606,210 or 6.3%.

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

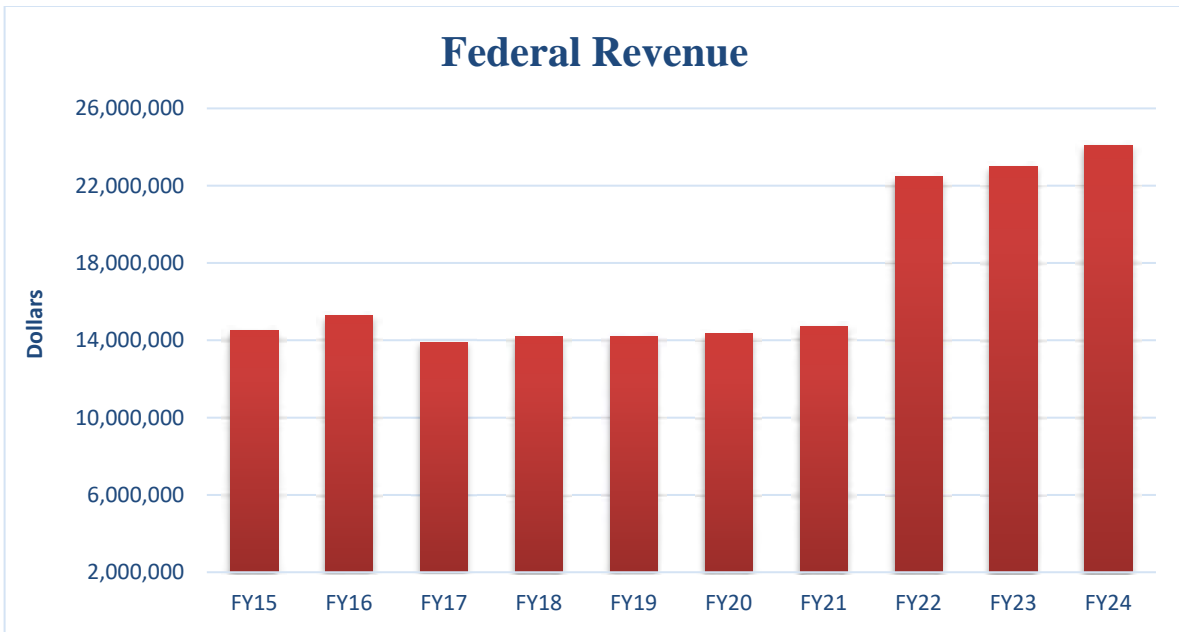


EXECUTIVE SUMMARY
(continued)

Federal revenue is projected to decrease by \$1,065,405 or 4.2% when compared to the FY23 Expected Budget. As the school division continues to spend down its federal stimulus funds, additional stimulus funds have been allocated to YCSD in FY24. This includes the ARPA-ESSER III.

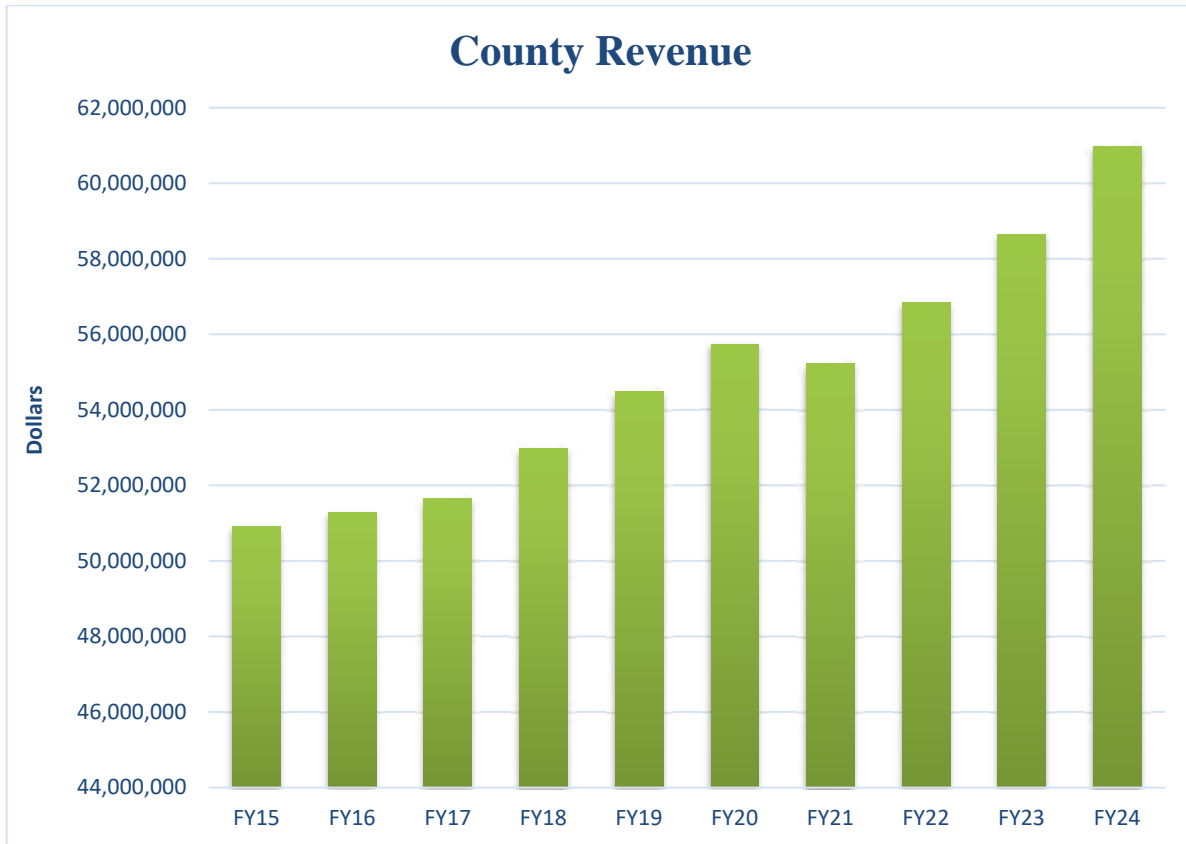
The FY24 budget for impact aid is \$8.7 million, which remains unchanged from FY23. Whether there will be significant changes in impact aid in the federal FY24 budget remains to be seen. Two issues effect impact aid revenue. One, the timing of impact aid payments by the federal government is unpredictable. 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 FY24 for significant changes in funding.

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 increased by \$1,700,000 or 2.9% in FY24. The graph below illustrates the progression of County funding over the past ten years.



County Debt Service

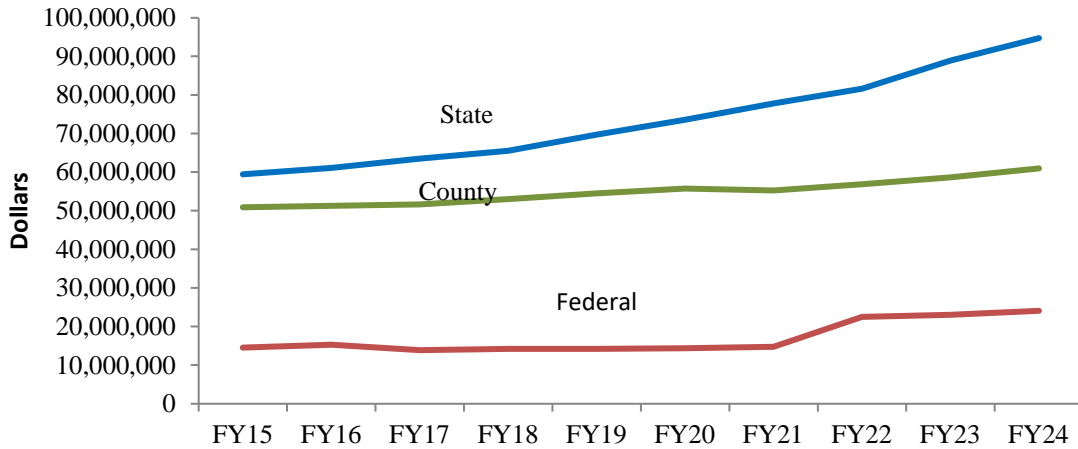
Property tax revenue is a function of the tax rate, determined by the county government, size of county population, and the property's value, determined by market forces. York County government collects taxes on real estate, personal property, and other sources and transfers a percentage of those revenues to YCSD for operations and debt service. However, the primary source of revenue for capital projects is general obligation bonds issued by the County government through the Virginia Public Service Authority (VPSA). State law prohibits school divisions in Virginia from issuing this debt. The FY24 County Adopted Budget presents the long-term schedule debt schedule for schools. This information can be found in the Informational section.

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. For additional information see pages 305-311.

EXECUTIVE SUMMARY (continued)

The following graph depicts state, federal and county funding from FY15 through FY24. This graph shows a decrease in federal funding in FY24. It is expected that these funds will be spent over the next 2-3 fiscal years. In recent years, State and County funding has shown moderate increases in funding. That trend continues in FY24, with a 6.3% increase in State funding and a 2.9% increase in County funding. Additional information regarding significant trends and assumptions can be found on page 77.

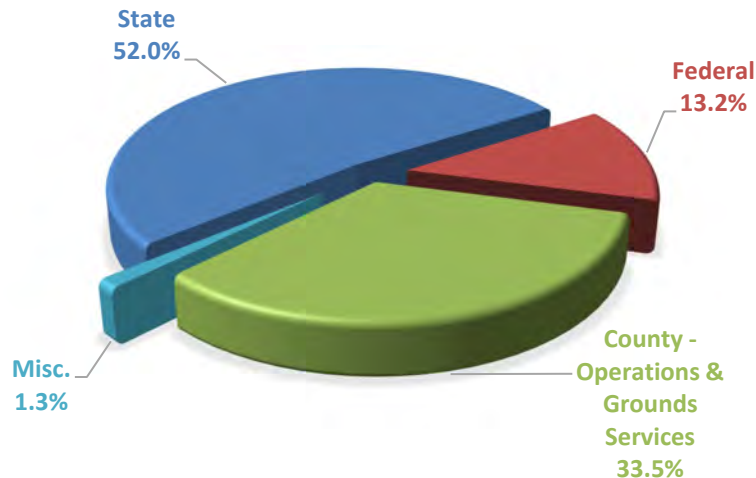
Operating Fund Revenue



Revenue projections in the Operating Fund by major category are:

Revenue Source	Budget	Approved	Change	
	FY23E	FY24	\$	%
State	89,124,280	94,730,490	5,606,210	6.3%
Federal	25,154,782	24,089,377	(1,065,405)	(4.2%)
County – Operations & Grounds Services	59,287,094	60,987,094	1,700,000	2.9%
Miscellaneous	2,202,012	2,220,399	18,387	0.8%
Total	175,768,168	182,027,360	6,259,192	3.6%

OPERATING BUDGET REVENUE



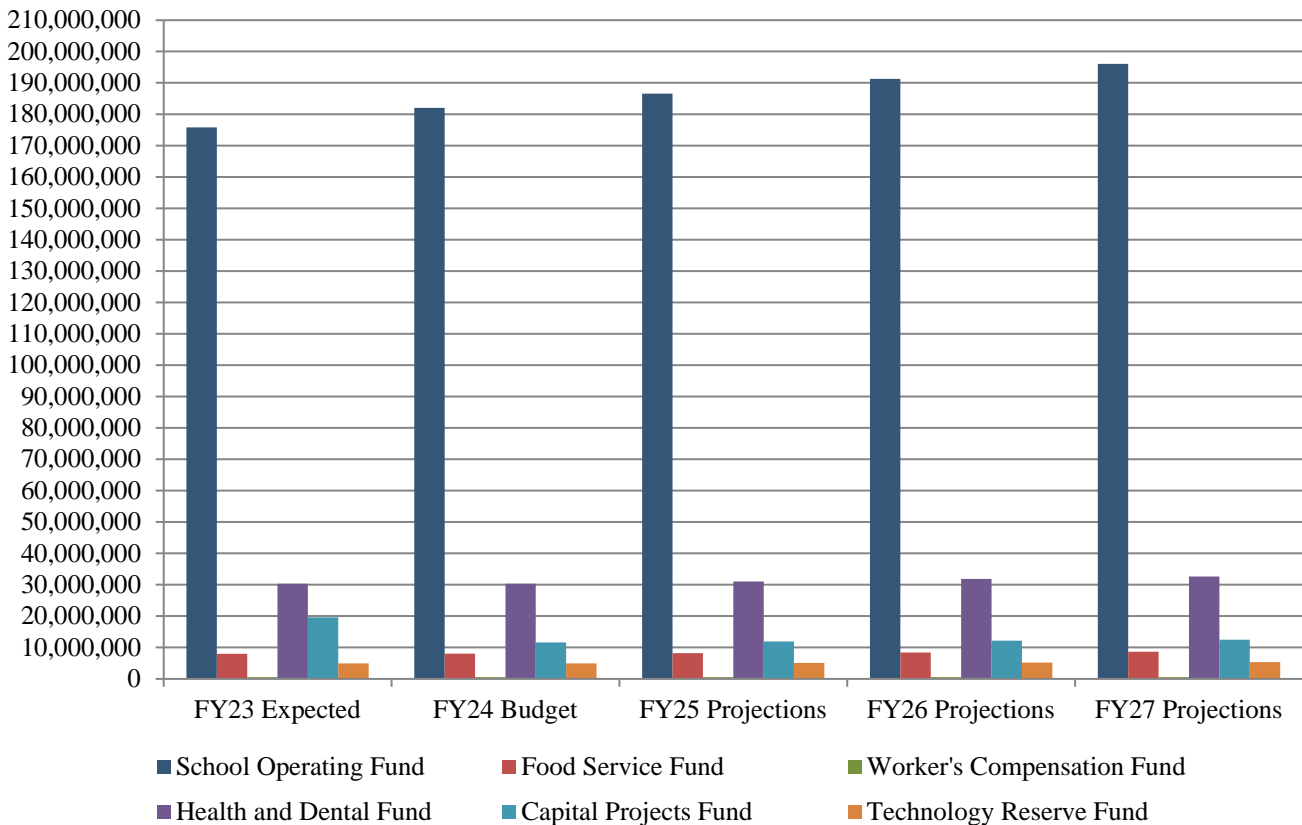
EXECUTIVE SUMMARY
(continued)

Summary of Budget Projections for Governmental Funds

The chart below is a summary of budget projections for fiscal years 2025 through 2027. The projected years are for informational purposes only based on trend data and are not used for budget planning purposes.

	FY23 Expected	FY24 Budget	FY25 Projections	FY26 Projections	FY27 Projections
School Operating Fund					
Revenue and Expenditures	175,768,168	182,027,360	186,578,044	191,242,495	196,023,557
Food Service Fund					
Revenue and Expenditures	7,957,260	7,993,666	8,193,508	8,398,345	8,608,304
Worker's Compensation Fund					
Revenue and Expenditures	538,000	538,000	538,000	538,000	538,000
Health and Dental Fund					
Revenue and Expenditures	30,289,457	30,289,457	31,046,693	31,822,861	32,618,432
Capital Projects Fund					
Revenue and Expenditures	19,577,902	11,580,000	11,869,500	12,166,238	12,470,393
Technology Reserve Fund					
Revenue and Expenditures	4,920,000	4,920,000	5,043,000	5,169,075	5,298,302

Comparison of Budget Projections Through FY27



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 2.3% percent of the revenue is derived from the sale of meals. The largest revenue source, 93.6%, is federal funding for free and reduced lunches. As compared to FY23E, the Food Service budget reflects an increase of \$36,406 or .5% (\$7,957,260 in FY23E to \$7,993,666 in FY24). Variety, quality, presentation and speedy service have contributed to the success of the food service program. In FY24 breakfast and lunch prices will increase \$.10 cents. This year is the eighteenth 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.

FY24 School Food Service Fund
Revenue Summary

Revenue Source	Budget	Approved	Change	
	FY23E	FY24	\$	%
State	288,952	325,358	36,406	12.6%
Federal	7,478,308	7,478,308	0	0%
Cafeteria Sales	185,000	185,000	0	0%
Miscellaneous	5,000	5,000	0	0%
Total	7,957,260	7,993,666	36,406	0.5%

Expenditures by Major Object

	Budget	Approved	Change	
	FY23E	FY24	\$	%
Personal Services	392,854	392,854	0	0%
Employee Benefits	310,957	310,957	0	0%
Purchased Services	5,893,369	5,893,369	0	0%
Other Charges	10,000	10,000	0	0%
Materials/Supplies	693,588	729,994	36,406	5.2%
Equipment	656,492	656,492	0	0%
Total	7,957,260	7,993,666	36,406	0.5%

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.

**FY24 Workers Compensation Fund
Revenue Summary**

Revenue Source	Budget FY23E	Approved FY24	Change \$	%
Transfers In	340,000	340,000	0	0%
Transfer from Resrv.	198,000	198,000	0	0%
Total	538,000	538,000	0	0%

Expenditures by Major Object

	Budget FY23E	Approved FY24	Change \$	%
Personal Services	47,000	47,000	0	0%
Employee Benefits	16,000	16,000	0	0%
Purchased Services	75,000	75,000	0	0%
Other Charges	400,000	400,000	0	0%
Total	538,000	538,000	0	0%

HEALTH AND DENTAL INSURANCE FUND

The Health and Dental Insurance Fund is utilized to account for the financial resources used for the payment of claims and related expenses for the self-insured health and dental care insurance programs. The fund is supported by transfers from the Operating Fund and employee-paid health insurance premiums.

**FY24 Health and Dental Insurance Fund
Revenue Summary**

Revenue Source	Budget FY23E	Approved FY24	Change \$	%
Interest	40,000	40,000	0	0%
Charges for Svcs	4,511,200	4,511,200	0	0%
Trsfers-Other Funds	25,738,257	25,738,257	0	0%
Total	30,289,457	30,289,457	0	0%

Expenditures by Major Object

	Budget FY23E	Approved FY24	Change \$	%
Personal Services	184,882	184,882	0	0%
Employee Benefits	94,575	94,575	0	0%
Purchased Services	30,010,000	30,010,000	0	0%
Total	30,289,457	30,289,457	0	0%

EXECUTIVE SUMMARY

(continued)

CAPITAL PROJECTS FUND

The Capital Projects Budget is a separate document that is approved annually by the School Board and the County Board of Supervisors. It is included in this document for reference purposes. The FY24 Approved Capital Projects Fund budget reflects expenditures in the amount of \$11,580,000.

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 FY24 budget. The charts below provide further information on the Capital Projects Fund.

FY24 Capital Projects Fund Revenue Summary

Revenue Source	Budget	Approved	Change	
	FY23E	FY24	\$	%
Local-County	19,577,902	11,580,000	(7,997,902)	(40.9%)
Total	19,577,902	11,580,000	(7,997,902)	(40.9%)

Expenditures by Major Object

	Budget	Approved	Change	
	FY23E	FY24	\$	%
Purchased Services	19,577,902	11,580,000	(7,997,902)	(40.9%)
Total	19,577,902	11,580,000	(7,997,902)	(40.9%)

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 came 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

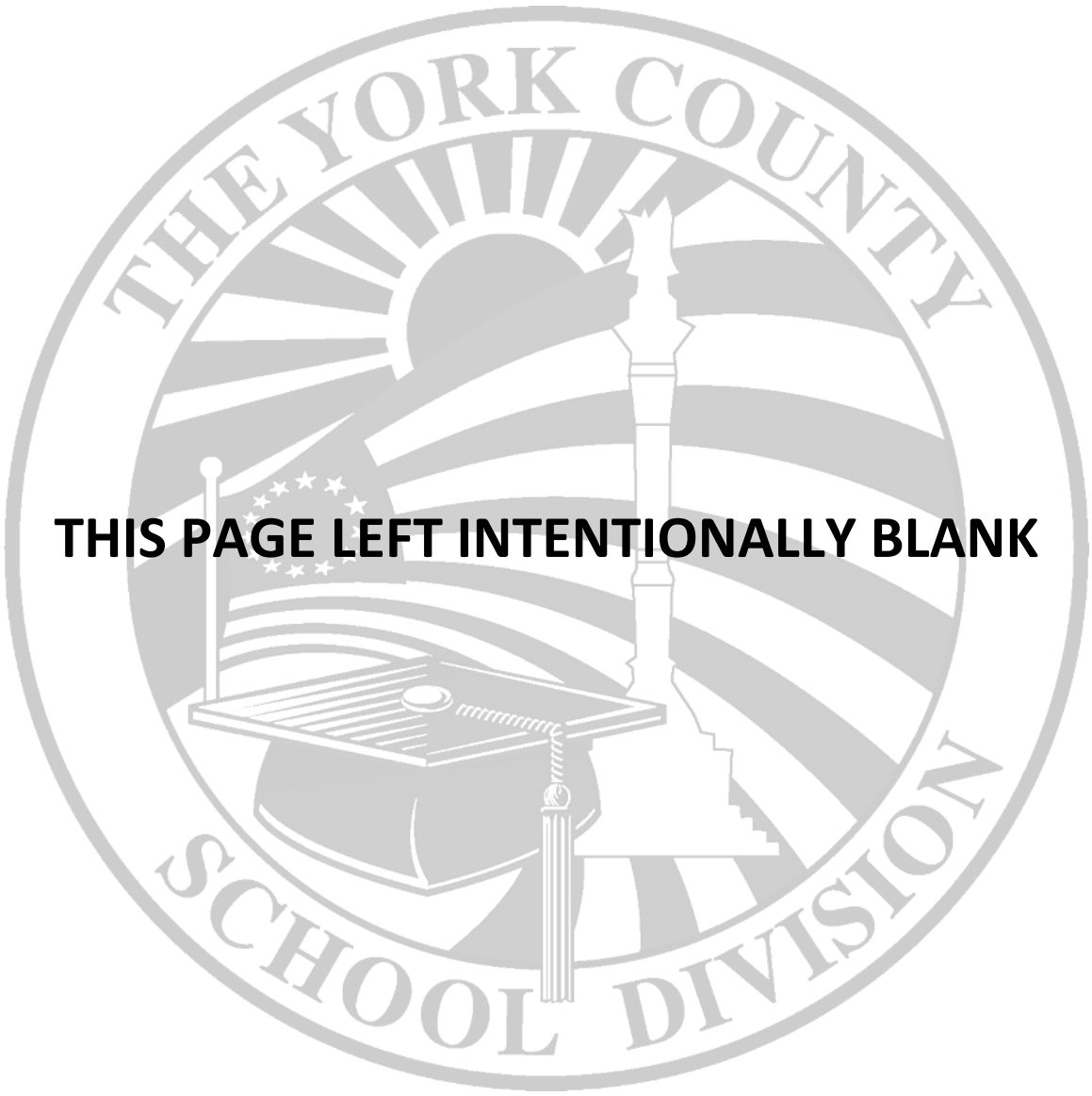
Currently, the Reserve fund is funded by annual technology grants from the Commonwealth of Virginia, end-of-year funds re-appropriated to the school division by the local government, and ongoing strategic budget allocations.

**FY24 Technology Reserve Fund
Revenue Summary**

Revenue Source	Budget FY23E	Approved FY24	Change	
			\$	%
Transfers In	0	0	0	0%
Charges for Services	1,271,000	1,271,000	0	0%
State	3,644,000	3,644,000	0	0%
Miscellaneous	5,000	5,000	0	0%
Total	4,920,000	4,920,000	0	0%

Expenditures by Major Object

	Budget FY23E	Approved FY24	Change	
			\$	%
Purchased Services	0	0	0	0%
Other Charges	511,693	511,693	0	0%
Materials/Supplies	0	0	0	0%
Equipment	4,408,307	4,408,307	0	0%
Total	4,920,000	4,920,000	0	0%



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ORGANIZATIONAL

GEOGRAPHICAL AREA AND LOCATION

York County is located in the Virginia Coastal Plain on a peninsula formed by the James and York Rivers and the Chesapeake Bay. The area consists of approximately 106 square miles, with federal and national park holdings making up over 40% of the total area. This Peninsula includes James City County, and the cities of Hampton, Newport News, Poquoson and Williamsburg, all of which share a border with York County. The County and the Peninsula are part of the greater Hampton Roads region and its boundaries correspond fairly closely with the boundaries of the Virginia Beach – Norfolk – Newport News VA NC Metropolitan Statistical Area (MSA), as defined by the U.S. Census Bureau.

HISTORICAL INFORMATION

York County, Virginia which was originally named Charles River County, was one of Virginia's eight original "shires" formed in 1634. It was renamed after the Duke of York in 1643, along with the river that determines the County's character.

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. Yorktown Day, as it is now known, is commemorated and celebrated every year as a local holiday.

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.

There are 12,881 students budgeted in FY24 to attend the York County School Division. The School Division's instructional program encompasses kindergarten through 12th grade. Including 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 71,491 people and ranks 19th in population among the state's 95 counties and 30th among the 133 cities and counties. In land area, however, the County is the 3rd smallest county in Virginia, making it the 6th 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 0.74%.

Below is a table indicating the population in the County for the years 2013 through 2022. The source of this information is Weldon Cooper Center for Public Service-Updated January 30, 2023..

Year:	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Population:	66,955	67,396	68,020	68,585	68,890	68,725	69,407	70,045	70,319	71,491

MEDIAN AGE

The 2021 median age in York County was 39.8 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 increased relatively slowly since the 2010 Census. The County's median age is higher than in the Virginia Beach-Norfolk-Newport News metro area (37.1) and Virginia as a whole (38.8). The general trend toward an older population is expected to continue in coming years.

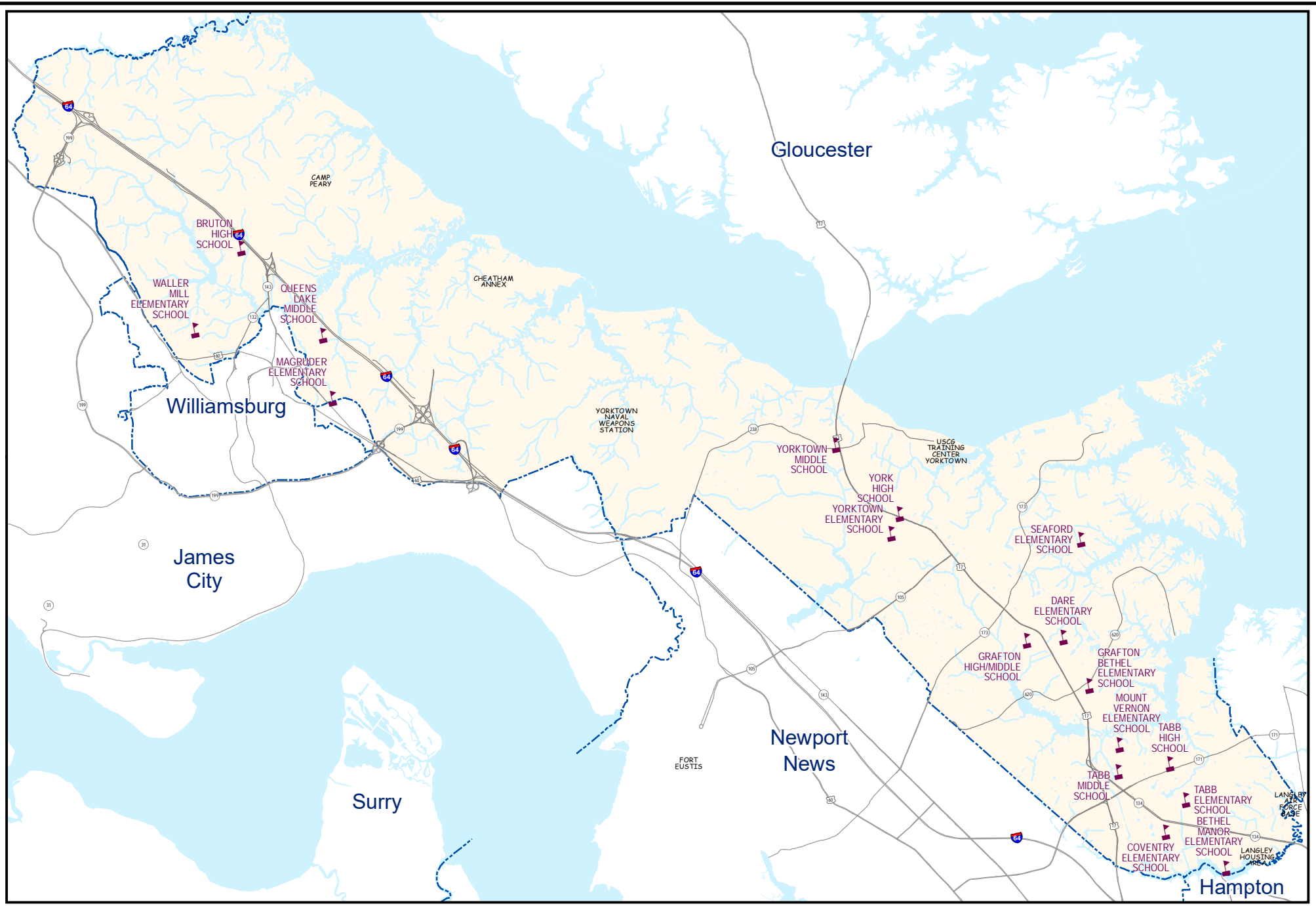
ZWEIBRUCKEN

The Yorktown-Zweibrucken Student Exchange is a cultural program honoring the sister city relationship between Yorktown and Zweibrucken, Germany, 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 facilitated by the York County School Division. The Yorktown-Zweibrucken Exchange Program is made up of ten York County 10th and 11th grade high school students and ten Zweibrucken high school students and their two teacher chaperones.

During the 2019-20 school year, York County School Division reinstated the Yorktown-Zweibrucken 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 Yorktown-Zweibrucken Exchange Program which was to begin in the Spring of 2020, had to be postponed. The program planning team will meet during the 2023-24 school year to finalize plans for the Yorktown-Zweibrucken to begin in the Fall of 2024.

Map of York County, Virginia





York County Schools



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

VISION

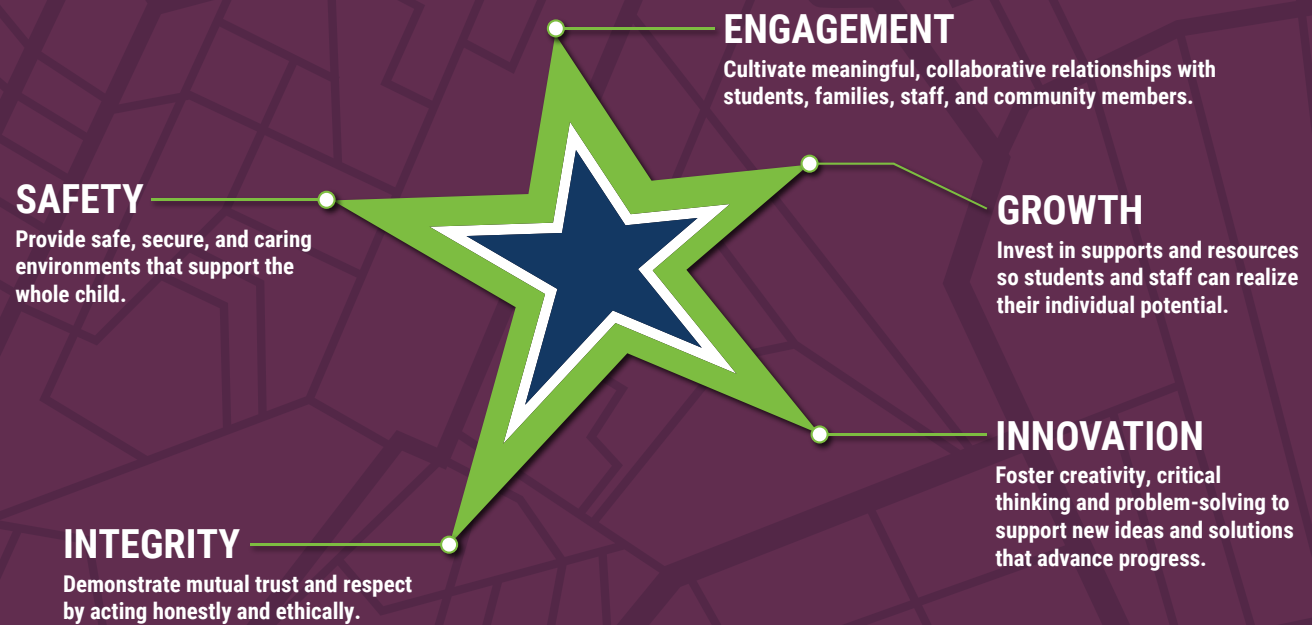
Together, we inspire all students and staff to explore paths leading to personal and collective success.

MISSION

Ensure every student is valued, supported, and challenged through learning experiences, which prepare them for a successful future.

CORE VALUES

Our core values reflect the division's fundamental commitment, to serve our community with excellence.



PRIORITIES



COLLECTIVE COMMITMENT

Students, staff, families and community members are invested in student outcomes and actively engaged in meaningful, collaborative relationships to support student success.



SUPPORTIVE CULTURE

Provide safe, welcoming and caring environments in which all students and staff have a sense of belonging and purpose.



HIGHLY EFFECTIVE TALENT

Attract and retain highly skilled, compassionate, diverse, and committed team members by providing personalized and differentiated pathways for professional growth, improvement, and advancement.



FUTURE READY GRADUATES

Students will acquire knowledge, skills, habits, and traits necessary for success in future educational experiences, the workforce, and life.

The YCSD FY23-27 Strategic Plan serves as a roadmap for the School Board and division administration to plan for the success of York County's public schools. Through this plan, the School Board sets the vision, mission and core values along with division's priorities for the next five years. Division staff then develop the strategies and leading indicators used to assess our progress in meeting these priorities. As a dynamic plan meant to be reviewed regularly, we expect strategies and actions to evolve to stay current and relevant in an ever-changing world.

Vision

Together, we inspire all students and staff to explore paths leading to personal and collective success.

A vision statement depicts the future state an organization aspires to achieve. Our vision is intended to create a mental image of a school system that values individuality in how we approach and define achievement to ensure our students, staff and the division thrive in an ever-changing world.

Mission

Ensure every student is valued, supported, and challenged through learning experiences, which prepare them for a successful future.

A mission statement defines an organization's fundamental purpose and scope of work. Our mission communicates whom, how and why we serve to guide the decisions and actions of our staff and School Board.

Core Values

Core values are the essential and enduring tenets of an organization. These tenets guide behavior, help shape culture, and support the planning, decision-making, and work responsibilities of an organization. Our core values - engagement, safety, growth, integrity, and innovation - reflect the division's fundamental commitment, to serve our community with excellence. The division's values are further reflected in our logo, the YCSD star. For centuries, travelers have used stars to guide their path just as our core values help us navigate our path forward. Stars are also widely recognized as symbols of inspiration and excellence.

Engagement: Cultivate meaningful, collaborative relationships with students, families, staff, and community members.

Growth: Invest in supports and resources so students and staff can realize their individual potential.

Innovation: Foster creativity, critical thinking and problem-solving to support new ideas and solutions that advance progress.

Integrity: Demonstrate mutual trust and respect by acting honestly and ethically.

Safety: Provide safe, secure, and caring environments that support the whole child.

Priorities

Our plan is shaped around four strategic priorities. To meet these priorities, our Instruction, Finance, Operations, Human Resources and school-based team members must work cohesively and hold each other accountable for achieving what we have set out to do.

COLLECTIVE COMMITMENT

Students, staff, families and community members are invested in student outcomes and actively engaged in meaningful, collaborative relationships to support student success.

Areas of Focus

Communication: The practice of using multiple methods to share and receive information with internal and external stakeholders in a timely, clear, open, and consistent manner.

Outreach: Team members take ownership of identifying the needs of those they serve and seek the appropriate individuals, organizations, or businesses to support those needs.

Engagement: An intentional approach to ensuring families, students, team members and community members have a voice, and believe their feedback, input and participation is meaningful and valued.

Theory of Action

If we maintain open, honest and timely two-way communication with our team members, families, students, and community, take steps to partner with those who can support the needs of our students and schools, and ensure the voice of stakeholders is heard and used in decision-making, **then** we will have a community invested and engaged to support student success.

Why this is Important

The division must be intentional in how, when and why we communicate with team members, families and students to ensure our messages are not lost in the communication overload of a digitally connected society.

- Good communication increases family engagement, which in turn helps prepare students to enter school, promote student success, and prepare youth for their post-graduation future (Harvard GSE, 2022).
- Community partnerships provide opportunities to integrate resources and services, which strengthen school programs, support student learning and student development (Johns Hopkins University, 2022).
- Investing in education builds a strong foundation for economic success and shared prosperity (Berger and Fisher, 2013).

Key Performance Indicators (KPIs)

School Volunteer Data

Engagement Events/Activities

Partnership Data

Let's Talk-AskYCSD Data

Division and School-level Social Media Data

Year One Strategies (FY23)

Perform a thorough review of current practices for gathering and evaluating student, staff, family, and community voice.

Create a Comprehensive Communications Plan to provide a clear and concise framework for communicating with internal and external stakeholders to increase knowledge and interest in the division.

Conduct comprehensive needs assessment at every school to identify areas, which could benefit from community partnerships, volunteers and organized family programs. Develop partnership criteria and expectations.

Create a work group to develop a matrix that outlines student, staff and family roles and expectations to support student success.

SUPPORTIVE CULTURE

Provide safe, welcoming and caring environments in which all students and staff have a sense of belonging and purpose.

Areas of Focus

Learning Environment: Positive, student-centered learning through student voice and access to instruction and school connections in a safe, supportive, and well-maintained environment.

Working Conditions: A positive and supportive environment in our schools and worksites, through staff voice, enabling all employees to perform their best work according to established responsibilities and standards, leading to increased job satisfaction and employee retention.

Professional Growth: A deliberate and personalized approach to building team members' capacity and well-being through the development of individual skills, traits and competencies, which supports individual and collective well-being as well as the division's needs.

Theory of Action

If we create student-centered learning in safe, positive, and well-maintained schools and workplaces, focused on student and staff growth, **then** team members will be well equipped to foster a sense of belonging and purpose.

Why this is Important

A school environment is broadly characterized by its facilities, classroom practices, school-based health supports, and disciplinary policies and practices.

- There is a strong connection between school climate and academic achievement of students (National Center on Safe Supportive Learning Environments, June 2022).
- A work environment characterized by positive working conditions has a direct relationship on employee retention (Yogita, 2015).
- A majority of employees (94%) report they would stay with an employer longer if it invested in their career (Workplace Learning Report, 2018).

Key Performance Indicators (KPIs)

Student Attendance Data

Student Behavior Data

School Connectedness Data

Student Climate Survey Results

Staff Working Conditions Survey Results

Year One Strategies (FY23)

Identify components of Working Conditions survey and School Climate survey best suited to gauge student and staff perception of their environments and develop plan to survey students and staff annually.

Explore a transition towards an integrated VTSS framework that supports behavior, wellbeing, and instruction.

Perform a thorough review of existing staff mentorship/coaching programs and gain staff feedback to identify successes and areas for improvement across programs and departments.

Develop a checklist to assess the current state of the internal and external physical learning environments and implement audits of all division schools and worksites.

Perform a review of current student connections to schools as evidenced by enrollment in clubs, athletic teams, music and drama groups, student government and any other school activities or experiences which inform next steps to increase student connections.

HIGHLY EFFECTIVE TALENT

Attract and retain highly skilled, compassionate, diverse, and committed team members by providing personalized and differentiated pathways for professional growth, improvement, and advancement.

Areas of Focus

Compensation Package: The combination of salaries and various benefits, such as insurance, leave, retirement plans and career advancement opportunities, offered to employees.

Recruitment: An intentional approach to attracting a targeted number of qualified applicants, selecting the candidate best fit for the position, offering them employment and onboarding the new employee.

Retention: Preserving the integrity of the workforce through approaches to reduce employee turnover rates.

Professional Growth: A deliberate and personalized approach to the development of individual skills, traits and competencies, which supports furthering team member's professional goals as well as the division's needs.

Theory of Action

If we provide competitive pay and benefits, attract the most effective talent, continue to employ a skilled and compassionate workforce while providing opportunities for growth and advancement, **then** we will be positioned to continue supporting high-quality learning experiences leading to student success.

Why this is Important

- National teacher shortages are expected to exceed 100,000 each year beyond 2019 (Sutcher, Darling-Hammond, & Carver-Thomas, 2019).
- Employee compensation and fringe benefits increase employee job satisfaction and reduce employee turnover (Dale-Olsen, 2006).
- Teachers are more satisfied and plan to stay longer in schools that have a positive work context, independent of the school's demographic characteristics (Johnson, Kraft, & Papay, 2012).
- If a student has a high performing teacher for just one year, the student will remain ahead of peers for up to three years. If a student has an ineffective teacher, without remediation, the influence on achievement will extend up to three years (Grant, Stronge, & Popp, 2008).

Key Performance Indicators (KPIs)

Licensed Salary Scale Regional Ranking
Health Benefits Package Regional Ranking
Lateral Employment Moves Regional Comparison

5-year Employment Retention Statistics
Staff Working Conditions Survey Results

Year One Strategies (FY23)

Convene a workgroup to review the staff compensation package, to include health, dental, and fringe benefits, across the comparator market and make recommendations.

YCSO will enhance its recruitment program to effectively staff schools and departments. This will include the implementation of a comprehensive Human Resource Management System (HRMS) that will improve the efficacy of hiring managers to recruit and hire highly skilled and diverse staff.

Use the Working Conditions Survey results and the Personnel Exit Collection data to develop site-based and targeted plans designed to improve employee satisfaction and commitment.

Establish a stakeholder process to define and develop professional growth strategies for each employee work group.

FUTURE READY GRADUATES

Students will acquire knowledge, skills, habits, and traits necessary for success in future educational experiences, the workforce, and life.

Areas of Focus

High Quality Instruction: Rigorous curricula, evidence-based teaching practices, and active learning environments that are differentiated, standards-based, and data-driven.

Engaging Educational Experiences: Learning opportunities intentionally designed to activate students' curiosity as they apply critical thinking skills in contexts that are within and beyond the classroom.

College and Career Readiness: The knowledge and skills needed to be successful in postsecondary education and/or training leading to meaningful employment in a highly complex, diverse, and evolving workforce.

Life Readiness: The dispositions and character traits* that improve the learning environment, promote student achievement, and develop civic-minded students of high character.

*YCSD Character Education Traits include:

Trustworthiness: Being reliable, honest, earned over time; someone on whom others can depend.

Respect: Speaking and acting civilly, being courteous to others and caring about their rights, beliefs and well-being.

Responsibility: Showing reliability and consistency in speech and conduct; being accountable for one's own actions; civic engagement in the community.

Fairness: Acting in a just way in making decisions; standing up for the rights of everyone to be treated equally and honestly, playing by the rules.

Caring: Feeling and exhibiting concern and empathy for others.

Citizenship: Caring about the good of the school, community, and society and participating to make things better.

Theory of Action

If we provide intentional learning opportunities that activate students' curiosity and critical thinking skills through rigorous, evidence-based instruction **then** students will possess the knowledge, skills, and traits necessary to be successful in post-secondary endeavors.

Why this is Important

- In 2021, the U.S. Bureau of Labor Statistics released an Employment Projections (EP) summary that indicates that by 2030 employment is projected to increase by 11.9 million jobs across all major industries and occupations.
- The availability of a well-trained and educated workforce remains the top concern for Virginia's business community.
- Virginia's Board of Education has determined that a life-ready Virginia graduate must:
 - achieve and apply appropriate academic and technical knowledge;
 - demonstrate productive workplace skills, qualities, and behaviors;
 - build connections and value interactions with others as a responsible and responsive citizen; and
 - align knowledge, skills, and personal interests with career opportunities.

Key Performance Indicators (KPIs)

PSAT College & Career Readiness Benchmark
Grade Level Reading Data (grades 1-5)
End-of-Course (EOC) Assessment Data

CTE Enrollment & Certification Data
College, Career, and Civic Readiness Indicator

Year One Strategies (FY23)

Develop a continuum that outlines expectations for K-12 academic and career planning.

Create a YCSD College and Career website that provides valuable academic and career planning resources for students and families.

Expand the YCSD curriculum framework to include additional resources that promote student engagement, character education traits, effective technology integration and differentiation.

Audit the current K-12 writing instructional program and curriculum documents.

Identify and implement instruction resources to support improved PSAT/SAT outcomes and increased enrollment in advanced coursework.

Update the YCSD Literacy Model to include integration of Science of Reading instructional practices.

Audit the alignment and rigor of the YCSD middle school math curriculum.

Strategies and Evaluation

Strategic plans are meant to be adaptive and responsive to meet evolving needs of our students, families and community. While this plan will not reflect every task the division undertakes between FY23 and FY27, it will focus on the specific strategies identified as most impactful to support each priority area.

These strategies are the components we intend to develop and review annually to ensure an intentional approach to our core business of teaching and learning. Key Performance Indicators will be used to evaluate our progress and success in achieving our priorities. Reporting on the FY23-27 Strategic Plan will begin during FY24 for inclusion in the FY25 Budget.

Theory of Action

Our theory of action expresses how YCSD will use identified values, priorities and strategies as levers to achieve our mission and vision.

The York County School Division believes:

If we focus on

- establishing a shared sense of responsibility for student and division outcomes
- creating working and learning environments shaped by compassion, respect and connectedness
- supporting and building the capacity of a diverse, dedicated team of leaders, teachers and staff
- and providing a range of educational opportunities to prepare students for their future

Then all students and staff will have the confidence to shape their personal course of success.

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.

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

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 fund 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 re-appropriated 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 36% 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. While we do reflect a fund balance, the County approves all fund balances annually. 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 FY23 the Actuarially Determined Contribution was \$86,606. For fiscal year ended June 30, 2022 the actuarial accrued liability was \$6,049,885. As of June 30, 2022, the Actuarial Value of Assets in OPEB trust were \$9,643,035.

The OPEB trust fund balances will be held and the division will pay our obligations as we go.

SCHOOL BOARD POLICY

Management of Funds

School Board Policy File: DA

The superintendent or his/her designee is responsible for administering the division budget in accordance with School 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 implementing a modern system of accounting for all school funds as established by the Board of Education and the Auditor of Public Accounts.

Financial Accounting and Reporting

The School Board will receive monthly financial statements of the funds available for school purposes, 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 school board 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 Annual Comprehensive Financial Report (ACFR) as a component unit of the County of York as soon as practical after the close of each fiscal year. The audited ACFR, including the auditor's report on compliance and internal controls, will be presented to the School Board.

Fund Balances

School Board Policy File: DIY

The superintendent or superintendent's designee is responsible for administering the division budget in accordance with School Board policies and applicable state and federal regulations, and laws. The superintendent or superintendent's designee uses 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 major classification 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 major classification.

The School Board shall manage and control the funds made available to it 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 School Board recognizes the important trust inherent in managing substantial public resources.

SCHOOL BOARD POLICY (continued)

In the division's fiscal management, the School 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; and
5. To establish and implement efficient procedures for accounting, reporting, purchasing, payroll, payment of vendors and contractors, and all other areas of fiscal management; and
6. To develop a balanced budget with total expenditures not exceeding total revenues and monies available in fund balance within an individual fund

Purchasing Authority

School Board Policy File: DJA

Procurement of all goods and services by the 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 superintendent's designee shall be the 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 superintendent's designee, shall establish appropriate procedures for internal accounting controls.

Purchasing and Contracting

It is the policy of the 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.

Purchasing Cards (P-cards)

P-cards issued through the County Purchasing department may be issued to school division employees with delegated purchasing authority. P-card regulations as published in the York County Purchasing Policy prohibit the use of P-cards for the following activities:

- No cash advances (prohibited by security settings).
- No 'Gift Card' purchases for the Employee Recognition Program. (IRS regulations require that taxes be withheld.) Any requests of that nature must be made on a purchase requisition form for coordination with the payroll office.
- Purchases of "equipment maintenance" services should also be requested on a purchase requisition form, not on a P-card so that an accurate record of coverage can be maintained by staff.
- Cell phones should be requested on a purchase requisition form utilizing the appropriate contract.

SCHOOL BOARD POLICY (continued)

The Purchasing Agent may allow for the use of a p-card in amounts greater than \$1,500 on an exception basis when deemed to be in the County's best interest.

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.

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.

SCHOOL BOARD POLICY (continued)

If the School Board sets the school calendar so that the first day students are required to attend occurs prior to August 15, the School Board shall establish a payment schedule to ensure that all contract personnel are compensated for the time worked with the first month of employment.

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 School Board rate will automatically adjust to the new IRS rate.

Reimbursement requests should be submitted on a monthly or quarterly basis. All requests for overnight travel must be in writing and approved by the Administrator or Department Head. The request for overnight travel will include the purpose, location, dates of travel, registration, estimated cost of travel, lodging, meals, and parking. Reimbursements for meals and incidental expenses incurred during overnight travel will be based on the per diem allowances as published by General Services Administration (GSA) pursuant to 41 CFR 301-11 issued periodically and available on the Internet at <http://www.gsa.gov/perdiem>. Division-issued purchasing cards (p-cards) must not be used to charge for meals and incidentals in the course of overnight travel. Exceptions to this requirement must be approved in advance by the Administrator or Department Head.

Reimbursements for lodging will be based on the per diem allowances published by GSA. Administrators or Department heads are authorized to approve, in advance, lodging rates up to 150% of the GSA allowance. Lodging rates exceeding 150% of the GSA allowance require prior approval from the superintendent or superintendent's designee. Overnight travel exceeding five (5) business days requires the approval of the superintendent or superintendent's designee.

The School Board Chair will serve as approval authority for all travel reimbursement requests of School Board members and of the superintendent. The School Board Vice-Chair will serve as approval authority for all travel reimbursement requests of the School Board Chair.

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.

SCHOOL BOARD POLICY
(continued)

Risk Management

School Board Policy File: DZ

The 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 School Board that:

1. The overall responsibility for the risk management of the School Division rests with the superintendent.
2. The superintendent or superintendent's designee shall serve as the coordinator of the risk management effort.
3. The coordinator of the risk management effort shall:
 - a. undertake reasonable action which will lessen the possibility of loss or injury in the workplace to all employees;
 - b. identify systematically loss exposures that can have an adverse effect on the material well-being of the School Board or its employees or students;
 - c. when possible and financially practical, procure insurance to compensate for losses which in his judgment would adversely affect the School Board;
 - d. 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 Federal funds because USDA was covering the cost of all student meals due to the pandemic.

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 fund 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 five 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.

Technology Reserve Budget

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 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 non-instructional 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.

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.

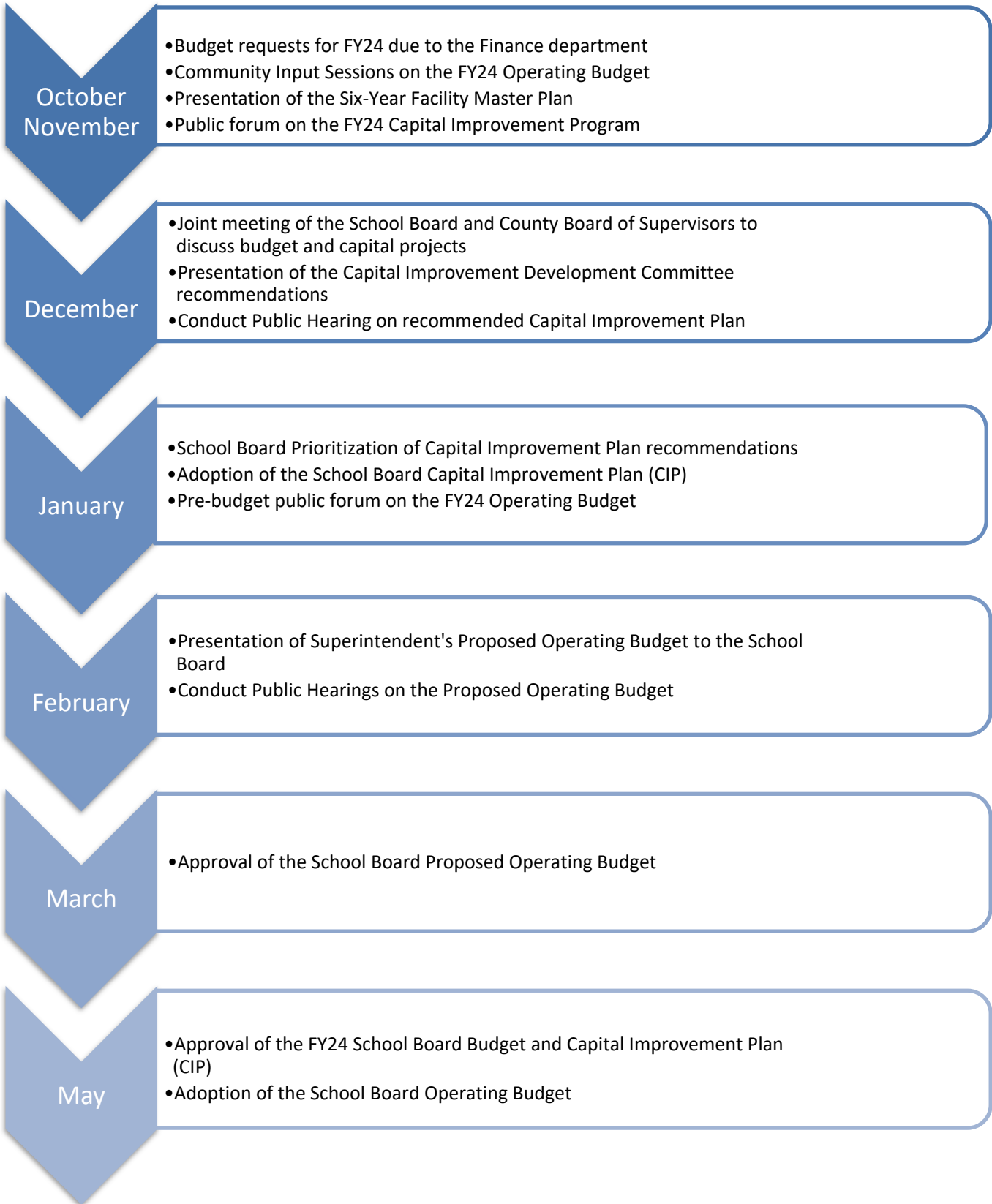
Phase III - The Board of Supervisors is required by state law to approve a School Board budget by May 1. If the Board of Supervisors approves a local appropriation that is less than the amount the School Board requested, the School Board must reduce the proposed budget accordingly.

FISCAL YEAR 2024 BUDGET

Budget Calendar

Date	Process	Responsible Parties	Detail
August 22, 2022	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
November 15 & 17, 2022	Community Input Sessions on FY24 operating budget	Superintendent CFO	Conduct two budget input sessions with the community and other stakeholders
November 7, 2022	Presentation of the Six-Year Facility Master Plan	Superintendent COO	Present facilities master plan to the School Board
November 21, 2022	Public forum on FY24 Capital Improvements Program	Superintendent COO CFO	A public forum to gather community input regarding budget priorities and suggestions.
Meeting not Held	Joint Meeting	County Board of Supervisors School Board	A joint meeting to discuss budget, capital projects, and other matters of interest.
December 12, 2022	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 12, 2022	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 9, 2023	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 23, 2023	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 23, 2023	Pre-budget public forum on the FY24 operating budget	School Board Superintendent	A public forum to gather community input regarding budget priorities and suggestions.
February 13, 2023	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 27, 2023	Conduct Public Hearings on Proposed Operating Budget	School Board	Conduct budget public hearing in accordance with Virginia Code Section §22.1-92.
March 27, 2023	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 16, 2023	Approval of FY 24 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 22, 2023	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.

FISCAL YEAR 2024 BUDGET TIMELINE



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.

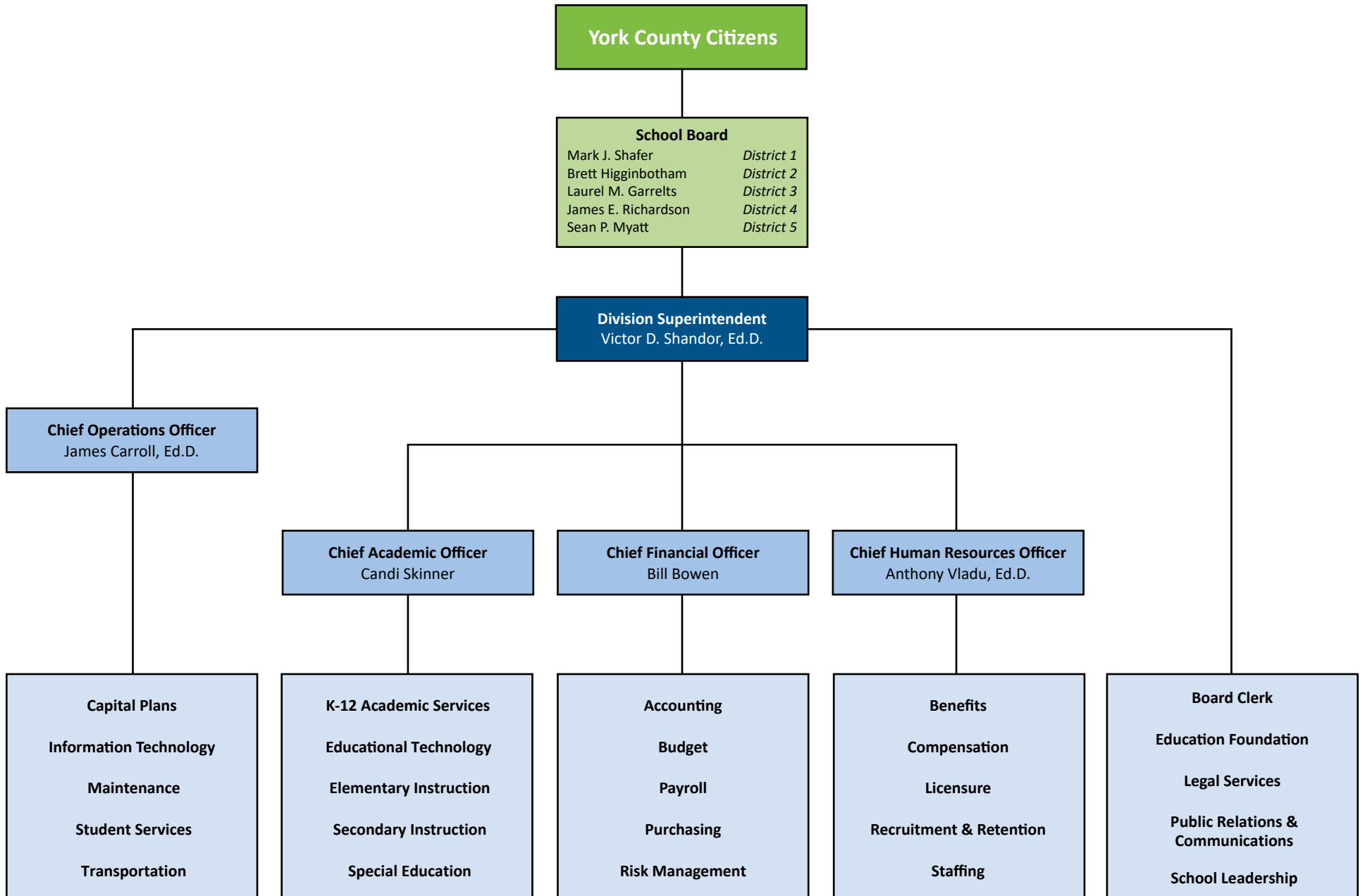
The Division Superintendent has authority to transfer funds within each major category level. Transfers from one major category (i.e. instruction, administration, pupil transportation, etc.) to another must be approved by the School Board.

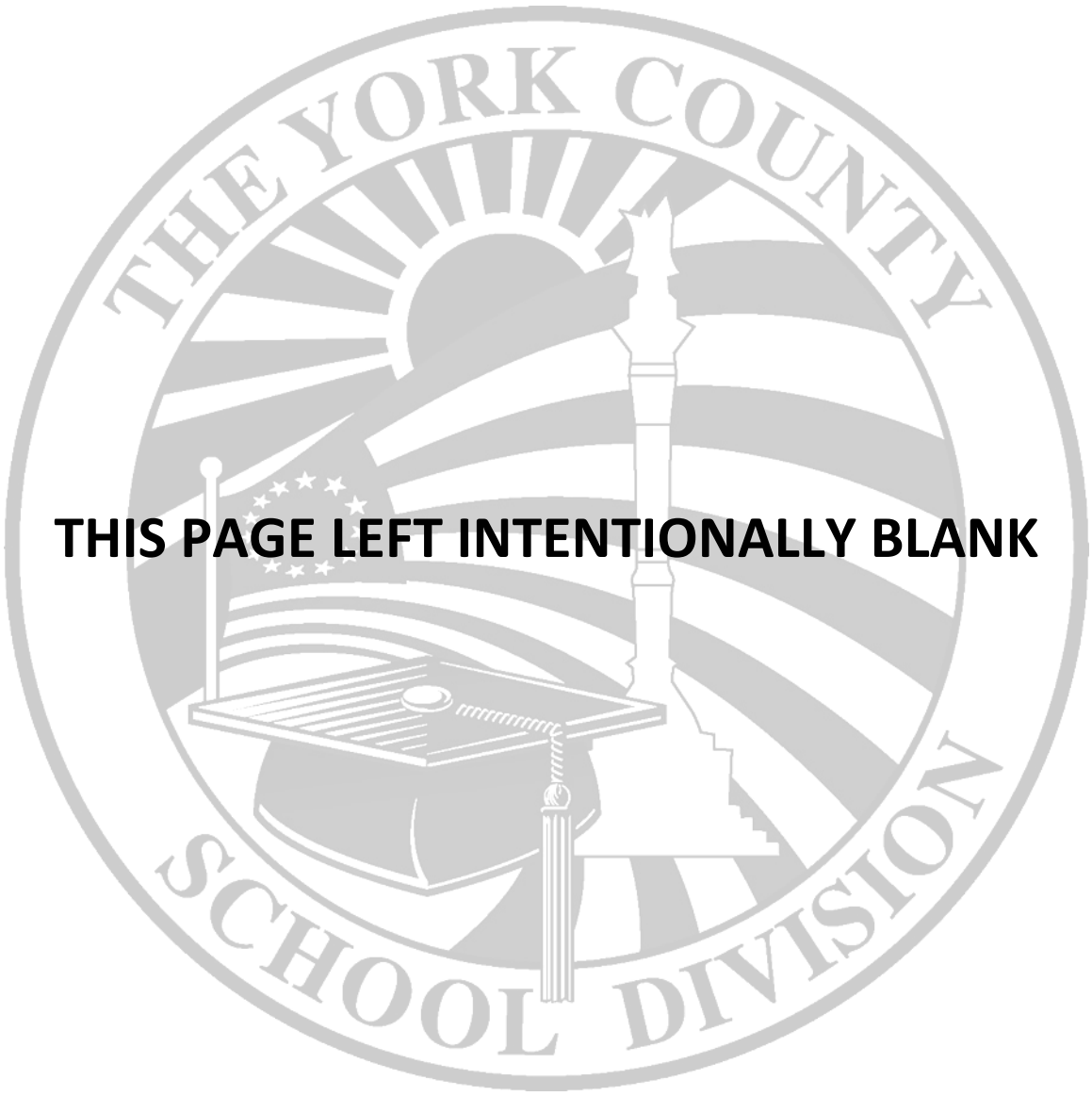
Revenue Monitoring

The school division receives 51.5% of its funding for the operating budget from the state and 13.3% 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 FY 2024

Effective July 1, 2023





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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. As of FY23, about 4% of the lottery funding is required to be spent on nonrecurring costs.

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.

SIGNIFICANT TRENDS AND ASSUMPTIONS (continued)

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 1/10th 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.

For FY21, the year started off with fiscal uncertainty. At the close of FY20, school and state budgets were amended in the final months to account for the economic uncertainty brought on by the pandemic. School divisions were faced with declining student enrollment which would translate into significant reductions in state funding unless action was taken by the Governor and General Assembly. For YCSD, we were looking

SIGNIFICANT TRENDS AND ASSUMPTIONS (continued)

at a loss of more than 800 students or \$4.2 million. However, by November things started to change. Schools, local and state governments had received multiple appropriations of federal stimulus funds. In addition, the state revised the revenue forecast as actual revenue was significantly better than originally projected. This meant that school budgets would be held harmless for the significant loss of students.

As we entered the FY22 budget process, much of the focus was to protect school funding as student enrollment was still uncertain. Again, schools were held harmless with state revenue for the loss of student enrollment, which meant that schools did not have to reduce their budgets or implement a reduction-in-force.

At the end of the budget process, YCSD received \$3.43 million in additional State revenue. This allowed YCSD to provide a 5% raise for all staff, with 3% effective July 1 and 2% effective December 1. Also included was a mandate to increase the ratio for student support positions. This required YCSD to add 7 positions to the budget. The positions included 1 Licensed Clinical Social Worker, 1 Social Worker, 2 Psychologists, 1 Behavioral Analyst and 2 Assistant Behavioral Analysts.

In addition, YCSD added 2 School Counselors and 1 Media Specialist to align staffing with the SOQ standards. Other positions added were: 1 Occupational Therapist, 1 Programmer Analyst and 1 Grants Coordinator.

FY23 is 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 .3822 to .3699. The decrease in LCI resulted in additional state revenue of approximately \$850,000.

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 mean 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.

YCSD continues to recover from the loss of student enrollment due to the COVID-19 pandemic. For FY23, student enrollment is projected to be 12,766 students, an increase of 157 students from actual enrollment in FY22. However, this is 372 students below our projected enrollment of 13,138 in FY21. The enrollment increase coupled with the increase in state revenue from rebenchmarking, and the decrease in the LCI rate are expected to provide additional state revenue of approximately \$3.86 million.

For FY23, the state forecasts for revenues to continue to grow. The state is projecting a robust economy for FY23 and the largest budget surplus in history for FY22. State funding for education has reflected this strong economic growth. For YCSD, state funding is projected to increase by \$7.45 million. The increase supports a 6.5% compensation increase for teachers and para-educators and a 5.5% increase for all other non-licensed positions. In addition, state revenue includes \$975,000 in Grocery Tax hold harmless funding as a result of the General Assembly eliminating the sales tax on groceries and \$1.8 million in rebenchmarking hold harmless funding to account for data elements related to special education, pupil transportation, and non-personnel support cost that were affected by the pandemic in the FY20 rebenchmarking process.

As we transition to FY24, state revenues are expected to modestly decline. The decline in revenue was first noted in the Fall of 2022. As a result, the Governor and General Assembly took a

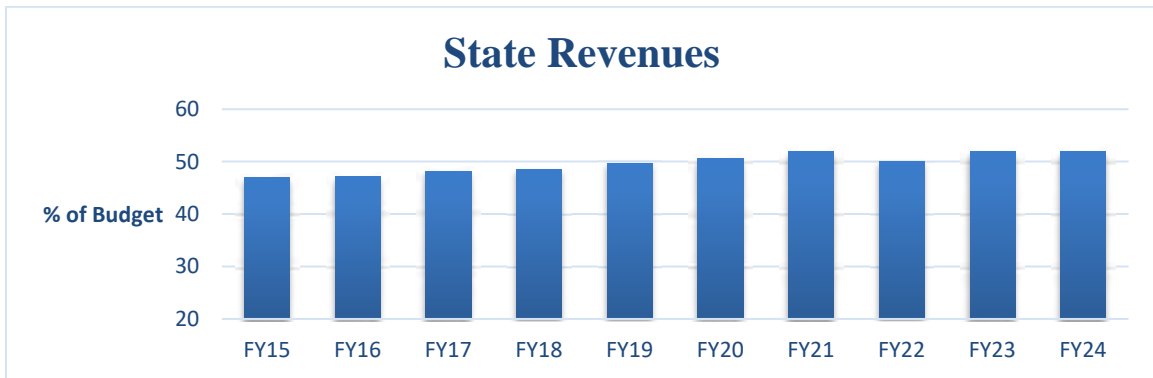
SIGNIFICANT TRENDS AND ASSUMPTIONS (continued)

conservative approach to appropriating state funding for FY24. However, the State ended FY23 with a record \$5.1 billion surplus. It is expected that school divisions will receive additional funding for FY24 during the next General Assembly session.

One of the significant challenges for all school divisions remains staffing shortages. For YCSD, this is evident in the areas of special education teachers and para-educators, world language teachers, career and technology teachers, and custodians. YCSD is committed to increasing compensation as an incentive to attract and retain highly qualified staff. In FY23, YCSD provided increases of 7.5% for teachers and para-educators and 6.5% for all other staff. For FY24, YCSD provided a 5% increase for all staff.

YCSD initially proposed a 7% raise for all staff for FY24. However, the Virginia Department of Education (VDOE) notified school divisions in January 2023 that the Calculation Tool used to determine funding for schools contained a significant error. For YCSD, the error totaled more than \$1.5 million.

YCSD continues to recover from the decline of student enrollment during the pandemic. FY24, student enrollment is projected to be 12,881, an increase of 115 students over our FY23 projected enrollment.



Federal

Federal revenue sources in the Operating Budget include Title I, Title II, Title III, ARP-ESSER III, Foreign Language Grant, CRRSA, ESSER II, 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 36% of the total

SIGNIFICANT TRENDS AND ASSUMPTIONS **(continued)**

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 36.1% of the federal revenue received and 4.8% of the total Operating Budget revenue.

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.

