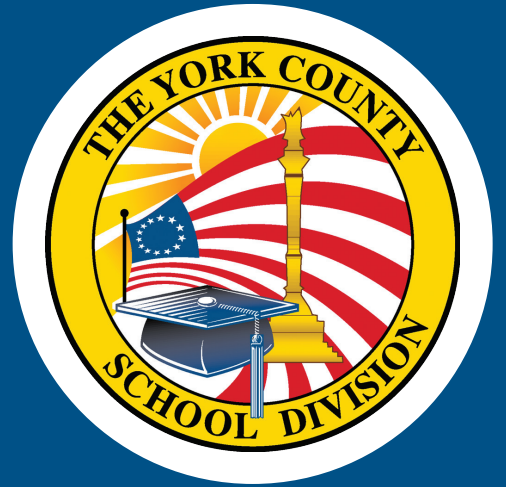


July 1, 2024– June 30, 2025

Yorktown, VA 23692

yorkcountyschools.org



# Fiscal Year 2025

## Approved Annual Budget



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# EXECUTIVE SUMMARY

# *York County School Division*

## **FY 2025 BUDGET**

(Fiscal Year July 1, 2024 – June 30, 2025)

### **School Board Members**



**Kimberly S. Goodwin, Chair**  
District III



**James E. Richardson, Vice Chair**  
District IV



**Mark J. Shafer**  
District I



**Zoran Pajevic**  
District II



**Lynda J. Fairman**  
District V

### **Division Administration**



**Victor D. Shandor, Ed.D.**  
Division Superintendent



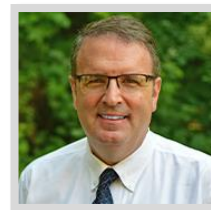
**Candi L. Skinner, Ed.D.**  
Chief Academic Officer



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



**William B. Bowen**  
Chief Financial Officer



**David Reitz, Ed.D.**  
Chief Human Resources  
Officer

**Allison P. Brandon**  
Budget and Financial Supervisor

York County School Division  
302 Dare Road  
Yorktown, Virginia 23692  
Phone 757-898-0300  
yorkcountyschools.org  
[wbowen@yescd.york.va.us](mailto:wbowen@yescd.york.va.us)

## School Board Members and Citizens of York County

I am pleased to present the Approved Annual Financial Plan for the York County School Division for the 2024-25 fiscal year. This approved general fund budget totals \$193.3 million and represents an increase of 4.5% over the 2023-24 school year. This budget upholds our goal of supporting important division programs with the resources available.

In developing this budget, we engaged a wide range of stakeholders, including school teams, parent groups, teachers, School Board members, and County staff. We also held public input sessions, including two budget stakeholder meetings. The feedback we received, along with input from the division leadership team, has guided us in focusing the budget on our four strategic priorities: Collective Commitment, Supportive Culture, Highly Effective Talent, and Future Ready Graduates.



One of the primary goals in the development of the FY25 budget was staff compensation. The approved budget includes an average 5.5% raise for all employees, with an additional 2% raise for custodians, bus drivers and bus assistants. 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).

Fiscal Year 2025 is the first year of the state's biennial 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 the ability of the local government to pay for public education; this translates into the school division receiving less state revenue. For FY25, the York County School Division's LCI decreased from .3699 to .3554. Second, the Virginia Retirement System Board of Trustees updates the recommended employer rates for the next two years. In the fall of 2023, the Board of Trustees recommended a rate of 14.21% for teachers, however the General Assembly adopted a final rate of 15.23%. This was a rate reduction of 1.39% from the FY23 and FY24 rate of 16.62%. Third, the state re-benchmarks the cost of education every two years. This usually results in additional funding from the state to account for the increased costs to the Standards of Quality accounts.

As a result of the lower Local Composite Index, decrease in VRS rates for teachers, re-benchmarking the cost of education, and the estimated increase in student enrollment, staff projects an increase in state revenue by \$8.3 million. In FY21, enrollment decreased by a total of 894 students due to the COVID-19 pandemic. For FY25, student enrollment is projected to exceed the pre-pandemic levels in FY2019 (12,914), with a budgeted enrollment of 12,996 students.

Since 2021, YCSD has received more than \$16 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, student technology, HVAC improvements, and staff bonuses. All stimulus funds are set to expire in September 2024, with the exception of the HVAC grant, which expires in December 2024.



For FY25, the local government appropriated \$2.19 million. This funding provided YCSD with the required matching funds for staff compensation and the ability to address areas of need such as safety and security.

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, 2023.

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 2023–2024.

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



  
John W. Hutchison  
President

  
Siobhán McMahon, CAE  
Chief Operations Officer/  
Interim 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.

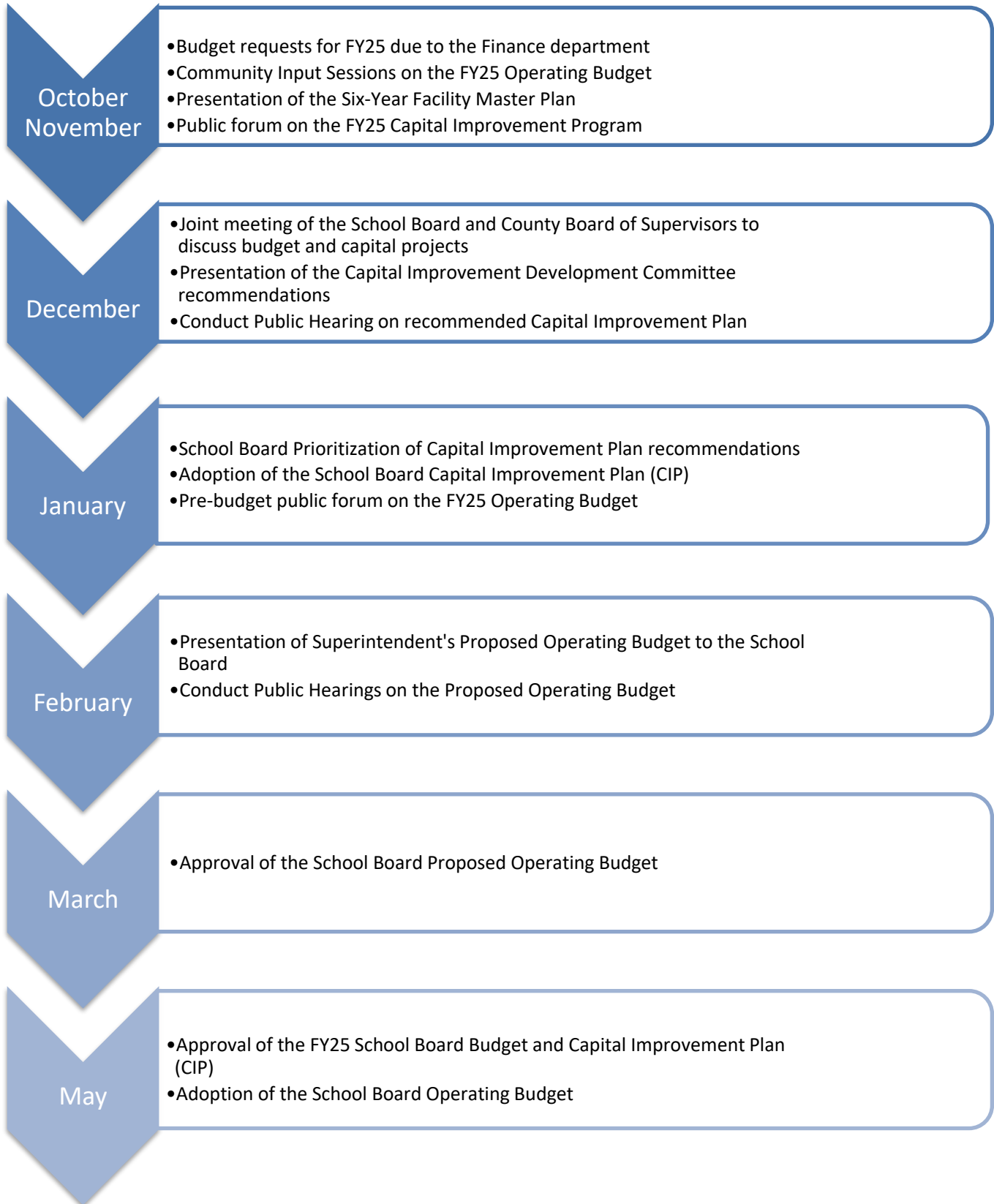
Staff members at all management levels participated in the development of this budget. The Superintendent and Chief Financial Officer held two in person community budget meetings. The Executive Leadership Team solicited input from their departments, school administrators and school staff. In total more than 225 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 2025  
BUDGET TIMELINE**



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

For historical reference purposes, the Budget Approach and Challenges for fiscal years 2019 through 2025 are provided below.

### ***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 the 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, 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 approved 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 the 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, 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 approved 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 because 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 a 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, 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 approved 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 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.

### ***FISCAL YEAR 2025 BUDGET APPROACH AND CHALLENGES***

FY25 is the first year of the state's biennial 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 the ability of the local government to pay for public education; this translates into the school division receiving less state revenue. For FY25, the York County School Division's LCI decreased from .3699 to .3554. The decrease in the LCI resulted in an increase in state revenue of more than \$2 million.

Second, 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 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 approved 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 FY25, the VRS rates were reduced from 16.62% to 15.23%.

Fourth, in the last version of the budget, the state added back all hold harmless funding for the loss of sales tax on groceries. This provision was set to expire in FY25.

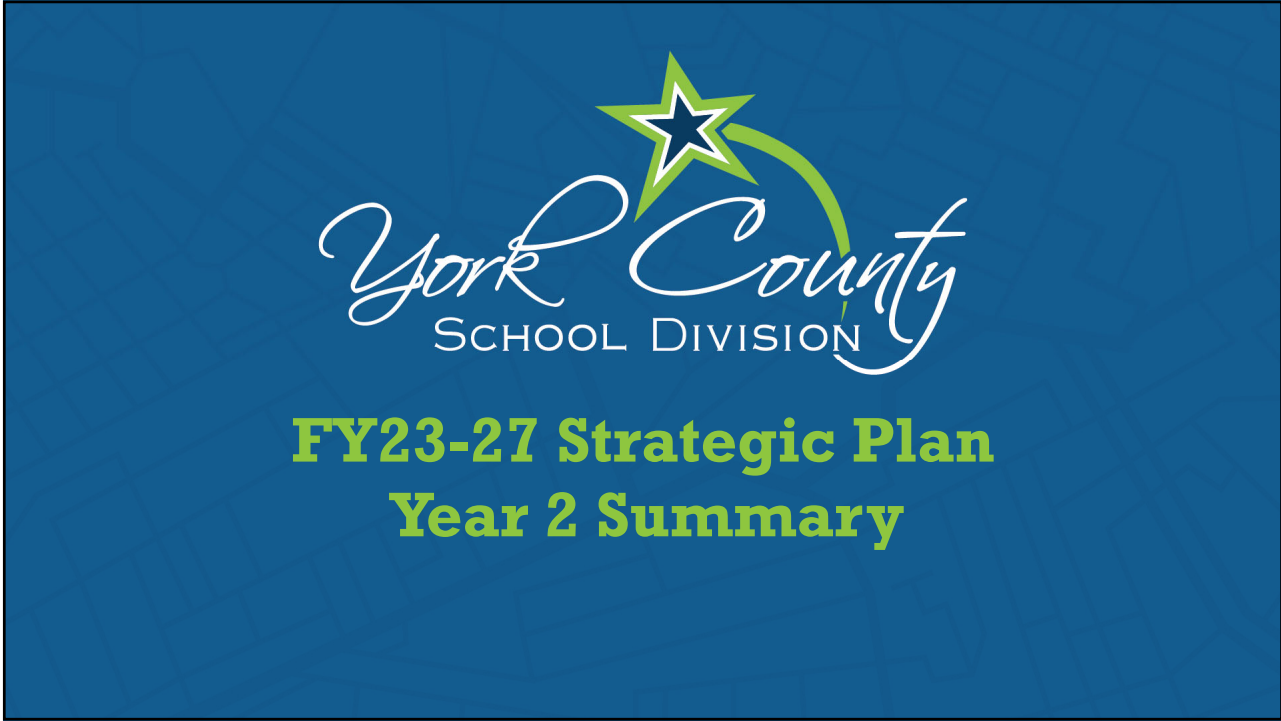
With the decrease in the LCI, state revenue adjustments from re-benchmarking, and with an increase in student enrollment, overall state revenue is projected to increase \$8.3 million or 4.5% in FY25 when compared to FY24.

Federal revenue is projected to decrease approximately \$1.8 million when compared to the FY24 Budget. This reduction is due to the expiration of federal stimulus funds the school division received resulting from the COVID-19 pandemic.

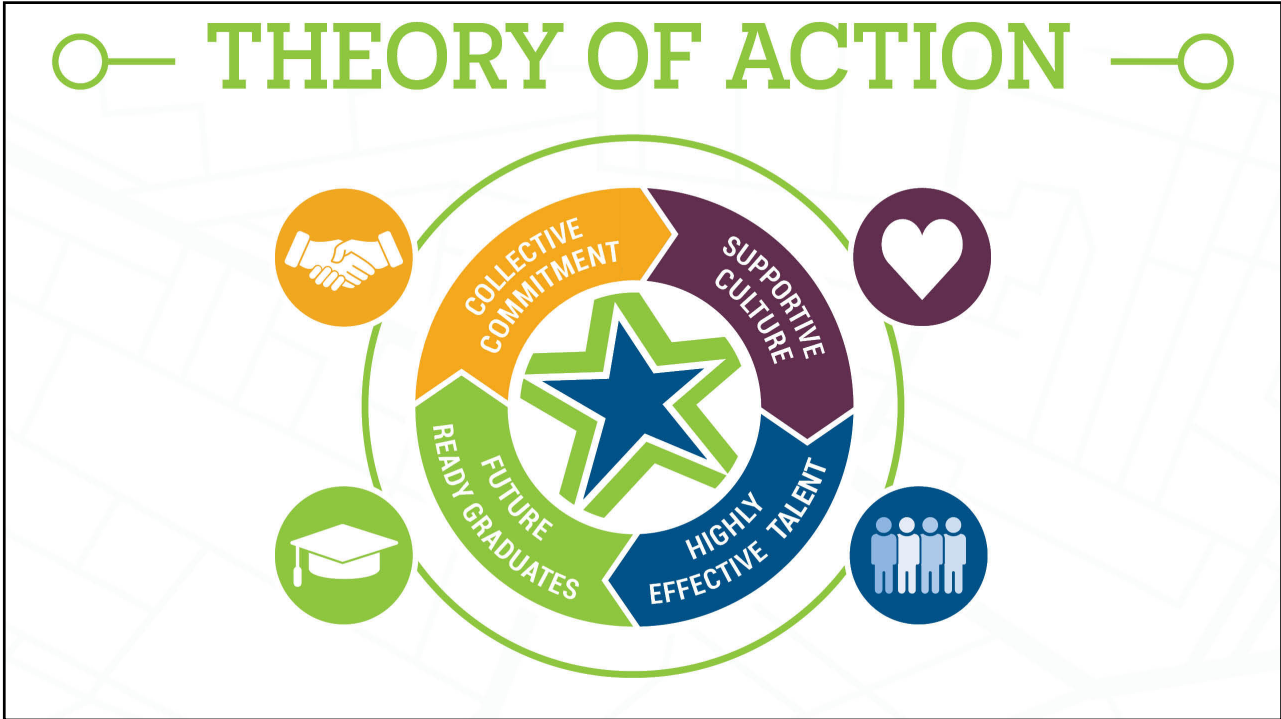
Impact Aid constitutes about 45% of our overall federal funding, with the FY25 budget set at \$8.7 million. As of this budget's preparation, the final federal appropriation for Impact Aid in FY25 has not been determined. The actual Impact Aid we receive will be influenced by prior year payments and the appropriations decided by the federal government.

### ***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.



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# COLLECTIVE COMMITMENT AREAS OF FOCUS

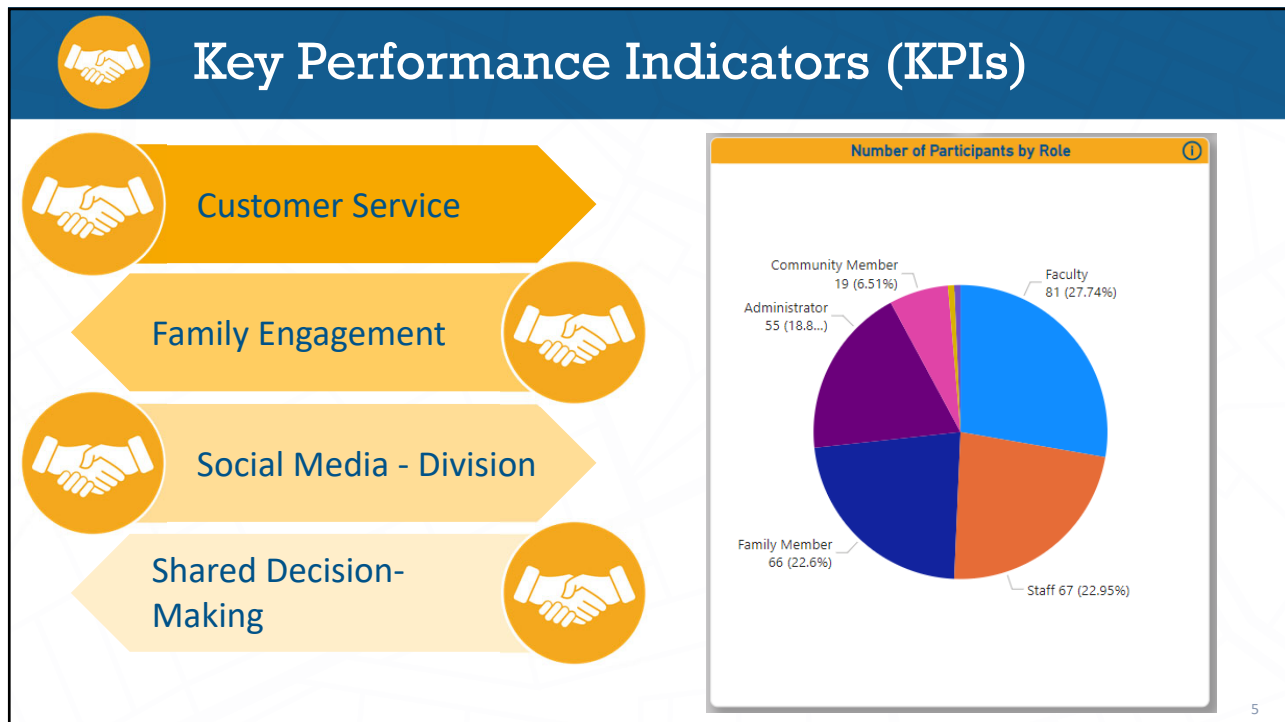
COMMUNICATION  
OUTREACH  
ENGAGEMENT

3

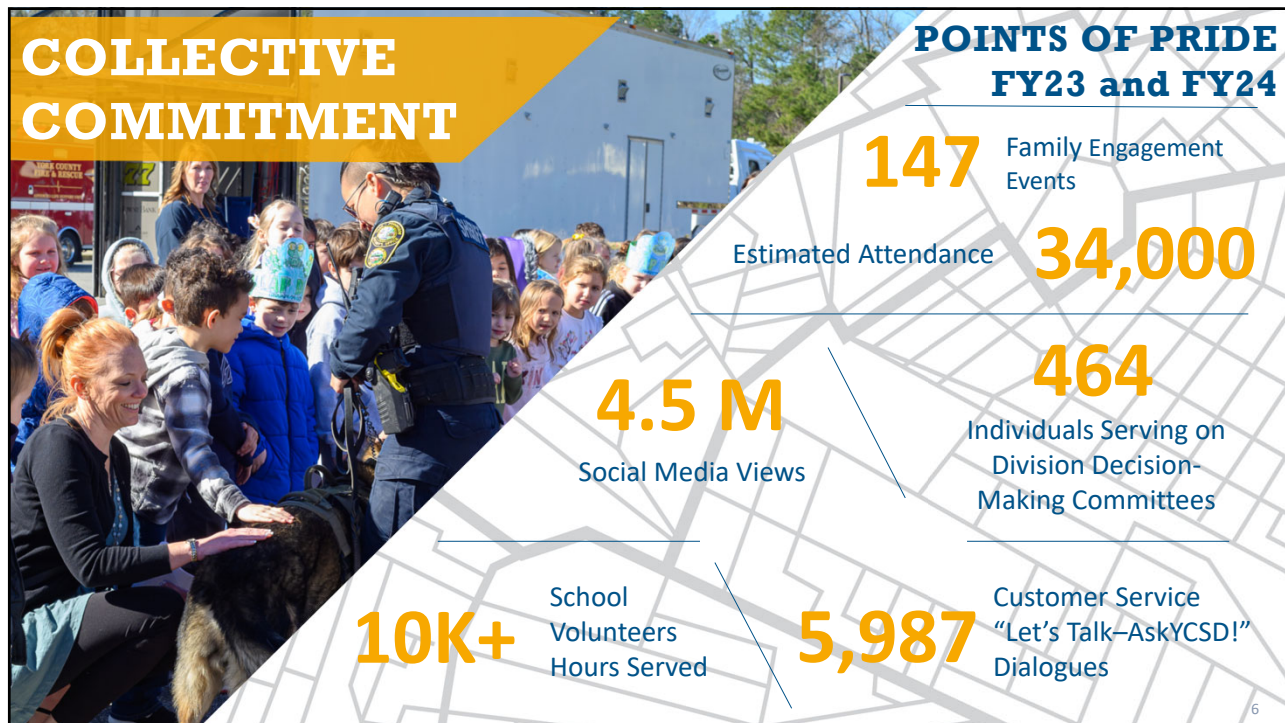
## Collective Commitment Strategy Progress

| FY23   | FY24   |
|--|--|
| <ul style="list-style-type: none"> <li> Review student, staff, family, and community voice practices</li> <li> Comprehensive Communications Plan</li> <li> Partnership and volunteer needs analysis</li> <li> Partnership criteria and expectations</li> <li> Student, staff and family roles and expectations matrix</li> </ul> | <ul style="list-style-type: none"> <li> Increase communications to serve as primary source of information</li> <li> Create positive experiences through exemplary customer service</li> <li> Maximize opportunities to engage and involve YCSD families</li> <li> Expand committee membership opportunities</li> <li> Increase awareness of volunteer opportunities</li> </ul> |
| Implemented  | Implemented/<br>Ongoing  |
| In Progress  | Pending  |
| Discontinued   |  |

4



5



6



## SUPPORTIVE CULTURE AREAS OF FOCUS

- LEARNING ENVIRONMENT
- WORKING CONDITIONS
- PROFESSIONAL GROWTH

7

## Supportive Culture Strategy Progress

| FY23   | FY24   |
|--|--|
| <ul style="list-style-type: none"> <li> Develop Working Conditions and School Climate surveys plan</li> <li> Integrated Virginia Tiered System of Supports (VTSS) framework transition</li> <li> Student connections review</li> <li> Internal and external learning environments assessment/checklist</li> <li> Review employee mentorship/coaching programs</li> </ul> | <ul style="list-style-type: none"> <li> Reduce number of students with 5 or more absences</li> <li> Implement Virginia Tiered System of Supports (VTSS) with fidelity</li> <li> Improve school climate using FY23 data</li> <li> Create plan for improvements to learning environments</li> <li> Develop targeted, site-based plans which improve employee satisfaction</li> </ul> |
| Implemented  | Implemented/Ongoing  |
| In Progress  | Pending  |
| Discontinued   |  |

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## Key Performance Indicators (KPIs)

- ♥ Working Conditions & School Climate
- ♥ Student Connections
- ♥ Student Behavior
- ♥ Student Attendance

| Demographic              | Percentage |
|--------------------------|------------|
| Asian                    | 72%        |
| White                    | 69%        |
| Military Connected       | 69%        |
| Multiple Races           | 65%        |
| Hispanic                 | 62%        |
| Black                    | 60%        |
| Disadvantaged            | 53%        |
| ELL                      | 50%        |
| Students with Disabil... | 47%        |

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### POINTS OF PRIDE FY23 and FY24

Average Daily Attendance **94.49%**

**4%** Projected Decline in Chronic Absenteeism

**7,456** ↑7% Connected Students Grades K-12

**9 of 10** Students Have No Discipline Referrals

**4.67** Overall Student Satisfaction\*

### SUPPORTIVE CULTURE

**\$31.2M** Capital Projects

\* FY23 Data Only

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## Highly Effective Talent Strategy Progress

| FY23  | FY24  |
|---|---|
| <ul style="list-style-type: none"> <li>Compensation package review and recommendations</li> <li>Human Resources Management System (HRMS) implementation</li> <li>Improve employee satisfaction and commitment</li> <li>Define and develop professional growth strategies for all employee groups</li> </ul> | <ul style="list-style-type: none"> <li>Improve recruiting and hiring processes</li> <li>Develop comprehensive recruiting plan</li> <li>Expand employees' growth opportunities through intentional professional development</li> </ul> |

Implemented

Implemented/  
Ongoing

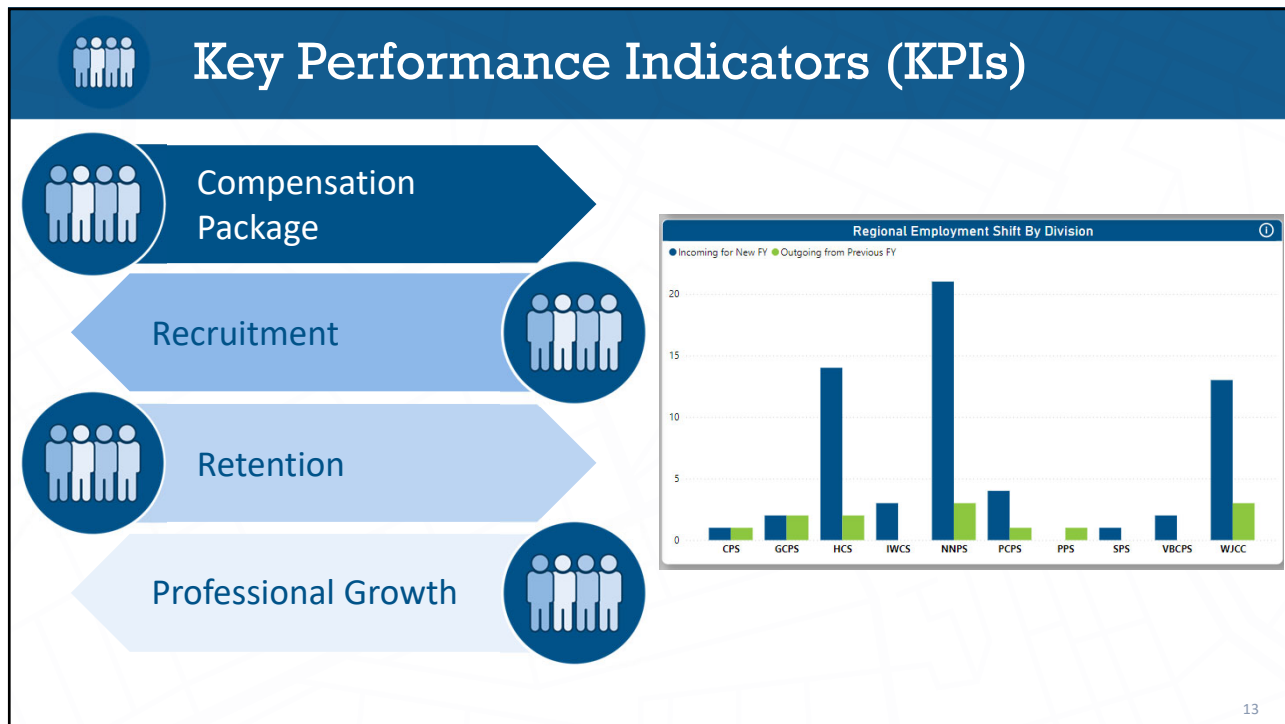
In Progress

Pending

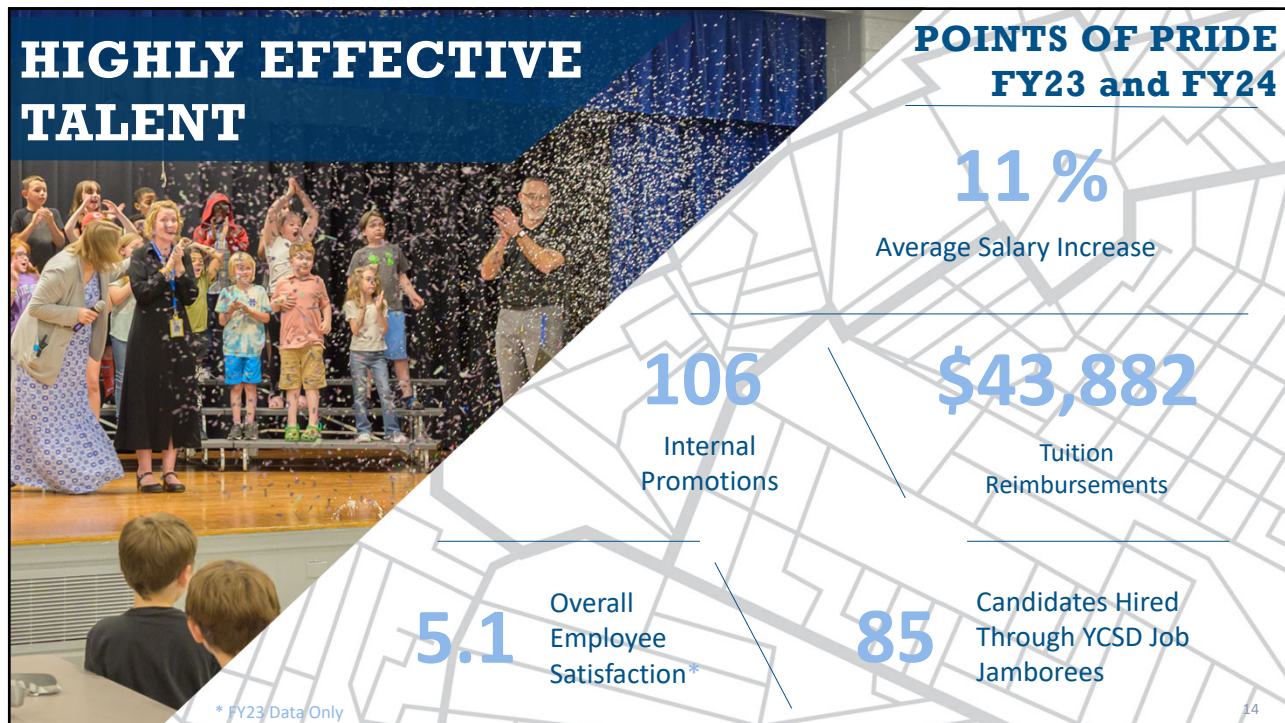
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# FUTURE READY GRADUATES AREAS OF FOCUS

HIGH QUALITY INSTRUCTION

ENGAGING EDUCATIONAL EXPERIENCES

COLLEGE AND CAREER READINESS

LIFE READINESS

15

## Future Ready Graduate Strategy Progress

| FY23  | FY24   |
|---|--|
| <ul style="list-style-type: none"> <li><span style="color: green;">✔</span> Create college and career website section</li> <li><span style="color: green;">✔</span> Expand curriculum framework and include additional resources</li> <li><span style="color: green;">✔</span> Audit K-12 writing and math instruction and curriculum</li> <li><span style="color: green;">✔</span> Integrate Science of Reading into Literacy Model</li> <li><span style="color: blue;">⏮</span> Develop K-12 academic and career planning continuum</li> <li><span style="color: blue;">⏮</span> Increase enrollment in advanced courses</li> </ul> | <ul style="list-style-type: none"> <li><span style="color: green;">✔</span> Implement strategies to prepare students to meet or exceed state and federal benchmarks</li> <li><span style="color: blue;">⏮</span> Integrate thinking-based classroom characteristics</li> <li><span style="color: blue;">⏮</span> Support grade 5 and grade 8 reading and writing proficiency</li> <li><span style="color: blue;">⏮</span> Evaluate and increase opportunities to meet College, Career and Civic Readiness Index (CCCRI)</li> </ul> |
| <div style="display: flex; justify-content: space-around; align-items: center;"> <div style="text-align: center;"><span style="color: green;">✔</span><br/>Implemented</div> <div style="text-align: center;"><span style="color: green;">✔</span><br/>Implemented/<br/>Ongoing</div> <div style="text-align: center;"><span style="color: blue;">⏮</span><br/>In Progress</div> <div style="text-align: center;"><span style="color: orange;">⏸</span><br/>Pending</div> <div style="text-align: center;"><span style="color: purple;">✖</span><br/>Discontinued</div> </div>  |  |

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## Key Performance Indicators (KPIs)

- Student Assessments
- PSAT Benchmarks
- CTE Enrollment & Certifications
- College, Career, Civic Readiness Index (CCCRI)

| Qualifying Criteria                              | Number of Students |
|--|--------------------|
| Dual Enrollment                                  | ~290               |
| Advanced Placement / International Baccalaureate | ~580               |
| CTE Course Sequence and Credential               | ~400               |
| JROTC Sequence and Credential                    | ~30                |
| Service - Learning Experience                    | ~10                |
| Work-based Learning Experience                   | ~320               |

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### POINTS OF PRIDE FY23 and FY24

- 98%** On-time Graduation Rate\*
- Scholarships Earned **\$61.2M**
- 3,483** High School Credits Earned by Middle School Students
- \$4.7M** Instructional Grants Funding

### FUTURE READY GRADUATES

- 25** New Courses Added to Program of Studies
- 2,227** Industry Credentials Earned by Students\*

\* FY23 Data Only

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## Additional Points of Pride (FY23 and FY24)



National Blue Ribbon School (FY23)  
 Virginia Region II Teacher of the Year (FY23)  
 Virginia Exemplar Performance (FY23, FY24)  
 Best Community for Music Education (FY23, FY24)  
 US News & World Report Best Elementary, Middle  
 and High School Rankings (FY24)  
 Purple Star School Division (FY24)  
 Certificate of Excellence in Financial Reporting  
 Award (FY23, FY24)  
 WISE Financial Literacy Awards (FY23, FY24)  
 Music Teacher of Excellence (FY24)



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## Additional Points of Pride (FY23 and FY24)



KidWind World Champions: THS (FY23, FY24)  
 U.S. Presidential Scholar in the Arts (FY24)  
**VHSL State Champions**

- Field Hockey: THS (FY23, FY24)
- Competition Cheer: GHS (FY24)
- Girls Volleyball: YHS (FY23)
- Girls Swim and Dive: BHS (FY23, FY24)
- Boys and Girls Indoor Track and Field: BHS (FY24)
- Boys Outdoor Track and Field: THS (FY23) and BHS (FY24)
- Boys Tennis: BHS (FY24)
- Baseball: YHS (FY24)



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

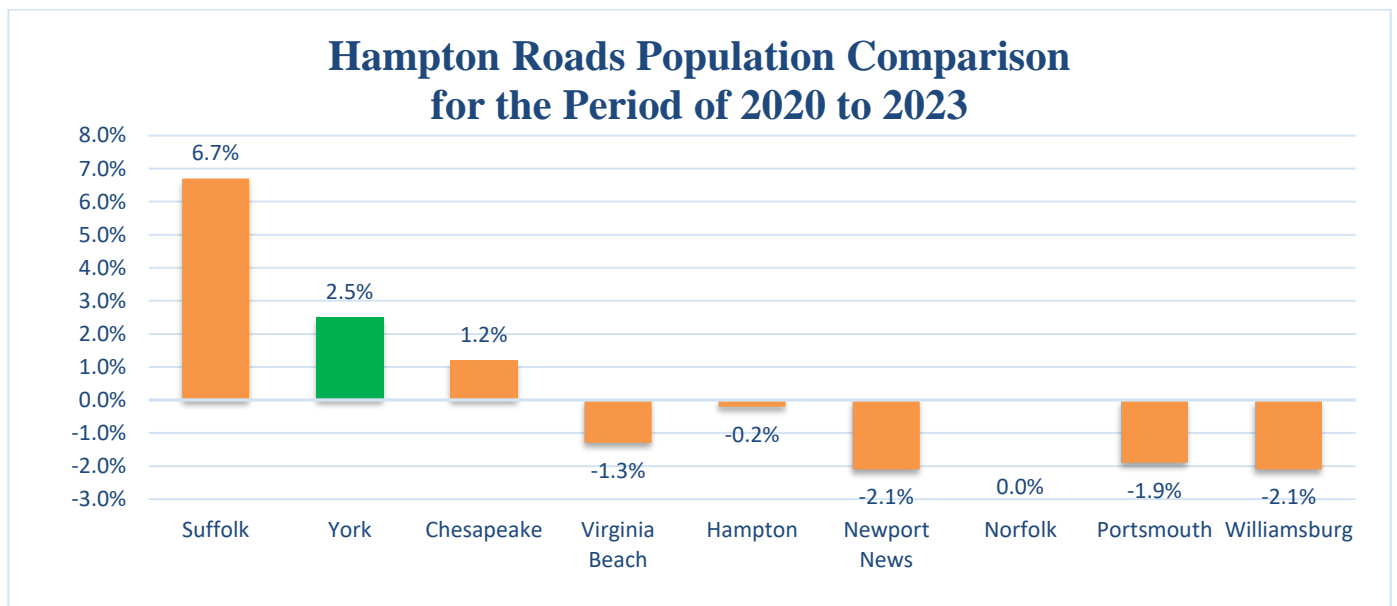
***BUDGET FORMAT***

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 72,000 people and ranks 19<sup>th</sup> in population among the state’s 95 counties and 30<sup>th</sup> among the 133 cities and counties. In land area, however, the County is the 3<sup>rd</sup> smallest county in Virginia, making it the 6<sup>th</sup> 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 0.70%.

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



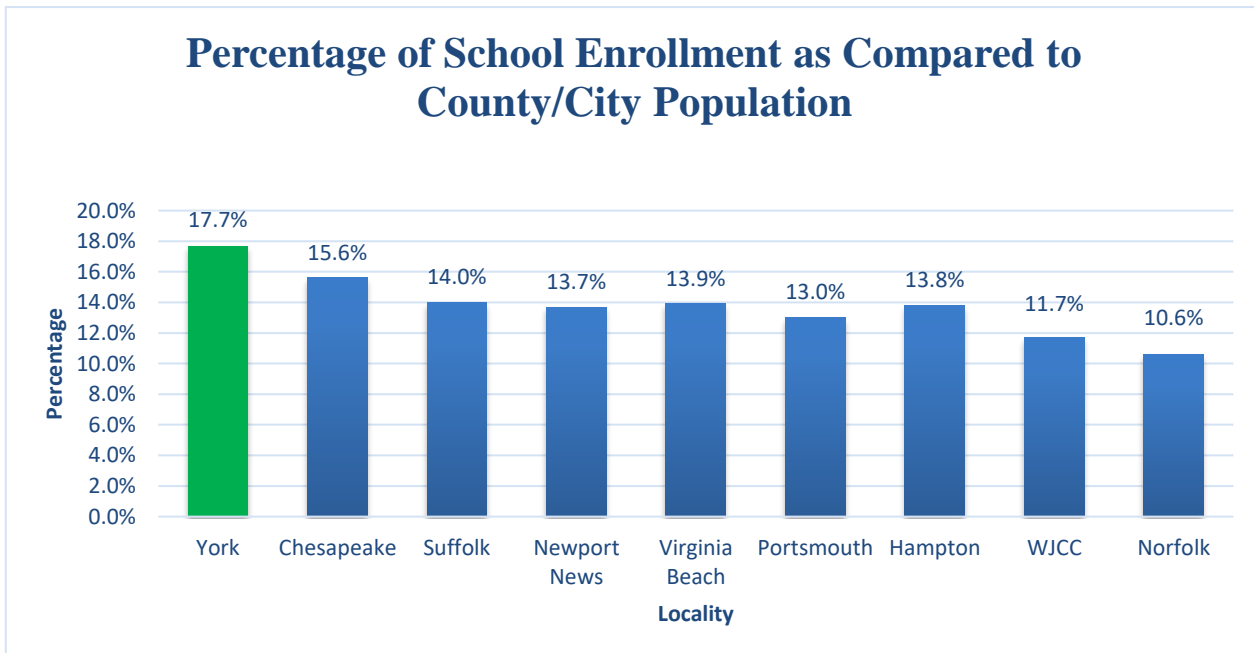
Source: University of Virginia, Weldon Cooper Center for Public Service, Demographics Research Group, July 1, 2023 Population Estimates for Virginia and its Counties and Cities.

**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 17.7% of the total County population. This ranking has been consistent in recent years.

| <b>Locality</b>           | <b>2022</b> | <b>Average Daily<br/>Membership<br/>in Public<br/>Schools 2023</b> | <b>Percentage</b> |
|---------------------------|-------------|--|-------------------|
| York                      | 71,491      | 12,685   | 17.7%             |
| Chesapeake                | 251,959     | 39,302   | 15.6%             |
| Suffolk                   | 99,179      | 13,861   | 14.0%             |
| Newport News              | 183,504     | 25,053   | 13.7%             |
| Virginia Beach            | 455,385     | 63,226   | 13.9%             |
| Portsmouth                | 96,700      | 12,577   | 13.0%             |
| Hampton                   | 136,387     | 18,821   | 13.8%             |
| Williamsburg / James City | 95,712      | 11,212   | 11.7%             |
| Norfolk                   | 237,770     | 25,255   | 10.6%             |



Source: State Auditor of Public Accounts; Comparative Report; Fiscal Year Ended 6/30/23.



## EXECUTIVE SUMMARY (continued)

### **ENROLLMENT**

Historically, the School Board has used enrollment projections from the County of York Planning Office and the Virginia Department of Education (VDOE) to prepare its budget. However, due to the substantial drop in student enrollment during FY22 caused by the COVID-19 pandemic, the County of York was unable to provide reliable projections. As a result, the division relied exclusively on the VDOE’s projections for FY23, FY24 and FY25.

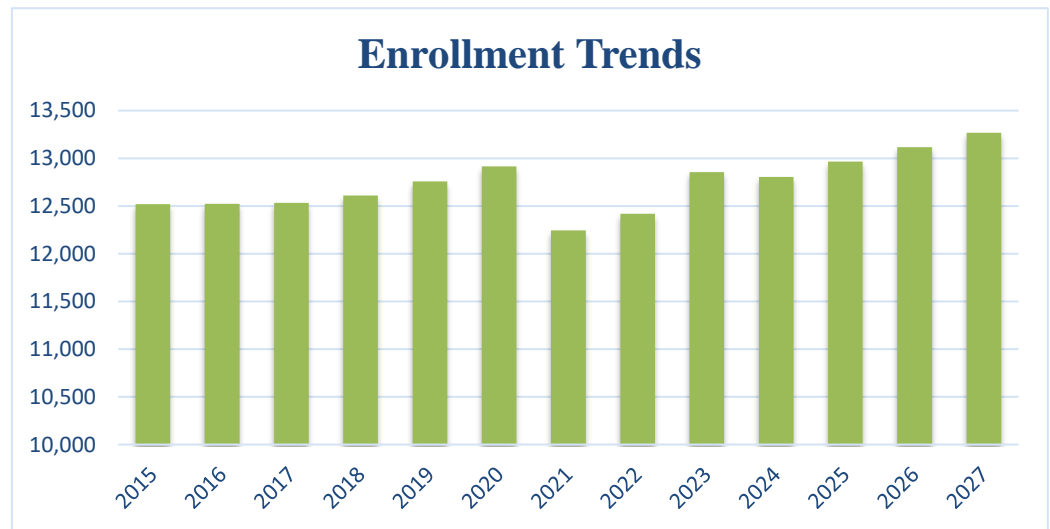
The School Board’s approved FY24 Operating Budget was prepared using a conservative enrollment projection of 12,881 students. Actual enrollment was 12,879, a difference of only 2.

The Virginia Department of Education provided an enrollment projection of 12,966 for FY25. This represents an increase of 87 students more than FY24 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 2015-2028.

| Year | Students |
|------|----------|
| 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 | 12,879   |
| 2025 | 12,966+  |
| 2026 | 13,116*  |
| 2027 | 13,266*  |



+ 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 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 qualifications 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 2021-22 fiscal year, the York County School Division engaged staff and community in developing 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 an innovative 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 2022.

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

**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
- Seaford Elementary School received the 2023-2024 Exemplar Performance School Award (Highest Achievement Award)
- Grafton High School received the 2024 Wise (Working in Support of Education) Award for Personal Finance

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. In FY24, the School Board approved a rezoning plan that shifted more than 100 students from Magruder Elementary to Waller Mill Elementary. The FY25 CIP included the addition of a 6-classroom learning cottage at Waller Mill to account for the increase in students. The school division will continue to monitor enrollment changes in the northern part of the county and revise the CIP plan accordingly.

In early FY25, we will complete the HVAC projects at Mt. Vernon and Tabb Middle Schools and the roof replacement at Bruton High School. Additionally, renovations to the high school and middle school locker rooms will be finished. The locker room renovation at Queens Lake Middle will take place during the overall school renovation, which is slated to start in FY27. In late FY25 and early FY26, work will begin on the Tabb High renovation which is expected to last 3 years. Two new lighted turf fields will be installed in FY25, one at Tabb High and the second at Grafton High. Work is expected to be completed in the winter of FY25

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 FY23, All 19 schools were fully accredited***

***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, 2023. 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, 2023. 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 2023, the York County School Division had 543 students take the SATs, exceeding both the national and state mean scaled scores for Evidence-Based Reading/Writing and Mathematics with scores of 577 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 2022-2023 Annual Performance Report for Career and Technical Education from the Virginia Department of Education:

- Of the York County Career & Technical Education Program Completers, 95.32% 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 2024***

In 2024, 619 of 948 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 27 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 2024 high school graduates.

| <b>School</b>       | <b>Graduates</b> | <b>% College Bound</b> | <b>Scholarships Earned</b> |
|---------------------|------------------|------------------------|----------------------------|
| Bruton High School  | 173              | 66%                    | \$2,835,314                |
| Grafton High School | 274              | 80%                    | \$9,141,436                |
| Tabb High School    | 243              | 80%                    | \$7,077,240                |
| York High School    | 243              | 78%                    | \$8,676,623                |
| York River Academy  | 15               | 60%                    | \$30,000                   |
| <b>Total</b>        | <b>948</b>       | <b>76%</b>             | <b>\$27,760,613</b>        |
|                     |                  |                        |                            |

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

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

**EXECUTIVE SUMMARY**  
(continued)

**ACADEMIC EFFICIENCY OF DOLLARS SPENT (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 9<sup>th</sup> in per pupil spending, 1<sup>st</sup> in English and Math SOL scores as well as 1<sup>st</sup> in graduation rates.

|                | <b>Per Pupil<br/>Expenditure *</b> | <b>Rank</b> |                | <b>English SOL</b> | <b>Rank</b> |
|----------------|------------------------------------|-------------|----------------|--------------------|-------------|
| Newport News   | 17,329                             | 1           | <b>York</b>    | <b>87</b>          | <b>1</b>    |
| Norfolk        | 16,916                             | 2           | Virginia Beach | 82                 | 2           |
| Hampton        | 16,801                             | 3           | Chesapeake     | 78                 | 3           |
| Chesapeake     | 15,605                             | 4           | WJCC           | 77                 | 4           |
| Virginia Beach | 15,504                             | 5           | Suffolk        | 72                 | 5           |
| Portsmouth     | 15,382                             | 6           | Hampton        | 70                 | 6           |
| Suffolk        | 15,275                             | 7           | Norfolk        | 61                 | 7           |
| WJCC           | 14,902                             | 8           | Portsmouth     | 60                 | 8           |
| <b>York</b>    | <b>14,375</b>                      | <b>9</b>    | Newport News   | 59                 | 9           |

\* Source: State Superintendent's Annual Report for Virginia, Fiscal Year 2023.

|                | <b>Math SOL</b> | <b>Rank</b> |                | <b>Graduation Rate</b> | <b>Rank</b> |
|----------------|-----------------|-------------|----------------|------------------------|-------------|
| <b>York</b>    | <b>86</b>       | <b>1</b>    | <b>York</b>    | <b>98</b>              | <b>1</b>    |
| Virginia Beach | 77              | 2           | Hampton        | 96.4                   | 2           |
| Chesapeake     | 77              | 2           | Virginia Beach | 95.3                   | 3           |
| WJCC           | 75              | 3           | Newport News   | 94.3                   | 4           |
| Hampton        | 72              | 4           | WJCC           | 92.7                   | 5           |
| Suffolk        | 69              | 5           | Chesapeake     | 92.2                   | 6           |
| Newport News   | 56              | 6           | Suffolk        | 88.2                   | 7           |
| Portsmouth     | 53              | 7           | Portsmouth     | 83.8                   | 8           |
| Norfolk        | 50              | 8           | Norfolk        | 81.9                   | 9           |

Below is the Student-Teacher Ratio data.

| <b>Elementary Division-Wide Ratios</b> |                 |                 |              | <b>Middle School Ratios</b> |                 |            | <b>High School Ratios</b> |     |                 |            |              |
|--|-----------------|-----------------|--------------|-----------------------------|-----------------|------------|---------------------------|-----|-----------------|------------|--------------|
|  | <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                                      | 773             | 41              | 17.45        | GMS                         | 910             | 48.84      | 18.63                     | BHS | 691             | 36.8       | 18.78        |
| 1st                                    | 882             | 43              | 17.86        | QLMS                        | 529             | 26.32      | 20.10                     | GHS | 1181            | 63.7       | 18.54        |
| 2nd                                    | 898             | 42              | 19.72        | TMS                         | 972             | 46.51      | 20.90                     | THS | 1136            | 62.6       | 18.15        |
| 3rd                                    | 1053            | 48              | 21.00        | YMS                         | 690             | 39.84      | 17.32                     | YHS | 911             | 61.1       | 14.91        |
| 4th                                    | 950             | 43              | 20.04        |                             |                 |            |                           |     |                 |            |              |
| 5th                                    | 1074            | 45              | 22.40        |                             |                 |            |                           |     |                 |            |              |
| <b>Total</b>                           | <b>5630</b>     | <b>269</b>      | <b>20.93</b> |                             |                 |            |                           |     |                 |            |              |

## **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 Program, 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 2024, 139 seniors graduated with the Honors Program Seal on their diplomas.