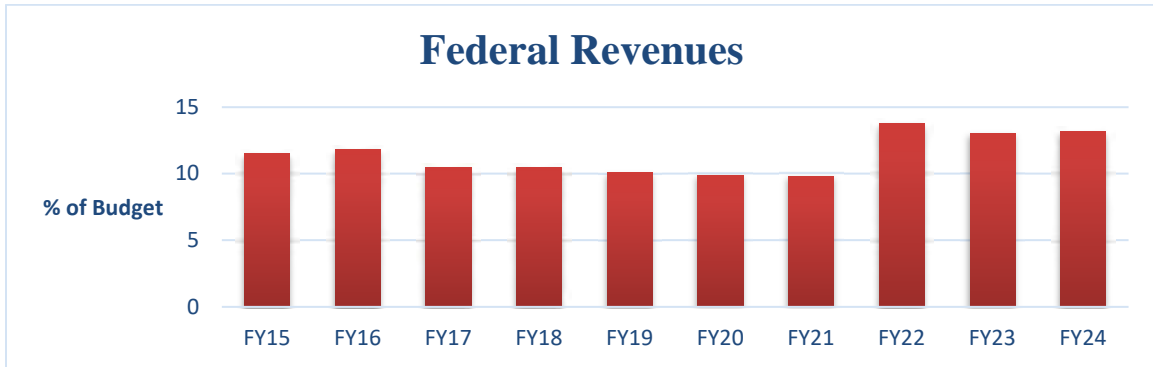
In FY22, YCSD received several appropriations of federal stimulus funds. CARES Act I, totaling 583,000, was used to support remote learning and cleaning supplies. Coronavirus Relief Funds (CRF) totaling \$2.29 million were used for the purchase of 1:1 devices, PPE, and support of remote learning. YCSD applied for and received ESSER/GEER grant funding totaling \$391,312. These funds were used for 1:1 devices, classroom technology, mental health supports and training.

Additionally, in FY22, YCSD received CARES Act II funding totaling \$2.3 million dollars, CARES Act III funding totaling \$5.2 million and CARES Act II competitive grant funds totaling \$2.4 million. These funds will be carried over to FY22 and into FY24 to support learning loss recovery, summer academy, technology, special education and mental health programs.

In FY23, federal revenues remain relatively unchanged at \$23 million. YCSD continues to spend down its allocation of federal stimulus funds from FY22. However, for FY23, additional stimulus funds have been added. This includes an allocation of \$1.2 million in State ARPA funds to support an employee bonus in FY23 and \$970,000 in ARPA- ESSER III set aside funds to support remediation activities and summer academy.

For FY24, federal revenues are projected to increase by approximately \$1.06 million, as a result of several changes to individual grants. The School Division continues to spend down its allocation of ESSER stimulus funds. YCSD has approximately \$7 million in ESSER funds remaining, all of which expire on September 30, 2024. YCSD was awarded a \$2 million Department of Defense foreign language grant, which will be spent through 2025. Our largest federal program, Federal Impact Aid is not projected to increase in FY24. At the time this budget was prepared, the President and Congress had not approved a budget for FY24. Ultimately, the amount of Impact Aid to be received in FY24 will depend on the amount of prior year payments and the appropriations approved by the federal government.

SIGNIFICANT TRENDS AND ASSUMPTIONS
(continued)



County

Since 2019, County funding has increased \$3.85 million or 7%, including transfers from the revenue stabilization fund.

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

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.

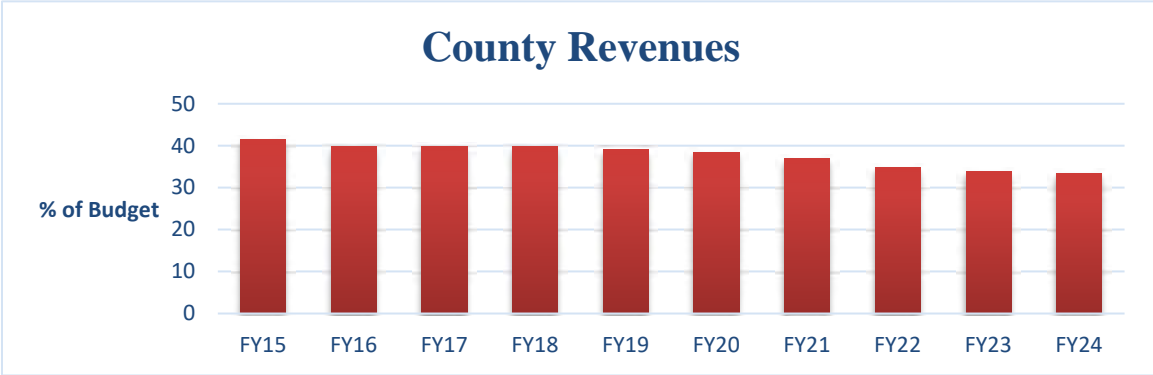
**SIGNIFICANT TRENDS AND ASSUMPTIONS
(continued)**

For FY22, the School Board requested an increase of \$1.6 million or 2.9% and the Board of Supervisors approved the request in full. The total local funding for FY22 is \$56,837,094.

For FY23, the School Board requested an increase of \$1.8 million or \$3.2% and the Board of Supervisors approved the request in full. In addition, the Board of Supervisors agreed to allocate two additional School Resource Officers (SROs) but agreed to cover the costs. The total local funding for FY23 is \$58,637,094.

Based on the General Assembly approved state budget for FY22, the estimated required local match is \$40,834,496.

For FY24, The School Board requested and the Board of Supervisors approved an increase in the local contribution to the school operating budget of \$2,350,000 for a 4% increase over FY22. This included increases to local operations and grounds maintenance.



SIGNIFICANT TRENDS AND ASSUMPTIONS (continued)

County Debt Service

Property tax revenue is a function of the tax rate, determined by the county government, size of county population, and the property's value, determined by market forces. York County government collects taxes on real estate, personal property, and other sources and transfers a percentage of those revenues to YCSD for operations and debt service. However, the primary source of revenue for capital projects is general obligation bonds issued by the County government through the Virginia Public Service Authority (VPSA). State law prohibits school divisions in Virginia from issuing this debt. The FY24 County Adopted Budget presents the long-term schedule debt schedule for schools. This information can be found in the Informational section.

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 FY23 the Actuarially Determined Contribution was \$86,606. For fiscal year ended June 30, 2022 the actuarial accrued liability was \$6,049,885. As of June 30, 2022, the Actuarial Value of Assets in OPEB trust were \$9,643,035.

The OPEB trust fund balances will be held and the division will pay our obligations as we go.

SIGNIFICANT TRENDS AND ASSUMPTIONS (continued)

Capital Improvement Program

The County allocates funds to the school division for the Capital Projects Fund based on the availability of funding and the relative need of the project.

The 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.

For FY22, the School Board adopted a CIP in January 2021, requesting \$10.16 million for capital projects and the Board of Supervisors approved the request in full. This included \$9,640,920 in debt service and \$520,000 in cash projects. Several examples of projects include \$1.6 million for the HVAC replacement at Mt. Vernon Elementary, \$6 million for year 1 of the renovation and expansion of Seaford Elementary, 1.6 million for year 1 of York High roof replacement and \$520,000 for the Bruton High learning commons.

For FY23, the School Board requested \$19.37 million for capital projects and the Board of Supervisors approved the request in full. Of this amount, \$5.26 million was appropriated from State funding. However, in the final State budget, funding was reduced from \$5.26 million to \$4.1 million creating a shortfall of almost \$1.2 million. The new total of the CIP is \$18.2 million. The \$1.2 million shortfall in funding will be covered with savings from other projects or by transferring operating funds to the CIP.

SIGNIFICANT TRENDS AND ASSUMPTIONS **(continued)**

For FY24, the School Board requested \$11.58 million for capital projects and the Board of Supervisors approved the request in full. This includes \$10.58 million in debt service and \$1 million in cash projects. Several examples of projects include HVAC replacement at Mt. Vernon Elementary, completion of the Seaford Elementary renovation and expansion project, HVAC replacement at Tabb Middle, roof replacement project at Bruton High, and the replacement of P.A. systems at three elementary schools. The renovation and HVAC replacement project at Tabb High has been postponed due to the projected cost significantly exceeding the current budget.

CAPITAL PROJECTS FUND DESCRIPTIONS FOR FISCAL YEAR 2024

(All of the following projects are expected to be completed by the summer of 2024)

Seaford Elementary – Nine Classroom Expansion & Renovation

Due to increased residential construction and increasing enrollment in several elementary school zones, additional classroom space is needed.

Operating Budget Impact: The additional square footage will increase utility costs. Additional teaching and maintenance staff will also be required.

Mt Vernon Elementary – Replace HVAC Equipment and Replace Roof

The existing rooftop HVAC units and roof are at the end of useful life and need to be replaced. The new equipment and controls will provide better temperature and humidity control and be more energy efficient.

Operating Budget Impact: New HVAC equipment and controls will be more efficient reducing operating cost and will also result in less man hours for maintenance.

Tabb Middle – Replace HVAC Equipment and Building Automation System

The existing geothermal heat pumps and make-up air units are at the end of useful life and needed to be replaced. They are designed for operation with R-22 refrigerant which has become obsolete. Repair parts are difficult to obtain resulting in extended down time which impacts indoor air quality within the complex. Better temperature and humidity control will save operating costs through energy efficiency. Improved indoor air quality will contribute to an enhanced learning environment.

Operating Budget Impact: The new geothermal heat pumps make-up air units and building automation system will be more efficient reducing operating and repair costs.

SIGNIFICANT TRENDS AND ASSUMPTIONS (continued)

Capital Projects Fund Descriptions (continued)

Bruton High – Replace/Coat Low Slope Roof Phases 1 & 2

In order to preserve the existing low slope roof integrity, repairing and coating the low slope roof is necessary. A 20 year warranty will be provided following completion. Preventing roof leaks will help prevent humidity issues and stained ceiling tiles, providing a healthy learning environment. The new roof coating will enable HVAC systems to maintain better control of building temperature and humidity.

Operating Budget Impact: Repairing the roof and applying the white coating will reduce maintenance and HVAC operating costs.

Temporary Modular Classrooms-Various Schools

Funding is requested for the leasing of existing modular classrooms and to install additional units as required by increasing student enrollment. Modular classrooms will relieve enrollment pressure on existing schools, reduce class sizes and provide a better learning environment.

Operating Budget Impact: Modular classrooms will bring additional costs to heat, cool and light the building. Funding will be required for additional teaching, support, and maintenance staff as well as for operational costs of the new modular classrooms. Additional buses and drivers will also be required to transport students.

800 Mhz Radio Replacement

The existing equipment is past the end of useful life and not compatible with new technologies. The County and School Division will be able to continue to provide effective and outstanding communications.

Operating Budget Impact: Newer equipment will require less repairs and be more compatible with current technologies.

SIGNIFICANT TRENDS AND ASSUMPTIONS (continued)

Capital Projects Fund Descriptions (continued)

PA System Replacement

The existing equipment is past the end of useful life and not compatible with new technologies. Schools will be able to continue to provide clear and effective communications for normal daily routines and in emergencies. The schools will be: Magruder Elementary, Dare Elementary, Waller Mill Elementary.

Operating Budget Impact: Newer equipment will require less repairs and be more compatible with current technologies.

American Rescue Plan Act (ARPA) Projects – County Funded

BMES – Sidewalk installation

GBES – Gym floor

MVES – Basketball backboards

GMS – Gym floor

YHS – Winches, LED lights in gym, FH scoreboard

YHS – Front doors (security)

BHS – Plumbing (not on original)

YMS – Excel Paving

York County – Larkin Run project at GBES

Local Miscellaneous

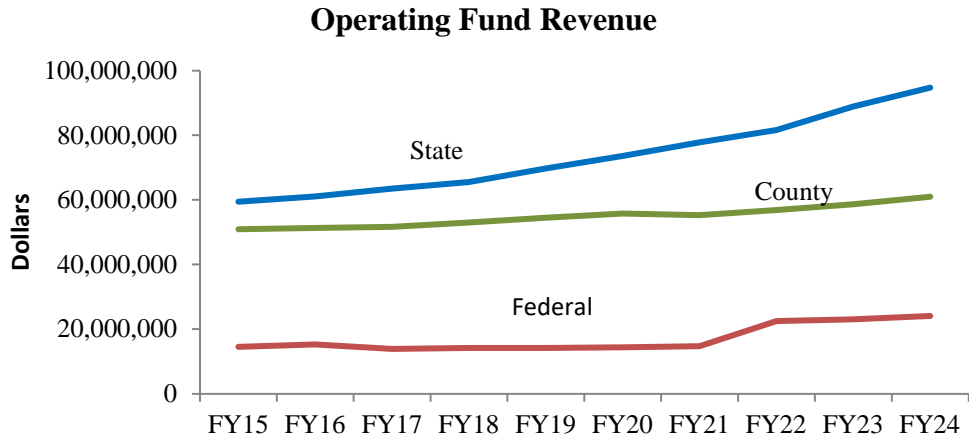
Local miscellaneous revenue includes interest revenue on investments, out of zone tuition, sale of vehicles, etc. The local miscellaneous revenue source has remained fairly constant at about 1.2% of the total Operating Budget.

**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
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
22	56,837,094	81,614,161	22,468,378	160,919,633
23	58,637,094	88,895,233	23,024,404	170,556,731
24	60,987,094	94,730,490	24,089,377	179,806,961



SIGNIFICANT TRENDS AND ASSUMPTIONS (continued)

EXPENDITURES

The General Fund is presented in two ways for budget management purposes and for state reporting purposes. The budget by department reflects the areas of budget oversight and the budget by function reflects the state approved categories for annual reporting purposes. State law requires the school division to report expenditures by categories (function) determined by the Virginia Board of Education. These categories allow the state a common basis for comparisons of expenditures among all school divisions within Virginia.

Instruction (61000)

Instruction includes the activities that deal directly with the interaction between teachers, aides, or classroom assistants and students. Instruction may be provided for students in a school classroom, in another location such as a home or hospital, or in other learning situations such as those involving co-curricular activities. Instruction may also be provided through another approved medium such as television, internet, radio, telephone, or correspondence. The activities of aides or classroom assistants of any type (clerks, graders, etc.) that assist in the instructional process are included in this category.

Administration/Attendance and Health (62000)

Activities concerned with establishing and administering policy for Administration and Attendance and Health for operating the local education agency and activities whose primary purpose is the promotion and improvement of children's attendance at school. This consists of various activities in the field of physical and mental health, such as medicine, psychology, psychiatry, and nursing services, as well as activities in student attendance services.

Pupil Transportation (63000)

Activities concerned with transporting students to and from school, as provided by state and federal law. This includes trips between home and school, and trips to and from school activities.

Operation & Maintenance (64000)

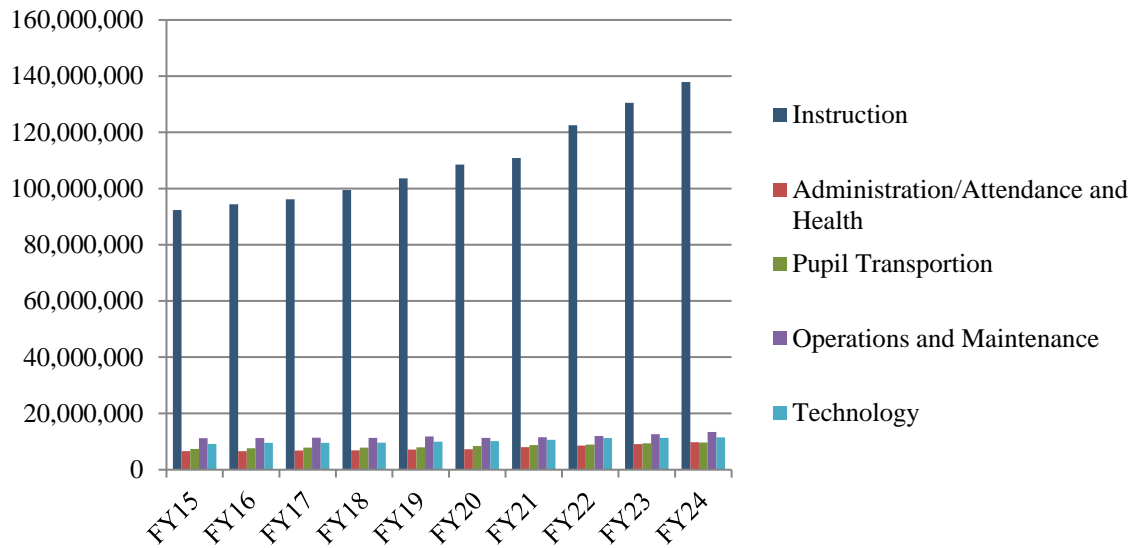
Activities concerned with keeping the physical plant open, comfortable, and safe for use, and keeping the grounds, buildings, and equipment in effective working condition. This includes the activities of maintaining safety in buildings, on the grounds, and in the vicinity of schools.

Technology (68000)

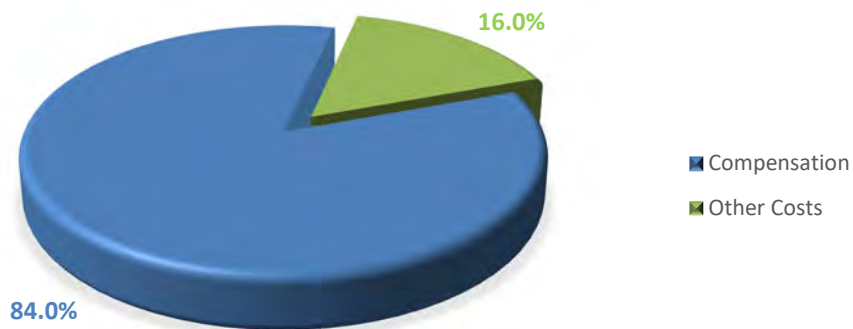
This function captures technology-related expenditures as required by the General Assembly. Activities concerned with providing and maintaining the infrastructure and related materials and equipment to support the use of technology for instructional and operational purposes.

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.

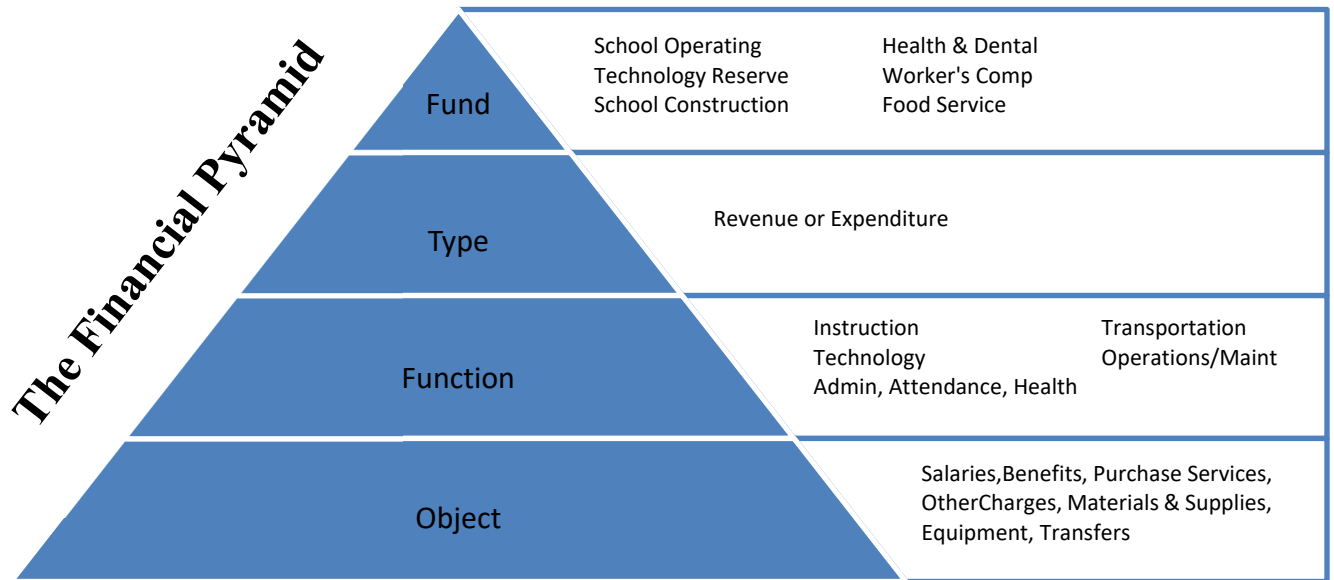


The percentage of the budget directed to compensation and other costs is shown below. These percentages have not changed significantly over the last several fiscal years.



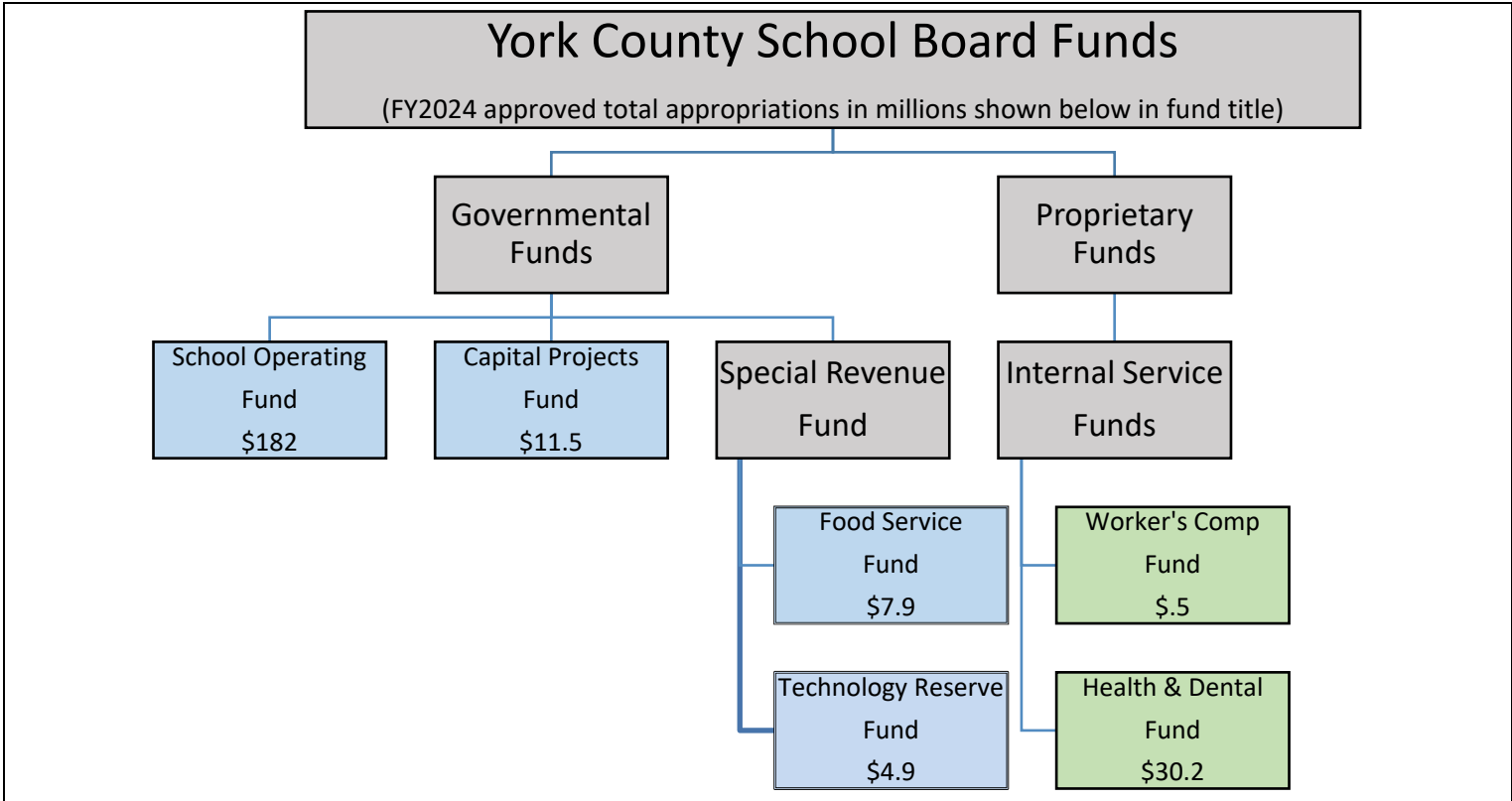
Description of Financial Structure

The primary elements used to classify revenue and expenditures are Fund, Type, Function and Object. Fund represents the highest level for the classification structures. Type refers to revenue or expenditures. Function classifies revenue and expenditures into broad categories. The Object serves as the lowest level of the classification structure for revenue and expenditures. As shown in the following chart, these elements can be viewed as a pyramid, with Fund being the highest level and the Object being the lowest level of funding. This pyramid approach is reflected in the financial summaries that follow.



School Board Funds Overview

The accounts of York County Public Schools are organized in eight (8) funds under the control of the School Board. Fund is the highest level of the financial classification structures. School division resources are allocated to and accounted for in the individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled. The various funds are as follows:



Governmental Funds

School Operating Fund

The School Operating Fund provides for the day-to-day operations and management of the schools and is funded by County, State and Federal funds.

Capital Projects Fund

This fund provides for new facilities, renovations, expansions, building modifications and capital expenditures. Funds are generated primarily from the sale of general obligation bonds through the Virginia Public School Authority (VPSA) and County.

School Food Service Fund

This self-supporting fund is used to account for the procurement, preparation and serving of the student breakfasts, snacks and lunches. The primary revenue sources are receipts from food sales and the Federal food lunch program.

Technology Reserve Fund

This fund provides for the ongoing hardware and software required to support and maintain the division's one-to-one program that was launched in FY2021. The primary revenue source is the annual state technology grant.

Proprietary Funds

Worker's Compensation Fund

This fund provides for the administration of worker's compensation claims, the centralization of self-insurance accounts for liability, and the purchase of commercial insurance. The primary revenue source is the School Operating Fund.

Health and Dental Fund

This fund provides for the administration of the comprehensive health benefits program. YCSD self-insures the majority of its health benefits. The primary revenue source is employer, employee, and retiree contributions.

York County School Division
All Funds Summary Statement of Revenues and
Expenditures

	FY2020	FY2021	FY2022	FY2023	FY2023	FY2024	FY2025	FY2026	FY2027
	ACTUAL	ACTUAL	ACTUAL	BUDGET	EXPECTED	BUDGET	PROJECTED	PROJECTED	PROJECTED
Revenues by Fund									
Operating Fund	145,990,260	153,150,483	158,384,099	172,758,743	175,768,168	182,027,360	186,578,044	191,242,495	196,023,557
Food Service Fund	3,520,829	6,281,012	9,167,770	7,849,456	7,957,260	7,993,666	8,193,508	8,398,345	8,608,304
Workers Compensation Fund	299,494	283,907	284,856	538,000	538,000	538,000	538,000	538,000	538,000
Health and Dental Insurance Fund	17,557,787	24,054,135	22,458,812	30,289,457	30,289,457	30,289,457	31,046,693	31,822,861	32,618,432
Capital Projects Fund	11,902,637	10,183,774	3,250,006	19,371,405	19,577,902	11,580,000	11,869,500	12,166,238	12,470,393
Technology Reserve Fund	3,200,000	1,995,882	1,875,519	4,920,000	4,920,000	4,920,000	5,043,000	5,169,075	5,298,302
Total Revenue - All Funds	182,471,007	195,949,193	195,421,062	235,727,061	239,050,787	237,348,483	243,268,745	249,337,014	255,556,990
Expenditures by Fund									
Operating Fund	143,362,607	151,047,016	163,530,763	172,758,743	175,768,168	182,027,360	186,578,044	191,242,495	196,023,557
Food Service Fund	3,351,412	4,332,694	6,545,439	7,849,456	7,957,260	7,993,666	8,193,508	8,398,345	8,608,304
Workers Compensation Fund	370,328	266,496	303,415	538,000	538,000	538,000	538,000	538,000	538,000
Health and Dental Insurance	22,750,199	24,120,228	22,362,614	30,289,457	30,289,457	30,289,457	31,046,693	31,822,861	32,618,432
Capital Projects Fund	19,566,692	4,234,175	8,736,776	19,371,405	19,577,902	11,580,000	11,869,500	12,166,238	12,470,394
Technology Reserve Fund	0	1,326,393	3,347,705	4,920,000	4,920,000	4,920,000	5,043,000	5,169,075	5,298,302
Total Expenditures - All Funds	189,401,238	185,327,002	204,826,712	235,727,061	239,050,787	237,348,483	243,268,745	249,337,014	255,556,990

**York County School Division
All Funds Combined- Level I**

Summary Statement of Revenues and Expenditures

	FY2020 ACTUAL	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 BUDGET	FY2023 EXPECTED	FY2024 BUDGET	FY2025 PROJECTED	FY2026 PROJECTED	FY2027 PROJECTED
Total Revenues by Source									
State	72,670,787	78,069,311	81,941,598	92,827,045	93,057,232	98,699,848	101,167,344	103,696,528	106,288,941
Federal	17,866,464	23,753,122	26,656,829	30,396,048	32,633,090	31,567,685	32,356,877	33,165,799	33,994,944
Local - County	67,639,731	65,420,868	60,087,100	78,008,499	78,864,996	72,567,094	74,381,271	76,240,803	78,146,823
Local - Revenue Stabilization	200,000	0	0	0	0	0	0	0	0
Local - Miscellaneous	1,517,073	2,324,688	1,785,300	2,202,012	2,202,012	2,220,399	2,275,909	2,332,807	2,391,127
Interest on Deposits	58,400	0	4,390	50,000	50,000	50,000	51,250	52,531	53,845
Local - Cafeteria Sales	1,506,968	47,280	234,058	185,000	185,000	185,000	189,625	194,366	199,225
Transfer-Other Funds	0	0	95,100	0	0	0	0	0	0
Interest on Deposits	0	9,830	0	0	0	0	0	0	0
Prior Yr Expenditure Refund	0	0	4,389	0	0	0	0	0	0
Transfers In	279,616	279,655	279,603	340,000	340,000	340,000	340,000	340,000	340,000
Transfers From Reserves	0	0	0	198,000	198,000	198,000	198,000	198,000	198,000
Local - Employee Health Contribution	2,055,060	2,344,097	2,918,572	3,319,500	3,319,500	3,319,500	3,402,488	3,487,550	3,574,739
Local - Employer Health Contribution	13,948,275	20,306,648	17,320,877	24,294,757	24,294,757	24,294,757	24,902,126	25,524,679	26,162,796
Local - Employee Dental Contribution	688,151	494,502	510,669	713,000	713,000	713,000	730,825	749,096	767,823
Local - Employer Dental Contribution	197,106	391,150	373,113	417,000	417,000	417,000	427,425	438,111	449,063
Local - Employee Retiree Health Contribution	350,589	297,531	356,459	375,000	375,000	375,000	384,375	393,984	403,834
Local - Employer Retiree Health Contribution	111,480	60,279	0	200,000	200,000	200,000	205,000	210,125	215,378
Local - Employee Retiree Dental Contribution	81,661	76,551	66,663	85,000	85,000	85,000	87,125	89,303	91,536
Local - Employer Retiree Dental Contribution	440	0	0	1,500	1,500	1,500	1,538	1,576	1,616
TR Workers Compensation Fund	6,820	7,160	8,160	8,700	8,700	8,700	8,917	9,140	9,368
School Insurance Transfer-ER	65,655	75,850	75,222	85,000	85,000	85,000	87,125	89,303	91,536
Prior Year Refund PPO	26,731	0	0	0	0	0	0	0	0
Transfers From Reserves	0	0	828,853	750,000	750,000	750,000	768,750	787,969	807,669
GASB 87 Othr Fnc Src: Lease	0	0	1,874,107	0	0	0	0	0	0
Charges for Services	0	1,990,671	0	1,271,000	1,271,000	1,271,000	1,302,775	1,335,344	1,368,728
Transfers In	3,200,000	0	0	0	0	0	0	0	0
Total Revenue - All Funds	182,471,007	195,949,193	195,421,062	235,727,061	239,050,787	237,348,483	243,268,745	249,337,014	255,556,990
Total Expenditures by Object									
Personal Services	86,530,229	87,983,317	90,021,635	102,780,064	103,462,548	106,430,130	109,090,883	111,818,155	114,613,609
Employee Benefits	35,763,429	37,400,602	37,615,839	43,381,261	43,402,575	45,700,474	46,842,986	48,014,060	49,214,412
Purchased Services	31,220,178	33,749,812	35,273,858	44,377,510	45,375,555	46,456,016	47,617,416	48,807,852	50,028,048
Other Charges	3,759,747	3,967,390	6,248,772	5,380,370	6,605,713	7,035,545	7,211,434	7,391,719	7,576,512
Materials/Supplies	4,691,901	5,175,012	7,336,904	7,913,976	13,011,259	8,525,967	8,739,116	8,957,594	9,181,534
Equipment	21,218,465	10,197,912	11,586,698	29,843,741	24,492,998	20,856,395	21,364,355	21,885,014	22,418,690
Transfers	6,217,289	6,852,957	16,743,006	2,050,139	2,700,139	2,343,956	2,402,555	2,462,619	2,524,184
Total Expenditures - All Funds	189,401,238	185,327,002	204,826,712	235,727,061	239,050,787	237,348,483	243,268,745	249,337,014	255,556,990
Excess (deficiency) of revenues over expenditures	(6,930,231)	10,622,191	(9,405,650)	-	-	-	-	-	-
Net Change in Fund Balance	(6,930,231)	10,622,191	(9,405,650)	-	-	-	-	-	-
Fund Balance, Beginning of Year	19,775,766	12,845,535	23,467,726	14,062,076	14,062,076	14,062,076	14,062,076	14,062,076	14,062,076
Fund Balance, End of Year*	12,845,535	23,467,726	14,062,076	14,062,076	14,062,076	14,062,076	14,062,076	14,062,076	14,062,076

*Excess (deficiency) of revenues over expenditures includes Capital Projects Fund

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

	FY20 ACTUAL	FY21 ACTUAL	FY22 ACTUAL	FY23 EXPECTED	FY24 BUDGET	FY25 PROJECTED	FY26 PROJECTED	FY27 PROJECTED
Revenue								
State	72,601,664	78,032,991	81,697,194	89,124,280	94,730,490	97,098,752	99,526,221	102,014,377
Federal	15,934,429	17,566,385	18,064,511	25,154,782	24,089,377	24,691,611	25,308,902	25,941,624
County - Operations and Grounds	55,737,094	55,237,094	56,837,094	59,287,094	60,987,094	62,511,771	64,074,566	65,676,430
County - Revenue Stabilization Fund	200,000	-	-	-	-	-	-	-
Local Miscellaneous	1,517,073	2,314,013	1,785,300	2,202,012	2,220,399	2,275,909	2,332,807	2,391,127
	145,990,260	153,150,483	158,384,099	175,768,168	182,027,360	186,578,044	191,242,495	196,023,557
Expenditures								
Personal Services	85,978,721	87,308,553	89,387,897	102,837,812	105,805,394	108,450,529	111,161,792	113,940,837
Employee Benefits	35,449,210	37,056,724	37,295,565	42,981,043	45,278,942	46,410,916	47,571,188	48,760,468
Purchased Services	6,453,621	6,394,611	8,259,270	9,397,186	10,402,647	10,662,713	10,929,281	11,202,513
Other Charges	3,521,972	3,397,208	3,714,295	5,684,020	6,188,852	6,343,573	6,502,163	6,664,717
Materials/Supplies	4,207,032	4,631,895	6,294,349	7,909,364	7,795,973	7,990,872	8,190,644	8,395,410
Equipment	1,534,762	5,405,068	1,836,381	4,258,604	4,211,596	4,316,886	4,424,808	4,535,428
Transfers	6,217,289	6,852,957	16,743,006	2,700,139	2,343,956	2,402,555	2,462,619	2,524,184
	143,362,607	151,047,016	163,530,763	175,768,168	182,027,360	186,578,044	191,242,495	196,023,557
Excess (deficiency) of revenues over expenditures	2,627,653	2,103,467	(5,146,664)	-	-	-	-	-
Net Change in Fund Balance	2,627,653	2,103,467	(5,146,664)	-	-	-	-	-
Fund Balance, Beginning of Year	12,045,347	14,673,000	16,776,467	11,629,803	11,629,803	11,629,803	11,629,803	11,629,803
Fund Balance, End of Year*	14,673,000	16,776,467	11,629,803	11,629,803	11,629,803	11,629,803	11,629,803	11,629,803

* Fund balance reverts to County Government at the end of the fiscal year. Fund balance for the Operating Fund represents undelivered orders/commitments.
- Significant Trends and Assumptions: The Commonwealth of Virginia adopts a 2-year budget. However, budgets in second year are revised to account for any significant changes in revenue resulting from changes in economic conditions or priorities in expenditure programs. For projected years, the school division assumes a 2.5% increase in revenue and expenses.
- The projected years are not provided for budget planning purposes but only as a rough estimate for future outlook.

**FOOD SERVICE FUND
SUMMARY STATEMENT OF REVENUES AND EXPENDITURES
AND CHANGES IN FUND BALANCE
LEVEL II**

	FY20 ACTUAL	FY21 ACTUAL	FY22 ACTUAL	FY23 EXPECTED	FY24 BUDGET	FY25 PROJECTED	FY26 PROJECTED	FY27 PROJECTED
Revenue								
State	69,123	36,320	244,404	288,952	325,358	333,492	341,829	350,375
Federal	1,932,035	6,186,737	8,592,318	7,478,308	7,478,308	7,665,266	7,856,897	8,053,320
Charges for Services	1,506,968	47,280	234,058	185,000	185,000	189,625	194,366	199,225
Local Miscellaneous	12,703	10,675	1,890	5,000	5,000	5,125	5,253	5,384
Transfers-Other Funds	0	0	95,100	0	0	0	0	0
Total Revenue	3,520,829	6,281,012	9,167,770	7,957,260	7,993,666	8,193,508	8,398,345	8,608,304
Expenditures								
Personal Services	303,199	279,873	247,346	392,854	392,854	402,675	412,742	423,061
Employee Benefits	192,656	159,197	142,805	310,957	310,957	318,731	326,699	334,867
Purchased Services	2,253,677	3,309,447	4,893,146	5,893,369	5,893,369	6,040,703	6,191,721	6,346,514
Other Charges	0	0	0	10,000	10,000	10,250	10,506	10,769
Materials and Supplies	484,869	543,117	523,760	693,588	729,994	748,244	766,950	786,124
Capital Outlay	117,011	41,060	738,382	656,492	656,492	672,904	689,727	706,970
Total Expenditures	3,351,412	4,332,694	6,545,439	7,957,260	7,993,666	8,193,508	8,398,345	8,608,304
Excess (deficiency) of revenues over expenditures	169,417	1,948,318	2,622,331	0	0	0	0	0
Fund Balance, Beginning of Year	1,488,038	1,657,455	3,605,773	6,228,104	6,228,104	6,228,104	6,228,104	6,228,104
Fund Balance, End of Year	1,657,455	3,605,773	6,228,104	6,228,104	6,228,104	6,228,104	6,228,104	6,228,104

**WORKERS COMPENSATION FUND
SUMMARY STATEMENT OF REVENUES AND EXPENDITURES
AND CHANGES IN FUND BALANCE
LEVEL II**

	FY20 ACTUAL	FY21 ACTUAL	FY22 ACTUAL	FY23 EXPECTED	FY24 BUDGET	FY25 PROJECTED	FY26 PROJECTED	FY27 PROJECTED
Revenue								
Interest on Deposits	19,878	4,252	864	0	0	0	0	0
Workers Comp Transfers In	279,616	279,655	279,603	340,000	340,000	340,000	340,000	340,000
Transfer from Reserves	0	0	0	198,000	198,000	198,000	198,000	198,000
Prior Yr Expenditure Refund	0	0	4,389	0	0	0	0	0
	299,494	283,907	284,856	538,000	538,000	538,000	538,000	538,000
Expenditures								
Personal Services	47,037	47,717	50,844	47,000	47,000	47,000	47,000	47,000
Employee Benefits	18,605	19,396	20,501	16,000	16,000	16,000	16,000	16,000
Purchased Services	66,911	140,892	83,392	75,000	150,000	150,000	150,000	150,000
Other Charges	237,775	58,490	148,678	400,000	325,000	325,000	325,000	325,000
	370,328	266,496	303,415	538,000	538,000	538,000	538,000	538,000
Excess (deficiency) of revenues over expenditures								
	(70,834)	17,411	(18,559)	0	0	0	0	0
Net Change in Fund Balance								
	(70,834)	17,411	(18,559)	0	0	0	0	0
Fund Balance, Beginning of Year								
	2,869,564	2,798,730	2,816,141	2,797,582	2,797,582	2,797,582	2,797,582	2,797,582
Fund Balance, End of Year*								
	2,798,730	2,816,141	2,797,582	2,797,582	2,797,582	2,797,582	2,797,582	2,797,582

**HEALTH & DENTAL FUND
SUMMARY STATEMENT OF REVENUES AND EXPENDITURES
AND CHANGES IN FUND BALANCE
LEVEL II**

	FY20 ACTUAL	FY21 ACTUAL	FY22 ACTUAL	FY23 EXPECTED	FY24 BUDGET	FY25 PROJECTED	FY26 PROJECTED	FY27 PROJECTED
Revenue								
Interest on Deposits	25,819	0	224	40,000	40,000	41,000	42,025	43,076
Charges for Services	3,175,461	3,227,775	3,867,766	4,511,200	4,511,200	4,623,980	4,739,580	4,858,069
Transfers-Other Funds	14,356,507	20,826,360	18,590,822	25,738,257	25,738,257	26,381,713	27,041,256	27,717,288
	17,557,787	24,054,135	22,458,812	30,289,457	30,289,457	31,046,693	31,822,861	32,618,432
Expenditures								
Personal Services	201,272	231,417	216,485	184,882	184,882	189,504	194,242	199,098
Employee Benefits	102,958	120,442	109,443	94,575	94,575	96,939	99,363	101,847
Purchased Services	22,445,969	23,768,369	22,036,686	30,010,000	30,010,000	30,760,250	31,529,256	32,317,488
	22,750,199	24,120,228	22,362,614	30,289,457	30,289,457	31,046,693	31,822,861	32,618,432
Excess (deficiency) of revenues								
over expenditures	(5,192,412)	(66,093)	96,198	0	0	0	0	0
Net Change in Fund Balance	(5,192,412)	(66,093)	96,198	0	0	0	0	0
Fund Balance, Beginning of Year	3,372,817	(1,819,595)	(1,885,688)	(1,789,490)	(1,789,490)	(1,789,490)	(1,789,490)	(1,789,490)
Fund Balance, End of Year*	(1,819,595)	(1,885,688)	(1,789,490)	(1,789,490)	(1,789,490)	(1,789,490)	(1,789,490)	(1,789,490)

**CAPITAL PROJECTS
SUMMARY STATEMENT OF REVENUES AND EXPENDITURES
LEVEL II**

	FY20 ACTUAL	FY21 ACTUAL	FY22 ACTUAL	FY23 EXPECTED	FY24 BUDGET	FY25 PROJECTED	FY26 PROJECTED	FY27 PROJECTED
Revenue								
County	11,902,637	10,183,774	3,250,006	19,577,902	11,580,000	11,869,500	12,166,238	12,470,394
Total Revenue	11,902,637	10,183,774	3,250,006	19,577,902	11,580,000	11,869,500	12,166,238	12,470,394
Expenditures								
Capital Projects	19,566,692	4,234,175	8,736,776	19,577,902	11,580,000	11,869,500	12,166,238	12,470,394
Total Expenditures	19,566,692	4,234,175	8,736,776	19,577,902	11,580,000	11,869,500	12,166,238	12,470,394
Excess (deficiency) of revenues over expenditures	0	0	0	0	0	0	0	0
Fund Balance(Not Applicable*)	0	0	0	0	0	0	0	0

*Actual columns do not include encumbrances.

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

TECHNOLOGY RESERVE FUND

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

LEVEL II

	FY20 ACTUAL	FY21 ACTUAL	FY22 ACTUAL	FY23 EXPECTED	FY24 BUDGET	FY25 PROJECTED	FY26 PROJECTED	FY27 PROJECTED
Revenue								
Revenue-Local Sources	0	5,211	1,875,519	5,000	5,000	5,125	5,253	5,384
Charges for Services	0	1,990,671	0	1,271,000	1,271,000	1,302,775	1,335,344	1,368,728
Revenue-Federal	0	0	0	0	0	0	0	0
Revenue-Commonwealth	0	0	0	3,644,000	3,644,000	3,735,100	3,828,478	3,924,189
Transfer From Other Funds	3,200,000	0	0	0	0	0	0	0
Total Revenue	3,200,000	1,995,882	1,875,519	4,920,000	4,920,000	5,043,000	5,169,075	5,298,302
Expenditures								
Purchased Services	0	136,493	1,364	0	0	0	0	0
Other Charges	0	511,692	2,385,799	511,693	511,693	524,485	537,597	551,037
Materials/Supplies	0	0	518,795	0	0	0	0	0
Equipment	0	678,208	441,747	4,408,307	4,408,307	4,518,515	4,631,478	4,747,264
Transfers	0	0	0	0	0	0	0	0
Total Expenditures	0	1,326,393	3,347,705	4,920,000	4,920,000	5,043,000	5,169,075	5,298,302
Excess (deficiency) of revenues over expenditures	3,200,000	669,489	(1,472,186)	0	0	0	0	0
Net Change in Fund Balance	3,200,000	669,489	(1,472,186)	0	0	0	0	0
Fund Balance, Beginning of Year	0	3,200,000	3,869,489	2,397,303	2,397,303	2,397,303	2,397,303	2,397,303
Fund Balance, End of Year*	3,200,000	3,869,489	2,397,303	2,397,303	2,397,303	2,397,303	2,397,303	2,397,303

YORK COUNTY SCHOOL DIVISION

SCHOOL OPERATING FUND REVENUE SUMMARY-LEVEL III

REVENUE SOURCE	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2023 EXPECTED	FY 2024 BUDGET	\$ CHANGE COMPARED TO FY23E	% CHANGE COMPARED TO FY23E
STATE	64,267,006	72,598,184	70,909,821	77,517,858	6,608,037	9.3%
STATE SALES TAX	17,430,188	16,297,049	18,214,459	17,212,632	(1,001,827)	(5.5%)
FEDERAL	18,064,511	23,024,404	25,154,782	24,089,377	(1,065,405)	(4.2%)
LOCAL APPROPRIATION- OPERATIONS	55,630,494	57,430,494	58,080,494	59,605,794	1,525,300	2.6%
LOCAL APPROPRIATION- GROUNDS	1,206,600	1,206,600	1,206,600	1,381,300	174,700	14.5%
LOCAL APPROPRIATION- REV STAB FD	0	0	0	0	0	0.0%
LOCAL OPERATION MISC.	1,785,300	2,202,012	2,202,012	2,220,399	18,387	0.8%
TOTAL	158,384,099	172,758,743	175,768,168	182,027,360	6,259,192	3.6%

- Significant Trends and Assumptions: The Commonwealth of Virginia adopts a 2-year budget. However, budgets in second year are revised to account for any significant changes in revenue resulting from changes in economic conditions or priorities in expenditure programs. For projected years, the school division assumes a 2.5% increase in revenue and expenses.

SCHOOL FOOD SERVICE FUND REVENUE SUMMARY-LEVEL III

REVENUE SOURCE	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2023 EXPECTED	FY 2024 BUDGET	\$ CHANGE COMPARED TO FY23E	% CHANGE COMPARED TO FY23E
INTEREST ON DEPOSITS	1,890	5,000	5,000	5,000	0	0.0%
STATE	244,404	287,812	288,952	325,358	36,406	12.6%
FEDERAL	8,592,318	7,371,644	7,478,308	7,478,308	0	0.0%
CAFETERIA SALES	234,058	185,000	185,000	185,000	0	0.0%
MISCELLANEOUS	95,100	0	0	0	0	0.0%
TOTAL	9,167,770	7,849,456	7,957,260	7,993,666	36,406	0.5%

WORKERS COMPENSATION FUND REVENUE SUMMARY-LEVEL III

REVENUE SOURCE	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2023 EXPECTED	FY 2024 BUDGET	\$ CHANGE COMPARED TO FY23E	% CHANGE COMPARED TO FY23E
INTEREST ON DEPOSITS	864	0	0	0	0	0.0%
PRIOR YR EXPENDITURE REFUND	4,389	0	0	0	0	0.0%
TRANSFERS IN	279,603	340,000	340,000	340,000	0	0.0%
TRANSFER FROM RESERVES	0	198,000	198,000	198,000	0	0.0%
TOTAL	284,856	538,000	538,000	538,000	0	0.0%

YORK COUNTY SCHOOL DIVISION

HEALTH AND DENTAL INSURANCE FUND

REVENUE SUMMARY-LEVEL III

REVENUE SOURCE	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2023 EXPECTED	FY 2024 BUDGET	\$ CHANGE COMPARED TO FY23E	% CHANGE COMPARED TO FY23E
INTEREST ON DEPOSITS	224	40,000	40,000	40,000	0	0.0%
CHARGES FOR SERVICES	3,867,766	4,511,200	4,511,200	4,511,200	0	0.0%
TRANSFERS-OTHER FUNDS	18,590,822	25,738,257	25,738,257	25,738,257	0	0.0%
TOTAL	22,458,812	30,289,457	30,289,457	30,289,457	0	0.0%

CAPITAL PROJECTS FUND

REVENUE SUMMARY-LEVEL III

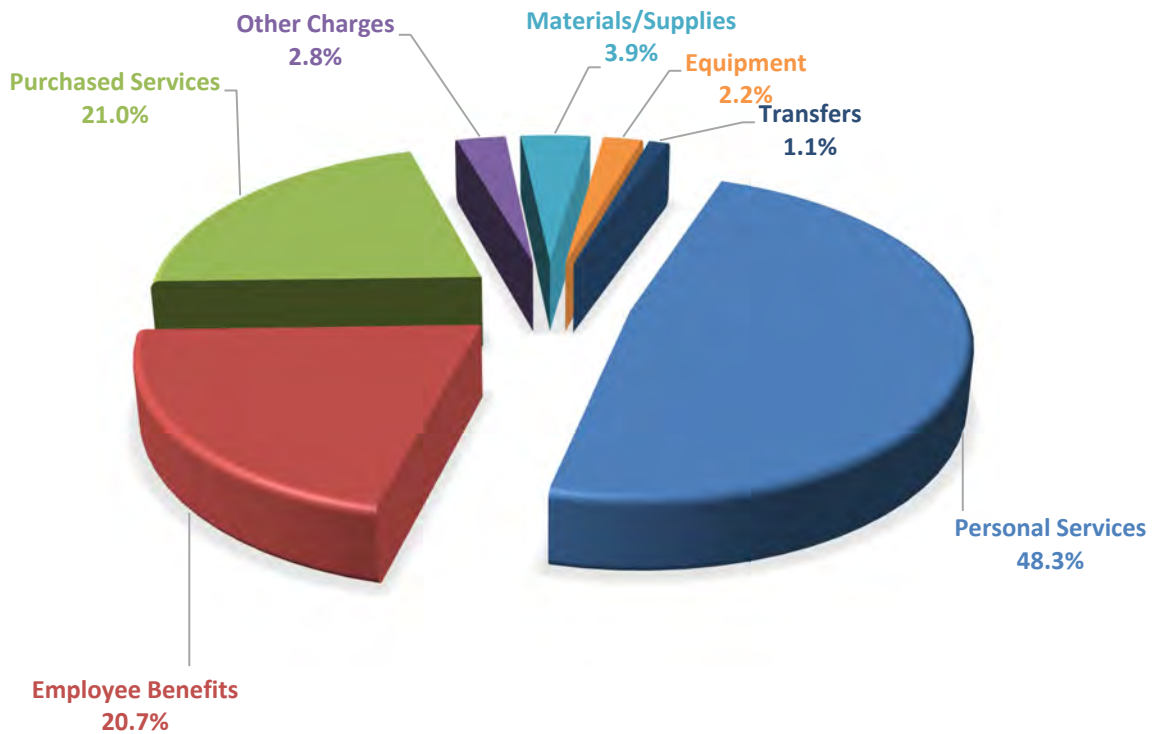
REVENUE SOURCE	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2023 EXPECTED	FY 2024 BUDGET	\$ CHANGE COMPARED TO FY23E	% CHANGE COMPARED TO FY23E
LOCAL-COUNTY	3,250,006	19,371,405	19,577,902	11,580,000	(7,997,902)	(40.9%)
TOTAL	3,250,006	19,371,405	19,577,902	11,580,000	(7,997,902)	(40.9%)

TECHNOLOGY RESERVE FUND

REVENUE SUMMARY-LEVEL III

REVENUE SOURCE	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2023 EXPECTED	FY 2024 BUDGET	\$ CHANGE COMPARED TO FY23E	% CHANGE COMPARED TO FY23E
INTEREST ON DEPOSITS	1,875,519	5,000	5,000	5,000	0	0.0%
CHARGES FOR SERVICES	0	1,271,000	1,271,000	1,271,000	0	0.0%
STATE	0	3,644,000	3,644,000	3,644,000	0	0.0%
TRANSFERS IN	0	0	0	0	0	0.0%
TOTAL	1,875,519	4,920,000	4,920,000	4,920,000	0	0.0%

FY24 Expenditures by Major Object Summary of All Funds



The above pie chart is a summary of all funds by major object for FY24. Approximately 69% percent of the budget is directed to personal services and employee benefits to cover the cost of school division staff. The next largest component of the budget is purchased services at 21%. The remaining 10% 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-LEVEL III

	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2023 EXPECTED	FY 2024 BUDGET	\$ CHANGE COMPARED TO FY23E	% CHANGE COMPARED TO FY23E
PERSONAL SERVICES	89,851,728	102,733,064	103,415,548	106,383,130	2,967,582	2.9%
EMPLOYEE BENEFITS	37,547,813	43,365,261	43,386,575	45,684,474	2,297,899	5.3%
PURCHASED SERVICES	35,189,102	44,227,510	45,300,555	46,306,016	1,005,461	2.2%
OTHER CHARGES	3,714,295	4,543,677	5,694,020	6,198,852	504,832	8.9%
MATERIALS / SUPPLIES	6,818,109	7,913,976	8,602,952	8,525,967	(76,985)	(0.9%)
EQUIPMENT	2,574,763	6,064,029	4,915,096	4,868,088	(47,008)	(1.0%)
TRANSFERS	16,743,006	2,050,139	2,700,139	2,343,956	(356,183)	(13.2%)
TOTAL	192,438,816	210,897,656	214,014,885	220,310,483	6,295,598	2.9%

SCHOOL OPERATING FUND

EXPENDITURES BY MAJOR OBJECT-LEVEL III

	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2023 EXPECTED	FY 2024 BUDGET	\$ CHANGE COMPARED TO FY23E	% CHANGE COMPARED TO FY23E
PERSONAL SERVICES	89,387,897	102,155,328	102,837,812	105,805,394	2,967,582	2.9%
EMPLOYEE BENEFITS	37,295,565	42,959,729	42,981,043	45,278,942	2,297,899	5.3%
PURCHASED SERVICES	8,259,270	8,324,141	9,397,186	10,402,647	1,005,461	10.7%
OTHER CHARGES	3,714,295	4,533,677	5,684,020	6,188,852	504,832	8.9%
MATERIALS / SUPPLIES	6,294,349	7,328,192	7,909,364	7,795,973	(113,391)	(1.4%)
EQUIPMENT	1,836,381	5,407,537	4,258,604	4,211,596	(47,008)	(1.1%)
TRANSFERS	16,743,006	2,050,139	2,700,139	2,343,956	(356,183)	(13.2%)
TOTAL	163,530,763	172,758,743	175,768,168	182,027,360	6,259,192	3.6%

YORK COUNTY SCHOOL DIVISION

SCHOOL FOOD SERVICE FUND

EXPENDITURES BY MAJOR OBJECT-LEVEL III

	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2023 EXPECTED	FY 2024 BUDGET	\$ CHANGE COMPARED TO FY23E	% CHANGE COMPARED TO FY23E
PERSONAL SERVICES	247,346	392,854	392,854	392,854	0	0.0%
EMPLOYEE BENEFITS	142,805	310,957	310,957	310,957	0	0.0%
PURCHASED SERVICES	4,893,146	5,893,369	5,893,369	5,893,369	0	0.0%
OTHER CHARGES	0	10,000	10,000	10,000	0	0.0%
MATERIALS / SUPPLIES	523,760	585,784	693,588	729,994	36,406	5.2%
EQUIPMENT	738,382	656,492	656,492	656,492	0	0.0%
TOTAL	6,545,439	7,849,456	7,957,260	7,993,666	36,406	0.5%

WORKERS COMPENSATION FUND

EXPENDITURES BY MAJOR OBJECT-LEVEL III

	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2023 EXPECTED	FY 2024 BUDGET	\$ CHANGE COMPARED TO FY23E	% CHANGE COMPARED TO FY23E
PERSONAL SERVICES	50,844	47,000	47,000	47,000	0	0.0%
EMPLOYEE BENEFITS	20,501	16,000	16,000	16,000	0	0.0%
PURCHASED SERVICES	83,392	75,000	75,000	150,000	75,000	100.0%
OTHER CHARGES	148,678	400,000	400,000	325,000	(75,000)	(18.8%)
TRANSFERS	0	0	0	0	0	0.0%
TOTAL	303,415	538,000	538,000	538,000	0	0.0%

YORK COUNTY SCHOOL DIVISION

HEALTH AND DENTAL INSURANCE FUND

EXPENDITURES BY MAJOR OBJECT-LEVEL III

	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2023 EXPECTED	FY 2024 BUDGET	\$ CHANGE COMPARED TO FY23E	% CHANGE COMPARED TO FY23E
PERSONAL SERVICES	216,485	184,882	184,882	184,882	0	0.0%
EMPLOYEE BENEFITS	109,443	94,575	94,575	94,575	0	0.0%
PURCHASED SERVICES	22,036,686	30,010,000	30,010,000	30,010,000	0	0.0%
TOTAL	22,362,614	30,289,457	30,289,457	30,289,457	0	0.0%

CAPITAL PROJECTS FUND

EXPENDITURES BY MAJOR OBJECT-LEVEL III

	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2023 EXPECTED	FY 2024 BUDGET	\$ CHANGE COMPARED TO FY23E	% CHANGE COMPARED TO FY23E
PERSONAL SERVICES	119,063	0	0	0	0	0.0%
EMPLOYEE BENEFITS	47,525	0	0	0	0	0.0%
PURCHASED SERVICES	0	0	0	0	0	0.0%
EQUIPMENT	8,570,188	19,371,405	19,577,902	11,580,000	(7,997,902)	(40.9%)
TOTAL	8,736,776	19,371,405	19,577,902	11,580,000	(7,997,902)	(40.9%)

TECHNOLOGY RESERVE FUND

EXPENDITURES BY MAJOR OBJECT -LEVEL III

	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2023 EXPECTED	FY 2024 BUDGET	\$ CHANGE COMPARED TO FY23E	% CHANGE COMPARED TO FY23E
PURCHASED SERVICES	1,364	0	0	0	0	0.0%
OTHER CHARGES	2,385,799	511,693	511,693	511,693	0	0.0%
MATERIALS/SUPPLIES	518,795	0	0	0	0	0.0%
EQUIPMENT	441,747	4,408,307	4,408,307	4,408,307	0	0.0%
TRANSFERS	0	0	0	0	0	0.0%
TOTAL	3,347,705	4,920,000	4,920,000	4,920,000	0	0.0%

- Significant Trends and Assumptions: The Commonwealth of Virginia adopts a 2-year budget. However, budgets in second year are revised to account for any significant changes in revenue resulting from changes in economic conditions or priorities in expenditure programs. For projected years, the school division assumes a 2.5% increase in revenue and expenses.

SUMMARY OF PROGRAM BUDGETS

FISCAL YEAR 2024

	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2023 EXPECTED	FY 2024 BUDGET
INSTRUCTION				
CLASSROOM INSTRUCTION				
REGULAR EDUCATION				
ELEMENTARY				
2100-611011-005 PRE-KINDERGARTEN	2,950	4,777	4,777	1,275,085
2100-611011-010 KINDERGARTEN	3,350,316	4,843,938	4,843,938	4,956,947
2100-611011-020 1ST GRADE	3,734,505	4,116,983	4,116,983	4,430,092
2100-611011-030 2ND GRADE	3,642,680	4,119,890	4,119,890	4,044,345
2100-611011-040 3RD GRADE	3,441,927	3,767,984	3,767,984	3,799,303
2100-611011-050 4TH GRADE	3,378,722	3,629,261	3,629,261	3,866,147
2100-611011-060 5TH GRADE	3,149,551	3,569,397	3,569,397	3,662,054
2100-611011-070 ART	763,843	882,075	882,075	981,610
2100-611011-080 MUSIC	789,657	845,520	845,520	857,547
2100-611011-090 PE	795,488	863,636	863,636	913,521
2100-611011-100 EL	673,472	969,329	969,329	856,015
2100-611011-110 READING	1,777,503	2,101,685	2,101,685	2,085,313
2100-611011-125 SCHOOL OF THE ARTS	5,423	15,184	15,184	15,184
2100-611011-130 CONTRACTED SERVICES	5,000	5,000	5,000	5,000
2100-611011-140 OTHER	3,874,338	4,125,437	4,125,437	4,566,963
SUBTOTAL	29,385,375	33,860,096	33,860,096	36,315,126
MIDDLE				
2100-611012-150 ENCORE	2,408,629	2,737,396	2,737,396	2,471,316
2100-611012-160 CORE/TEAMING/ACADEMIC COACHING	11,241,796	11,848,192	11,943,529	11,792,465
2100-611012-170 ALTERNATIVE EDUCATION	115,028	153,827	153,827	53,277
2100-611012-190 EL	153,802	217,563	217,563	132,151
2100-611012-205 SCHOOL OF ARTS	73,144	80,210	80,210	77,285
2100-611012-210 CONTRACTED SERVICES	6,200	6,200	6,200	6,200
2100-611012-220 OTHER	1,535,380	1,437,515	1,437,515	1,639,423
2100-611012-999 GRAFTON COMPLEX FIRE	6,255	0	0	0
SUBTOTAL	15,540,234	16,480,903	16,576,240	16,172,117
HIGH				
2100-611013-230 ART	841,599	922,338	922,338	1,077,756
2100-611013-240 MUSIC	667,144	746,287	746,287	722,316
2100-611013-250 ENGLISH	3,102,381	3,361,105	3,361,105	3,539,429
2100-611013-260 EL	178,915	236,694	236,694	179,471
2100-611013-270 MATH	3,059,421	3,265,552	3,265,552	3,336,068
2100-611013-280 SCIENCE	2,981,493	3,382,744	3,382,744	3,535,194
2100-611013-290 SOCIAL STUDIES	3,633,075	3,789,775	3,789,775	4,051,791
2100-611013-300 HEALTH	1,271,078	1,437,182	1,437,182	1,440,149
2100-611013-310 DRIVER EDUCATION	4,500	2,500	2,500	2,500
2100-611013-320 FOREIGN LANGUAGE	1,458,520	1,840,605	1,840,605	1,921,455
2100-611013-330 YORK RIVER ACADEMY	440,436	491,860	491,860	518,738
2100-611013-335 VIRTUAL HIGH SCHOOL	378,381	435,476	435,476	340,576
2100-611013-345 DRAMA	263,815	318,040	318,040	340,160
2100-611013-350 SCHOOL OF THE ARTS	531,520	564,344	564,344	623,858
2100-611013-360 VHSL/INTERSCHOLASTIC ACTIVITY	802,532	869,569	869,569	909,268
2100-611013-370 CONTRACTED SERVICES	512,855	614,219	610,440	675,862
2100-611013-380 OTHER	2,544,502	2,485,361	2,485,361	2,445,372
SUBTOTAL	22,672,167	24,763,651	24,759,872	25,659,963
REGULAR EDUCATION TOTAL	67,597,776	75,104,650	75,196,208	78,147,206

SUMMARY OF PROGRAM BUDGETS

FISCAL YEAR 2024

	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2023 EXPECTED	FY 2024 BUDGET
SPECIAL EDUCATION				
ELEMENTARY				
2100-611021-390 CLASSROOM TEACHERS	6,082,712	7,090,786	7,090,786	6,408,607
2100-611021-400 OTHER	229,751	69,910	69,910	69,910
SUBTOTAL	6,312,463	7,160,696	7,160,696	6,478,517
MIDDLE				
2100-611022-410 CLASSROOM TEACHERS	2,589,713	3,003,120	3,003,120	2,944,210
2100-611022-420 OTHER	62,368	35,950	35,950	35,950
SUBTOTAL	2,652,081	3,039,070	3,039,070	2,980,160
HIGH				
2100-611023-430 CLASSROOM TEACHERS	3,503,937	3,997,414	3,997,414	4,029,465
2100-611023-440 OTHER	2,163,663	2,540,476	2,524,148	2,657,151
SUBTOTAL	5,667,600	6,537,890	6,521,562	6,686,616
SPECIAL EDUCATION TOTAL	14,632,144	16,737,656	16,721,328	16,145,293
CAREER/TECHNICAL				
SECONDARY				
2100-611034-450 FAMILY & CONSUMER SCIENCE	255,207	280,760	280,760	268,963
2100-611034-460 BUSINESS & INFORMATION TECH	643,904	754,367	754,367	804,716
2100-611034-470 MARKETING EDUCATION	260,507	289,186	289,186	304,537
2100-611034-510 CONTRACTED SERVICES	1,206,011	1,363,034	1,358,447	1,529,965
2100-611034-520 MILITARY SCIENCE (NJROTC & NNDCC)	332,718	287,634	287,634	351,936
2100-611034-530 OTHER	253,249	314,280	314,280	332,442
SUBTOTAL	2,951,596	3,289,261	3,284,674	3,592,559
CAREER/TECHNICAL TOTAL	2,951,596	3,289,261	3,284,674	3,592,559

SUMMARY OF PROGRAM BUDGETS

FISCAL YEAR 2024

	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2023 EXPECTED	FY 2024 BUDGET
GIFTED EDUCATION				
ELEMENTARY				
2100-611041-540 EXTEND	348,464	413,468	413,468	665,143
SUBTOTAL	348,464	413,468	413,468	665,143
SECONDARY				
2100-611044-560 EXTEND	70,825	78,650	78,650	105,738
SUBTOTAL	70,825	78,650	78,650	105,738
GIFTED EDUCATION TOTAL	419,289	492,118	492,118	770,881
OTHER PROGRAMS				
2100-611050-580 TITLE I - PART A	948,086	823,412	793,309	793,309
2100-611050-582 TITLE II - PART A	194,705	190,408	201,155	201,155
2100-611050-585 TITLE III - PART A	29,452	36,938	36,969	41,121
2100-611050-586 TITLE IV - PART A	39,720	54,048	61,839	61,839
2100-611050-600 TITLE VIB	2,022,630	2,656,618	2,143,262	2,626,152
2100-611050-605 NOAA GRANT	0	0	225,000	75,000
2100-611050-607 DEPT. OF DEFENSE ED ACTIVITY GRANT	153,769	356,266	356,266	356,266
2100-611050-608 DODEA FOREIGN LANGUAGE GRANT	0	0	2,000,000	2,000,000
2100-611050-620 SUMMER SCHOOL	369,270	270,417	270,417	270,417
2100-611050-640 MISCELLANEOUS	444,400	1,467,281	1,245,281	1,322,317
2100-611050-641 ISAEP	0	16,465	16,465	16,465
2100-611050-642 VIRGINIA PRESCHOOL INITIATIVE-VPI	0	531,765	539,868	400,292
2100-611050-643 FEDERAL PRESCHOOL GRANT	0	49,332	49,332	52,656
2100-611050-650 CONTINGENCY	105,703	105,482	105,482	105,599
2100-611050-729 CORONAVIRUS RESPONSE AND RELIEF SUPPLEMENTAL APPROPR ACT (CRRSA)	1,717,056	0	0	0
2100-611050-731 UNFINISHED LEARNING-ESSER II	1,204,442	1,235,254	1,101,463	1,101,463
2100-611050-732 EXTENDED SCHOOL YR-ESSER II	0	450,000	900,000	900,000
2100-611050-733 ARP ESSER III PRESCHOOL	21,925	27,706	20,299	19,391
2100-611050-734 ARP ESSER III VIB	68,497	498,706	485,020	0
2100-611050-735 ARP ESSER III	1,111,281	3,751,614	3,957,338	4,010,338
2100-611050-736 MCKINNEY-VENTO ARP HOMELESS II	10,435	23,917	23,443	18,142
2100-611050-737 ARP ESSER III SET ASIDE UNFINISHED LEARNING	0	970,650	970,650	970,650
2100-611050-738 HEALTH WORKFORCE GRANT	0	0	144,271	144,271
2100-611050-739 ADVANCING COMPUTER SCIENCE ED GRANT	0	0	138,801	138,801
2100-611050-740 COMMUNITY SCHOOLS GRANT	0	0	11,500	100,101
SUBTOTAL	8,441,371	13,516,279	15,797,430	15,725,745
OTHER PROGRAMS TOTAL	8,441,371	13,516,279	15,797,430	15,725,745

SUMMARY OF PROGRAM BUDGETS

FISCAL YEAR 2024

	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2023 EXPECTED	FY 2024 BUDGET
INSTRUCTION				
INSTRUCTIONAL SUPPORT - STUDENT				
2100-612121-000 ELEMENTARY GUIDANCE	1,014,250	1,165,439	1,165,439	1,190,784
2100-612124-000 SECONDARY GUIDANCE	2,733,194	3,055,771	3,055,771	3,173,537
2100-612222-000 SOCIAL WORK SERVICES	421,669	582,785	582,785	737,909
2100-612300-000 HOMEBOUND	59,359	79,354	79,354	79,354
SUBTOTAL	4,228,472	4,883,349	4,883,349	5,181,584
INSTRUCTION				
INSTRUCTIONAL SUPPORT - STAFF				
2100-613110-000 MANAGEMENT	1,098,701	1,225,510	1,225,510	1,698,674
2100-613110-019	18,081	0	0	0
2100-613120-000 REG. ED.	2,046,009	2,227,999	2,227,999	2,283,806
2100-613121-000 SPEC. ED.	1,156,758	1,237,231	1,237,231	1,429,969
2100-613130-000 STAFF DEVELOPMENT	112,263	242,105	242,105	242,105
2100-613201-000 ELEMENTARY MEDIA	861,831	1,021,254	1,021,254	1,126,465
2100-613204-000 SECONDARY MEDIA	1,021,617	1,167,015	1,167,015	1,438,907
SUBTOTAL	6,315,260	7,121,114	7,121,114	8,219,926
INSTRUCTION				
INSTRUCTIONAL SUPPORT - SCHOOL ADMINISTRATION				
2100-614101-000 ELEMENTARY PRINCIPALS' OFFICES	4,225,706	4,256,279	4,256,279	4,365,765
2100-614104-000 SECONDARY PRINCIPALS' OFFICES	5,001,171	5,125,429	5,125,429	5,741,711
SUBTOTAL	9,226,877	9,381,708	9,381,708	10,107,476