#### ***International Baccalaureate Diploma Program***

The International Baccalaureate (IB) Diploma Program is a college preparatory course of study for academically talented students in Grades 11 and 12. Admission to the York High School Pre-Diploma Program for Grades 9 and 10 is by application, and the program prepares accepted students for participation in the IB Diploma Program 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 Program 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 2024, 14 seniors graduated from the rigorous IB Program.

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

Within the York County School Division, seven 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 Agriculture Education, Business & Information Technology, Career Connections, Family & Consumer Sciences, Health & Medical Sciences, Marketing Education, Technology Education and Trade & Industrial 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 2024 students in grades 3-6 were provided Chromebooks, and students in grades 7-12 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). Students participate in a variety of fine arts coursework designed to develop an appreciation in the areas of drama, dance, visual arts, and music. 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.



**EXECUTIVE SUMMARY**  
(continued)

**SUMMARY OF PERSONNEL RESOURCE CHANGES**

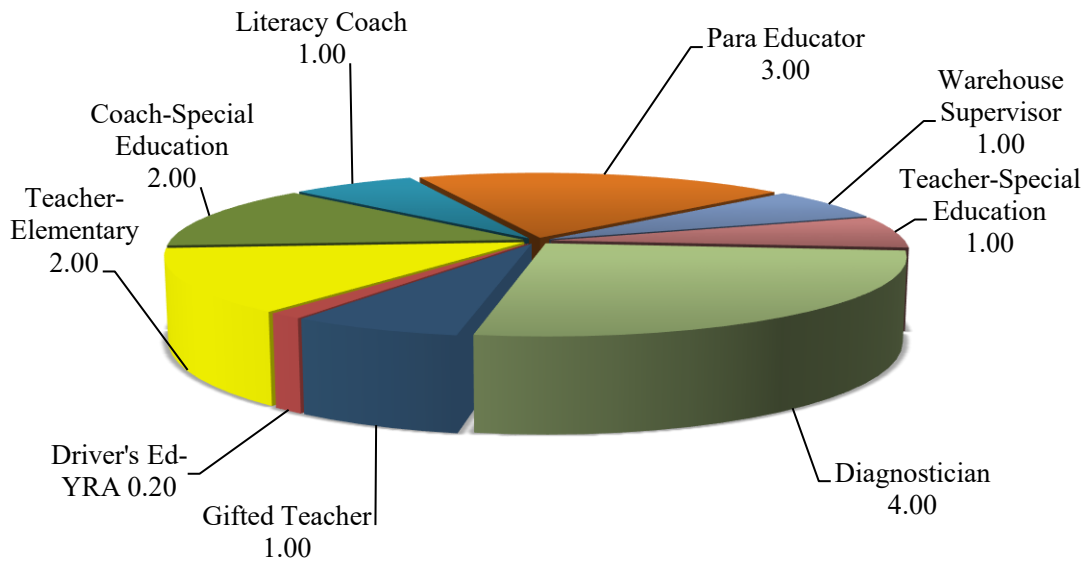
The information below is a summary by position of personnel resource changes included in the FY25 budget as compared to the FY24 Expected Budget. The total of full time equivalent positions for FY25 is 1902.22.

**Summary of Personnel Resource Changes**  
**All Funds**  
**FY24E Compared to FY25**

Increase/(Decrease) in  
Full Time Equivalent Positions

|                           |              |
|---------------------------|--------------|
| Gifted Teacher            | 1.00         |
| Driver's Ed-YRA           | 0.20         |
| Teacher-Elem              | 2.00         |
| Coach-Special Ed          | 2.00         |
| Literacy Coach            | 1.00         |
| Warehouse Supervisor      | 1.00         |
| Teacher-Special Education | 1.00         |
| Diagnostician             | 4.00         |
| Para Educator             | 3.00         |
|                           | <b>15.20</b> |

**Increase**  
**in Full Time Equivalent Positions for FY25**



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

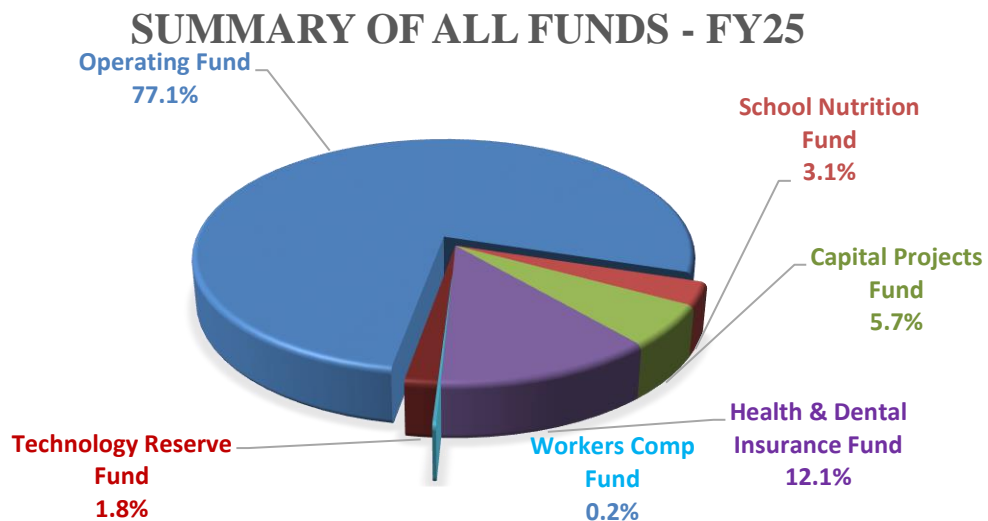
**SUMMARY OF FUNDS**

The following budgets are included in the Annual Financial Plan: School Operating Fund, School Nutrition 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 School Nutrition 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 FY25.

The schedule below presents a summary comparison of the funds included in this budget. The FY25 approved operating budget reflects an increase of 4.5% over the FY24E budget. The FY25 budget projects an increase of 87 students on a budgetary basis. The increase in the operating budget of 4.5% results from an increase in state funding.

The School Nutrition Fund reflects an increase of \$4,278 over the FY24E budget. The Workers Compensation Fund for FY25 remains the same as the FY24E budget. The Health and Dental Insurance Fund for FY25 also remains the same as the FY24E budget. The Capital Projects Fund reflects a 20.4% increase in funding and the Technology Reserve Fund reflects a decrease of \$600,000 compared to the FY24E budget.

| <b>Fund</b>                    | <b>Budget<br/>FY24E</b> | <b>Approved<br/>FY25</b> | <b>Change<br/>\$</b> | <b>%</b>    |
|--------------------------------|-------------------------|--------------------------|----------------------|-------------|
| Operating Fund                 | 185,043,341             | 193,333,851              | 8,290,510            | 4.5%        |
| School Nutrition Fund          | 7,848,349               | 7,852,627                | 4,278                | 0.1%        |
| 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          | 11,863,000              | 14,277,754               | 2,414,754            | 20.4%       |
| Technology Reserve Fund        | 5,220,000               | 4,620,000                | (600,000)            | (11.5%)     |
| <b>Total</b>                   | <b>240,802,147</b>      | <b>250,911,689</b>       | <b>10,109,542</b>    | <b>4.2%</b> |



**EXECUTIVE SUMMARY**  
(continued)

**SCHOOL BOARD APPROVED FY25 OPERATING BUDGET**

Major additions and reductions to the FY25 Operating Budget (all reductions in parentheses)

**Major Operating Expenditure Increases (Decreases)**

**Mandated Costs**

|   |           |            |
|---|-----------|------------|
| Gifted Teacher - 1 FTE for SOQ compliance                                   | 75,000    | HET        |
| New Horizons Regional Education Center (SPED, CTE, Gov School)              | 200,000   | FRG        |
| Employer increase to health insurance plan                                  | 1,350,000 | HET        |
| Technology Reserve Account – funding required for 1:1 device sustainability | 500,000   | OPERATIONS |
| Children’s Services Act (CSA) increase due to enrollment                    | 300,000   | SC         |
| Kronos Timekeeper/Payroll – increase to annual maintenance                  | 80,000    | OPERATIONS |
| Increase in County Lawn Maintenance Services                                | 125,000   | CC         |
| Increase in School Resource Officers  | 92,800    | SAFETY     |
| Increase in Athletic Trainer Contract, AEDs and Diabetes Training           | 36,000    | SAFETY     |

**Compensation**

|   |           |     |
|---|-----------|-----|
| Average 5.5% compensation increase<br>(licensed staff avg. 1.5% step; 4.0% market adjustment)<br>(non-licensed staff 1.75% step; 3.75% market adjustment)<br>(custodians, café, crossing guards 1.75% step; 5.75% market adjustment)<br>(bus drivers/assistants 1.5%; 6.0% market adjustment) | 6,600,000 | HET |
| Quadrennial Review (grades 7-12)  | 340,000   | HET |

**Other Budget Initiatives**

|   |         |         |
|---|---------|---------|
| K12 Insight - Let's Talk Platform: transfer from grant funds to general funds   | 35,000  | CC      |
| York River Academy .2 FTE for driver's ed                                       | 25,000  | FRG     |
| Elementary Teachers to increase planning time - 2 FTEs                          | 140,000 | FRG     |
| Special Education Coaches to support new SPED teachers – 2 FTEs                 | 180,000 | FRG     |
| Literacy Coach - transfer .50 FTE from grant funds to general funds             | 37,500  | FRG     |
| Stem supplies - transfer STEM budget from grant funds to general funds          | 54,000  | FRG     |
| Academic Career Plan Portal   | 60,000  | FRG     |
| ACC - transfer 1 FTE from grant funds to general funds                          | 110,000 | SC      |
| Literacy Coach - 1 FTE to support VA Literacy Act implementation                | 80,000  | FRG     |
| Instructional Para - 3 FTE to support VA Literacy Act implementation            | 90,000  | FRG     |
| Increase professional development to support instructional trainers, math leads | 35,000  | SC, HET |
| Tuition reimbursement for college and career readiness                          | 50,000  | SC, HET |
| Outsourcing of custodial services in northern County                            | 500,000 | HET     |
| Warehouse Supervisor - 1 FTE to support textbook and equipment inventory        | 30,000  | HET     |
| Advanced Placement Testing  | 10,000  | FRG     |

|  |           |            |
|--|-----------|------------|
| Increase the substitute rate for self-contained classrooms                     | 50,000    | SC         |
| Residential Investigative Service  | 20,000    | CC         |
| Care Solace & SOS Mental Health – transfer from grant to general funds         | 75,000    | SC         |
| Alternative Education Program for At-Risk Students                             | 100,000   | SC         |
| Increase in Instructional budget to support regional and national competitions | 15,000    | FRG        |
| Increase to Furniture, Fixtures and Equipment                                  | \$225,000 | SC         |
| Increase in Middle and High athletic programs                                  | 15,000    | SC         |
| <b>Final Adjustments</b>   |           |            |
| SPED Teacher at TES – enrollment   | 84,123    | HET        |
| Diagnosticians – 4 FTEs  | 340,000   | SC         |
| Children’s Services Act (CSA)  | 400,000   | SC         |
| SPED Contract Services   | 200,000   | SC         |
| Utilities  | 200,000   | OPERATIONS |
| Tech Reserve Fund  | 200,000   | OPERATIONS |
| Lead Teacher Stipends - SPED Elementary  | 14,000    | FRG        |
| VRSA Property and Liability, & Worker’s Comp insurance increase                | 65,700    | OPERATIONS |

**Budget Savings or Reductions**

|  |           |
|--|-----------|
| Staff attrition  | (487,061) |
| Virginia Retirement System rate decrease                 | (725,000) |
| Collapse 14.2 custodial FTEs for outsourcing opportunity | (500,000) |
| Eliminate 4 vacant teacher FTEs - secondary              | (320,000) |
| Eliminate 7 vacant para educator FTEs                    | (210,000) |
| Collapse 1 vacant bus driver FTE – 5hr position          | (26,000)  |

**EXECUTIVE SUMMARY**  
(continued)

*Operating Budget Expenditure Summary*

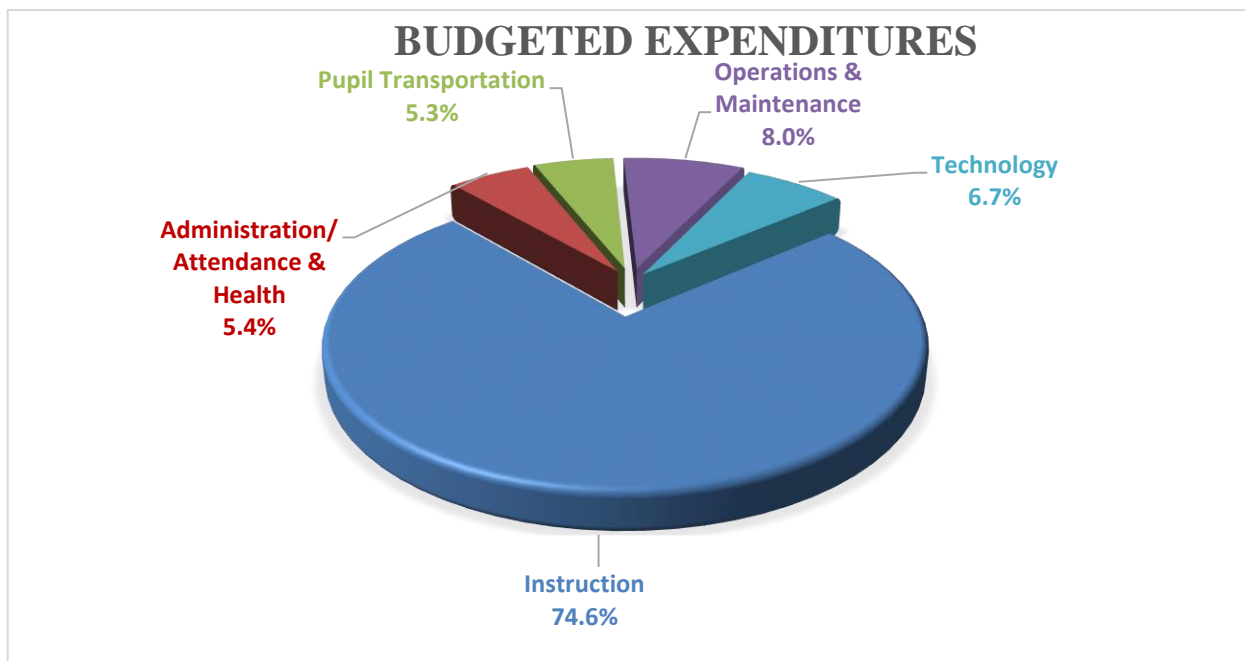
**School Operating Fund  
FY25**

**Expenditures by Major Object**

|                    | <b>Budget<br/>FY24E</b> | <b>Approved<br/>FY25</b> | <b>Change<br/>\$</b> | <b>%</b>    |
|--------------------|-------------------------|--------------------------|----------------------|-------------|
| Personal Services  | 107,525,571             | 114,997,778              | 7,472,207            | 6.9%        |
| Employee Benefits  | 45,483,806              | 46,848,450               | 1,364,644            | 3.0%        |
| Purchased Services | 10,360,888              | 11,295,580               | 934,692              | 9.0%        |
| Other Charges      | 6,333,531               | 5,683,347                | (650,184)            | (10.3%)     |
| Materials/Supplies | 8,860,217               | 8,387,200                | (473,017)            | (5.3%)      |
| Equipment          | 3,507,433               | 3,060,488                | (446,945)            | (12.7%)     |
| Transfers          | 2,971,895               | 3,061,088                | 89,193               | 3.0%        |
| <b>Total</b>       | <b>185,043,341</b>      | <b>193,333,851</b>       | <b>8,290,510</b>     | <b>4.5%</b> |

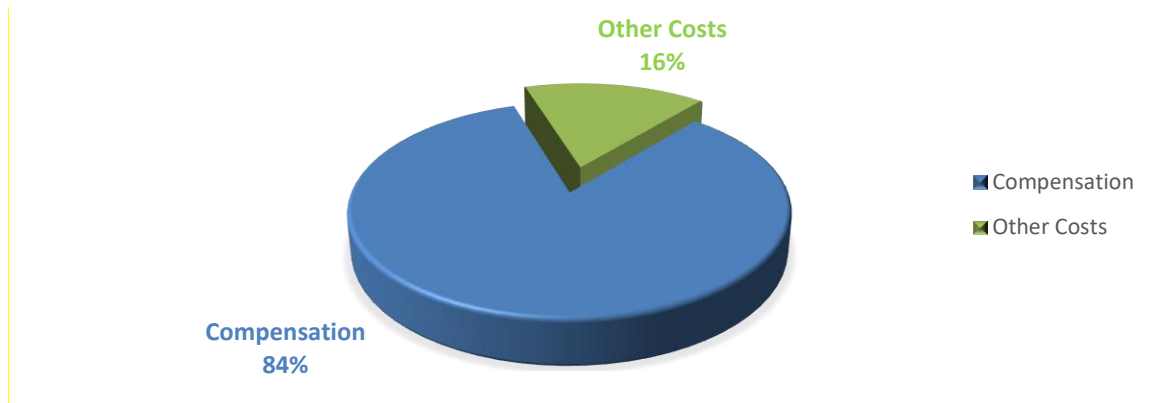
Budgeted expenditures in the Operating Fund by major category are:

| <b>Category</b>                          | <b>Budget<br/>FY24E</b> | <b>Approved<br/>FY25</b> | <b>Change<br/>\$</b> | <b>%</b>    |
|--|-------------------------|--------------------------|----------------------|-------------|
| Instruction                              | 139,071,415             | 144,141,091              | 5,069,676            | 3.6%        |
| Administration/<br>Attendance and Health | 10,371,505              | 10,501,932               | 130,427              | 1.3%        |
| Pupil Transportation                     | 9,669,472               | 10,321,709               | 652,237              | 6.7%        |
| Operations and Maintenance               | 14,140,911              | 15,495,147               | 1,354,236            | 9.6%        |
| Technology                               | 11,790,038              | 12,873,972               | 1,083,934            | 9.2%        |
| <b>Total</b>                             | <b>185,043,341</b>      | <b>193,333,851</b>       | <b>8,290,510</b>     | <b>4.5%</b> |



## EXECUTIVE SUMMARY (continued)

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

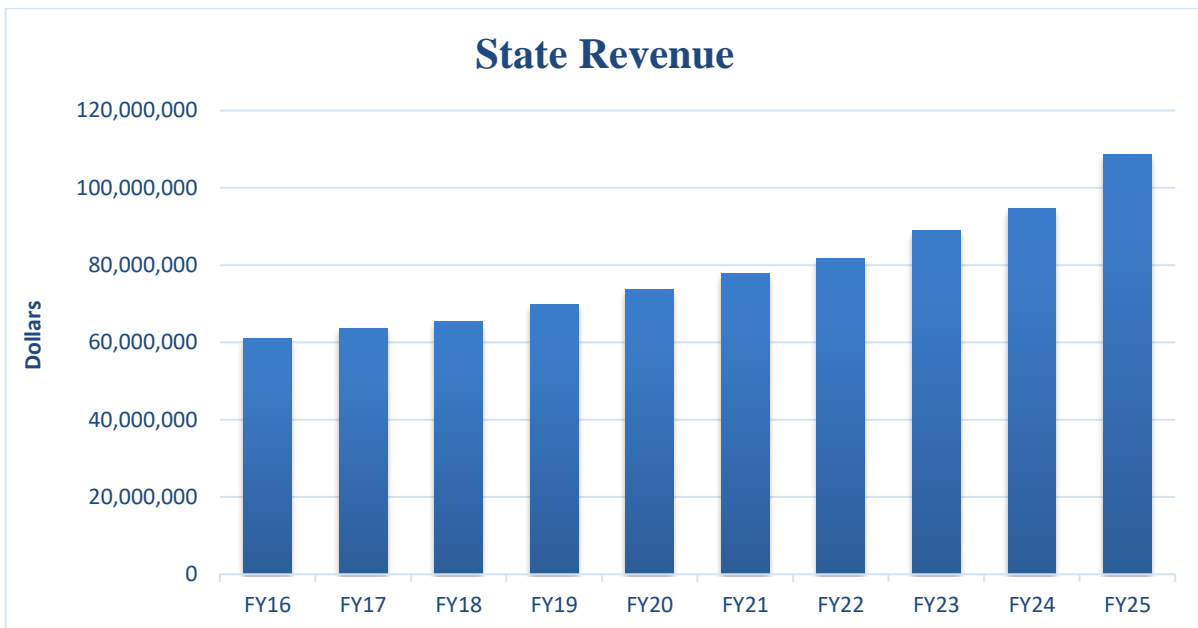


### *Operating Budget Revenue Summary*

The revenue projections for FY25 in the Operating Budget reflect several significant assumptions.

State revenue was projected using the General Assembly's approved budget for FY25. The projected increase in state revenue is 7,932,667 or 7.9%.

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

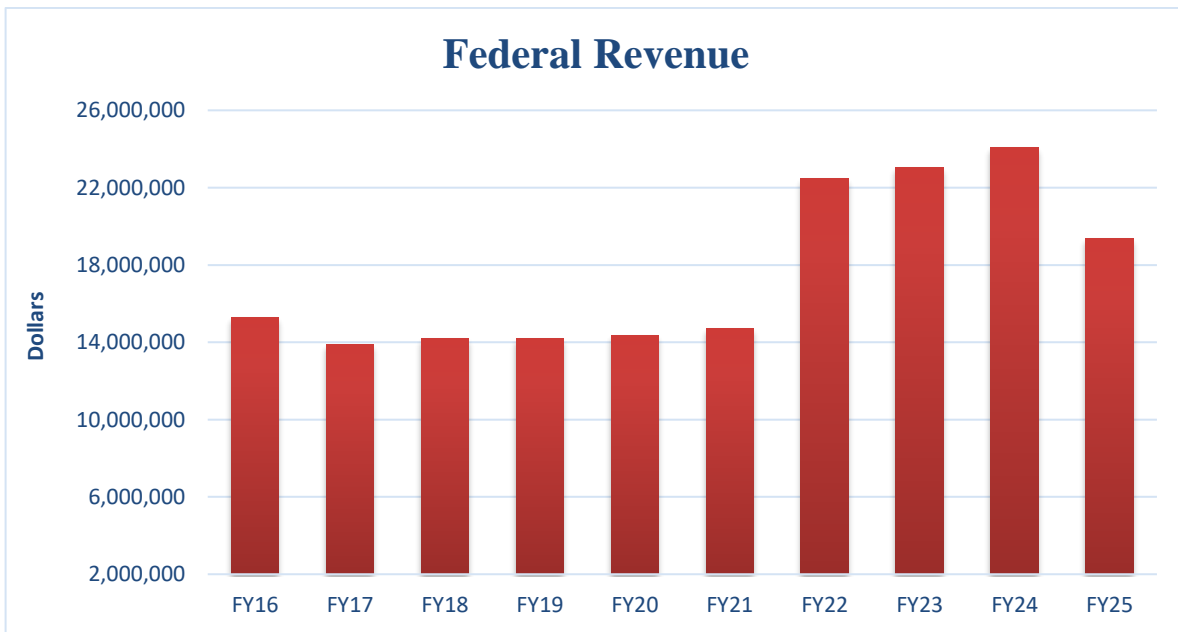


**EXECUTIVE SUMMARY**  
**(continued)**

Federal revenue is projected to decrease by \$1,831,409 or 8.6% when compared to the FY24 Expected Budget. This reduction is due to the expiration of federal stimulus funds the school division received resulting from the COVID-19 pandemic.

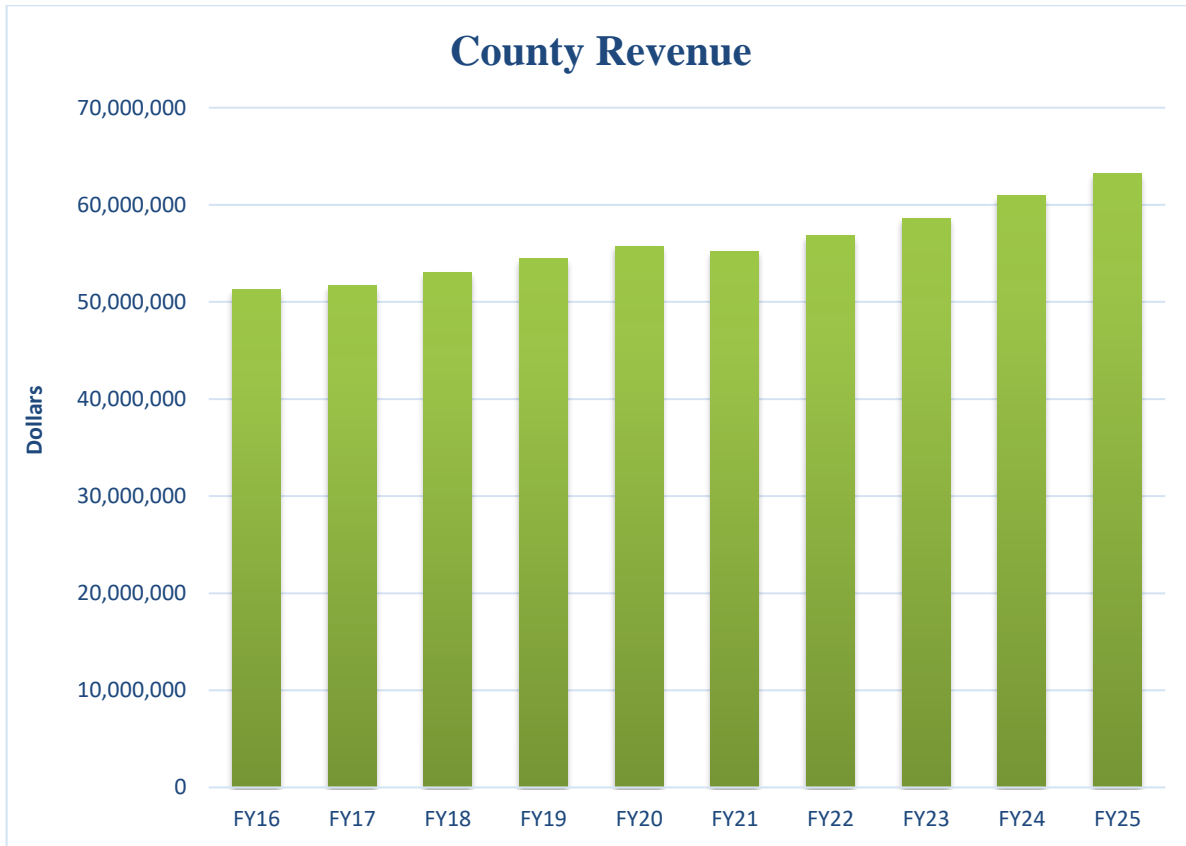
The FY25 budget for impact aid is \$8.7 million, which remains unchanged from FY24. Whether there will be significant changes in impact aid in the federal FY25 budget remains to be seen. Two issues effect impact aid revenue. One, the timing of impact aid payments by the federal government is unpredictable. 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 FY25 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 \$2,190,000 or 3.6% in FY25. 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 FY25 County Adopted Budget presents the long-term schedule debt schedule for schools. This information can be found in the Financial and Informational sections.

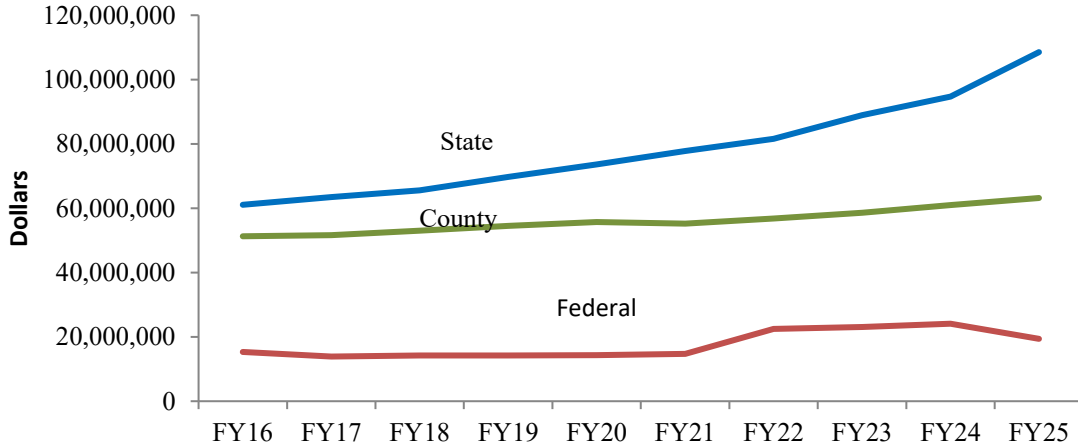
State law prohibits school divisions from entering into debt that extends beyond the current fiscal year without the approval of the local governing body. The governing body in York County is the County Board of Supervisors. If the Board of Supervisors approves a debt issue, it is listed in the name 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.



**EXECUTIVE SUMMARY**  
(continued)

The following graph depicts state, federal and county funding from FY16 through FY25. This graph shows a decrease in federal funding in FY25. In recent years, State and County funding has shown moderate increases in funding. That trend continues in FY25, with a 7.9% increase in State funding and a 3.6% increase in County funding.

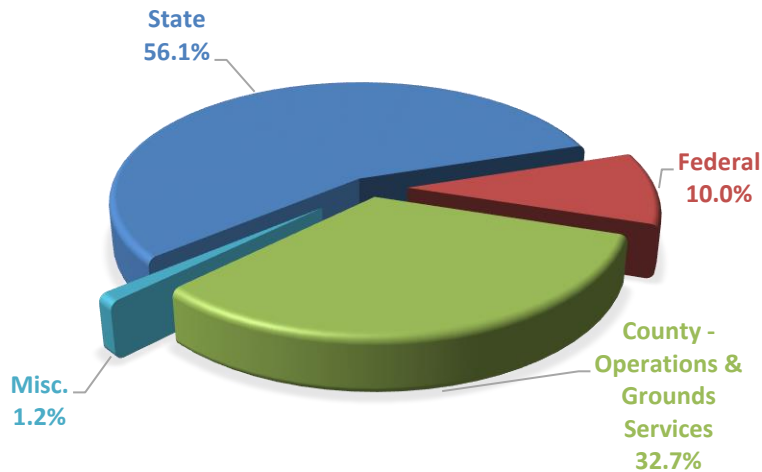
**Operating Fund Revenue**



Revenue projections in the Operating Fund by major category are:

| Revenue Source                               | Budget<br>FY24E    | Approved<br>FY25   | Change           |             |
|--|--------------------|--------------------|------------------|-------------|
|  |                    |                    | \$               | %           |
| State  | 100,595,005        | 108,527,672        | 7,932,667        | 7.9%        |
| Federal                                      | 21,215,243         | 19,383,834         | (1,831,409)      | (8.6%)      |
| County –<br>Operations &<br>Grounds Services | 60,987,094         | 63,177,094         | 2,190,000        | 3.6%        |
| Miscellaneous                                | 2,245,999          | 2,245,251          | (748)            | (.03%)      |
| <b>Total</b>                                 | <b>185,043,341</b> | <b>193,333,851</b> | <b>8,290,510</b> | <b>4.5%</b> |

**OPERATING BUDGET REVENUE**



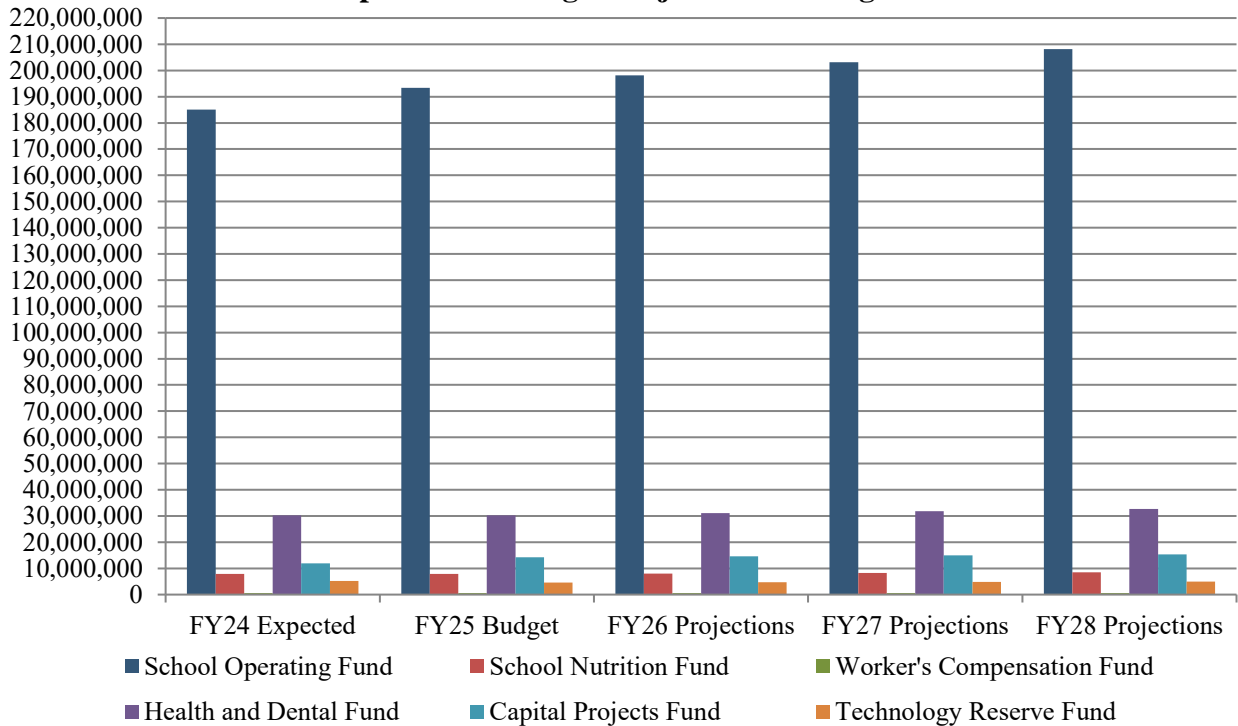
**EXECUTIVE SUMMARY**  
(continued)

*Summary of Budget Projections for Governmental Funds*

The chart below is a summary of budget projections for fiscal years 2026 through 2028. The projected years are for informational purposes only based on trend data and are not used for budget planning purposes.

|                                   | <b>FY24<br/>Expected</b> | <b>FY25<br/>Budget</b> | <b>FY26<br/>Projections</b> | <b>FY27<br/>Projections</b> | <b>FY28<br/>Projections</b> |
|-----------------------------------|--------------------------|------------------------|-----------------------------|-----------------------------|-----------------------------|
| <b>School Operating Fund</b>      |                          |                        |                             |                             |                             |
| Revenue and Expenditures          | 185,043,341              | 193,333,851            | 198,167,197                 | 203,121,377                 | 208,199,412                 |
| <b>School Nutrition Fund</b>      |                          |                        |                             |                             |                             |
| Revenue and Expenditures          | 7,848,349                | 7,852,627              | 8,048,943                   | 8,250,166                   | 8,456,420                   |
| <b>Worker's Compensation Fund</b> |                          |                        |                             |                             |                             |
| Revenue and Expenditures          | 538,000                  | 538,000                | 538,000                     | 538,000                     | 538,000                     |
| <b>Health and Dental Fund</b>     |                          |                        |                             |                             |                             |
| Revenue and Expenditures          | 30,289,457               | 30,289,457             | 31,046,693                  | 31,822,861                  | 32,618,432                  |
| <b>Capital Projects Fund</b>      |                          |                        |                             |                             |                             |
| Revenue and Expenditures          | 11,863,000               | 14,277,754             | 14,634,698                  | 15,000,565                  | 15,375,579                  |
| <b>Technology Reserve Fund</b>    |                          |                        |                             |                             |                             |
| Revenue and Expenditures          | 5,220,000                | 4,620,000              | 4,735,500                   | 4,853,888                   | 4,975,235                   |

**Comparison of Budget Projections Through FY28**



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

**SCHOOL NUTRITION FUND**

The School Nutrition Fund accounts for the cafeteria operations within the school division, including the preparation and serving of school breakfast and lunch. The School Nutrition Fund does not receive any contributions from the County of York. Approximately 32.9% percent of the revenue is derived from the sale of meals. The largest revenue source, 64.1%, is federal funding for free and reduced lunches. As compared to FY24E, the School Nutrition budget reflects an increase of \$4,278 or 0.1% (\$7,848,349 in FY24E to \$7,852,627 in FY25). Variety, quality, presentation and speedy service have contributed to the success of the school nutrition program. In FY25 breakfast and lunch prices will increase \$.10 cents. This year is the nineteenth 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 School Nutrition Fund.

**FY25 School Nutrition Fund  
Revenue Summary**

| Revenue Source  | Budget           | Approved         | \$           | Change      |
|-----------------|------------------|------------------|--------------|-------------|
|                 | FY24E            | FY25             |              | %           |
| State           | 180,041          | 184,319          | 4,278        | 2.4%        |
| Federal         | 5,033,308        | 5,033,308        | 0            | 0%          |
| Cafeteria Sales | 2,585,000        | 2,585,000        | 0            | 0%          |
| Miscellaneous   | 50,000           | 50,000           | 0            | 0%          |
| <b>Total</b>    | <b>7,848,349</b> | <b>7,852,627</b> | <b>4,278</b> | <b>0.1%</b> |

**Expenditures by Major Object**

|                    | Budget           | Approved         | \$           | Change      |
|--------------------|------------------|------------------|--------------|-------------|
|                    | FY24E            | FY25             |              | %           |
| Personal Services  | 392,854          | 265,112          | (127,742)    | (32.5%)     |
| Employee Benefits  | 310,957          | 132,036          | (178,921)    | (57.5%)     |
| Purchased Services | 5,893,369        | 6,221,763        | 328,394      | 5.6%        |
| Other Charges      | 10,000           | 10,000           | 0            | 0%          |
| Materials/Supplies | 729,994          | 729,994          | 0            | 0%          |
| Equipment          | 511,175          | 493,722          | (17,453)     | (3.4%)      |
| <b>Total</b>       | <b>7,848,349</b> | <b>7,852,627</b> | <b>4,278</b> | <b>0.1%</b> |

**EXECUTIVE SUMMARY**  
(continued)

***WORKERS COMPENSATION FUND***

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

**FY25 Workers Compensation Fund  
Revenue Summary**

| Revenue Source       | Budget         | Approved       | Change   |           |
|----------------------|----------------|----------------|----------|-----------|
|                      | FY24E          | FY25           | \$       | %         |
| Transfers In         | 340,000        | 340,000        | 0        | 0%        |
| Transfer from Resrv. | 198,000        | 198,000        | 0        | 0%        |
| <b>Total</b>         | <b>538,000</b> | <b>538,000</b> | <b>0</b> | <b>0%</b> |

**Expenditures by Major Object**

|                    | Budget         | Approved       | Change   |           |
|--------------------|----------------|----------------|----------|-----------|
|                    | FY24E          | FY25           | \$       | %         |
| Personal Services  | 47,000         | 71,301         | 24,301   | 51.7%     |
| Employee Benefits  | 16,000         | 42,456         | 26,456   | 165.4%    |
| Purchased Services | 75,000         | 99,243         | 24,243   | 32.3%     |
| Other Charges      | 400,000        | 325,000        | (75,000) | (18.8%)   |
| <b>Total</b>       | <b>538,000</b> | <b>538,000</b> | <b>0</b> | <b>0%</b> |

***HEALTH AND DENTAL INSURANCE FUND***

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

**FY25 Health and Dental Insurance Fund  
Revenue Summary**

| Revenue Source      | Budget            | Approved          | Change   |           |
|---------------------|-------------------|-------------------|----------|-----------|
|                     | FY24E             | FY25              | \$       | %         |
| 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%        |
| <b>Total</b>        | <b>30,289,457</b> | <b>30,289,457</b> | <b>0</b> | <b>0%</b> |

**Expenditures by Major Object**

|                    | Budget            | Approved          | Change   |           |
|--------------------|-------------------|-------------------|----------|-----------|
|                    | FY24E             | FY25              | \$       | %         |
| Personal Services  | 185,795           | 187,000           | 1,205    | 0.65%     |
| Employee Benefits  | 84,260            | 80,660            | (3,600)  | (4.3%)    |
| Purchased Services | 30,019,402        | 30,021,797        | 2,395    | 0.01%     |
| <b>Total</b>       | <b>30,289,457</b> | <b>30,289,457</b> | <b>0</b> | <b>0%</b> |

## EXECUTIVE SUMMARY

(continued)

### ***CAPITAL PROJECTS FUND***

The Capital Projects Budget is a separate document that is approved annually by the School Board and the County Board of Supervisors. It is included in this document for reference purposes. The FY25 Approved Capital Projects Fund budget reflects expenditures in the amount of \$14,277,754.

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 FY25 budget. The charts below provide further information on the Capital Projects Fund.

#### **FY25 Capital Projects Fund Revenue Summary**

| <b>Revenue Source</b> | <b>Budget<br/>FY24E</b> | <b>Approved<br/>FY25</b> | <b>Change</b>    |              |
|-----------------------|-------------------------|--------------------------|------------------|--------------|
|                       |                         |                          | <b>\$</b>        | <b>%</b>     |
| Local-County          | 11,863,000              | 14,277,754               | 2,414,754        | 20.4%        |
| <b>Total</b>          | <b>11,863,000</b>       | <b>14,277,754</b>        | <b>2,414,754</b> | <b>20.4%</b> |

#### **Expenditures by Major Object**

|                    | <b>Budget<br/>FY24E</b> | <b>Approved<br/>FY25</b> | <b>Change</b>    |              |
|--------------------|-------------------------|--------------------------|------------------|--------------|
|                    |                         |                          | <b>\$</b>        | <b>%</b>     |
| Purchased Services | 11,863,000              | 14,277,754               | 2,414,754        | 20.4%        |
| <b>Total</b>       | <b>11,863,000</b>       | <b>14,277,754</b>        | <b>2,414,754</b> | <b>20.4%</b> |

**EXECUTIVE SUMMARY**  
(continued)

**TECHNOLOGY RESERVE FUND**

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

The initial funding for the Reserve fund 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.

**FY25 Technology Reserve Fund  
Revenue Summary**

| Revenue Source       | Budget           | Approved         | Change           |                |
|----------------------|------------------|------------------|------------------|----------------|
|                      | FY24E            | FY25             | \$               | %              |
| Local                | 5,000            | 5,000            | 0                | 0%             |
| Charges for Services | 1,271,000        | 271,000          | (1,000,000)      | (78.7%)        |
| State                | 3,644,000        | 3,644,000        | 0                | 0%             |
| Transfer From        | 300,000          | 700,000          | 400,000          | 133.3%         |
| <b>Total</b>         | <b>5,220,000</b> | <b>4,620,000</b> | <b>(600,000)</b> | <b>(11.5%)</b> |

**Expenditures by Major Object**

|                    | Budget           | Approved         | Change           |                |
|--------------------|------------------|------------------|------------------|----------------|
|                    | FY24E            | FY25             | \$               | %              |
| Purchased Services | 0                | 0                | 0                | 0%             |
| Other Charges      | 511,693          | 511,693          | 0                | 0%             |
| Materials/Supplies | 0                | 0                | 0                | 0%             |
| Equipment          | 4,708,307        | 4,108,307        | (600,000)        | (12.7%)        |
| <b>Total</b>       | <b>5,220,000</b> | <b>4,620,000</b> | <b>(600,000)</b> | <b>(11.5%)</b> |

# 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 approximately 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 12,966 students budgeted in FY25 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 72,000 people and ranks 19<sup>th</sup> in population among the state's 95 counties and 30<sup>th</sup> among the 133 cities and counties. In land area, however, the County is the 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 0.70%.

Below is a table indicating the population in the County for the years 2014 through 2023. The source of this information is Weldon Cooper Center for Public Service-Updated July 1, 2023.

|             |             |             |             |             |             |             |             |             |             |             |
|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| Year:       | <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> | <u>2023</u> |
| Population: | 67,396      | 68,020      | 68,585      | 68,890      | 68,725      | 69,407      | 70,045      | 70,319      | 71,491      | 71,806      |

## MEDIAN AGE

The median age in York County is approximately 40 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 (37.0) and Virginia as a whole (38.7). The general trend toward an older population is expected to continue in coming years.

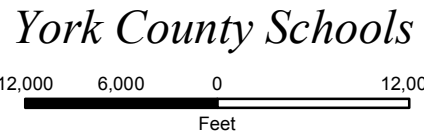
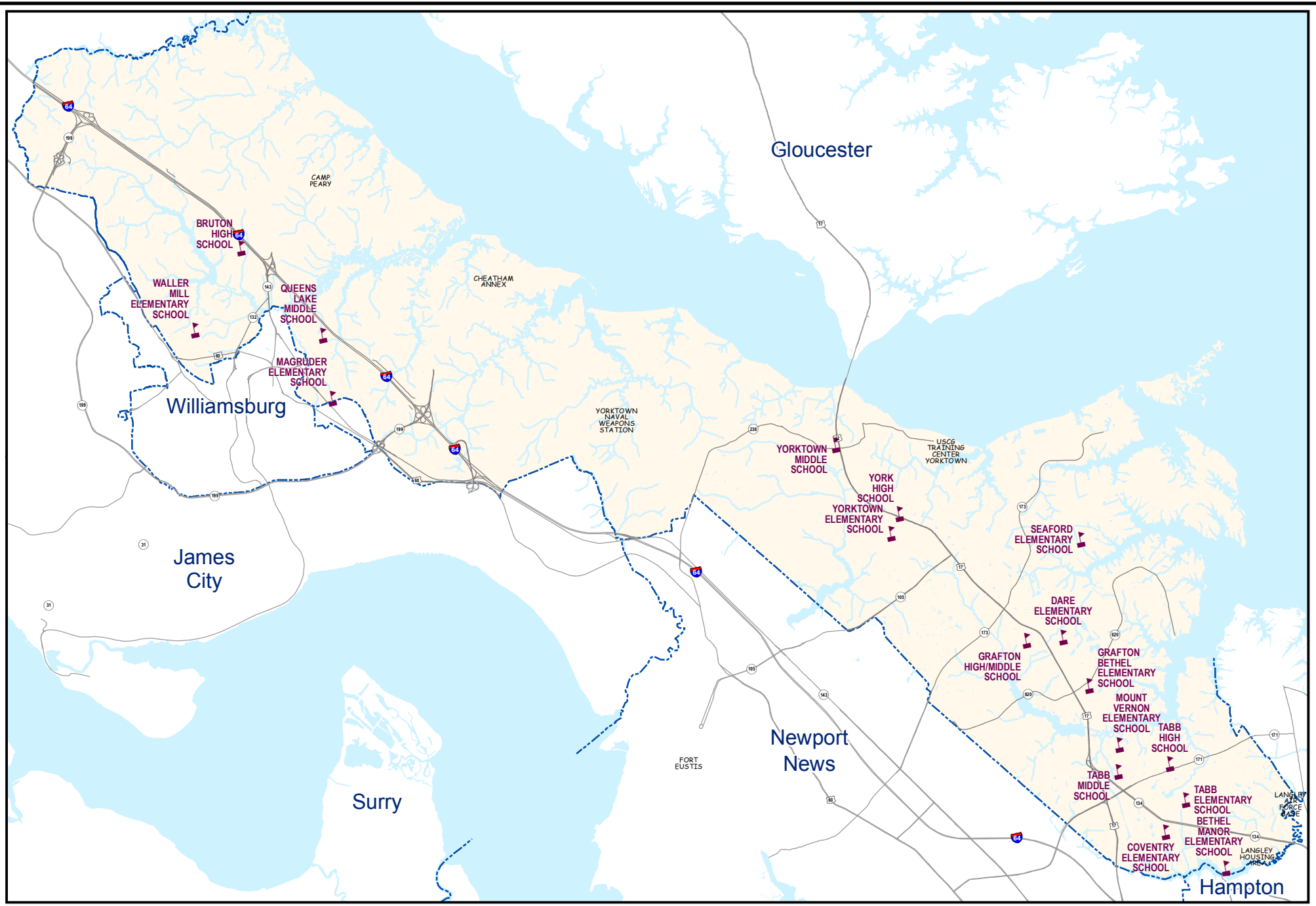
## ZWEIBRUCKEN

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 met during the 2023-24 school year to prepare plans for the Yorktown-Zweibrucken to begin in the Fall of 2024; however, Zweibrucken officials reached out following this to decline the experience until further notice.