SUMMARY OF PROGRAM BUDGETS

FISCAL YEAR 2024

	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2023 EXPECTED	FY 2024 BUDGET
ADMINISTRATION, ATTENDANCE & HEALTH				
2100-621100-000 BOARD SERVICES	137,647	147,141	147,141	151,480
2100-621200-000 EXECUTIVE SERVICES	742,775	751,066	751,066	841,140
2100-621300-000 COMMUNICATION SERVICES	653,390	699,296	699,296	792,940
2100-621400-000 HUMAN RESOURCES	1,008,352	1,313,766	1,313,766	1,480,972
2100-621600-000 FISCAL SERVICES	8,571,267	1,422,655	2,072,655	1,610,483
2100-622200-000 HEALTH SERVICES	2,175,654	2,309,717	2,309,717	2,344,959
2100-622300-000 PSYCHOLOGICAL SERVICES	1,139,005	1,396,469	1,396,469	1,449,766
2100-622400-000 SPEECH/AUDIOLOGY SERVICES	1,049,938	1,026,452	1,026,452	1,054,998
SUBTOTAL	15,478,028	9,066,562	9,716,562	9,726,738
PUPIL TRANSPORTATION				
2100-632000-000 VEHICLE OPERATION SERVICES	6,798,108	7,641,573	7,641,573	7,796,988
2100-632000-019	2,118	0	0	0
2100-634000-000 VEHICLE MAINTENANCE SERVICES	1,476,771	1,683,765	1,683,765	1,815,027
SUBTOTAL	8,276,997	9,325,338	9,325,338	9,612,015
OPERATIONS & MAINTENANCE				
2100-641000-000 MANAGEMENT & DIRECTION	248,339	257,680	257,680	275,540
2100-642000-000 BUILDING SERVICES	10,011,021	10,264,212	10,264,212	10,330,670
2100-642000-019	6,334	0	0	0
2100-643000-000 GROUNDS SERVICES	6,829,441	1,206,600	1,206,600	1,381,300
2100-645000-000 VEHICLE SERVICES	343,761	439,766	439,766	408,521
2100-646000-000 SECURITY SERVICES	0	0	0	558,491
2100-647000-000 WAREHOUSE/DISTRIBUTION SVCS	337,960	410,902	410,902	416,279
SUBTOTAL	17,776,856	12,579,160	12,579,160	13,370,801
TECHNOLOGY				
2100-681000-000 CLASSROOM INSTRUCTION	2,525,579	4,847,559	4,847,559	4,511,146
2100-682000-000 INSTRUCTIONAL SUPPORT	2,553,203	2,925,765	2,925,765	3,191,646
2100-683000-000 ADMINISTRATION	1,140,120	1,367,157	1,367,157	1,534,152
2100-686000-000 OPERATIONS & MAINTENANCE	1,868,653	2,006,374	2,006,374	2,067,868
2100-689050-000 OTHER PROGRAMS - GRANTS	98,542	114,693	122,324	122,324
SUBTOTAL	8,186,097	11,261,548	11,269,179	11,427,136
TOTAL SCHOOL OPERATING FUND:	163,530,763	172,758,743	175,768,168	182,027,360

SUMMARY OF PROGRAM BUDGETS

FISCAL YEAR 2024

	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2023 EXPECTED	FY 2024 BUDGET
FOOD SERVICES				
2200-651000-000	6,545,439	7,849,456	7,957,260	7,993,666
SUBTOTAL	6,545,439	7,849,456	7,957,260	7,993,666
WORKERS COMPENSATION				
2102-621600-000	303,415	538,000	538,000	538,000
SUBTOTAL	303,415	538,000	538,000	538,000
HEALTH & DENTAL INSURANCE				
2700-671100-000	22,362,614	30,289,457	30,289,457	30,289,457
SUBTOTAL	22,362,614	30,289,457	30,289,457	30,289,457
CAPITAL PROJECTS				
2500	8,736,776	19,371,405	19,577,902	11,580,000
SUBTOTAL	8,736,776	19,371,405	19,577,902	11,580,000
TECHNOLOGY RESERVE				
2500-681000-000	3,347,705	4,920,000	4,920,000	4,920,000
SUBTOTAL	3,347,705	4,920,000	4,920,000	4,920,000
TOTAL ALL FUNDS	204,826,712	235,727,061	239,050,787	237,348,483

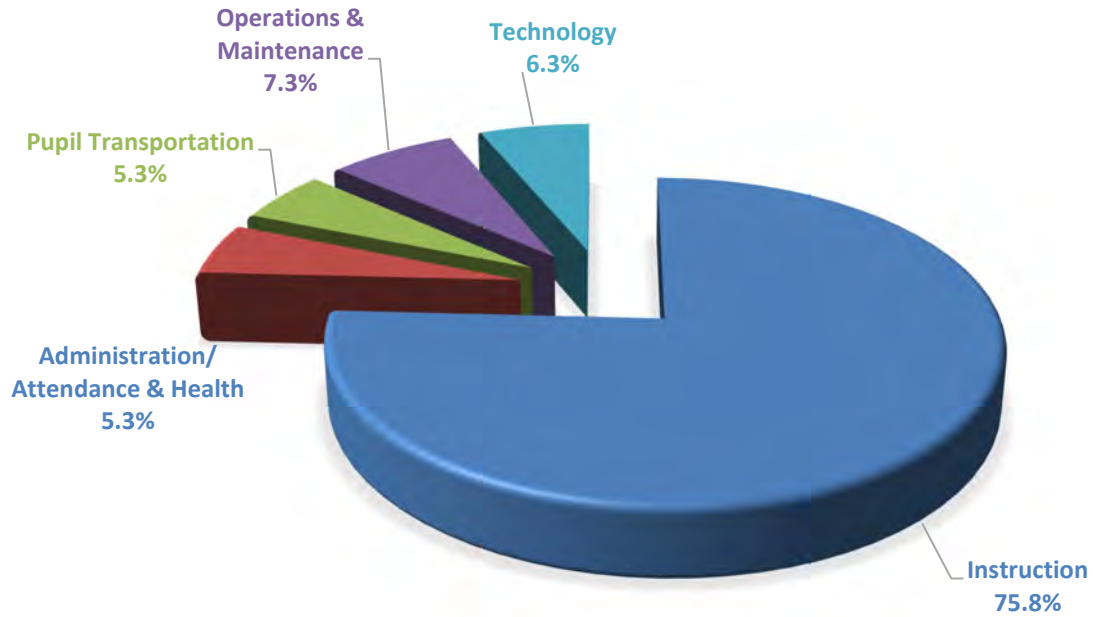
YORK COUNTY SCHOOL DIVISION

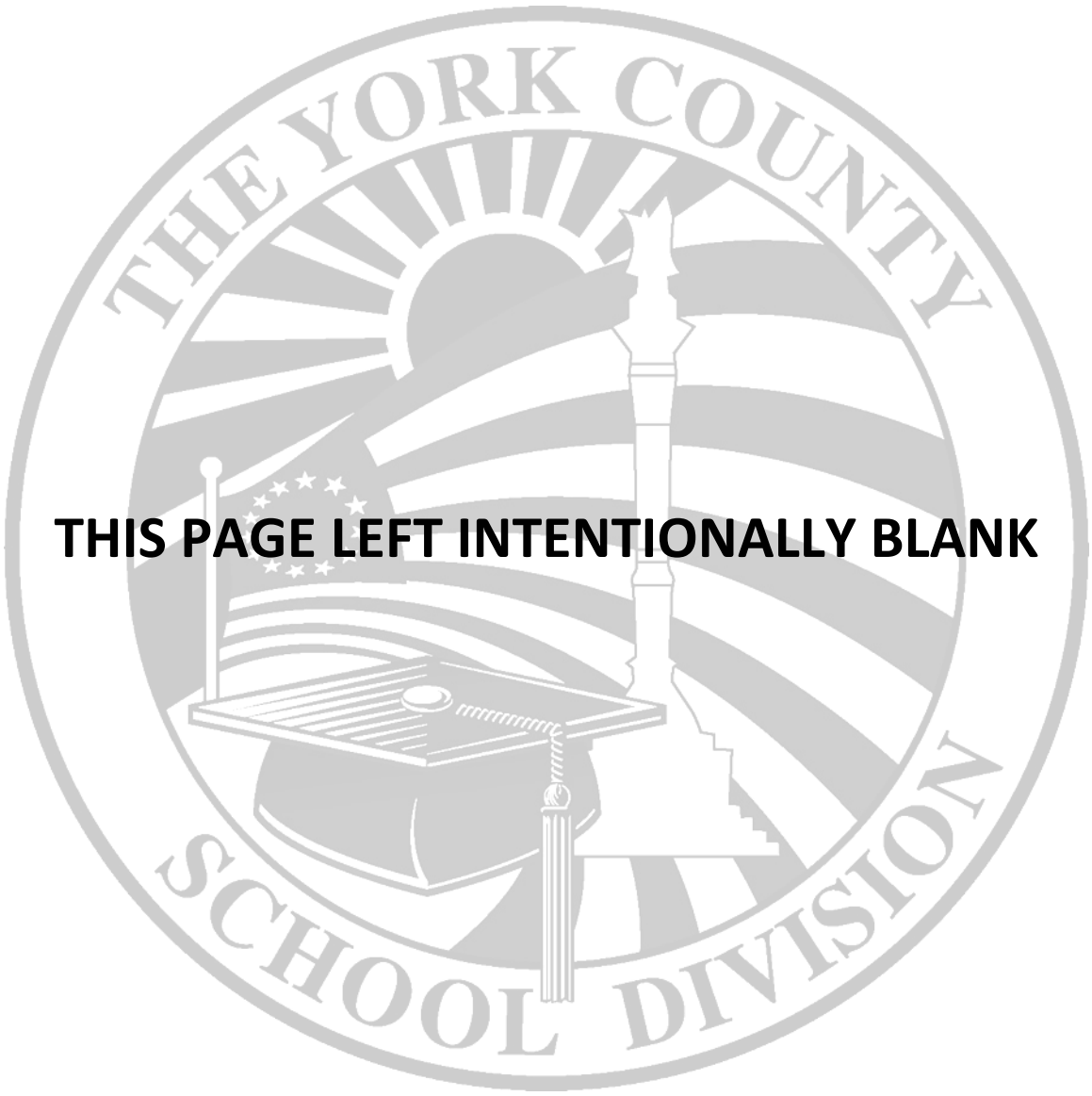
**SCHOOL OPERATING FUND
FY 2024**

Revenues by Source



Expenditures by Major Category

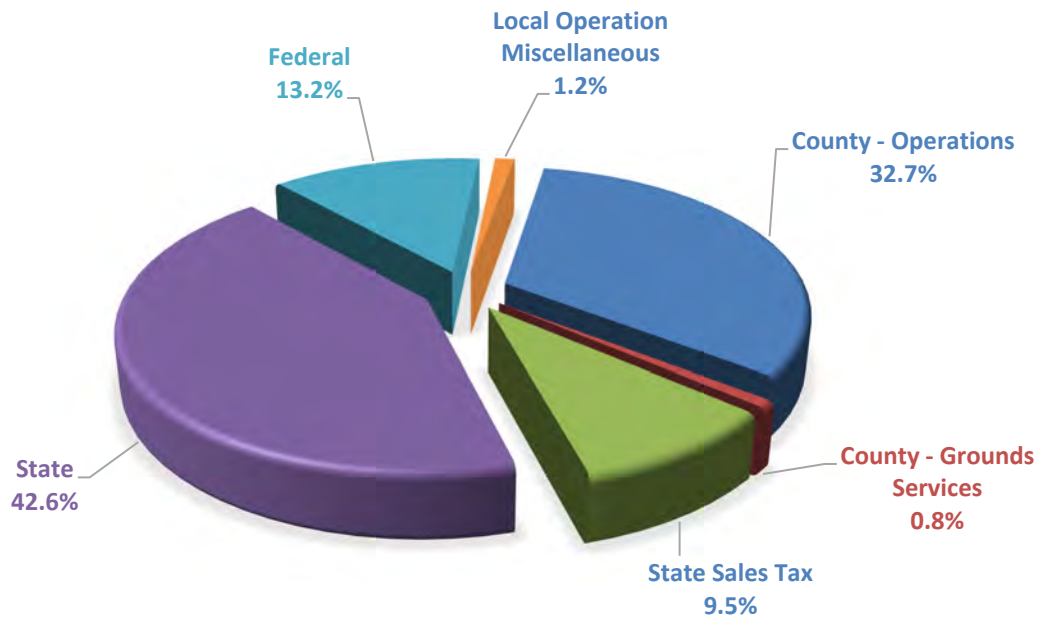




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OPERATING FUND REVENUE

**OPERATING FUND
Support by Sources – FY2024**



State revenue (including state sales tax) is the largest funding source of the operating budget, comprising approximately 52.1% of the total. The second largest funding source (33.5%) is County funding for operations and ground services.

Federal funding comprises 13.2% 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 2024**

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 Head Start, 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 Vehicles

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 \$30 per student, per season for middle school sports and \$40 per student, per season for high school sports. Fees for middle school students will be no more than \$90 per year; for high school students the maximum per year is \$120. 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 2024**

REVENUE DETAIL

**ANNUAL FINANCIAL PLAN
FUND 2100**

SCHOOL OPERATING FUND

ACCT #	DESCRIPTION	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2023 EXPECTED	FY 2024 BUDGET
	REVENUE-LOCAL SOURCES				
	USE OF MONEY AND PROPERTY				
30315-510100	INTEREST ON DEPOSITS	1,200	5,000	5,000	5,000
30315-520027	GASB 87 LEASE REVENUE	302,762	0	0	300,000
30315-520028	GASB 87 LEASE INTEREST INCOME	148,400	0	0	150,000
30315-520100	RENTAL OF LAND/BUILDINGS	152,892	110,000	110,000	25,000
30315-520150	BOYS AND GIRLS CLUB FACILITY USE	16,053	17,000	17,000	17,000
30315-520200	USE OF VEHICLES/BUSES	41,714	50,000	50,000	50,000
30315-520210	CONTRACTED BUS SERVICE/ACT FUNDS	17,002	55,000	55,000	55,000
30315-520250	VHSL	42,629	40,000	40,000	40,000
30315-520260	PROPERTY LEASE	-33,210	270,000	270,000	20,400
30315-520300	PRINTING REVENUE	723	4,500	4,500	4,500
30315-520350	PROCUREMENT CARD REBATE	31,774	35,000	35,000	35,000
30315-520610	DISPOSAL-SURPLUS PROPERTY	4,576	5,000	5,000	5,000
30315-520650	SALE OF VEHICLES	555	20,000	20,000	20,000
30315-530750	DEBT SERVICE REIMB-NEW HORIZONS	105,703	105,612	105,612	105,599
	SUBTOTAL	832,772	717,112	717,112	832,499
	CHARGES FOR SERVICES				
30316-574100	PUPIL FEES	75,283	70,000	70,000	20,000
30316-574200	TUITION/DAY SCHOOL	411,868	440,000	440,000	440,000
30316-574400	TUITION/SUMMER SCHOOL	119,302	185,000	185,000	185,000
30316-574450	SUMMER SCHOOL TUITION FEES	3,157	0	0	0
30316-574500	USER TECH REPAIR	7,346	0	0	0
30316-574600	PRESCHOOL TUITION	12,875	52,000	52,000	25,000
30316-574700	ATHLETIC USER FEE - MIDDLE	16,689	24,400	24,400	24,400
30316-574710	ATHLETIC USER FEE - HIGH	102,607	120,000	120,000	120,000
30316-574750	EARLY COLLEGE TUITION	22,280	70,000	70,000	50,000
30316-574800	EARLY COLLEGE TUITION FEES	375	0	0	0
30316-574850	SCHOOL RYCOR FEES	13,248	0	0	0
	SUBTOTAL	785,028	961,400	961,400	864,400
	LOCAL MISCELLANEOUS				
30318-521550	SUB REFUNDS	1,095	0	0	0
30318-530100	PRIOR YEAR EXPENDITURE REFUND	5,116	10,000	10,000	10,000
30318-530150	INSURANCE RECOVERY	147,561	75,000	75,000	75,000
30318-530200	MISCELLANEOUS REVENUE	13,476	20,000	20,000	20,000
30318-530300	COURT RESTITUTION	250	0	0	0
30318-530600	VIRTUAL HIGH SCHOOL	0	18,500	18,500	18,500
30318-560070	INDIRECT COST	0	400,000	400,000	400,000
	SUBTOTAL	167,499	523,500	523,500	523,500
	TOTAL REVENUE-LOCAL SOURCE	1,785,300	2,202,012	2,202,012	2,220,399

**YORK COUNTY SCHOOL DIVISION
SCHOOL OPERATING FUND
FISCAL YEAR 2024**

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.

**YORK COUNTY SCHOOL DIVISION
SCHOOL OPERATING FUND
FISCAL YEAR 2024**

REVENUE DETAIL

**ANNUAL FINANCIAL PLAN
FUND 2100**

SCHOOL OPERATING FUND

ACCT #	DESCRIPTION	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2023 EXPECTED	FY 2024 BUDGET
REVENUE-COMMONWEALTH					
30324-520101	STATE SALES TAX	17,430,188	16,297,049	18,214,459	17,212,632
30324-520201	BASIC AID	38,989,586	44,960,349	42,849,782	43,968,732
30324-520211	COMPENSATION SUPPLEMENT	2,470,742	2,520,150	2,508,136	5,752,615
30324-520220	SUPPLEMENTAL LOTTERY	3,170,832	3,237,254	3,231,352	3,260,511
30324-520500	FOSTER HOME CHILDREN	23,467	20,138	2,317	2,420
30324-520600	SPEC ED FOSTER HOME CARE	23,188	28,979	3,475	3,630
30324-520700	GIFTED EDUCATION - SOQ	405,713	442,412	440,108	446,380
30324-520800	REMEDIAL PROGRAMS	444,724	506,763	504,123	511,308
30324-520810	REMEDIAL SUMMER SCHOOL	236,747	136,520	318,669	318,669
30324-520830	READING INTERVENTION	219,983	237,810	190,719	193,074
30324-521200	SPECIAL EDUCATION-SOQ	4,455,039	4,327,595	4,305,052	4,366,410
30324-521230	HOMEBOUND	26,054	17,605	27,031	27,302
30324-521250	COMPREHENSIVE SERVICES ACT	512,514	475,000	475,000	475,000
30324-521400	FREE TEXTBOOKS	653,822	1,064,846	1,059,299	1,074,396
30324-521450	LOTTERY TEXTBOOKS	184,677	0	0	0
30324-521700	VOC ED-SOQ	296,482	466,544	464,113	470,728
30324-522000	SPECIAL ED SUPPORT	1,050,318	971,995	1,201,817	1,201,817
30324-522300	SOCIAL SECURITY	2,239,223	2,437,289	2,424,592	2,467,265
30324-522310	VRS RETIREMENT BENEFITS	5,219,652	5,687,007	5,657,382	5,762,362
30324-522320	VRS GROUP LIFE BENEFITS	156,043	168,921	168,041	170,436
30324-525001	MEDICAID REIMBURSEMENT	247,507	150,000	150,000	150,000
30324-525250	PROJECT GRADUATION	21,202	21,762	21,762	21,762
30324-525300	OTHER CATEGORY/VOC ED	0	33,832	31,746	31,746
30324-525400	CAREER SWITCHERS PROGRAM	3,450	0	0	0
30324-526500	AT RISK	192,848	508,667	506,114	518,870
30324-526600	NATIONAL BOARD CERTIFICATION	57,500	50,000	50,000	50,000
30324-526550	RISK LOTTERY	168,509	0	0	0
30324-527500	K-3 INITIATIVE	169,515	177,226	183,834	187,261
30324-527510	SOL ALGEBRA READINESS	68,913	76,582	71,653	74,108
30324-527660	FY19 TECH INITIATIVE	490,811	0	0	0
30324-528100	PRE-SCHOOL INITIATIVE	248,688	389,758	539,868	400,292
30324-528150	VPI TEACHER TO STUDENT	23,685	0	0	0
30324-528250	VPI AT RISK 3 YEAR OLD	180,003	0	0	0
30324-529900	MISCELLANEOUS GRANTS, STATE	0	319,999	229,920	772,316
30324-529910	LEP (LIMITED ENGLISH PROFICIENCY)	303,278	347,140	328,440	329,879
30324-540202	ISAEP	16,465	16,465	16,405	16,405
30324-540252	CTE EQUIPMENT	23,923	0	0	0
30324-540253	CTE OCCUPATIONAL PREP PRGRMS	7,823	0	0	0
30324-540291	MENTOR TEACHER	5,846	6,797	5,992	5,992
30324-540301	K-12 INNOVATION	85,000	0	0	0
30324-540349	CTE INDUSTRY CERTIFICATIONS	14,206	0	0	0
30324-540365	CTE WORKPLACE READINESS	2,394	0	0	0
30324-540427	POSITIVE BEHAVIOR (PBIS)	31,000	0	0	0
30324-540435	#GO VA MINI	2,703	0	0	0
30324-540883	ALBUTEROL GRANT	1,176	0	0	0
30324-560070	NO LOSS FUNDING	1,116,255	0	0	0
30324-560080	VPI PROVISIONAL LICENSURE	5,500	0	0	0
30324-540440	GROCERY TAX HOLD HARMLESS	0	975,574	975,574	2,410,351
30324-540450	REBENCHMARKING HOLD HARMLESS	0	1,817,205	1,817,205	1,836,920
30324-540300	ADVANCING SCIENCE COMPUTER ED GRT	0	0	138,800	138,800
30324-540460	COMMUNITY SCHOOLS GRANT	0	0	11,500	100,101
	TOTAL REVENUE-COMMONWEALTH	81,697,194	88,895,233	89,124,280	94,730,490

**YORK COUNTY SCHOOL DIVISION
SCHOOL OPERATING FUND
FISCAL YEAR 2024**

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 Grant

Department of Defense Education Activity Grant 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/Local

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

Extended Year-CRRSA ESSER II

The uses of these funds include all allowable uses of ESSER funds specified under the CARES ACT. Uses of funds is for the need of end of school year resulting from disruption in education services caused by COVID-19.

ARP ESSER III

The American Rescue Plan (ARP) Act Elementary and Secondary School Emergency Relief (ESSER) III fund was authorized in March 2021. The ARP Act can be used for the same programs and activities as ESSER I and ESSER II.

**YORK COUNTY SCHOOL DIVISION
SCHOOL OPERATING FUND
FISCAL YEAR 2024**

REVENUE

Unfinished Learning-CRRSA ESSER II

The Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act was signed into law on December 27, 2020. CRRSA Act Elementary and Secondary School Emergency Relief (ESSER) II uses of funds include all allowable uses of ESSER funds specified under the CARES ACT. Identifies the priorities to address unfinished learning related to the impact of COVID-19.

Extended Year-CRRSA ESSER II

The Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act was signed into law on December 27, 2020. CRRSA Act Elementary and Secondary School Emergency Relief (ESSER) II uses of funds include all allowable uses of ESSER funds specified under the CARES ACT. Use of funds is for the need of end of school year resulting from disruption in education services caused by COVID-19.

ARP-ESSER III

The American Rescue Plan (ARP) Act Elementary and Secondary School Emergency Relief (ESSER) III fund was authorized in March 2021. The ARP Act can be used for the same programs and activities as ESSER I and ESSER II.

ARP-Preschool

The American Rescue Plan (ARP) Act Elementary and Secondary School Emergency Relief (ESSER) III fund was authorized in March 2021. The ARP Act can be used for the same programs and activities as ESSER I and ESSER II.

ARPA-ESSER III Set Aside

The priorities of this grant include addressing areas of unfinished learning in math and literacy instruction and providing family engagement activities and resources to support these content areas.

McKinney-Vento ARP Homeless II

The American Rescue Plan (ARP) was authorized in March 2021. The ARP Act includes Homeless Children and Youth ARP-HCY) – ARP Homeless II. These funds are awarded to school divisions according to a formula based on the LEA's proportion of the State's Title I, Part A allocations and the LEA's proportion of the number of students identified as experiencing homelessness in 2018-2019 or 2019-2020 (whichever is greater) in Virginia.

**YORK COUNTY SCHOOL DIVISION
SCHOOL OPERATING FUND
FISCAL YEAR 2024**

REVENUE DETAIL

**ANNUAL FINANCIAL PLAN
FUND 2100**

SCHOOL OPERATING FUND

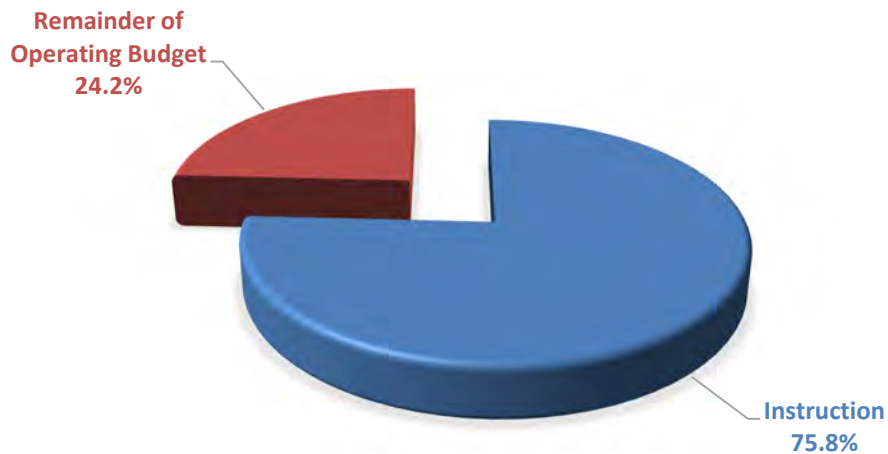
ACCT #	DESCRIPTION	FY 2022 ACTUAL	FY2023 BUDGET	FY 2023 EXPECTED	FY 2024 BUDGET
REVENUE-FEDERAL					
30333-520202	TITLE I - PART A	949,612	823,412	793,309	793,309
30333-520501	TITLE II - PART A	185,534	190,408	201,155	201,155
30333-520651	TITLE III - PART A	3,163	36,938	36,969	41,121
30333-520701	TITLE IV - PART A	39,719	54,048	61,839	61,839
30333-521201	IMPACT AID	8,497,678	8,700,000	8,700,000	8,700,000
30333-521350	DOD-HEAVILY IMPACTED	1,147,208	1,200,000	1,200,000	1,200,000
30333-521701	NOAA	0	0	225,000	75,000
30333-521800	DOD STEM GRANT	153,769	356,265	356,265	356,265
30333-521870	BUS DRIVER INCENTIVE GRANT	27,364	0	0	0
30333-521900	TITLE VIB	2,075,219	2,656,618	2,143,262	2,626,152
30333-522900	NJROTC	132,828	140,000	140,000	140,000
30333-529900	MISCELLANEOUS GRANTS, FEDERAL	0	500,000	225,000	550,000
30333-584048	CTE-CARL PERKINS	118,414	114,693	122,324	122,324
30333-584173	SPEC ED PRESCHOOL	55,518	49,332	49,332	52,656
30333-584050	CRRSA	2,011,176	0	0	0
30333-584051	UNFINISHED LEARNING-CRRSA ESSER II	1,366,037	1,235,254	1,101,463	1,101,463
30333-584052	EXTENDED YEAR-CRRSA ESSER II	0	450,000	900,000	900,000
30333-584060	ARP-ESSER III	1,162,400	3,751,614	4,010,338	4,010,338
30333-584070	TITLE III	29,451	0	0	0
30333-584174	ARP-PRESCHOOL	22,495	27,706	20,299	19,391
30333-584027	ARP-TITLE VIB	70,373	498,706	485,020	0
30333-584045	ARP II-HOMELESS	10,707	23,917	23,443	23,443
30333-584065	ARPA-ESSER III SET ASIDE	5,846	970,650	970,650	970,650
30333-584075	ARPA BONUS PAYMENTS	0	1,244,843	1,244,843	0
30333-584080	HEALTH WORKFORCE GRANT	0	0	144,271	144,271
30333-521950	FOREIGN LANGUAGE GRANT	0	0	2,000,000	2,000,000
	TOTAL REVENUE-FEDERAL	18,064,511	23,024,404	25,154,782	24,089,377
TRANSFERS-OTHER FUNDS					
30351-510101	TRANSFERS/LOCAL APPN-OPERATIONS	55,630,494	57,430,494	58,080,494	59,605,794
30351-510120	TRANSFERS/LOCAL APPN-GROUNDS	1,206,600	1,206,600	1,206,600	1,381,300
30351-510130	TRANSFERS/LOCAL APPN-REV STAB FUND	0	0	0	0
30351-510140	TRANSFERS-OTHER FUNDS	0	0	0	0
	TOTAL TRANSFERS-OTHER FUNDS	56,837,094	58,637,094	59,287,094	60,987,094
	TOTAL SCHOOL OPERATING FUND	158,384,099	172,758,743	175,768,168	182,027,360

INSTRUCTION

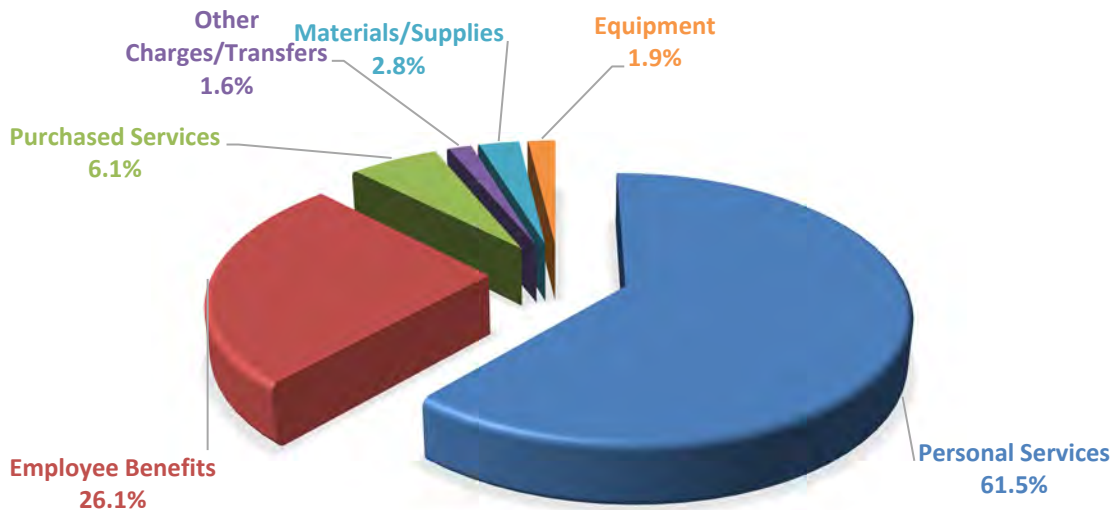
The Instruction category of the budget provides for programs and services dealing directly with the interaction between teachers and students. This category also includes activities associated with the principal's office, curriculum development, and instructional staff training.

The Instruction category comprises 75.8% of the total Operating Budget. This percentage has remained fairly constant in recent years. Approximately 87.6% of the Instruction category budget is directed towards compensation of staff (Personal Services 61.5% plus Employee Benefits 26.1%). The remaining 12.4% covers such items as instructional supplies, equipment and purchased services. The Instruction category budget reflects an increase of \$5,012,741 or 3.8% (from \$132,877,929 in FY23E to \$137,890,670 in FY24). The charts below and on the next page depict this information.

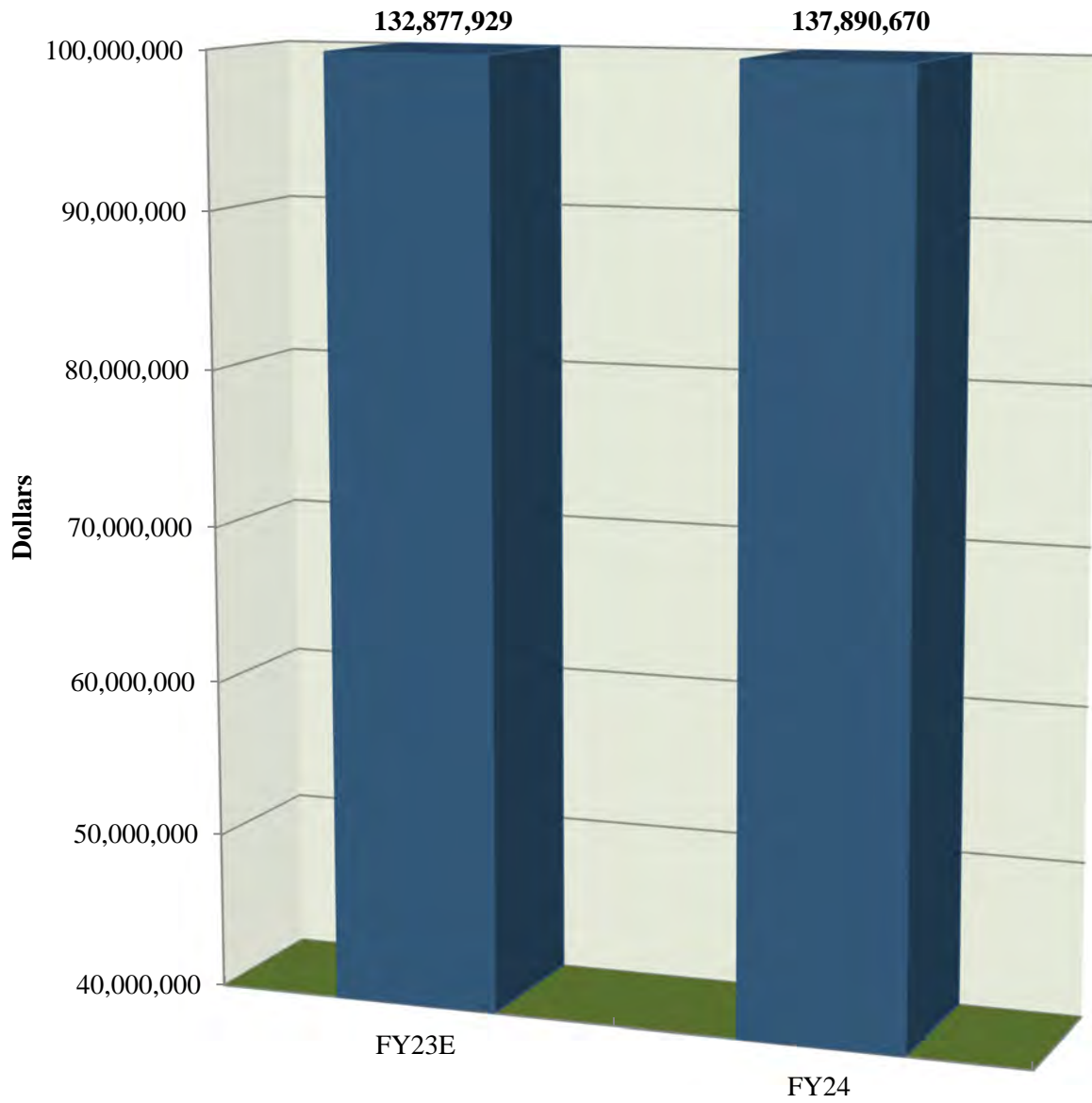
Instruction Category as a Percent of Operating Budget for FY2024



Instruction Category by Major Object for FY2024



Budget Comparison of Instruction Category



REGULAR EDUCATION - ELEMENTARY - PRE-KINDERGARTEN

Preschool provides young children opportunities to develop early literacy, math and social skills. Students are provided instruction in an inclusive classroom environment.

PERSONNEL

	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2023 EXPECTED	FY 2024 BUDGET
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Teachers	0	0	0	12
Para-Educators	0	0	0	6

CODE: 2100-611011-005**ACCT# DESCRIPTION****PERSONAL SERVICES**

611210	Teacher Salaries	0	0	0	726,873
611410	Para-Educator Salaries	0	0	0	140,983
	Subtotal	0	0	0	867,856

EMPLOYEE BENEFITS

621000	FICA	0	0	0	66,392
622000	VRS Retirement	0	0	0	144,239
623000	Health Insurance	0	0	0	169,688
624000	Group Life Insurance	0	0	0	11,631
627500	RHCC	0	0	0	10,502
	Subtotal	0	0	0	402,452

MATERIALS/SUPPLIES

669000	Other Educational Supplies	2,950	4,777	4,777	4,777
	Subtotal	2,950	4,777	4,777	4,777

TOTAL

		2,950	4,777	4,777	1,275,085
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REGULAR EDUCATION - ELEMENTARY - KINDERGARTEN

Kindergarten provides full day programs for five-year olds with a focus on the development of concepts and skills using an integrated, thematic approach and active learning.

PERSONNEL

	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2023 EXPECTED	FY 2024 BUDGET
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Teachers	51	45	45	45
Para-Educators	28	26	26	26

CODE: 2100-611011-010**ACCT# DESCRIPTION****PERSONAL SERVICES**

611210	Teacher Salaries	1,889,935	2,758,799	2,758,799	2,830,166
611410	Para-Educator Salaries	394,787	563,390	563,390	572,152
615950	Overtime	84	0	0	0
	Subtotal	2,284,806	3,322,189	3,322,189	3,402,318

EMPLOYEE BENEFITS

621000	FICA	177,942	254,020	254,020	260,278
622000	VRS Retirement	234,489	551,869	551,869	565,466
623000	Health Insurance	369,451	557,358	557,358	563,443
623500	Dental Insurance	11,550	0	0	0
624000	Group Life Insurance	22,490	44,495	44,495	45,592
625000	VRS Hybrid Disability Insurance	4,213	0	0	0
626000	Hybrid Defined Benefit	133,084	0	0	0
627000	ICMA RC Hybrid-DC	8,963	0	0	0
627500	RHCC	36,346	40,179	40,179	41,170
628000	Other Benefits	35,274	5,829	5,829	5,829
628100	ICMA RC Hybrid-457 Match	7,967	0	0	0
	Subtotal	1,041,769	1,453,750	1,453,750	1,481,778

MATERIALS/SUPPLIES

660300	Textbooks	3,282	42,500	42,500	42,500
669000	Other Educational Supplies	18,202	22,780	22,780	27,557
	Subtotal	21,484	65,280	65,280	70,057

EQUIPMENT

689210	Furniture/Equipment-Replacement	2,257	2,719	2,719	2,794
	Subtotal	2,257	2,719	2,719	2,794

TOTAL

		3,350,316	4,843,938	4,843,938	4,956,947
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REGULAR EDUCATION - ELEMENTARY - 1ST GRADE

In the first grade, students attend a full day program focused on the development of concepts and skills in reading and language arts, mathematics, social studies and science. Reading from the rich language of literature and "hands-on" learning is emphasized.

PERSONNEL

	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2023 EXPECTED	FY 2024 BUDGET
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Teachers	47	46	46	49
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CODE: 2100-611011-020**ACCT# DESCRIPTION**

PERSONAL SERVICES					
611210	Teacher Salaries	2,598,705	2,793,594	2,793,594	3,022,242
	Subtotal	2,598,705	2,793,594	2,793,594	3,022,242
EMPLOYEE BENEFITS					
621000	FICA	191,863	213,710	213,710	231,202
622000	VRS Retirement	332,377	464,296	464,296	502,297
623000	Health Insurance	413,767	497,324	497,324	520,386
623500	Dental Insurance	8,841	0	0	0
624000	Group Life Insurance	34,541	37,435	37,435	40,499
625000	VRS Hybrid Disability Insurance	2,716	0	0	0
626000	Hybrid Defined Benefit	87,746	0	0	0
627000	ICMA RC Hybrid-DC	5,778	0	0	0
627500	RHCC	31,190	33,803	33,803	36,570
628000	Other Benefits	4,340	4,340	4,340	4,340
628100	ICMA RC Hybrid-457 Match	3,051	0	0	0
	Subtotal	1,116,210	1,250,908	1,250,908	1,335,294
MATERIALS/SUPPLIES					
660300	Textbooks	693	42,750	42,750	42,750
669000	Other Educational Supplies	16,151	25,850	25,850	25,850
	Subtotal	16,844	68,600	68,600	68,600
EQUIPMENT					
689110	Furniture/Equipment-Additional	0	550	550	550
689210	Furniture/Equipment-Replacement	2,746	3,331	3,331	3,406
	Subtotal	2,746	3,881	3,881	3,956
TOTAL		3,734,505	4,116,983	4,116,983	4,430,092

REGULAR EDUCATION - ELEMENTARY - 2ND GRADE

The second grade program continues the development of concepts and skills in all areas of the curriculum. Concepts, problem solving and computation are all part of the mathematics program.

PERSONNEL

	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2023 EXPECTED	FY 2024 BUDGET
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Teachers	51	50	50	46
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CODE: 2100-611011-030**ACCT# DESCRIPTION**

PERSONAL SERVICES					
611210	Teacher Salaries	2,587,228	2,865,738	2,865,738	2,798,218
	Subtotal	2,587,228	2,865,738	2,865,738	2,798,218
EMPLOYEE BENEFITS					
621000	FICA	192,747	219,229	219,229	214,064
622000	VRS Retirement	326,937	476,286	476,286	465,064
623000	Health Insurance	315,974	410,265	410,265	420,273
623500	Dental Insurance	7,266	0	0	0
624000	Group Life Insurance	35,004	38,401	38,401	37,497
625000	VRS Hybrid Disability Insurance	3,032	0	0	0
626000	Hybrid Defined Benefit	97,800	0	0	0
627000	ICMA RC Hybrid-DC	6,451	0	0	0
627500	RHCC	31,608	34,676	34,676	33,859
628000	Other Benefits	4,776	4,776	4,776	4,776
628100	ICMA RC Hybrid-457 Match	3,905	0	0	0
	Subtotal	1,025,500	1,183,633	1,183,633	1,175,533
MATERIALS/SUPPLIES					
660300	Textbooks	10,393	42,750	42,750	42,750
669000	Other Educational Supplies	16,092	25,200	25,200	25,200
	Subtotal	26,485	67,950	67,950	67,950
EQUIPMENT					
689110	Furniture/Equipment-Additional	793	400	400	400
689210	Furniture/Equipment-Replacement	2,674	2,169	2,169	2,244
	Subtotal	3,467	2,569	2,569	2,644
	TOTAL	3,642,680	4,119,890	4,119,890	4,044,345

REGULAR EDUCATION - ELEMENTARY - 3RD GRADE

The third grade program continues the development of concepts and skills in all areas of the curriculum. Computer technology is used throughout the elementary grades to enhance this development.

PERSONNEL

	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2023 EXPECTED	FY 2024 BUDGET
Teachers	42	43	43	42

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

PERSONAL SERVICES					
611210	Teacher Salaries	2,378,714	2,552,812	2,552,812	2,567,640
	Subtotal	2,378,714	2,552,812	2,552,812	2,567,640
EMPLOYEE BENEFITS					
621000	FICA	175,885	195,291	195,291	196,425
622000	VRS Retirement	238,358	424,278	424,278	426,742
623000	Health Insurance	385,122	452,478	452,478	464,918
623500	Dental Insurance	7,734	0	0	0
624000	Group Life Insurance	31,825	34,208	34,208	34,407
625000	VRS Hybrid Disability Insurance	4,422	0	0	0
626000	Hybrid Defined Benefit	139,564	0	0	0
627000	ICMA RC Hybrid-DC	9,408	0	0	0
627500	RHCC	28,737	30,890	30,890	31,069
628000	Other Benefits	4,410	4,410	4,410	4,410
628100	ICMA RC Hybrid-457 Match	8,862	0	0	0
	Subtotal	1,034,327	1,141,555	1,141,555	1,157,971
MATERIALS/SUPPLIES					
660300	Textbooks	2,922	44,000	44,000	44,000
669000	Other Educational Supplies	24,336	27,048	27,048	27,048
	Subtotal	27,258	71,048	71,048	71,048
EQUIPMENT					
689110	Furniture/Equipment-Additional	470	400	400	400
689210	Furniture/Equipment-Replacement	1,158	2,169	2,169	2,244
	Subtotal	1,628	2,569	2,569	2,644
	TOTAL	3,441,927	3,767,984	3,767,984	3,799,303

REGULAR EDUCATION - ELEMENTARY - 4TH GRADE

The fourth grade program continues the development of concepts and skills in all areas of the curriculum. The reading of novels and more complex writing expand the vocabulary and encourage literacy.

PERSONNEL

	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2023 EXPECTED	FY 2024 BUDGET
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Teachers	43	42	42	42
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CODE: 2100-611011-050**ACCT# DESCRIPTION**

PERSONAL SERVICES					
611210	Teacher Salaries	2,318,778	2,459,698	2,459,698	2,635,507
	Subtotal	2,318,778	2,459,698	2,459,698	2,635,507
EMPLOYEE BENEFITS					
621000	FICA	170,645	188,167	188,167	201,617
622000	VRS Retirement	247,820	408,802	408,802	438,022
623000	Health Insurance	393,466	435,939	435,939	449,788
623500	Dental Insurance	9,600	0	0	0
624000	Group Life Insurance	30,860	32,960	32,960	35,316
625000	VRS Hybrid Disability Insurance	3,816	0	0	0
626000	Hybrid Defined Benefit	121,460	0	0	0
627000	ICMA RC Hybrid-DC	8,119	0	0	0
627500	RHCC	27,866	29,763	29,763	31,890
628000	Other Benefits	3,903	3,903	3,903	3,903
628100	ICMA RC Hybrid-457 Match	5,964	0	0	0
	Subtotal	1,023,519	1,099,534	1,099,534	1,160,536
MATERIALS/SUPPLIES					
660300	Textbooks	20,164	44,000	44,000	44,000
669000	Other Educational Supplies	13,778	23,460	23,460	23,460
	Subtotal	33,942	67,460	67,460	67,460
EQUIPMENT					
689110	Furniture/Equipment-Additional	543	400	400	400
689210	Furniture/Equipment-Replacement	1,940	2,169	2,169	2,244
	Subtotal	2,483	2,569	2,569	2,644
TOTAL		3,378,722	3,629,261	3,629,261	3,866,147

REGULAR EDUCATION - ELEMENTARY - 5TH GRADE

The fifth grade program continues to guide students toward becoming independent learners as they expand their knowledge and skills in all areas of the curriculum.

PERSONNEL

	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2023 EXPECTED	FY 2024 BUDGET
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Teachers	45	44	44	43
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CODE: 2100-611011-060**ACCT# DESCRIPTION**

PERSONAL SERVICES					
611210	Teacher Salaries	2,194,423	2,455,901	2,455,901	2,531,142
	Subtotal	2,194,423	2,455,901	2,455,901	2,531,142
EMPLOYEE BENEFITS					
621000	FICA	162,248	187,877	187,877	193,633
622000	VRS Retirement	183,652	408,171	408,171	420,676
623000	Health Insurance	327,594	384,659	384,659	381,821
623500	Dental Insurance	8,153	0	0	0
624000	Group Life Insurance	29,474	32,910	32,910	33,918
625000	VRS Hybrid Disability Insurance	5,166	0	0	0
626000	Hybrid Defined Benefit	167,509	0	0	0
627000	ICMA RC Hybrid-DC	10,946	0	0	0
627500	RHCC	26,669	29,717	29,717	30,627
628000	Other Benefits	4,210	4,210	4,210	4,210
628100	ICMA RC Hybrid-457 Match	4,938	0	0	0
	Subtotal	930,559	1,047,544	1,047,544	1,064,885
MATERIALS/SUPPLIES					
660300	Textbooks	7,702	44,000	44,000	44,000
669000	Other Educational Supplies	14,024	19,583	19,583	19,583
	Subtotal	21,726	63,583	63,583	63,583
EQUIPMENT					
689110	Furniture/Equipment-Additional	527	200	200	200
689210	Furniture/Equipment-Replacement	2,316	2,169	2,169	2,244
	Subtotal	2,843	2,369	2,369	2,444
	TOTAL	3,149,551	3,569,397	3,569,397	3,662,054

REGULAR EDUCATION - ELEMENTARY - ART

The elementary art program provides instruction using visual arts media. Certified art teachers meet with classes for approximately one 45 minute period per week.

PERSONNEL

	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2023 EXPECTED	FY 2024 BUDGET
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Teachers	10	10	10	10
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CODE: 2100-611011-070**ACCT# DESCRIPTION**

PERSONAL SERVICES					
611210	Teacher Salaries	518,242	596,306	596,306	624,845
	Subtotal	518,242	596,306	596,306	624,845
EMPLOYEE BENEFITS					
621000	FICA	38,470	45,618	45,618	47,801
622000	VRS Retirement	77,476	99,106	99,106	103,850
623000	Health Insurance	72,263	82,978	82,978	146,320
623500	Dental Insurance	1,982	0	0	0
624000	Group Life Insurance	6,839	7,991	7,991	8,373
625000	VRS Hybrid Disability Insurance	208	0	0	0
626000	Hybrid Defined Benefit	6,901	0	0	0
627000	ICMA RC Hybrid-DC	442	0	0	0
627500	RHCC	6,175	7,216	7,216	7,561
628000	Other Benefits	977	977	977	977
	Subtotal	211,733	243,886	243,886	314,882
MATERIALS/SUPPLIES					
660500	Art Supplies	27,822	35,717	35,717	35,717
669000	Other Educational Supplies	6,046	6,166	6,166	6,166
	Subtotal	33,868	41,883	41,883	41,883
TOTAL		763,843	882,075	882,075	981,610

REGULAR EDUCATION - ELEMENTARY - MUSIC

The elementary music program provides music instruction one class period per week. Additionally, the music teachers support performances for parents and the community and direct the chorus and recorder groups at each school.

PERSONNEL

	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2023 EXPECTED	FY 2024 BUDGET
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Teachers	10	10	10	10
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CODE: 2100-611011-080**ACCT# DESCRIPTION**

PERSONAL SERVICES					
611210	Teacher Salaries	533,398	570,038	570,038	573,629
	Subtotal	533,398	570,038	570,038	573,629
EMPLOYEE BENEFITS					
621000	FICA	39,650	43,608	43,608	43,883
622000	VRS Retirement	72,891	94,741	94,741	95,338
623000	Health Insurance	103,579	109,023	109,023	116,496
623500	Dental Insurance	2,167	0	0	0
624000	Group Life Insurance	7,062	7,639	7,639	7,687
625000	VRS Hybrid Disability Insurance	416	0	0	0
626000	Hybrid Defined Benefit	12,746	0	0	0
627000	ICMA RC Hybrid-DC	884	0	0	0
627500	RHCC	6,377	6,898	6,898	6,941
628000	Other Benefits	1,025	1,025	1,025	1,025
628100	ICMA RC Hybrid-457 Match	1,182	0	0	0
	Subtotal	247,979	262,934	262,934	271,370
MATERIALS/SUPPLIES					
660400	Music Supplies	8,280	12,548	12,548	12,548
	Subtotal	8,280	12,548	12,548	12,548
	TOTAL	789,657	845,520	845,520	857,547

REGULAR EDUCATION - ELEMENTARY - PE

The elementary physical education program provides for weekly physical education instruction. Fitness, exercise, games, and cooperation are included in the curriculum.

PERSONNEL

	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2023 EXPECTED	FY 2024 BUDGET
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Teachers	10	10	10	10
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CODE: 2100-611011-090**ACCT# DESCRIPTION**

PERSONAL SERVICES					
611210	Teacher Salaries	550,693	589,538	589,538	614,092
	Subtotal	550,693	589,538	589,538	614,092
EMPLOYEE BENEFITS					
621000	FICA	40,576	45,100	45,100	46,979
622000	VRS Retirement	75,746	97,982	97,982	102,063
623000	Health Insurance	85,462	102,913	102,913	121,658
623500	Dental Insurance	2,421	0	0	0
624000	Group Life Insurance	7,383	7,900	7,900	8,229
625000	VRS Hybrid Disability Insurance	447	0	0	0
626000	Hybrid Defined Benefit	13,400	0	0	0
627000	ICMA RC Hybrid-DC	952	0	0	0
627500	RHCC	6,667	7,134	7,134	7,431
628000	Other Benefits	1,269	1,269	1,269	1,269
628100	ICMA RC Hybrid-457 Match	1,411	0	0	0
	Subtotal	235,734	262,298	262,298	287,629
MATERIALS/SUPPLIES					
660600	Physical Ed Supplies	9,061	11,800	11,800	11,800
	Subtotal	9,061	11,800	11,800	11,800
	TOTAL	795,488	863,636	863,636	913,521

REGULAR EDUCATION - ELEMENTARY - EL

The EL (English Learners) program provides individual tutoring in English by native speaking instructors employed on an hourly basis. There has been an increase in the number of students needing services as the population reflects world-wide native languages.

PERSONNEL

	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2023 EXPECTED	FY 2024 BUDGET
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Teachers	8.25	8.5	8.5	9.4
Para-Educators	3.75	3.75	3.75	1

CODE: 2100-611011-100**ACCT# DESCRIPTION**

PERSONAL SERVICES					
611210	Teacher Salaries	422,136	509,212	509,212	400,403
611410	Para-Educator Salaries	16,939	69,583	69,583	20,267
611430	Technical Salaries	7,324	47,402	47,402	47,402
615950	Overtime	110	0	0	0
	Subtotal	446,509	626,197	626,197	468,072
EMPLOYEE BENEFITS					
621000	FICA	32,245	46,353	46,353	34,256
622000	VRS Retirement	48,694	96,196	96,196	69,916
623000	Health Insurance	92,244	175,758	175,758	262,978
623500	Dental Insurance	1,718	0	0	0
624000	Group Life Insurance	5,926	7,757	7,757	5,638
625000	VRS Hybrid Disability Insurance	701	0	0	0
626000	Hybrid Defined Benefit	22,056	0	0	0
627000	ICMA RC Hybrid-DC	1,492	0	0	0
627500	RHCC	5,351	7,004	7,004	5,091
628000	Other Benefits	659	659	659	659
628100	ICMA RC Hybrid-457 Match	1,458	0	0	0
	Subtotal	212,544	333,727	333,727	378,538
OTHER CHARGES					
655040	Travel	599	3,000	3,000	3,000
	Subtotal	599	3,000	3,000	3,000
MATERIALS/SUPPLIES					
669000	Other Educational Supplies	13,820	6,405	6,405	6,405
	Subtotal	13,820	6,405	6,405	6,405
TOTAL		673,472	969,329	969,329	856,015

REGULAR EDUCATION - ELEMENTARY - READING

The reading program provides a reading specialist assigned to each elementary school on the basis of need. The reading teacher provides staff development, consults with classroom teachers, works directly with students needing additional assistance in reading, and provides for diagnosis and remediation strategies.

PERSONNEL

	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2023 EXPECTED	FY 2024 BUDGET
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Teachers	16.5	16.5	16.5	15.5
Para-Educators	13.5	13	13	12.5

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

PERSONAL SERVICES					
611210	Teacher Salaries	973,067	1,127,096	1,127,096	1,100,936
611410	Para-Educator Salaries	242,624	284,193	284,193	283,080
615950	Overtime	66	0	0	0
	Subtotal	1,215,757	1,411,289	1,411,289	1,384,016
EMPLOYEE BENEFITS					
621000	FICA	89,508	107,964	107,964	105,878
622000	VRS Retirement	173,714	234,557	234,557	230,024
623000	Health Insurance	198,818	239,302	239,302	257,517
623500	Dental Insurance	4,915	0	0	0
624000	Group Life Insurance	15,532	18,913	18,913	18,547
625000	VRS Hybrid Disability Insurance	534	0	0	0
626000	Hybrid Defined Benefit	17,489	0	0	0
627000	ICMA RC Hybrid-DC	1,130	0	0	0
627500	RHCC	14,025	17,077	17,077	16,748
628000	Other Benefits	2,214	2,214	2,214	2,214
628100	ICMA RC Hybrid-457 Match	332	0	0	0
	Subtotal	518,211	620,027	620,027	630,928
OTHER CHARGES					
655040	Travel	774	1,000	1,000	1,000
655060	Employee Development	2,631	13,000	13,000	13,000
	Subtotal	3,405	14,000	14,000	14,000
MATERIALS/SUPPLIES					
660800	Remedial Reading Supplies	10,511	24,250	24,250	24,250
669000	Other Educational Supplies	29,182	31,119	31,119	31,119
669900	Miscellaneous Materials & Supplies	437	1,000	1,000	1,000
	Subtotal	40,130	56,369	56,369	56,369
TOTAL		1,777,503	2,101,685	2,101,685	2,085,313

REGULAR EDUCATION - ELEMENTARY - SCHOOL OF THE ARTS

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

PERSONNEL

	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2023 EXPECTED	FY 2024 BUDGET
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N/A	0	0	0	0
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CODE: 2100-611011-125**ACCT# DESCRIPTION**

	PERSONAL SERVICES				
616250	Stipends	0	1,000	1,000	1,000
	Subtotal	0	1,000	1,000	1,000
	EMPLOYEE BENEFITS				
621000	FICA	0	184	184	184
	Subtotal	0	184	184	184
	PURCHASED SERVICES				
639000	Miscellaneous Contractual Services	5,423	14,000	14,000	14,000
	Subtotal	5,423	14,000	14,000	14,000
	TOTAL	5,423	15,184	15,184	15,184

REGULAR EDUCATION - ELEMENTARY - CONTRACTED SERVICES

Contracted services provide opportunities for elementary students to engage in field experiences at the Jamestown-Yorktown Foundation. Contracted services for printing and training are included in this category.

PERSONNEL

	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2023 EXPECTED	FY 2024 BUDGET
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N/A	0	0	0	0
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CODE: 2100-611011-130

ACCT# DESCRIPTION

PURCHASED SERVICES

638810	Fees For Services	5,000	5,000	5,000	5,000
	Subtotal	5,000	5,000	5,000	5,000
	TOTAL	5,000	5,000	5,000	5,000

REGULAR EDUCATION - ELEMENTARY - OTHER

This program provides services for students in grades K-5 that are not included in other program budgets. Substitutes, testing materials, supplies, and equipment are also contained in this budget category. The teachers, para-educators and technical positions in this program consists of 5.5 Assessment and Compliance Interventionists, 1 teacher, 62 para-educators, and 1 Community Outreach Coordinator who are not assigned to a particular grade level the entire school year. State mandates exist to administer standardized tests to elementary school students at certain grade levels.

PERSONNEL

	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2023 EXPECTED	FY 2024 BUDGET
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Teachers	6.6	6.6	6.6	8.6
Para-Educators	61	58	58	59.5
Technical	1	1	1	1

CODE: 2100-611011-140**ACCT# DESCRIPTION****PERSONAL SERVICES**

611210	Teacher Salaries	347,934	424,937	424,937	547,015
611410	Para-Educator Salaries	1,143,941	1,399,700	1,399,700	1,389,337
611430	Technical Salaries	43,786	59,795	59,795	71,399
615000	Substitute Salaries	923,212	590,000	590,000	820,978
615100	Substitutes - PREP	67,731	240,000	240,000	250,000
615950	Overtime	4,375	0	0	0
616000	Supplements	113,764	177,500	177,500	177,500
616250	Stipends	7,108	12,342	12,342	12,342
	Subtotal	2,651,851	2,904,274	2,904,274	3,268,571

EMPLOYEE BENEFITS

621000	FICA	194,914	145,231	145,231	154,665
622000	VRS Retirement	164,297	313,194	313,194	333,690
623000	Health Insurance	445,784	497,857	497,857	508,680
623500	Dental Insurance	11,101	0	0	0
624000	Group Life Insurance	20,102	25,253	25,253	26,905
625000	VRS Hybrid Disability Insurance	2,404	0	0	0
626000	Hybrid Defined Benefit	77,077	0	0	0
627000	ICMA RC Hybrid-DC	5,132	0	0	0
627500	RHCC	18,152	22,803	22,803	24,294
628000	Other Benefits	3,982	3,982	3,982	3,982
628100	ICMA RC Hybrid-457 Match	3,030	0	0	0
	Subtotal	945,975	1,008,320	1,008,320	1,052,216

PURCHASED SERVICES

635000	Printing	17,885	30,000	30,000	30,000
639000	Miscellaneous Contractual Services	82,096	14,000	14,000	14,000
	Subtotal	99,981	44,000	44,000	44,000

OTHER CHARGES

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

MATERIALS/SUPPLIES

660700	Testing Materials	23,323	85,426	85,426	85,426
669000	Other Educational Supplies	18,800	15,200	15,200	15,200
669150	Supplemental Per Pupil Allocation	133,573	66,667	66,667	100,000
	Subtotal	175,696	167,293	167,293	200,626

EQUIPMENT

689210	Furniture/Equipment-Replacement	85	800	800	800
	Subtotal	85	800	800	800

TOTAL

3,874,338	4,125,437	4,125,437	4,566,963
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REGULAR EDUCATION - MIDDLE - ENCORE

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

PERSONNEL

	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2023 EXPECTED	FY 2024 BUDGET
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Teachers	32.4	31.4	31.4	29.17
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CODE: 2100-611012-150**ACCT# DESCRIPTION**

PERSONAL SERVICES					
611210	Teacher Salaries	1,675,585	1,843,284	1,843,284	1,698,460
616250	Stipends	350	0	0	0
	Subtotal	1,675,935	1,843,284	1,843,284	1,698,460
EMPLOYEE BENEFITS					
621000	FICA	124,870	141,012	141,012	129,933
622000	VRS Retirement	145,774	306,354	306,354	282,285
623000	Health Insurance	254,573	334,468	334,468	252,053
623500	Dental Insurance	4,431	0	0	0
624000	Group Life Insurance	21,203	24,701	24,701	22,760
625000	VRS Hybrid Disability Insurance	3,314	0	0	0
626000	Hybrid Defined Benefit	105,855	0	0	0
627000	ICMA RC Hybrid-DC	7,052	0	0	0
627500	RHCC	19,146	22,304	22,304	20,552
628000	Other Benefits	2,350	2,350	2,350	2,350
628100	ICMA RC Hybrid-457 Match	5,375	0	0	0
	Subtotal	693,943	831,189	831,189	709,933
PURCHASED SERVICES					
633700	Contract Maint/Music Instruments	7,966	7,950	7,950	7,950
	Subtotal	7,966	7,950	7,950	7,950
MATERIALS/SUPPLIES					
660300	Textbooks	0	5,000	5,000	5,000
660400	Music Supplies	3,643	12,300	12,300	12,300
660500	Art Supplies	6,360	9,708	9,708	9,708
669000	Other Educational Supplies	9,004	12,965	12,965	12,965
	Subtotal	19,007	39,973	39,973	39,973
EQUIPMENT					
689110	Furniture/Equipment-Additional	11,778	15,000	15,000	15,000
	Subtotal	11,778	15,000	15,000	15,000
	TOTAL	2,408,629	2,737,396	2,737,396	2,471,316

REGULAR EDUCATION - MIDDLE - CORE/TEAMING/ACADEMIC COACHING

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

PERSONNEL

	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2023 EXPECTED	FY 2024 BUDGET
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Teachers	124	125	125	123.67
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CODE: 2100-611012-160**ACCT# DESCRIPTION****PERSONAL SERVICES**

611210	Teacher Salaries	6,762,059	8,392,477	8,487,814	8,022,946
616250	Stipends	1,400	1,400	1,400	1,400
	Subtotal	6,763,459	8,393,877	8,489,214	8,024,346

EMPLOYEE BENEFITS

621000	FICA	498,369	567,076	567,076	584,793
622000	VRS Retirement	831,890	1,231,768	1,231,768	1,270,258
623000	Health Insurance	1,072,484	1,301,715	1,301,715	1,553,407
623500	Dental Insurance	23,616	0	0	0
624000	Group Life Insurance	88,414	99,313	99,313	102,416
625000	VRS Hybrid Disability Insurance	7,759	0	0	0
626000	Hybrid Defined Benefit	243,918	0	0	0
627000	ICMA RC Hybrid-DC	21,730	0	0	0
627500	RHCC	80,538	89,678	89,678	92,480
628000	Other Benefits	12,993	12,993	12,993	12,993
628100	ICMA RC Hybrid-457 Match	16,555	0	0	0
	Subtotal	2,898,266	3,302,543	3,302,543	3,616,347

MATERIALS/SUPPLIES

660200	Laboratory Supplies	16,538	19,808	19,808	19,808
660300	Textbooks	0	42,383	42,383	42,383
660600	Physical Ed Supplies	5,087	7,344	7,344	7,344
669000	Other Educational Supplies	58,446	82,237	82,237	82,237
	Subtotal	80,071	151,772	151,772	151,772

TRANSFERS

693070	Transfer to County-One-time Contribution	1,500,000	0	0	0
	Subtotal	1,500,000	0	0	0

TOTAL

		11,241,796	11,848,192	11,943,529	11,792,465
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REGULAR EDUCATION - MIDDLE - ALTERNATIVE EDUCATION

This category consists of the para-educators for the alternative to suspension program. This program provides an option for students who require either short-term or long-term alternative instruction and behavioral intervention not available in the traditional program in order to experience success in school.

PERSONNEL

	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2023 EXPECTED	FY 2024 BUDGET
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Para-Educators	4	4	4	4
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CODE: 2100-611012-170**ACCT# DESCRIPTION**

PERSONAL SERVICES					
611410	Para-Educator Salaries	63,496	85,501	85,501	40,184
615950	Overtime	141	0	0	0
	Subtotal	63,637	85,501	85,501	40,184
EMPLOYEE BENEFITS					
621000	FICA	4,171	6,541	6,541	3,075
622000	VRS Retirement	4,140	14,211	14,211	6,679
623000	Health Insurance	34,230	43,080	43,080	0
623500	Dental Insurance	697	0	0	0
624000	Group Life Insurance	834	1,146	1,146	539
625000	VRS Hybrid Disability Insurance	176	0	0	0
626000	Hybrid Defined Benefit	5,297	0	0	0
627000	ICMA RC Hybrid-DC	374	0	0	0
627500	RHCC	754	1,035	1,035	487
628000	Other Benefits	154	154	154	154
628100	ICMA RC Hybrid-457 Match	564	0	0	0
	Subtotal	51,391	66,167	66,167	10,934
PURCHASED SERVICES					
639000	Miscellaneous Contractual Services	0	2,159	2,159	2,159
	Subtotal	0	2,159	2,159	2,159
TOTAL		115,028	153,827	153,827	53,277

REGULAR EDUCATION - MIDDLE - EL

The EL (English Learners) program provides individual tutoring in English by native speaking instructors employed on an hourly basis. There has been an increase in the number of students needing services as the population reflects world-wide native languages.

PERSONNEL

	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2023 EXPECTED	FY 2024 BUDGET
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Teachers	1.75	1.75	1.75	1.75
Para-Educators	1.25	1.25	1.25	0

CODE: 2100-611012-190**ACCT# DESCRIPTION**

PERSONAL SERVICES					
611210	Teacher Salaries	100,717	112,555	112,555	48,772
611410	Para-Educator Salaries	8,529	18,477	18,477	0
	Subtotal	109,246	131,032	131,032	48,772
EMPLOYEE BENEFITS					
621000	FICA	8,078	10,025	10,025	3,732
622000	VRS Retirement	9,883	21,778	21,778	8,106
623000	Health Insurance	11,664	44,813	44,813	63,724
623500	Dental Insurance	77	0	0	0
624000	Group Life Insurance	1,454	1,757	1,757	654
625000	VRS Hybrid Disability Insurance	231	0	0	0
626000	Hybrid Defined Benefit	7,459	0	0	0
627000	ICMA RC Hybrid-DC	492	0	0	0
627500	RHCC	1,315	1,586	1,586	591
628000	Other Benefits	72	72	72	72
628100	ICMA RC Hybrid-457 Match	246	0	0	0
	Subtotal	40,971	80,031	80,031	76,879
MATERIALS/SUPPLIES					
669000	Other Educational Supplies	3,585	1,500	1,500	1,500
669900	Miscellaneous Materials & Supplies	0	5,000	5,000	5,000
	Subtotal	3,585	6,500	6,500	6,500
	TOTAL	153,802	217,563	217,563	132,151

REGULAR EDUCATION - MIDDLE - SCHOOL OF ARTS

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

PERSONNEL

	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2023 EXPECTED	FY 2024 BUDGET
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Teachers	1	1	1	1
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CODE: 2100-611012-205**ACCT# DESCRIPTION**

PERSONAL SERVICES					
611210	Teacher Salaries	45,689	48,983	48,983	50,523
616250	Stipends	2,255	3,717	3,717	3,717
	Subtotal	47,944	52,700	52,700	54,240
EMPLOYEE BENEFITS					
621000	FICA	3,514	4,056	4,056	4,173
622000	VRS Retirement	0	8,141	8,141	8,397
623000	Health Insurance	6,907	8,178	8,178	3,300
624000	Group Life Insurance	613	657	657	678
625000	VRS Hybrid Disability Insurance	215	0	0	0
626000	Hybrid Defined Benefit	6,936	0	0	0
627000	ICMA RC Hybrid-DC	457	0	0	0
627500	RHCC	553	593	593	612
628000	Other Benefits	93	93	93	93
628100	ICMA RC Hybrid-457 Match	229	0	0	0
	Subtotal	19,517	21,718	21,718	17,253
PURCHASED SERVICES					
639000	Miscellaneous Contractual Services	2,895	2,896	2,896	2,896
	Subtotal	2,895	2,896	2,896	2,896
MATERIALS/SUPPLIES					
669000	Other Educational Supplies	2,788	2,896	2,896	2,896
	Subtotal	2,788	2,896	2,896	2,896
	TOTAL	73,144	80,210	80,210	77,285

REGULAR EDUCATION - MIDDLE - CONTRACTED SERVICES

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

PERSONNEL

	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2023 EXPECTED	FY 2024 BUDGET
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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	6,200	6,200	6,200	6,200
	Subtotal	6,200	6,200	6,200	6,200
	TOTAL	6,200	6,200	6,200	6,200

REGULAR EDUCATION - MIDDLE - OTHER

Programs and services for Regular Education - Middle Schools that are not included in other program budgets. The teacher and para-educator positions in this program consist of 4 Assessment and Compliance Interventionists, 2.74 teacher extra class assignments, 4 reading teachers and 2 para-educators assigned at the middle school level who are not assigned to a particular grade level the entire year.