# Map of York County, Virginia





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



## **FY23-27 Strategic Plan Year 2 Summary**

### — THEORY OF ACTION —





# COLLECTIVE COMMITMENT AREAS OF FOCUS

COMMUNICATION  
OUTREACH  
ENGAGEMENT



## Collective Commitment Strategy Progress

### FY23

-  Review student, staff, family, and community voice practices
-  Comprehensive Communications Plan
-  Partnership and volunteer needs analysis
-  Partnership criteria and expectations
-  Student, staff and family roles and expectations matrix

### FY24

-  Increase communications to serve as primary source of information
-  Create positive experiences through exemplary customer service
-  Maximize opportunities to engage and involve YCSD families
-  Expand committee membership opportunities
-  Increase awareness of volunteer opportunities

 Implemented

 Implemented/  
Ongoing

 In Progress

 Pending

 Discontinued



# Key Performance Indicators (KPIs)



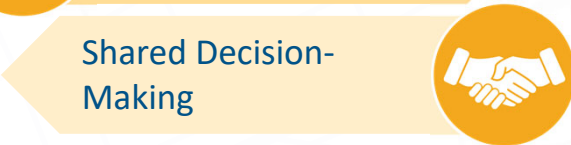
Customer Service



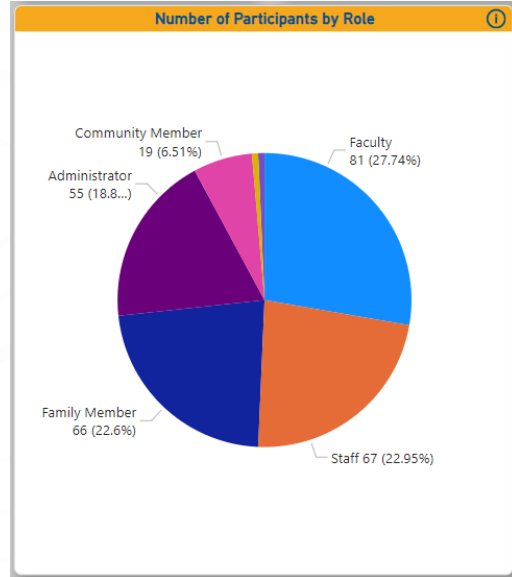
Family Engagement



Social Media - Division



Shared Decision-Making



## COLLECTIVE COMMITMENT



## POINTS OF PRIDE FY23 and FY24

**147** Family Engagement Events

Estimated Attendance **34,000**

**4.5 M**  
Social Media Views

**464**  
Individuals Serving on  
Division Decision-Making  
Committees

**10K+**  
School Volunteers  
Hours Served

**5,987**  
Customer Service  
"Let's Talk-AskYCSD!"  
Dialogues



## SUPPORTIVE CULTURE AREAS OF FOCUS

- LEARNING ENVIRONMENT
- WORKING CONDITIONS
- PROFESSIONAL GROWTH

## Supportive Culture Strategy Progress

| FY23   | FY24   |
|--|--|
| <ul style="list-style-type: none"> <li> Develop Working Conditions and School Climate surveys plan</li> <li> Integrated Virginia Tiered System of Supports (VTSS) framework transition</li> <li> Student connections review</li> <li> Internal and external learning environments assessment/checklist</li> <li> Review employee mentorship/coaching programs</li> </ul> | <ul style="list-style-type: none"> <li> Reduce number of students with 5 or more absences</li> <li> Implement Virginia Tiered System of Supports (VTSS) with fidelity</li> <li> Improve school climate using FY23 data</li> <li> Create plan for improvements to learning environments</li> <li> Develop targeted, site-based plans which improve employee satisfaction</li> </ul> |
| Implemented  | Implemented/Ongoing  |
| In Progress  | Pending  |
| Discontinued   |  |

8



# Key Performance Indicators (KPIs)



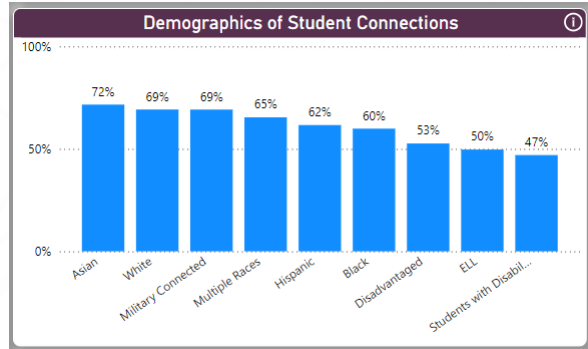
Working Conditions & School Climate

Student Connections



Student Behavior

Student Attendance



## POINTS OF PRIDE FY23 and FY24

Average Daily Attendance **94.49%**

**4%** Projected Decline in Chronic Absenteeism

**7,456** ↑7%  
Connected Students  
Grades K-12

**9 of 10**  
Students Have No  
Discipline Referrals

**4.67** Overall Student Satisfaction\*

**\$31.2M** Capital Projects

\* FY23 Data Only

## SUPPORTIVE CULTURE







# HIGHLY EFFECTIVE TALENT AREAS OF FOCUS

- COMPENSATION PACKAGE
- RECRUITMENT
- RETENTION
- PROFESSIONAL GROWTH



## Highly Effective Talent Strategy Progress

### FY23

- Compensation package review and recommendations
- Human Resources Management System (HRMS) implementation
- Improve employee satisfaction and commitment
- Define and develop professional growth strategies for all employee groups

### FY24

- Improve recruiting and hiring processes
- Develop comprehensive recruiting plan
- Expand employees' growth opportunities through intentional professional development

Implemented

Implemented/  
Ongoing

In Progress

Pending

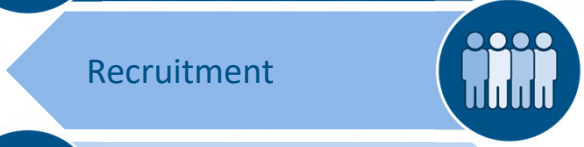
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# Key Performance Indicators (KPIs)



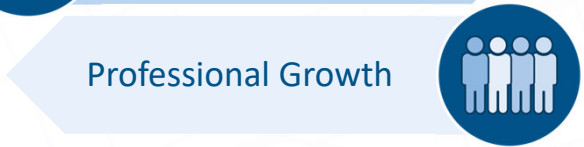
Compensation Package



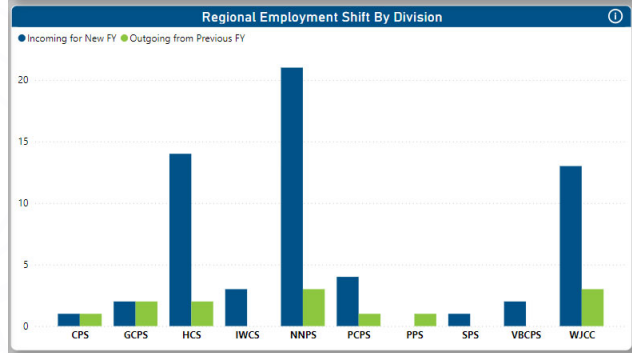
Recruitment



Retention



Professional Growth



## HIGHLY EFFECTIVE TALENT



## POINTS OF PRIDE FY23 and FY24

11 %

Average Salary Increase

106

Internal Promotions

\$43,882

Tuition Reimbursements

5.1

Overall Employee Satisfaction\*

85

Candidates Hired Through YCSD Job Jamborees

\* FY23 Data Only



# FUTURE READY GRADUATES AREAS OF FOCUS

HIGH QUALITY INSTRUCTION

ENGAGING EDUCATIONAL EXPERIENCES

COLLEGE AND CAREER READINESS

LIFE READINESS



## Future Ready Graduate Strategy Progress

### FY23

- Create college and career website section
- Expand curriculum framework and include additional resources
- Audit K-12 writing and math instruction and curriculum
- Integrate Science of Reading into Literacy Model
- Develop K-12 academic and career planning continuum
- Increase enrollment in advanced courses

### FY24

- Implement strategies to prepare students to meet or exceed state and federal benchmarks
- Integrate thinking-based classroom characteristics
- Support grade 5 and grade 8 reading and writing proficiency
- Evaluate and increase opportunities to meet College, Career and Civic Readiness Index (CCCRI)

Implemented

Implemented/  
Ongoing

In Progress

Pending

Discontinued



# Key Performance Indicators (KPIs)



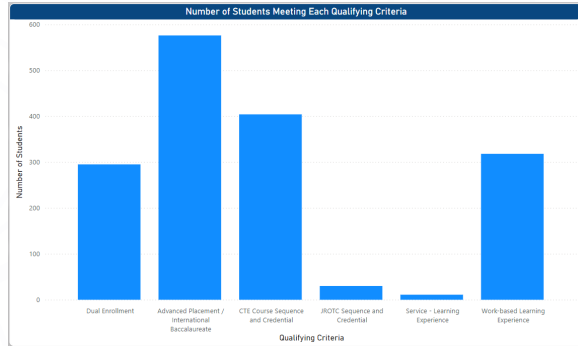
## Student Assessments

PSAT Benchmarks



CTE Enrollment & Certifications

College, Career, Civic Readiness Index (CCCRI)



## POINTS OF PRIDE FY23 and FY24

**98%**

On-time Graduation Rate\*

Scholarships Earned

**\$61.2M**

**3,483**

High School Credits Earned by Middle School Students

**25**

New Courses Added to Program of Studies

**\$4.7M**

Instructional Grants Funding

**2,227**

Industry Credentials Earned by Students\*

## FUTURE READY GRADUATES



\* FY23 Data Only

## Additional Points of Pride (FY23 and FY24)



National Blue Ribbon School (FY23)  
Virginia Region II Teacher of the Year (FY23)  
Virginia Exemplar Performance (FY23, FY24)  
Best Community for Music Education (FY23, FY24)  
US News & World Report Best Elementary, Middle  
and High School Rankings (FY24)  
Purple Star School Division (FY24)  
Certificate of Excellence in Financial Reporting  
Award (FY23, FY24)  
WISE Financial Literacy Awards (FY23, FY24)  
Music Teacher of Excellence (FY24)



## Additional Points of Pride (FY23 and FY24)



KidWind World Champions: THS (FY23, FY24)  
U.S. Presidential Scholar in the Arts (FY24)  
**VHSL State Champions**

- Field Hockey: THS (FY23, FY24)
- Competition Cheer: GHS (FY24)
- Girls Volleyball: YHS (FY23)
- Girls Swim and Dive: BHS (FY23, FY24)
- Boys and Girls Indoor Track and Field: BHS (FY24)
- Boys Outdoor Track and Field: THS (FY23) and BHS (FY24)
- Boys Tennis: BHS (FY24)
- Baseball: YHS (FY24)



## 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 40.4% 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 FY24 the Actuarially Determined Contribution was \$107,038. For fiscal year ended June 30, 2023 the actuarial accrued liability was \$6,665,938. As of June 30, 2023, the Actuarial Value of Assets in OPEB trust were \$10,367,543.

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.

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

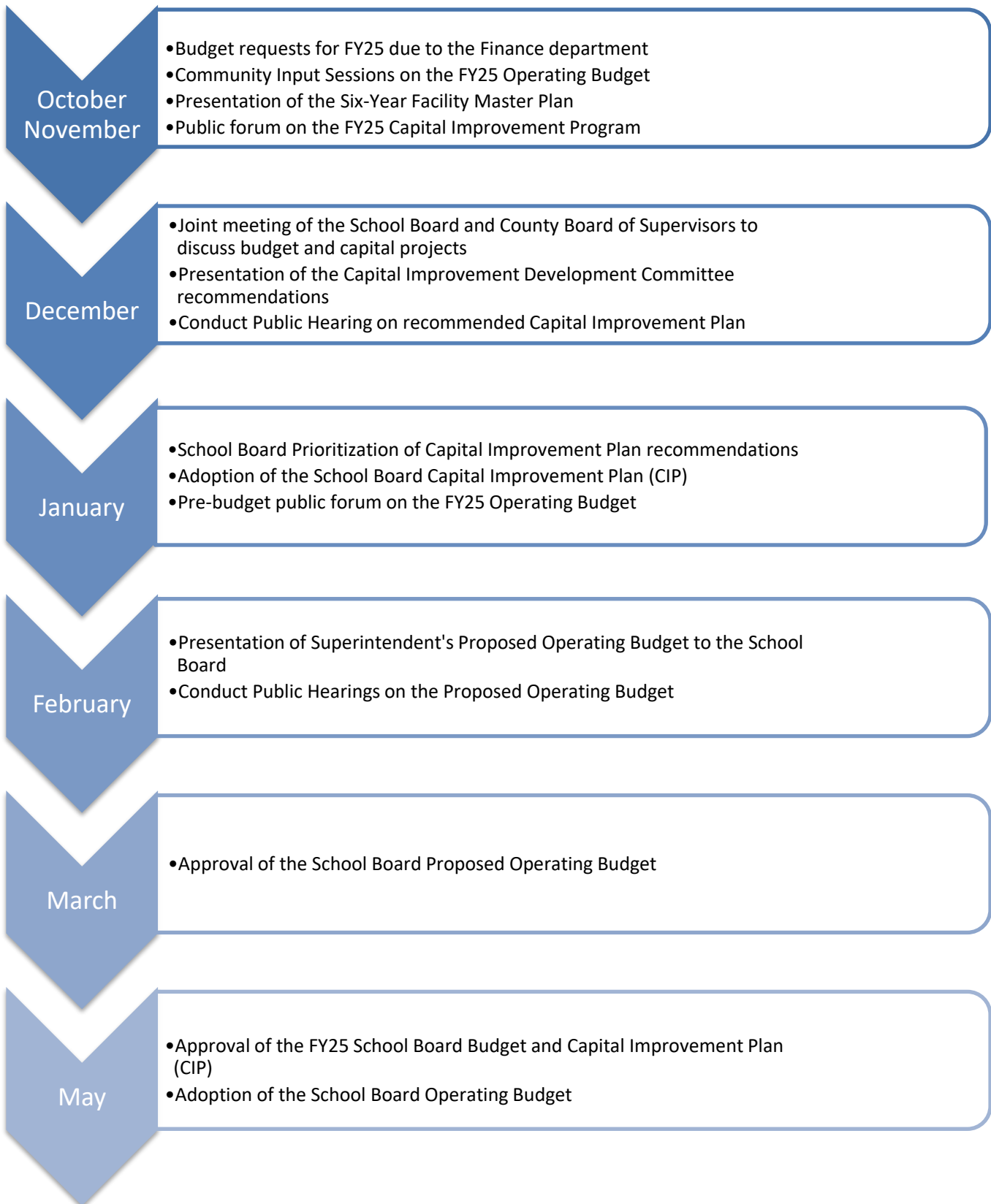




**YORK COUNTY SCHOOL DIVISION**  
**FISCAL YEAR 2025 BUDGET**  
 Budget Calendar

| Date              | Process   | Responsible Parties                         | Detail   |
|-------------------|---|---|--|
| August 26, 2024   | School Board approval of the Budget Calendar                                  | School Board<br>Superintendent<br>CFO       | Present proposed Budget Calendar and receive input from the School Board in regard to the budget process   |
| TBD               | Community Input Sessions on FY26 operating budget                             | Superintendent<br>CFO                       | Conduct two budget input sessions with the community and other stakeholders  |
| November 18, 2024 | Presentation of the Six-Year Facility Master Plan                             | Superintendent<br>COO                       | Present facilities master plan to the School Board   |
| November 25, 2024 | Public forum on FY26 Capital Improvements Program                             | Superintendent<br>COO<br>CFO                | A public forum to gather community input regarding budget priorities and suggestions   |
| TBD               | Joint Meeting   | County Board of Supervisors<br>School Board | A joint meeting to discuss budget, capital projects, and other matters of interest   |
| December 9, 2024  | Presentation of the Capital Improvement Development Committee Recommendations | Superintendent<br>COO<br>CFO                | Superintendent presents the recommended capital budget proposal for the School Board's consideration in accordance with Virginia Code Section §22.1-92 |
| December 9, 2024  | Conduct Public Hearing on Recommended Capital Improvement Plan                | Superintendent<br>CFO<br>COO                | Conduct budget public hearing in accordance with Virginia Code Section §22.1-92  |
| January 6, 2025   | School Board Prioritization of Capital Improvement Plan recommendations       | School Board                                | Prioritization of Capital Improvement Development Committee recommendations in preparation for approval of 6-Year Capital Improvement Plan             |
| January 27, 2025  | Adoption of the School Board Capital Improvement Plan (CIP)                   | School Board                                | The School Board approves its budget proposal to forward to the County for their consideration   |
| January 27, 2025  | Pre-budget public forum on the FY26 operating budget                          | School Board<br>Superintendent              | A public forum to gather community input regarding budget priorities and suggestions   |
| February 10, 2025 | Presentation of Superintendent's Proposed Operating Budget to School Board    | Superintendent<br>CFO                       | Superintendent presents the recommended budget proposal for the School Board's consideration in accordance with Virginia Code Section §22.1-92         |
| February 24, 2025 | Conduct Public Hearings on Proposed Operating Budget                          | School Board                                | Conduct budget public hearing in accordance with Virginia Code Section §22.1-92  |
| March 24, 2025    | Approval of the School Board Proposed Operating Budget                        | School Board                                | The School Board approves its budget proposal to forward to the County for their consideration   |
| May 5, 2025       | Approval of FY26 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 19, 2025      | 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 2025 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.

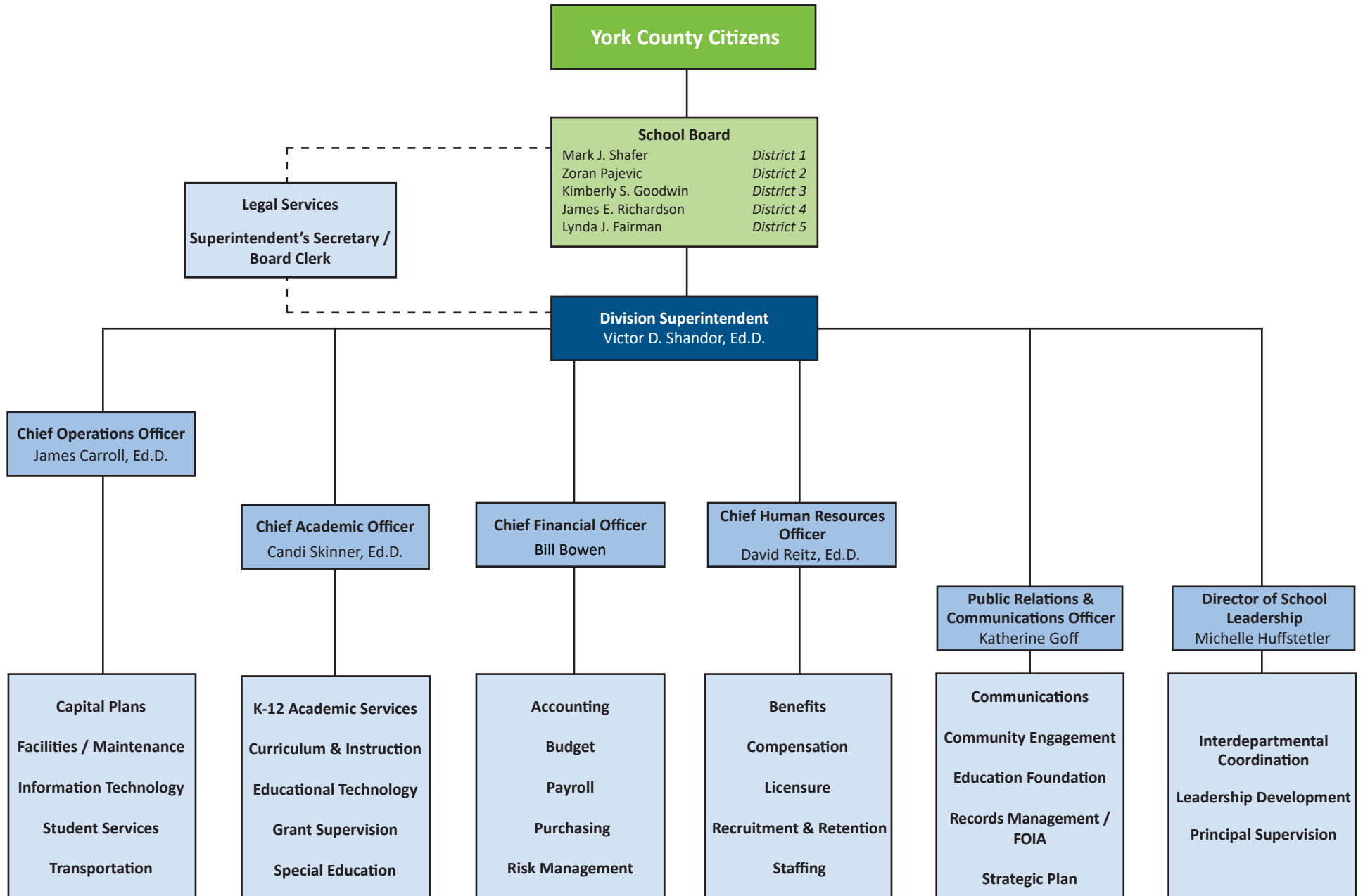
The Division Superintendent has authority to transfer funds within each major category level. Transfers from one major category (i.e. instruction, administration, pupil transportation, etc.) to another must be approved by the School Board.

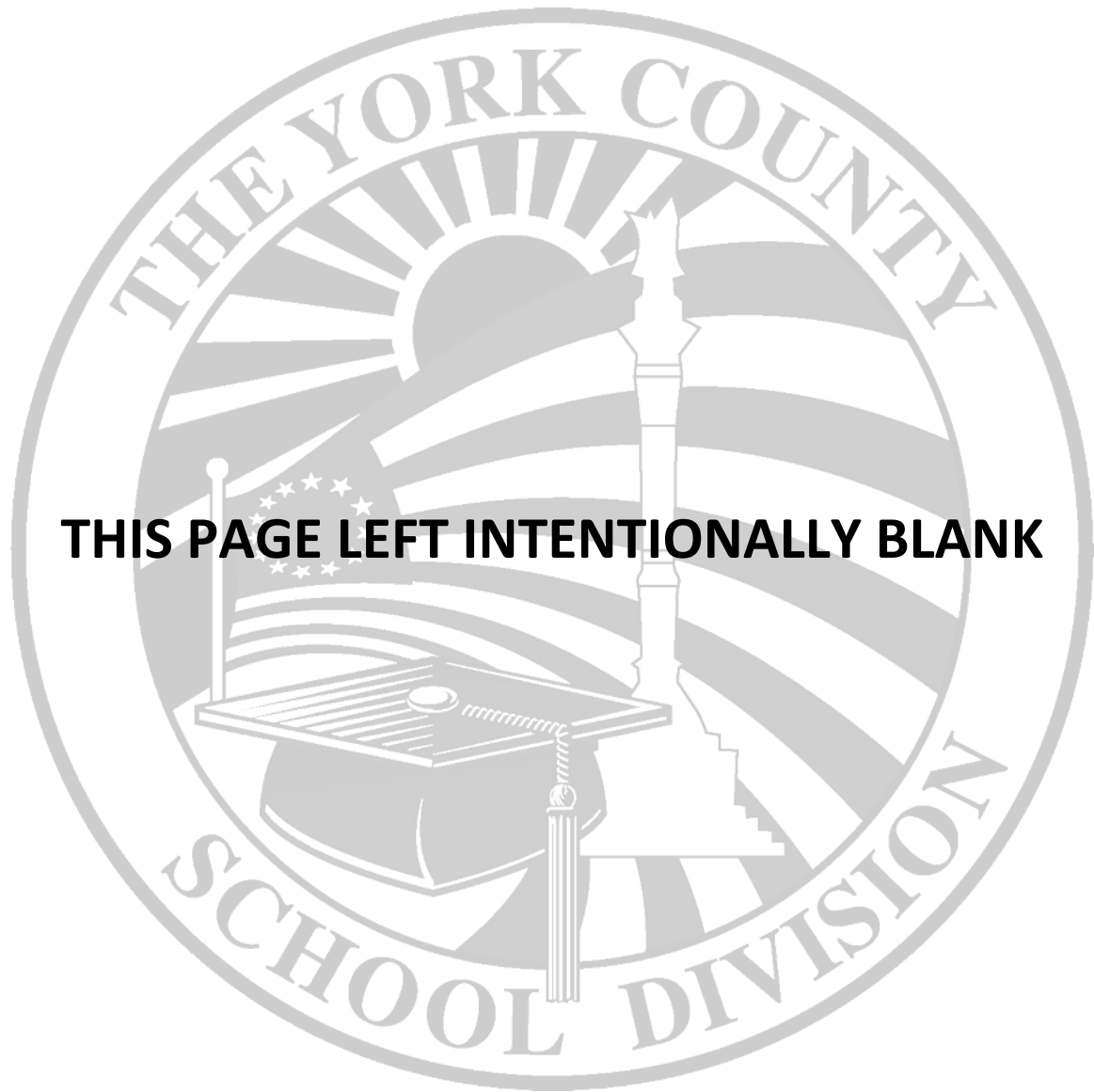
### **Revenue Monitoring**

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 FY25

Effective July 1, 2024





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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.