PERSONNEL

	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2023 EXPECTED	FY 2024 BUDGET
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Teachers	9.74	9.74	9.74	8
Para-Educators	2	2	2	2
Cafeteria Monitors	3.15	3.15	3.15	5.46

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

611210	Teacher Salaries	424,263	549,815	549,815	543,831
611410	Para-Educator Salaries	42,689	45,714	45,714	53,596
611520	Cafeteria Monitor	53,210	0	0	26,971
615000	Substitute Salaries	477,892	290,856	290,856	290,856
615950	Overtime	2,906	0	0	0
616000	Supplements	183,147	204,907	204,907	204,907
616250	Stipends	2,724	6,054	6,054	6,054
	Subtotal	1,186,831	1,097,346	1,097,346	1,126,215

EMPLOYEE BENEFITS

621000	FICA	90,113	46,074	46,074	48,284
622000	VRS Retirement	53,619	98,978	98,978	100,877
623000	Health Insurance	27,559	17,835	17,835	152,693
623500	Dental Insurance	1,472	0	0	0
624000	Group Life Insurance	6,146	7,981	7,981	8,369
625000	VRS Hybrid Disability Insurance	639	0	0	0
626000	Hybrid Defined Benefit	21,572	0	0	0
627000	ICMA RC Hybrid-DC	1,360	0	0	0
627500	RHCC	5,550	7,207	7,207	7,557
628000	Other Benefits	2,049	2,049	2,049	2,049
628100	ICMA RC Hybrid-457 Match	1,304	0	0	0
	Subtotal	211,383	180,124	180,124	319,829

PURCHASED SERVICES

635000	Printing	17,699	30,000	30,000	30,000
639000	Miscellaneous Contractual Services	8,792	12,500	12,500	12,500
	Subtotal	26,491	42,500	42,500	42,500

MATERIALS/SUPPLIES

660010	Stationery/Forms/Office Supplies	5,172	5,200	5,200	5,200
669000	Other Educational Supplies	15,704	15,921	15,921	15,921
669150	Supplemental Per Pupil Allocation	67,971	66,666	66,666	100,000
	Subtotal	88,847	87,787	87,787	121,121

EQUIPMENT

689110	Furniture/Equipment-Additional	8,997	11,578	11,578	11,578
689210	Furniture/Equipment-Replacement	12,831	18,180	18,180	18,180
	Subtotal	21,828	29,758	29,758	29,758

TOTAL

	1,535,380	1,437,515	1,437,515	1,639,423
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REGULAR EDUCATION - MIDDLE - GRAFTON COMPLEX FIRE

This program was created to provide miscellaneous materials and supplies for the Grafton Complex fire.

PERSONNEL

	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2023 EXPECTED	FY 2024 BUDGET
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N/A	0	0	0	0
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CODE: 2100-611012-999

ACCT# DESCRIPTION

MATERIALS/SUPPLIES

669900	Miscellaneous Materials & Supplies	6,255	0	0	0
	Subtotal	6,255	0	0	0
	TOTAL	6,255	0	0	0

REGULAR EDUCATION - HIGH - ART

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

PERSONNEL

	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2023 EXPECTED	FY 2024 BUDGET
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Teachers	11.5	11.5	11.5	13.3
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CODE: 2100-611013-230**ACCT# DESCRIPTION**

PERSONAL SERVICES					
611210	Teacher Salaries	596,812	645,872	645,872	756,923
	Subtotal	596,812	645,872	645,872	756,923
EMPLOYEE BENEFITS					
621000	FICA	43,982	49,410	49,410	57,905
622000	VRS Retirement	65,269	107,344	107,344	125,801
623000	Health Insurance	71,552	88,619	88,619	103,203
623500	Dental Insurance	1,973	0	0	0
624000	Group Life Insurance	7,815	8,655	8,655	10,143
625000	VRS Hybrid Disability Insurance	896	0	0	0
626000	Hybrid Defined Benefit	28,596	0	0	0
627000	ICMA RC Hybrid-DC	1,906	0	0	0
627500	RHCC	7,057	7,816	7,816	9,159
628000	Other Benefits	1,022	1,022	1,022	1,022
628100	ICMA RC Hybrid-457 Match	1,264	0	0	0
	Subtotal	231,332	262,866	262,866	307,233
MATERIALS/SUPPLIES					
660500	Art Supplies	13,455	13,600	13,600	13,600
	Subtotal	13,455	13,600	13,600	13,600
	TOTAL	841,599	922,338	922,338	1,077,756

REGULAR EDUCATION - HIGH - MUSIC

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

PERSONNEL

	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2023 EXPECTED	FY 2024 BUDGET
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Teachers	7.5	7.5	7.5	7
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CODE: 2100-611013-240**ACCT# DESCRIPTION**

PERSONAL SERVICES					
611210	Teacher Salaries	466,196	497,350	497,350	466,265
	Subtotal	466,196	497,350	497,350	466,265
EMPLOYEE BENEFITS					
621000	FICA	35,089	38,048	38,048	35,670
622000	VRS Retirement	52,852	82,660	82,660	77,494
623000	Health Insurance	46,021	74,671	74,671	90,122
623500	Dental Insurance	1,577	0	0	0
624000	Group Life Insurance	5,987	6,665	6,665	6,248
625000	VRS Hybrid Disability Insurance	606	0	0	0
626000	Hybrid Defined Benefit	18,809	0	0	0
627000	ICMA RC Hybrid-DC	1,288	0	0	0
627500	RHCC	5,406	6,018	6,018	5,642
628000	Other Benefits	1,075	1,075	1,075	1,075
628100	ICMA RC Hybrid-457 Match	1,459	0	0	0
	Subtotal	170,169	209,137	209,137	216,251
PURCHASED SERVICES					
633700	Contract Maint/Music Instruments	8,315	10,250	10,250	10,250
	Subtotal	8,315	10,250	10,250	10,250
MATERIALS/SUPPLIES					
660400	Music Supplies	5,487	12,550	12,550	12,550
	Subtotal	5,487	12,550	12,550	12,550
EQUIPMENT					
689110	Furniture/Equipment-Additional	16,977	17,000	17,000	17,000
	Subtotal	16,977	17,000	17,000	17,000
	TOTAL	667,144	746,287	746,287	722,316

REGULAR EDUCATION - HIGH - ENGLISH

This program provides instruction for students in grades 9-12 in English composition, grammar, and literature. State criteria requires four English credits for graduation.

PERSONNEL

	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2023 EXPECTED	FY 2024 BUDGET
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Teachers	38	38	38	38
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CODE: 2100-611013-250**ACCT# DESCRIPTION**

PERSONAL SERVICES					
611210	Teacher Salaries	2,113,687	2,267,077	2,267,077	2,380,202
	Subtotal	2,113,687	2,267,077	2,267,077	2,380,202
EMPLOYEE BENEFITS					
621000	FICA	154,349	173,432	173,432	182,086
622000	VRS Retirement	223,392	376,789	376,789	395,590
623000	Health Insurance	396,617	452,088	452,088	486,947
623500	Dental Insurance	8,572	0	0	0
624000	Group Life Insurance	28,299	30,379	30,379	31,895
625000	VRS Hybrid Disability Insurance	3,609	0	0	0
626000	Hybrid Defined Benefit	115,170	0	0	0
627000	ICMA RC Hybrid-DC	7,677	0	0	0
627500	RHCC	25,553	27,432	27,432	28,801
628000	Other Benefits	4,198	4,198	4,198	4,198
628100	ICMA RC Hybrid-457 Match	6,394	0	0	0
	Subtotal	973,830	1,064,318	1,064,318	1,129,517
MATERIALS/SUPPLIES					
660300	Textbooks	0	10,000	10,000	10,000
669000	Other Educational Supplies	14,864	19,710	19,710	19,710
	Subtotal	14,864	29,710	29,710	29,710
TOTAL		3,102,381	3,361,105	3,361,105	3,539,429

REGULAR EDUCATION - HIGH - EL

The EL (English Learners) program provides individual tutoring in English by native speaking instructors employed on an hourly basis. There has been an increase in the number of students needing services as the population reflects world-wide native languages.

PERSONNEL

	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2023 EXPECTED	FY 2024 BUDGET
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Teachers	1.75	1.75	1.75	1.75
Para-Educators	1	1	1	1

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

PERSONAL SERVICES					
611210	Teacher Salaries	103,717	112,555	112,555	47,939
611410	Para-Educator Salaries	8,492	13,834	13,834	20,621
	Subtotal	112,209	126,389	126,389	68,560
EMPLOYEE BENEFITS					
621000	FICA	8,475	9,670	9,670	5,246
622000	VRS Retirement	9,883	21,007	21,007	11,396
623000	Health Insurance	11,682	44,813	44,813	60,928
623500	Dental Insurance	77	0	0	0
624000	Group Life Insurance	1,456	1,695	1,695	920
625000	VRS Hybrid Disability Insurance	231	0	0	0
626000	Hybrid Defined Benefit	7,459	0	0	0
627000	ICMA RC Hybrid-DC	492	0	0	0
627500	RHCC	1,314	1,530	1,530	831
628100	ICMA RC Hybrid-457 Match	246	0	0	0
	Subtotal	41,315	78,715	78,715	79,321
PURCHASED SERVICES					
639000	Miscellaneous Contractual Services	24,239	20,920	20,920	20,920
	Subtotal	24,239	20,920	20,920	20,920
MATERIALS/SUPPLIES					
669000	Other Educational Supplies	791	5,670	5,670	5,670
669900	Miscellaneous Materials & Supplies	361	5,000	5,000	5,000
	Subtotal	1,152	10,670	10,670	10,670
	TOTAL	178,915	236,694	236,694	179,471

REGULAR EDUCATION - HIGH - MATH

This program provides instruction in mathematics for students in grades 9-12. State graduation requirements for credits in math are met through this program.

PERSONNEL

	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2023 EXPECTED	FY 2024 BUDGET
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Teachers	35.6	35.6	35.6	35.6
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CODE: 2100-611013-270**ACCT# DESCRIPTION**

PERSONAL SERVICES					
611210	Teacher Salaries	2,050,176	2,188,674	2,188,674	2,288,129
	Subtotal	2,050,176	2,188,674	2,188,674	2,288,129
EMPLOYEE BENEFITS					
621000	FICA	150,471	167,434	167,434	175,042
622000	VRS Retirement	268,625	363,758	363,758	380,287
623000	Health Insurance	373,763	460,931	460,931	405,319
623500	Dental Insurance	7,598	0	0	0
624000	Group Life Insurance	27,365	29,329	29,329	30,661
625000	VRS Hybrid Disability Insurance	2,002	0	0	0
626000	Hybrid Defined Benefit	63,423	0	0	0
627000	ICMA RC Hybrid-DC	4,259	0	0	0
627500	RHCC	24,710	26,483	26,483	27,687
628000	Other Benefits	5,862	5,862	5,862	5,862
628100	ICMA RC Hybrid-457 Match	3,443	0	0	0
	Subtotal	931,521	1,053,797	1,053,797	1,024,858
MATERIALS/SUPPLIES					
660300	Textbooks	69,947	10,000	10,000	10,000
669000	Other Educational Supplies	7,777	13,081	13,081	13,081
	Subtotal	77,724	23,081	23,081	23,081
	TOTAL	3,059,421	3,265,552	3,265,552	3,336,068

REGULAR EDUCATION - HIGH - SCIENCE

This program provides instruction in science for students in grades 9-12 and satisfies state requirements for credits in science for graduation.

PERSONNEL

	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2023 EXPECTED	FY 2024 BUDGET
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Teachers	36	36	36	36
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CODE: 2100-611013-280**ACCT# DESCRIPTION****PERSONAL SERVICES**

611210	Teacher Salaries	2,005,357	2,178,907	2,178,907	2,284,324
616250	Stipends	1,400	1,750	1,750	1,750
616600	One-Time Bonus	-750	0	0	0
	Subtotal	2,006,007	2,180,657	2,180,657	2,286,074

EMPLOYEE BENEFITS

621000	FICA	146,736	166,821	166,821	174,885
622000	VRS Retirement	266,528	362,135	362,135	379,655
623000	Health Insurance	391,998	480,083	480,083	498,844
623500	Dental Insurance	8,671	0	0	0
624000	Group Life Insurance	26,738	29,198	29,198	30,610
625000	VRS Hybrid Disability Insurance	1,841	0	0	0
626000	Hybrid Defined Benefit	57,634	0	0	0
627000	ICMA RC Hybrid-DC	3,917	0	0	0
627500	RHCC	24,144	26,365	26,365	27,641
628000	Other Benefits	3,806	3,806	3,806	3,806
628100	ICMA RC Hybrid-457 Match	3,917	0	0	0
	Subtotal	935,930	1,068,408	1,068,408	1,115,441

MATERIALS/SUPPLIES

660200	Laboratory Supplies	36,307	43,883	43,883	43,883
660300	Textbooks	0	85,000	85,000	85,000
669000	Other Educational Supplies	3,249	4,796	4,796	4,796
	Subtotal	39,556	133,679	133,679	133,679

TOTAL

	2,981,493	3,382,744	3,382,744	3,535,194
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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

	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2023 EXPECTED	FY 2024 BUDGET
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Teachers	42	42	42	43
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CODE: 2100-611013-290**ACCT# DESCRIPTION**

PERSONAL SERVICES					
611210	Teacher Salaries	2,366,850	2,523,710	2,523,710	2,712,301
	Subtotal	2,366,850	2,523,710	2,523,710	2,712,301
EMPLOYEE BENEFITS					
621000	FICA	174,255	193,064	193,064	207,491
622000	VRS Retirement	295,024	419,441	419,441	450,785
623000	Health Insurance	455,493	503,299	503,299	526,144
623500	Dental Insurance	9,882	0	0	0
624000	Group Life Insurance	31,551	33,818	33,818	36,345
625000	VRS Hybrid Disability Insurance	2,723	0	0	0
626000	Hybrid Defined Benefit	83,355	0	0	0
627000	ICMA RC Hybrid-DC	5,794	0	0	0
627500	RHCC	28,490	30,537	30,537	32,819
628000	Other Benefits	4,056	4,056	4,056	4,056
628100	ICMA RC Hybrid-457 Match	7,932	0	0	0
	Subtotal	1,098,555	1,184,215	1,184,215	1,257,640
MATERIALS/SUPPLIES					
660300	Textbooks	158,622	70,000	70,000	70,000
669000	Other Educational Supplies	9,048	11,850	11,850	11,850
	Subtotal	167,670	81,850	81,850	81,850
	TOTAL	3,633,075	3,789,775	3,789,775	4,051,791

REGULAR EDUCATION - HIGH - HEALTH

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

PERSONNEL

	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2023 EXPECTED	FY 2024 BUDGET
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Teachers	14.9	14.9	14.9	15.4
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CODE: 2100-611013-300**ACCT# DESCRIPTION**

PERSONAL SERVICES					
611210	Teacher Salaries	844,701	922,812	922,812	945,648
	Subtotal	844,701	922,812	922,812	945,648
EMPLOYEE BENEFITS					
621000	FICA	61,900	70,596	70,596	72,343
622000	VRS Retirement	124,095	153,372	153,372	157,167
623000	Health Insurance	191,943	255,109	255,109	229,116
623500	Dental Insurance	3,882	0	0	0
624000	Group Life Insurance	11,210	12,366	12,366	12,672
625000	VRS Hybrid Disability Insurance	423	0	0	0
626000	Hybrid Defined Benefit	13,515	0	0	0
627000	ICMA RC Hybrid-DC	899	0	0	0
627500	RHCC	10,122	11,167	11,167	11,443
628000	Other Benefits	1,496	1,496	1,496	1,496
628100	ICMA RC Hybrid-457 Match	580	0	0	0
	Subtotal	420,065	504,106	504,106	484,237
MATERIALS/SUPPLIES					
660300	Textbooks	0	2,500	2,500	2,500
660600	Physical Ed Supplies	6,312	7,764	7,764	7,764
	Subtotal	6,312	10,264	10,264	10,264
TOTAL		1,271,078	1,437,182	1,437,182	1,440,149

REGULAR EDUCATION - HIGH - DRIVER EDUCATION

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

PERSONNEL

	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2023 EXPECTED	FY 2024 BUDGET
N/A	0	0	0	0

CODE: 2100-611013-310

ACCT# DESCRIPTION

MATERIALS/SUPPLIES					
660300	Textbooks	4,500	2,500	2,500	2,500
	Subtotal	4,500	2,500	2,500	2,500
	TOTAL	4,500	2,500	2,500	2,500

REGULAR EDUCATION - HIGH - FOREIGN LANGUAGE

This program provides instruction in several foreign languages at several different levels for students in grades 9-12. Courses in foreign language satisfy the state graduation requirement for the advanced studies diploma.

PERSONNEL

	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2023 EXPECTED	FY 2024 BUDGET
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Teachers	21.5	21.5	21.5	20.9
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CODE: 2100-611013-320**ACCT# DESCRIPTION**

PERSONAL SERVICES					
611210	Teacher Salaries	1,019,859	1,285,715	1,285,715	1,328,525
	Subtotal	1,019,859	1,285,715	1,285,715	1,328,525
EMPLOYEE BENEFITS					
621000	FICA	75,097	98,358	98,358	101,633
622000	VRS Retirement	124,506	213,686	213,686	220,801
623000	Health Insurance	149,357	192,322	192,322	218,880
623500	Dental Insurance	3,871	0	0	0
624000	Group Life Insurance	13,017	17,229	17,229	17,803
625000	VRS Hybrid Disability Insurance	1,045	0	0	0
626000	Hybrid Defined Benefit	33,389	0	0	0
627000	ICMA RC Hybrid-DC	2,223	0	0	0
627500	RHCC	11,754	15,558	15,558	16,076
628000	Other Benefits	2,487	2,487	2,487	2,487
628100	ICMA RC Hybrid-457 Match	1,479	0	0	0
	Subtotal	418,225	539,640	539,640	577,680
MATERIALS/SUPPLIES					
660300	Textbooks	17,778	10,000	10,000	10,000
669000	Other Educational Supplies	2,658	5,250	5,250	5,250
	Subtotal	20,436	15,250	15,250	15,250
TOTAL		1,458,520	1,840,605	1,840,605	1,921,455

REGULAR EDUCATION - HIGH - YORK RIVER ACADEMY

York River Academy is a charter school designed to provide an academic, social, and career preparatory education in computer and web-based technology for students in grades 9-12 at risk of not graduating or graduating below potential.

PERSONNEL

	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2023 EXPECTED	FY 2024 BUDGET
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Teachers	6.75	5.75	5.75	5.75
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CODE: 2100-611013-330**ACCT# DESCRIPTION**

PERSONAL SERVICES					
611210	Teacher Salaries	309,472	341,540	341,540	353,011
615000	Substitute Salaries	1,330	0	0	0
	Subtotal	310,802	341,540	341,540	353,011
EMPLOYEE BENEFITS					
621000	FICA	23,129	26,128	26,128	27,006
622000	VRS Retirement	47,174	56,764	56,764	58,671
623000	Health Insurance	39,884	48,551	48,551	60,880
623500	Dental Insurance	835	0	0	0
624000	Group Life Insurance	4,157	4,577	4,577	4,731
625000	VRS Hybrid Disability Insurance	124	0	0	0
626000	Hybrid Defined Benefit	3,749	0	0	0
627000	ICMA RC Hybrid-DC	264	0	0	0
627500	RHCC	3,754	4,133	4,133	4,272
628000	Other Benefits	567	567	567	567
628100	ICMA RC Hybrid-457 Match	462	0	0	0
	Subtotal	124,099	140,720	140,720	156,127
PURCHASED SERVICES					
639000	Miscellaneous Contractual Services	953	4,600	4,600	4,600
	Subtotal	953	4,600	4,600	4,600
MATERIALS/SUPPLIES					
669900	Miscellaneous Materials & Supplies	3,654	4,000	4,000	4,000
	Subtotal	3,654	4,000	4,000	4,000
EQUIPMENT					
689110	Furniture/Equipment-Additional	928	1,000	1,000	1,000
	Subtotal	928	1,000	1,000	1,000
TOTAL		440,436	491,860	491,860	518,738

REGULAR EDUCATION - HIGH - VIRTUAL HIGH SCHOOL

The Virtual High School is an initiative designed to provide students with access to specific courses through a virtual learning environment. Both academic and elective courses from the York County School Division Program of Studies are posted on Blackboard.com by teachers, and the virtual courses are taught by qualified instructional staff. Students enrolled in Virtual High School courses may access the courses through any computer with an Internet connection.

PERSONNEL

	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2023 EXPECTED	FY 2024 BUDGET
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Para-Educators	4	4	4	4
Technical	1	1	1	1

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

611410	Para-Educator Salaries	54,271	80,168	80,168	0
611430	Technical Salaries	71,914	76,546	76,546	81,231
615000	Substitute Salaries	0	2,500	2,500	2,500
615950	Overtime	398	0	0	0
616250	Stipends	160,410	169,784	169,784	169,784
	Subtotal	286,993	328,998	328,998	253,515

EMPLOYEE BENEFITS

621000	FICA	21,302	24,591	24,591	18,817
622000	VRS Retirement	11,952	26,046	26,046	13,501
623000	Health Insurance	30,919	17,879	17,879	18,708
623500	Dental Insurance	367	0	0	0
624000	Group Life Insurance	1,720	2,101	2,101	1,089
625000	VRS Hybrid Disability Insurance	177	0	0	0
626000	Hybrid Defined Benefit	8,175	0	0	0
627000	ICMA RC Hybrid-DC	498	0	0	0
627500	RHCC	1,610	1,898	1,898	983
628000	Other Benefits	249	249	249	249
628100	ICMA RC Hybrid-457 Match	170	0	0	0
	Subtotal	77,139	72,764	72,764	53,347

PURCHASED SERVICES

639000	Miscellaneous Contractual Services	11,100	20,938	20,938	20,938
	Subtotal	11,100	20,938	20,938	20,938

OTHER CHARGES

655060	Employee Development	0	3,000	3,000	3,000
	Subtotal	0	3,000	3,000	3,000

MATERIALS/SUPPLIES

669000	Other Educational Supplies	3,149	9,776	9,776	9,776
	Subtotal	3,149	9,776	9,776	9,776

TOTAL

	TOTAL	378,381	435,476	435,476	340,576
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REGULAR EDUCATION - HIGH - DRAMA

This program provides for instruction in drama for students in grades 9-12. High school credit drama courses satisfy the fine arts requirement for graduation.

PERSONNEL

	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2023 EXPECTED	FY 2024 BUDGET
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Teachers	3	3	3	3
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CODE: 2100-611013-345**ACCT# DESCRIPTION**

PERSONAL SERVICES					
611210	Teacher Salaries	177,680	207,400	207,400	221,594
	Subtotal	177,680	207,400	207,400	221,594
EMPLOYEE BENEFITS					
621000	FICA	13,058	15,867	15,867	16,952
622000	VRS Retirement	26,244	34,470	34,470	36,829
623000	Health Insurance	30,775	39,574	39,574	42,194
623500	Dental Insurance	840	0	0	0
624000	Group Life Insurance	2,116	2,780	2,780	2,970
627500	RHCC	1,911	2,510	2,510	2,682
628000	Other Benefits	439	439	439	439
	Subtotal	75,383	95,640	95,640	102,066
PURCHASED SERVICES					
639000	Miscellaneous Contractual Services	10,752	15,000	15,000	15,000
	Subtotal	10,752	15,000	15,000	15,000
MATERIALS/SUPPLIES					
669000	Other Educational Supplies	0	0	0	1,500
	Subtotal	0	0	0	1,500
TOTAL		263,815	318,040	318,040	340,160

REGULAR EDUCATION - HIGH - SCHOOL OF THE ARTS

This program provides instruction in a magnet school setting for students in grades 9-12 in advanced literary arts which satisfies graduation requirements in English for the advanced studies diploma. The advanced theatre arts courses satisfy the fine arts requirement for graduation.

PERSONNEL

	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2023 EXPECTED	FY 2024 BUDGET
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Teachers	6	6	6	6
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CODE: 2100-611013-350**ACCT# DESCRIPTION**

PERSONAL SERVICES					
611210	Teacher Salaries	339,600	360,613	360,613	382,083
616250	Stipends	18,580	19,100	19,100	19,100
	Subtotal	358,180	379,713	379,713	401,183
EMPLOYEE BENEFITS					
621000	FICA	26,328	27,718	27,718	29,361
622000	VRS Retirement	39,466	59,934	59,934	63,503
623000	Health Insurance	68,229	74,321	74,321	106,606
623500	Dental Insurance	1,086	0	0	0
624000	Group Life Insurance	4,513	4,833	4,833	5,120
625000	VRS Hybrid Disability Insurance	467	0	0	0
626000	Hybrid Defined Benefit	15,301	0	0	0
627000	ICMA RC Hybrid-DC	993	0	0	0
627500	RHCC	4,076	4,364	4,364	4,624
628000	Other Benefits	624	624	624	624
628100	ICMA RC Hybrid-457 Match	242	0	0	0
	Subtotal	161,325	171,794	171,794	209,838
PURCHASED SERVICES					
639000	Miscellaneous Contractual Services	2,719	4,132	4,132	4,132
	Subtotal	2,719	4,132	4,132	4,132
OTHER CHARGES					
655060	Employee Development	406	400	400	400
	Subtotal	406	400	400	400
MATERIALS/SUPPLIES					
669000	Other Educational Supplies	8,890	8,305	8,305	8,305
	Subtotal	8,890	8,305	8,305	8,305
	TOTAL	531,520	564,344	564,344	623,858

REGULAR EDUCATION - HIGH - VHSL/INTERSCHOLASTIC ACTIVITY

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

PERSONNEL

	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2023 EXPECTED	FY 2024 BUDGET
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Athletic Directors	4	4	4	4
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CODE: 2100-611013-360**ACCT# DESCRIPTION**

PERSONAL SERVICES					
611280	Athletic Directors	298,655	317,199	317,199	330,226
616250	Stipends	49,681	43,860	43,860	49,000
	Subtotal	348,336	361,059	361,059	379,226
EMPLOYEE BENEFITS					
621000	FICA	25,939	24,266	24,266	25,263
622000	VRS Retirement	44,724	52,719	52,719	54,884
623000	Health Insurance	40,456	48,844	48,844	60,382
623500	Dental Insurance	1,097	0	0	0
624000	Group Life Insurance	3,606	4,251	4,251	4,426
627500	RHCC	3,256	3,839	3,839	3,996
628000	Other Benefits	591	591	591	591
	Subtotal	119,669	134,510	134,510	149,542
PURCHASED SERVICES					
639000	Miscellaneous Contractual Services	317,730	338,000	338,000	344,500
	Subtotal	317,730	338,000	338,000	344,500
OTHER CHARGES					
655040	Travel	11,046	0	0	0
	Subtotal	11,046	0	0	0
MATERIALS/SUPPLIES					
669900	Miscellaneous Materials & Supplies	3,432	30,000	30,000	30,000
	Subtotal	3,432	30,000	30,000	30,000
EQUIPMENT					
689110	Furniture/Equipment-Additional	2,319	3,000	3,000	3,000
689210	Furniture/Equipment-Replacement	0	3,000	3,000	3,000
	Subtotal	2,319	6,000	6,000	6,000
	TOTAL	802,532	869,569	869,569	909,268

REGULAR EDUCATION - HIGH - CONTRACTED SERVICES

This budget item provides tuition for YCSD students who attend the Governor's School for Science and Technology, a regional program available through the New Horizons Regional Education Center.

PERSONNEL

	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2023 EXPECTED	FY 2024 BUDGET
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N/A	0	0	0	0
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CODE: 2100-611013-370**ACCT# DESCRIPTION****PURCHASED SERVICES**

638600	Contractual-New Horizons	444,959	591,219	587,440	652,862
639000	Miscellaneous Contractual Services	67,896	23,000	23,000	23,000
	Subtotal	512,855	614,219	610,440	675,862
	TOTAL	512,855	614,219	610,440	675,862

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, 2.6 teacher extra class assignments and 4 Alternative to Suspension Program para-educators who are not assigned to a particular grade level the entire school year.

PERSONNEL

	FY 2022	FY 2023	FY 2023	FY 2024
	ACTUAL	BUDGET	EXPECTED	BUDGET
Teachers	4.6	4.6	4.6	4
Para-Educators	4	4	4	4

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

PERSONAL SERVICES					
611210	Teacher Salaries	282,057	395,463	395,463	320,406
611410	Para-Educator Salaries	61,187	73,354	73,354	80,369
611510	Co-op Students	7,757	85,500	85,500	85,500
615000	Substitute Salaries	648,536	384,666	384,666	384,666
615950	Overtime	90	0	0	0
616000	Supplements	838,069	844,471	844,471	844,471
616250	Stipends	114,490	44,831	44,831	44,831
616300	NBCT Stipend	0	52,500	52,500	52,500
616600	One-Time Bonus	-100	0	0	0
	Subtotal	1,952,086	1,880,785	1,880,785	1,812,743
EMPLOYEE BENEFITS					
621000	FICA	148,115	45,862	45,862	40,658
622000	VRS Retirement	48,523	77,918	77,918	66,610
623000	Health Insurance	67,677	77,884	77,884	82,576
623500	Dental Insurance	1,763	0	0	0
624000	Group Life Insurance	4,465	6,283	6,283	5,371
625000	VRS Hybrid Disability Insurance	194	0	0	0
626000	Hybrid Defined Benefit	6,373	0	0	0
627000	ICMA RC Hybrid-DC	413	0	0	0
627500	RHCC	4,032	5,674	5,674	4,850
628000	Other Benefits	3,220	3,220	3,220	3,220
628100	ICMA RC Hybrid-457 Match	82	0	0	0
	Subtotal	284,857	216,841	216,841	203,285
PURCHASED SERVICES					
635000	Printing	17,742	30,000	30,000	30,000
639000	Miscellaneous Contractual Services	54,156	137,325	137,325	137,325
	Subtotal	71,898	167,325	167,325	167,325
OTHER CHARGES					
652010	Postage	140	200	200	200
655040	Travel	2,947	125	125	125
655060	Employee Development	2,400	9,450	9,450	9,450
659020	Curriculum Development	0	4,500	4,500	4,500
	Subtotal	5,487	14,275	14,275	14,275
MATERIALS/SUPPLIES					
660300	Textbooks	20,654	10,000	10,000	10,000
660700	Testing Materials	4,060	23,424	23,424	31,700
669000	Other Educational Supplies	75,036	76,745	76,745	76,745
669150	Supplemental Per Pupil Allocation	99,178	66,667	66,667	100,000
669900	Miscellaneous Materials & Supplies	8,973	9,500	9,500	9,500
	Subtotal	207,901	186,336	186,336	227,945
EQUIPMENT					
689110	Furniture/Equipment-Additional	5,109	5,000	5,000	5,000
689210	Furniture/Equipment-Replacement	17,164	14,799	14,799	14,799
	Subtotal	22,273	19,799	19,799	19,799
TOTAL		2,544,502	2,485,361	2,485,361	2,445,372

SPECIAL EDUCATION - ELEMENTARY - CLASSROOM TEACHERS

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

PERSONNEL

	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2023 EXPECTED	FY 2024 BUDGET
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Teachers	61	61	61	48
Para-Educators	59	60.5	60.5	62.5
Technical	1	1	1	0

CODE: 2100-611021-390**ACCT# DESCRIPTION****PERSONAL SERVICES**

611210	Teacher Salaries	2,921,602	3,522,856	3,522,856	2,928,783
611410	Para-Educator Salaries	935,168	1,194,579	1,194,579	1,374,431
611430	Technical Salaries	28,526	30,263	30,263	0
615950	Overtime	371	0	0	0
616250	Stipends	46,055	44,200	44,200	44,200
	Subtotal	3,931,722	4,791,898	4,791,898	4,347,414

EMPLOYEE BENEFITS

621000	FICA	288,653	366,567	366,567	332,562
622000	VRS Retirement	369,537	789,069	789,069	715,195
623000	Health Insurance	773,952	1,000,055	1,000,055	881,575
623500	Dental Insurance	17,802	0	0	0
624000	Group Life Insurance	51,121	63,621	63,621	57,664
625000	VRS Hybrid Disability Insurance	7,483	0	0	0
626000	Hybrid Defined Benefit	239,429	0	0	0
627000	ICMA RC Hybrid-DC	15,918	0	0	0
627500	RHCC	46,161	57,449	57,449	52,070
628000	Other Benefits	6,167	6,167	6,167	6,167
628100	ICMA RC Hybrid-457 Match	10,505	0	0	0
	Subtotal	1,826,728	2,282,928	2,282,928	2,045,233

OTHER CHARGES

655040	Travel	18,302	15,960	15,960	15,960
	Subtotal	18,302	15,960	15,960	15,960

MATERIALS/SUPPLIES

669000	Other Educational Supplies	5,960	0	0	0
	Subtotal	5,960	0	0	0

TRANSFERS

693070	Transfer to County-One-time Contribution	300,000	0	0	0
	Subtotal	300,000	0	0	0

TOTAL

	TOTAL	6,082,712	7,090,786	7,090,786	6,408,607
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SPECIAL EDUCATION - ELEMENTARY - OTHER

Programs and services for Special Education - Elementary Schools that are not included in other program budgets. Independent evaluations, ancillary services, and interpreter services are examples of a few miscellaneous contractual services included in this program. Also included are funds for elementary community based and preschool special education programs and Intregrated Preschool Outreach Program (IPOP).

PERSONNEL

	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2023 EXPECTED	FY 2024 BUDGET
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N/A	0	0	0	0
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CODE: 2100-611021-400**ACCT# DESCRIPTION**

PURCHASED SERVICES					
639000	Miscellaneous Contractual Services	177,787	32,210	32,210	32,210
	Subtotal	177,787	32,210	32,210	32,210
OTHER CHARGES					
655060	Employee Development	11,935	10,500	10,500	10,500
655800	Pupil Transportation	313	1,800	1,800	1,800
	Subtotal	12,248	12,300	12,300	12,300
MATERIALS/SUPPLIES					
660700	Testing Materials	0	4,000	4,000	4,000
669000	Other Educational Supplies	15,181	4,000	4,000	4,000
669900	Miscellaneous Materials & Supplies	40	8,800	8,800	8,800
	Subtotal	15,221	16,800	16,800	16,800
EQUIPMENT					
688050	Technology-Hardware Additions	0	1,400	1,400	1,400
689110	Furniture/Equipment-Additional	21,192	6,200	6,200	6,200
689210	Furniture/Equipment-Replacement	3,303	1,000	1,000	1,000
	Subtotal	24,495	8,600	8,600	8,600
TOTAL		229,751	69,910	69,910	69,910

SPECIAL EDUCATION - MIDDLE - CLASSROOM TEACHERS

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

PERSONNEL

	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2023 EXPECTED	FY 2024 BUDGET
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Teachers	26	26	26	26
Para-Educators	23	24	24	20

CODE: 2100-611022-410**ACCT# DESCRIPTION****PERSONAL SERVICES**

611210	Teacher Salaries	1,397,507	1,544,117	1,544,117	1,612,259
611410	Para-Educator Salaries	364,519	478,595	478,595	431,070
615000	Substitute Salaries	0	3,500	3,500	3,500
615950	Overtime	806	0	0	0
616250	Stipends	0	9,500	9,500	9,500
	Subtotal	1,762,832	2,035,712	2,035,712	2,056,329

EMPLOYEE BENEFITS

621000	FICA	129,094	155,466	155,466	157,043
622000	VRS Retirement	184,906	336,176	336,176	339,602
623000	Health Insurance	344,801	420,538	420,538	335,482
623500	Dental Insurance	8,071	0	0	0
624000	Group Life Insurance	23,338	27,106	27,106	27,382
625000	VRS Hybrid Disability Insurance	2,956	0	0	0
626000	Hybrid Defined Benefit	96,094	0	0	0
627000	ICMA RC Hybrid-DC	6,281	0	0	0
627500	RHCC	21,074	24,475	24,475	24,725
628000	Other Benefits	3,647	3,647	3,647	3,647
628100	ICMA RC Hybrid-457 Match	2,455	0	0	0
	Subtotal	822,717	967,408	967,408	887,881

MATERIALS/SUPPLIES

669000	Other Educational Supplies	4,164	0	0	0
	Subtotal	4,164	0	0	0

TOTAL

	2,589,713	3,003,120	3,003,120	2,944,210
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SPECIAL EDUCATION - MIDDLE - OTHER

Programs and services for Special Education - Middle Schools that are not included in other program budgets. Independent evaluations, ancillary services, and interpreter services are examples of a few miscellaneous contractual services included in this program. Also included are funds for community based programs for middle school special education students and funds to purchase appropriate testing and learning materials and supplies.

PERSONNEL

	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2023 EXPECTED	FY 2024 BUDGET
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N/A	0	0	0	0
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CODE: 2100-611022-420**ACCT# DESCRIPTION**

PURCHASED SERVICES					
639000	Miscellaneous Contractual Services	57,028	22,950	22,950	22,950
	Subtotal	57,028	22,950	22,950	22,950
OTHER CHARGES					
655800	Pupil Transportation	0	500	500	500
	Subtotal	0	500	500	500
MATERIALS/SUPPLIES					
660700	Testing Materials	0	4,000	4,000	4,000
669000	Other Educational Supplies	2,194	6,500	6,500	6,500
	Subtotal	2,194	10,500	10,500	10,500
EQUIPMENT					
689110	Furniture/Equipment-Additional	3,146	1,000	1,000	1,000
689210	Furniture/Equipment-Replacement	0	1,000	1,000	1,000
	Subtotal	3,146	2,000	2,000	2,000
	TOTAL	62,368	35,950	35,950	35,950

SPECIAL EDUCATION - HIGH - CLASSROOM TEACHERS

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

PERSONNEL

	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2023 EXPECTED	FY 2024 BUDGET
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Teachers	32.6	31.6	31.6	31.6
Para-Educators	38	37	37	35
Technical	1	0.6	0.6	0

CODE: 2100-611023-430**ACCT# DESCRIPTION****PERSONAL SERVICES**

611210	Teacher Salaries	1,694,393	1,873,796	1,873,796	1,903,491
611410	Para-Educator Salaries	618,185	757,770	757,770	776,307
611430	Technical Salaries	0	17,539	17,539	0
615950	Overtime	128	0	0	0
616250	Stipends	35,325	11,500	11,500	11,500
	Subtotal	2,348,031	2,660,605	2,660,605	2,691,298

EMPLOYEE BENEFITS

621000	FICA	170,701	203,538	203,538	205,886
622000	VRS Retirement	253,101	440,282	440,282	445,384
623000	Health Insurance	519,135	615,127	615,127	608,254
623500	Dental Insurance	12,813	0	0	0
624000	Group Life Insurance	30,648	35,500	35,500	35,910
625000	VRS Hybrid Disability Insurance	3,592	0	0	0
626000	Hybrid Defined Benefit	113,114	0	0	0
627000	ICMA RC Hybrid-DC	7,642	0	0	0
627500	RHCC	27,674	32,056	32,056	32,427
628000	Other Benefits	5,306	5,306	5,306	5,306
628100	ICMA RC Hybrid-457 Match	6,886	0	0	0
	Subtotal	1,150,612	1,331,809	1,331,809	1,333,167

MATERIALS/SUPPLIES

669000	Other Educational Supplies	5,294	0	0	0
669900	Miscellaneous Materials & Supplies	0	5,000	5,000	5,000
	Subtotal	5,294	5,000	5,000	5,000

TOTAL

	3,503,937	3,997,414	3,997,414	4,029,465
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SPECIAL EDUCATION - HIGH - OTHER

Programs and services for Special Education - High Schools that are not included in other program budgets. Included in this program is the local contribution assessed by New Horizons for general operational costs of regional programs & placements in the center for autism and Newport Academy (day treatment for students with emotional disturbances). Private residential placement funds are for private residential, private day school, and other CSA funded services for students with disabilities.

PERSONNEL

	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2023 EXPECTED	FY 2024 BUDGET
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N/A	0	0	0	0
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CODE: 2100-611023-440**ACCT# DESCRIPTION**

PURCHASED SERVICES					
638500	Contractual-New Horizons	1,393,555	1,627,609	1,611,281	1,744,284
638550	Private Res Placement	723,635	780,500	780,500	780,500
639000	Miscellaneous Contractual Services	39,360	115,330	115,330	115,330
	Subtotal	2,156,550	2,523,439	2,507,111	2,640,114
OTHER CHARGES					
655800	Pupil Transportation	94	5,000	5,000	5,000
	Subtotal	94	5,000	5,000	5,000
MATERIALS/SUPPLIES					
660700	Testing Materials	0	1,700	1,700	1,700
669000	Other Educational Supplies	6,234	2,500	2,500	2,500
	Subtotal	6,234	4,200	4,200	4,200
EQUIPMENT					
689110	Furniture/Equipment-Additional	785	5,837	5,837	5,837
689210	Furniture/Equipment-Replacement	0	2,000	2,000	2,000
	Subtotal	785	7,837	7,837	7,837
	TOTAL	2,163,663	2,540,476	2,524,148	2,657,151

CAREER/TECHNICAL - SECONDARY - FAMILY & CONSUMER SCIENCE

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

PERSONNEL

	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2023 EXPECTED	FY 2024 BUDGET
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Teachers	3	3	3	3
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CODE: 2100-611034-450**ACCT# DESCRIPTION**

PERSONAL SERVICES					
611210	Teacher Salaries	169,436	179,861	179,861	172,381
	Subtotal	169,436	179,861	179,861	172,381
EMPLOYEE BENEFITS					
621000	FICA	12,355	13,760	13,760	13,188
622000	VRS Retirement	27,897	29,893	29,893	28,650
623000	Health Insurance	37,266	44,436	44,436	42,126
624000	Group Life Insurance	2,249	2,411	2,411	2,310
627500	RHCC	2,031	2,177	2,177	2,086
628000	Other Benefits	370	370	370	370
	Subtotal	82,168	93,047	93,047	88,730
OTHER CHARGES					
655060	Employee Development	0	500	500	500
	Subtotal	0	500	500	500
MATERIALS/SUPPLIES					
660300	Textbooks	690	1,000	1,000	1,000
669100	Other Educational/Supplies	2,913	6,352	6,352	6,352
	Subtotal	3,603	7,352	7,352	7,352
TOTAL		255,207	280,760	280,760	268,963

CAREER/TECHNICAL - SECONDARY - BUSINESS & INFORMATION TECHNOLOGY

This program provides for career/technical instruction in business in grades 6-12. A cooperative occupational component is provided in grades 11-12. Courses in high school satisfy the practical arts requirement for graduation.

PERSONNEL

	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2023 EXPECTED	FY 2024 BUDGET
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Teachers	8	8	8	8
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CODE: 2100-611034-460**ACCT# DESCRIPTION**

PERSONAL SERVICES					
611210	Teacher Salaries	405,415	471,685	471,685	497,610
	Subtotal	405,415	471,685	471,685	497,610
EMPLOYEE BENEFITS					
621000	FICA	29,583	36,084	36,084	38,068
622000	VRS Retirement	50,726	78,394	78,394	82,703
623000	Health Insurance	98,485	118,377	118,377	135,847
623500	Dental Insurance	2,040	0	0	0
624000	Group Life Insurance	5,471	6,321	6,321	6,668
625000	VRS Hybrid Disability Insurance	484	0	0	0
626000	Hybrid Defined Benefit	13,776	0	0	0
627000	ICMA RC Hybrid-DC	1,030	0	0	0
627500	RHCC	4,940	5,708	5,708	6,022
628000	Other Benefits	1,305	1,305	1,305	1,305
628100	ICMA RC Hybrid-457 Match	2,576	0	0	0
	Subtotal	210,416	246,189	246,189	270,613
OTHER CHARGES					
655060	Employee Development	1,342	1,668	1,668	1,668
	Subtotal	1,342	1,668	1,668	1,668
MATERIALS/SUPPLIES					
660300	Textbooks	13,834	18,110	18,110	18,110
669100	Other Educational/Supplies	12,897	16,715	16,715	16,715
	Subtotal	26,731	34,825	34,825	34,825
	TOTAL	643,904	754,367	754,367	804,716

CAREER/TECHNICAL - SECONDARY - MARKETING EDUCATION

This program provides for career/technical instruction in marketing in grades 9-12. Occupational components include cooperative education and occupational experiences. Courses satisfy the practical arts requirement for graduation.

PERSONNEL

	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2023 EXPECTED	FY 2024 BUDGET
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Teachers	3	3	3	3
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CODE: 2100-611034-470**ACCT# DESCRIPTION**

PERSONAL SERVICES					
611210	Teacher Salaries	182,956	194,231	194,231	204,942
	Subtotal	182,956	194,231	194,231	204,942
EMPLOYEE BENEFITS					
621000	FICA	13,738	14,859	14,859	15,679
622000	VRS Retirement	20,870	32,282	32,282	34,062
623000	Health Insurance	21,259	26,263	26,263	28,030
623500	Dental Insurance	794	0	0	0
624000	Group Life Insurance	2,357	2,603	2,603	2,747
625000	VRS Hybrid Disability Insurance	236	0	0	0
626000	Hybrid Defined Benefit	7,232	0	0	0
627000	ICMA RC Hybrid-DC	503	0	0	0
627500	RHCC	2,129	2,351	2,351	2,480
628000	Other Benefits	493	493	493	493
628100	ICMA RC Hybrid-457 Match	1,134	0	0	0
	Subtotal	70,745	78,851	78,851	83,491
OTHER CHARGES					
655040	Travel	467	2,335	2,335	2,335
655060	Employee Development	256	875	875	875
	Subtotal	723	3,210	3,210	3,210
MATERIALS/SUPPLIES					
660300	Textbooks	4,350	9,100	9,100	9,100
669100	Other Educational/Supplies	1,733	3,794	3,794	3,794
	Subtotal	6,083	12,894	12,894	12,894
	TOTAL	260,507	289,186	289,186	304,537

CAREER/TECHNICAL - SECONDARY - CONTRACTED SERVICES

This budget item provides tuition for YCSD students enrolled in career/technical courses at New Horizons Regional Education Center. Courses satisfy the practical arts requirement for graduation.

PERSONNEL

	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2023 EXPECTED	FY 2024 BUDGET
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N/A	0	0	0	0
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CODE: 2100-611034-510**ACCT# DESCRIPTION****PURCHASED SERVICES**

638600	Contractual-New Horizons	1,206,011	1,363,034	1,358,447	1,529,965
	Subtotal	1,206,011	1,363,034	1,358,447	1,529,965
	TOTAL	1,206,011	1,363,034	1,358,447	1,529,965

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

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

PERSONNEL

	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2023 EXPECTED	FY 2024 BUDGET
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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.

CODE: 2100-611034-520

ACCT# DESCRIPTION

PERSONAL SERVICES					
611210	Teacher Salaries	263,685	225,565	225,565	276,199
	Subtotal	263,685	225,565	225,565	276,199
EMPLOYEE BENEFITS					
621000	FICA	20,135	17,256	17,256	21,130
622000	VRS Retirement	11,570	37,489	37,489	45,905
623000	Health Insurance	0	754	754	840
623500	Dental Insurance	614	0	0	0
624000	Group Life Insurance	3,216	3,023	3,023	3,702
625000	VRS Hybrid Disability Insurance	770	0	0	0
626000	Hybrid Defined Benefit	25,695	0	0	0
627000	ICMA RC Hybrid-DC	1,718	0	0	0
627500	RHCC	2,915	2,730	2,730	3,343
628000	Other Benefits	397	397	397	397
628100	ICMA RC Hybrid-457 Match	1,271	0	0	0
	Subtotal	68,301	61,649	61,649	75,317
MATERIALS/SUPPLIES					
669100	Other Educational/Supplies	732	420	420	420
	Subtotal	732	420	420	420
TOTAL		332,718	287,634	287,634	351,936

CAREER/TECHNICAL - SECONDARY - OTHER

Programs and services for Career/Technical Education - Secondary students that are not included in other program budgets. This position is the Health and Medical Sciences teacher at Bruton High School.

PERSONNEL

	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2023 EXPECTED	FY 2024 BUDGET
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Teachers	4	4	4	4
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CODE: 2100-611034-530**ACCT# DESCRIPTION**

PERSONAL SERVICES					
611210	Teacher Salaries	157,193	210,329	210,329	222,980
	Subtotal	157,193	210,329	210,329	222,980
EMPLOYEE BENEFITS					
621000	FICA	11,616	16,091	16,091	17,058
622000	VRS Retirement	7,710	34,957	34,957	37,060
623000	Health Insurance	25,009	31,066	31,066	33,184
623500	Dental Insurance	553	0	0	0
624000	Group Life Insurance	2,230	2,819	2,819	2,988
625000	VRS Hybrid Disability Insurance	564	0	0	0
626000	Hybrid Defined Benefit	17,876	0	0	0
627000	ICMA RC Hybrid-DC	1,200	0	0	0
627500	RHCC	2,013	2,545	2,545	2,699
628000	Other Benefits	53	53	53	53
628100	ICMA RC Hybrid-457 Match	401	0	0	0
	Subtotal	69,225	87,531	87,531	93,042
OTHER CHARGES					
655060	Employee Development	180	250	250	250
	Subtotal	180	250	250	250
MATERIALS/SUPPLIES					
660300	Textbooks	16,237	0	0	0
669000	Other Educational Supplies	1,426	4,700	4,700	4,700
669100	Other Educational/Supplies	8,988	11,470	11,470	11,470
	Subtotal	26,651	16,170	16,170	16,170
	TOTAL	253,249	314,280	314,280	332,442

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

	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2023 EXPECTED	FY 2024 BUDGET
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Teachers	4	5	5	6
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ADDITIONAL INFORMATION:

In FY24 added 1 teacher FTE.

CODE: 2100-611041-540

ACCT# DESCRIPTION

	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2023 EXPECTED	FY 2024 BUDGET	
PERSONAL SERVICES					
611210	Teacher Salaries	232,450	279,661	279,661	437,152
616250	Stipends	1,560	0	0	0
	Subtotal	234,010	279,661	279,661	437,152
EMPLOYEE BENEFITS					
621000	FICA	17,500	21,395	21,395	33,443
622000	VRS Retirement	38,237	46,480	46,480	72,655
623000	Health Insurance	29,059	32,615	32,615	84,560
623500	Dental Insurance	908	0	0	0
624000	Group Life Insurance	3,083	3,748	3,748	5,858
627500	RHCC	2,784	3,384	3,384	5,290
628000	Other Benefits	485	485	485	485
	Subtotal	92,056	108,107	108,107	202,291
PURCHASED SERVICES					
639000	Miscellaneous Contractual Services	1,800	5,000	5,000	5,000
	Subtotal	1,800	5,000	5,000	5,000
OTHER CHARGES					
655040	Travel	1,700	1,600	1,600	1,600
655060	Employee Development	1,372	2,000	2,000	2,000
	Subtotal	3,072	3,600	3,600	3,600
MATERIALS/SUPPLIES					
660700	Testing Materials	7,664	4,500	4,500	4,500
669000	Other Educational Supplies	9,621	11,000	11,000	11,000
	Subtotal	17,285	15,500	15,500	15,500
EQUIPMENT					
689110	Furniture/Equipment-Additional	241	1,600	1,600	1,600
	Subtotal	241	1,600	1,600	1,600
TOTAL		348,464	413,468	413,468	665,143

GIFTED EDUCATION - SECONDARY - EXTEND

Students in grades 6-7 who have been identified as intellectually gifted meet weekly in their home schools with the gifted education teacher who provides enriched learning opportunities that include problem-based learning activities designed to develop higher level thinking processes. Intellectually gifted students in grades 8-12 who meet prerequisite criteria have the opportunity to participate in a variety of accelerated programs and advanced courses of study that emphasize abstract thinking, research skills and independent learning.

PERSONNEL

	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2023 EXPECTED	FY 2024 BUDGET
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Teachers	1	1	1	1
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CODE: 2100-611044-560**ACCT# DESCRIPTION**

PERSONAL SERVICES					
611210	Teacher Salaries	53,838	57,671	57,671	60,299
	Subtotal	53,838	57,671	57,671	60,299
EMPLOYEE BENEFITS					
621000	FICA	4,130	4,412	4,412	4,613
622000	VRS Retirement	9,836	9,585	9,585	10,022
623000	Health Insurance	0	0	0	23,754
624000	Group Life Insurance	793	773	773	809
627500	RHCC	716	698	698	730
628000	Other Benefits	111	111	111	111
	Subtotal	15,586	15,579	15,579	40,039
PURCHASED SERVICES					
639000	Miscellaneous Contractual Services	0	1,000	1,000	1,000
	Subtotal	0	1,000	1,000	1,000
OTHER CHARGES					
655040	Travel	350	600	600	600
655060	Employee Development	0	1,000	1,000	1,000
	Subtotal	350	1,600	1,600	1,600
MATERIALS/SUPPLIES					
660700	Testing Materials	0	500	500	500
669000	Other Educational Supplies	1,051	2,000	2,000	2,000
	Subtotal	1,051	2,500	2,500	2,500
EQUIPMENT					
689110	Furniture/Equipment-Additional	0	300	300	300
	Subtotal	0	300	300	300
	TOTAL	70,825	78,650	78,650	105,738

OTHER PROGRAMS - TITLE I - PART A

The Title I program supports the integrated computer program that assesses reading progress and provides individualized instruction for skill development in reading and mathematics. The Title I program also provides reading assistance to 1st grade students through a variety of intervention strategies provided by two reading teachers. This is a federal No Child Left Behind/Every Student Succeeds Act program.

PERSONNEL

	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2023 EXPECTED	FY 2024 BUDGET
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Administrative	0.25	0.25	0.25	0.25
Teachers	7	8	8	9.5
Para-Educators	1	2	2	1
Clerical	0.4	0.65	0.65	0.65

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

611100	Administrative Salaries	68,533	85,502	14,960	14,836
611210	Teacher Salaries	485,485	413,830	467,786	464,786
611410	Para-Educator Salaries	17,011	14,854	12,500	12,500
611500	Office Clerical	27,864	28,623	25,045	25,045
615000	Substitute Salaries	1,370	1,000	0	0
616250	Stipends	0	700	0	0
	Subtotal	600,263	544,509	520,291	517,167

EMPLOYEE BENEFITS

621000	FICA	40,965	34,283	44,984	66,387
622000	VRS Retirement	80,845	110,938	121,639	110,938
623000	Health Insurance	70,689	35,561	46,262	35,561
623500	Dental Insurance	1,686	0	0	0
624000	Group Life Insurance	7,094	0	0	0
625000	VRS Hybrid Disability Insurance	206	0	0	0
626000	Hybrid Defined Benefit	7,268	0	0	0
627000	ICMA RC Hybrid-DC	429	0	0	0
627500	RHCC	6,406	0	0	0
628000	Other Benefits	1,423	1,423	1,423	1,423
628100	ICMA RC Hybrid-457 Match	86	0	0	0
	Subtotal	217,097	182,205	214,308	214,309

PURCHASED SERVICES

639000	Miscellaneous Contractual Services	50	0	0	0
	Subtotal	50	0	0	0

OTHER CHARGES

655060	Employee Development	2,511	11,700	2,500	3,500
655800	Pupil Transportation	0	300	1,000	0
658020	Unappropriated Balance	0	0	0	26,175
658030	Indirect Costs	0	0	26,175	0
	Subtotal	2,511	12,000	29,675	29,675

MATERIALS/SUPPLIES

669000	Other Educational Supplies	128,165	84,698	29,035	32,158
	Subtotal	128,165	84,698	29,035	32,158

TOTAL		948,086	823,412	793,309	793,309
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OTHER PROGRAMS - TITLE II - PART A

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

PERSONNEL

	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2023 EXPECTED	FY 2024 BUDGET
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Technical	0.5	0.5	0.5	0.45
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CODE: 2100-611050-582**ACCT# DESCRIPTION**

	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2023 EXPECTED	FY 2024 BUDGET
PERSONAL SERVICES				
611430	Technical Salaries	55,541	47,969	47,969
616000	Supplements	0	2,523	2,523
616250	Stipends	95,783	90,856	101,603
	Subtotal	151,324	141,348	152,095
EMPLOYEE BENEFITS				
621000	FICA	12,486	10,798	10,798
622000	VRS Retirement	9,231	7,522	7,522
623000	Health Insurance	9,970	9,000	9,000
623500	Dental Insurance	167	0	0
624000	Group Life Insurance	744	2,067	2,067
627500	RHCC	672	0	0
628000	Other Benefits	250	250	250
	Subtotal	33,520	29,637	29,637
PURCHASED SERVICES				
639000	Miscellaneous Contractual Services	6,462	1,266	1,266
	Subtotal	6,462	1,266	1,266
OTHER CHARGES				
655060	Employee Development	0	15,189	15,189
	Subtotal	0	15,189	15,189
MATERIALS/SUPPLIES				
669000	Other Educational Supplies	3,399	2,968	2,968
	Subtotal	3,399	2,968	2,968
TOTAL		194,705	190,408	201,155

OTHER PROGRAMS - TITLE III - PART A

Title III, Part A supports services to limited English proficient (LEP) students, provides instructional resources and activities that focus on increasing English language proficiency and academic achievement and funds professional development for teachers of LEP students. This is a federal No Child Left Behind/Every Student Succeeds Act program.

PERSONNEL

	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2023 EXPECTED	FY 2024 BUDGET
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Para-Educators	0.5	0.5	0.5	0.1
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CODE: 2100-611050-585**ACCT# DESCRIPTION**

PERSONAL SERVICES					
611210	Teacher Salaries	1,250	0	0	0
611410	Para-Educator Salaries	78	0	0	0
615000	Substitute Salaries	0	1,000	1,000	1,500
616250	Stipends	0	4,000	4,000	13,534
	Subtotal	1,328	5,000	5,000	15,034
EMPLOYEE BENEFITS					
621000	FICA	96	1,000	1,000	500
	Subtotal	96	1,000	1,000	500
PURCHASED SERVICES					
639000	Miscellaneous Contractual Services	739	5,000	2,000	4,500
639600	Food-Sodexo	0	0	4,000	5,000
	Subtotal	739	5,000	6,000	9,500
OTHER CHARGES					
655040	Travel	0	1,000	0	0
655060	Employee Development	114	1,000	1,000	1,000
	Subtotal	114	2,000	1,000	1,000
MATERIALS/SUPPLIES					
669000	Other Educational Supplies	27,175	23,938	23,969	15,087
	Subtotal	27,175	23,938	23,969	15,087
	TOTAL	29,452	36,938	36,969	41,121

OTHER PROGRAMS - TITLE IV - PART A

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

PERSONNEL

	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2023 EXPECTED	FY 2024 BUDGET
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N/A	0	0	0	0
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CODE: 2100-611050-586**ACCT# DESCRIPTION**

PERSONAL SERVICES					
616250	Stipends	24,650	28,900	28,900	28,900
	Subtotal	24,650	28,900	28,900	28,900
EMPLOYEE BENEFITS					
621000	FICA	1,886	2,211	2,211	2,211
	Subtotal	1,886	2,211	2,211	2,211
OTHER CHARGES					
655040	Travel	1,886	650	650	650
655060	Employee Development	10,533	8,500	8,500	8,500
	Subtotal	12,419	9,150	9,150	9,150
MATERIALS/SUPPLIES					
669000	Other Educational Supplies	765	13,787	21,578	21,578
	Subtotal	765	13,787	21,578	21,578
	TOTAL	39,720	54,048	61,839	61,839

OTHER PROGRAMS - TITLE VIB

Title VIB allocates federal funds to the school division to offset some of the cost of special education services for students with disabilities. Funds are spent for teacher and para-educator salaries, benefits, training and related services.

PERSONNEL

	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2023 EXPECTED	FY 2024 BUDGET
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Teachers	17.4	17.4	17.4	17.4
Speech Pathologist	1	1	1	1
Para-Educators	35.5	35.5	35.5	34.5
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	848,984	917,979	860,317	913,946
611300	Professional Salaries	52,174	55,350	82,282	82,282
611410	Para-Educator Salaries	515,478	659,895	462,961	681,325
611430	Technical Salaries	4,469	95,439	0	130,472
615950	Overtime	770	0	0	0
	Subtotal	1,421,875	1,728,663	1,405,560	1,808,025

EMPLOYEE BENEFITS

621000	FICA	105,315	132,243	107,525	138,314
622000	VRS Retirement	114,211	287,304	233,604	300,494
623000	Health Insurance	213,779	250,524	205,893	261,333
623500	Dental Insurance	7,071	7,415	6,438	8,364
624000	Group Life Insurance	18,812	23,164	18,835	24,228
625000	VRS Hybrid Disability Insurance	3,368	0	0	0
626000	Hybrid Defined Benefit	107,594	0	0	0
627000	ICMA RC Hybrid-DC	7,166	0	0	0
627500	RHCC	16,987	0	0	0
628000	Other Benefits	1,500	1,500	1,500	1,500
628100	ICMA RC Hybrid-457 Match	4,952	0	0	0
	Subtotal	600,755	702,150	573,795	734,233

PURCHASED SERVICES

639000	Miscellaneous Contractual Services	0	169,000	95,439	0
	Subtotal	0	169,000	95,439	0

OTHER CHARGES

658010	Dues/Memberships	0	56,805	0	0
658030	Indirect Costs	0	0	68,468	83,894
	Subtotal	0	56,805	68,468	83,894

TOTAL

		2,022,630	2,656,618	2,143,262	2,626,152
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OTHER PROGRAMS - NOAA GRANT

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

PERSONNEL

	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2023 EXPECTED	FY 2024 BUDGET
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N/A	0	0	0	0
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CODE: 2100-611050-605**ACCT# DESCRIPTION**

PERSONAL SERVICES					
615000	Substitute Salaries	0	0	30,000	10,000
616250	Stipends	0	0	36,000	12,000
	Subtotal	0	0	66,000	22,000
PURCHASED SERVICES					
639000	Miscellaneous Contractual Services	0	0	144,600	48,200
	Subtotal	0	0	144,600	48,200
OTHER CHARGES					
655040	Travel	0	0	1,000	1,000
658030	Indirect Costs	0	0	5,850	1,950
	Subtotal	0	0	6,850	2,950
MATERIALS/SUPPLIES					
669000	Other Educational Supplies	0	0	7,550	1,850
	Subtotal	0	0	7,550	1,850
	TOTAL	0	0	225,000	75,000

OTHER PROGRAMS - DEPARTMENT OF DEFENSE EDUCATION ACTIVITY GRANT

The Department of Defense Activity (DoDEA) Educational Partnership awarded a \$1.0 million grant to the York County School Division for fiscal years 2019-2023. The grant will fund efforts to improve student achievement in Science, Technology, Engineering and Math (STEM). To be eligible for participation in the grant, the division must have an active military-connected student population of 5% or more, with a population of 15% or more military-connected students at the school level. Although funding levels are related to military student enrollment, the program will serve all students at the target schools.

PERSONNEL

	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2023 EXPECTED	FY 2024 BUDGET
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Clerical	0.5	0.5	0.5	0.5
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CODE: 2100-611050-607**ACCT# DESCRIPTION**

PERSONAL SERVICES					
611430	Technical Salaries	33,218	32,000	32,000	32,000
615000	Substitute Salaries	0	5,625	5,625	5,625
616250	Stipends	0	6,000	6,000	6,000
	Subtotal	33,218	43,625	43,625	43,625
EMPLOYEE BENEFITS					
621000	FICA	2,457	6,342	6,342	6,342
622000	VRS Retirement	5,521	5,018	5,018	5,018
623000	Health Insurance	4,966	419	419	419
623500	Dental Insurance	136	0	0	0
624000	Group Life Insurance	445	384	384	384
627500	RHCC	402	0	0	0
628000	Other Benefits	13	13	13	13
	Subtotal	13,940	12,176	12,176	12,176
PURCHASED SERVICES					
639000	Miscellaneous Contractual Services	30,039	36,000	36,000	36,000
	Subtotal	30,039	36,000	36,000	36,000
OTHER CHARGES					
655040	Travel	543	31,759	31,759	31,759
655060	Employee Development	520	27,020	27,020	27,020
	Subtotal	1,063	58,779	58,779	58,779
MATERIALS/SUPPLIES					
669000	Other Educational Supplies	50,102	53,020	53,020	53,020
	Subtotal	50,102	53,020	53,020	53,020
EQUIPMENT					
688050	Technology-Hardware Additions	25,407	152,666	152,666	152,666
	Subtotal	25,407	152,666	152,666	152,666
TOTAL		153,769	356,266	356,266	356,266

OTHER PROGRAMS - DODEA FOREIGN LANGUAGE GRANT

The Department of Defense Activity (DoDEA) Educational Partnership awarded a \$2.0 million World Language Advancement and Readiness Program (WLARP) grant to the York County School Division for fiscal years 2022-2027. The York County School Division aims to engage all students in rigorous educational experiences to enable them to become college and career ready. In today's global economy, learning a second language can offer many benefits to students, the most important of which are employment opportunities.

PERSONNEL

	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2023 EXPECTED	FY 2024 BUDGET
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Technical	0	0	0	1
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ADDITIONAL INFORMATION:

In FY24 added 1 Technical FTE.

CODE: 2100-611050-608

ACCT# DESCRIPTION

PERSONAL SERVICES					
611430	Technical Salaries	0	0	341,154	341,154
615000	Substitute Salaries	0	0	53,760	53,760
616250	Stipends	0	0	150,560	150,560
	Subtotal	0	0	545,474	545,474
EMPLOYEE BENEFITS					
621000	FICA	0	0	39,203	39,203
622000	VRS Retirement	0	0	57,000	57,000
623000	Health Insurance	0	0	4,476	4,476
623100	Retiree Health Care Credit	0	0	30,000	30,000
623500	Dental Insurance	0	0	2,115	2,115
624000	Group Life Insurance	0	0	1,000	1,000
	Subtotal	0	0	133,794	133,794
PURCHASED SERVICES					
639000	Miscellaneous Contractual Services	0	0	657,190	657,190
	Subtotal	0	0	657,190	657,190
OTHER CHARGES					
655040	Travel	0	0	24,000	24,000
655060	Employee Development	0	0	344,842	344,842
	Subtotal	0	0	368,842	368,842
MATERIALS/SUPPLIES					
668000	Technology-Software	0	0	140,000	140,000
669000	Other Educational Supplies	0	0	154,700	154,700
	Subtotal	0	0	294,700	294,700
	TOTAL	0	0	2,000,000	2,000,000

OTHER PROGRAMS - SUMMER SCHOOL

The Summer School budget encompasses the school session for elementary and secondary students conducted between the end of the regular school term and the beginning of the next regular school term. Summer School serves the citizens of York County in various facets of the education program. Instructional services are offered for students in need of remedial work as well as those desiring advanced instruction. The program on the secondary level is designed to provide services enabling students needing credit to retain or meet grade level requirements. This program also provides enrichment instruction for the gifted and talented students. The cost of this program is offset by tuition and state reimbursement.

PERSONNEL

	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2023 EXPECTED	FY 2024 BUDGET
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N/A	0	0	0	0
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CODE: 2100-611050-620**ACCT# DESCRIPTION**

	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2023 EXPECTED	FY 2024 BUDGET
PERSONAL SERVICES				
611210	Teacher Salaries	236,747	183,094	183,094
611260	Principal Salaries	24,000	4,000	4,000
611270	Assistant Principal Salaries	0	6,000	6,000
611310	Nurses	10,784	1,658	1,658
611410	Para-Educator Salaries	45,840	2,400	2,400
611500	Office Clerical	9,597	2,100	2,100
611710	Bus Driver Spec Trans	0	23,100	23,100
	Subtotal	326,968	222,352	222,352
EMPLOYEE BENEFITS				
621000	FICA	38,022	17,005	17,005
628000	Other Benefits	300	300	300
	Subtotal	38,322	17,305	17,305
OTHER CHARGES				
655040	Travel	0	100	100
655800	Pupil Transportation	0	20,160	20,160
	Subtotal	0	20,260	20,260
MATERIALS/SUPPLIES				
660300	Textbooks	0	7,500	7,500
669900	Miscellaneous Materials & Supplies	3,980	3,000	3,000
	Subtotal	3,980	10,500	10,500
TOTAL		369,270	270,417	270,417

OTHER PROGRAMS - MISCELLANEOUS

Includes federal and state grant programs except those specifically identified in separate programs within the budget. If grant funds are not received no expenditures are incurred.