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

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

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

## **SIGNIFICANT TRENDS AND ASSUMPTIONS (continued)**

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

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

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

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

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

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)

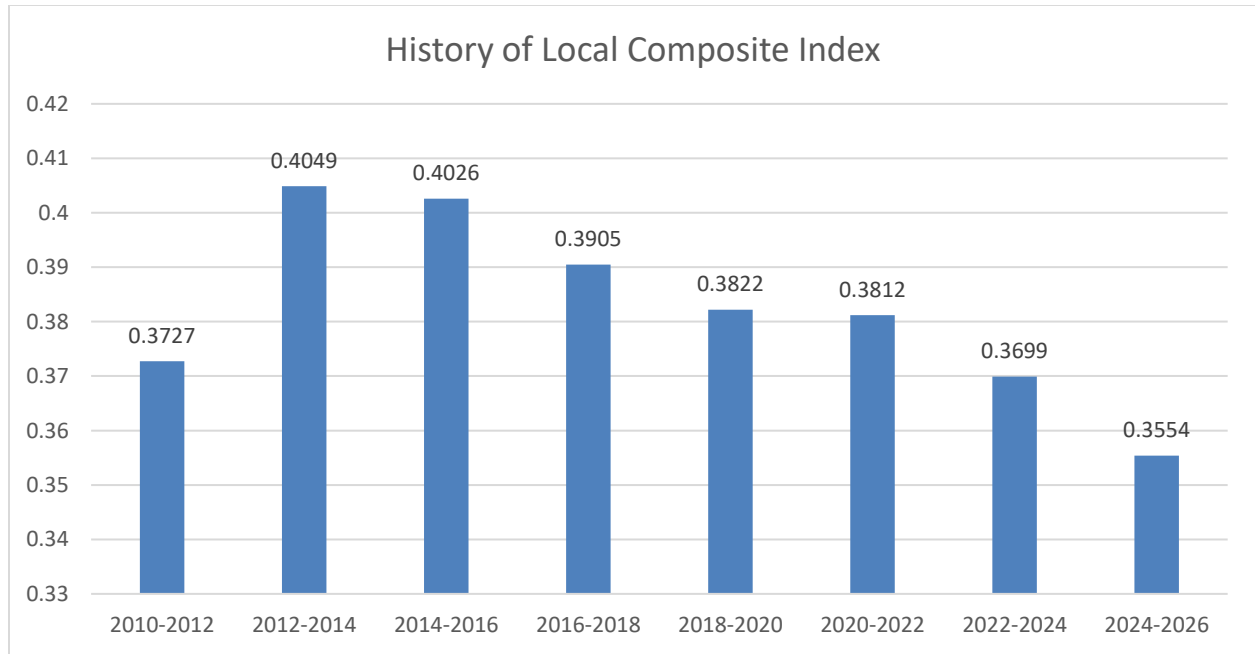
conservative approach to appropriating state funding for FY24. However, the State ended FY23 with a record \$5.1 billion surplus. It is expected that school divisions will receive additional funding for FY24 during the next General Assembly session.

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.

FY25 marks the first year of the state biennial budget for 25-26. With every new biennial budget, the state updates the Local Composite Index (LCI) for all school divisions. For the York County School Division (YCSD), the LCI decreased from .3699 to .3554. The decrease in LCI means that the state will increase its funding for the cost of education.



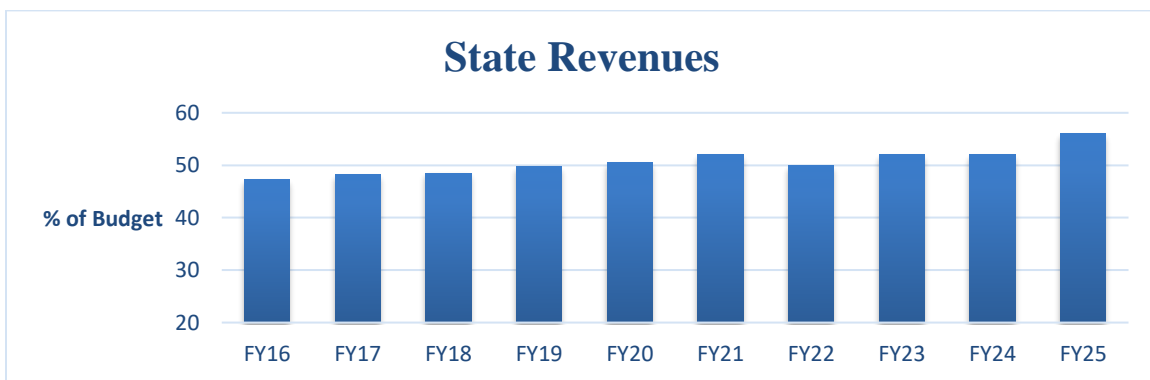
In September 2023, the State revised the budget for K-12 education. This action provided an additional 2% funding for compensation and \$3 million in *ALL In* funding to support remediation efforts and implementation of the new Virginia Literacy Act. School divisions have 3 years to spend their *ALL In* funds.

## SIGNIFICANT TRENDS AND ASSUMPTIONS (continued)

State revenues for FY25 are projected to increase for YCSD. This due to a strong Virginia economy, lower LCI rate, record lottery revenues, and a significant fund balance for the state for FY24.

A major challenge for school divisions across the state has been staffing shortages. However, as YCSD approaches FY25, the number of vacant positions has dropped to its lowest level since before the pandemic in FY21. This improvement can be attributed in part to compensation increases implemented by the School Board to attract and retain highly effective talent. Between FY23 and FY25, the School Board has provided a 20% pay increase for teachers and a 19% increase for other employees.

Enrollment continues to recover from its historic decline in FY21 due to the COVID-19 pandemic. For FY25, enrollment is projected to be 12,966, which is 172 students less than the projection in FY21.



### **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 40.4% of the total students are connected to the federal government. Because the federal government does not pay property taxes, this presents a special challenge to the school division. Federal impact aid is designed to reimburse school districts for the loss of revenue due to the presence of the federal government. Federal impact aid comprises 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.

## **SIGNIFICANT TRENDS AND ASSUMPTIONS (continued)**

For FY20, we are projecting federal funds to decrease by almost \$200,000. This is a result of a decrease in our Title II grant and the closeout of NOAA grant and DODEA Special Education grant. At the time this budget was prepared there was no indication of a final federal budget. The school division sought the advice of the Federal Department of Education Impact Aid Office and the National Association of Federally Impacted Schools about how impact aid should be projected for local budgeting purposes. Both offices advised the school division to project level funding of Impact Aid for FY20 with the understanding that this is just a “best guess” estimate. The timing of prior year impact aid payments can also significantly impact the revenue projection for impact aid.

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.

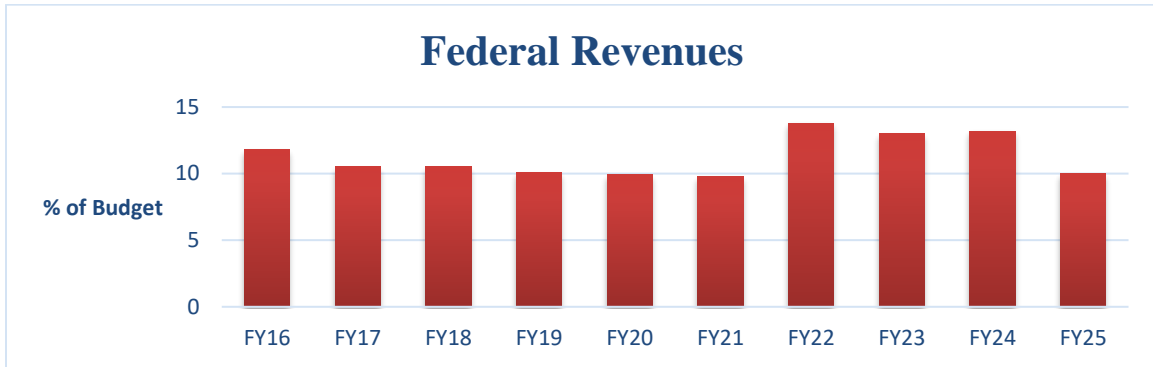
Additionally, in FY22, YCSD received CARES Act II funding totaling \$2.3 million dollars, CARES Act III funding totaling \$5.2 million and CARES Act II competitive grant funds totaling \$2.4 million. These funds will be carried over to FY22 and into FY24 to support learning loss recovery, summer academy,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

For FY25, federal revenues are expected to decrease by \$1.9million. This is in large part due to expiration of one-time ESSER stimulus funds as of September 30, 2024. The school division continues to apply for competitive grants as means of supplementing our instructional opportunities. YCSD currently has a \$2 million grant pending approval by the Department of Defense for the extension of world language opportunities.

**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

## SIGNIFICANT TRENDS AND ASSUMPTIONS (continued)

a new \$50 technology fee, which is expected to generate about \$500,000 annually to support the ongoing cost of maintenance, repairs and replacement.

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.

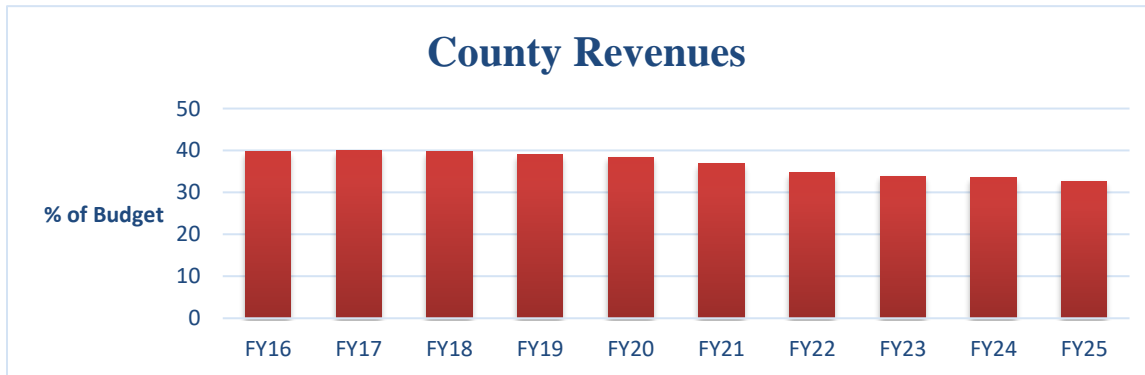
For FY23, the School Board requested an increase of \$1.8 million or 3.2% and the Board of Supervisors approved the request in full. In addition, the Board of Supervisors agreed to allocate two additional School Resource Officers (SROs) but agreed to cover the costs. The total local funding for FY23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

Based on the General Assembly approved state budget for FY23, the estimated required local match (RLM) 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.

For FY25, the School Board requested \$2,350,000 from the Board of Supervisors in the local funding, however, in their adoption of a final budget, the Board of Supervisors reduced our request by \$160,000, for a total of 63,177,094. This includes 61,670,794 for operations and \$1,506,300 for grounds services.

Based on the General Assembly approved state budget for FY25, the estimated required local match (RLM) is \$47,363,919. This represents the minimum amount that the local government must provide for its share in the cost of education.



## **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 FY25 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 are eligible receive post-employment health and dental care benefits until the age of 65. For FY24 the Actuarially Determined Contribution was \$86,606. For fiscal year ended June 30, 2023 the actuarial accrued liability was \$6,665,938. As of June 30, 2023, the Actuarial Value of Assets in OPEB trust were \$10,367,543.

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.

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 to \$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.

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



## **SIGNIFICANT TRENDS AND ASSUMPTIONS (continued)**

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.

For FY25, the School Board requested \$14.27 million for capital projects and the Board of Supervisors approved the request in full. This includes \$12.82 million in debt service and \$1.45 million in cash projects. Several examples of projects include the planning and design of the Tabb High renovation, a new 6-classroom learning cottage at Waller Mill Elementary, lighted turf athletic fields at Grafton High and Tabb High, renovation of the locker rooms at Tabb High and Tabb Middle, York High and York Middle, and replacement of public address systems at Queens Lake, Tabb Middle, Bruton and Tabb High.

### **CAPITAL PROJECTS FUND DESCRIPTIONS FOR FISCAL YEAR 2025**

#### **Bruton High – A&E and Coat Low Slope Roof**

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. The roof was replaced in 2002. In 2024 it will be 22 years old and in need of repair and a protective coating.

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

#### **Grafton High – Lighted Turf Field**

Replace existing natural turf field with artificial turf. The existing natural turf field is very worn and hard to maintain due to excessive use by many different sports teams. Artificial turf would increase the amount of time the field is available for use. The existing field is not lit which also reduces the amount of time the field can be used.

Operating Budget Impact: The artificial turf field will reduce the amount of maintenance and water required. Lighting will increase electrical consumption slightly.

#### **Grafton High – Learning Commons**

To provide spaces for personal and collaborative study and empower students to work together to solve problems and focus on current issues.

Operating Budget Impact: There should be little or no budget impacts.

## **SIGNIFICANT TRENDS AND ASSUMPTIONS (continued)**

### **Capital Projects Fund Descriptions (continued)**

#### **Tabb High – Front Entrance Upgrade**

The front of the school needs to be updated. There is no clear main entrance to the school. Windows and doors are the original from 1972. They are 51 years old, are single-pane glass, thermally broken frames and better seals.

Operating Budget Impact: New windows and doors should reduce maintenance costs and operating costs with double-pane glass, thermally broken frames and better seals.

#### **Tabb High – Learning Commons**

To provide spaces for personal and collaborative study and empower students to work together to solve problems and focus on current issues. Existing libraries provide limited space for personal and collaborative study. They have no enclosed areas for groups to work collaboratively.

Operating Budget Impact: There should be little or no budget impacts.

#### **Tabb High – Renovate Restrooms, Locker and Team Rooms**

The current locker and team rooms are in poor condition and in need of repair. The original building was opened in 1972. The existing locker rooms will be 53 years old in FY2025 and were not renovated during the 1998 renovation.

Operating Budget Impact: New plumbing fixtures and lockers will require less repairs and reduce maintenance costs. New LED lighting will reduce operating costs.

#### **Tabb High – Lighted Turf Field**

Replace existing natural turf field with artificial turf. The existing natural turf field is very worn and hard to maintain due to excessive use by many different sports teams. Artificial turf would increase the amount of time the field is available for use. The existing field is not lit which also reduces the amount of time the field can be used.

Operating Budget Impact: The artificial turf field will reduce amount of maintenance and water required. Lighting will increase electrical consumption slightly.

## SIGNIFICANT TRENDS AND ASSUMPTIONS (continued)

### Capital Projects Fund Descriptions (continued)

#### *Temporary Modular Classrooms*

Funding is requested for the leasing of existing modular classrooms and installation of additional units as required by increasing student enrollment. Enrollment at multiple elementary schools has exceeded the instructional capacity of each school for the past 3 years. Modular classrooms have been leased and are currently in use at these schools. Due to increased enrollment at several elementary schools and new residential construction, additional modular classrooms are needed.

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.

#### *Replace Division Wide Communication System-800MHz Radios*

The existing equipment is past the end of useful life and not compatible with new technologies. School division 800 MHz radios are 16 years old. Typical radio life expectancy is 10 years.

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

#### *Replace P.A. Systems – Queens Lake, Tabb Middle, Bruton High, Tabb High*

The existing equipment is past the end of useful life and not compatible with new technologies. These systems are critical for student safety. Many school PA systems are original equipment and repair parts are hard to obtain.

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)**

#### **Fire Alarm Refresh**

Funding requested to update fire alarms at Grafton School Complex, Bethel Manor, Coventry, and Magruder. The existing equipment is at the end of useful life and not compatible with new technologies. These systems are critical for student safety.

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

#### **Replace School Signs**

Existing school signs are in poor condition and should be replaced. The existing school signs are constructed of wood and are 20 years old. They are in poor condition and reflect poorly on our schools.

Operating Budget Impact: The new signs are made out of aluminum which should last much longer than the wooden ones. They should not require repeated painting like the wooden ones.

#### **Local Miscellaneous**

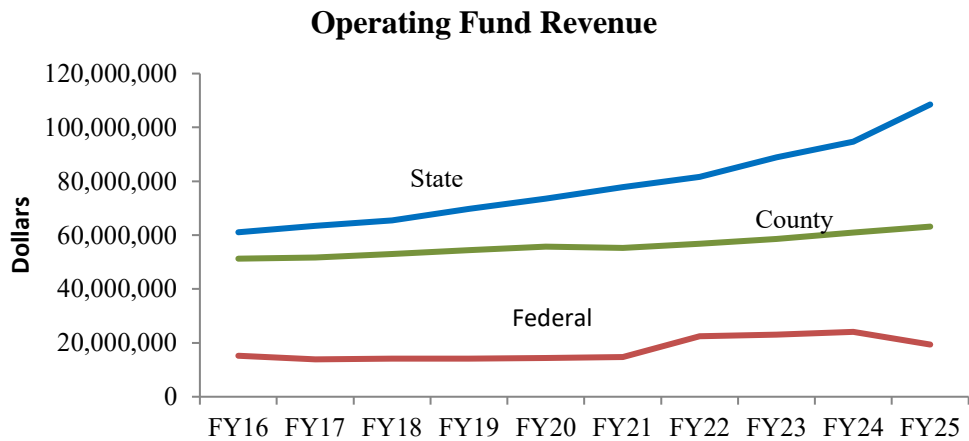
Local miscellaneous revenue includes interest revenue on investments, out of zone tuition, sale of vehicles, etc. The local miscellaneous revenue source has remained fairly constant at about 1.2% of the total Operating Budget.

**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:

| <b>FY</b> | <b>County</b> | <b>State</b> | <b>Federal</b> | <b>Total</b> |
|-----------|---------------|--------------|----------------|--------------|
| 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  |
| 25        | 63,177,094    | 108,527,672  | 19,383,834     | 191,088,600  |



## 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** (610000)

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** (620000)

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** (630000)

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** (640000)

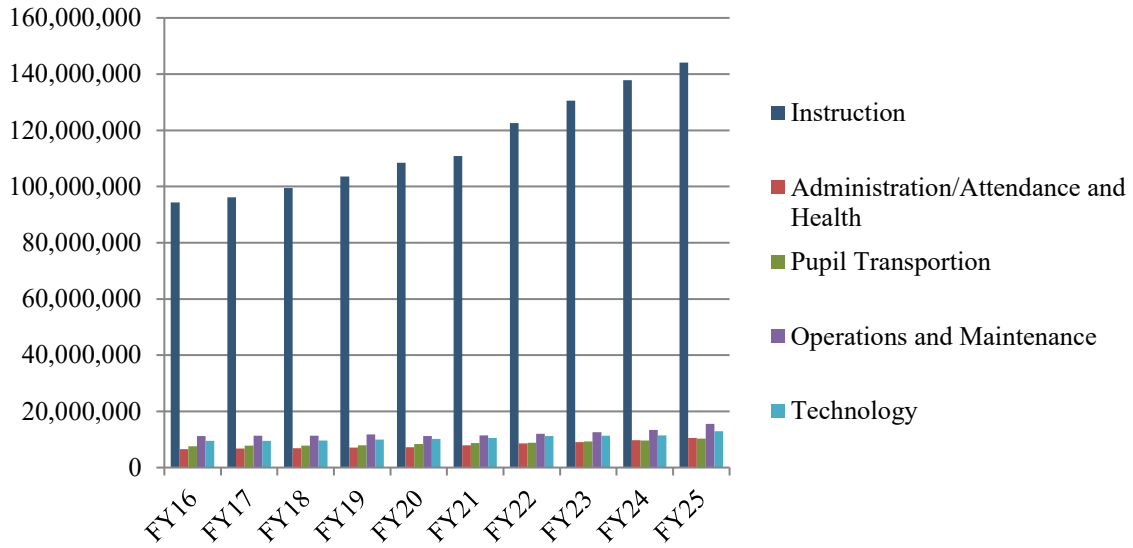
Activities concerned with keeping the physical plant open, comfortable, and safe for use, and keeping the grounds, buildings, and equipment in effective working condition. This includes the activities of maintaining safety in buildings, on the grounds, and in the vicinity of schools.

#### **Technology** (680000)

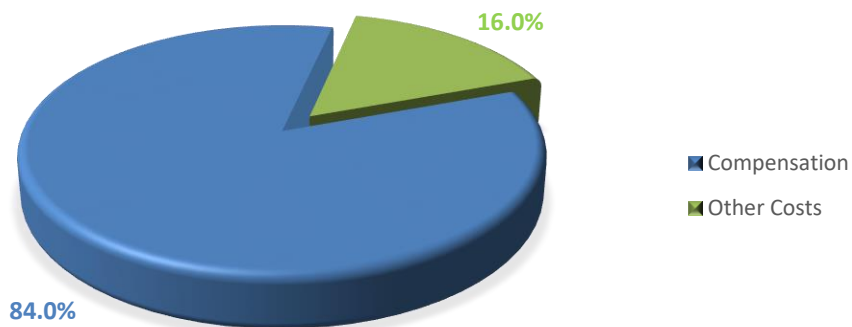
This function captures technology-related expenditures as required by the General Assembly. Activities concerned with providing and maintaining the infrastructure and related materials and equipment to support the use of technology for instructional and operational purposes.

## SIGNIFICANT TRENDS AND ASSUMPTIONS (continued)

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

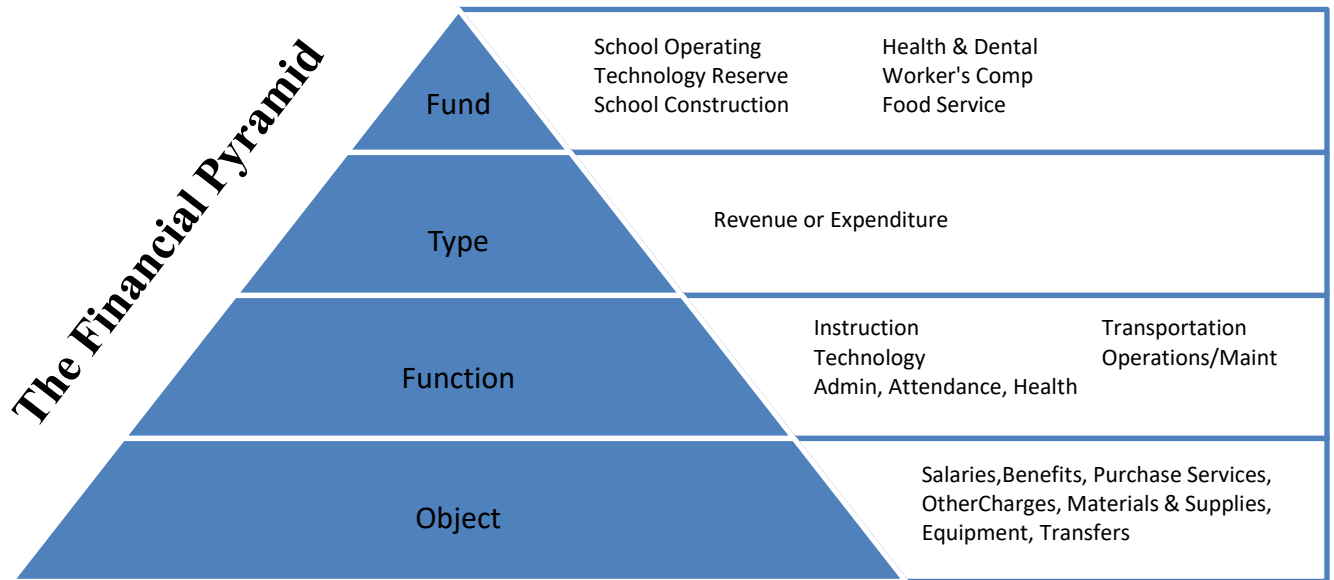


The percentage of the budget directed to compensation and other costs is shown below. These percentages have not changed significantly over the last several fiscal years.