PERSONNEL

	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2023 EXPECTED	FY 2024 BUDGET
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Teachers	0.25	0	0	0.25
Para-Educators	4.5	0	0	0

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

611210	Teacher Salaries	127,565	0	0	0
611410	Para-Educator Salaries	102,754	0	0	0
615950	Overtime	56	0	0	0
616250	Stipends	34,696	0	0	0
616600	One-Time Bonus	0	1,244,843	1,244,843	0
	Subtotal	265,071	1,244,843	1,244,843	0

EMPLOYEE BENEFITS

621000	FICA	17,727	0	0	0
622000	VRS Retirement	9,969	0	0	0
623000	Health Insurance	26,955	0	0	0
623500	Dental Insurance	461	0	0	0
624000	Group Life Insurance	2,927	0	0	0
625000	VRS Hybrid Disability Insurance	739	0	0	0
626000	Hybrid Defined Benefit	23,909	0	0	0
627000	ICMA RC Hybrid-DC	1,572	0	0	0
627500	RHCC	2,643	0	0	0
628000	Other Benefits	500	0	0	0
628100	ICMA RC Hybrid-457 Match	1,282	0	0	0
	Subtotal	88,684	0	0	0

PURCHASED SERVICES

639000	Miscellaneous Contractual Services	19,854	222,438	438	870,000
	Subtotal	19,854	222,438	438	870,000

OTHER CHARGES

655060	Employee Development	1,005	0	0	0
658020	Unappropriated Balance	0	0	0	452,317
	Subtotal	1,005	0	0	452,317

MATERIALS/SUPPLIES

660040	Medical Supplies	1,165	0	0	0
668000	Technology-Software	2,000	0	0	0
669000	Other Educational Supplies	5,748	0	0	0
669900	Miscellaneous Materials & Supplies	60,873	0	0	0
	Subtotal	69,786	0	0	0

TOTAL		444,400	1,467,281	1,245,281	1,322,317
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OTHER PROGRAMS - ISAEP

Individualized Student Alternative Education Plan (ISAEP) is a General Education Development program for high school students under age 16. Students must pass qualifying exams to be eligible to participate in this program.

PERSONNEL

	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2023 EXPECTED	FY 2024 BUDGET
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Teachers	0.25	0.25	0.25	0.25
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CODE: 2100-611050-641**ACCT# DESCRIPTION**

PERSONAL SERVICES					
611210	Teacher Salaries	0	12,982	12,982	12,982
	Subtotal	0	12,982	12,982	12,982
EMPLOYEE BENEFITS					
621000	FICA	0	993	993	993
	Subtotal	0	993	993	993
MATERIALS/SUPPLIES					
669900	Miscellaneous Materials & Supplies	0	2,490	2,490	2,490
	Subtotal	0	2,490	2,490	2,490
	TOTAL	0	16,465	16,465	16,465

OTHER PROGRAMS - VIRGINIA PRESCHOOL INITIATIVE-VPI

The Virginia Preschool Initiative Program (VPI) serves at-risk students who have reached their third or fourth birthday by September 30th and are not served by the Head Start Program. VPI is a family-focused, language-based preschool program where students are engaged in high quality educational activities with a primary focus on school readiness, health nutrition and social skills.

PERSONNEL

	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2023 EXPECTED	FY 2024 BUDGET
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Teachers	2	2	2	2
Para-Educators	4	4	4	4

CODE: 2100-611050-642**ACCT# DESCRIPTION**

PERSONAL SERVICES					
611210	Teacher Salaries	0	347,414	331,414	209,653
611410	Para-Educator Salaries	0	38,489	38,489	41,563
	Subtotal	0	385,903	369,903	251,216
EMPLOYEE BENEFITS					
621000	FICA	0	29,522	28,298	19,218
622000	VRS Retirement	0	64,137	61,478	41,752
623000	Health Insurance	0	45,648	45,648	49,648
623500	Dental Insurance	0	1,535	4,319	4,320
624000	Group Life Insurance	0	5,020	4,957	3,366
	Subtotal	0	145,862	144,700	118,304
PURCHASED SERVICES					
639000	Miscellaneous Contractual Services	0	0	500	2,000
	Subtotal	0	0	500	2,000
OTHER CHARGES					
655060	Employee Development	0	0	738	1,000
	Subtotal	0	0	738	1,000
MATERIALS/SUPPLIES					
669000	Other Educational Supplies	0	0	22,127	0
669900	Miscellaneous Materials & Supplies	0	0	0	25,772
	Subtotal	0	0	22,127	25,772
EQUIPMENT					
689110	Furniture/Equipment-Additional	0	0	1,900	2,000
	Subtotal	0	0	1,900	2,000
	TOTAL	0	531,765	539,868	400,292

OTHER PROGRAMS - FEDERAL PRESCHOOL GRANT

Title VIB, Section 619 allocates federal funds to the school division to offset some of the cost of special education services for preschoolers with disabilities. Funds are spent for salaries, benefits, materials and supplies to support the needs of preschool curriculum.

PERSONNEL

	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2023 EXPECTED	FY 2024 BUDGET
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Para-Educators	2.3	2.3	2.3	1.5
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CODE: 2100-611050-643**ACCT# DESCRIPTION**

PERSONAL SERVICES					
611410	Para-Educator Salaries	0	28,748	27,140	27,140
	Subtotal	0	28,748	27,140	27,140
EMPLOYEE BENEFITS					
621000	FICA	0	2,199	2,076	2,076
622000	VRS Retirement	0	4,778	4,511	4,511
623000	Health Insurance	0	6,240	0	8,640
623500	Dental Insurance	0	268	0	300
624000	Group Life Insurance	0	385	364	364
628000	Other Benefits	0	500	500	500
	Subtotal	0	14,370	7,451	16,391
OTHER CHARGES					
658010	Dues/Memberships	0	1,271	0	0
658030	Indirect Costs	0	0	1,628	1,738
	Subtotal	0	1,271	1,628	1,738
MATERIALS/SUPPLIES					
669900	Miscellaneous Materials & Supplies	0	4,943	13,113	3,387
	Subtotal	0	4,943	13,113	3,387
EQUIPMENT					
689110	Furniture/Equipment-Additional	0	0	0	4,000
	Subtotal	0	0	0	4,000
	TOTAL	0	49,332	49,332	52,656

OTHER PROGRAMS - CONTINGENCY

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

PERSONNEL

	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2023 EXPECTED	FY 2024 BUDGET
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N/A	0	0	0	0
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CODE: 2100-611050-650

ACCT# DESCRIPTION

TRANSFERS

693050	Transfer to County-Debt Service	105,703	105,482	105,482	105,599
	Subtotal	105,703	105,482	105,482	105,599

TOTAL

		105,703	105,482	105,482	105,599
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OTHER PROGRAMS - CORONAVIRUS RESPONSE AND RELIEF SUPPLEMENTAL APPROPRIATIONS ACT (CRRSA)

The Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act was signed into law on December 27, 2020. CRRSA Act Elementary and Secondary School Emergency Relief (ESSER) II uses of funds include all allowable uses of ESSER funds specified under the CARES ACT. The additional uses of funds included in the CRRSA Act are also allowable under the CARES Act ESSER Fund.

PERSONNEL

	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2023 EXPECTED	FY 2024 BUDGET
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N/A	0	0	0	0
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CODE: 2100-611050-729

ACCT# DESCRIPTION

	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2023 EXPECTED	FY 2024 BUDGET
PERSONAL SERVICES				
611210	Teacher Salaries	965,345	0	0
611410	Para-Educator Salaries	59,331	0	0
	Subtotal	1,024,676	0	0
EMPLOYEE BENEFITS				
621000	FICA	54,442	0	0
622000	VRS Retirement	116,753	0	0
623000	Health Insurance	110,504	0	0
623500	Dental Insurance	-324	0	0
624000	Group Life Insurance	17,841	0	0
627000	ICMA RC Hybrid-DC	-85	0	0
627500	RHCC	157	0	0
	Subtotal	299,288	0	0
EQUIPMENT				
688050	Technology-Hardware Additions	393,092	0	0
	Subtotal	393,092	0	0
TOTAL		1,717,056	0	0

OTHER PROGRAMS - UNFINISHED LEARNING-ESSER II

The Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act was signed into law on December 27, 2020. CRRSA Act Elementary and Secondary School Emergency Relief (ESSER) II uses of funds include all allowable uses of ESSER funds specified under the CARES ACT. Identifies the priorities to address unfinished learning related to the impact of COVID-19.

PERSONNEL

	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2023 EXPECTED	FY 2024 BUDGET
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N/A	0	0	0	0
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CODE: 2100-611050-731**ACCT# DESCRIPTION**

PERSONAL SERVICES					
611210	Teacher Salaries	331,752	506,045	190,000	190,000
611410	Para-Educator Salaries	25,872	0	0	0
616250	Stipends	211,558	204,710	118,602	118,602
	Subtotal	569,182	710,755	308,602	308,602
EMPLOYEE BENEFITS					
621000	FICA	36,470	101,713	39,577	39,577
622000	VRS Retirement	35,602	8,214	11,945	11,945
623000	Health Insurance	2,787	83,352	351	351
623500	Dental Insurance	1,063	0	0	0
624000	Group Life Insurance	3,336	0	0	0
625000	VRS Hybrid Disability Insurance	251	0	0	0
626000	Hybrid Defined Benefit	5,813	0	0	0
627000	ICMA RC Hybrid-DC	498	6,903	870	870
627500	RHCC	2,870	92,150	0	0
628100	ICMA RC Hybrid-457 Match	92	17,257	17,257	17,257
	Subtotal	88,782	309,589	70,000	70,000
PURCHASED SERVICES					
639000	Miscellaneous Contractual Services	407,304	70,952	327,387	327,387
	Subtotal	407,304	70,952	327,387	327,387
OTHER CHARGES					
658030	Indirect Costs	0	0	172,738	172,738
	Subtotal	0	0	172,738	172,738
MATERIALS/SUPPLIES					
669000	Other Educational Supplies	139,174	0	0	0
669900	Miscellaneous Materials & Supplies	0	92,715	182,995	182,995
	Subtotal	139,174	92,715	182,995	182,995
EQUIPMENT					
680070	Other One-Time Costs	0	51,243	39,741	39,741
	Subtotal	0	51,243	39,741	39,741
TOTAL		1,204,442	1,235,254	1,101,463	1,101,463

OTHER PROGRAMS - EXTENDED SCHOOL YR-ESSER II

The Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act was signed into law on December 27, 2020. CRRSA Act Elementary and Secondary School Emergency Relief (ESSER) II uses of funds include all allowable uses of ESSER funds specified under the CARES ACT. Use of funds is for the need of end of school year resulting from disruption in education services caused by COVID-19.

PERSONNEL

	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2023 EXPECTED	FY 2024 BUDGET
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N/A	0	0	0	0
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CODE: 2100-611050-732**ACCT# DESCRIPTION**

PERSONAL SERVICES					
611210	Teacher Salaries	0	402,602	805,205	805,205
	Subtotal	0	402,602	805,205	805,205
EMPLOYEE BENEFITS					
621000	FICA	0	30,798	61,598	61,598
	Subtotal	0	30,798	61,598	61,598
EQUIPMENT					
680070	Other One-Time Costs	0	16,600	33,197	33,197
	Subtotal	0	16,600	33,197	33,197
	TOTAL	0	450,000	900,000	900,000

OTHER PROGRAMS - ARP ESSER III PRESCHOOL

The American Rescue Plan (ARP) Act Elementary and Secondary School Emergency Relief (ESSER) III fund was authorized in March 2021. The ARP Act can be used for the same programs and activities as ESSER I and ESSER II.

PERSONNEL

	FY 2022	FY 2023	FY 2023	FY 2024
	ACTUAL	BUDGET	EXPECTED	BUDGET

N/A	0	0	0	0
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CODE: 2100-611050-733**ACCT# DESCRIPTION**

PERSONAL SERVICES					
615000	Substitute Salaries	0	0	817	0
	Subtotal	0	0	817	0
EMPLOYEE BENEFITS					
621000	FICA	0	0	63	0
	Subtotal	0	0	63	0
PURCHASED SERVICES					
639000	Miscellaneous Contractual Services	3,500	0	0	0
	Subtotal	3,500	0	0	0
OTHER CHARGES					
658010	Dues/Memberships	0	730	651	623
	Subtotal	0	730	651	623
MATERIALS/SUPPLIES					
669900	Miscellaneous Materials & Supplies	18,425	26,976	18,768	18,768
	Subtotal	18,425	26,976	18,768	18,768
	TOTAL	21,925	27,706	20,299	19,391

OTHER PROGRAMS - ARP ESSER III VIB

The American Rescue Plan (ARP) Act Elementary and Secondary School Emergency Relief (ESSER) III fund was authorized in March 2021. The ARP Act can be used for the same programs and activities as ESSER I and ESSER II.

PERSONNEL

	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2023 EXPECTED	FY 2024 BUDGET
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N/A	0	0	0	0
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CODE: 2100-611050-734**ACCT# DESCRIPTION**

PURCHASED SERVICES					
639000	Miscellaneous Contractual Services	34,396	0	90,055	0
	Subtotal	34,396	0	90,055	0
OTHER CHARGES					
658010	Dues/Memberships	0	13,023	16,552	0
	Subtotal	0	13,023	16,552	0
MATERIALS/SUPPLIES					
669900	Miscellaneous Materials & Supplies	34,101	233,261	327,355	0
	Subtotal	34,101	233,261	327,355	0
EQUIPMENT					
685520	Vehicle Replacement	0	42,338	42,338	0
688050	Technology-Hardware Additions	0	10,084	0	0
689110	Furniture/Equipment-Additional	0	200,000	8,720	0
	Subtotal	0	252,422	51,058	0
	TOTAL	68,497	498,706	485,020	0

OTHER PROGRAMS - ARP ESSER III

The American Rescue Plan (ARP) Act Elementary and Secondary School Emergency Relief (ESSER) III fund was authorized in March 2021. The ARP Act can be used for the same programs and activities as ESSER I and ESSER II.

PERSONNEL

	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2023 EXPECTED	FY 2024 BUDGET
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Para-Educators	0	0	0	4
Technical	0	0	0	2

CODE: 2100-611050-735**ACCT# DESCRIPTION****PERSONAL SERVICES**

611210	Teacher Salaries	69,619	0	0	0
611430	Technical Salaries	0	483,147	665,022	665,022
615000	Substitute Salaries	0	26,688	26,688	26,688
616250	Stipends	30,346	410,982	417,982	417,982
	Subtotal	99,965	920,817	1,109,692	1,109,692

EMPLOYEE BENEFITS

621000	FICA	13,307	33,481	226,557	226,557
622000	VRS Retirement	25,361	0	0	0
623000	Health Insurance	30,551	0	0	0
623500	Dental Insurance	1,236	0	0	0
624000	Group Life Insurance	2,042	0	0	0
627500	RHCC	1,566	0	0	0
	Subtotal	74,063	33,481	226,557	226,557

PURCHASED SERVICES

639000	Miscellaneous Contractual Services	379,970	24,904	240,562	293,562
	Subtotal	379,970	24,904	240,562	293,562

OTHER CHARGES

655040	Travel	0	10,000	0	0
658030	Indirect Costs	0	0	578,110	578,110
	Subtotal	0	10,000	578,110	578,110

MATERIALS/SUPPLIES

669000	Other Educational Supplies	418,978	0	0	0
669900	Miscellaneous Materials & Supplies	0	640,486	640,486	640,486
	Subtotal	418,978	640,486	640,486	640,486

EQUIPMENT

680070	Other One-Time Costs	0	1,456,408	0	0
688000	Technology-Hardware Replacement	138,305	0	0	0
688050	Technology-Hardware Additions	0	665,518	1,161,931	1,161,931
	Subtotal	138,305	2,121,926	1,161,931	1,161,931

TOTAL

		1,111,281	3,751,614	3,957,338	4,010,338
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OTHER PROGRAMS - MCKINNEY-VENTO ARP HOMELESS II

The American Rescue Plan (ARP) was authorized in March 2021. The ARP Act includes Homeless Children and Youth ARP-HCY) - ARP Homeless II. These funds are awarded to school divisions according to a formula based on the LEA's proportion of the State's Title I, Part A allocations and the LEA's proportion of the number of students identified as experiencing homelessness in 2018-2019 or 2019-2020 (whichever is greater) in Virginia.

PERSONNEL

	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2023 EXPECTED	FY 2024 BUDGET
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N/A	0	0	0	0
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CODE: 2100-611050-736**ACCT# DESCRIPTION**

PERSONAL SERVICES					
611430	Technical Salaries	0	3,400	13,600	0
	Subtotal	0	3,400	13,600	0
EMPLOYEE BENEFITS					
621000	FICA	0	261	1,040	0
	Subtotal	0	261	1,040	0
PURCHASED SERVICES					
639000	Miscellaneous Contractual Services	1,824	3,420	3,532	3,000
	Subtotal	1,824	3,420	3,532	3,000
OTHER CHARGES					
655060	Employee Development	5,547	6,080	1,276	3,641
658010	Dues/Memberships	0	622	748	394
	Subtotal	5,547	6,702	2,024	4,035
MATERIALS/SUPPLIES					
669900	Miscellaneous Materials & Supplies	3,064	10,134	3,247	11,107
	Subtotal	3,064	10,134	3,247	11,107
	TOTAL	10,435	23,917	23,443	18,142

OTHER PROGRAMS - ARP ESSER III SET ASIDE UNFINISHED LEARNING

The York County School Division has been awarded the ESSER III Set-Aside Unfinished Learning grant. The priorities of this grant include addressing areas of unfinished learning in math and literacy instruction and providing family engagement activities and resources to support these content areas. Planning for the implementation of these grant activities will begin this spring.

PERSONNEL

	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2023 EXPECTED	FY 2024 BUDGET
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N/A	0	0	0	0
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CODE: 2100-611050-737**ACCT# DESCRIPTION**

PERSONAL SERVICES					
616250	Stipends	0	115,000	115,000	115,000
	Subtotal	0	115,000	115,000	115,000
EMPLOYEE BENEFITS					
621000	FICA	0	8,799	8,799	8,799
	Subtotal	0	8,799	8,799	8,799
PURCHASED SERVICES					
639000	Miscellaneous Contractual Services	0	237,435	237,435	237,435
	Subtotal	0	237,435	237,435	237,435
OTHER CHARGES					
658020	Unappropriated Balance	0	25,236	25,236	25,236
	Subtotal	0	25,236	25,236	25,236
MATERIALS/SUPPLIES					
669900	Miscellaneous Materials & Supplies	0	284,180	284,180	284,180
	Subtotal	0	284,180	284,180	284,180
EQUIPMENT					
688000	Technology-Hardware Replacement	0	300,000	300,000	300,000
	Subtotal	0	300,000	300,000	300,000
	TOTAL	0	970,650	970,650	970,650

OTHER PROGRAMS - HEALTH WORKFORCE GRANT

The Health Workforce Grant is an opportunity for school divisions to establish, expand, train and sustain their school health workforce to support initiatives aligned with recruitment, retention and educational development of school health personnel that improve the quality of work of school health professionals by making improvements to school health systems.

PERSONNEL

	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2023 EXPECTED	FY 2024 BUDGET
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N/A	0	0	0	0
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CODE: 2100-611050-738**ACCT# DESCRIPTION**

PERSONAL SERVICES					
615000	Substitute Salaries	0	0	48,443	48,443
616250	Stipends	0	0	1,120	1,120
616600	One-Time Bonus	0	0	42,750	42,750
	Subtotal	0	0	92,313	92,313
EMPLOYEE BENEFITS					
621000	FICA	0	0	3,495	3,495
	Subtotal	0	0	3,495	3,495
OTHER CHARGES					
655040	Travel	0	0	1,920	1,920
655060	Employee Development	0	0	11,678	11,678
	Subtotal	0	0	13,598	13,598
MATERIALS/SUPPLIES					
669900	Miscellaneous Materials & Supplies	0	0	34,865	34,865
	Subtotal	0	0	34,865	34,865
	TOTAL	0	0	144,271	144,271

OTHER PROGRAMS - ADVANCING COMPUTER SCIENCE ED GRANT

York County School Division will partner with CodeVA to create a sustainable model of computer science professional development for teachers participating in cohort model training. The grant program will enable staff to develop and implement the YCSD CODEplus video library of high-quality computer science integrated lessons, which include the VDOE Standards of Learning. Grant funding will be utilized to provide schools the necessary materials to implement the integrated computer science lessons with fidelity and provide opportunities for YCSD students to participate in a variety of after school and summer activities designed to increase their interest in and awareness of computer science careers.

PERSONNEL

	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2023 EXPECTED	FY 2024 BUDGET
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N/A	0	0	0	0
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CODE: 2100-611050-739**ACCT# DESCRIPTION**

PERSONAL SERVICES					
615000	Substitute Salaries	0	0	4,500	4,500
616250	Stipends	0	0	32,700	32,700
	Subtotal	0	0	37,200	37,200
EMPLOYEE BENEFITS					
621000	FICA	0	0	3,229	3,229
	Subtotal	0	0	3,229	3,229
PURCHASED SERVICES					
639000	Miscellaneous Contractual Services	0	0	11,050	11,050
	Subtotal	0	0	11,050	11,050
MATERIALS/SUPPLIES					
669900	Miscellaneous Materials & Supplies	0	0	87,322	87,322
	Subtotal	0	0	87,322	87,322
	TOTAL	0	0	138,801	138,801

OTHER PROGRAMS - COMMUNITY SCHOOLS GRANT

This program is to support the development and implementation of community schools that provides a framework for integrated student supports, expanded/enriched learning time and opportunities, active family/community engagement, and collaborative leadership and practices.

PERSONNEL

	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2023 EXPECTED	FY 2024 BUDGET
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N/A	0	0	0	0
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CODE: 2100-611050-740**ACCT# DESCRIPTION**

PERSONAL SERVICES					
615000	Substitute Salaries	0	0	0	2,000
616250	Stipends	0	0	0	38,000
	Subtotal	0	0	0	40,000
EMPLOYEE BENEFITS					
621000	FICA	0	0	0	3,060
	Subtotal	0	0	0	3,060
PURCHASED SERVICES					
639000	Miscellaneous Contractual Services	0	0	4,000	21,000
639600	Food-Sodexo	0	0	2,500	8,000
	Subtotal	0	0	6,500	29,000
OTHER CHARGES					
655060	Employee Development	0	0	0	6,000
655800	Pupil Transportation	0	0	0	2,000
	Subtotal	0	0	0	8,000
MATERIALS/SUPPLIES					
669900	Miscellaneous Materials & Supplies	0	0	5,000	20,041
	Subtotal	0	0	5,000	20,041
	TOTAL	0	0	11,500	100,101

COUNSELING SERVICE - ELEMENTARY - ELEMENTARY GUIDANCE

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

PERSONNEL

	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2023 EXPECTED	FY 2024 BUDGET
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Counselors	15	15	15	16
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CODE: 2100-612121-000**ACCT# DESCRIPTION**

PERSONAL SERVICES					
611230	Counselor Salaries	722,998	818,837	818,837	845,634
	Subtotal	722,998	818,837	818,837	845,634
EMPLOYEE BENEFITS					
621000	FICA	53,656	62,641	62,641	64,691
622000	VRS Retirement	71,541	136,091	136,091	140,545
623000	Health Insurance	82,584	109,502	109,502	100,862
623500	Dental Insurance	1,985	0	0	0
624000	Group Life Insurance	9,698	10,973	10,973	11,332
625000	VRS Hybrid Disability Insurance	1,379	0	0	0
626000	Hybrid Defined Benefit	43,411	0	0	0
627000	ICMA RC Hybrid-DC	2,933	0	0	0
627500	RHCC	8,757	9,908	9,908	10,233
628000	Other Benefits	1,028	1,028	1,028	1,028
628100	ICMA RC Hybrid-457 Match	2,771	0	0	0
	Subtotal	279,743	330,143	330,143	328,691
OTHER CHARGES					
655040	Travel	0	1,106	1,106	1,106
659020	Curriculum Development	0	1,500	1,500	1,500
	Subtotal	0	2,606	2,606	2,606
MATERIALS/SUPPLIES					
669900	Miscellaneous Materials & Supplies	11,509	13,853	13,853	13,853
	Subtotal	11,509	13,853	13,853	13,853
TOTAL		1,014,250	1,165,439	1,165,439	1,190,784

COUNSELING SERVICE - SECONDARY - SECONDARY GUIDANCE

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

PERSONNEL

	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2023 EXPECTED	FY 2024 BUDGET
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Counselors	24.5	24.5	24.5	28
Clerical	8	8	8	8

CODE: 2100-612124-000**ACCT# DESCRIPTION****PERSONAL SERVICES**

611230	Counselor Salaries	1,626,028	1,777,552	1,777,552	1,872,470
611500	Office Clerical	266,864	290,482	290,482	310,358
615950	Overtime	2,124	0	0	0
616000	Supplements	0	2,732	2,732	2,732
616250	Stipends	261	0	0	0
	Subtotal	1,895,277	2,070,766	2,070,766	2,185,560

EMPLOYEE BENEFITS

621000	FICA	139,800	158,205	158,205	164,346
622000	VRS Retirement	223,977	343,708	343,708	362,787
623000	Health Insurance	326,426	412,249	412,249	387,954
623500	Dental Insurance	7,507	0	0	0
624000	Group Life Insurance	23,884	27,713	27,713	28,788
625000	VRS Hybrid Disability Insurance	2,043	0	0	0
626000	Hybrid Defined Benefit	64,192	0	0	0
627000	ICMA RC Hybrid-DC	4,347	0	0	0
627500	RHCC	21,566	25,024	25,024	25,996
628000	Other Benefits	3,302	3,302	3,302	3,302
628100	ICMA RC Hybrid-457 Match	4,987	0	0	0
	Subtotal	822,031	970,201	970,201	973,173

OTHER CHARGES

655040	Travel	0	1,105	1,105	1,105
655060	Employee Development	4,402	5,000	5,000	5,000
659020	Curriculum Development	0	1,250	1,250	1,250
	Subtotal	4,402	7,355	7,355	7,355

MATERIALS/SUPPLIES

660010	Stationery/Forms/Office Supplies	855	889	889	889
669900	Miscellaneous Materials & Supplies	10,629	6,560	6,560	6,560
	Subtotal	11,484	7,449	7,449	7,449

TOTAL

	2,733,194	3,055,771	3,055,771	3,173,537
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SOCIAL WORK SERVICES

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

PERSONNEL

	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2023 EXPECTED	FY 2024 BUDGET
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Social Worker	7	7	7	7
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CODE: 2100-612222-000**ACCT# DESCRIPTION**

PERSONAL SERVICES					
611340	Social Worker	294,107	412,715	412,715	511,298
	Subtotal	294,107	412,715	412,715	511,298
EMPLOYEE BENEFITS					
621000	FICA	21,861	31,573	31,573	38,505
622000	VRS Retirement	17,967	68,594	68,594	84,978
623000	Health Insurance	47,912	59,378	59,378	90,292
623500	Dental Insurance	1,318	0	0	0
624000	Group Life Insurance	3,844	5,531	5,531	6,745
625000	VRS Hybrid Disability Insurance	840	0	0	0
626000	Hybrid Defined Benefit	27,414	0	0	0
627000	ICMA RC Hybrid-DC	1,788	0	0	0
627500	RHCC	3,471	4,994	4,994	6,091
628100	ICMA RC Hybrid-457 Match	1,147	0	0	0
	Subtotal	127,562	170,070	170,070	226,611
TOTAL		421,669	582,785	582,785	737,909

HOMEBOUND

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

PERSONNEL

	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2023 EXPECTED	FY 2024 BUDGET
N/A	0	0	0	0

CODE: 2100-612300-000

ACCT# DESCRIPTION

	PERSONAL SERVICES				
611210	Teacher Salaries	55,141	73,716	73,716	73,716
	Subtotal	55,141	73,716	73,716	73,716
	EMPLOYEE BENEFITS				
621000	FICA	4,218	5,638	5,638	5,638
	Subtotal	4,218	5,638	5,638	5,638
	TOTAL	59,359	79,354	79,354	79,354

MANAGEMENT & DIRECTION - MANAGEMENT

The Management & Direction Services budget in the area of Improvement of Instruction includes responsibility for activities associated with directing, managing, coordinating, evaluating and supervising the development and implementation of all instructional programs and student services.

PERSONNEL

	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2023 EXPECTED	FY 2024 BUDGET
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Administrative	2	2	2	2
Technical	8	8	8	11
Clerical	1	1	1	1

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

611100	Administrative Salaries	261,208	277,858	277,858	302,361
611430	Technical Salaries	463,975	533,227	533,227	827,448
611500	Office Clerical	39,889	44,127	44,127	46,828
615950	Overtime	970	0	0	0
616600	One-Time Bonus	1,250	0	0	0
	Subtotal	767,292	855,212	855,212	1,176,637

EMPLOYEE BENEFITS

621000	FICA	57,289	65,425	65,425	90,014
622000	VRS Retirement	87,474	142,137	142,137	195,558
623000	Health Insurance	93,052	114,618	114,618	180,152
623500	Dental Insurance	2,035	0	0	0
624000	Group Life Insurance	9,901	11,462	11,462	15,768
625000	VRS Hybrid Disability Insurance	999	0	0	0
626000	Hybrid Defined Benefit	33,199	0	0	0
627000	ICMA RC Hybrid-DC	2,230	0	0	0
627500	RHCC	8,941	10,350	10,350	14,239
628000	Other Benefits	1,016	1,016	1,016	1,016
	Subtotal	296,136	345,008	345,008	496,747

OTHER CHARGES

655040	Travel	6,828	9,648	9,648	9,648
655060	Employee Development	0	9,500	9,500	9,500
	Subtotal	6,828	19,148	19,148	19,148

MATERIALS/SUPPLIES

660010	Stationery/Forms/Office Supplies	0	142	142	142
669900	Miscellaneous Materials & Supplies	28,445	6,000	6,000	6,000
	Subtotal	28,445	6,142	6,142	6,142

TOTAL

	1,098,701	1,225,510	1,225,510	1,698,674
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MANAGEMENT & DIRECTION

PERSONNEL

	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2023 EXPECTED	FY 2024 BUDGET
N/A	0	0	0	0

CODE: 2100-613110-019

ACCT# DESCRIPTION

MATERIALS/SUPPLIES					
669900	Miscellaneous Materials & Supplies	18,081	0	0	0
	Subtotal	18,081	0	0	0
	TOTAL	18,081	0	0	0

INSTRUCTION & CURRICULUM DEVELOPMENT SERVICE - REG. ED.

This budget funds activities related to regular education by aiding teachers in dealing with curriculum, preparing and utilizing special curriculum materials, and understanding and appreciating the various techniques which stimulate and motivate students.

PERSONNEL

	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2023 EXPECTED	FY 2024 BUDGET
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Teacher	0.5	0.5	0.5	0.5
Administrative	5	5	5	4.75
Technical	7.25	7.25	7.25	7.25
Clerical	4.6	4.6	4.6	4.6

CODE: 2100-613120-000**ACCT# DESCRIPTION****PERSONAL SERVICES**

611100	Administrative Salaries	588,045	602,666	602,666	605,956
611210	Teacher Salaries	28,798	30,916	30,916	16,357
611430	Technical Salaries	526,318	598,543	598,543	639,592
611500	Office Clerical	229,292	187,195	187,195	197,974
615950	Overtime	1,418	0	0	0
616250	Stipends	17,500	27,000	27,000	27,000
616600	One-Time Bonus	1,250	0	0	0
	Subtotal	1,392,621	1,446,320	1,446,320	1,486,879

EMPLOYEE BENEFITS

621000	FICA	108,958	111,028	111,028	114,130
622000	VRS Retirement	196,023	235,894	235,894	242,634
623000	Health Insurance	147,888	157,570	157,570	166,219
623500	Dental Insurance	4,396	0	0	0
624000	Group Life Insurance	18,164	19,021	19,021	19,564
625000	VRS Hybrid Disability Insurance	824	0	0	0
626000	Hybrid Defined Benefit	27,510	0	0	0
627000	ICMA RC Hybrid-DC	1,760	0	0	0
627500	RHCC	16,401	17,177	17,177	17,667
628000	Other Benefits	2,282	2,282	2,282	2,282
628100	ICMA RC Hybrid-457 Match	1,417	0	0	0
	Subtotal	525,623	542,972	542,972	562,496

PURCHASED SERVICES

639000	Miscellaneous Contractual Services	75,944	138,955	138,955	131,119
	Subtotal	75,944	138,955	138,955	131,119

OTHER CHARGES

655040	Travel	10,602	21,740	21,740	21,300
655060	Employee Development	8,203	44,797	44,797	44,797
658010	Dues/Memberships	2,186	1,830	1,830	1,830
659020	Curriculum Development	2,344	5,613	5,613	5,613
	Subtotal	23,335	73,980	73,980	73,540

MATERIALS/SUPPLIES

660010	Stationery/Forms/Office Supplies	10,933	16,408	16,408	16,408
669000	Other Educational Supplies	2,018	3,727	3,727	3,727
669900	Miscellaneous Materials & Supplies	5,558	1,500	1,500	5,500
	Subtotal	18,509	21,635	21,635	25,635

EQUIPMENT

689210	Furniture/Equipment-Replacement	9,977	4,137	4,137	4,137
	Subtotal	9,977	4,137	4,137	4,137

TOTAL		2,046,009	2,227,999	2,227,999	2,283,806
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INSTRUCTION & CURRICULUM DEVELOPMENT SERVICE - REGULAR - SPEC. ED.

This budget funds activities related to special education by aiding teachers in dealing with curriculum, preparing and utilizing special curriculum materials, and understanding and appreciating the various techniques which stimulate and motivate students.

PERSONNEL

	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2023 EXPECTED	FY 2024 BUDGET
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Administrative	1	1	1	1
Technical	8	8	8	9
Clerical	1	1	1	1

CODE: 2100-613121-000**ACCT# DESCRIPTION****PERSONAL SERVICES**

611100	Administrative Salaries	134,136	121,610	121,610	122,515
611430	Technical Salaries	639,279	702,715	702,715	820,129
611500	Office Clerical	42,494	40,723	40,723	40,320
615950	Overtime	6	0	0	0
	Subtotal	815,915	865,048	865,048	982,964

EMPLOYEE BENEFITS

621000	FICA	60,631	66,178	66,178	75,198
622000	VRS Retirement	125,099	143,773	143,773	163,370
623000	Health Insurance	124,101	139,122	139,122	182,320
623500	Dental Insurance	2,517	0	0	0
624000	Group Life Insurance	10,581	11,593	11,593	13,173
625000	VRS Hybrid Disability Insurance	187	0	0	0
626000	Hybrid Defined Benefit	6,217	0	0	0
627000	ICMA RC Hybrid-DC	398	0	0	0
627500	RHCC	9,589	10,468	10,468	11,895
628000	Other Benefits	1,049	1,049	1,049	1,049
628100	ICMA RC Hybrid-457 Match	474	0	0	0
	Subtotal	340,843	372,183	372,183	447,005

TOTAL

		1,156,758	1,237,231	1,237,231	1,429,969
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INSTRUCTIONAL STAFF TRAINING SERVICE - STAFF DEVELOPMENT

This budget pays for activities contributing to the professional or occupational growth and competence of members of the instructional staff during the time of their service to the school system. Among these activities are in-service training, workshops, demonstrations, school visits, teacher conferences, and courses for college credit.

PERSONNEL

	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2023 EXPECTED	FY 2024 BUDGET
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N/A	0	0	0	0
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CODE: 2100-613130-000**ACCT# DESCRIPTION**

PERSONAL SERVICES					
615000	Substitute Salaries	556	75,147	75,147	75,147
616250	Stipends	0	5,700	5,700	5,700
	Subtotal	556	80,847	80,847	80,847
EMPLOYEE BENEFITS					
621000	FICA	43	3,450	3,450	3,450
	Subtotal	43	3,450	3,450	3,450
PURCHASED SERVICES					
639000	Miscellaneous Contractual Services	8,000	32,122	32,122	32,122
	Subtotal	8,000	32,122	32,122	32,122
OTHER CHARGES					
655040	Travel	2,854	7,520	7,520	7,520
655060	Employee Development	83,686	101,115	101,115	101,115
	Subtotal	86,540	108,635	108,635	108,635
MATERIALS/SUPPLIES					
660010	Stationery/Forms/Office Supplies	1,587	623	623	623
669000	Other Educational Supplies	2,562	2,578	2,578	2,578
669900	Miscellaneous Materials & Supplies	12,975	13,850	13,850	13,850
	Subtotal	17,124	17,051	17,051	17,051
	TOTAL	112,263	242,105	242,105	242,105

ELEMENTARY - ELEMENTARY MEDIA

The Media Services budget pays for activities concerned with the use of all teaching and learning resources, including equipment and content materials. This includes printed and non-printed sensory materials. Reflected in the budget are school library services which encompass selecting, acquiring, preparing, cataloging, and circulating books and other printed materials, planning the use of the library by students, teachers, and other staff members, and guiding individuals in the use of library books and materials.

PERSONNEL

	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2023 EXPECTED	FY 2024 BUDGET
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Media Specialists	10	10	10	10
Para-Educators	1.5	1.5	1.5	0.5

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

611220	Media Specialist Salaries	539,173	636,078	636,078	693,696
611410	Para-Educator Salaries	8,432	4,643	4,643	5,174
	Subtotal	547,605	640,721	640,721	698,870

EMPLOYEE BENEFITS

621000	FICA	41,313	49,016	49,016	53,464
622000	VRS Retirement	73,271	106,489	106,489	116,153
623000	Health Insurance	52,112	67,202	67,202	98,670
623500	Dental Insurance	1,751	0	0	0
624000	Group Life Insurance	7,258	8,587	8,587	9,366
625000	VRS Hybrid Disability Insurance	474	0	0	0
626000	Hybrid Defined Benefit	15,745	0	0	0
627000	ICMA RC Hybrid-DC	1,008	0	0	0
627500	RHCC	6,554	7,754	7,754	8,457
628000	Other Benefits	1,682	1,682	1,682	1,682
	Subtotal	201,168	240,730	240,730	287,792

MATERIALS/SUPPLIES

660120	Books	82,885	95,365	95,365	95,365
660900	AV Materials/Supplies	13,989	20,072	20,072	20,072
669900	Miscellaneous Materials & Supplies	16,184	24,066	24,066	24,066
	Subtotal	113,058	139,503	139,503	139,503

EQUIPMENT

689110	Furniture/Equipment-Additional	0	300	300	300
	Subtotal	0	300	300	300

TOTAL

	861,831	1,021,254	1,021,254	1,126,465
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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

	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2023 EXPECTED	FY 2024 BUDGET
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Media Specialists	9	9	9	11
Para-Educators	6	6	6	6

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

611220	Media Specialist Salaries	547,837	587,846	587,846	754,818
611410	Para-Educator Salaries	100,225	125,869	125,869	136,528
616250	Stipends	11,404	0	0	0
	Subtotal	659,466	713,715	713,715	891,346

EMPLOYEE BENEFITS

621000	FICA	47,724	54,600	54,600	68,189
622000	VRS Retirement	78,054	118,620	118,620	148,142
623000	Health Insurance	135,208	168,239	168,239	214,860
623500	Dental Insurance	2,722	0	0	0
624000	Group Life Insurance	8,681	9,565	9,565	11,945
625000	VRS Hybrid Disability Insurance	837	0	0	0
626000	Hybrid Defined Benefit	24,413	0	0	0
627000	ICMA RC Hybrid-DC	1,782	0	0	0
627500	RHCC	7,839	8,637	8,637	10,786
628000	Other Benefits	1,179	1,179	1,179	1,179
628100	ICMA RC Hybrid-457 Match	3,729	0	0	0
	Subtotal	312,168	360,840	360,840	455,101

PURCHASED SERVICES

638100	Purchased Services	0	25,981	25,981	25,981
	Subtotal	0	25,981	25,981	25,981

MATERIALS/SUPPLIES

660120	Books	32,738	46,957	46,957	46,957
660900	AV Materials/Supplies	5,490	10,234	10,234	10,234
669900	Miscellaneous Materials & Supplies	11,755	9,288	9,288	9,288
	Subtotal	49,983	66,479	66,479	66,479

TOTAL

	1,021,617	1,167,015	1,167,015	1,438,907
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ELEMENTARY - ELEMENTARY PRINCIPALS' OFFICES

The Office of the Principal includes those activities associated with directing and managing the operation of a particular school. Included are activities performed by the principals and other assistants while they supervise all operations; evaluate the staff members of the school; assign duties to staff members; supervise and maintain the records of the school; and coordinate school instructional activities with those of the school division. This budget also includes the work of clerical staff in support of the teaching and administrative duties.

PERSONNEL

	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2023 EXPECTED	FY 2024 BUDGET
Principals	10	10	10	10
Assistant Principals	12	12	12	12
Clerical	25.5	25.5	25.5	25.5

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

PERSONAL SERVICES					
611260	Principal Salaries	952,894	1,014,248	1,014,248	1,016,525
611270	Assistant Principal Salaries	936,689	969,446	969,446	992,060
611500	Office Clerical	775,160	835,522	835,522	886,451
615950	Overtime	12,387	0	0	0
616250	Stipends	6,000	0	0	0
	Subtotal	2,683,130	2,819,216	2,819,216	2,895,036
EMPLOYEE BENEFITS					
621000	FICA	197,902	215,671	215,671	221,472
622000	VRS Retirement	341,361	468,554	468,554	481,157
623000	Health Insurance	438,167	497,212	497,212	510,990
623500	Dental Insurance	9,419	0	0	0
624000	Group Life Insurance	34,771	37,778	37,778	38,795
625000	VRS Hybrid Disability Insurance	787	0	0	0
626000	Hybrid Defined Benefit	317,241	0	0	0
627000	ICMA RC Hybrid-DC	5,333	0	0	0
627500	RHCC	31,330	34,114	34,114	35,031
628000	Other Benefits	4,926	4,926	4,926	4,926
628100	ICMA RC Hybrid-457 Match	3,963	0	0	0
	Subtotal	1,385,200	1,258,255	1,258,255	1,292,371
PURCHASED SERVICES					
639000	Miscellaneous Contractual Services	2,860	6,000	6,000	6,000
	Subtotal	2,860	6,000	6,000	6,000
OTHER CHARGES					
655040	Travel	1,226	5,219	5,219	5,219
	Subtotal	1,226	5,219	5,219	5,219
MATERIALS/SUPPLIES					
660010	Stationery/Forms/Office Supplies	44,977	55,297	55,297	56,297
669000	Other Educational Supplies	5,728	7,995	7,995	6,545
	Subtotal	50,705	63,292	63,292	62,842
EQUIPMENT					
689110	Furniture/Equipment-Additional	223	500	500	500
689210	Furniture/Equipment-Replacement	3,362	4,740	4,740	4,740
	Subtotal	3,585	5,240	5,240	5,240
TRANSFERS					
693040	Transfer to County-Emergency Comm. Maint.	99,000	99,057	99,057	99,057
	Subtotal	99,000	99,057	99,057	99,057
TOTAL		4,225,706	4,256,279	4,256,279	4,365,765

SECONDARY - SECONDARY PRINCIPALS' OFFICES

The Office of the Principal includes those activities associated with directing and managing the operation of a particular school. Included are activities performed by the principals and other assistants while they supervise all operations; evaluate the staff members of the school; assign duties to staff members; supervise and maintain the records of the school; and coordinate school instructional activities with those of the school division. This budget also includes the work of clerical staff in support of the teaching and administrative duties.

PERSONNEL

	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2023 EXPECTED	FY 2024 BUDGET
Principals	9	9	9	9
Assistant Principals	15	15	15	16
Clerical	27	27.5	27.5	27

ADDITIONAL INFORMATION:

In FY24 added 1 Assistant Principal FTE.

CODE: 2100-614104-000

ACCT# DESCRIPTION

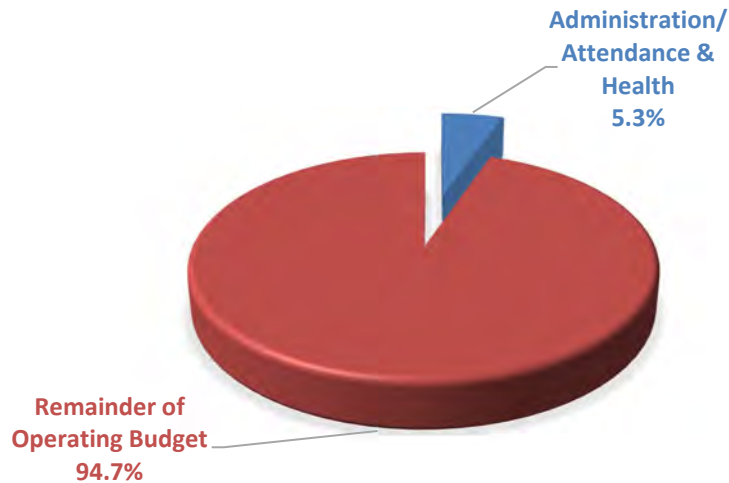
PERSONAL SERVICES					
611260	Principal Salaries	979,007	985,771	985,771	1,024,931
611270	Assistant Principal Salaries	1,204,841	1,270,277	1,270,277	1,404,702
611500	Office Clerical	849,944	901,553	901,553	941,635
615950	Overtime	11,761	0	0	0
619980	Personal Leave/Retirement	0	19,340	19,340	19,340
	Subtotal	3,045,553	3,176,941	3,176,941	3,390,608
EMPLOYEE BENEFITS					
621000	FICA	226,189	241,558	241,558	257,904
622000	VRS Retirement	413,438	524,795	524,795	560,306
623000	Health Insurance	439,173	489,074	489,074	715,384
623500	Dental Insurance	9,508	0	0	0
624000	Group Life Insurance	38,578	42,313	42,313	45,176
625000	VRS Hybrid Disability Insurance	1,758	0	0	0
626000	Hybrid Defined Benefit	56,519	0	0	0
627000	ICMA RC Hybrid-DC	3,741	0	0	0
627500	RHCC	34,836	38,208	38,208	40,793
628000	Other Benefits	5,493	5,493	5,493	5,493
628100	ICMA RC Hybrid-457 Match	2,018	0	0	0
	Subtotal	1,231,251	1,341,441	1,341,441	1,625,056
PURCHASED SERVICES					
639000	Miscellaneous Contractual Services	21,775	20,500	20,500	20,500
	Subtotal	21,775	20,500	20,500	20,500
OTHER CHARGES					
655040	Travel	13,697	15,945	15,945	15,945
	Subtotal	13,697	15,945	15,945	15,945
MATERIALS/SUPPLIES					
660010	Stationery/Forms/Office Supplies	16,510	31,602	31,602	31,602
669900	Miscellaneous Materials & Supplies	11,352	0	0	0
	Subtotal	27,862	31,602	31,602	31,602
TRANSFERS					
693030	Transfer to County-Deputies	661,033	539,000	539,000	658,000
	Subtotal	661,033	539,000	539,000	658,000
TOTAL		5,001,171	5,125,429	5,125,429	5,741,711

ADMINISTRATION
ATTENDANCE & HEALTH

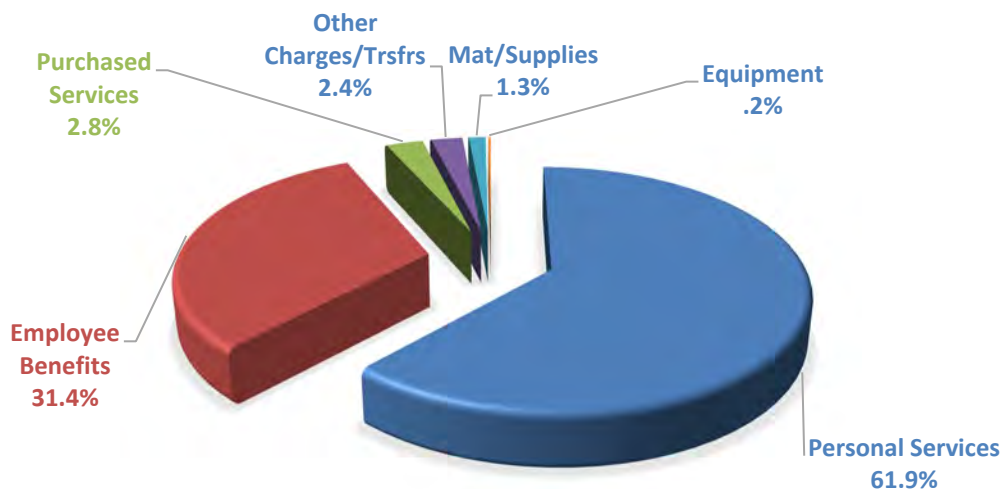
The Administration/Attendance and Health category of the budget provides for activities concerned with establishing and administering policy for the school division. This includes Board Services, Executive Services, Communication Services, Human Resources, Fiscal Services, Health Services, Psychological 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 93.3% of the Administration / Attendance and Health category budget is directed towards compensation of staff (Personal Services 61.9% plus Employee Benefits 31.4%). The remaining 6.7% covers such items as office supplies, equipment and purchased services. The Administration/Attendance and Health category budget reflects an increase of \$10,176 or .1% (from \$9,716,562 in FY23E to \$9,726,738 in FY24). The charts below and on the next page depict this information.

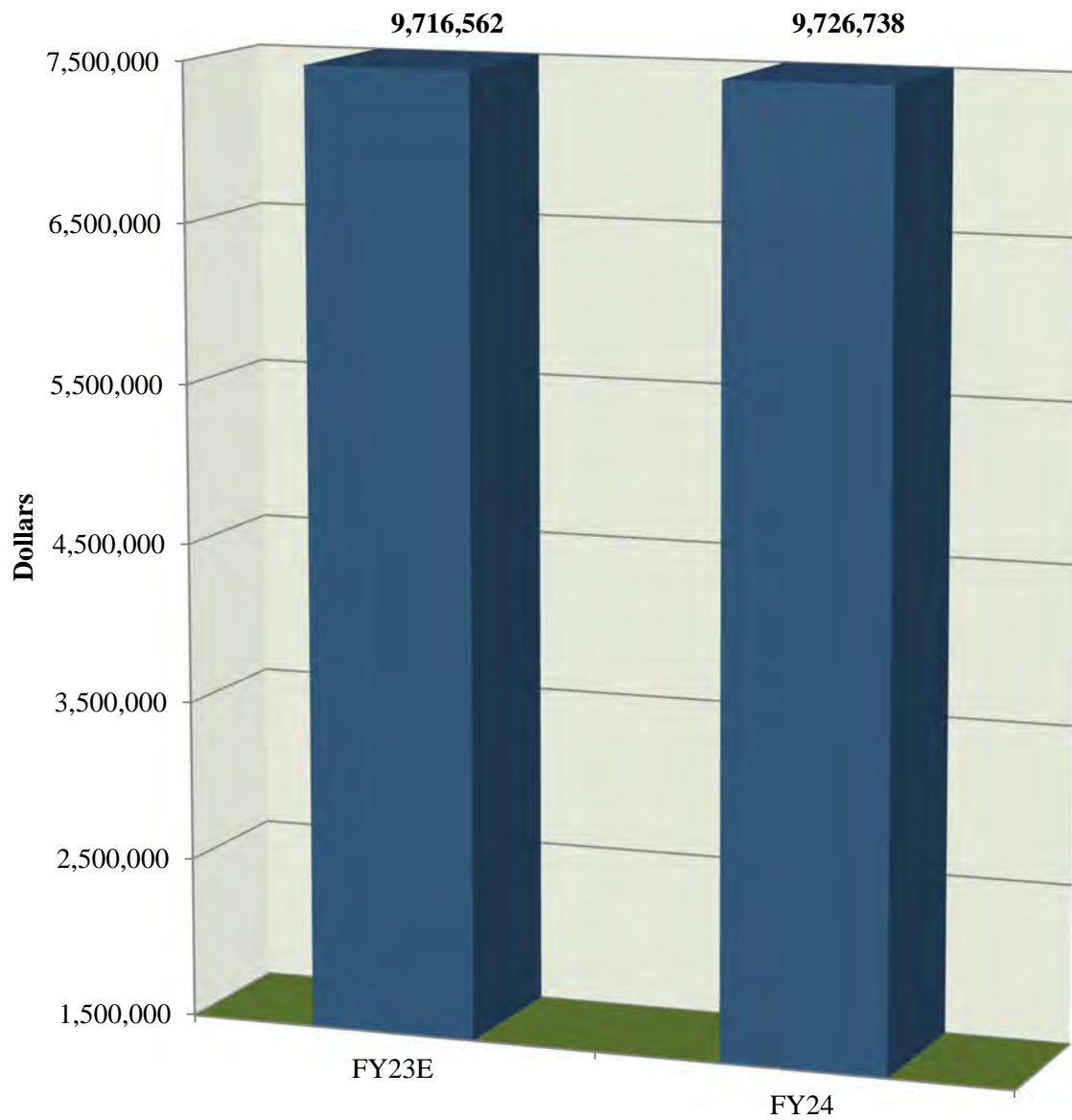
Administration/Attendance & Health Category as a Percent of Operating Budget for FY2024



Administration/Attendance & Health Category by Major Object for FY2024



Budget Comparison of Administration/Attendance & Health Category



BOARD SERVICES

The Board Services budget pays for activities concerned with directing and managing the general operation of the School Board. The School Board consists of four members and one chairperson. The School Board is responsible for establishing and administering policies for operating the school division. Also included in this activity is the Clerk of the Board. The Clerk of the Board is responsible for transcribing the minutes of the School Board meetings in addition to providing general support services to the Board.

PERSONNEL

	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2023 EXPECTED	FY 2024 BUDGET
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Professional Salaries	0	0	0	1
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	0	6,300	6,300	0
613110	Members of Board	46,800	46,800	46,800	46,800
	Subtotal	46,800	53,100	53,100	46,800
EMPLOYEE BENEFITS					
621000	FICA	3,178	4,063	4,063	3,581
622000	VRS Retirement	0	8,827	8,827	7,779
623000	Health Insurance	22,170	22,843	22,843	24,174
623500	Dental Insurance	582	0	0	0
624000	Group Life Insurance	0	713	713	628
627500	RHCC	0	644	644	567
628000	Other Benefits	116	116	116	116
	Subtotal	26,046	37,206	37,206	36,845
PURCHASED SERVICES					
631200	Auditing: CPA	34,015	21,000	21,000	35,000
639000	Miscellaneous Contractual Services	5,404	0	0	0
	Subtotal	39,419	21,000	21,000	35,000
OTHER CHARGES					
655040	Travel	2,884	15,300	15,300	12,300
658010	Dues/Memberships	21,902	17,035	17,035	17,035
	Subtotal	24,786	32,335	32,335	29,335
MATERIALS/SUPPLIES					
660010	Stationery/Forms/Office Supplies	596	2,500	2,500	2,500
	Subtotal	596	2,500	2,500	2,500
EQUIPMENT					
689110	Furniture/Equipment-Additional	0	1,000	1,000	1,000
	Subtotal	0	1,000	1,000	1,000
TOTAL		137,647	147,141	147,141	151,480

EXECUTIVE SERVICES

The Executive Services budget includes activities associated with the overall general administration of the school division. Included in this activity is the Division Superintendent who serves as the Chief Executive Officer. The Division Superintendent is responsible for providing general management and direction to all school employees with regard to federal, state, and local regulations; recommending, implementing, and enforcing all policy changes as directed by the school board; and making recommendations to the board concerning all aspects of the school operations. The Chief Operations Officer provides general management and direction for operations and maintenance of school facilities, information services and pupil transportation services.

PERSONNEL

	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2023 EXPECTED	FY 2024 BUDGET
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Division Superintendent	1	1	1	1
Chief Operations Officer	1	1	1	1
Technical	1	1	1	1

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

PERSONAL SERVICES					
611100	Administrative Salaries	408,920	425,417	425,417	447,649
611430	Technical Salaries	55,618	62,026	62,026	65,823
615950	Overtime	3,200	4,500	4,500	4,500
619980	Personal Leave/Retirement	0	13,650	13,650	13,650
	Subtotal	467,738	505,593	505,593	531,622
EMPLOYEE BENEFITS					
621000	FICA	28,142	37,290	37,290	39,282
622000	VRS Retirement	56,491	81,014	81,014	85,340
623000	Health Insurance	54,597	57,565	57,565	61,566
623500	Dental Insurance	1,685	0	0	0
624000	Group Life Insurance	6,655	6,533	6,533	6,882
625000	VRS Hybrid Disability Insurance	737	0	0	0
626000	Hybrid Defined Benefit	20,879	0	0	0
627000	ICMA RC Hybrid-DC	1,567	0	0	0
627500	RHCC	6,009	5,899	5,899	6,214
628000	Other Benefits	55,713	7,938	7,938	60,000
628100	ICMA RC Hybrid-457 Match	3,918	0	0	0
	Subtotal	236,393	196,239	196,239	259,284
PURCHASED SERVICES					
639000	Miscellaneous Contractual Services	16,430	26,075	26,075	26,075
	Subtotal	16,430	26,075	26,075	26,075
OTHER CHARGES					
655040	Travel	6,074	8,874	8,874	8,874
658010	Dues/Memberships	13,515	12,568	12,568	13,568
	Subtotal	19,589	21,442	21,442	22,442
MATERIALS/SUPPLIES					
660010	Stationery/Forms/Office Supplies	2,625	1,717	1,717	1,717
	Subtotal	2,625	1,717	1,717	1,717
TOTAL		742,775	751,066	751,066	841,140

COMMUNICATION SERVICES

Included in this budget are activities concerned with writing, editing, and other preparation necessary to disseminate educational and administrative information to students, staff, directors, and the general public through mailing, internal memorandums, various news media, or personal contact. The Communication Services budget includes the development of the Annual Superintendent's Report, various newsletters to staff and students, and programming for the cable television educational channel.

PERSONNEL

	FY 2022	FY 2023	FY 2023	FY 2024
	ACTUAL	BUDGET	EXPECTED	BUDGET
Professional Salaries	1	1	1	1
Technical	3	3	3	3
Clerical	0.5	0.5	0.5	0.5

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

ACCT#	DESCRIPTION	FY 2022	FY 2023	FY 2023	FY 2024
PERSONAL SERVICES					
611300	Professional Salaries	124,796	126,731	126,731	138,983
611430	Technical Salaries	173,192	198,890	198,890	222,661
611500	Office Clerical	18,407	16,464	16,464	16,301
615950	Overtime	1,511	0	0	0
616600	One-Time Bonus	1,250	0	0	0
	Subtotal	319,156	342,085	342,085	377,945
EMPLOYEE BENEFITS					
621000	FICA	23,568	26,171	26,171	28,914
622000	VRS Retirement	41,420	56,856	56,856	62,816
623000	Health Insurance	53,349	84,727	84,727	54,894
623500	Dental Insurance	1,345	0	0	0
624000	Group Life Insurance	4,185	4,586	4,586	5,066
625000	VRS Hybrid Disability Insurance	499	0	0	0
626000	Hybrid Defined Benefit	9,624	0	0	0
627000	ICMA RC Hybrid-DC	631	0	0	0
627500	RHCC	3,577	4,141	4,141	4,575
628000	Other Benefits	249	249	249	249
628100	ICMA RC Hybrid-457 Match	251	0	0	0
	Subtotal	138,698	176,730	176,730	156,514
PURCHASED SERVICES					
635000	Printing	1,971	3,000	3,000	2,000
636000	Advertising	181	700	700	250
639000	Miscellaneous Contractual Services	135,759	60,000	60,000	60,000
639050	Good Will	5,858	2,000	2,000	4,077
	Subtotal	143,769	65,700	65,700	66,327
OTHER CHARGES					
655040	Travel	762	2,203	2,203	1,576
655060	Employee Development	2,032	1,628	1,628	2,628
	Subtotal	2,794	3,831	3,831	4,204
MATERIALS/SUPPLIES					
660010	Stationery/Forms/Office Supplies	1,609	1,250	1,250	1,250
668000	Technology-Software	0	0	0	76,000
669900	Miscellaneous Materials & Supplies	5,364	6,700	6,700	9,200
	Subtotal	6,973	7,950	7,950	86,450
EQUIPMENT					
689110	Furniture/Equipment-Additional	0	3,000	3,000	1,500
	Subtotal	0	3,000	3,000	1,500
TRANSFERS					
693020	Transfer to County-Video Services	42,000	100,000	100,000	100,000
	Subtotal	42,000	100,000	100,000	100,000
TOTAL		653,390	699,296	699,296	792,940

HUMAN RESOURCES

The Human Resources budget reflects activities concerned with maintaining an efficient staff for the school system. It includes such activities as recruitment, placement, staff transfers, and teacher certification. Human Resources is also responsible for the systematic recording and summarizing of information relating to staff members employed by the School Division.

PERSONNEL

	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2023 EXPECTED	FY 2024 BUDGET
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Administrative	1	1	1	1
Technical	5	5	5	5.55
Clerical	1.5	1	1	1.5

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

611100	Administrative Salaries	147,372	147,511	147,511	156,637
611430	Technical Salaries	300,068	334,617	334,617	443,783
611500	Office Clerical	50,634	54,457	54,457	61,824
615950	Overtime	19,806	0	0	0
	Subtotal	517,880	536,585	536,585	662,244

EMPLOYEE BENEFITS

621000	FICA	37,916	41,050	41,050	50,663
622000	VRS Retirement	32,542	89,182	89,182	110,067
623000	Health Insurance	89,363	122,725	122,725	80,568
623100	Retiree Health Care Credit	0	350,000	350,000	400,000
623500	Dental Insurance	1,750	0	0	0
624000	Group Life Insurance	6,357	7,191	7,191	8,875
625000	VRS Hybrid Disability Insurance	1,309	0	0	0
626000	Hybrid Defined Benefit	34,597	0	0	0
626100	Unemployment Compensation	41,608	19,000	19,000	19,000
627000	ICMA RC Hybrid-DC	2,840	0	0	0
627500	RHCC	5,741	6,493	6,493	8,015
628000	Other Benefits	1,396	1,396	1,396	1,396
628100	ICMA RC Hybrid-457 Match	5,241	0	0	0
	Subtotal	260,660	637,037	637,037	678,584

PURCHASED SERVICES

635000	Printing	2,243	1,000	1,000	1,000
636000	Advertising	10,782	4,000	4,000	4,000
639000	Miscellaneous Contractual Services	174,256	75,784	75,784	75,784
	Subtotal	187,281	80,784	80,784	80,784

OTHER CHARGES

655040	Travel	5,091	10,000	10,000	10,000
655060	Employee Development	18,760	38,000	38,000	38,000
	Subtotal	23,851	48,000	48,000	48,000

MATERIALS/SUPPLIES

660010	Stationery/Forms/Office Supplies	17,446	1,000	1,000	1,000
669900	Miscellaneous Materials & Supplies	1,234	10,360	10,360	10,360
	Subtotal	18,680	11,360	11,360	11,360

TOTAL		1,008,352	1,313,766	1,313,766	1,480,972
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FISCAL SERVICES

This budget pays for activities concerned with the fiscal operations of the school division. Included in this activity is the maintaining of records of the financial operations and transactions of the school system; budget development and compilation services; payroll services; risk management; and managing and directing the accounting and investment of student activity funds.

PERSONNEL

	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2023 EXPECTED	FY 2024 BUDGET
Administrative	1	1	1	1
Technical	10.75	11.75	11.75	10.195
Clerical	1	1	1	1

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

PERSONAL SERVICES					
611100	Administrative Salaries	163,676	163,829	163,829	173,965
611430	Technical Salaries	697,006	699,123	699,123	786,287
611500	Office Clerical	10,248	0	0	59,703
615950	Overtime	8,381	0	0	0
616250	Stipends	1,200	0	0	0
	Subtotal	880,511	862,952	862,952	1,019,955
EMPLOYEE BENEFITS					
621000	FICA	62,986	71,371	71,371	78,028
622000	VRS Retirement	131,189	155,058	155,058	169,517
623000	Health Insurance	188,122	227,184	227,184	234,673
623500	Dental Insurance	3,353	0	0	0
624000	Group Life Insurance	11,357	12,503	12,503	13,670
625000	VRS Hybrid Disability Insurance	274	0	0	0
626000	Hybrid Defined Benefit	9,088	0	0	0
627000	ICMA RC Hybrid-DC	582	0	0	0
627500	RHCC	10,255	11,290	11,290	12,343
628000	Other Benefits	1,558	1,558	1,558	1,558
	Subtotal	418,764	478,964	478,964	509,789
PURCHASED SERVICES					
639000	Miscellaneous Contractual Services	36,742	51,990	51,990	51,990
	Subtotal	36,742	51,990	51,990	51,990
OTHER CHARGES					
655040	Travel	1,605	4,280	4,280	4,280
655060	Employee Development	1,886	4,769	4,769	4,769
658010	Dues/Memberships	12,644	14,500	14,500	14,500
	Subtotal	16,135	23,549	23,549	23,549
MATERIALS/SUPPLIES					
660010	Stationery/Forms/Office Supplies	0	1,600	1,600	1,600
669900	Miscellaneous Materials & Supplies	6,811	2,900	2,900	2,900
	Subtotal	6,811	4,500	4,500	4,500
EQUIPMENT					
689110	Furniture/Equipment-Additional	6,475	0	0	0
689210	Furniture/Equipment-Replacement	0	700	700	700
	Subtotal	6,475	700	700	700
TRANSFERS					
693080	Transfer to County-MOU Reversion	7,110,729	0	0	0
693090		95,100	0	0	0
693140	Trsfr from County	0	0	650,000	0
	Subtotal	7,205,829	0	650,000	0
TOTAL		8,571,267	1,422,655	2,072,655	1,610,483

HEALTH SERVICES

Health Services personnel implement OSHA regulations related to bloodborne pathogens, provide basic first aid to students and staff, and screen and monitor the health status of students.

PERSONNEL

	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2023 EXPECTED	FY 2024 BUDGET
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Health Services Paraprofessional	2	3	3	3
Occupational Safety/Regulatory Compliance Specialist	1	1	1	1
Occupational Therapist	6	6	6	6
Physical Therapist	1.6	1.6	1.6	1.6
Nurses	18	17	17	17

CODE: 2100-62200-000**ACCT# DESCRIPTION****PERSONAL SERVICES**

611300	Professional Salaries	509,904	576,113	576,113	528,114
611310	Nurses	740,767	802,199	802,199	850,915
611430	Technical Salaries	204,259	221,083	221,083	238,120
615950	Overtime	16	0	0	0
616000	Supplements	2,492	0	0	0
616250	Stipends	932	0	0	0
	Subtotal	1,458,370	1,599,395	1,599,395	1,617,149

EMPLOYEE BENEFITS

621000	FICA	107,210	122,355	122,355	123,713
622000	VRS Retirement	118,967	265,820	265,820	268,772
623000	Health Insurance	232,617	244,212	244,212	256,936
623500	Dental Insurance	5,483	0	0	0
624000	Group Life Insurance	18,747	21,433	21,433	21,671
625000	VRS Hybrid Disability Insurance	3,211	0	0	0
626000	Hybrid Defined Benefit	103,214	0	0	0
627000	ICMA RC Hybrid-DC	6,832	0	0	0
627500	RHCC	16,928	19,354	19,354	19,570
628000	Other Benefits	2,457	2,457	2,457	2,457
628100	ICMA RC Hybrid-457 Match	3,837	0	0	0
	Subtotal	619,503	675,631	675,631	693,119

PURCHASED SERVICES

639000	Miscellaneous Contractual Services	85,098	16,876	16,876	16,876
	Subtotal	85,098	16,876	16,876	16,876

OTHER CHARGES

655040	Travel	0	250	250	250
655060	Employee Development	0	2,563	2,563	2,563
	Subtotal	0	2,813	2,813	2,813

MATERIALS/SUPPLIES

660040	Medical Supplies	12,683	13,502	13,502	13,502
	Subtotal	12,683	13,502	13,502	13,502

EQUIPMENT

689210	Furniture/Equipment-Replacement	0	1,500	1,500	1,500
	Subtotal	0	1,500	1,500	1,500

TOTAL

	2,175,654	2,309,717	2,309,717	2,344,959
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PSYCHOLOGICAL SERVICES

School psychologists provide counseling and evaluation services to students.

PERSONNEL

	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2023 EXPECTED	FY 2024 BUDGET
Behavior Interventionist	0	2	2	2
Board Certified Behavior Analyst	0	1	1	1
Lead Psychologist	0	1	1	1
Psychologists	9	9	9	9

CODE: 2100-622300-000

ACCT# DESCRIPTION

PERSONAL SERVICES					
611320	Psychologist Salaries	812,518	1,011,002	1,011,002	1,033,270
	Subtotal	812,518	1,011,002	1,011,002	1,033,270
EMPLOYEE BENEFITS					
621000	FICA	60,564	77,342	77,342	79,046
622000	VRS Retirement	74,125	168,029	168,029	171,730
623000	Health Insurance	85,965	107,669	107,669	132,726
623500	Dental Insurance	1,993	0	0	0
624000	Group Life Insurance	10,298	13,548	13,548	13,846
625000	VRS Hybrid Disability Insurance	1,516	0	0	0
626000	Hybrid Defined Benefit	47,127	0	0	0
627000	ICMA RC Hybrid-DC	3,225	0	0	0
627500	RHCC	9,299	12,234	12,234	12,503
628000	Other Benefits	1,145	1,145	1,145	1,145
628100	ICMA RC Hybrid-457 Match	4,358	0	0	0
	Subtotal	299,615	379,967	379,967	410,996
OTHER CHARGES					
655040	Travel	831	4,000	4,000	4,000
	Subtotal	831	4,000	4,000	4,000
MATERIALS/SUPPLIES					
660700	Testing Materials	26,041	1,500	1,500	1,500
	Subtotal	26,041	1,500	1,500	1,500
TOTAL		1,139,005	1,396,469	1,396,469	1,449,766

SPEECH/AUDIOLOGY SERVICES

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

PERSONNEL

	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2023 EXPECTED	FY 2024 BUDGET
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Speech - Language Pathologists	10	10	10	10
Para-Educators	4	4	4	4

CODE: 2100-622400-000**ACCT# DESCRIPTION****PERSONAL SERVICES**

611300	Professional Salaries	418,712	633,368	633,368	656,893
611410	Para-Educator Salaries	76,472	77,193	77,193	83,932
615950	Overtime	24	0	0	0
	Subtotal	495,208	710,561	710,561	740,825

EMPLOYEE BENEFITS

621000	FICA	36,659	54,359	54,359	56,674
622000	VRS Retirement	39,767	118,096	118,096	123,126
623000	Health Insurance	94,708	115,116	115,116	105,282
623500	Dental Insurance	1,977	0	0	0
624000	Group Life Insurance	6,643	9,523	9,523	9,928
625000	VRS Hybrid Disability Insurance	1,205	0	0	0
626000	Hybrid Defined Benefit	38,651	0	0	0
627000	ICMA RC Hybrid-DC	2,564	0	0	0
627500	RHCC	5,998	8,599	8,599	8,965
628000	Other Benefits	1,198	1,198	1,198	1,198
628100	ICMA RC Hybrid-457 Match	1,559	0	0	0
	Subtotal	230,929	306,891	306,891	305,173

PURCHASED SERVICES

639000	Miscellaneous Contractual Services	309,652	0	0	0
	Subtotal	309,652	0	0	0

OTHER CHARGES

655040	Travel	797	3,500	3,500	3,500
	Subtotal	797	3,500	3,500	3,500

MATERIALS/SUPPLIES

669000	Other Educational Supplies	13,352	5,500	5,500	5,500
	Subtotal	13,352	5,500	5,500	5,500

TOTAL

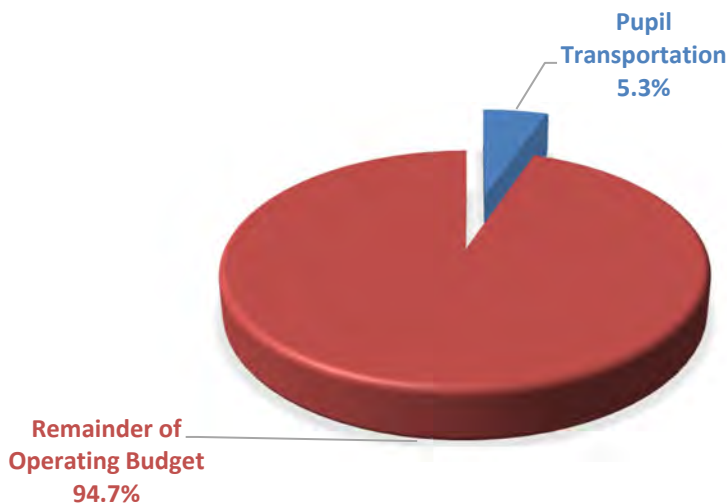
	TOTAL	1,049,938	1,026,452	1,026,452	1,054,998
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PUPIL TRANSPORTATION

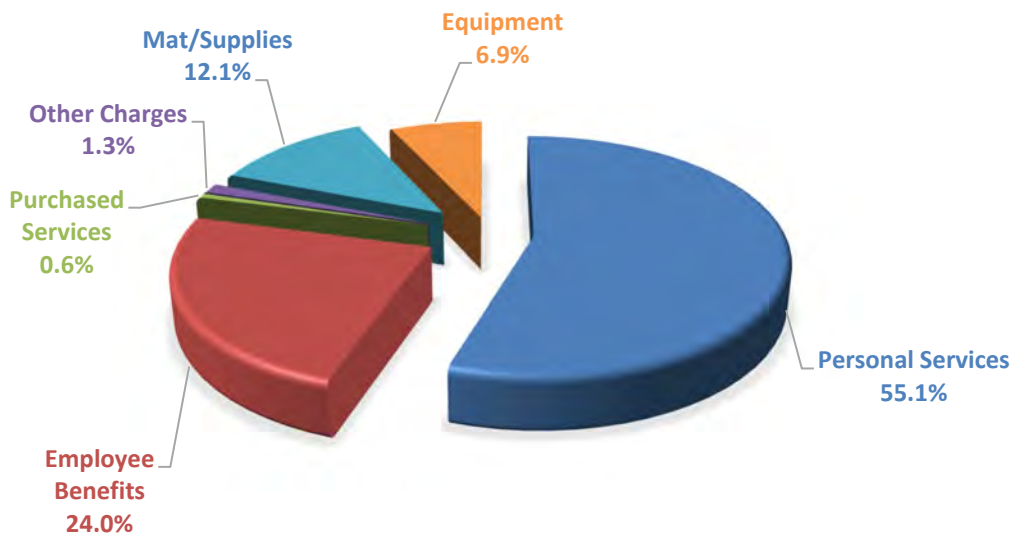
The Pupil Transportation category of the budget provides for activities associated with transporting students to and from school and on other trips related to school activities.

The Pupil Transportation category comprises 5.3% of the total Operating Budget. This percentage has remained fairly constant in recent years. Approximately 79.1% of the Pupil Transportation category budget is directed towards compensation of staff (Personal Services 55.1% plus Employee Benefits 24.0%). The remaining 20.9% covers such items as fuel, vehicle parts, replacement buses, equipment, and purchased services. The Pupil Transportation category budget reflects an increase of \$286,677 or 3.1% (from \$9,325,338 in FY23E to \$9,612,015 in FY24). The charts below and on the next page depict this information.

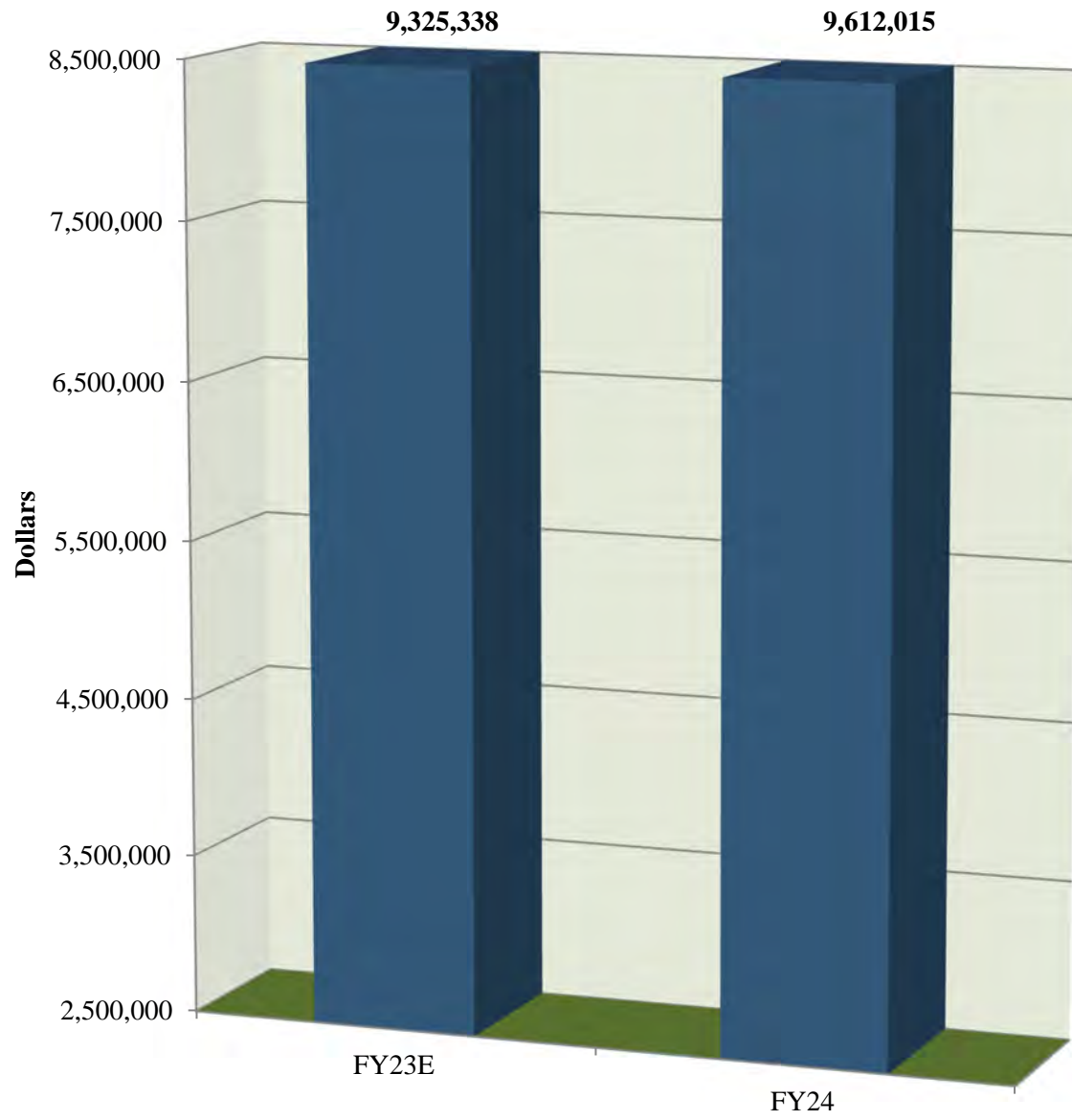
Pupil Transportation Category as a Percent of Operating Budget for FY2024



Pupil Transportation Category by Major Object for FY2024



Budget Comparison of Pupil Transportation Category



VEHICLE OPERATION SERVICES

The Vehicle Operation Services budget covers all operating costs associated with transporting students to and from school and on other trips related to school activities.

PERSONNEL

	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2023 EXPECTED	FY 2024 BUDGET
Technical	10	11	11	11
Bus Drivers (5, 6 & 7 hours)	119	106	106	106
Bus Driver Assistants (5, 5.5 & 6 hours)	30	30	30	30
Crossing Guards (6 hours)	3.5	3.5	3.5	1.98
Clerical	2	2	2	2

CODE: 2100-632000-000**ACCT# DESCRIPTION****PERSONAL SERVICES**

611430	Technical Salaries	415,658	555,041	555,041	605,899
611500	Office Clerical	126,602	137,127	137,127	75,031
611700	Bus Drivers	2,225,424	2,681,088	2,681,088	1,927,106
611710	Bus Driver Spec Trans	0	10,000	10,000	0
611720	Bus Drivers, Schools Contracted	0	57,076	57,076	0
611730	Bus Driver SPED	0	0	0	940,036
611750	Bus Driver Assistants	386,149	442,315	442,315	0
611760	Bus Driver Assistant, SPED	0	0	0	471,463
611770	Crossing Guards	9,615	59,919	59,919	39,938
611790	Van Driver Salary	59,624	0	0	0
615000	Substitute Salaries	122,010	269,780	269,780	175,000
615950	Overtime	612,887	301,033	301,033	462,889
616000	Supplements	0	5,000	5,000	5,000
616250	Stipends	11,750	10,000	10,000	10,000
616600	One-Time Bonus	10,900	0	0	0
	Subtotal	3,980,619	4,528,379	4,528,379	4,712,362

EMPLOYEE BENEFITS

621000	FICA	281,565	294,176	294,176	308,249
622000	VRS Retirement	124,976	265,590	265,590	257,096
623000	Health Insurance	1,189,191	1,414,549	1,414,549	1,371,831
623500	Dental Insurance	30,446	0	0	0
624000	Group Life Insurance	42,184	51,531	51,531	53,997
625000	VRS Hybrid Disability Insurance	9,710	0	0	0
626000	Hybrid Defined Benefit	81,617	0	0	0
627000	ICMA RC Hybrid-DC	12,691	0	0	0
627500	RHCC	21,810	46,532	46,532	48,758
628000	Other Benefits	38,315	38,315	38,315	38,315
628100	ICMA RC Hybrid-457 Match	9,714	0	0	0
	Subtotal	1,842,219	2,110,693	2,110,693	2,078,246

PURCHASED SERVICES

639000	Miscellaneous Contractual Services	5,268	21,500	21,500	21,500
	Subtotal	5,268	21,500	21,500	21,500

OTHER CHARGES

653090	Vehicle Insurance (Pupil Trans only)	108,617	105,121	105,121	109,000
655060	Employee Development	5,521	14,000	14,000	14,000
	Subtotal	114,138	119,121	119,121	123,000

MATERIALS/SUPPLIES					
660010	Stationery/Forms/Office Supplies	1,889	4,500	4,500	4,500
660080	Gas, Diesel, Oil & Grease	779,357	842,000	842,000	842,000
669900	Miscellaneous Materials & Supplies	4,224	5,880	5,880	5,880
	Subtotal	785,470	852,380	852,380	852,380
EQUIPMENT					
688000	Technology-Hardware Replacement	15,688	1,000	1,000	1,000
688050	Technology-Hardware Additions	53,661	3,000	3,000	3,000
689110	Furniture/Equipment-Additional	280	5,500	5,500	5,500
689210	Furniture/Equipment-Replacement	765	0	0	0
	Subtotal	70,394	9,500	9,500	9,500
TOTAL		6,798,108	7,641,573	7,641,573	7,796,988

PERSONNEL

	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2023 EXPECTED	FY 2024 BUDGET
N/A	0	0	0	0

CODE: 2100-632000-019

ACCT# DESCRIPTION

MATERIALS/SUPPLIES					
669900	Miscellaneous Materials & Supplies	2,118	0	0	0
	Subtotal	2,118	0	0	0
	TOTAL	2,118	0	0	0

VEHICLE MAINTENANCE SERVICES

The Vehicle Maintenance Services budget pays for activities involved in maintaining student transportation vehicles. It includes repairing vehicle parts, replacing vehicle parts, cleaning, painting and inspecting vehicles for safety.

PERSONNEL

	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2023 EXPECTED	FY 2024 BUDGET
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Mechanics	8	8	8	8
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CODE: 2100-634000-000**ACCT# DESCRIPTION**

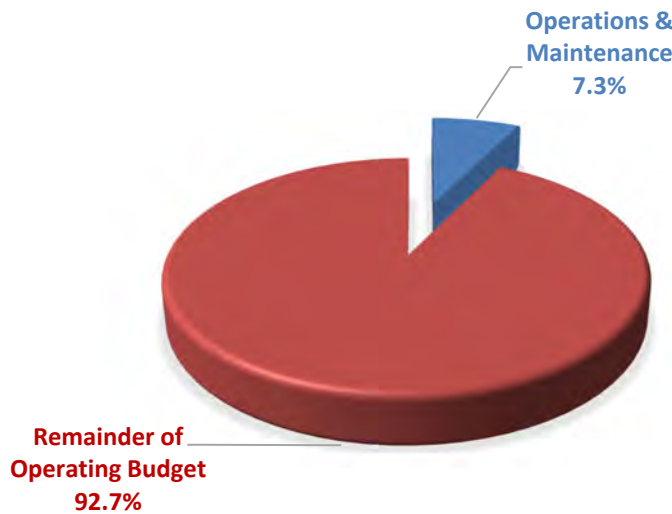
PERSONAL SERVICES					
611600	Trades Salaries	476,310	474,245	474,245	564,945
615950	Overtime	19,569	9,000	9,000	14,000
616250	Stipends	5,700	3,600	3,600	3,600
	Subtotal	501,579	486,845	486,845	582,545
EMPLOYEE BENEFITS					
621000	FICA	39,324	36,280	36,280	43,219
622000	VRS Retirement	26,784	29,736	29,736	33,163
623000	Health Insurance	97,094	113,737	113,737	136,620
623500	Dental Insurance	2,029	0	0	0
624000	Group Life Insurance	5,896	6,355	6,355	7,571
625000	VRS Hybrid Disability Insurance	1,191	0	0	0
626000	Hybrid Defined Benefit	5,759	0	0	0
627000	ICMA RC Hybrid-DC	1,435	0	0	0
627500	RHCC	3,340	5,739	5,739	6,836
628000	Other Benefits	1,673	1,673	1,673	1,673
628100	ICMA RC Hybrid-457 Match	1,886	0	0	0
	Subtotal	186,411	193,520	193,520	229,082
PURCHASED SERVICES					
639000	Miscellaneous Contractual Services	28,748	41,000	41,000	41,000
	Subtotal	28,748	41,000	41,000	41,000
OTHER CHARGES					
655060	Employee Development	410	2,000	2,000	2,000
	Subtotal	410	2,000	2,000	2,000
MATERIALS/SUPPLIES					
660010	Stationery/Forms/Office Supplies	826	1,400	1,400	1,400
660090	Vehicle Maintenance, Tires, Tubes	213,548	290,000	290,000	290,000
669900	Miscellaneous Materials & Supplies	31,953	16,000	16,000	16,000
	Subtotal	246,327	307,400	307,400	307,400
EQUIPMENT					
681020	Veh Maint, Machine/Tools	4,177	3,000	3,000	3,000
685020	Bus Replacement	494,860	600,000	600,000	600,000
685520	Vehicle Replacement	14,000	50,000	50,000	50,000
688050	Technology-Hardware Additions	125	0	0	0
689210	Furniture/Equipment-Replacement	134	0	0	0
	Subtotal	513,296	653,000	653,000	653,000
TOTAL		1,476,771	1,683,765	1,683,765	1,815,027

OPERATION & MAINTENANCE

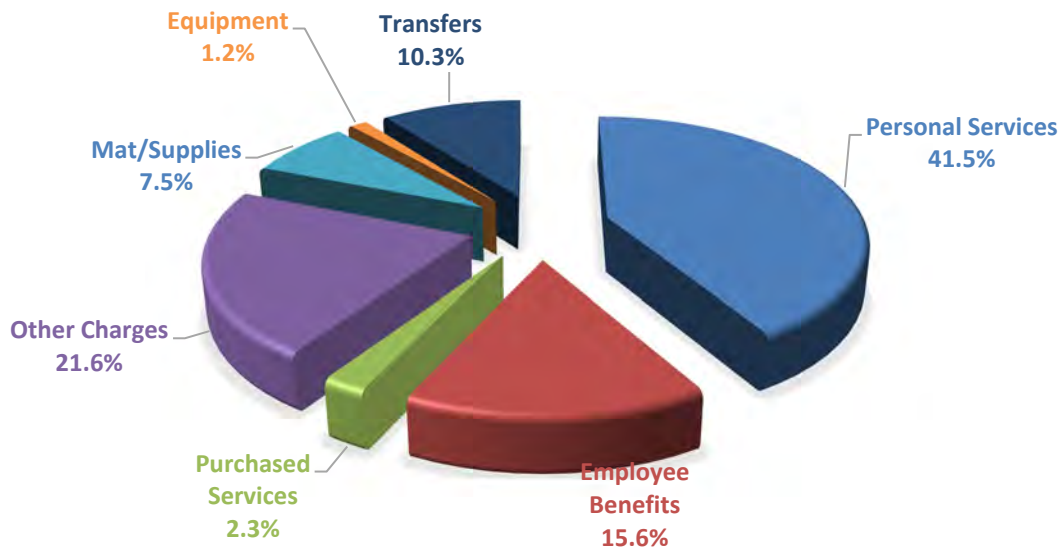
The Operations and Maintenance category of the budget provides for activities concerned with keeping buildings open, comfortable and safe for use. This includes heating, lighting, ventilating systems, repair of facilities, and replacement of facility equipment.

The Operations and Maintenance category comprises 7.3% of the total Operating Budget. This percentage has remained fairly constant in recent years. Approximately 57.1% of the Operations and Maintenance category budget is directed towards compensation of staff (Personal Services 41.5% plus Employee Benefits 15.6%). The remaining 42.9% covers such items as maintenance vehicle costs, utilities, purchased services, maintenance supplies and equipment. The Operations and Maintenance category reflects an increase of \$791,641 or 6.3% (from \$12,579,160 in FY23E to \$13,370,801 in FY24). The charts below and on the next page depict this information.

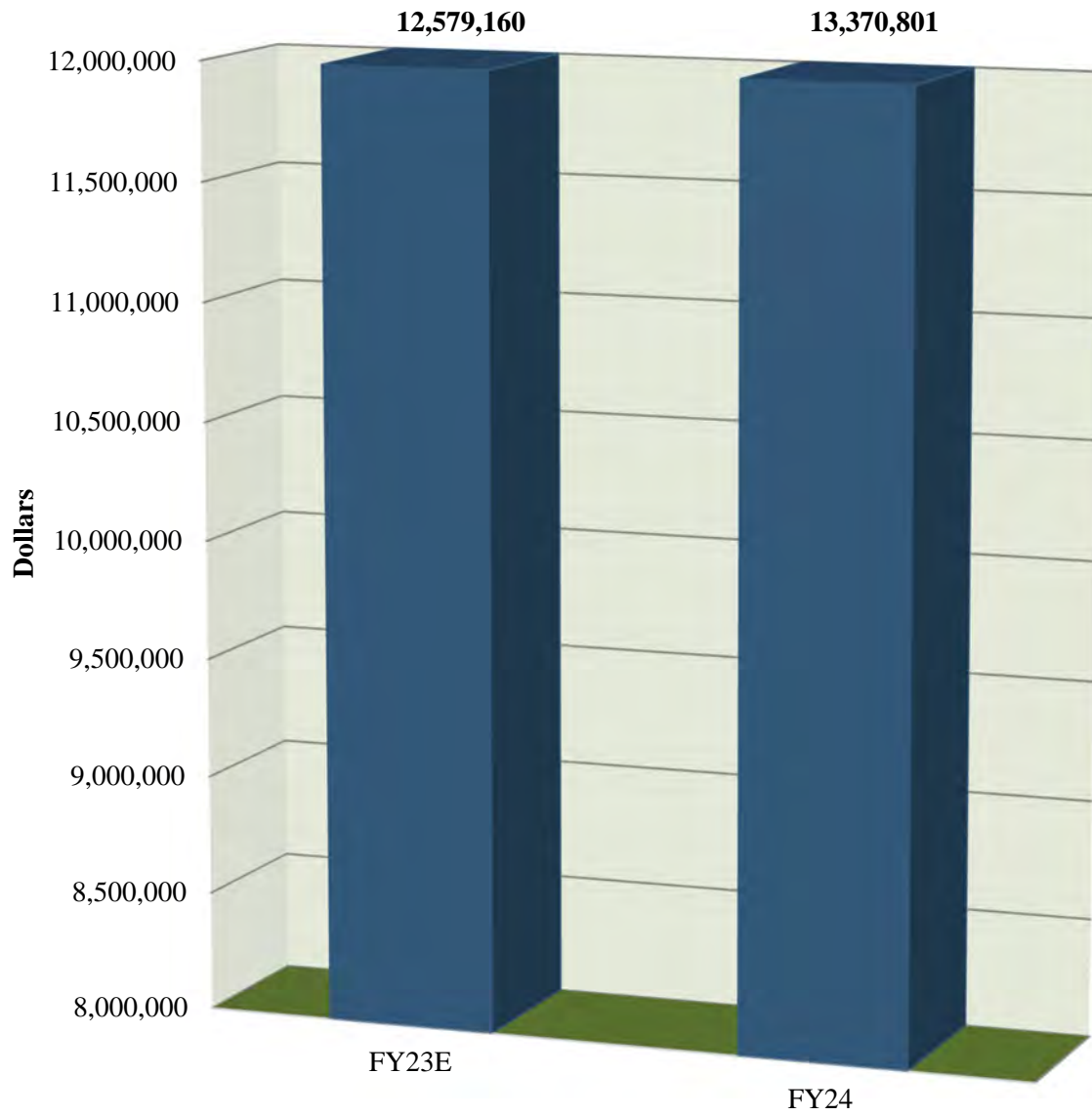
Operations & Maintenance Category as a Percent of Operating Budget for FY2024



Operations & Maintenance Category by Major Object for FY2024



Budget Comparison of Operations and Maintenance Category



MANAGEMENT & DIRECTION

This budget provides for the activities involved in directing, managing, and supervising the operations and maintenance of school buildings and other School Board facilities.

PERSONNEL

	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2023 EXPECTED	FY 2024 BUDGET
Technical	1	1	1	1
Clerical	1	1	1	1

CODE: 2100-641000-000

ACCT# DESCRIPTION

PERSONAL SERVICES					
611430	Technical Salaries	119,063	126,731	126,731	148,274
611500	Office Clerical	52,704	55,291	55,291	46,828
615950	Overtime	1,113	0	0	0
	Subtotal	172,880	182,022	182,022	195,102
EMPLOYEE BENEFITS					
621000	FICA	12,916	13,925	13,925	14,926
622000	VRS Retirement	28,059	30,253	30,253	32,427
623000	Health Insurance	19,940	22,902	22,902	24,174
623500	Dental Insurance	613	0	0	0
624000	Group Life Insurance	3,543	2,440	2,440	2,615
627500	RHCC	2,043	2,204	2,204	2,362
628000	Other Benefits	282	282	282	282
	Subtotal	67,396	72,006	72,006	76,786
OTHER CHARGES					
655060	Employee Development	7,487	2,152	2,152	2,152
	Subtotal	7,487	2,152	2,152	2,152
MATERIALS/SUPPLIES					
660010	Stationery/Forms/Office Supplies	576	1,500	1,500	1,500
	Subtotal	576	1,500	1,500	1,500
TOTAL		248,339	257,680	257,680	275,540

BUILDING SERVICES

The Building Services budget pays for keeping buildings open, comfortable, and safe for use. This includes heating, lighting, ventilating systems, repairs of facilities, and replacement of facility equipment. Also included is the cost of facility and liability insurance.

PERSONNEL

	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2023 EXPECTED	FY 2024 BUDGET
Office Clerk	0	1	1	1
Trades	21	21	21	21
Custodial (49 at 12 months/45.5 at 10 months)	94.5	94.5	94.5	86.5
Technical	4	4	4	4
Building Maintenance Manager	1	1	1	1

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

611430	Technical Salaries	326,952	349,854	349,854	371,280
611500	Office Clerical	13,193	27,865	27,865	29,062
611600	Trades Salaries	1,065,875	1,171,186	1,171,186	1,307,498
611910	Custodial Salaries	2,144,636	2,623,405	2,623,405	2,569,878
615950	Overtime	430,890	225,000	225,000	375,000
616600	One-Time Bonus	-750	0	0	0
619980	Personal Leave/Retirement	0	12,360	12,360	12,360
	Subtotal	3,980,796	4,409,670	4,409,670	4,665,078

EMPLOYEE BENEFITS

621000	FICA	291,130	319,183	319,183	327,247
622000	VRS Retirement	136,962	264,490	264,490	254,229
623000	Health Insurance	845,643	1,083,587	1,083,587	926,556
623500	Dental Insurance	22,821	0	0	0
624000	Group Life Insurance	44,695	55,911	55,911	57,324
625000	VRS Hybrid Disability Insurance	9,922	0	0	0
626000	Hybrid Defined Benefit	58,961	0	0	0
627000	ICMA RC Hybrid-DC	12,081	0	0	0
627500	RHCC	21,723	50,488	50,488	51,762
628000	Other Benefits	71,225	71,225	71,225	71,225
628100	ICMA RC Hybrid-457 Match	8,004	0	0	0
	Subtotal	1,523,167	1,844,884	1,844,884	1,688,343

PURCHASED SERVICES

633100	Repair and Maintenance	58,619	166,497	166,497	90,088
633400	Bldg Svc, Contract Maintenance/Other	137,348	70,350	70,350	70,350
633500	Contractual AV	0	3,000	3,000	3,000
639000	Miscellaneous Contractual Services	120,601	67,120	67,120	89,120
	Subtotal	316,568	306,967	306,967	252,558

OTHER CHARGES					
651010	Electric Current	1,646,793	1,845,000	1,845,000	1,845,000
651030	Water	112,730	120,000	120,000	120,000
651040	Sewage	203,075	185,000	185,000	185,000
651060	Solid Waste	123,530	127,500	127,500	127,500
651070	Fuel	101,046	85,000	85,000	85,000
651200	Laundry Service	13,498	12,000	12,000	12,000
651210	Uniform Rental	26,102	28,000	28,000	28,000
651300	Bldg Svc, Repairs - Bldg/GR	17,260	113,750	113,750	113,750
652010	Postage	42,270	57,101	57,101	57,101
653080	Insurance/Bonds	296,352	275,000	275,000	297,000
655040	Travel	99	1,500	1,500	1,500
655060	Employee Development	1,311	6,053	6,053	6,053
	Subtotal	2,584,066	2,855,904	2,855,904	2,877,904
MATERIALS/SUPPLIES					
660050	Janitorial Supplies	469,356	340,000	340,000	340,000
660130	Bldg Svc, A/V Supplies	0	10,900	10,900	10,900
660140	Stadium Supplies	492,936	9,500	9,500	9,500
660150	Bldg Svc, Heat & A/C Supplies	168,850	98,125	98,125	98,125
660160	Bldg Svc, Electrical Supplies	69,876	61,262	61,262	61,262
660170	Bldg Svc, Plumbing Supplies	83,623	55,000	55,000	55,000
660180	Bldg Svc, Painting Supplies	29,931	17,500	17,500	17,500
660190	Bldg Svc, Carpentry Supplies	93,497	65,000	65,000	65,000
660210	Safety Materials and Supplies	24,103	30,000	30,000	30,000
660220	Preventive Maintenance Supplies	107,389	80,000	80,000	80,000
660230	Pest Control	29,064	25,000	25,000	25,000
669900	Miscellaneous Materials & Supplies	32,140	49,500	49,500	49,500
	Subtotal	1,600,765	841,787	841,787	841,787
EQUIPMENT					
689110	Furniture/Equipment-Additional	3,119	2,000	2,000	2,000
689210	Furniture/Equipment-Replacement	2,540	3,000	3,000	3,000
	Subtotal	5,659	5,000	5,000	5,000
TOTAL		10,011,021	10,264,212	10,264,212	10,330,670

PERSONNEL

	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2023 EXPECTED	FY 2024 BUDGET
N/A	0	0	0	0

CODE: 2100-642000-019

ACCT# DESCRIPTION

MATERIALS/SUPPLIES					
669900	Miscellaneous Materials & Supplies	6,334	0	0	0
	Subtotal	6,334	0	0	0
	TOTAL	6,334	0	0	0

GROUNDS SERVICES

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

PERSONNEL

	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2023 EXPECTED	FY 2024 BUDGET
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N/A	0	0	0	0
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CODE: 2100-643000-000

ACCT# DESCRIPTION

TRANSFERS

693010	Transfer to County-Grounds Services	1,206,600	1,206,600	1,206,600	1,381,300
693100	Year End Reversion To General Fund	5,622,841	0	0	0
	Subtotal	6,829,441	1,206,600	1,206,600	1,381,300
	TOTAL	6,829,441	1,206,600	1,206,600	1,381,300

VEHICLE SERVICES

This budget pays for maintaining general purpose vehicles such as trucks, tractors, and staff vehicles. Included are such items as repairing vehicles, replacing vehicle parts, cleaning, painting, greasing, fueling and inspecting vehicles for safety.

PERSONNEL

	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2023 EXPECTED	FY 2024 BUDGET
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Trades	1	1	1	1
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CODE: 2100-645000-000**ACCT# DESCRIPTION**

PERSONAL SERVICES					
611600	Trades Salaries	63,631	64,005	64,005	49,011
615950	Overtime	885	4,000	4,000	4,000
616250	Stipends	300	600	600	600
	Subtotal	64,816	68,605	68,605	53,611
EMPLOYEE BENEFITS					
621000	FICA	4,562	4,897	4,897	3,750
622000	VRS Retirement	3,726	4,014	4,014	2,877
623000	Health Insurance	19,175	22,595	22,595	9,010
623500	Dental Insurance	321	0	0	0
624000	Group Life Insurance	796	858	858	657
627500	RHCC	392	775	775	594
628000	Other Benefits	122	122	122	122
	Subtotal	29,094	33,261	33,261	17,010
PURCHASED SERVICES					
639000	Miscellaneous Contractual Services	13,633	25,000	25,000	25,000
	Subtotal	13,633	25,000	25,000	25,000
OTHER CHARGES					
655060	Employee Development	484	500	500	500
	Subtotal	484	500	500	500
MATERIALS/SUPPLIES					
660010	Stationery/Forms/Office Supplies	427	600	600	600
660080	Gas, Diesel, Oil & Grease	123,433	105,000	105,000	105,000
660090	Vehicle Maintenance, Tires, Tubes	34,055	46,300	46,300	46,300
669900	Miscellaneous Materials & Supplies	7,596	3,000	3,000	3,000
	Subtotal	165,511	154,900	154,900	154,900
EQUIPMENT					
681010	Veh Svc, Machine Tools, Res	1,793	3,000	3,000	3,000
685510	Vehicle Additional	13,847	0	0	0
685520	Vehicle Replacement	42,972	150,000	150,000	150,000
688000	Technology-Hardware Replacement	0	1,400	1,400	1,400
688050	Technology-Hardware Additions	0	1,000	1,000	1,000
689110	Furniture/Equipment-Additional	0	600	600	600
689210	Furniture/Equipment-Replacement	11,611	1,500	1,500	1,500
	Subtotal	70,223	157,500	157,500	157,500
TOTAL		343,761	439,766	439,766	408,521

SECURITY SERVICES

This program provides security officers to all four high schools and supports the faculty and enriches the students social and emotional needs. This Security Services program will also build safety and security within our high schools and provide a system of safe and secure schools.

PERSONNEL

	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2023 EXPECTED	FY 2024 BUDGET
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Security Guard	0	0	0	12
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ADDITIONAL INFORMATION:

In FY24 added 12 Security Guard FTEs.

CODE: 2100-646000-000

ACCT# DESCRIPTION

PERSONAL SERVICES					
611420	Security Guard Salaries	0	0	0	322,236
	Subtotal	0	0	0	322,236
EMPLOYEE BENEFITS					
621000	FICA	0	0	0	24,652
622000	VRS Retirement	0	0	0	53,556
623000	Health Insurance	0	0	0	108,455
624000	Group Life Insurance	0	0	0	4,318
627500	RHCC	0	0	0	3,900
	Subtotal	0	0	0	194,881
PURCHASED SERVICES					
639000	Miscellaneous Contractual Services	0	0	0	30,000
	Subtotal	0	0	0	30,000
OTHER CHARGES					
658020	Unappropriated Balance	0	0	0	11,374
	Subtotal	0	0	0	11,374
TOTAL		0	0	0	558,491

WAREHOUSE/DISTRIBUTION SERVICES

The Warehouse/Distribution Services budget accounts for the activities of receiving, storing, and distributing supplies, furniture, equipment, materials and mail within the school division.

PERSONNEL

	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2023 EXPECTED	FY 2024 BUDGET
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Trades	5	5	5	5
Technical	1	1	1	1
Clerical	1	1	1	1

CODE: 2100-647000-000**ACCT# DESCRIPTION****PERSONAL SERVICES**

611430	Technical Salaries	48,722	51,917	51,917	41,742
611500	Office Clerical	39,399	41,983	41,983	44,552
611600	Trades Salaries	133,904	202,188	202,188	210,382
615950	Overtime	31,829	4,000	4,000	10,000
	Subtotal	253,854	300,088	300,088	306,676

EMPLOYEE BENEFITS

621000	FICA	20,375	22,652	22,652	22,698
622000	VRS Retirement	21,989	28,285	28,285	26,693
623000	Health Insurance	34,242	46,383	46,383	46,702
623500	Dental Insurance	1,446	0	0	0
624000	Group Life Insurance	3,557	3,969	3,969	3,977
627500	RHCC	1,859	3,584	3,584	3,592
628000	Other Benefits	441	441	441	441
	Subtotal	83,909	105,314	105,314	104,103

MATERIALS/SUPPLIES

669900	Miscellaneous Materials & Supplies	197	1,000	1,000	1,000
	Subtotal	197	1,000	1,000	1,000

EQUIPMENT

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

TOTAL

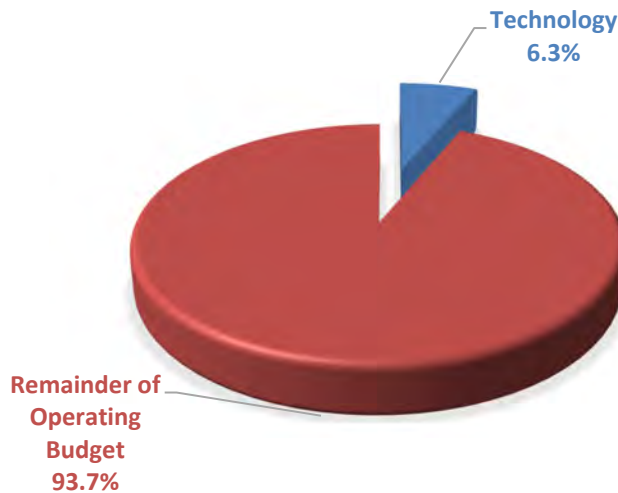
		337,960	410,902	410,902	416,279
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TECHNOLOGY

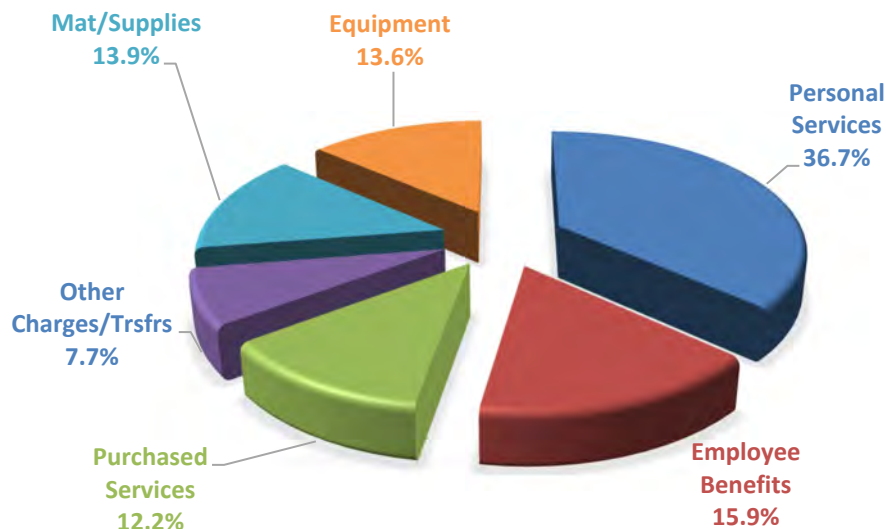
The Technology category of the budget encompasses technology for classroom instruction, instructional support, administration and operations and maintenance. During the 2008 General Assembly session the state approved a new technology category classification for local school division budgets to be effective 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 6.3% of the total Operating Budget. Approximately 52.6% percent of the Technology category budget is directed towards compensation of staff (Personal Services 36.7% plus Employee Benefits 15.9%). The remaining 47.4% covers such items as equipment, materials and supplies and purchased services. The Technology category budget reflects an increase of \$157,957 or 1.4% (from \$11,269,179 in FY23E to \$11,427,136 in FY24). The charts below and on the next page depict this information.

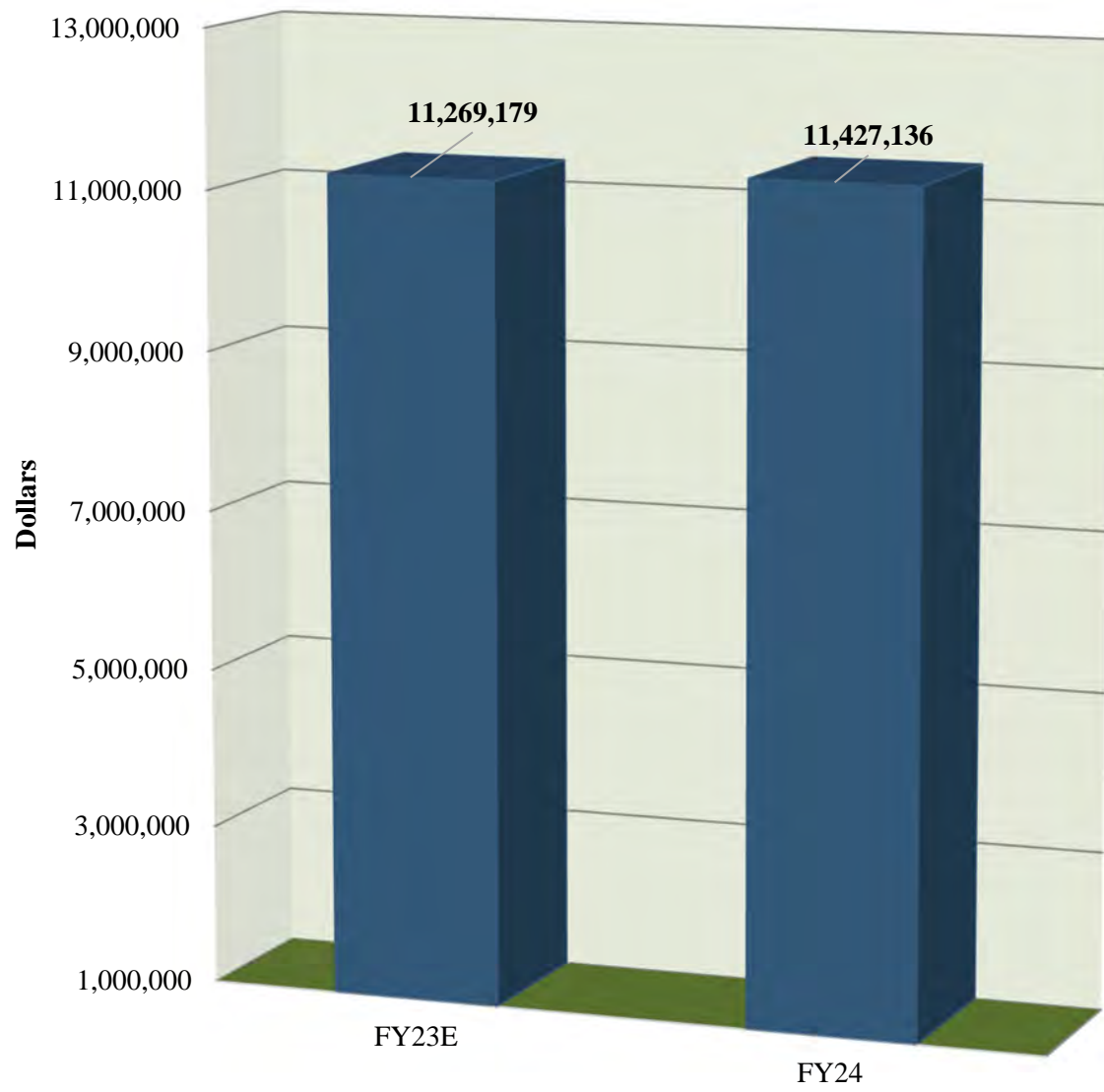
Technology Category as a Percent of Operating Budget for FY2024



Technology Category by Major Object for FY2024



Budget Comparison of Technology Category



TECHNOLOGY - CLASSROOM INSTRUCTION

This program provides classroom technology support to include hardware, software and personal services for elementary, middle and high schools.

PERSONNEL

	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2023 EXPECTED	FY 2024 BUDGET
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Teachers	15.5	15.5	15.5	15.5
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CODE: 2100-681000-000**ACCT# DESCRIPTION**

PERSONAL SERVICES					
611210	Teacher Salaries	826,915	1,118,039	1,118,039	875,140
615000	Substitute Salaries	0	4,000	4,000	4,000
616250	Stipends	2,925	0	0	0
	Subtotal	829,840	1,122,039	1,122,039	879,140
EMPLOYEE BENEFITS					
621000	FICA	60,597	85,830	85,830	67,249
622000	VRS Retirement	116,572	185,819	185,819	145,449
623000	Health Insurance	127,698	303,858	303,858	248,489
623500	Dental Insurance	2,427	0	0	0
624000	Group Life Insurance	10,762	14,982	14,982	11,727
625000	VRS Hybrid Disability Insurance	478	0	0	0
626000	Hybrid Defined Benefit	14,642	0	0	0
627000	ICMA RC Hybrid-DC	1,585	0	0	0
627500	RHCC	9,997	13,529	13,529	10,590
628000	Other Benefits	2,533	2,533	2,533	2,533
628100	ICMA RC Hybrid-457 Match	1,362	0	0	0
	Subtotal	348,653	606,551	606,551	486,037
PURCHASED SERVICES					
633400	Bldg Svc, Contract Maintenance/Other	22,275	84,900	84,900	63,900
639000	Miscellaneous Contractual Services	407,570	225,000	225,000	225,000
	Subtotal	429,845	309,900	309,900	288,900
OTHER CHARGES					
655060	Employee Development	305	875	875	875
	Subtotal	305	875	875	875
MATERIALS/SUPPLIES					
660300	Textbooks	7,818	89,000	89,000	39,000
668000	Technology-Software	569,182	1,198,613	1,198,613	1,295,613
668100	Technology Consumables	103,570	146,487	146,487	146,487
669000	Other Educational Supplies	1,546	2,400	2,400	2,400
	Subtotal	682,116	1,436,500	1,436,500	1,483,500
EQUIPMENT					
683500	Technology-Hardware Additions	82	0	0	0
688000	Technology-Hardware Replacement	154,549	984,997	984,997	984,997
688050	Technology-Hardware Additions	78,189	382,697	382,697	383,697
688100	Technology-Infrastructure Replacement	2,000	2,000	2,000	2,000
689110	Furniture/Equipment-Additional	0	2,000	2,000	2,000
	Subtotal	234,820	1,371,694	1,371,694	1,372,694
TOTAL		2,525,579	4,847,559	4,847,559	4,511,146

TECHNOLOGY - INSTRUCTIONAL SUPPORT

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

PERSONNEL

	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2023 EXPECTED	FY 2024 BUDGET
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Technical	23	26	26	26
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CODE: 2100-682000-000**ACCT# DESCRIPTION****PERSONAL SERVICES**

611430	Technical Salaries	1,561,089	1,724,357	1,724,357	1,956,195
611530	Interns	24,651	0	0	0
615950	Overtime	2,489	2,000	2,000	2,000
	Subtotal	1,588,229	1,726,357	1,726,357	1,958,195

EMPLOYEE BENEFITS

621000	FICA	118,410	131,914	131,914	149,649
622000	VRS Retirement	212,111	286,589	286,589	325,120
623000	Health Insurance	221,800	254,923	254,923	249,788
623500	Dental Insurance	5,948	0	0	0
624000	Group Life Insurance	20,660	23,107	23,107	26,214
625000	VRS Hybrid Disability Insurance	1,248	0	0	0
626000	Hybrid Defined Benefit	39,442	0	0	0
627000	ICMA RC Hybrid-DC	2,655	0	0	0
627500	RHCC	18,655	20,865	20,865	23,670
628000	Other Benefits	2,688	2,688	2,688	2,688
628100	ICMA RC Hybrid-457 Match	3,133	0	0	0
	Subtotal	646,750	720,086	720,086	777,129

OTHER CHARGES

654010	Lease Copy Machine	284,721	355,262	355,262	367,262
655040	Travel	919	2,160	2,160	2,160
	Subtotal	285,640	357,422	357,422	369,422

MATERIALS/SUPPLIES

668000	Technology-Software	31,584	120,900	120,900	85,900
	Subtotal	31,584	120,900	120,900	85,900

EQUIPMENT

688050	Technology-Hardware Additions	1,000	1,000	1,000	1,000
	Subtotal	1,000	1,000	1,000	1,000

TOTAL

		2,553,203	2,925,765	2,925,765	3,191,646
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TECHNOLOGY - ADMINISTRATION

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

PERSONNEL

	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2023 EXPECTED	FY 2024 BUDGET
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Administrative	1	1	1	1
Technical	9	9	9	9.5
Clerical	1	1	1	1

CODE: 2100-683000-000**ACCT# DESCRIPTION****PERSONAL SERVICES**

611100	Administrative Salaries	131,265	139,715	139,715	148,274
611430	Technical Salaries	623,231	775,568	775,568	882,071
611500	Office Clerical	43,258	46,184	46,184	49,011
615950	Overtime	366	250	250	250
616250	Stipends	349	0	0	0
	Subtotal	798,469	961,717	961,717	1,079,606

EMPLOYEE BENEFITS

621000	FICA	59,653	73,554	73,554	82,572
622000	VRS Retirement	92,354	159,797	159,797	179,391
623000	Health Insurance	119,104	120,573	120,573	138,060
623500	Dental Insurance	2,515	0	0	0
624000	Group Life Insurance	10,554	12,885	12,885	14,464
625000	VRS Hybrid Disability Insurance	1,090	0	0	0
626000	Hybrid Defined Benefit	33,023	0	0	0
627000	ICMA RC Hybrid-DC	2,319	0	0	0
627500	RHCC	9,530	11,635	11,635	13,063
628000	Other Benefits	1,601	1,601	1,601	1,601
628100	ICMA RC Hybrid-457 Match	3,490	0	0	0
	Subtotal	335,233	380,045	380,045	429,151

OTHER CHARGES

651210	Uniform Rental	1,265	400	400	400
655060	Employee Development	2,320	16,857	16,857	16,857
	Subtotal	3,585	17,257	17,257	17,257

MATERIALS/SUPPLIES

660010	Stationery/Forms/Office Supplies	1,169	538	538	538
	Subtotal	1,169	538	538	538

EQUIPMENT

689110	Furniture/Equipment-Additional	1,664	1,300	1,300	1,300
689210	Furniture/Equipment-Replacement	0	6,300	6,300	6,300
	Subtotal	1,664	7,600	7,600	7,600

TOTAL

	1,140,120	1,367,157	1,367,157	1,534,152
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TECHNOLOGY - OPERATIONS & MAINTENANCE

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

PERSONNEL

	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2023 EXPECTED	FY 2024 BUDGET
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Technical	3	3	3	3
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CODE: 2100-686000-000**ACCT# DESCRIPTION**

PERSONAL SERVICES					
611430	Technical Salaries	174,605	237,549	237,549	275,748
	Subtotal	174,605	237,549	237,549	275,748
EMPLOYEE BENEFITS					
621000	FICA	12,567	18,173	18,173	21,095
622000	VRS Retirement	28,596	39,481	39,481	45,830
623000	Health Insurance	41,544	48,190	48,190	61,240
623500	Dental Insurance	721	0	0	0
624000	Group Life Insurance	2,306	3,184	3,184	3,696
627500	RHCC	2,081	2,875	2,875	3,337
628000	Other Benefits	392	392	392	392
	Subtotal	88,207	112,295	112,295	135,590
PURCHASED SERVICES					
633100	Repair and Maintenance	2,140	20,000	20,000	20,000
633400	Bldg Svc, Contract Maintenance/Other	803,923	974,000	974,000	974,000
639000	Miscellaneous Contractual Services	53,370	55,000	55,000	55,000
	Subtotal	859,433	1,049,000	1,049,000	1,049,000
OTHER CHARGES					
652030	Telephone	404,338	482,530	482,530	482,530
	Subtotal	404,338	482,530	482,530	482,530
MATERIALS/SUPPLIES					
668000	Technology-Software	99,225	15,000	15,000	15,000
669900	Miscellaneous Materials & Supplies	9,840	5,000	5,000	5,000
	Subtotal	109,065	20,000	20,000	20,000
EQUIPMENT					
688000	Technology-Hardware Replacement	227,516	95,000	95,000	95,000
688050	Technology-Hardware Additions	5,489	10,000	10,000	10,000
	Subtotal	233,005	105,000	105,000	105,000
	TOTAL	1,868,653	2,006,374	2,006,374	2,067,868

TECHNOLOGY - OTHER PROGRAMS - GRANTS

This program provides technological support including hardware and software for federal and state grant programs. The Carl Perkins grant is included in this program budget.

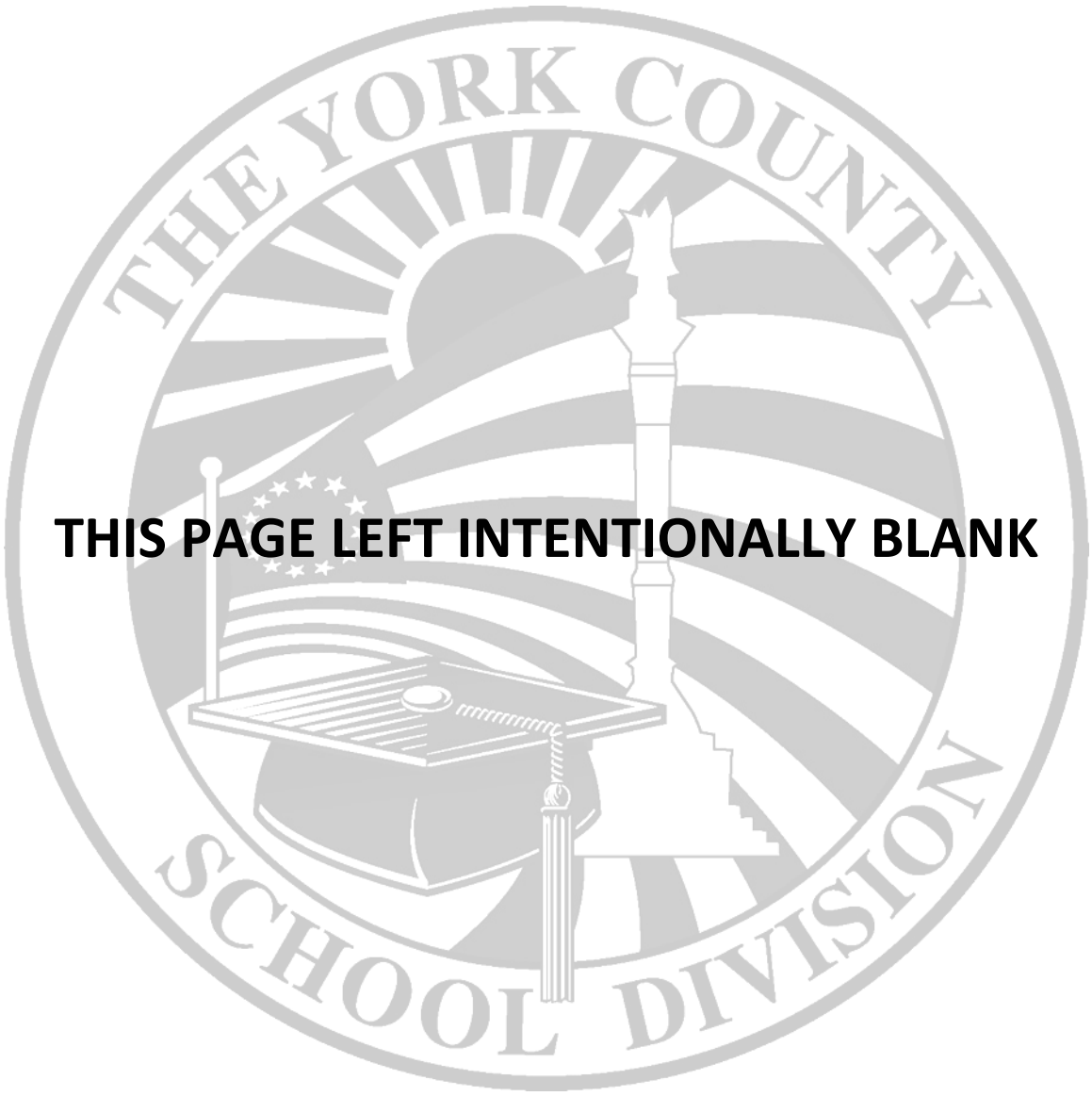
PERSONNEL

	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2023 EXPECTED	FY 2024 BUDGET
N/A	0	0	0	0

CODE: 2100-689050-000

ACCT# DESCRIPTION

PURCHASED SERVICES					
639000	Miscellaneous Contractual Services	80,974	46,654	56,854	56,854
	Subtotal	80,974	46,654	56,854	56,854
OTHER CHARGES					
655040	Travel	214	4,400	4,400	0
655060	Employee Development	3,253	8,000	0	4,400
655800	Pupil Transportation	4,901	0	0	0
	Subtotal	8,368	12,400	4,400	4,400
EQUIPMENT					
688000	Technology-Hardware Replacement	9,200	55,639	61,070	61,070
	Subtotal	9,200	55,639	61,070	61,070
	TOTAL	98,542	114,693	122,324	122,324



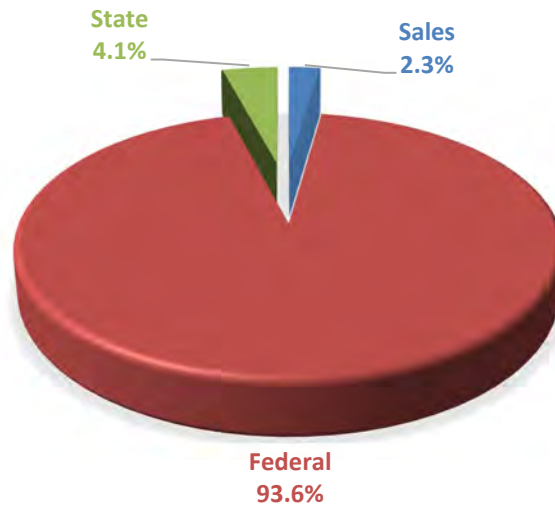
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OTHER FUNDS

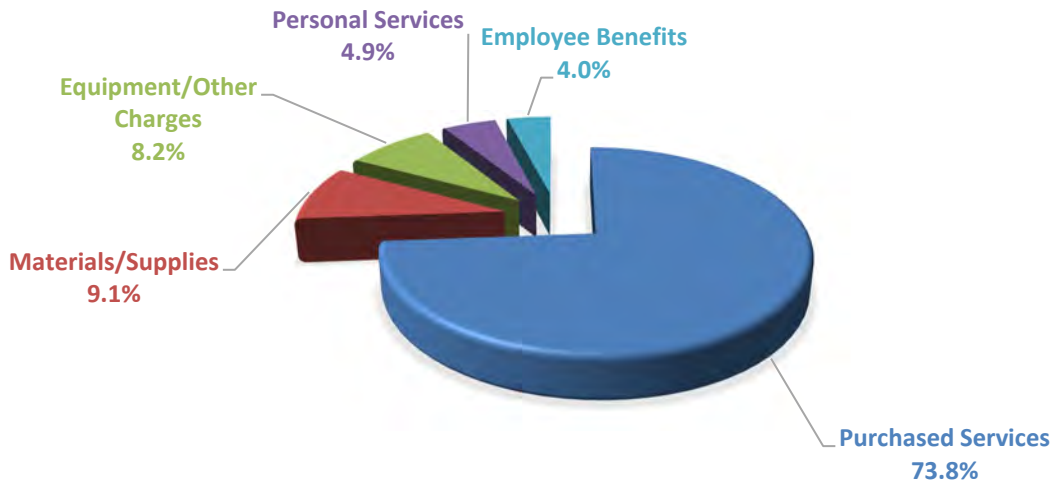
**YORK COUNTY SCHOOL DIVISION
SCHOOL FOOD SERVICE FUND
FISCAL YEAR 2024**

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. The largest revenue source, 93.6%, is federal funding. As compared to FY23E, the Food Service budget reflects an increase of \$36,406 or approximately 0.5% (\$7,957,260 in FY23E to \$7,993,666 in FY24). Variety, quality, presentation and speedy service have contributed to the success of the food service program. In FY24 breakfast and lunch prices will increase by 10 cents.. This year is the eighteenth 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.

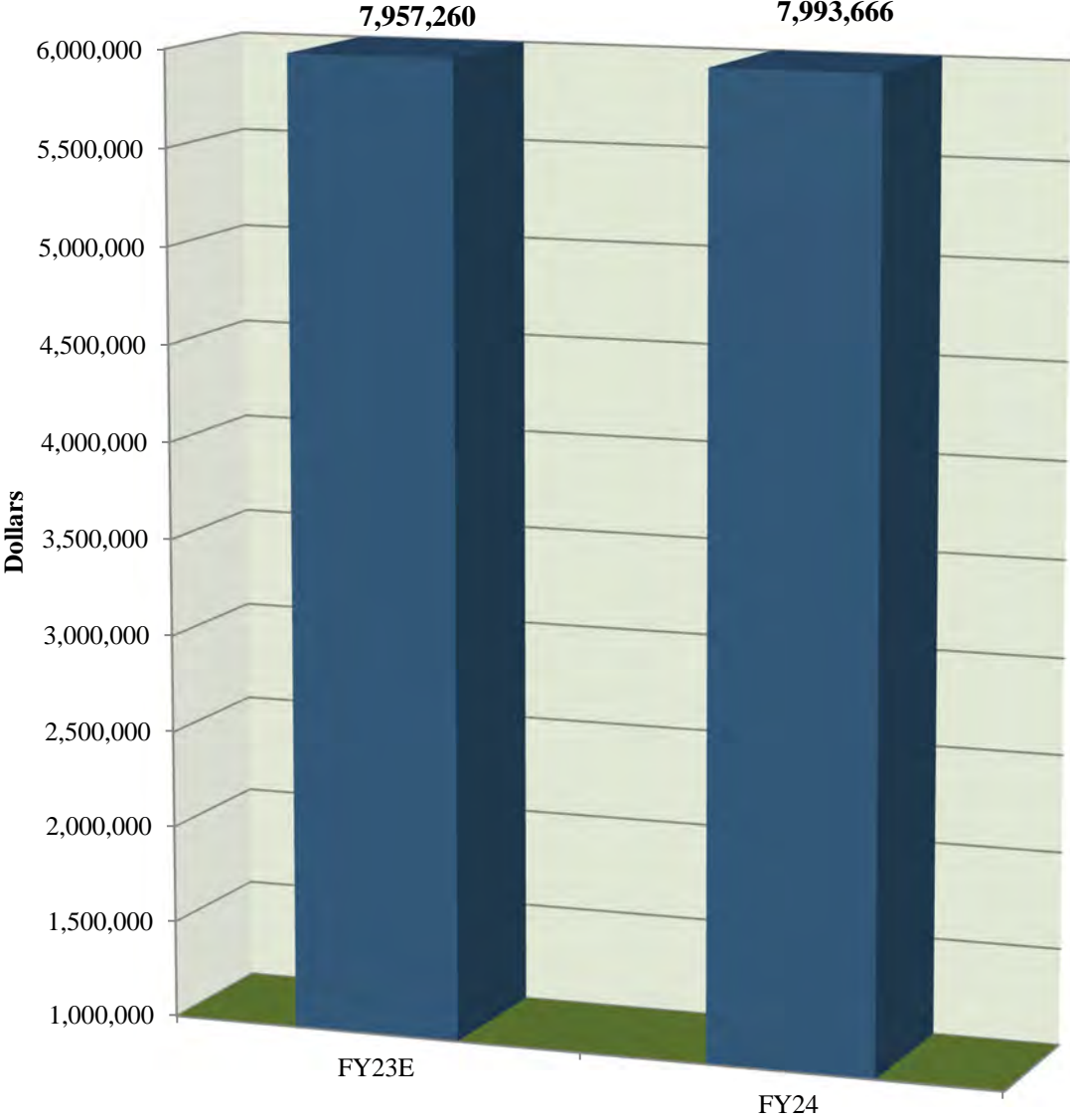
Revenues by Source – FY2024



Expenditures by Major Object – FY2024



Budget Comparison of School Food Service Category



**YORK COUNTY SCHOOL DIVISION
SCHOOL FOOD SERVICE FUND
FISCAL YEAR 2024**

FUND BALANCE SUMMARY

BEGINNING FUND BALANCE 7/1/22		\$5,878,766
PROJECTED FY 2023 REVENUES	7,957,260	
PROJECTED FY 2023 EXPENDITURES	<u>7,957,260</u>	0
PROJECTED FY 2024 REVENUES	7,993,666	
PROJECTED FY 2024 EXPENDITURES	<u>7,993,666</u>	0
BUDGETED FUND BALANCE 6/30/24		<u>\$5,878,766</u>

**YORK COUNTY SCHOOL DIVISION
SCHOOL FOOD SERVICE FUND
FISCAL YEAR 2024**

REVENUE DETAIL

**ANNUAL FINANCIAL PLAN
FUND 2200**

SCHOOL FOOD SERVICE

ACCT #	DESCRIPTION	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2023 EXPECTED	FY 2024 BUDGET
	REVENUE-LOCAL SOURCES				
30315-510100	INTEREST ON DEPOSITS	1,890	5,000	5,000	5,000
	CHARGES FOR SERVICES				
30316-575000	CAFETERIA SALES	234,058	185,000	185,000	185,000
30316-575050	SUMMER SCHOOL CAFETERIA SALES	0	0	0	0
30316-575100	CAFETERIA SALES DONATION	0	0	0	0
	LOCAL MISCELLANEOUS				
30318-530100	PR YR EXPENDITURE REFUND	0	0	0	0
30318-530150	INSURANCE RECOVERY	0	0	0	0
	REVENUE COMMONWEALTH				
30324-525000	SCHOOL FOOD PROGRAM-LUNCH	76,439	36,320	123,488	123,488
30324-525100	SCHOOL FOOD PROGRAM-BREAKFAST	167,965	251,492	165,464	201,870
	REVENUE-FEDERAL				
30333-521300	SCHOOL FOOD PRGM/USDA	5,853,050	5,000,000	5,000,000	5,000,000
30333-521310	SCHOOL FOOD - BREAKFAST PGM	2,160,203	1,850,000	1,850,000	1,850,000
30333-521320	USDA DONATED FOODS	358,166	300,000	300,000	300,000
30333-521330	LOCAL LEVEL ADMIN COST GRANT	19,256	20,000	20,000	20,000
30333-521335	SCHOOL FOOD-USDA SCAF	201,643	201,644	308,308	308,308
	TRANSFERS-OTHER FUNDS				
30351-530531	TRANSFER - OTHER FUNDS	95,100	0	0	0
	TOTAL FOOD SERVICE FUND	9,167,770	7,849,456	7,957,260	7,993,666

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. The school lunch facilities provide feeding centers for emergency shelter sites when needed 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. In March of FY20 when school divisions across the country closed due to the COVID-19 pandemic the Food Services Department began the Meal Distribution program and is continuing to do so.