## Description of Financial Structure

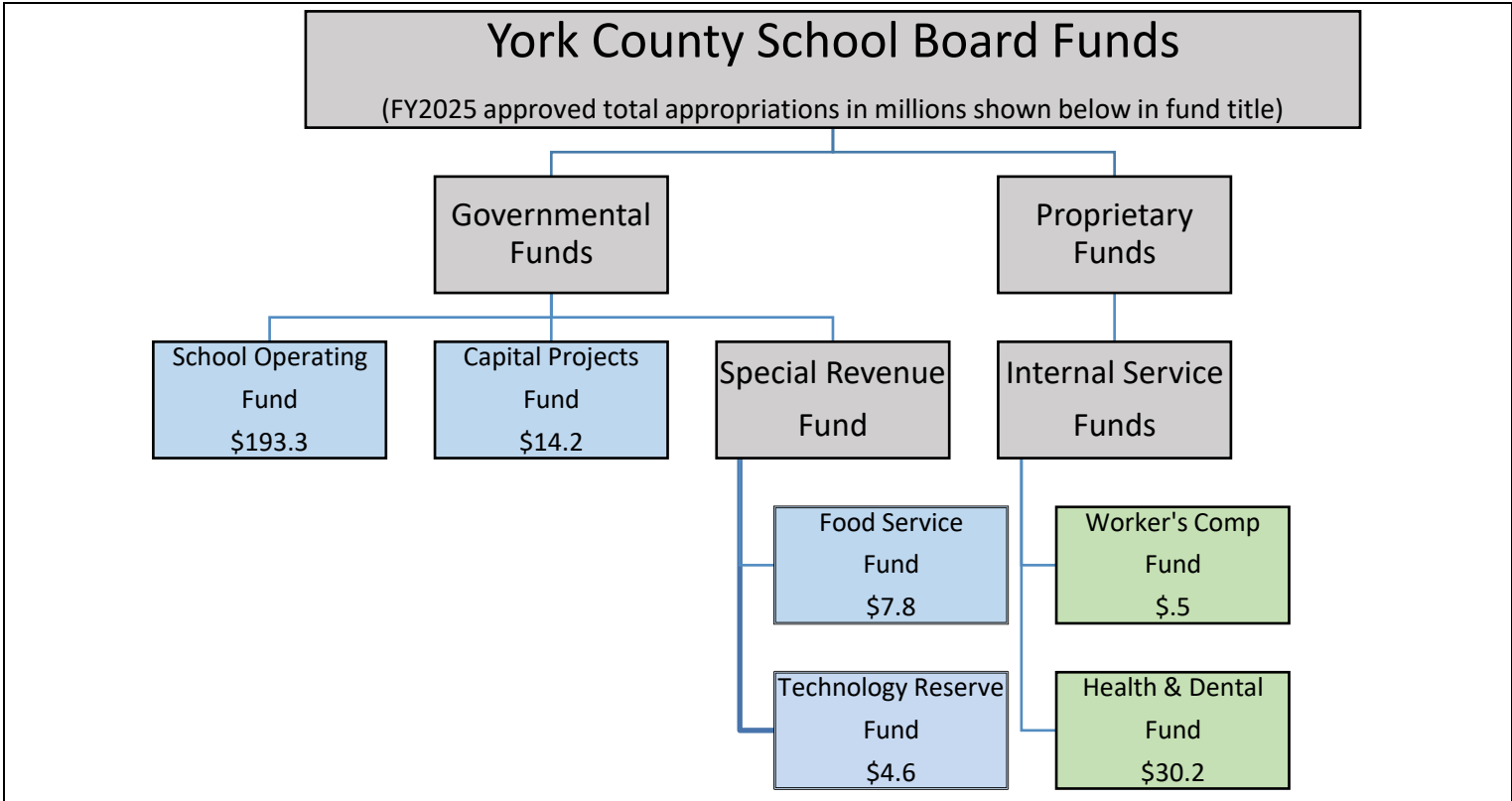
The primary elements used to classify revenue and expenditures are Fund, Type, Function and Object. Fund represents the highest level for the classification structures. Type refers to revenue or expenditures. Function classifies revenue and expenditures into broad categories. The Object serves as the 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**

|                                     | <b>FY2021</b>      | <b>FY2022</b>      | <b>FY2023</b>      | <b>FY2024</b>      | <b>FY2024</b>      | <b>FY2025</b>      | <b>FY2026</b>      | <b>FY2027</b>      | <b>FY2028</b>      |
|-------------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
|                                     | <b>ACTUAL</b>      | <b>ACTUAL</b>      | <b>ACTUAL</b>      | <b>BUDGET</b>      | <b>EXPECTED</b>    | <b>BUDGET</b>      | <b>PROJECTED</b>   | <b>PROJECTED</b>   | <b>PROJECTED</b>   |
| <b>Revenues by Fund</b>             |                    |                    |                    |                    |                    |                    |                    |                    |                    |
| Operating Fund                      | 153,150,483        | 158,384,099        | 172,366,752        | 182,027,360        | 185,043,341        | 193,333,851        | 198,167,197        | 203,121,377        | 208,199,412        |
| School Nutrition Fund               | 6,281,012          | 9,167,770          | 6,412,172          | 7,993,666          | 7,848,349          | 7,852,627          | 8,048,943          | 8,250,166          | 8,456,420          |
| Workers Compensation Fund           | 283,907            | 284,856            | 294,707            | 538,000            | 538,000            | 538,000            | 538,000            | 538,000            | 538,000            |
| Health and Dental Fund              | 24,054,135         | 22,458,812         | 25,762,599         | 30,289,457         | 30,289,457         | 30,289,457         | 31,046,693         | 31,822,861         | 32,618,432         |
| Capital Projects Fund               | 10,183,774         | 3,250,006          | 19,415,538         | 11,580,000         | 11,863,000         | 14,277,754         | 9,839,290          | 15,621,494         | 33,688,178         |
| Technology Reserve Fund             | 1,995,882          | 1,875,519          | 4,623,240          | 4,920,000          | 5,220,000          | 4,620,000          | 4,735,500          | 4,853,888          | 4,975,235          |
| <b>Total Revenue-All Funds</b>      | <b>195,949,193</b> | <b>195,421,062</b> | <b>228,875,008</b> | <b>237,348,483</b> | <b>240,802,147</b> | <b>250,911,689</b> | <b>252,375,623</b> | <b>264,207,786</b> | <b>288,475,677</b> |
| <b>Expenditures by Fund</b>         |                    |                    |                    |                    |                    |                    |                    |                    |                    |
| Operating Fund                      | 151,047,016        | 163,530,763        | 173,239,721        | 182,027,360        | 185,043,341        | 193,333,851        | 198,167,197        | 203,121,377        | 208,199,412        |
| School Nutrition Fund               | 4,332,694          | 6,545,439          | 6,536,503          | 7,993,666          | 7,848,349          | 7,852,627          | 8,048,943          | 8,250,166          | 8,456,420          |
| Workers Compensation Fund           | 266,496            | 303,415            | 1,156,607          | 538,000            | 538,000            | 538,000            | 538,000            | 538,000            | 538,000            |
| Health and Dental Fund              | 24,120,228         | 22,362,614         | 20,222,677         | 30,289,457         | 30,289,457         | 30,289,457         | 31,046,693         | 31,822,861         | 32,618,432         |
| Capital Projects Fund               | 4,234,175          | 8,736,776          | 15,869,186         | 11,580,000         | 11,863,000         | 14,277,754         | 9,839,290          | 15,621,494         | 33,688,178         |
| Technology Reserve Fund             | 1,326,393          | 3,347,705          | 1,057,366          | 4,920,000          | 5,220,000          | 4,620,000          | 4,735,500          | 4,853,888          | 4,975,235          |
| <b>Total Expenditures-All Funds</b> | <b>185,327,002</b> | <b>204,826,712</b> | <b>218,082,061</b> | <b>237,348,483</b> | <b>240,802,147</b> | <b>250,911,689</b> | <b>252,375,623</b> | <b>264,207,786</b> | <b>288,475,677</b> |

**York County School Division  
Summary Statement of Revenues and Expenditures**

|  | <b>FY2021<br/>ACTUAL</b> | <b>FY2022<br/>ACTUAL</b> | <b>FY2023<br/>ACTUAL</b> | <b>FY2024<br/>BUDGET</b> | <b>FY2024<br/>EXPECTED</b> | <b>FY2025<br/>BUDGET</b> | <b>FY2026<br/>PROJECTED</b> | <b>FY2027<br/>PROJECTED</b> | <b>FY2028<br/>PROJECTED</b> |
|--|--------------------------|--------------------------|--------------------------|--------------------------|----------------------------|--------------------------|-----------------------------|-----------------------------|-----------------------------|
| <b>Total Revenues by Source</b>            |                          |                          |                          |                          |                            |                          |                             |                             |                             |
| State                                      | 78,069,311               | 81,941,598               | 89,907,870               | 98,699,848               | 104,419,046                | 112,355,991              | 115,164,891                 | 118,044,013                 | 120,995,113                 |
| Federal                                    | 23,753,122               | 26,656,829               | 24,679,622               | 31,567,685               | 26,248,551                 | 24,417,142               | 25,027,571                  | 25,653,260                  | 26,294,591                  |
| Local-County                               | 65,420,868               | 60,087,100               | 78,738,683               | 72,567,094               | 72,855,094                 | 77,459,848               | 74,600,936                  | 82,002,182                  | 101,728,383                 |
| Local-Revenue Stabilization                | 0                        | 0                        | 0                        | 0                        | 0                          | 0                        | 0                           | 0                           | 0                           |
| Local-Miscellaneous                        | 2,324,688                | 1,785,300                | 3,014,522                | 2,220,399                | 2,295,999                  | 2,295,251                | 2,352,632                   | 2,411,448                   | 2,471,734                   |
| Interest on Deposits                       | 0                        | 4,390                    | 27,180                   | 50,000                   | 40,000                     | 40,000                   | 41,000                      | 42,025                      | 43,076                      |
| Local-Cafeteria Sales                      | 47,280                   | 234,058                  | 0                        | 185,000                  | 0                          | 0                        | 0                           | 0                           | 0                           |
| Transfer-Other Funds                       | 0                        | 95,100                   | 24,218,425               | 0                        | 26,038,257                 | 26,438,257               | 27,099,213                  | 27,776,694                  | 28,471,111                  |
| Interest on Deposits                       | 9,830                    | 0                        | 15,104                   | 0                        | 0                          | 0                        | 0                           | 0                           | 0                           |
| Prior Yr Expenditure Refund                | 0                        | 4,389                    | 0                        | 0                        | 0                          | 0                        | 0                           | 0                           | 0                           |
| Transfers In                               | 279,655                  | 279,603                  | 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         | 2,344,097                | 2,918,572                | 0                        | 3,319,500                | 0                          | 0                        | 0                           | 0                           | 0                           |
| Local-Employer Health Contribution         | 20,306,648               | 17,320,877               | 0                        | 24,294,757               | 0                          | 0                        | 0                           | 0                           | 0                           |
| Local-Employee Dental Contribution         | 494,502                  | 510,669                  | 0                        | 713,000                  | 0                          | 0                        | 0                           | 0                           | 0                           |
| Local-Employer Dental Contribution         | 391,150                  | 373,113                  | 0                        | 417,000                  | 0                          | 0                        | 0                           | 0                           | 0                           |
| Local-Employee Retiree Health Contribution | 297,531                  | 356,459                  | 0                        | 375,000                  | 0                          | 0                        | 0                           | 0                           | 0                           |
| Local-Employer Retiree Health Contribution | 60,279                   | 0                        | 0                        | 200,000                  | 0                          | 0                        | 0                           | 0                           | 0                           |
| Local-Employee Retiree Dental Contribution | 76,551                   | 66,663                   | 0                        | 85,000                   | 0                          | 0                        | 0                           | 0                           | 0                           |
| Local-Employer Retiree Dental Contribution | 0                        | 0                        | 0                        | 1,500                    | 0                          | 0                        | 0                           | 0                           | 0                           |
| TR Workers Compensation Fund               | 7,160                    | 8,160                    | 0                        | 8,700                    | 0                          | 0                        | 0                           | 0                           | 0                           |
| School Insurance Transfer-ER               | 75,850                   | 75,222                   | 0                        | 85,000                   | 0                          | 0                        | 0                           | 0                           | 0                           |
| Prior Year Refund PPO                      | 0                        | 0                        | 0                        | 0                        | 0                          | 0                        | 0                           | 0                           | 0                           |
| Transfers From Reserves                    | 0                        | 828,853                  | 0                        | 750,000                  | 0                          | 0                        | 0                           | 0                           | 0                           |
| GASB 87 Other Fnc Src: Lease               | 0                        | 1,874,107                | 0                        | 0                        | 0                          | 0                        | 0                           | 0                           | 0                           |
| Charges for Services                       | 1,990,671                | 0                        | 7,993,999                | 1,271,000                | 8,367,200                  | 7,367,200                | 7,551,380                   | 7,740,165                   | 7,933,669                   |
| Transfers In                               | 0                        | 0                        | 0                        | 0                        | 0                          | 0                        | 0                           | 0                           | 0                           |
| <b>Total Revenue-All Funds</b>             | <b>195,949,193</b>       | <b>195,421,062</b>       | <b>228,875,008</b>       | <b>237,348,483</b>       | <b>240,802,147</b>         | <b>250,911,689</b>       | <b>252,375,623</b>          | <b>264,207,786</b>          | <b>288,475,677</b>          |

**Total Expenditures by Object**

|                                     |                    |                    |                    |                    |                    |                    |                    |                    |                    |
|-------------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| Personal Services                   | 87,983,317         | 90,021,635         | 99,225,625         | 106,430,130        | 108,151,220        | 115,521,191        | 113,600,363        | 121,963,144        | 133,843,571        |
| Employee Benefits                   | 37,400,602         | 37,615,839         | 41,715,846         | 45,700,474         | 45,895,023         | 47,103,602         | 48,281,192         | 49,488,222         | 59,556,776         |
| Purchased Services                  | 33,749,812         | 35,273,858         | 33,540,147         | 46,456,016         | 46,348,659         | 47,638,383         | 48,829,343         | 50,050,076         | 51,301,328         |
| Other Charges                       | 3,967,390          | 6,248,772          | 5,141,744          | 7,035,545          | 7,255,224          | 6,530,040          | 6,693,291          | 6,860,623          | 7,032,139          |
| Materials/Supplies                  | 5,175,012          | 7,336,904          | 9,466,033          | 8,525,967          | 9,590,211          | 9,117,194          | 9,345,124          | 9,578,752          | 9,818,221          |
| Equipment                           | 10,197,912         | 11,586,698         | 20,334,692         | 20,856,395         | 20,589,915         | 21,940,271         | 22,488,778         | 23,050,997         | 23,627,272         |
| Transfers                           | 6,852,957          | 16,743,006         | 8,657,974          | 2,343,956          | 2,971,895          | 3,061,008          | 3,137,533          | 3,215,972          | 3,296,371          |
| <b>Total Expenditures-All Funds</b> | <b>185,327,002</b> | <b>204,826,712</b> | <b>218,082,061</b> | <b>237,348,483</b> | <b>240,802,147</b> | <b>250,911,689</b> | <b>252,375,623</b> | <b>264,207,786</b> | <b>288,475,677</b> |

**Excess (deficiency) of revenues  
over expenditures**

|  |            |             |            |   |   |   |   |   |   |
|--|------------|-------------|------------|---|---|---|---|---|---|
|  | 10,622,191 | (9,405,650) | 10,792,947 | 0 | 0 | 0 | 0 | 0 | 0 |
|--|------------|-------------|------------|---|---|---|---|---|---|

**Net Change in Fund Balance**

|  |            |             |            |   |   |   |   |   |   |
|--|------------|-------------|------------|---|---|---|---|---|---|
|  | 10,622,191 | (9,405,650) | 10,792,947 | 0 | 0 | 0 | 0 | 0 | 0 |
|--|------------|-------------|------------|---|---|---|---|---|---|

**Fund Balance, Beginning of Year**

|  |            |            |            |            |            |            |            |            |            |
|--|------------|------------|------------|------------|------------|------------|------------|------------|------------|
|  | 12,845,535 | 23,467,726 | 14,062,076 | 24,855,023 | 24,855,023 | 24,855,023 | 24,855,023 | 24,855,023 | 24,855,023 |
|--|------------|------------|------------|------------|------------|------------|------------|------------|------------|

**Fund Balance, End of Year\***

|  |            |            |            |            |            |            |            |            |            |
|--|------------|------------|------------|------------|------------|------------|------------|------------|------------|
|  | 23,467,726 | 14,062,076 | 24,855,023 | 24,855,023 | 24,855,023 | 24,855,023 | 24,855,023 | 24,855,023 | 24,855,023 |
|--|------------|------------|------------|------------|------------|------------|------------|------------|------------|

\*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**

|  | <b>FY21<br/>ACTUAL</b> | <b>FY22<br/>ACTUAL</b> | <b>FY23<br/>ACTUAL</b> | <b>FY24<br/>EXPECTED</b> | <b>FY25<br/>BUDGET</b> | <b>FY26<br/>PROJECTED</b> | <b>FY27<br/>PROJECTED</b> | <b>FY28<br/>PROJECTED</b> |
|--|------------------------|------------------------|------------------------|--------------------------|------------------------|---------------------------|---------------------------|---------------------------|
| <b>Revenue</b>   |                        |                        |                        |                          |                        |                           |                           |                           |
| State  | 78,032,991             | 81,697,194             | 89,087,625             | 100,595,005              | 108,527,672            | 111,240,864               | 114,021,885               | 116,872,433               |
| Federal  | 17,566,385             | 18,064,511             | 21,027,755             | 21,215,243               | 19,383,834             | 19,868,430                | 20,365,141                | 20,874,269                |
| County - Operations and Grounds                          | 55,237,094             | 56,837,094             | 59,287,094             | 60,987,094               | 63,177,094             | 64,756,521                | 66,375,434                | 68,034,820                |
| County - Revenue Stabilization Fund                      | 0                      | 0                      | 0                      | 0                        | 0                      | 0                         | 0                         | 0                         |
| Local Miscellaneous                                      | 2,314,013              | 1,785,300              | 2,964,278              | 2,245,999                | 2,245,251              | 2,301,382                 | 2,358,917                 | 2,417,890                 |
| <b>Total Revenue</b>                                     | <b>153,150,483</b>     | <b>158,384,099</b>     | <b>172,366,752</b>     | <b>185,043,341</b>       | <b>193,333,851</b>     | <b>198,167,197</b>        | <b>203,121,377</b>        | <b>208,199,412</b>        |
| <b>Expenditures</b>                                      |                        |                        |                        |                          |                        |                           |                           |                           |
| Personal Services  | 87,308,553             | 89,387,897             | 98,748,296             | 107,525,571              | 114,997,778            | 117,872,722               | 120,819,541               | 123,840,029               |
| Employee Benefits  | 37,056,724             | 37,295,565             | 41,486,010             | 45,483,806               | 46,848,450             | 48,019,661                | 49,220,153                | 50,450,657                |
| Purchased Services                                       | 6,394,611              | 8,259,270              | 8,632,451              | 10,360,888               | 11,295,580             | 11,577,970                | 11,867,419                | 12,164,104                |
| Other Charges  | 3,397,208              | 3,714,295              | 4,945,697              | 6,333,531                | 5,683,347              | 5,825,431                 | 5,971,066                 | 6,120,343                 |
| Materials/Supplies                                       | 4,631,895              | 6,294,349              | 8,646,525              | 8,860,217                | 8,387,200              | 8,596,880                 | 8,811,802                 | 9,032,097                 |
| Equipment  | 5,405,068              | 1,836,381              | 2,922,768              | 3,507,433                | 3,060,488              | 3,137,000                 | 3,215,425                 | 3,295,811                 |
| Transfers  | 6,852,957              | 16,743,006             | 7,857,974              | 2,971,895                | 3,061,008              | 3,137,533                 | 3,215,972                 | 3,296,371                 |
| <b>Total Expenditures</b>                                | <b>151,047,016</b>     | <b>163,530,763</b>     | <b>173,239,721</b>     | <b>185,043,341</b>       | <b>193,333,851</b>     | <b>198,167,197</b>        | <b>203,121,377</b>        | <b>208,199,412</b>        |
| <b>Excess (deficiency) of revenues over expenditures</b> | 2,103,467              | (5,146,664)            | (872,969)              | 0                        | 0                      | 0                         | 0                         | 0                         |
| <b>Net Change in Fund Balance</b>                        | 2,103,467              | (5,146,664)            | (872,969)              | 0                        | 0                      | 0                         | 0                         | 0                         |
| <b>Fund Balance, Beginning of Year</b>                   | 14,673,000             | 16,776,467             | 11,629,803             | 10,756,834               | 10,756,834             | 10,756,834                | 10,756,834                | 10,756,834                |
| <b>Fund Balance, End of Year*</b>                        | 16,776,467             | 11,629,803             | 10,756,834             | 10,756,834               | 10,756,834             | 10,756,834                | 10,756,834                | 10,756,834                |

- \* 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.

**SCHOOL NUTRITION FUND**

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

|  | <b>FY21<br/>ACTUAL</b> | <b>FY22<br/>ACTUAL</b> | <b>FY23<br/>ACTUAL</b> | <b>FY24<br/>EXPECTED</b> | <b>FY25<br/>BUDGET</b> | <b>FY26<br/>PROJECTED</b> | <b>FY27<br/>PROJECTED</b> | <b>FY28<br/>PROJECTED</b> |
|--|------------------------|------------------------|------------------------|--------------------------|------------------------|---------------------------|---------------------------|---------------------------|
| <b>Revenue</b>   |                        |                        |                        |                          |                        |                           |                           |                           |
| State  | 36,320                 | 244,404                | 223,056                | 180,041                  | 184,319                | 188,927                   | 193,650                   | 198,491                   |
| Federal  | 6,186,737              | 8,592,318              | 3,651,867              | 5,033,308                | 5,033,308              | 5,159,141                 | 5,288,119                 | 5,420,322                 |
| Charges for Services   | 47,280                 | 234,058                | 2,487,005              | 2,585,000                | 2,585,000              | 2,649,625                 | 2,715,866                 | 2,783,762                 |
| Local Miscellaneous  | 10,675                 | 1,890                  | 50,244                 | 50,000                   | 50,000                 | 51,250                    | 52,531                    | 53,845                    |
| Trnfr-Other Funds  | 0                      | 95,100                 | 0                      | 0                        | 0                      | 0                         | 0                         | 0                         |
| <b>Total Revenue</b>   | <b>6,281,012</b>       | <b>9,167,770</b>       | <b>6,412,172</b>       | <b>7,848,349</b>         | <b>7,852,627</b>       | <b>8,048,943</b>          | <b>8,250,166</b>          | <b>8,456,420</b>          |
| <b>Expenditures</b>  |                        |                        |                        |                          |                        |                           |                           |                           |
| Personal Services  | 279,873                | 247,346                | 263,893                | 392,854                  | 265,112                | 271,740                   | 278,533                   | 285,497                   |
| Employee Benefits  | 159,197                | 142,805                | 132,990                | 310,957                  | 132,036                | 135,337                   | 138,720                   | 142,188                   |
| Purchased Services   | 3,309,447              | 4,893,146              | 4,834,741              | 5,893,369                | 6,221,763              | 6,377,307                 | 6,536,740                 | 6,700,158                 |
| Other Charges  | 0                      | 0                      | 0                      | 10,000                   | 10,000                 | 10,250                    | 10,506                    | 10,769                    |
| Materials and Supplies                                       | 543,117                | 523,760                | 819,508                | 729,994                  | 729,994                | 748,244                   | 766,950                   | 786,124                   |
| Capital Outlay   | 41,060                 | 738,382                | 485,371                | 511,175                  | 493,722                | 506,065                   | 518,717                   | 531,685                   |
| <b>Total Expenditures</b>                                    | <b>4,332,694</b>       | <b>6,545,439</b>       | <b>6,536,503</b>       | <b>7,848,349</b>         | <b>7,852,627</b>       | <b>8,048,943</b>          | <b>8,250,166</b>          | <b>8,456,420</b>          |
| <b>Excess (deficiency) of revenues<br/>over expenditures</b> | 1,948,318              | 2,622,331              | (124,331)              | 0                        | 0                      | 0                         | 0                         | 0                         |
| <b>Fund Balance, Beginning of<br/>Year</b>                   | 1,657,455              | 3,605,773              | 6,228,104              | 6,103,773                | 6,103,773              | 6,103,773                 | 6,103,773                 | 6,103,773                 |
| <b>Fund Balance, End of Year</b>                             | 3,605,773              | 6,228,104              | 6,103,773              | 6,103,773                | 6,103,773              | 6,103,773                 | 6,103,773                 | 6,103,773                 |