PERSONNEL

	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2023 EXPECTED	FY 2024 BUDGET
Administrative	0	0	0.25	0.25
Technical	1	1	1.555	1.555
Food Service Personnel	10	10	10	8

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

PERSONAL SERVICES					
611430	Technical Salaries	39,363	36,798	36,798	36,798
611930	Food Services Salaries	199,520	345,456	345,456	345,456
615950	Overtime	8,463	10,600	10,600	10,600
	Subtotal	247,346	392,854	392,854	392,854
EMPLOYEE BENEFITS					
621000	FICA	18,485	29,242	29,242	29,242
622000	VRS Retirement	11,501	50,038	50,038	50,038
623000	Health Insurance	85,429	204,242	204,242	204,242
623500	Dental Insurance	2,526	0	0	0
624000	Group Life Insurance	5,664	5,007	5,007	5,007
625000	VRS Hybrid Disability Insurance	319	0	0	0
626000	Hybrid Defined Benefit	1,841	2,841	2,841	2,841
627000	ICMA RC Hybrid-DC	384	0	0	0
627500	RHCC	1,464	4,587	4,587	4,587
628000	Other Benefits	15,000	15,000	15,000	15,000
628100	ICMA RC Hybrid-457 Match	192	0	0	0
	Subtotal	142,805	310,957	310,957	310,957
PURCHASED SERVICES					
633100	Repair and Maintenance	0	25,000	25,000	25,000
633400	Bldg Svc, Contract Maintenance/Other	61,458	75,000	75,000	75,000
639000	Miscellaneous Contractual Services	13,980	7,950	7,950	7,950
639100	Administrative Fee-Sodexo	319,533	355,000	355,000	355,000
639200	Management Fee-Sodexo	88,972	110,000	110,000	110,000
639350	Personal Svc-Sodexo	1,203,283	1,300,000	1,300,000	1,300,000
639400	Benefits-Sodexo	216,913	750,000	750,000	750,000
639450	Emp. Develop-Sodexo	0	3,150	3,150	3,150
639500	New Hires-Sodexo	1,267	5,000	5,000	5,000
639550	Supplies-Sodexo	355,769	375,000	375,000	375,000
639600	Food-Sodexo	2,442,071	2,720,231	2,720,231	2,720,231
639650	Capital Outlay-Sodexo	0	17,038	17,038	17,038
639700	Other Chrgs.- Sodexo	189,900	150,000	150,000	150,000
	Subtotal	4,893,146	5,893,369	5,893,369	5,893,369
OTHER CHARGES					
655040	Travel	0	5,000	5,000	5,000
655060	Employee Development	0	5,000	5,000	5,000
	Subtotal	0	10,000	10,000	10,000

MATERIALS/SUPPLIES					
660020	Food Supplies	165,594	114,140	115,280	151,686
660030	Food Spls-USDA SCAF	0	201,644	308,308	308,308
669950	USDA Commodities	358,166	270,000	270,000	270,000
	Subtotal	523,760	585,784	693,588	729,994
EQUIPMENT					
689110	Furniture/Equipment-Additional	8,753	250,000	250,000	250,000
689210	Furniture/Equipment-Replacement	372,061	406,492	406,492	406,492
	Subtotal	380,814	656,492	656,492	656,492
TOTAL		6,187,871	7,849,456	7,957,260	7,993,666

PERSONNEL

	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2023 EXPECTED	FY 2024 BUDGET
N/A	0	0	0	0

CODE: 2200-651999-000

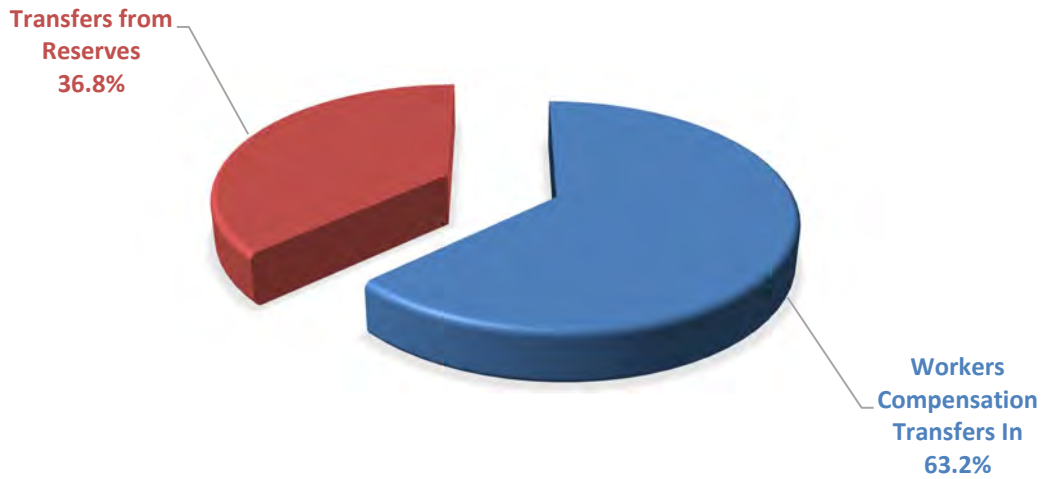
ACCT# DESCRIPTION

EQUIPMENT					
689210	Furniture/Equipment-Replacement	357,568	0	0	0
	Subtotal	357,568	0	0	0
	TOTAL	357,568	0	0	0

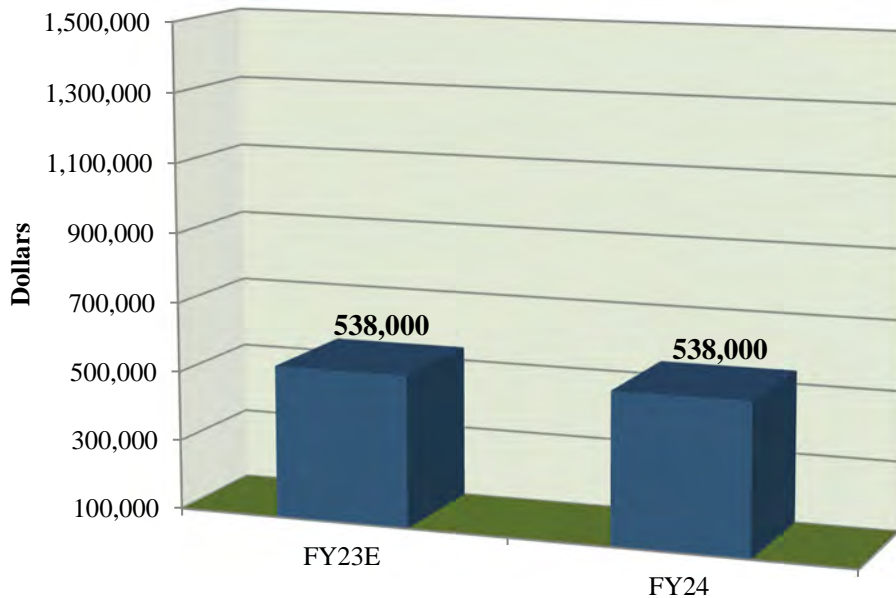
**YORK COUNTY SCHOOL DIVISION
WORKERS COMPENSATION FUND
FISCAL YEAR 2024**

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 – FY2024



Fiscal Year Expenditure Comparison



**YORK COUNTY SCHOOL DIVISION
WORKERS COMPENSATION FUND
FISCAL YEAR 2024**

FUND BALANCE SUMMARY

BEGINNING FUND BALANCE 7/1/22		\$2,797,582
PROJECTED FY 2023 REVENUES	538,000	
PROJECTED FY 2023 EXPENDITURES	<u>538,000</u>	0
PROJECTED FY 2024 REVENUES	538,000	
PROJECTED FY 2024 EXPENDITURES	<u>538,000</u>	0
BUDGETED FUND BALANCE 6/30/24		<u><u>\$2,797,582</u></u>

**YORK COUNTY SCHOOL DIVISION
WORKERS COMPENSATION FUND
FISCAL YEAR 2024**

REVENUE DETAIL

**ANNUAL FINANCIAL PLAN
FUND 2102**

WORKERS COMPENSATION FUND

ACCT #	DESCRIPTION	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2023 EXPECTED	FY 2024 BUDGET
	TRANSFER FROM OTHER FUNDS				
30315-510100	INTEREST ON DEPOSITS	864	0	0	0
30318-530100	PRIOR YR EXPENDITURE REFUND	4,389	0	0	0
30351-510500	WRKRS COMP TRANSFERS IN	279,603	340,000	340,000	340,000
30399-599990	TRANSFER FROM RESERVES	0	198,000	198,000	198,000
	TOTAL WORKERS COMPENSATION FUND	284,856	538,000	538,000	538,000

WORKERS COMPENSATION FUND

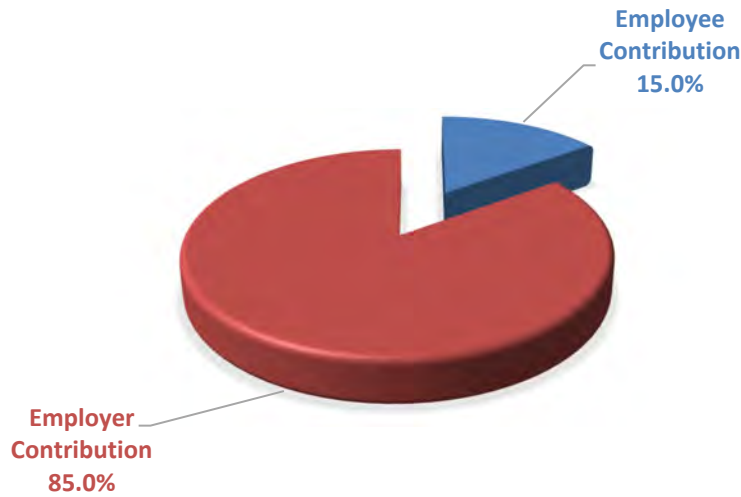
The Workers Compensation Fund is utilized to account for the financial resources that are used for the payment of claims and related expenses for workers compensation injuries. The fund is supported by transfers from the Operating Fund and the Food Service Fund in addition to transfers from the workers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

PERSONNEL	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2023 EXPECTED	FY 2024 BUDGET
Technical	1	1	1	1
<hr/>				
CODE: 2102-621600-000				
ACCT# DESCRIPTION				
PERSONAL SERVICES				
611430 Technical Salaries	50,331	47,000	47,000	47,000
615950 Overtime	513	0	0	0
616600 Bonus	0	0	0	0
Subtotal	50,844	47,000	47,000	47,000
EMPLOYEE BENEFITS				
621000 FICA	3,873	3,500	3,500	3,500
622000 VRS Retirement	8,014	4,700	4,700	4,700
623000 Health Insurance	7,111	6,600	6,600	6,600
623500 Dental Insurance	274	0	0	0
624000 Group Life Insurance	646	600	600	600
627500 RHCC	583	600	600	600
Subtotal	20,501	16,000	16,000	16,000
PURCHASED SERVICES				
639000 Miscellaneous Contractual Services	83,392	75,000	75,000	150,000
Subtotal	83,392	75,000	75,000	150,000
OTHER CHARGES				
650000 Medical Reimbursements	74,967	340,000	340,000	265,000
651000 Lost Time	12,519	25,000	25,000	25,000
652000 Other Charges	61,193	35,000	35,000	35,000
Subtotal	148,678	400,000	400,000	325,000
TOTAL	303,415	538,000	538,000	538,000

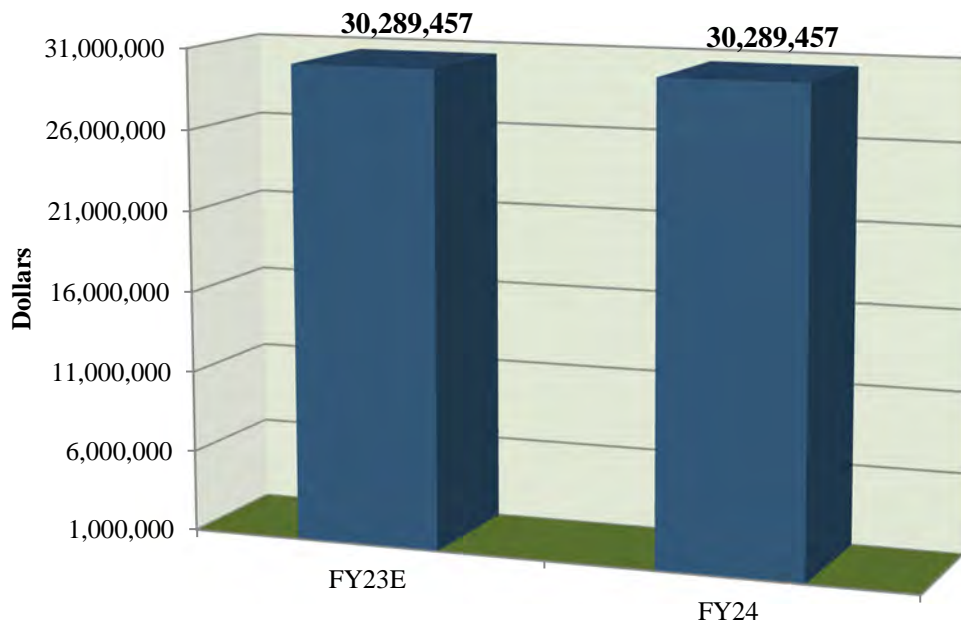
**YORK COUNTY SCHOOL DIVISION
HEALTH & DENTAL INSURANCE FUND
FISCAL YEAR 2024**

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 – FY2024



Fiscal Year Expenditure Comparison



**YORK COUNTY SCHOOL DIVISION
HEALTH & DENTAL INSURANCE FUND
FISCAL YEAR 2024**

Fund Balance Summary

BEGINNING FUND BALANCE 7/1/22		\$434,129
PROJECTED FY 2023 REVENUES	30,289,457	
PROJECTED FY 2023 EXPENDITURES	<u>30,289,457</u>	0
PROJECTED FY 2024 REVENUES	30,289,457	
PROJECTED FY 2024 EXPENDITURES	<u>30,289,457</u>	0
BUDGETED FUND BALANCE 6/30/24		<u><u>\$434,129</u></u>

**YORK COUNTY SCHOOL DIVISION
HEALTH & DENTAL INSURANCE FUND
FISCAL YEAR 2024**

REVENUE DETAIL

**ANNUAL FINANCIAL PLAN
FUND 2700**

HEALTH AND DENTAL INSURANCE

ACCT #	DESCRIPTION	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2023 EXPECTED	FY 2024 BUDGET
USE OF MONEY & PROPERTY					
30315-510100	INTEREST ON DEPOSITS	224	40,000	40,000	40,000
		224	40,000	40,000	40,000
CHARGES FOR SERVICES					
30316-510100	INTEREST ON DEPOSITS	0	0	0	0
30316-510501	EMPLOYEE HEALTH CONT. FROM OPER.	2,898,924	3,300,000	3,300,000	3,300,000
30316-510530	EMPLOYEE HEALTH CONT. FROM FOOD SVC	16,132	16,200	16,200	16,200
30316-510550	TR WORKERS COMPENSATION FUND	846	700	700	700
30316-510560	SCHOOL INSURANCE TRANSFER ER	12,842	15,000	15,000	15,000
30316-510700	EMPLOYEE HEALTH CONT. FROM CIP	3,516	3,300	3,300	3,300
30316-520502	EMPLOYEE DENTAL CONT. FROM OPER.	507,742	700,000	700,000	700,000
30316-520530	EMPLOYEE DENTAL CONT. FROM FOOD SVC	2,557	8,000	8,000	8,000
30316-520550	SCHOOL INSURANCE TRANSFER ER	122	500	500	500
30316-520560	SCHOOL INSURANCE TRANSFER ER	1,592	2,500	2,500	2,500
30316-520703	EMPLOYEE DENTAL CONT. FROM CIP	370	5,000	5,000	5,000
30316-523200	RETIREE HEALTH CONTRIBUTION	356,459	375,000	375,000	375,000
30316-523300	RETIREE DENTAL CONTRIBUTION	66,663	85,000	85,000	85,000
30316-525101	PRIOR YR REFUND PPO	0	0	0	0
	SUBTOTAL	3,867,766	4,511,200	4,511,200	4,511,200
TRANSFERS-OTHER FUNDS					
30351-510502	EMPLOYER HEALTH CONT. T/F FROM OPER.	17,216,513	24,154,757	24,154,757	24,154,757
30351-510531	EMPLOYER HEALTH CONT. T/F FROM FOOD SVC	89,130	110,000	110,000	110,000
30351-510550	TR WORKERS COMPENSATION FUND	7,314	8,000	8,000	8,000
30351-510560	SCHOOL INSURANCE TRANSFER ER	59,686	65,000	65,000	65,000
30351-510701	EMPLOYER HEALTH CONT. T/F FROM CIP	15,234	30,000	30,000	30,000
30351-520503	EMPLOYER DENTAL CONT. T/F FROM OPER.	370,183	410,000	410,000	410,000
30351-520531	EMPLOYER DNTL CONT T/F FROM FOOD SVC	2,640	6,000	6,000	6,000
30351-520550	SCHOOL INSURANCE TRANSFER ER	286	1,000	1,000	1,000
30351-520560	SCHOOL INSURANCE TRANSFER ER	693	1,000	1,000	1,000
30351-520702	EMPLOYER DENTAL CONT. T/F FROM CIP	290	1,000	1,000	1,000
30351-530500	EMPLOYER RETIREE HLTH T/F FROM OPER.	0	200,000	200,000	200,000
30351-540500	EMPLOYER RETIREE DNTL T/R FROM OPER.	0	1,500	1,500	1,500
30399-599990	TRANSFER FROM RESERVES	828,853	750,000	750,000	750,000
	SUBTOTAL	18,590,822	25,738,257	25,738,257	25,738,257
	TOTAL HEALTH AND DENTAL INSURANCE FUND	22,458,812	30,289,457	30,289,457	30,289,457

HEALTH AND DENTAL INSURANCE

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

PERSONNEL

	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2023 EXPECTED	FY 2024 BUDGET
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Technical	3.5	2.5	2.5	2
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CODE: 2700-671100-000**ACCT# DESCRIPTION****PERSONAL SERVICES**

611430	Technical Salaries	197,733	184,882	184,882	184,882
615950	Overtime	18,752	0	0	0
	Subtotal	216,485	184,882	184,882	184,882

EMPLOYEE BENEFITS

621000	FICA	15,750	14,143	14,143	14,143
622000	VRS Retirement	21,407	30,727	30,727	30,727
623000	Health Insurance	56,405	44,991	44,991	44,991
623500	Dental Insurance	637	0	0	0
624000	Group Life Insurance	2,538	2,477	2,477	2,477
625000	VRS Hybrid Disability Insurance	285	0	0	0
626000	Hybrid Defined Benefit	8,011	0	0	0
627000	ICMA RC Hybrid-DC	605	0	0	0
627500	RHCC	2,291	2,237	2,237	2,237
628100	ICMA RC Hybrid-457 Match	1,514	0	0	0
	Subtotal	109,443	94,575	94,575	94,575

PURCHASED SERVICES

639130	Cigna Claims Payment	17,019,374	28,000,000	28,000,000	28,000,000
639140	Delta Claims Payment	926,202	1,100,000	1,100,000	1,100,000
639160	HSA Payments	40,715	10,000	10,000	10,000
639220	Cigna ACA Patient Centered Fee	6,350	0	0	0
639250	Cigna Reinsurance-Stop Loss	3,388,891	800,000	800,000	800,000
639260	Cigna Other Charges/Credits	24,000	0	0	0
639300	Initial 4 wk payment-Sodexo	6,971	0	0	0
639800	Cigna Administration Fee	553,654	0	0	0
639900	Delta Admin Fee	70,529	100,000	100,000	100,000
	Subtotal	22,036,686	30,010,000	30,010,000	30,010,000

TOTAL

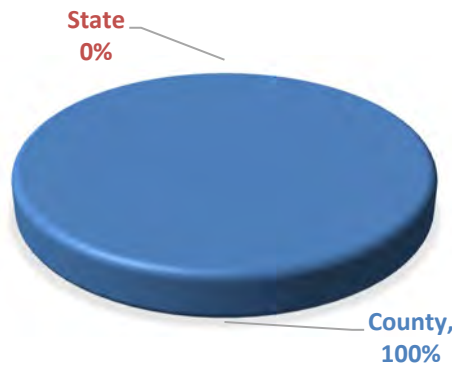
	22,362,614	30,289,457	30,289,457	30,289,457
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**YORK COUNTY SCHOOL DIVISION
CAPITAL PROJECTS FUND
FISCAL YEAR 2024**

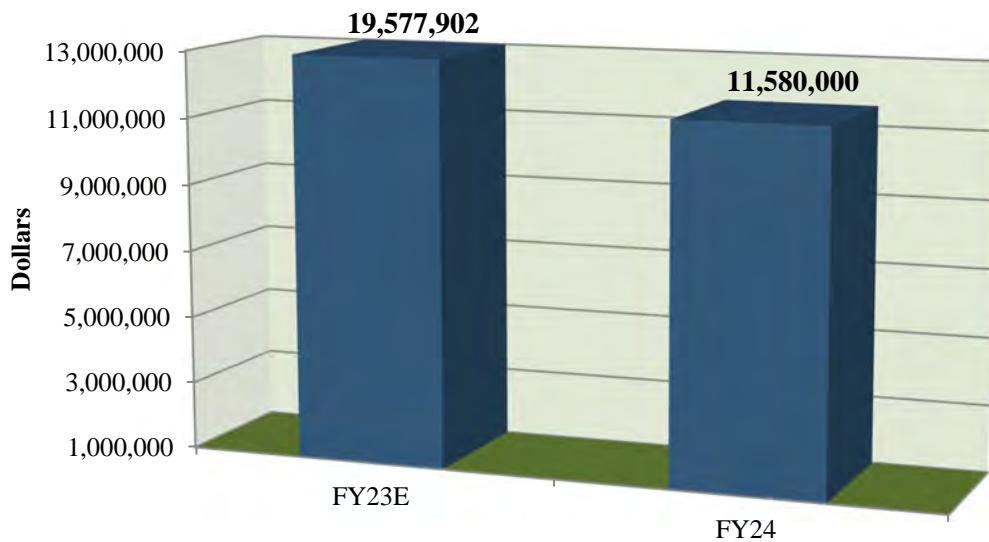
The School Board prepares a six year Capital Projects Program that is updated each fiscal year. Only the fiscal year presented in this budget document (FY24) is appropriated. The remaining five fiscal years are for planning purposes only. The six year CIP is a separate document. The Capital Projects 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 FY24 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 the fund balance to fund school capital projects. The charts below provide further information on the Capital Projects Fund.

Revenues by Source – FY2024



Fiscal Year Expenditure Comparison



**YORK COUNTY SCHOOL DIVISION
CAPITAL PROJECTS FUND
FISCAL YEAR 2024**

REVENUE DETAIL

**ANNUAL FINANCIAL PLAN
FUND 2500**

CAPITAL PROJECTS FUND

ACCT #	DESCRIPTION	FY 2022 ACTUAL	FY2023 BUDGET	FY 2023 EXPECTE D	FY 2024 BUDGET
	REVENUE-LOCAL SOURCES				
30315-510100	INTEREST ON DEPOSITS	(462)	0	0	0
30315-511037	SNAP INTEREST	7,469	0	0	0
	TRANSFERS-OTHER FUNDS				
30351-510120	COUNTY	0	19,371,405	19,577,902	11,580,000
30351-510090	REVENUE STABILIZATION	2,000,000	0	0	0
30351-510120	TRANSFER LOCAL APPN-GROUNDS	1,243,000	0	0	0
	TOTAL CAPITAL PROJECTS FUND	3,250,006	19,371,405	19,577,902	11,580,000

CAPITAL PROJECTS FUND

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

PERSONNEL

	FY 2023 BUDGET	FY 2023 EXPECTED	FY 2024 BUDGET
Associate Director for Capital Plans & Projects	1	1	1
Construction Project Manager	1	1	1

CODE: FUND 2500**ACCT# DESCRIPTION**

Mt. Vernon Elementary-A&E and replace HVAC and controls			200,000
Seaford Elementary-expand parking lot	423,000	423,000	
Seaford Elementary-replace gym HVAC	190,800	190,800	
Seaford Elementary-A&E and 9 classroom expansion to include roof coating, window replacement, media center and main office expansions, cafeteria, bus loop, relocation athletic fields (2 year project)	13,114,654	11,948,902	1,940,000
Tabb Middle-A&E and replace HVAC and controls	1,660,000	1,660,000	1,800,000
Bruton High-A&E and coat low slope roof			1,700,000
Tabb High-A&E and replace HVAC equip & controls + create security vestibule (2 year project)		1,500,000	4,470,000
Renovate restrooms, locker and team rooms			120,000
York High-replace/coat low slope roof (2 year project)	1,798,200	1,798,200	
Temporary modular classrooms	378,620	300,000	350,000
Division-wide-replacement of division-wide communication system 800 MHz radios			250,000
Division-wide-replacement P.A. systems at MES, DES and WMES			750,000
Grafton Bethel Elementary-install resilient gym floor	110,000	110,000	
Magruder Elementary-replace wall pads behind the basketball goals	25,000	25,000	
Mt. Vernon Elementary-replace 4 side basketball backboards and rims in gym	40,000	40,000	
Yorktown Elementary-replace mismatched wall pads. Add storage to gym and shades to high windows in gym	60,000	60,000	
Grafton School Complex-replace the middle gym floor with resilient floor and add wall mats	210,000	210,000	
Bruton High-install turf field and fix drainage issues at "The Pit"	1,000,000	1,000,000	
Tabb High-modernize the weight room and add fencing at the soccer field	160,000	160,000	
York High-replace doors to training room, replacement motors and field hockey score board	32,000	32,000	
ARPA Contingency Funds	120,000	120,000	
York High-renovate annex facility to include bathrooms, windows and interior offices	49,131		
TOTAL	19,371,405	19,577,902	11,580,000

**CAPITAL PROJECTS FUND
FISCAL YEAR 2024**

CAPITAL PROJECTS FUND DESCRIPTIONS FOR FISCAL YEAR 2024

(All of the following projects are expected to be completed by June 2024)

Seaford Elementary – Nine Classroom Expansion & Renovation

Due to increased residential construction and increasing enrollment in several elementary school zones, additional classroom space is needed.

Operating Budget Impact: The additional square footage will increase utility costs. Additional teaching and maintenance staff will also be required.

Mt Vernon Elementary – Replace HVAC Equipment and Replace Roof

The existing rooftop HVAC units and roof are at the end of useful life and need to be replaced. The new equipment and controls will provide better temperature and humidity control and be more energy efficient.

Operating Budget Impact: New HVAC equipment and controls will be more efficient reducing operating cost and will also result in less man hours for maintenance.

Tabb Middle – Replace HVAC Equipment and Building Automation System

The existing geothermal heat pumps and make-up air units are at the end of useful life and needed to be replaced. They are designed for operation with R-22 refrigerant which has become obsolete. Repair parts are difficult to obtain resulting in extended down time which impacts indoor air quality within the complex. Better temperature and humidity control will save operating costs through energy efficiency. Improved indoor air quality will contribute to an enhanced learning environment.

Operating Budget Impact: The new geothermal heat pumps make-up air units and building automation system will be more efficient reducing operating and repair costs.

Bruton High – Replace/Coat Low Slope Roof Phases 1 & 2

In order to preserve the existing low slope roof integrity, repairing and coating the low slope roof is necessary. A 20 year warranty will be provided following completion. Preventing roof leaks will help prevent humidity issues and stained ceiling tiles, providing a healthy learning environment. The new roof coating will enable HVAC systems to maintain better control of building temperature and humidity.

Operating Budget Impact: Repairing the roof and applying the white coating will reduce maintenance and HVAC operating costs.

**CAPITAL PROJECTS FUND
FISCAL YEAR 2024**

**Capital Projects Fund Descriptions
(continued)**

Temporary Modular Classrooms-Various Schools

Funding is requested for the leasing of existing modular classrooms and to install additional units as required by increasing student enrollment. Modular classrooms will relieve enrollment pressure on existing schools, reduce class sizes and provide a better learning environment.

Operating Budget Impact: Modular classrooms will bring additional costs to heat, cool and light the building. Funding will be required for additional teaching, support, and maintenance staff as well as for operational costs of the new modular classrooms. Additional buses and drivers will also be required to transport students.

800 Mhz Radio Replacement

The existing equipment is past the end of useful life and not compatible with new technologies. The County and School Division will be able to continue to provide effective and outstanding communications.

Operating Budget Impact: Newer equipment will require less repairs and be more compatible with current technologies.

PA System Replacement

The existing equipment is past the end of useful life and not compatible with new technologies. Schools will be able to continue to provide clear and effective communications for normal daily routines and in emergencies. The schools will be: Magruder Elementary, Dare Elementary, Waller Mill Elementary.

Operating Budget Impact: Newer equipment will require less repairs and be more compatible with current technologies.

American Rescue Plan Act (ARPA) Projects – County Funded

BMES – Sidewalk installation

GBES – Gym floor

MVES – Basketball backboards

GMS – Gym floor

YHS – Winches, LED lights in gym, FH scoreboard

YHS – Front doors (security)

BHS – Plumbing (not on original)

YMS – Excel Paving

York County – Larkin Run project at GBES

**YORK COUNTY SCHOOL DIVISION
TECHNOLOGY RESERVE FUND
FISCAL YEAR 2024**

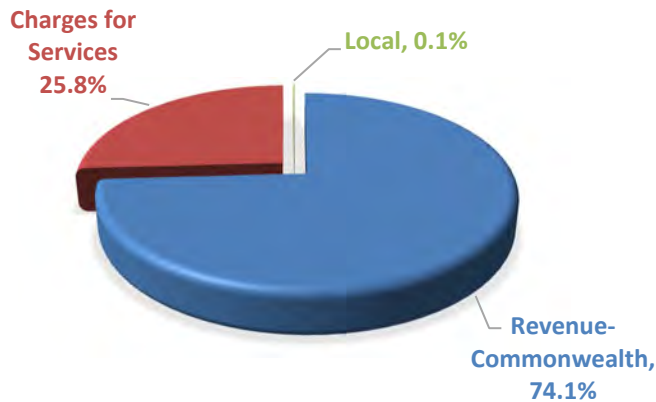
The Technology Reserve Fund was established in the closing months of FY20. This was in response to directives from the Virginia Department of Education that school divisions must be prepared to offer instruction in a virtual environment. York County School Division needed to establish a one-to-one device 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 Technology 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.

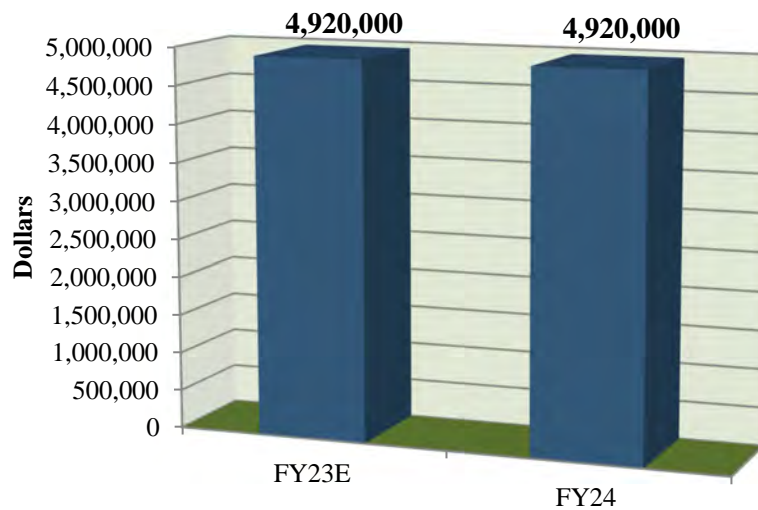
In addition, the School Division entered into a \$2.0 million lease purchase agreement in July 2020. Funds in the Technology Reserve Fund will be used to pay the debt through June 2024.

The School Division will continue to prioritize a strategic and permanent approach to fund the long-term obligations of the Technology Reserve fund. This will include specific fund appropriations, student insurance fees, and the re-appropriation of fund balance from the local government.

Revenues by Source – FY2024



Fiscal Year Expenditure Comparison



**YORK COUNTY SCHOOL DIVISION
TECHNOLOGY RESERVE FUND
FISCAL YEAR 2024**

BEGINNING FUND BALANCE 7/1/22		\$2,397,302
PROJECTED FY 2023 REVENUES	4,920,000	
PROJECTED FY 2023 EXPENDITURES	<u>4,920,000</u>	0
PROJECTED FY 2024 REVENUES	4,920,000	
PROJECTED FY 2024 EXPENDITURES	<u>4,920,000</u>	0
BUDGETED FUND BALANCE 6/30/24		<u><u>\$2,397,302</u></u>

**YORK COUNTY SCHOOL DIVISION
TECHNOLOGY RESERVE FUND
FISCAL YEAR 2024**

REVENUE DETAIL

**ANNUAL FINANCIAL PLAN
FUND 2300**

TECHNOLOGY RESERVE FUND

ACCT #	DESCRIPTION	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2023 EXPECTED	FY 2024 BUDGET
	REVENUE-LOCAL SOURCES				
30315-510100	INTEREST ON DEPOSITS	1,412	5,000	5,000	5,000
30315-520029	GASB 87 OTHR FNC SRC: LEASE	1,874,107	0	0	0
	CHARGES FOR SERVICES				
30316-574300	PROCEEDS FOR LEASE PURCHASE	0	1,000,000	1,000,000	1,000,000
30316-574550	STUDENT TECHNOLOGY FEES	0	270,000	270,000	270,000
30316-574555	STUDENT TECHNOLOGY CC FEES	0	1,000	1,000	1,000
30316-574500	USER TECH REPAIR	0	0	0	0
	REVENUE-FEDERAL				
30333-521201	IMPACT AID	0	0	0	0
	REVENUE-COMMONWEALTH				
30324-527680	STATE TECH GRANT-CURRENT YR	0	924,000	924,000	924,000
30324-527670	STATE TECH GRANT-PREVIOUS YEAR	0	544,000	544,000	544,000
30324-527660	STATE TECH GRANT-PREVIOUS PRIOR YEAR	0	2,176,000	2,176,000	2,176,000
	TRANSFER FROM OTHER FUNDS				
30351-593150	TRANSFER IN FROM SCHOOL OPS	0	0	0	0
	TOTAL TECHNOLOGY RESERVE FUND	1,875,519	4,920,000	4,920,000	4,920,000

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		FY 2022 ACTUAL	FY 2023 BUDGET	FY 2023 EXPECTED	FY 2024 BUDGET
N/A		0	0	0	0
<hr/>					
CODE: 2300-681000-000					
2300-682000-000					
ACCT#	DESCRIPTION				
PURCHASED SERVICES					
639000	Miscellaneous Contractual Services	1,364	0	0	0
	Subtotal	1,364	0	0	0
OTHER CHARGES					
654000	Leases and Rentals	-	511,693	511,693	511,693
654020	GASB 87 Lease Principal	502,873	0	-	0
654030	GASB 87 Lease Interest	8,820	0	0	0
65070	GASB 87 Lease Expenditures	1,874,107	0	0	0
	Subtotal	2,385,799	511,693	511,693	511,693
MATERIALS/SUPPLIES					
660410	Technology Software/Online Content	508,795	0	0	0
660510	Noncapitalized Technology Hardware	0	0	0	0
660610	Noncapitalized Technology Infrastructure	0	-	-	-
669900	Miscellaneous Materials & Supplies	10,000	-	-	-
	Subtotal	518,795	0	0	0
EQUIPMENT					
681100	Hardware-Replacement	441,747	3,208,307	3208307	3,208,307
681200	Infrastructure-Replacement	0	1,200,000	1200000	1,200,000
682010	Capital Outlay-Additional	-	0	-	0
682110	Hardware-Additional	-	-	-	-
682210	Infrastructure-Additional	0	0	0	0
689110	Furniture/Equipment-Additional	0	0	0	0
689210	Furniture/Equipment-Replacement	0	0	0	0
	Subtotal	441,747	4,408,307	4,408,307	4,408,307
TRANSFERS					
693140	Transfer from County	0	0	0	0
693150	Transfer from Sch Op	0	0	-	0
	Subtotal	0	0	0	0
TOTAL		3,347,705	4,920,000	4,920,000	4,920,000

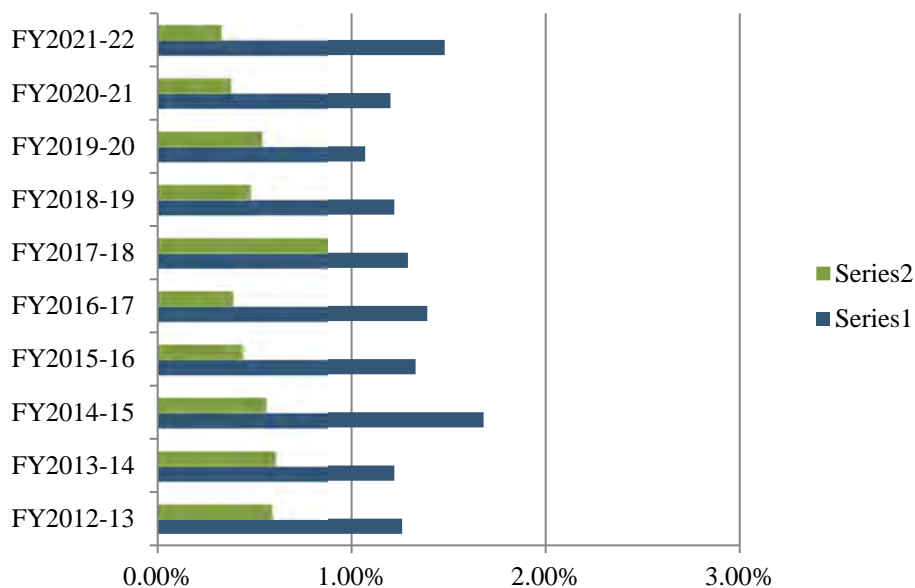
INFORMATIONAL

**YORK COUNTY SCHOOL DIVISION
SCHOOL OPERATING FUND
FISCAL YEAR 2024**

DROPOUT STATISTICS

	York			State Average
	End of Year Membership Grades 7-12	Number of Dropouts	Percent of Dropouts	Percent of Dropouts
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%
FY 2019-20	6,118	33	0.54%	1.07%
FY 2020-21	6,059	23	0.38%	1.20%
FY 2021-22	6,070	20	0.33%	1.48%

YCS D/State Dropout Rate Comparison



**YORK COUNTY SCHOOL DIVISION
SCHOOL OPERATING FUND
FISCAL YEAR 2024**

SCHOLASTIC ACHIEVEMENT TEST (SAT)

YORK COUNTY

2017-2022

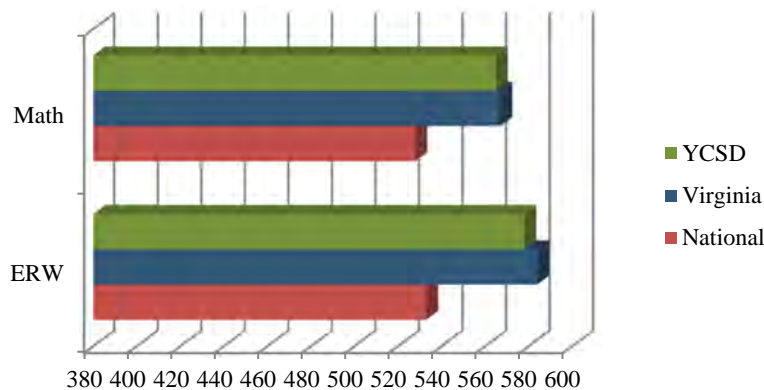
Year	Number of Students Taking Test	Evidence-Based Reading & Writing(ERW)	Math Mean	Total Mean
2018	740	579	560	1138
2019	691	573	558	1131
2020	637	585	564	1149
2021	438	578	565	1143
2022	513	573	554	1127

Source: SAT Cohort Final Report

2022 COMPARATIVE RESULTS

Report	Number of Students Taking Test	Evidence-Based Reading & Writing(ERW)	Math Mean	Total Mean
National	N/A	529	521	1050
Virginia	N/A	572	562	1124
YCSD	513	573	554	1127

SAT Comparative Results (2022)



**YORK COUNTY SCHOOL DIVISION
SCHOOL OPERATING FUND
FISCAL YEAR 2024**

**ALL 19 YORK COUNTY SCHOOL DIVISION SCHOOLS MET OR EXCEEDED ALL STATE
BENCHMARKS FOR ACCREDITATION AND ARE FULLY ACCREDITED
FOR SCHOOL YEAR 2022-2023 (based on 2021-2022 data)**

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 2024**

Historical Information Regarding Accredited York County Schools

School	15-16	16-17	17-18	18-19	19-20	20-21	21-22	22-23
Bethel Manor Elementary	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Accreditation Waived	Accreditation Waived	Fully Accredited
Bruton High	Fully Accredited	*See Note	Fully Accredited	Fully Accredited	Fully Accredited	Accreditation Waived	Accreditation Waived	Fully Accredited
Coventry Elementary	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Accreditation Waived	Accreditation Waived	Fully Accredited
Dare Elementary	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Accreditation Waived	Accreditation Waived	Fully Accredited
Grafton Bethel Elementary	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Accreditation Waived	Accreditation Waived	Fully Accredited
Grafton High	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Accreditation Waived	Accreditation Waived	Fully Accredited
Grafton Middle	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Accreditation Waived	Accreditation Waived	Fully Accredited
Magruder Elementary	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Accreditation Waived	Accreditation Waived	Fully Accredited
Mt. Vernon Elementary	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Accreditation Waived	Accreditation Waived	Fully Accredited
Queens Lake Middle	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Accreditation Waived	Accreditation Waived	Fully Accredited
Seaford Elementary	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Accreditation Waived	Accreditation Waived	Fully Accredited
Tabb Elementary	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Accreditation Waived	Accreditation Waived	Fully Accredited
Tabb High	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Accreditation Waived	Accreditation Waived	Fully Accredited
Tabb Middle	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Accreditation Waived	Accreditation Waived	Fully Accredited
Waller Mill Elementary	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Accreditation Waived	Accreditation Waived	Fully Accredited
York High	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Accreditation Waived	Accreditation Waived	Fully Accredited
Yorktown Elementary	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Accreditation Waived	Accreditation Waived	Fully Accredited
Yorktown Middle	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Accreditation Waived	Accreditation Waived	Fully Accredited
York River Academy	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Accreditation Waived	Accreditation Waived	Fully Accredited

*Accredited With Warning in Math.

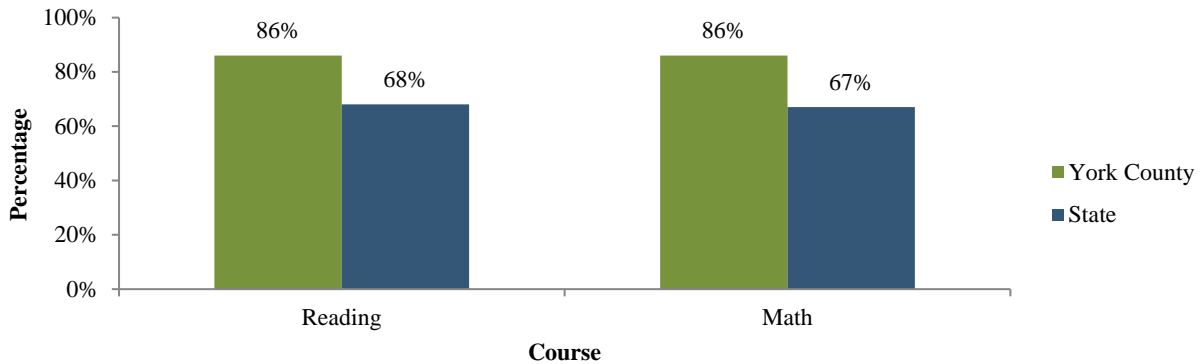
Source: Commonwealth of Virginia, Department of Education

**YORK COUNTY SCHOOL DIVISION
SCHOOL OPERATING FUND
FISCAL YEAR 2024**

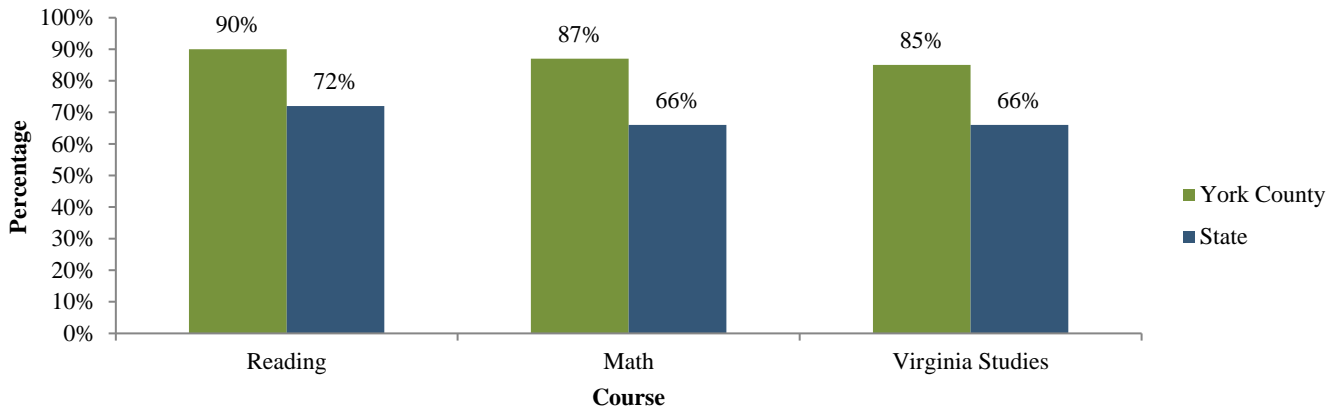
This is the 27th year Virginia students have taken the Standards of Learning (SOL) exams. Students in grades 3-8 and students enrolled in certain high school classes.

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.

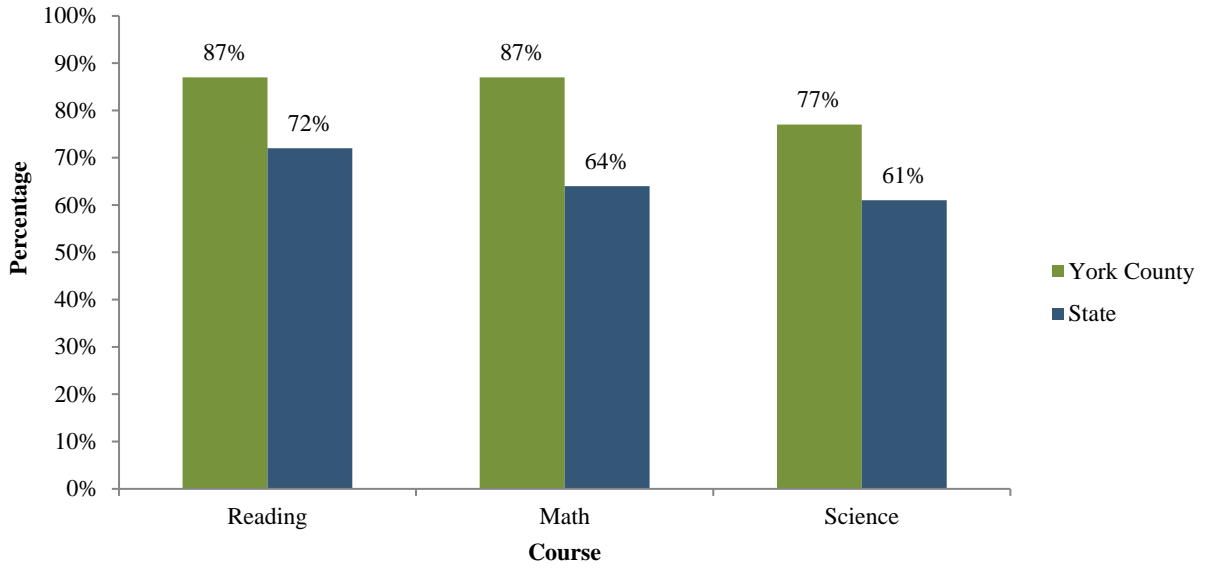
Standards of Learning – Grade 3 Percent Passing (2022)



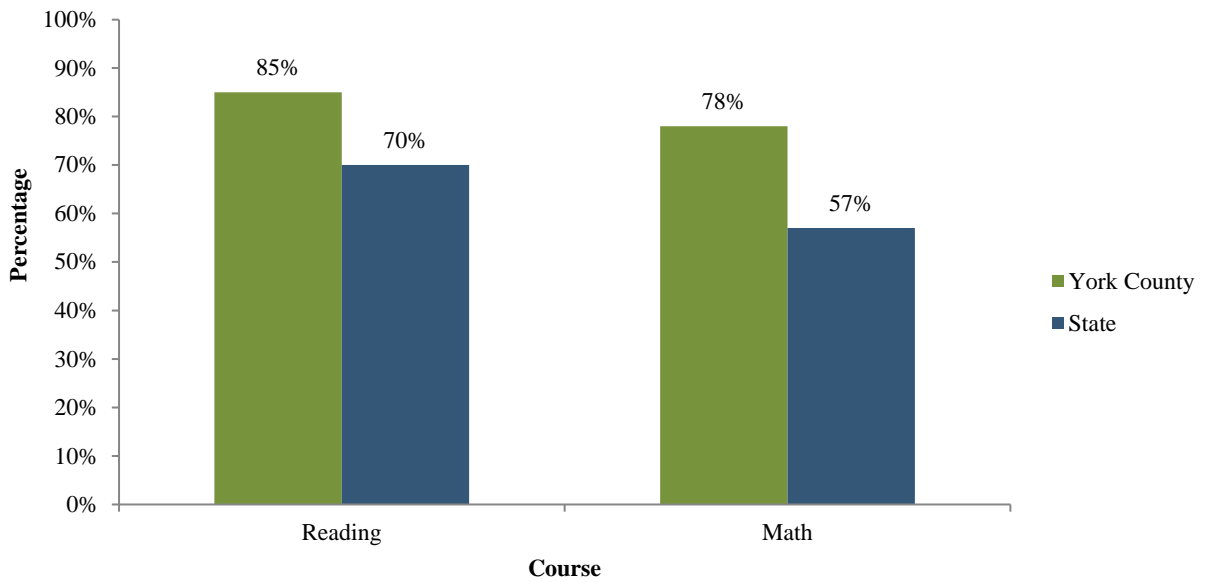
Standards of Learning – Grade 4 Percent Passing (2022)



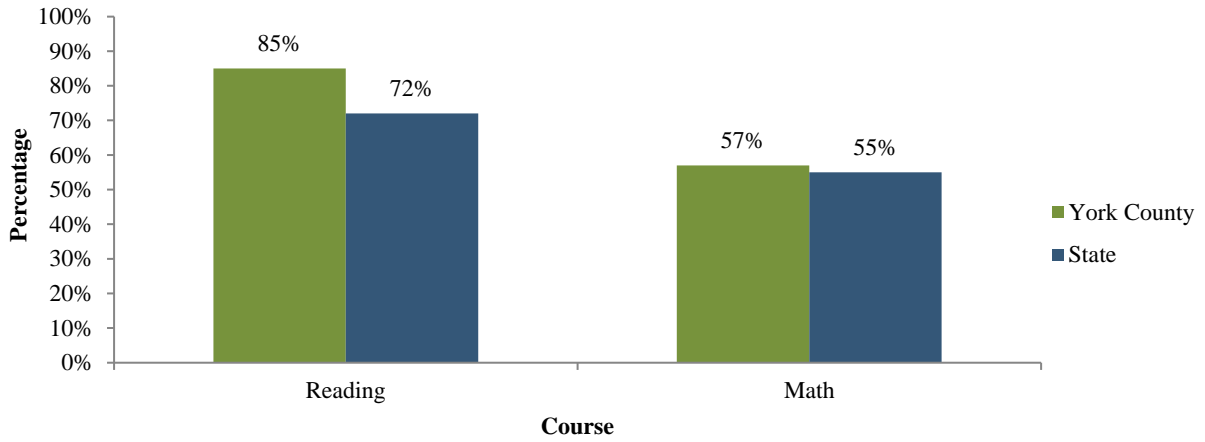
Standards of Learning – Grade 5 Percent Passing (2022)



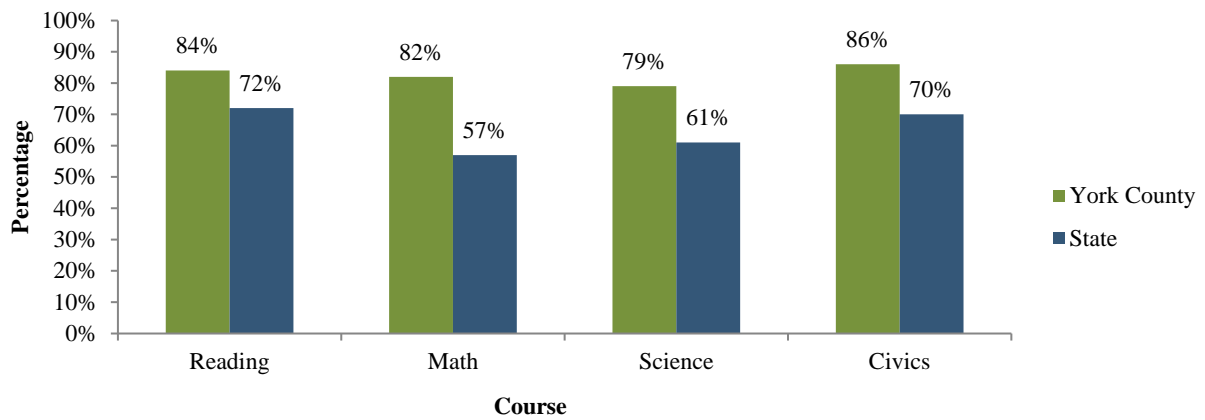
Standards of Learning – Grade 6 Percent Passing (2022)



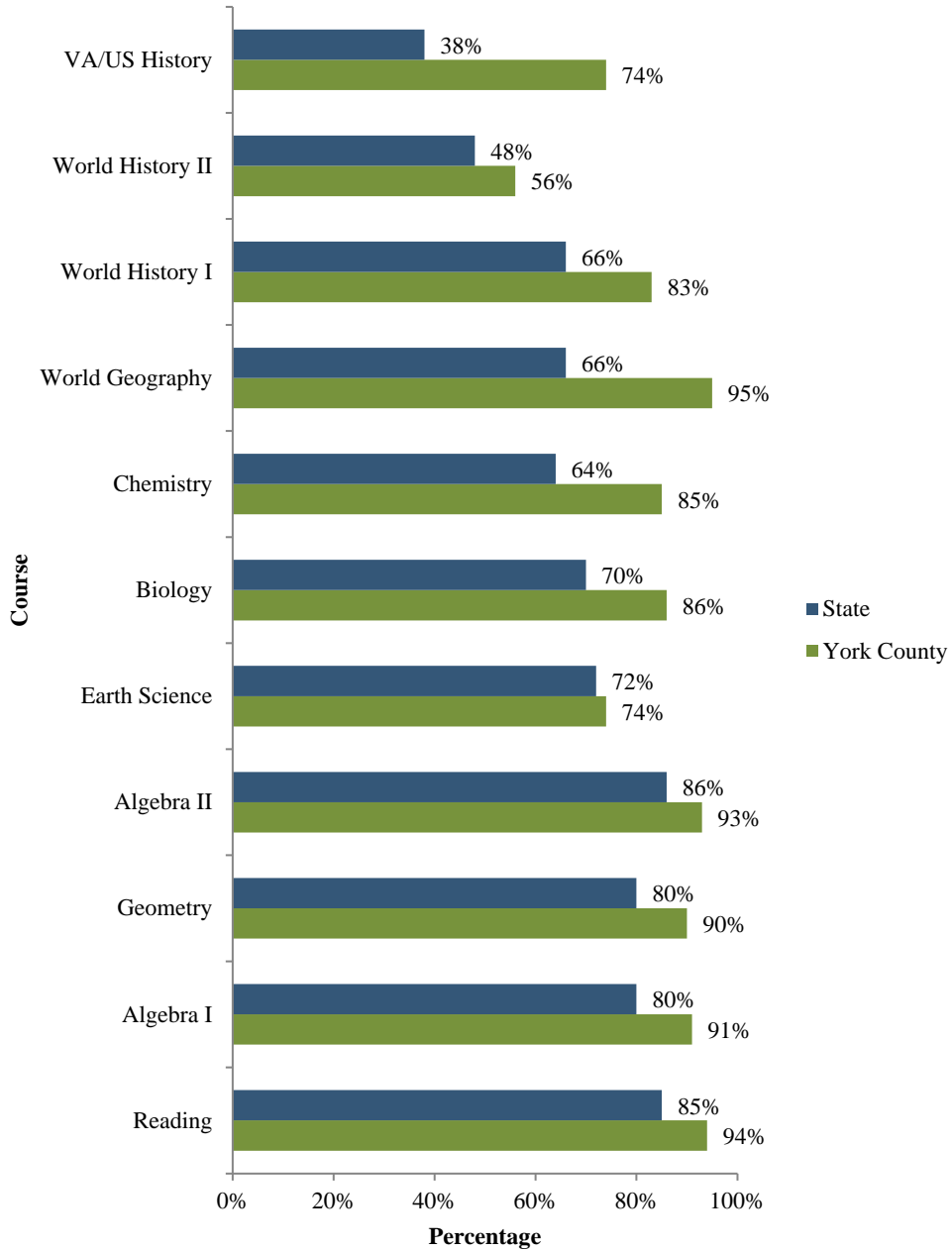
Standards of Learning – Grade 7 Percent Passing (2022)



Standards of Learning – Grade 8 Percent Passing (2022)



Standards of Learning – End of Course Percent Passing (2022)



Source: Commonwealth of Virginia, Department of Education, School Quality Profiles

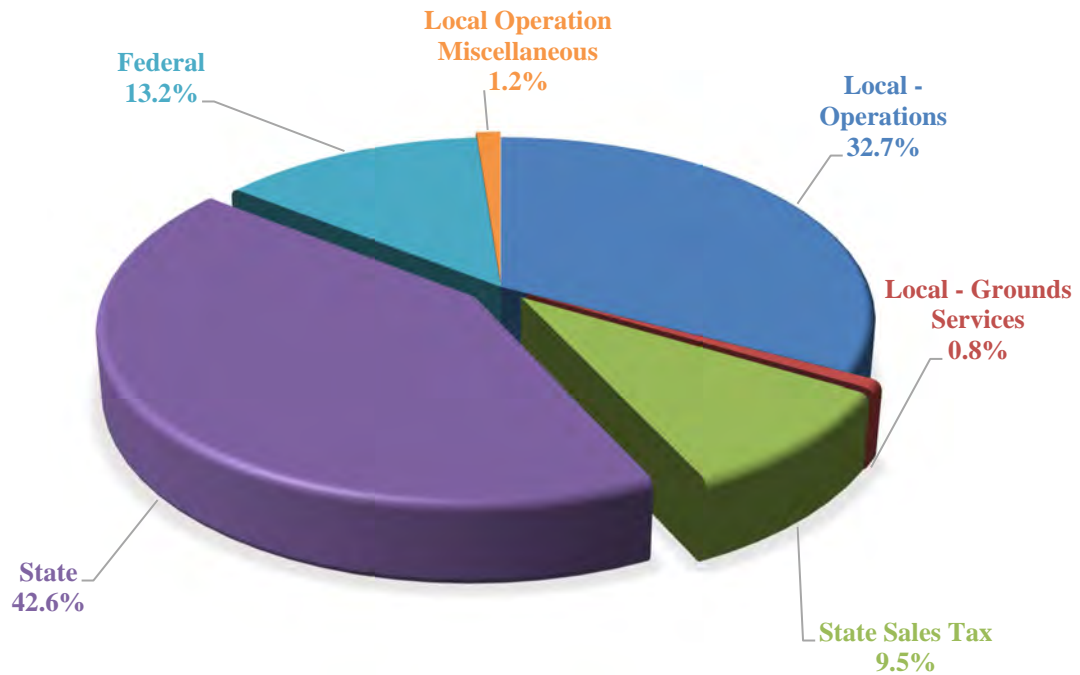
**YORK COUNTY SCHOOL DIVISION
SCHOOL OPERATING FUND
FISCAL YEAR 2024**

SUPPORT BY SOURCES

(IN PERCENTAGES)

	FY15	FY16	FY17	FY18	FY19	FY20	FY21	FY22	FY23	FY24
LOCAL - OPERATIONS	39.3	38.8	38.4	38.4	38.0	37.4	36.2	34.1	33.2	32.7
LOCAL - GROUNDS SERVICES	0.9	0.9	0.9	0.8	0.8	0.8	0.8	0.7	0.7	0.8
LOCAL - REVENUE STABILIZATION	0.0	0.0	0.7	0.5	0.2	0.1	0.0	0.0	0.0	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	9.6	9.7	9.9	10.0	9.5	9.6	9.5	8.9	9.4	9.5
STATE	37.4	37.5	38.3	38.5	40.2	41.0	42.5	41.1	42.0	52.0
FEDERAL	11.5	11.8	10.5	10.5	10.1	9.9	9.8	13.8	13.3	13.2
LOCAL OPERATION, MISC.	1.3	1.3	1.3	1.3	1.2	1.2	1.2	1.4	1.4	1.2

Support by Sources – FY24

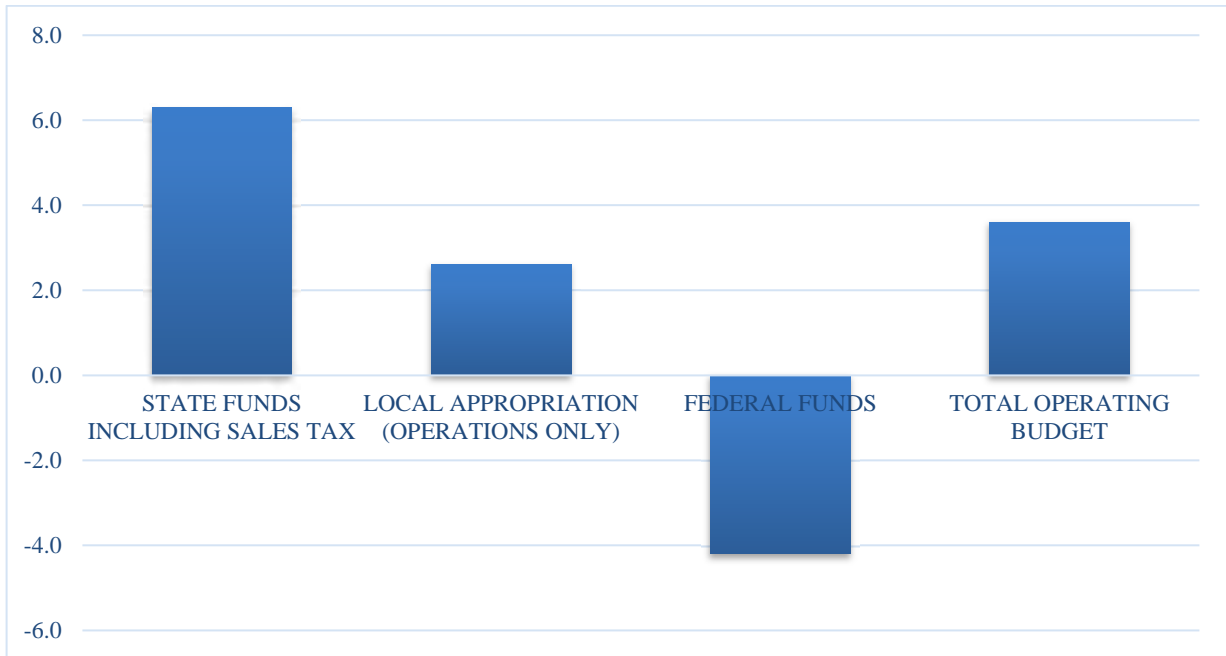


**YORK COUNTY SCHOOL DIVISION
SCHOOL OPERATING FUND
FISCAL YEAR 2024**

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

	FY15	FY16	FY17	FY18	FY19	FY20	FY21	FY22	FY23	FY24
STATE FUNDS INCLUDING SALES TAX	5.2	2.5	3.9	3.2	5.9	5.1	5.5	4.4	9.2	6.3
LOCAL APPROPRIATION (OPERATIONS ONLY)	1.8	0.7	0.7	2.7	2.9	2.3	(0.9)	2.8	3.2	2.6
FEDERAL FUNDS	0.8	0.8	(11.3)	1.6	0.0	1.3	3.6	8.9	(0.1)	(4.2)
TOTAL OPERATING BUDGET	3.3	1.6	1.5	2.5	3.7	3.2	2.8	4.5	5.6	3.6

Source of Revenue Increase/(Decrease) – FY24



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 2024**

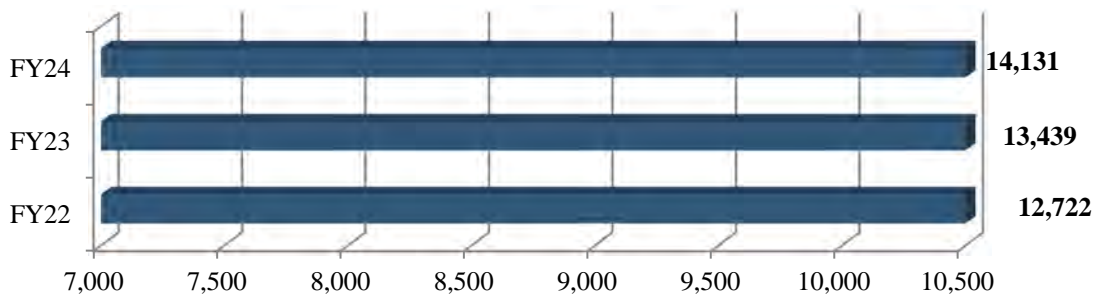
BUDGETED PER PUPIL COST

BUDGETED ADM	*LOCAL	STATE SALES TAX	STATE	FEDERAL	TOTAL PER BUDGET	TOTAL ACTUAL
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	10,997
FY20 (12,985 ADM)	4,438	1,073	4,594	1,104	11,209	11,115
FY21 (12,244 ADM)	4,659	1,164	5,191	1,202	12,216	12,416
FY22 (12,420 ADM)	4,423	1,373	4,830	2,096	12,722	12,721
FY23 (12,855 ADM)	4,733	1,268	5,647	1,791	13,439	---
FY24 (12,881 ADM)	4,907	1,336	6,016	1,870	14,131	---

*Local (includes Local Appropriation for Operations, Grounds Maintenance)

+Includes federal stimulus funds

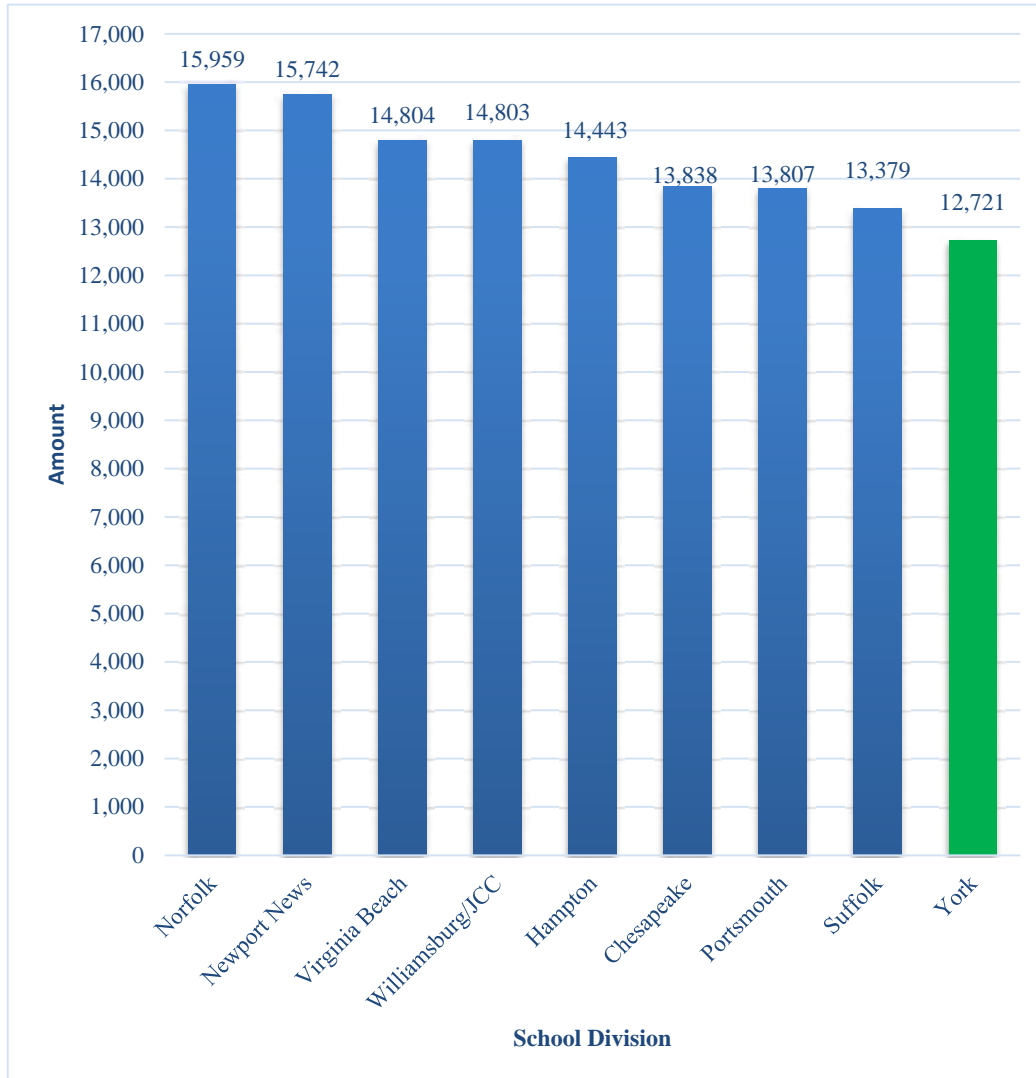
Comparison of Budgeted Per Pupil Cost



**YORK COUNTY SCHOOL DIVISION
SCHOOL OPERATING FUND
FISCAL YEAR 2024**

Below is a comparison of actual per pupil expenditures for surrounding school divisions. The data presented relates to the 2022 school year which is the latest fiscal year that the comparative data is available from the Commonwealth of Virginia State Department of Education.

**Fiscal Year 2022
Per Pupil Expenditure**



Source: State Superintendent's Annual Report for Virginia, Fiscal Year 2022.

Note: Data represents operating expenditures only.

**FY21 Actual Required Local Effort (RLE) for the Standards of Quality
Compared to Actual Local Expenditures for Operations**

School Division	FY22- FY24 Local Composite Index	FY2021 Required Local Effort	FY2021 Actual Local Expenditures for Operations	FY2021 Actual Local Expenditures for Operations Above RLE	% of FY2021 Actual Local Expenditures for Operations Above RLE	Statewide Rank by % Exceeded
Portsmouth	0.2413	21,490,026	46,157,303	24,667,277	114.78%	120
Virginia Beach	0.4059	173,114,027	365,042,359	191,928,332	110.87%	117
Hampton	0.2731	35,047,920	65,751,363	30,703,443	87.60%	109
Prince William	0.3739	248,009,446	460,085,302	212,075,856	85.51%	101
Newport News	0.2808	51,562,597	88,412,149	36,849,552	71.47%	107
James City	0.5331	37,914,354	77,375,298	39,460,944	104.08%	104
Norfolk	0.3064	54,941,363	95,910,100	40,968,737	74.57%	71
Mathews	0.5453	3,716,118	8,768,115	5,051,997	135.95%	108
Gloucester	0.3975	13,183,289	25,755,870	12,572,581	95.37%	105
Suffolk	0.3514	32,362,097	61,041,371	28,679,274	88.62%	74
York	0.3699	32,072,986	55,938,457	23,865,471	74.41%	63
Isle of Wight	0.3880	14,703,457	22,631,118	7,927,661	53.92%	58
				State Average	71.42%	(Note 1)

Source: Virginia Department of Education

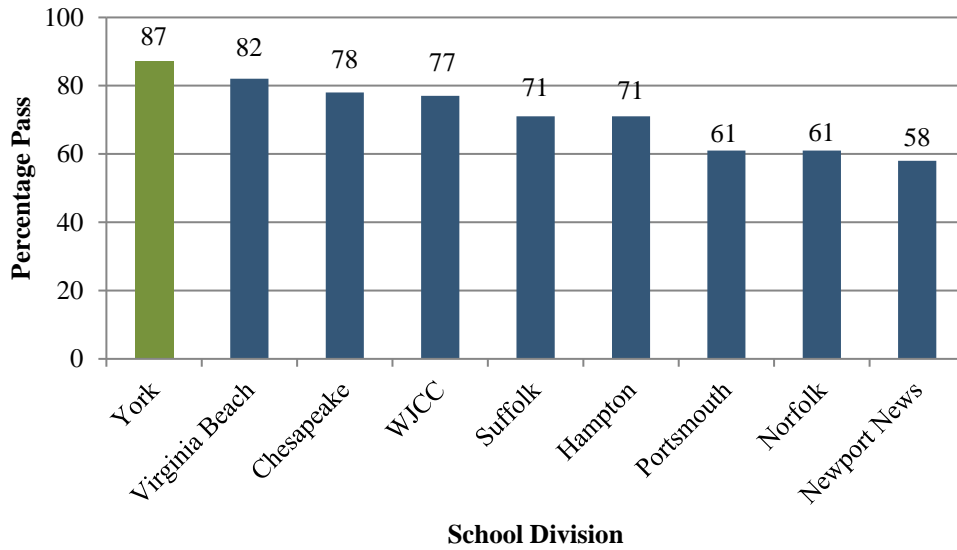
Note 1: Rank is based on 135 school divisions

**YORK COUNTY SCHOOL DIVISION
SCHOOL OPERATING FUND
FISCAL YEAR 2024**

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

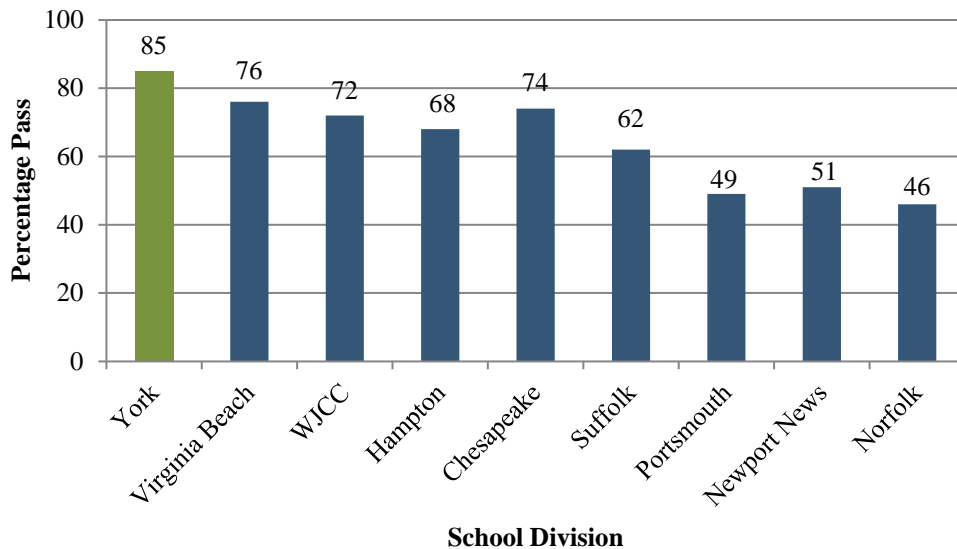
English Reading SOL Performance 21-22 School Year

All Students State Average – 73%



Math SOL Performance 21-22 School Year

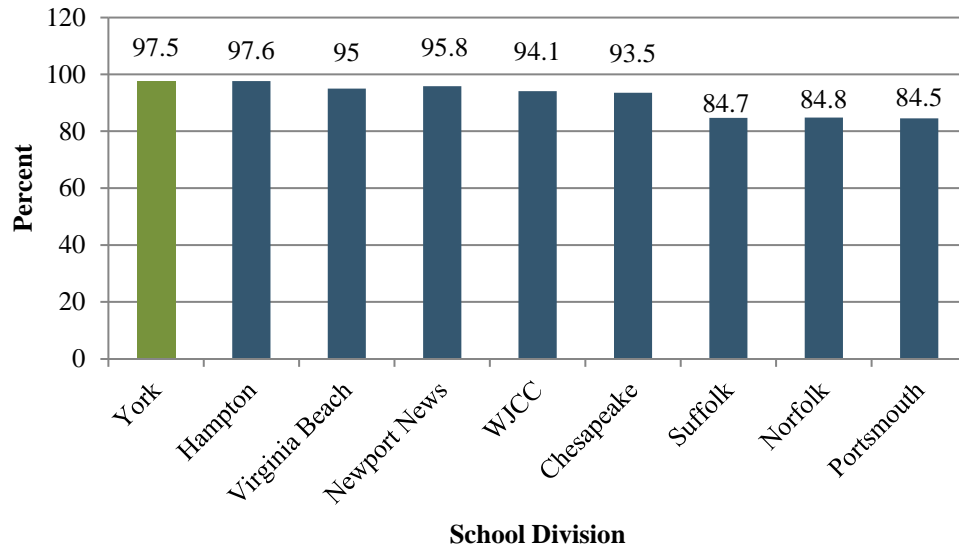
All Students State Average – 66%



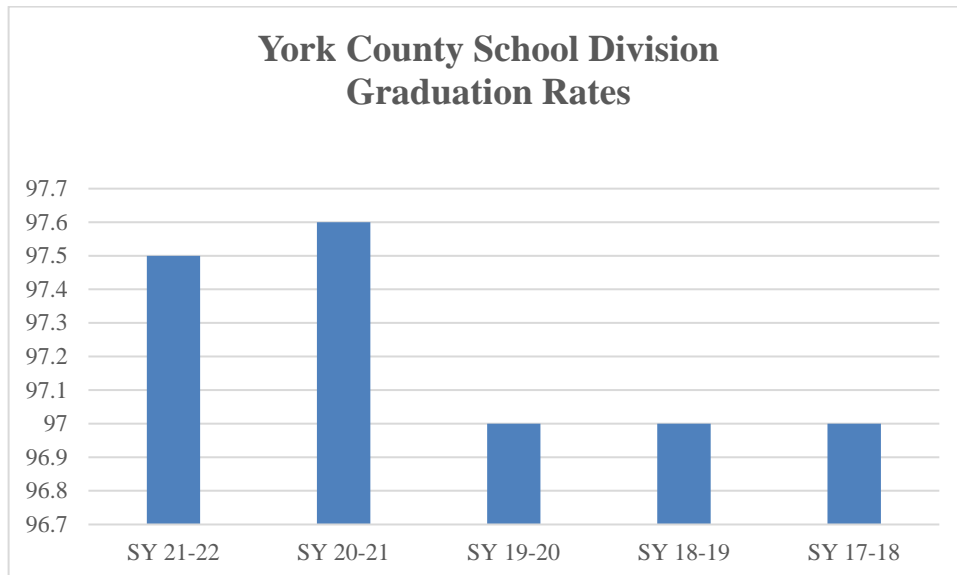
**YORK COUNTY SCHOOL DIVISION
SCHOOL OPERATING FUND
FISCAL YEAR 2024**

Graduation Rate 21-22 School Year

All Students State Average – 92.2%



Source: Commonwealth of Virginia, Department of Education

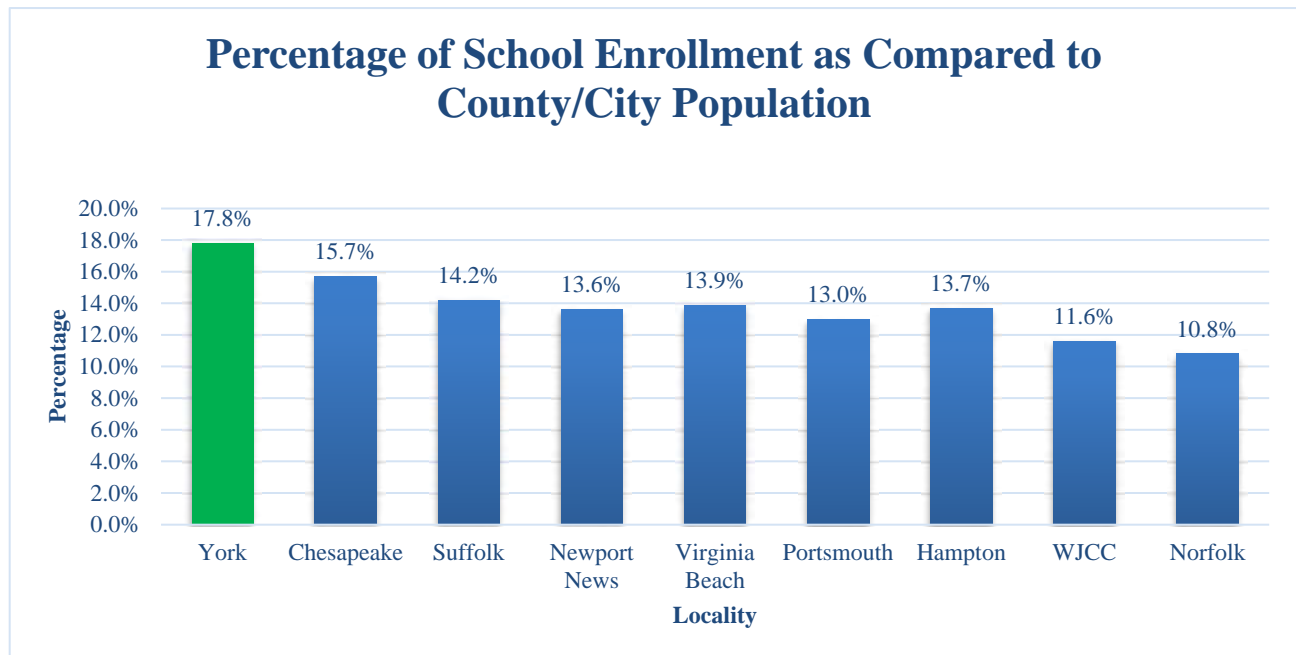


**YORK COUNTY SCHOOL DIVISION
SCHOOL OPERATING FUND
FISCAL YEAR 2024**

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 17.8% of the total County population. This ranking has been consistent in recent years.

Locality	Population 2021	Average Daily Membership in Public Schools 2022	Percentage
York	70,319	12,543	17.8%
Chesapeake	250,256	39,407	15.7%
Suffolk	96,130	13,639	14.2%
Newport News	185,082	25,226	13.6%
Virginia Beach	458,028	63,489	13.9%
Portsmouth	97,883	12,687	13.0%
Hampton	136,581	18,731	13.7%
Williamsburg / James City	94,582	10,962	11.6%
Norfolk	238,102	25,705	10.8%



Source: State Auditor of Public Accounts; Comparative Report; Fiscal Year Ended 6/30/22.

**YORK COUNTY SCHOOL DIVISION
SCHOOL OPERATING FUND
FISCAL YEAR 2024**

STUDENT FEES

		2019-20	2020-21	2021-22	2022-23	2023-24
1	Instrument Rental	\$30	\$30	\$30	\$30	\$30
2	Vocational Courses	15	15	15	0	0
	Semester	7.50	7.50	7.50	0.00	0
3	Art Courses	15	15	15	0	0
	Semester	7.50	7.50	7.50	0.00	0
	9 weeks	5	5	5	0	0
4	Band Uniforms (High School)	20	20	20	20	20
5	Computer Courses (Full Year)	15	15	15	0	0
6	Drama	15	15	15	0	0
	Semester	7.50	7.50	7.50	0.00	0
	9 weeks	5	5	5	0	0
7	Parking Fee	100	100	100	100	100
8	Athletic Fees					
	Middle School	50	50	50	30	30
	High School	60	60	60	40	40
9	Tuition-(Out of Zone)	5,720	6,158	6,538	6,504	***

**YORK COUNTY SCHOOL DIVISION
SCHOOL OPERATING FUND
FISCAL YEAR 2024**

STUDENT FEES

SUMMER SCHOOL	2019-20	2020-21	2021-22	2022-23	2023-24
High School Course:					
Local Residents	\$450	\$450	\$450	\$450	\$450
Non-Residents	500	500	500	500	500
Middle School Basics	240	240	240	240	240
Elementary Basics	120	120	120	120	120
Enrichment Courses	Fees and Courses to be determined				
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 2024**

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

		Daily Charges	
		Monday– Thursday	Friday– Sunday
	FACILITY		
High School	Auditorium.....	\$360	\$490
	Gymnasium.....	\$360	\$490
	Auxiliary Gymnasium	\$210	\$285
	Cafeteria.....	\$235	\$320
	Atrium at GHS.....	\$235	\$320
	Commons Area at BHS or THS.....	\$180	\$245
	Kiva BHS.....	\$230	\$315
	Kiva THS or YHS.....	\$120	\$165
Middle School	Auditorium.....	\$335	\$455
	Gymnasium.....	\$335	\$455
	Cafeteria.....	\$235	\$320
	Atrium at GMS	\$235	\$320
	Kiva at GMS	\$280	\$380
Elementary School	Cafeteria.....	\$235	\$320
	Cafetorium.....	\$235	\$320
	Gymnasium.....	\$235	\$320

		Daily Charges	
Bailey Field	Including concession stand, field house, press box, ...	\$1,000	
	public address system and restrooms		
	Field Lights.....		\$210
	Security.....		TBD

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

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

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

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

**YORK COUNTY SCHOOL DIVISION
SCHOOL OPERATING FUND
FISCAL YEAR 2024**

**School Facility Fee Schedule
(continued)**

		Monday – Saturday	Sunday
Hourly Services	Custodial (see information below).....	\$30/hr	\$40/hr
	Lighting and Sound	\$7/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)

York County School Division
All Funds Summary Statement of Revenues and Expenditures

	FY2020 ACTUAL	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 BUDGET	FY2023 EXPECTED	FY2024 BUDGET	FY2025 PROJECTED	FY2026 PROJECTED	FY2027 PROJECTED
Revenues by Fund									
Operating Fund	145,990,260	153,150,483	158,384,099	172,758,743	175,768,168	182,027,360	186,578,044	191,242,495	196,023,557
Food Service Fund	3,520,829	6,281,012	9,167,770	7,849,456	7,957,260	7,993,666	8,193,508	8,398,345	8,608,304
Workers Compensation Fund	299,494	283,907	284,856	538,000	538,000	538,000	538,000	538,000	538,000
Health and Dental Insurance Fund	17,557,787	24,054,135	22,458,812	30,289,457	30,289,457	30,289,457	31,046,693	31,822,861	32,618,432
Capital Projects Fund	11,902,637	10,183,774	3,250,006	19,371,405	19,577,902	11,580,000	11,869,500	12,166,238	12,470,393
Technology Reserve Fund	3,200,000	1,995,882	1,875,519	4,920,000	4,920,000	4,920,000	5,043,000	5,169,075	5,298,302
Total Revenue - All Funds	182,471,007	195,949,193	195,421,062	235,727,061	239,050,787	237,348,483	243,268,745	249,337,014	255,556,990
Expenditures by Fund									
Operating Fund	143,362,607	151,047,016	163,530,763	172,758,743	175,768,168	182,027,360	186,578,044	191,242,495	196,023,557
Food Service Fund	3,351,412	4,332,694	6,545,439	7,849,456	7,957,260	7,993,666	8,193,508	8,398,345	8,608,304
Workers Compensation Fund	370,328	266,496	303,415	538,000	538,000	538,000	538,000	538,000	538,000
Health and Dental Insurance	22,750,199	24,120,228	22,362,614	30,289,457	30,289,457	30,289,457	31,046,693	31,822,861	32,618,432
Capital Projects Fund	19,566,692	4,234,175	8,736,776	19,371,405	19,577,902	11,580,000	11,869,500	12,166,238	12,470,394
Technology Reserve Fund	0	1,326,393	3,347,705	4,920,000	4,920,000	4,920,000	5,043,000	5,169,075	5,298,302
Total Expenditures - All Funds	189,401,238	185,327,002	204,826,712	235,727,061	239,050,787	237,348,483	243,268,745	249,337,014	255,556,990

**York County School Division
All Funds Combined- Level I
Summary Statement of Revenues and Expenditures**

	FY2020 ACTUAL	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 BUDGET	FY2023 EXPECTED	FY2024 BUDGET	FY2025 PROJECTED	FY2026 PROJECTED	FY2027 PROJECTED
Total Revenues by Source									
State	72,670,787	78,069,311	81,941,598	92,827,045	93,057,232	98,699,848	101,167,344	103,696,528	106,288,941
Federal	17,866,464	23,753,122	26,656,829	30,396,048	32,633,090	31,567,685	32,356,877	33,165,799	33,994,944
Local - County	67,639,731	65,420,868	60,087,100	78,008,499	78,864,996	72,567,094	74,381,271	76,240,803	78,146,823
Local - Revenue Stabilization	200,000	0	0	0	0	0	0	0	0
Local - Miscellaneous	1,517,073	2,324,688	1,785,300	2,202,012	2,202,012	2,220,399	2,275,909	2,332,807	2,391,127
Interest on Deposits	58,400	0	4,390	50,000	50,000	50,000	51,250	52,531	53,845
Local - Cafeteria Sales	1,506,968	47,280	234,058	185,000	185,000	185,000	189,625	194,366	199,225
Transfer-Other Funds	0	0	95,100	0	0	0	0	0	0
Interest on Deposits	0	9,830	0	0	0	0	0	0	0
Prior Yr Expenditure Refund	0	0	4,389	0	0	0	0	0	0
Transfers In	279,616	279,655	279,603	340,000	340,000	340,000	340,000	340,000	340,000
Transfers From Reserves	0	0	0	198,000	198,000	198,000	198,000	198,000	198,000
Local - Employee Health Contribution	2,055,060	2,344,097	2,918,572	3,319,500	3,319,500	3,319,500	3,402,488	3,487,550	3,574,739
Local - Employer Health Contribution	13,948,275	20,306,648	17,320,877	24,294,757	24,294,757	24,294,757	24,902,126	25,524,679	26,162,796
Local - Employee Dental Contribution	688,151	494,502	510,669	713,000	713,000	713,000	730,825	749,096	767,823
Local - Employer Dental Contribution	197,106	391,150	373,113	417,000	417,000	417,000	427,425	438,111	449,063
Local - Employee Retiree Health Contribution	350,589	297,531	356,459	375,000	375,000	375,000	384,375	393,984	403,834
Local - Employer Retiree Health Contribution	111,480	60,279	0	200,000	200,000	200,000	205,000	210,125	215,378
Local - Employee Retiree Dental Contribution	81,661	76,551	66,663	85,000	85,000	85,000	87,125	89,303	91,536
Local - Employer Retiree Dental Contribution	440	0	0	1,500	1,500	1,500	1,538	1,576	1,616
TR Workers Compensation Fund	6,820	7,160	8,160	8,700	8,700	8,700	8,917	9,140	9,368
School Insurance Transfer-ER	65,655	75,850	75,222	85,000	85,000	85,000	87,125	89,303	91,536
Prior Year Refund PPO	26,731	0	0	0	0	0	0	0	0
Transfers From Reserves	0	0	828,853	750,000	750,000	750,000	768,750	787,969	807,669
GASB 87 Othr Fnc Src: Lease	0	0	1,874,107	0	0	0	0	0	0
Charges for Services	0	1,990,671	0	1,271,000	1,271,000	1,271,000	1,302,775	1,335,344	1,368,728
Transfers In	3,200,000	0	0	0	0	0	0	0	0
Total Revenue - All Funds	182,471,007	195,949,193	195,421,062	235,727,061	239,050,787	237,348,483	243,268,745	249,337,014	255,556,990
Total Expenditures by Object									
Personal Services	86,530,229	87,983,317	90,021,635	102,780,064	103,462,548	106,430,130	109,090,883	111,818,155	114,613,609
Employee Benefits	35,763,429	37,400,602	37,615,839	43,381,261	43,402,575	45,700,474	46,842,986	48,014,060	49,214,412
Purchased Services	31,220,178	33,749,812	35,273,858	44,377,510	45,375,555	46,456,016	47,617,416	48,807,852	50,028,048
Other Charges	3,759,747	3,967,390	6,248,772	5,380,370	6,605,713	7,035,545	7,211,434	7,391,719	7,576,512
Materials/Supplies	4,691,901	5,175,012	7,336,904	7,913,976	13,011,259	8,525,967	8,739,116	8,957,594	9,181,534
Equipment	21,218,465	10,197,912	11,586,698	29,843,741	24,492,998	20,856,395	21,364,355	21,885,014	22,418,690
Transfers	6,217,289	6,852,957	16,743,006	2,050,139	2,700,139	2,343,956	2,402,555	2,462,619	2,524,184
Total Expenditures - All Funds	189,401,238	185,327,002	204,826,712	235,727,061	239,050,787	237,348,483	243,268,745	249,337,014	255,556,990
Excess (deficiency) of revenues over expenditures	(6,930,231)	10,622,191	(9,405,650)	-	-	-	-	-	-
Net Change in Fund Balance	(6,930,231)	10,622,191	(9,405,650)	-	-	-	-	-	-
Fund Balance, Beginning of Year	19,775,766	12,845,535	23,467,726	14,062,076	14,062,076	14,062,076	14,062,076	14,062,076	14,062,076
Fund Balance, End of Year*	12,845,535	23,467,726	14,062,076	14,062,076	14,062,076	14,062,076	14,062,076	14,062,076	14,062,076

*Excess (deficiency) of revenues over expenditures includes Capital Projects Fund

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

	FY20 ACTUAL	FY21 ACTUAL	FY22 ACTUAL	FY23 EXPECTED	FY24 BUDGET	FY25 PROJECTED	FY26 PROJECTED	FY27 PROJECTED
Revenue								
State	72,601,664	78,032,991	81,697,194	89,124,280	94,730,490	97,098,752	99,526,221	102,014,377
Federal	15,934,429	17,566,385	18,064,511	25,154,782	24,089,377	24,691,611	25,308,902	25,941,624
County - Operations and Grounds	55,737,094	55,237,094	56,837,094	59,287,094	60,987,094	62,511,771	64,074,566	65,676,430
County - Revenue Stabilization Fund	200,000	-	-	-	-	-	-	-
Local Miscellaneous	1,517,073	2,314,013	1,785,300	2,202,012	2,220,399	2,275,909	2,332,807	2,391,127
	145,990,260	153,150,483	158,384,099	175,768,168	182,027,360	186,578,044	191,242,495	196,023,557
Expenditures								
Personal Services	85,978,721	87,308,553	89,387,897	102,837,812	105,805,394	108,450,529	111,161,792	113,940,837
Employee Benefits	35,449,210	37,056,724	37,295,565	42,981,043	45,278,942	46,410,916	47,571,188	48,760,468
Purchased Services	6,453,621	6,394,611	8,259,270	9,397,186	10,402,647	10,662,713	10,929,281	11,202,513
Other Charges	3,521,972	3,397,208	3,714,295	5,684,020	6,188,852	6,343,573	6,502,163	6,664,717
Materials/Supplies	4,207,032	4,631,895	6,294,349	7,909,364	7,795,973	7,990,872	8,190,644	8,395,410
Equipment	1,534,762	5,405,068	1,836,381	4,258,604	4,211,596	4,316,886	4,424,808	4,535,428
Transfers	6,217,289	6,852,957	16,743,006	2,700,139	2,343,956	2,402,555	2,462,619	2,524,184
	143,362,607	151,047,016	163,530,763	175,768,168	182,027,360	186,578,044	191,242,495	196,023,557
Excess (deficiency) of revenues over expenditures	2,627,653	2,103,467	(5,146,664)	-	-	-	-	-
Net Change in Fund Balance	2,627,653	2,103,467	(5,146,664)	-	-	-	-	-
Fund Balance, Beginning of Year	12,045,347	14,673,000	16,776,467	11,629,803	11,629,803	11,629,803	11,629,803	11,629,803
Fund Balance, End of Year*	14,673,000	16,776,467	11,629,803	11,629,803	11,629,803	11,629,803	11,629,803	11,629,803

* Fund balance reverts to County Government at the end of the fiscal year. Fund balance for the Operating Fund represents undelivered orders/commitments.
- Significant Trends and Assumptions: The Commonwealth of Virginia adopts a 2-year budget. However, budgets in second year are revised to account for any significant changes in revenue resulting from changes in economic conditions or priorities in expenditure programs. For projected years, the school division assumes a 2.5% increase in revenue and expenses.
- The projected years are not provided for budget planning purposes but only as a rough estimate for future outlook.

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

	FY20 ACTUAL	FY21 ACTUAL	FY22 ACTUAL	FY23 EXPECTED	FY24 BUDGET	FY25 PROJECTED	FY26 PROJECTED	FY27 PROJECTED
Revenue								
State	69,123	36,320	244,404	288,952	325,358	333,492	341,829	350,375
Federal	1,932,035	6,186,737	8,592,318	7,478,308	7,478,308	7,665,266	7,856,897	8,053,320
Charges for Services	1,506,968	47,280	234,058	185,000	185,000	189,625	194,366	199,225
Local Miscellaneous	12,703	10,675	1,890	5,000	5,000	5,125	5,253	5,384
Transfers-Other Funds	0	0	95,100	0	0	0	0	0
Total Revenue	3,520,829	6,281,012	9,167,770	7,957,260	7,993,666	8,193,508	8,398,345	8,608,304
Expenditures								
Personal Services	303,199	279,873	247,346	392,854	392,854	402,675	412,742	423,061
Employee Benefits	192,656	159,197	142,805	310,957	310,957	318,731	326,699	334,867
Purchased Services	2,253,677	3,309,447	4,893,146	5,893,369	5,893,369	6,040,703	6,191,721	6,346,514
Other Charges	0	0	0	10,000	10,000	10,250	10,506	10,769
Materials and Supplies	484,869	543,117	523,760	693,588	729,994	748,244	766,950	786,124
Capital Outlay	117,011	41,060	738,382	656,492	656,492	672,904	689,727	706,970
Total Expenditures	3,351,412	4,332,694	6,545,439	7,957,260	7,993,666	8,193,508	8,398,345	8,608,304
Excess (deficiency) of revenues over expenditures	169,417	1,948,318	2,622,331	0	0	0	0	0
Fund Balance, Beginning of Year	1,488,038	1,657,455	3,605,773	6,228,104	6,228,104	6,228,104	6,228,104	6,228,104
Fund Balance, End of Year	1,657,455	3,605,773	6,228,104	6,228,104	6,228,104	6,228,104	6,228,104	6,228,104

**WORKERS COMPENSATION FUND
SUMMARY STATEMENT OF REVENUES AND EXPENDITURES
AND CHANGES IN FUND BALANCE
LEVEL II**

	FY20 ACTUAL	FY21 ACTUAL	FY22 ACTUAL	FY23 EXPECTED	FY24 BUDGET	FY25 PROJECTED	FY26 PROJECTED	FY27 PROJECTED
Revenue								
Interest on Deposits	19,878	4,252	864	0	0	0	0	0
Workers Comp Transfers In	279,616	279,655	279,603	340,000	340,000	340,000	340,000	340,000
Transfer from Reserves	0	0	0	198,000	198,000	198,000	198,000	198,000
Prior Yr Expenditure Refund	0	0	4,389	0	0	0	0	0
	299,494	283,907	284,856	538,000	538,000	538,000	538,000	538,000
Expenditures								
Personal Services	47,037	47,717	50,844	47,000	47,000	47,000	47,000	47,000
Employee Benefits	18,605	19,396	20,501	16,000	16,000	16,000	16,000	16,000
Purchased Services	66,911	140,892	83,392	75,000	150,000	150,000	150,000	150,000
Other Charges	237,775	58,490	148,678	400,000	325,000	325,000	325,000	325,000
	370,328	266,496	303,415	538,000	538,000	538,000	538,000	538,000
Excess (deficiency) of revenues over expenditures	(70,834)	17,411	(18,559)	0	0	0	0	0
Net Change in Fund Balance	(70,834)	17,411	(18,559)	0	0	0	0	0
Fund Balance, Beginning of Year	2,869,564	2,798,730	2,816,141	2,797,582	2,797,582	2,797,582	2,797,582	2,797,582
Fund Balance, End of Year*	2,798,730	2,816,141	2,797,582	2,797,582	2,797,582	2,797,582	2,797,582	2,797,582

**HEALTH & DENTAL FUND
SUMMARY STATEMENT OF REVENUES AND EXPENDITURES
AND CHANGES IN FUND BALANCE
LEVEL II**

	FY20 ACTUAL	FY21 ACTUAL	FY22 ACTUAL	FY23 EXPECTED	FY24 BUDGET	FY25 PROJECTED	FY26 PROJECTED	FY27 PROJECTED
Revenue								
Interest on Deposits	25,819	0	224	40,000	40,000	41,000	42,025	43,076
Charges for Services	3,175,461	3,227,775	3,867,766	4,511,200	4,511,200	4,623,980	4,739,580	4,858,069
Transfers-Other Funds	14,356,507	20,826,360	18,590,822	25,738,257	25,738,257	26,381,713	27,041,256	27,717,288
	17,557,787	24,054,135	22,458,812	30,289,457	30,289,457	31,046,693	31,822,861	32,618,432
Expenditures								
Personal Services	201,272	231,417	216,485	184,882	184,882	189,504	194,242	199,098
Employee Benefits	102,958	120,442	109,443	94,575	94,575	96,939	99,363	101,847
Purchased Services	22,445,969	23,768,369	22,036,686	30,010,000	30,010,000	30,760,250	31,529,256	32,317,488
	22,750,199	24,120,228	22,362,614	30,289,457	30,289,457	31,046,693	31,822,861	32,618,432
Excess (deficiency) of revenues over expenditures	(5,192,412)	(66,093)	96,198	0	0	0	0	0
Net Change in Fund Balance	(5,192,412)	(66,093)	96,198	0	0	0	0	0
Fund Balance, Beginning of Year	3,372,817	(1,819,595)	(1,885,688)	(1,789,490)	(1,789,490)	(1,789,490)	(1,789,490)	(1,789,490)
Fund Balance, End of Year*	(1,819,595)	(1,885,688)	(1,789,490)	(1,789,490)	(1,789,490)	(1,789,490)	(1,789,490)	(1,789,490)

CAPITAL PROJECTS
SUMMARY STATEMENT OF REVENUES AND EXPENDITURES
LEVEL II

	FY20 ACTUAL	FY21 ACTUAL	FY22 ACTUAL	FY23 EXPECTED	FY24 BUDGET	<i>FY25 PROJECTED</i>	<i>FY26 PROJECTED</i>	<i>FY27 PROJECTED</i>
Revenue								
County	11,902,637	10,183,774	3,250,006	19,577,902	11,580,000	<i>11,869,500</i>	<i>12,166,238</i>	<i>12,470,394</i>
Total Revenue	11,902,637	10,183,774	3,250,006	19,577,902	11,580,000	<i>11,869,500</i>	<i>12,166,238</i>	<i>12,470,394</i>
Expenditures								
Capital Projects	19,566,692	4,234,175	8,736,776	19,577,902	11,580,000	<i>11,869,500</i>	<i>12,166,238</i>	<i>12,470,394</i>
Total Expenditures	19,566,692	4,234,175	8,736,776	19,577,902	11,580,000	<i>11,869,500</i>	<i>12,166,238</i>	<i>12,470,394</i>
Excess (deficiency) of revenues over expenditures	-	-	-	-	-	-	-	-
Fund Balance(Not Applicable*)	-	-	-	-	-	-	-	-

*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.

**TECHNOLOGY RESERVE FUND
SUMMARY STATEMENT OF REVENUES AND EXPENDITURES
AND CHANGES IN FUND BALANCE**

LEVEL II

	FY20 ACTUAL	FY21 ACTUAL	FY22 ACTUAL	FY23 EXPECTED	FY24 BUDGET	FY25 PROJECTED	FY26 PROJECTED	FY27 PROJECTED
Revenue								
Revenue-Local Sources	0	5,211	1,875,519	5,000	5,000	5,125	5,253	5,384
Charges for Services	0	1,990,671	0	1,271,000	1,271,000	1,302,775	1,335,344	1,368,728
Revenue-Federal	0	0	0	0	0	0	0	0
Revenue-Commonwealth	0	0	0	3,644,000	3,644,000	3,735,100	3,828,478	3,924,189
Transfer From Other Funds	3,200,000	0	0	0	0	0	0	0
Total Revenue	3,200,000	1,995,882	1,875,519	4,920,000	4,920,000	5,043,000	5,169,075	5,298,302
Expenditures								
Purchased Services	0	136,493	1,364	0	0	0	0	0
Other Charges	0	511,692	2,385,799	511,693	511,693	524,485	537,597	551,037
Materials/Supplies	0	0	518,795	0	0	0	0	0
Equipment	0	678,208	441,747	4,408,307	4,408,307	4,518,515	4,631,478	4,747,264
Transfers	0	0	0	0	0	0	0	0
Total Expenditures	0	1,326,393	3,347,705	4,920,000	4,920,000	5,043,000	5,169,075	5,298,302
Excess (deficiency) of revenues over expenditures	3,200,000	669,489	(1,472,186)	0	0	0	0	0
Net Change in Fund Balance	3,200,000	669,489	(1,472,186)	0	0	0	0	0
Fund Balance, Beginning of Year	0	3,200,000	3,869,489	2,397,303	2,397,303	2,397,303	2,397,303	2,397,303
Fund Balance, End of Year*	3,200,000	3,869,489	2,397,303	2,397,303	2,397,303	2,397,303	2,397,303	2,397,303

SCHEDULE OF DEBT OBLIGATIONS

	<u>Maturity</u>	<u>Original Issue</u>	<u>Principal Outstanding 7/1/2023</u>	<u>Adopted FY2024</u>			
				<u>Principal</u>	<u>Interest</u>	<u>Other</u>	
						<u>Debt Service Expenditures/ Expenses</u>	<u>Total Requirements</u>
<u>Debt Service Funds</u>							
<u>General Obligation Bonds</u>							
2019B VPSA Refunding 2002 School Bonds	7/15/2022	\$ 2,180,000	\$ 300,000	\$ 300,000	\$ 7,650	\$ 675	\$ 308,325
2005 VPSA School Bonds	7/15/2025	14,905,000	3,285,000	1,045,000	129,813	675	1,175,488
2010 VPSA Qualified School Construction Bonds	6/1/2027	1,120,000	275,000	65,000	59,472	-	124,472
2012 VPSA School Bonds	7/15/2032	6,925,000	4,255,000	345,000	177,691	850	523,541
2014 VPSA School Bonds	1/15/2035	8,530,000	6,080,000	390,000	238,543	850	629,393
2014B VPSA Refunding School Bonds	7/15/2026	8,290,000	3,080,000	720,000	123,732	675	844,407
2015A VPSA Refunding School Bonds	7/15/2028	4,305,000	2,240,000	325,000	108,134	850	433,984
2016 VPSA School Bonds	7/15/2036	11,575,000	9,045,000	500,000	290,635	770	791,405
2017 VPSA School Bonds	7/15/2037	8,100,000	6,695,000	325,000	246,485	850	572,335
2016B VPSA Refunding School Bonds	7/15/2029	3,035,000	1,800,000	230,000	64,077	850	294,927
2018 VPSA School Bonds	7/15/2038	7,850,000	6,785,000	300,000	258,843	850	559,693
2019 VPSA School Bonds	7/15/2039	7,765,000	7,010,000	280,000	278,935	850	559,785
2020 VPSA School Bonds	7/15/2040	8,000,000	7,390,000	320,000	209,670	775	530,445
2021 VPSA School Bonds	7/15/2041	8,580,000	8,305,000	290,000	277,780	775	568,555
2022 VPSA School Bonds	7/15/2042	9,080,000	9,080,000	175,000	532,055	850	707,905
		<u>110,240,000</u>	<u>75,625,000</u>	<u>5,610,000</u>	<u>3,003,515</u>	<u>11,145</u>	<u>8,624,660</u>
<u>Lease Revenue Bonds</u>							
2016A VFPF VRA	10/1/2029	10,375,000	7,220,000	895,000	311,690	-	1,206,690
2018 VRA Lease Revenue Bond	10/1/2038	7,555,000	6,560,000	285,000	273,078	-	558,078
2020 VRA Lease Revenue Bond	10/1/2040	2,185,000	2,050,000	75,000	91,940	-	166,940
2022 VRA Lease Revenue Bond	10/1/2042	32,165,000	32,165,000	970,000	1,481,251	-	2,451,251
2022 Motorola Lease Purchase	1/1/2027	2,587,369	2,090,582	506,925	42,651	-	549,576
		<u>54,867,369</u>	<u>50,085,582</u>	<u>2,731,925</u>	<u>2,200,610</u>	<u>-</u>	<u>4,932,535</u>
<u>Enterprise Funds</u>							
<u>Revenue Bonds</u>							
2016C Sewer Revenue Refunding Bonds	10/1/2028	6,540,000	3,485,000	695,000	160,797	-	855,797
2020 VRA Pooled	10/1/2030	1,245,000	1,040,000	110,000	50,481	-	160,481
2020 VRA Pooled Refunding	10/1/2039	9,510,000	9,510,000	-	422,588	1,500	424,088
		<u>17,295,000</u>	<u>14,035,000</u>	<u>805,000</u>	<u>633,866</u>	<u>1,500</u>	<u>1,440,366</u>
Total All Issues		<u>\$ 182,402,369</u>	<u>\$ 139,745,582</u>	<u>\$ 9,146,925</u>	<u>\$ 5,837,991</u>	<u>\$ 12,645</u>	<u>\$ 14,997,561</u>

Current Debt Service Amortization Schedule

Years	<i>Debt Service Funds</i>						<i>Enterprise Funds</i>	
	<u>General Obligation Bonds</u>		<u>Lease Revenue Bonds</u>		<u>Capital Leases</u>		<u>Revenue Bonds</u>	
	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>
FY 2024	\$ 5,610,000	\$ 3,003,515	\$ 2,225,000	\$ 2,157,959	\$ 506,925	\$ 42,651	\$ 805,000	\$ 633,866
FY 2025	5,675,000	2,639,597	2,330,000	2,041,238	517,263	32,307	790,000	592,994
FY 2026	5,945,000	2,366,866	2,455,000	1,920,197	527,815	21,755	635,000	556,478
FY 2027	5,025,000	2,113,647	2,575,000	1,794,528	538,579	10,984	665,000	523,166
FY 2028	4,320,000	1,847,565	2,705,000	1,664,328	-	-	700,000	488,187
FY 2029	4,505,000	1,658,407	2,840,000	1,531,087	-	-	740,000	451,287
FY 2030	4,255,000	1,483,395	2,975,000	1,393,678	-	-	825,000	411,184
FY 2031	4,110,000	1,325,462	1,900,000	1,275,581	-	-	865,000	367,878
FY 2032	4,275,000	1,162,409	1,990,000	1,180,725	-	-	745,000	326,622
FY 2033	4,430,000	997,571	2,090,000	1,083,225	-	-	785,000	287,416
FY 2034	4,070,000	848,566	2,185,000	987,172	-	-	820,000	250,387
FY 2035	4,210,000	709,354	2,275,000	893,119	-	-	855,000	215,841
FY 2036	3,705,000	575,204	2,375,000	793,497	-	-	890,000	179,850
FY 2037	3,840,000	449,545	2,480,000	689,438	-	-	925,000	142,416
FY 2038	3,155,000	333,826	2,595,000	580,697	-	-	960,000	103,538
FY 2039	2,680,000	238,554	2,705,000	467,888	-	-	995,000	63,215
FY 2040	2,200,000	162,205	2,255,000	361,241	-	-	1,035,000	21,347
FY 2041	1,705,000	101,535	2,355,000	260,159	-	-	-	-
FY 2042	1,220,000	54,775	2,290,000	158,081	-	-	-	-
FY 2043	690,000	17,399	2,395,000	53,825	-	-	-	-
	<u>\$ 75,625,000</u>	<u>\$ 22,089,397</u>	<u>\$ 47,995,000</u>	<u>\$ 21,287,663</u>	<u>\$ 2,090,582</u>	<u>\$ 107,697</u>	<u>\$ 14,035,000</u>	<u>\$ 5,615,672</u>

GENERAL FUND REVENUES

General Property Taxes

	<u>FY2023</u>	<u>FY2024</u>	<u>\$ Change</u>	<u>% Change</u>
	<u>Adopted</u>	<u>Adopted</u>		
Real Estate	\$ 81,300,000	\$ 84,000,000	\$ 2,700,000	3.3%
Public Service	3,300,000	3,303,500	3,500	0.1%
Personal Property	17,950,000	19,300,000	1,350,000	7.5%
Mobile Homes	-	25,000	25,000	100.0%
Machinery & Tools	150,000	200,000	50,000	33.3%
Penalties	300,000	325,000	25,000	8.3%
Interest	<u>100,000</u>	<u>200,000</u>	<u>100,000</u>	100.0%
Total	<u>\$ 103,100,000</u>	<u>\$ 107,353,500</u>	<u>\$ 4,253,500</u>	4.1%

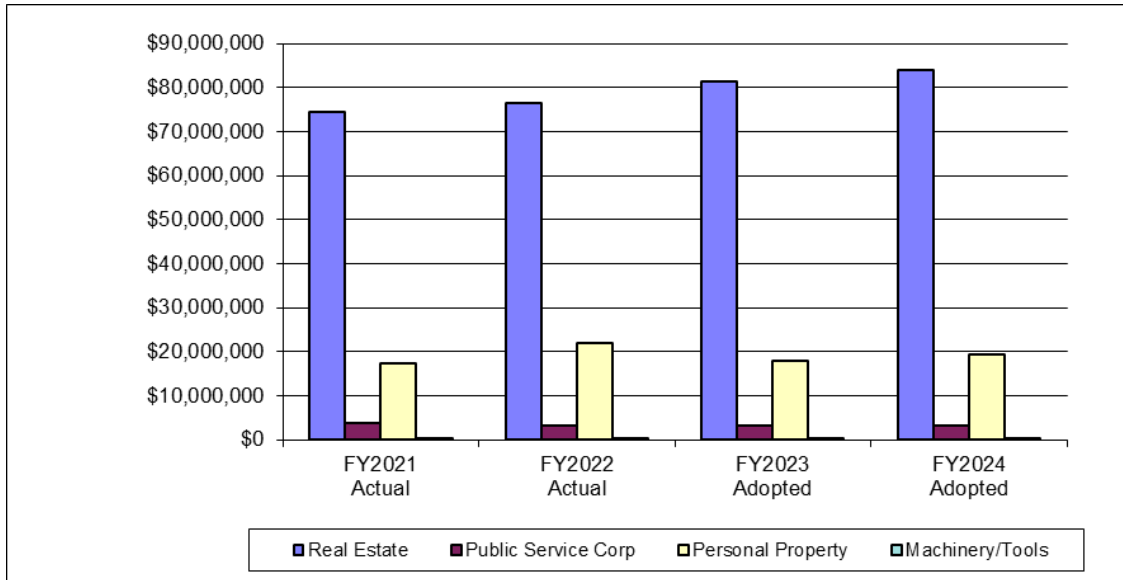
The County levies real estate taxes on all real estate within its boundaries, except that exempted by statute, each year as of January 1, based on the estimated market value of the property, with semi-annual payments due June 25 and December 5. All real estate property is assessed biennially and calendar year 2024 will be the next reassessment year. The real estate rate is adopted at \$0.77, per \$100 of assessed value, a one cent decrease.

The State Corporation Commission assesses property of certain public service corporations for local taxation and the Commissioner of the Revenue certifies the assessments. The Virginia Department of Taxation bases its assessment of public service corporations on the sales ratio analysis it performs on the prior year's assessment data compared to current sales data. All tax rates are per \$100 of assessed valuation. For FY2024, the adopted real estate rate is \$0.77 and the adopted personal property rate is \$3.90, a one cent and ten cent decrease respectively.

The County levies personal property taxes on motor vehicles and tangible personal business property. These levies are made each year as of January 1, with semiannual payments due June 25 and December 5. The adopted personal property rate is \$3.90 per \$100 of assessed valuation, a ten cent decrease. The State offers tax relief for qualifying vehicles. The amount of relief has begun to decline as a percentage of total personal property due to increases in vehicle values and increase in numbers of vehicles assessed over the more than 10 years that a state-wide cap on disbursements to local governments has been in place. The State revenue is budgeted as "Personal Property Tax Relief Act" (see State revenue section). Budgeted personal property tax revenue is projected to increase.

Machinery & tool tax is imposed on the equipment used by manufacturers directly in the production of goods. The adopted rate is \$3.90 per \$100 of assessed value.

The following graph shows a 4-year trend on the major general property taxes: Real Estate, Public Service Corporation, Personal Property and Machinery & Tools.



**Property Tax Rates
Adopted Current and Last Five Calendar Years**

Calendar Year	Real Estate (1)	Personal Property (1) (2)	Mobile Home (1)	Boats > 5 Tons
2024	\$ 0.7700	\$ 3.90	\$ 0.7700	\$ 0.00000001
2023	\$ 0.7800	\$ 4.00	\$ 0.7800	\$ 0.00000001
2022	\$ 0.7950	\$ 4.00	\$ 0.7950	\$ 0.00000001
2021	\$ 0.7950	\$ 4.00	\$ 0.7950	\$ 0.00000001
2020	\$ 0.7950	\$ 4.00	\$ 0.7950	\$ 0.00000001
2019	\$ 0.7950	\$ 4.00	\$ 0.7950	\$ 0.00000001

(1) Tax rate per \$100 of assessed valuation.

(2) The tax rate per \$100 of assessed valuation for Disabled American Veterans has been \$1.00 since 2008.

Note: The County has no overlapping taxes with other governments.

Other Local Taxes

Other Local Taxes	FY2023	FY2024	\$ Change	% Change
	<u>Adopted</u>	<u>Adopted</u>		
Local Sales Tax	\$ 13,500,000	\$ 14,300,000	\$ 800,000	5.9%
Historic Triangle Tax	5,500,000	5,800,000	300,000	5.5%
Lodging Tax	1,770,000	2,100,000	330,000	18.6%
Meals Tax	3,957,345	4,200,000	242,655	6.1%
Cigarette Tax	1,700,000	1,800,000	100,000	5.9%
Occupational License	7,259,000	8,500,000	1,241,000	17.1%
Utility Consumption Tax	230,000	230,000	-	0.0%
Communications Sales Tax	950,000	950,000	-	0.0%
Motor Vehicle License	1,650,000	1,650,000	-	0.0%
Franchise Tax	350,000	375,000	25,000	7.1%
Recordation Tax/Deeds of Conveyance	2,111,700	1,800,000	(311,700)	-14.8%
Rental Tax	<u>160,000</u>	<u>198,000</u>	<u>38,000</u>	23.8%
Total	<u>\$ 39,138,045</u>	<u>\$ 41,903,000</u>	<u>\$ 2,764,955</u>	7.1%

The State collects 6% sales tax from retailers and distributes one percent (1%) to the County monthly. In addition, an additional one percent (1%) Historic Triangle sales tax is collected from retailers in the counties of James City and York and the City of Williamsburg. This revenue is expected to increase slightly due to inflation and modest growth.

Per State Code, fifty percent (50%) of the revenues from the additional 1% sales tax is deposited into the Historic Triangle Marketing Fund to be managed and administered by the Williamsburg Tourism Council and is to be used to market, promote, and advertise the Historic Triangle as an overnight tourism destination. The other fifty percent (50%) is distributed to the localities where the revenues were collected.

The transient occupancy tax ("lodging tax") of five percent (5%) is paid for any room rented on a short-term basis. This revenue is generated primarily by hotels and motels within the County and collected monthly. Sixty percent (60%) of the revenue collected is earmarked for tourism activities per State Code. This revenue is expected to increase.

A four percent (4%) tax ("meals tax") is levied on prepared food and beverages sold for human consumption in the County. This tax is collected monthly. The County has earmarked 50% of the meals tax to be used for stormwater, water and sewer projects. The remaining 50% is to assist with funding to the School Division.

The General Assembly passed a bill allowing Counties in Virginia to impose an up to \$.40 per pack Cigarette tax in the same manner as cities in Virginia have been able to impose. The budget proposes a Cigarette tax of \$.40 per pack. The County implemented a \$.40 per pack Cigarette tax effective November 1, 2021.

The County requires all persons conducting any business, profession, trade, or occupation to have a license. The Commissioner of the Revenue computes the amount of license tax and after the Treasurer receives payment, the license is issued.

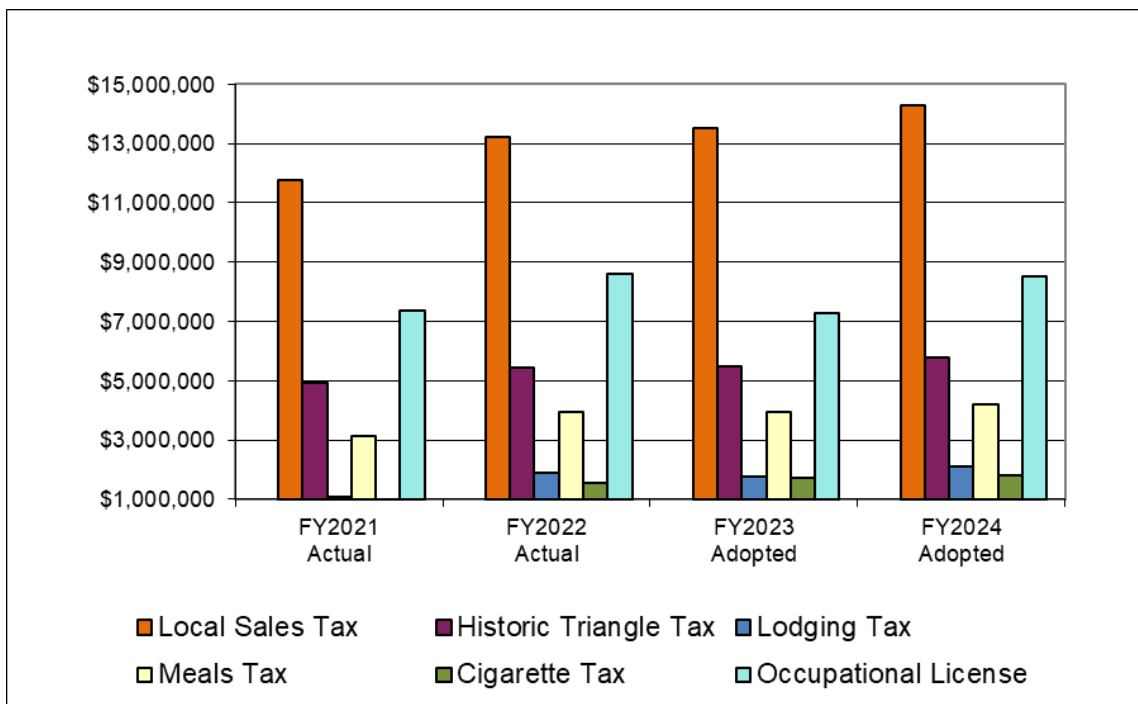
In lieu of the local business license tax levied on corporations furnishing heat, light or power by means of electricity and/or natural gas, Section 58.1-2900 and Section 58.1-2904 of the Code of Virginia impose a tax ("Utility Consumption Tax") on consumers of electricity and natural gas in the state based on kilowatt hours or volume of gas delivered. This tax is collected monthly.

The communication sales tax represents sales and use tax on communication services in the amount of 5% of the sales price of each communications service.

The motor vehicle license represents an annual vehicle registration fee on every motor vehicle, trailer, and semi-trailer garaged, stored or parked in the County.

A bank franchise tax is imposed on banks located within the County, based on their net capital of local banks and the recordation tax for each taxable instrument recorded in the County.

The projections for FY2024 reflect mostly increases in these revenues. This is partially due to an expected economic recovery from the Coronavirus Pandemic and partially due to inflation. The following graph shows a 4 year trend on the major other local taxes: Sales Tax, Lodging Tax, Meals Tax, Historic Triangle Tax, Cigarette Tax and Occupational Licenses.



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.

County Debt Service

Property tax revenue is a function of the tax rate, determined by the county government, size of county population, and the property's value, determined by market forces. York County government collects taxes on real estate, personal property, and other sources and transfers a percentage of those revenues to YCSD for operations and debt service. However, the primary source of revenue for capital projects is general obligation bonds issued by the County government through the Virginia Public Service Authority (VPSA). State law prohibits school divisions in Virginia from issuing this debt. The FY24 County Adopted Budget presents the long-term schedule debt schedule for schools. This information can be found in the Informational section.

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.

SCHOOL ENROLLMENT PROJECTION METHODOLOGY

Historically, the School Division relies on the County Planning Office to provide the school enrollment projections. However, due to the significant loss of students resulting from the pandemic, the County's methodology could not account this loss. As a result, the School Division is solely relying on the Department of Education's projections. We expect to revert back to the County's methodology for the FY2025 budget.

The methodology used by the County Planning Office for projecting our 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 2023 is equal to the number of eleventh graders in 2022.

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

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

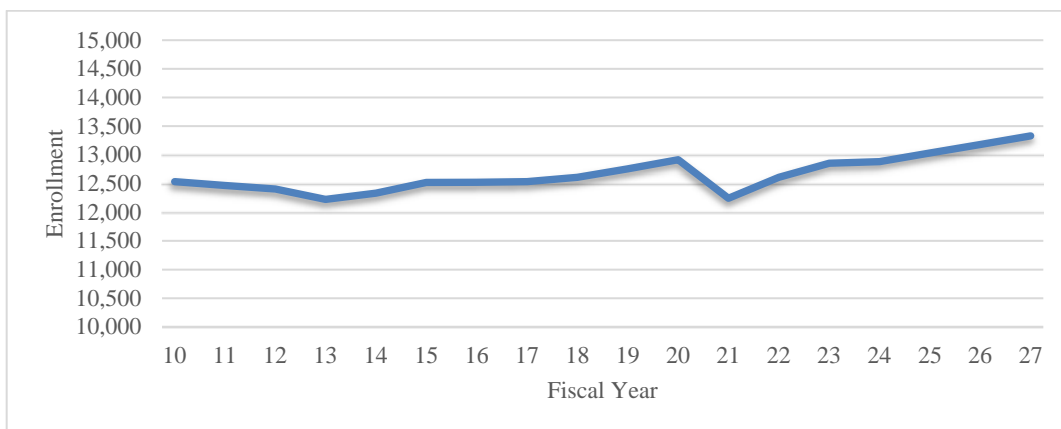
History of Student Population

Fiscal Year		Enrollment	Unadjusted ADM ¹	Adjusted ADM
10	Actual	12,533	12,533	12,533
11	Actual	12,467	12,467	12,467
12	Actual	12,404	12,404	12,404
13	Actual	12,226	12,226	12,226
14	Actual	12,333	12,333	12,333
15	Actual	12,519	12,519	12,519
16	Actual	12,522	12,522	12,522
17	Actual	12,534	12,534	12,534
18	Actual	12,609	12,609	12,609
19	Actual	12,756	12,756	12,756
20	Actual	12,914	12,914	12,914
21	Actual	12,244	12,244	12,244
22	Actual	12,420	12,420	12,420
23	Actual	12,855	12,855	12,855
24	Projected ²	12,881	12,881	12,881
25	Projected ²	13,031	13,031	13,031
26	Projected ²	13,181	13,181	13,181
27	Projected ²	13,331	13,331	13,331

¹ Average Daily Membership

² 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 below provides summary information on students that qualify for the federal free or reduced lunch program in the school division.

	School Year: 2020-2021 - Month of April					School Year: 2021-2022 - Month of April					School Year: 2022-2023 - Month of April				
	Free	Reduced	Total	Enrollment	%	Free	Reduced	Total	Enrollment	%	Free	Reduced	Total	Enrollment	%
Bethel Manor Elementary	75	168	243	618	39.32%	75	96	171	640	26.72%	77	175	252	637	39.56%
Coventry Elementary	130	31	161	711	22.64%	145	16	161	712	22.61%	141	20	161	676	23.82%
Dare Elementary	82	17	99	374	26.47%	107	11	118	414	28.50%	118	12	130	402	32.34%
Grafton Bethel Elementary	123	24	147	626	23.48%	122	22	144	631	22.82%	155	28	183	641	28.55%
Magruder Elementary	181	29	210	597	35.18%	185	21	206	637	32.34%	205	42	247	730	33.84%
Mount Vernon Elementary	52	20	72	563	12.79%	86	16	102	603	16.92%	92	25	117	580	20.17%
Seaford Elementary	85	26	111	520	21.35%	118	15	133	545	24.40%	117	26	143	504	28.37%
Tabb Elementary	73	44	117	637	18.37%	102	22	124	683	18.16%	145	34	179	703	25.46%
Waller Mill Elementary	51	19	70	344	20.35%	82	12	94	410	22.93%	110	16	126	395	31.90%
Yorktown Elementary	192	30	222	598	37.12%	212	24	236	633	37.28%	259	40	299	658	45.44%
Total	1,044	408	1,452	5,588	25.98%	1,234	255	1,489	5,908	25.20%	1,419	418	1,837	5,926	31.00%
Grafton Middle	131	37	168	899	18.69%	161	23	184	697	26.40%	193	35	228	894	25.50%
Queens Lake Middle	128	28	156	527	29.60%	126	21	147	556	26.44%	141	30	171	581	29.43%
Tabb Middle	122	104	226	880	25.68%	130	56	186	884	21.04%	133	73	206	898	22.94%
Yorktown Middle	157	40	197	690	28.55%	160	26	186	478	38.91%	171	8	179	635	28.19%
Total	538	209	747	2,996	24.93%	577	126	703	2,615	26.88%	638	146	784	3,008	26.06%
Bruton High	145	25	170	607	28.01%	159	26	185	666	27.78%	168	32	200	699	28.61%
Grafton High	149	45	194	1,124	17.26%	170	30	200	956	20.92%	213	36	249	1,203	20.70%
Tabb High	105	77	182	1,070	17.01%	119	46	165	1,062	15.54%	151	61	212	1,108	19.13%
York High	200	39	239	1,139	20.98%	200	33	233	1,068	21.82%	212	52	264	1,037	25.46%
York River Academy	14	1	15	65	23.08%	15	2	17	51	33.33%	17	22	39	70	55.71%
Total	613	187	800	4,005	19.98%	663	137	800	3,803	21.04%	761	203	964	4,117	23.42%
Division Total	2,195	804	2,999	12,589	23.82%	2,474	518	2,992	12,326	24.27%	2,818	767	3,585	13,051	27.47%

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

<u>School</u>	<u>2023</u>	<u>2022</u>	<u>2021</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>
Elementary:											
Bethel Manor Elementary	606	594	593	680	641	608	604	597	596	510	410
Coventry Elementary	619	664	681	765	691	585	563	578	582	576	590
Dare Elementary	368	389	356	406	414	422	420	378	380	375	409
Grafton Bethel Elementary	596	596	597	674	622	640	643	615	617	641	622
Magruder Elementary	673	596	562	644	614	608	626	626	606	523	600
Mt. Vernon Elementary	553	573	540	624	591	591	559	531	521	534	550
Seaford Elementary	474	517	494	560	531	451	437	451	470	483	479
Tabb Elementary	657	646	619	742	656	620	606	629	668	641	625
Waller Mill Elementary	369	382	327	386	372	387	342	320	287	296	278
Yorktown Elementary	616	588	562	615	619	674	695	696	654	656	664
Middle:											
Queens Lake Middle	535	517	506	515	486	461	465	459	455	454	448
Tabb Middle	859	830	854	887	865	858	851	913	918	892	828
Yorktown Middle	597	585	648	710	729	751	791	766	774	767	743
Grafton Middle	830	827	868	919	935	904	882	872	870	870	851
High:											
Bruton High	652	610	569	572	549	600	567	606	590	575	585
Grafton High	1,125	1,079	1,084	1,162	1,158	1,169	1,184	1,177	1,188	1,212	1,271
Tabb High	1,045	981	1,038	1,115	1,102	1,126	1,165	1,164	1,157	1,092	1,100
York High	961	972	1,084	1,110	1,106	1,106	1,062	1,062	1,094	1,064	1,055
York River Academy	62	57	54	69	71	65	73	73	79	71	65
	12,197	12,003	12,036	13,155	12,752	12,626	12,535	12,513	12,506	12,232	12,173

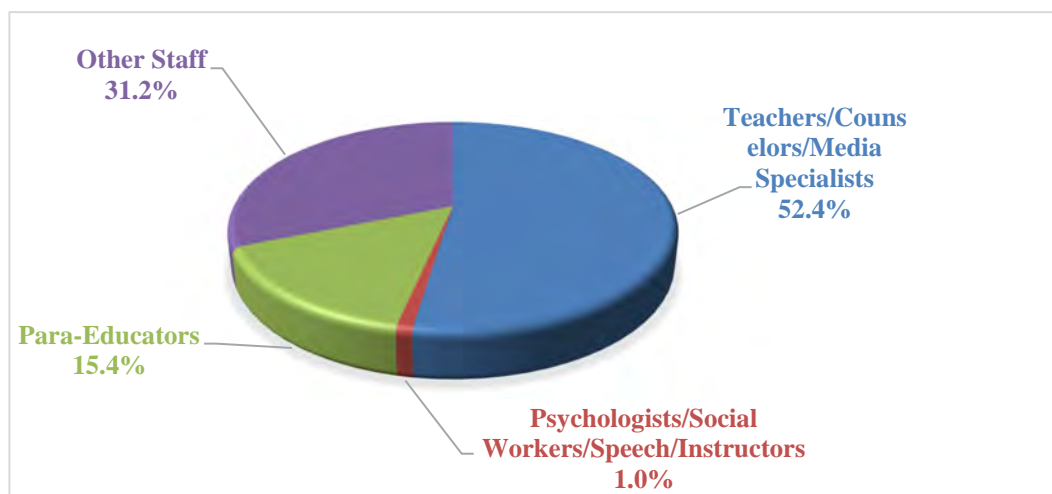
Source: ASPEN, ADA May 2023

HISTORICAL COMPARISON OF APPROVED FULL TIME EQUIVALENT (FTE) POSITIONS

<i>POSITION</i>	<i>FTE's FY20E</i>	<i>FTE's FY21E</i>	<i>FTE's FY22E</i>	<i>FTE's FY23</i>	<i>FTE's FY23E</i>	<i>FTE's FY24</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	119.00	119.00	119.00	106.00	106.00	106.00
4 BUS DRIVER ASSISTANTS	30.00	30.00	30.00	30.00	30.00	30.00
5 CAFETERIA MONITORS	3.15	3.15	3.15	3.15	3.15	5.10
6 DIVISION CHIEFS	4.00	4.00	4.00	4.00	4.00	4.00
7 CLERICAL	73.75	77.00	76.50	77.75	77.75	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	3.34
10 CUSTODIANS	94.50	94.50	94.50	94.50	94.50	86.50
11 DIRECTORS	9.25	10.25	14.25	14.25	14.25	14.25
12 FOOD SERVICE PERSONNEL	15.00	15.00	11.00	11.00	11.00	8.00
13 GUIDANCE COUNSELORS	36.00	37.00	39.50	39.50	39.50	44.00
14 INSTRUCTORS	10.00	10.00	10.00	10.00	10.00	10.00
15 MECHANICS	8.00	8.00	8.00	8.00	8.00	8.00
16 MEDIA SPECIALISTS	18.00	18.00	19.00	19.00	19.00	22.00
17 NURSES	18.00	18.00	18.00	17.00	17.00	17.00
18 OCCUPATIONAL THERAPISTS	5.00	5.00	5.00	5.00	5.00	5.00
19 PARA-EDUCATORS	291.75	299.50	296.00	291.30	291.30	289.10
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	28.00
23 PSYCHOLOGISTS	14.00	14.00	13.00	13.00	13.00	12.00
24 SUPERINTENDENT	1.00	1.00	1.00	1.00	1.00	1.00
25 TEACHERS	893.64	907.14	925.84	922.84	922.84	917.54
26 TECHNICAL	113.47	115.47	114.50	119.10	119.10	120.00
27 TRADES	26.00	27.00	27.00	27.00	27.00	27.00
28 SECURITY OFFICERS	0.00	0.00	0.00	0.00	0.00	12.00
TOTALS	1844.61	1874.11	1890.34	1874.49	1874.49	1877.18

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

Full Time Equivalent Positions-FY24



COUNTY OF YORK: VARIOUS STATISTICAL DATA

Population - 71,491
Median Age - 39.8
Land Area (sq.miles) - 106
Land Owned by Federal Government and National Park - 40%
Households - (approx.) 26,000
Average Household Size - 2.61
Median Household Income - \$97,500

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, 2022

<u>Taxpayer</u>	<u>Description</u>
Naval Weapons Station/Cheatam Annex	Government
York County School Division	Government
U.S. Coast Guard Station	Government
York County Government	Government
Sentara Williamsburg Regional Medical Center	Hospital
Water Country	Water Park
Great Wolf Lodge of Williamsburg, LLC	Hotel & Water Park
Walmart	Retail Sales
YMCA	Recreation
Kroger	Retail

Source: County of York, VA
FY2024 Proposed Budget

United States Census Data - York County, Virginia

Selected Demographic and Social Characteristics	1980		1990		2000		2010		2020	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Land Area (square miles)	105.5	NA	105.5	NA	105.5	NA	104.78	NA	104.71	NA
Population	35,463	NA	42,434	NA	56,297	NA	65,464	NA	70,045	NA
Sex										
Male	18,185	51.3%	21,133	49.8%	27,650	49.1%	32,001	48.9%	49.5%	49.1%
Female	17,278	48.7%	21,289	50.2%	28,647	50.9%	33,463	51.1%	50.5%	50.9%
Race										
White	28,636	80.7%	34,487	81.3%	45,942	81.6%	51,895	79.3%	NA	74.2%
Black	6,118	17.3%	6,613	15.6%	7,954	14.1%	9,715	14.8%	NA	14.3%
Asian	290	0.8%	954	2.2%	2,267	4.0%	4,190	6.4%	NA	6.4%
American Indian and Alaska Native	49	0.1%	112	0.3%	521	0.9%	757	1.2%	NA	0.5%
Native Hawaiian and Other Pacific Islander	20	0.1%	34	0.1%	121	0.2%	219	0.3%	NA	0.2%
Some Other Race	350	1.0%	222	0.5%	724	1.3%	1,175	1.8%	NA	4.3%
Hispanic or Latino	572	1.6%	723	1.7%	1,509	2.7%	2,892	4.4%	NA	7.5%
Median Age	28.6	NA	32.8	NA	36.5	NA	39.4	NA	NA	NA
Population Density (persons per square mile)	336.1	NA	402.2	NA	533.6	NA	624.8	NA	669.0	NA
Households	10,895	NA	14,474	NA	20,000	NA	24,006	NA	25,389	NA
Persons per Household	3.15	NA	2.90	NA	2.78	NA	2.70	NA	2.68	NA
Total Families	9,255	NA	11,875	NA	15,887	NA	18,705	NA	NA	NA
Persons per Family	3.46	NA	3.24	NA	3.15	NA	3.08	NA	NA	NA
Educational Attainment (highest level achieved)										
Population 25 years and over	19,536	100.0%	26,468	100.0%	36,138	100.0%	39,414	100.0%	95.2%	NA
Graduate or Professional Degree	4,226	21.6%	3,229	12.2%	5,945	16.5%	7,032	17.8%	NA	NA
Bachelor's Degree			4,415	16.7%	7,567	20.9%	9,306	23.6%	48.5%	NA
Associate Degree	3,858	19.7%	1,901	7.2%	2,729	7.6%	3,890	9.9%	NA	NA
Some College, no degree			6,385	24.1%	9,270	25.7%	8,808	22.3%	NA	NA
High School Diploma	6,757	34.6%	7,429	28.1%	7,649	21.2%	8,101	20.6%	NA	NA
9th to 12th Grade, no diploma	2,793	14.3%	1,952	7.4%	2,070	5.7%	1,544	3.9%	NA	NA
Less than 9th Grade	1,902	9.7%	1,157	4.4%	938	2.6%	733	1.9%	NA	NA

**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.*

2020 Census-24th census in US History and the first time that households were invited to respond to the census online.

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.

Accreditation - a designation of academic quality and achievement established and awarded by the Virginia Department of Education based on the percentage of students who pass Standards of Learning tests at each school.

Advancing Computer Science Ed Grant - a partnership with CodeVA to create a sustainable model of computer science professional development for teachers participating in cohort model training.

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

ARPA - the American Rescue Plan Act Elementary and Secondary School Emergency Relief III Fund, also known as ESSER III, provides funds to help safely reopen and sustain the safe operation of schools and address the impact of COVID-19 on the nation's students by addressing students' academic, social, emotional, and mental health needs.

ARP ESSER III Preschool - The American Rescue Plan (ARP) Act Elementary and Secondary School Emergency Relief (ESSER) III fund was authorized in March 2021. The ARP Act can be used for the same programs and activities as ESSER I and ESSER II.

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.

Basis of State Revenue - the revenue from the Commonwealth as presented in this budget is based on the State Approved Budget.

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.

Carryover - the process by which certain funds for previously approved School Board commitments to pay for goods and services at the end of one fiscal year are re-appropriated in the next fiscal year.

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.

Community Schools Grant - a program to support the development and implementation of community schools that provides a framework for integrated student supports, expanded/enriched learning time and opportunities, active family/community engagement, and collaborative leadership and practices.

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

Coronavirus Response and Relief Supplemental Appropriations Act (CRRSA) - these funds were signed into law in December 2020 for education stabilization. CRRSA Act ESSER II and GEER II funds can be used for the same programs and activities as the CARES Act funds.

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.

Enrollment - all students the division is responsible for reporting.

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.

ESSER II - The Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act was signed into law on December 27, 2020. CRRSA Act Elementary and Secondary School Emergency Relief (ESSER) II uses of funds include all allowable uses of ESSER funds specified under the CARES ACT. Identifies the priorities to address unfinished learning related to the impact of COVID-19.

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.

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

GASB - Governmental Accounting Standards Board.

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.

Grant - funding from a government or other entity restricted for a use towards a particular goal or activity.

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.

Local Composite Index (LCI) - the relative wealth index used by the State to equalize state aid to localities.

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.

No Loss Funding - this state payment is a formula meaning that a school division that lost students after the March 2020 closure of schools would still received funding for those students.

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.

OPEB - Other Post-Employment Benefits.

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.

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.

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 $(\text{School division's projected count} / \text{Statewide total school age population}) \times \text{Total state 1-1/8\% sales tax estimate} = \text{Local Distribution}$

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.

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.

Technology Reserve Fund - this fund was created in response to directives from the Virginia Department of Education that school divisions must be prepared to offer instruction in a virtual environment.

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).

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.

VDOE - Virginia Department of Education.

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

$.5^* \frac{\frac{\text{Local True Value of Real Property}}{\text{Local Average Daily Membership}}}{\frac{\text{Total Local True Values of Real Property Statewide}}{\text{Total Average Daily Membership Statewide}}}$	+ .4*	$.4^* \frac{\frac{\text{Local Adjusted Gross Income}}{\text{Local Average Daily Membership}}}{\frac{\text{Total Adjusted Gross Income Statewide}}{\text{Total Average Daily Membership Statewide}}}$	+ .1*	$.1^* \frac{\frac{\text{Local Taxable Retail Sales}}{\text{Local Average Daily Membership}}}{\frac{\text{Total Taxable Retail Sales Statewide}}{\text{Total Average Daily Membership Statewide}}}$	= Average Daily Membership Composite Index
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$.5^* \frac{\frac{\text{Local True Value of Real Property}}{\text{Local Population}}}{\frac{\text{Total Local True Values of Real Property Statewide}}{\text{State Population}}}$	+ .4*	$.4^* \frac{\frac{\text{Local Adjusted Gross Income}}{\text{Local Population}}}{\frac{\text{Total Adjusted Gross Income Statewide}}{\text{State Population}}}$	+ .1*	$.1^* \frac{\frac{\text{Local Taxable Retail Sales}}{\text{Local Population}}}{\frac{\text{Total Taxable Retail Sales Statewide}}{\text{State Population}}}$	= Per Capita Composite Index
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$.6667 \times \text{Average Daily Membership Composite Index}$	+	$.3333 \times \text{Per Capita Composite Index}$	=	Local Composite Index
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* 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.