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

|  | <b>FY21<br/>ACTUAL</b> | <b>FY22<br/>ACTUAL</b> | <b>FY23<br/>ACTUAL</b> | <b>FY24<br/>EXPECTED</b> | <b>FY25<br/>BUDGET</b> | <b>FY26<br/>PROJECTED</b> | <b>FY27<br/>PROJECTED</b> | <b>FY28<br/>PROJECTED</b> |
|--|------------------------|------------------------|------------------------|--------------------------|------------------------|---------------------------|---------------------------|---------------------------|
| <b>Revenue</b>   |                        |                        |                        |                          |                        |                           |                           |                           |
| Interest on Deposits   | 4,252                  | 864                    | 15,104                 | 0                        | 0                      | 0                         | 0                         | 0                         |
| Workers Comp Transfers In                                    | 279,655                | 279,603                | 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 Year Expenditure Refund                                | 0                      | 4,389                  | 0                      | 0                        | 0                      | 0                         | 0                         | 0                         |
| <b>Total Revenue</b>   | <b>283,907</b>         | <b>284,856</b>         | <b>294,707</b>         | <b>538,000</b>           | <b>538,000</b>         | <b>538,000</b>            | <b>538,000</b>            | <b>538,000</b>            |
| <b>Expenditures</b>  |                        |                        |                        |                          |                        |                           |                           |                           |
| Personal Services  | 47,717                 | 50,844                 | 57,970                 | 47,000                   | 71,301                 | 71,301                    | 71,301                    | 71,301                    |
| Employee Benefits  | 19,396                 | 20,500                 | 24,283                 | 16,000                   | 42,456                 | 42,456                    | 42,456                    | 42,456                    |
| Purchased Services   | 140,893                | 83,392                 | 78,307                 | 75,000                   | 99,243                 | 99,243                    | 99,243                    | 99,243                    |
| Other Charges  | 58,490                 | 148,678                | 196,047                | 400,000                  | 325,000                | 325,000                   | 325,000                   | 325,000                   |
| Transfers  | 0                      | 0                      | 800,000                | 0                        | 0                      | 0                         | 0                         | 0                         |
| <b>Total Expenditures</b>                                    | <b>266,496</b>         | <b>303,415</b>         | <b>1,156,607</b>       | <b>538,000</b>           | <b>538,000</b>         | <b>538,000</b>            | <b>538,000</b>            | <b>538,000</b>            |
| <b>Excess (deficiency) of revenues<br/>over expenditures</b> | 17,411                 | (18,559)               | (861,900)              | 0                        | 0                      | 0                         | 0                         | 0                         |
| <b>Net Change in Fund Balance</b>                            | 17,411                 | (18,559)               | (861,900)              | 0                        | 0                      | 0                         | 0                         | 0                         |
| <b>Fund Balance, Beginning of Year</b>                       | 2,798,730              | 2,816,141              | 2,797,582              | 1,935,682                | 1,935,682              | 1,935,682                 | 1,935,682                 | 1,935,682                 |
| <b>Fund Balance, End of Year*</b>                            | 2,816,141              | 2,797,582              | 1,935,682              | 1,935,682                | 1,935,682              | 1,935,682                 | 1,935,682                 | 1,935,682                 |



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

|  | <b>FY21<br/>ACTUAL</b> | <b>FY22<br/>ACTUAL</b> | <b>FY23<br/>ACTUAL</b> | <b>FY24<br/>EXPECTED</b> | <b>FY25<br/>BUDGET</b> | <b>FY26<br/>PROJECTED</b> | <b>FY27<br/>PROJECTED</b> | <b>FY28<br/>PROJECTED</b> |
|--|------------------------|------------------------|------------------------|--------------------------|------------------------|---------------------------|---------------------------|---------------------------|
| <b>Revenue</b>   |                        |                        |                        |                          |                        |                           |                           |                           |
| Interest on Deposits   | 0                      | 224                    | 27,180                 | 40,000                   | 40,000                 | 41,000                    | 42,025                    | 43,076                    |
| Charges for Services   | 3,227,775              | 3,867,766              | 5,506,994              | 4,511,200                | 4,511,200              | 4,623,980                 | 4,739,580                 | 4,858,069                 |
| Transfers-Other Funds  | 20,826,360             | 18,590,822             | 20,228,425             | 25,738,257               | 25,738,257             | 26,381,713                | 27,041,256                | 27,717,288                |
| <b>Total Revenue</b>   | <b>24,054,135</b>      | <b>22,458,812</b>      | <b>25,762,599</b>      | <b>30,289,457</b>        | <b>30,289,457</b>      | <b>31,046,693</b>         | <b>31,822,861</b>         | <b>32,618,432</b>         |
| <b>Expenditures</b>  |                        |                        |                        |                          |                        |                           |                           |                           |
| Personal Services  | 231,417                | 216,485                | 155,466                | 185,795                  | 187,000                | 191,675                   | 196,467                   | 201,379                   |
| Employee Benefits  | 120,442                | 109,443                | 72,563                 | 84,260                   | 80,660                 | 82,677                    | 84,743                    | 86,862                    |
| Purchased Services   | 23,768,369             | 22,036,686             | 19,994,648             | 30,019,402               | 30,021,797             | 30,772,342                | 31,541,650                | 32,330,192                |
| <b>Total Expenditures</b>                                    | <b>24,120,228</b>      | <b>22,362,614</b>      | <b>20,222,677</b>      | <b>30,289,457</b>        | <b>30,289,457</b>      | <b>31,046,693</b>         | <b>31,822,861</b>         | <b>32,618,432</b>         |
| <b>Excess (deficiency) of revenues<br/>over expenditures</b> | (66,093)               | 96,198                 | 5,539,922              | 0                        | 0                      | 0                         | 0                         | 0                         |
| <b>Net Change in Fund Balance</b>                            | (66,093)               | 96,198                 | 5,539,922              | 0                        | 0                      | 0                         | 0                         | 0                         |
| <b>Fund Balance, Beginning of Year</b>                       | (1,819,595)            | (1,885,688)            | (1,789,490)            | 3,750,432                | 3,750,432              | 3,750,432                 | 3,750,432                 | 3,750,432                 |
| <b>Fund Balance, End of Year*</b>                            | (1,885,688)            | (1,789,490)            | 3,750,432              | 3,750,432                | 3,750,432              | 3,750,432                 | 3,750,432                 | 3,750,432                 |

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

|  | <b>FY21<br/>ACTUAL</b> | <b>FY22<br/>ACTUAL</b> | <b>FY23<br/>ACTUAL</b> | <b>FY24<br/>EXPECTED</b> | <b>FY25<br/>BUDGET</b> | <b>FY26<br/>PROJECTED</b> | <b>FY27<br/>PROJECTED</b> | <b>FY28<br/>PROJECTED</b> |
|--|------------------------|------------------------|------------------------|--------------------------|------------------------|---------------------------|---------------------------|---------------------------|
| <b>Revenue</b>   |                        |                        |                        |                          |                        |                           |                           |                           |
| County   | 10,183,774             | 3,250,006              | 19,415,538             | 11,863,000               | 14,277,754             | 9,839,290                 | 15,621,494                | 33,688,178                |
| <b>Total Revenue</b>                                     | <b>10,183,774</b>      | <b>3,250,006</b>       | <b>19,415,538</b>      | <b>11,863,000</b>        | <b>14,277,754</b>      | <b>9,839,290</b>          | <b>15,621,494</b>         | <b>33,688,178</b>         |
| <b>Expenditures</b>                                      |                        |                        |                        |                          |                        |                           |                           |                           |
| Capital Projects   | 4,234,175              | 8,736,776              | 15,869,186             | 11,863,000               | 14,277,754             | 9,839,290                 | 15,621,494                | 33,688,178                |
| <b>Total Expenditures</b>                                | <b>4,234,175</b>       | <b>8,736,776</b>       | <b>15,869,186</b>      | <b>11,863,000</b>        | <b>14,277,754</b>      | <b>9,839,290</b>          | <b>15,621,494</b>         | <b>33,688,178</b>         |
| <b>Excess (deficiency) of revenues over expenditures</b> |                        |                        |                        |                          |                        |                           |                           |                           |
|  | 0                      | 0                      | 0                      | 0                        | 0                      | 0                         | 0                         | 0                         |
| <b>Fund Bal (Not Applicable*)</b>                        | 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**

|  | <b>FY21<br/>ACTUAL</b> | <b>FY22<br/>ACTUAL</b> | <b>FY23<br/>ACTUAL</b> | <b>FY24<br/>EXPECTED</b> | <b>FY25<br/>BUDGET</b> | <b>FY26<br/>PROJECTED</b> | <b>FY27<br/>PROJECTED</b> | <b>FY28<br/>PROJECTED</b> |
|--|------------------------|------------------------|------------------------|--------------------------|------------------------|---------------------------|---------------------------|---------------------------|
| <b>Revenue</b>   |                        |                        |                        |                          |                        |                           |                           |                           |
| Revenue-Local Sources  | 5,211                  | 1,875,519              | 36,051                 | 5,000                    | 5,000                  | 5,125                     | 5,253                     | 5,384                     |
| Charges for Services   | 1,990,671              | 0                      | 0                      | 1,271,000                | 271,000                | 277,775                   | 284,719                   | 291,837                   |
| Revenue-Federal  | 0                      | 0                      | 0                      | 0                        | 0                      | 0                         | 0                         | 0                         |
| Revenue-Commonwealth   | 0                      | 0                      | 597,189                | 3,644,000                | 3,644,000              | 3,735,100                 | 3,828,478                 | 3,924,189                 |
| Transfer From Other Funds                                    | 0                      | 0                      | 3,990,000              | 300,000                  | 700,000                | 717,500                   | 735,438                   | 753,823                   |
| <b>Total Revenue</b>   | <b>1,995,882</b>       | <b>1,875,519</b>       | <b>4,623,240</b>       | <b>5,220,000</b>         | <b>4,620,000</b>       | <b>4,735,500</b>          | <b>4,853,888</b>          | <b>4,975,235</b>          |
| <b>Expenditures</b>  |                        |                        |                        |                          |                        |                           |                           |                           |
| Purchased Services   | 136,493                | 1,364                  | 0                      | 0                        | 0                      | 0                         | 0                         | 0                         |
| Other Charges  | 511,692                | 2,385,799              | 0                      | 511,693                  | 511,693                | 524,485                   | 537,597                   | 551,037                   |
| Materials/Supplies   | 0                      | 518,795                | 0                      | 0                        | 0                      | 0                         | 0                         | 0                         |
| Equipment  | 678,208                | 441,747                | 1,057,366              | 4,708,307                | 4,108,307              | 4,211,015                 | 4,316,290                 | 4,424,197                 |
| Transfers  | 0                      | 0                      | 0                      | 0                        | 0                      | 0                         | 0                         | 0                         |
| <b>Total Expenditures</b>                                    | <b>1,326,393</b>       | <b>3,347,705</b>       | <b>1,057,366</b>       | <b>5,220,000</b>         | <b>4,620,000</b>       | <b>4,735,500</b>          | <b>4,853,888</b>          | <b>4,975,235</b>          |
| <b>Excess (deficiency) of revenues<br/>over expenditures</b> | 669,489                | (1,472,186)            | 3,565,874              | 0                        | 0                      | 0                         | 0                         | 0                         |
| <b>Net Change in Fund Balance</b>                            | 669,489                | (1,472,186)            | 3,565,874              | 0                        | 0                      | 0                         | 0                         | 0                         |
| <b>Fund Balance, Beginning of Year</b>                       | 3,200,000              | 3,869,489              | 2,397,303              | 5,963,177                | 5,963,177              | 5,963,177                 | 5,963,177                 | 5,963,177                 |
| <b>Fund Balance, End of Year*</b>                            | 3,869,489              | 2,397,303              | 5,963,177              | 5,963,177                | 5,963,177              | 5,963,177                 | 5,963,177                 | 5,963,177                 |

## YORK COUNTY SCHOOL DIVISION

### SCHOOL OPERATING FUND

#### REVENUE SUMMARY-LEVEL III

| REVENUE SOURCE                     | FY 2023<br>ACTUAL  | FY 2024<br>BUDGET  | FY 2024<br>EXPECTED | FY 2025<br>BUDGET  | \$ CHANGE<br>COMPARED<br>TO FY24E | % CHANGE<br>COMPARED<br>TO FY24E |
|------------------------------------|--------------------|--------------------|---------------------|--------------------|-----------------------------------|----------------------------------|
| STATE                              | 71,551,609         | 77,517,858         | 84,774,152          | 92,401,543         | 7,627,391                         | 9.0%                             |
| STATE SALES TAX                    | 17,536,017         | 17,212,632         | 15,682,052          | 16,126,129         | 444,077                           | 2.8%                             |
| FEDERAL                            | 21,027,754         | 24,089,377         | 21,354,044          | 19,383,834         | (1,970,210)                       | (9.2%)                           |
| LOCAL APPROPRIATION-<br>OPERATIONS | 58,080,494         | 59,605,794         | 59,605,794          | 61,670,794         | 2,065,000                         | 3.5%                             |
| LOCAL APPROPRIATION-GROUNDS        | 1,206,600          | 1,381,300          | 1,381,300           | 1,506,300          | 125,000                           | 9.0%                             |
| LOCAL APPROPRIATION-REV STAB<br>FD | 0                  | 0                  | 0                   | 0                  | 0                                 | 0.0%                             |
| LOCAL OPERATION MISC.              | 2,964,278          | 2,220,399          | 2,245,999           | 2,245,251          | (748)                             | (0.0%)                           |
| <b>TOTAL</b>                       | <b>172,366,752</b> | <b>182,027,360</b> | <b>185,043,341</b>  | <b>193,333,851</b> | <b>8,290,510</b>                  | <b>4.5%</b>                      |

- 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 NUTRITION FUND

#### REVENUE SUMMARY-LEVEL III

| REVENUE SOURCE       | FY 2023<br>ACTUAL | FY 2024<br>BUDGET | FY 2024<br>EXPECTED | FY 2025<br>BUDGET | \$ CHANGE<br>COMPARED<br>TO FY24E | % CHANGE<br>COMPARED<br>TO FY24E |
|----------------------|-------------------|-------------------|---------------------|-------------------|-----------------------------------|----------------------------------|
| INTEREST ON DEPOSITS | 50,244            | 5,000             | 50,000              | 50,000            | 0                                 | 0.0%                             |
| STATE                | 223,056           | 325,358           | 180,041             | 184,319           | 4,278                             | 2.4%                             |
| FEDERAL              | 3,651,867         | 7,478,308         | 5,033,308           | 5,033,308         | 0                                 | 0.0%                             |
| CAFETERIA SALES      | 2,487,005         | 185,000           | 2,585,000           | 2,585,000         | 0                                 | 0.0%                             |
| MISCELLANEOUS        | 0                 | 0                 | 0                   | 0                 | 0                                 | 0.0%                             |
| <b>TOTAL</b>         | <b>6,412,172</b>  | <b>7,993,666</b>  | <b>7,848,349</b>    | <b>7,852,627</b>  | <b>4,278</b>                      | <b>0.1%</b>                      |

### WORKERS COMPENSATION FUND

#### REVENUE SUMMARY-LEVEL III

| REVENUE SOURCE         | FY 2023<br>ACTUAL | FY 2024<br>BUDGET | FY 2024<br>EXPECTED | FY 2025<br>BUDGET | \$ CHANGE<br>COMPARED<br>TO FY24E | % CHANGE<br>COMPARED<br>TO FY24E |
|------------------------|-------------------|-------------------|---------------------|-------------------|-----------------------------------|----------------------------------|
| INTEREST ON DEPOSITS   | 15,104            | 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%                             |
| <b>TOTAL</b>           | <b>294,707</b>    | <b>538,000</b>    | <b>538,000</b>      | <b>538,000</b>    | <b>0</b>                          | <b>0.0%</b>                      |

# YORK COUNTY SCHOOL DIVISION

## HEALTH AND DENTAL INSURANCE FUND

### REVENUE SUMMARY-LEVEL III

| REVENUE SOURCE        | FY 2023<br>ACTUAL | FY 2024<br>BUDGET | FY 2024<br>EXPECTED | FY 2025<br>BUDGET | \$ CHANGE<br>COMPARED<br>TO FY24E | % CHANGE<br>COMPARED<br>TO FY24E |
|-----------------------|-------------------|-------------------|---------------------|-------------------|-----------------------------------|----------------------------------|
| INTEREST ON DEPOSITS  | 27,180            | 40,000            | 40,000              | 40,000            | 0                                 | 0.0%                             |
| CHARGES FOR SERVICES  | 5,506,994         | 4,511,200         | 4,511,200           | 4,511,200         | 0                                 | 0.0%                             |
| TRANSFERS-OTHER FUNDS | 20,228,425        | 25,738,257        | 25,738,257          | 25,738,257        | 0                                 | 0.0%                             |
| <b>TOTAL</b>          | <b>25,762,599</b> | <b>30,289,457</b> | <b>30,289,457</b>   | <b>30,289,457</b> | <b>0</b>                          | <b>0.0%</b>                      |

## CAPITAL PROJECTS FUND

### REVENUE SUMMARY-LEVEL III

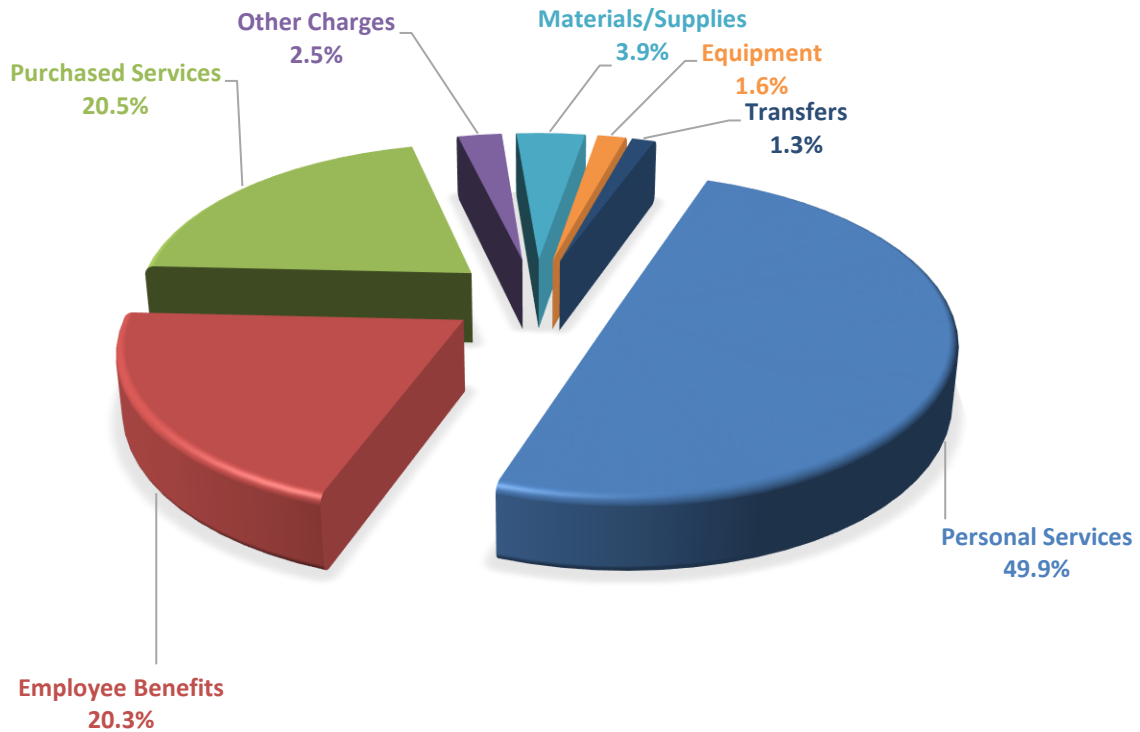
| REVENUE SOURCE | FY 2023<br>ACTUAL | FY 2024<br>BUDGET | FY 2024<br>EXPECTED | FY 2025<br>BUDGET | \$ CHANGE<br>COMPARED<br>TO FY24E | % CHANGE<br>COMPARED<br>TO FY24E |
|----------------|-------------------|-------------------|---------------------|-------------------|-----------------------------------|----------------------------------|
| LOCAL-COUNTY   | 19,415,538        | 11,580,000        | 11,863,000          | 14,277,754        | 2,414,754                         | 20.4%                            |
| <b>TOTAL</b>   | <b>19,415,538</b> | <b>11,580,000</b> | <b>11,863,000</b>   | <b>14,277,754</b> | <b>2,414,754</b>                  | <b>20.4%</b>                     |

## TECHNOLOGY RESERVE FUND

### REVENUE SUMMARY-LEVEL III

| REVENUE SOURCE       | FY 2023<br>ACTUAL | FY 2024<br>BUDGET | FY 2024<br>EXPECTED | FY 2025<br>BUDGET | \$ CHANGE<br>COMPARED<br>TO FY24E | % CHANGE<br>COMPARED<br>TO FY24E |
|----------------------|-------------------|-------------------|---------------------|-------------------|-----------------------------------|----------------------------------|
| INTEREST ON DEPOSITS | 36,051            | 5,000             | 5,000               | 5,000             | 0                                 | 0.0%                             |
| CHARGES FOR SERVICES | 0                 | 1,271,000         | 1,271,000           | 271,000           | (1,000,000)                       | (78.7%)                          |
| STATE                | 597,189           | 3,644,000         | 3,644,000           | 3,644,000         | 0                                 | 0.0%                             |
| TRANSFERS IN         | 3,990,000         | 0                 | 300,000             | 700,000           | 400,000                           | 0.0%                             |
| <b>TOTAL</b>         | <b>4,623,240</b>  | <b>4,920,000</b>  | <b>5,220,000</b>    | <b>4,620,000</b>  | <b>(600,000)</b>                  | <b>(11.5%)</b>                   |

## FY25 Expenditures by Major Object Summary of All Funds



The above pie chart is a summary of all funds by major object for FY25. Approximately 70% percent of the budget is directed to personal services and employee services to cover the cost of school division staff. The next largest component of the budget is purchased services at 20.5%. The remaining 9.3% 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

|                      | <b>FY 2023<br/>ACTUAL</b> | <b>FY 2024<br/>BUDGET</b> | <b>FY 2024<br/>EXPECTED</b> | <b>FY 2025<br/>BUDGET</b> | <b>\$ CHANGE<br/>COMPARED<br/>TO FY24E</b> | <b>% CHANGE<br/>COMPARED<br/>TO FY24E</b> |
|----------------------|---------------------------|---------------------------|-----------------------------|---------------------------|--|---|
| PERSONAL SERVICES    | 99,225,625                | 106,430,130               | 108,151,220                 | 115,521,191               | 7,369,971                                  | 6.8%                                      |
| EMPLOYEE BENEFITS    | 41,715,846                | 45,700,474                | 45,895,023                  | 47,103,602                | 1,208,579                                  | 2.6%                                      |
| PURCHASED SERVICES   | 33,540,147                | 46,381,016                | 46,348,659                  | 47,638,383                | 1,289,724                                  | 2.8%                                      |
| OTHER CHARGES        | 5,653,436                 | 7,110,545                 | 7,255,224                   | 6,530,040                 | (725,184)                                  | (10.0%)                                   |
| MATERIALS / SUPPLIES | 9,466,033                 | 8,525,967                 | 9,590,211                   | 9,117,194                 | (473,017)                                  | (4.9%)                                    |
| EQUIPMENT            | 19,823,000                | 20,856,395                | 20,589,915                  | 21,940,271                | 1,350,356                                  | 6.6%                                      |
| TRANSFERS            | 8,657,974                 | 2,343,956                 | 2,971,895                   | 3,061,008                 | 89,113                                     | 3.0%                                      |
| <b>TOTAL</b>         | <b>218,082,061</b>        | <b>237,348,483</b>        | <b>240,802,147</b>          | <b>250,911,689</b>        | <b>10,109,542</b>                          | <b>4.2%</b>                               |

### SCHOOL OPERATING FUND

#### EXPENDITURES BY MAJOR OBJECT-LEVEL III

|                      | <b>FY 2023<br/>ACTUAL</b> | <b>FY 2024<br/>BUDGET</b> | <b>FY 2024<br/>EXPECTED</b> | <b>FY 2025<br/>BUDGET</b> | <b>\$ CHANGE<br/>COMPARED<br/>TO FY24E</b> | <b>% CHANGE<br/>COMPARED<br/>TO FY24E</b> |
|----------------------|---------------------------|---------------------------|-----------------------------|---------------------------|--|---|
| PERSONAL SERVICES    | 98,748,296                | 105,805,394               | 107,525,571                 | 114,997,778               | 7,472,207                                  | 6.9%                                      |
| EMPLOYEE BENEFITS    | 41,486,010                | 45,278,942                | 45,483,806                  | 46,848,450                | 1,364,644                                  | 3.0%                                      |
| PURCHASED SERVICES   | 8,632,451                 | 10,402,647                | 10,360,888                  | 11,295,580                | 934,692                                    | 9.0%                                      |
| OTHER CHARGES        | 4,945,697                 | 6,188,852                 | 6,333,531                   | 5,683,347                 | (650,184)                                  | (10.3%)                                   |
| MATERIALS / SUPPLIES | 8,646,525                 | 7,795,973                 | 8,860,217                   | 8,387,200                 | (473,017)                                  | (5.3%)                                    |
| EQUIPMENT            | 2,922,768                 | 4,211,596                 | 3,507,433                   | 3,060,488                 | (446,945)                                  | (12.7%)                                   |
| TRANSFERS            | 7,857,974                 | 2,343,956                 | 2,971,895                   | 3,061,008                 | 89,113                                     | 3.0%                                      |
| <b>TOTAL</b>         | <b>173,239,721</b>        | <b>182,027,360</b>        | <b>185,043,341</b>          | <b>193,333,851</b>        | <b>8,290,510</b>                           | <b>4.5%</b>                               |

# YORK COUNTY SCHOOL DIVISION

## SCHOOL NUTRITION FUND

### EXPENDITURES BY MAJOR OBJECT-LEVEL III

|                      | <b>FY 2023<br/>ACTUAL</b> | <b>FY 2024<br/>BUDGET</b> | <b>FY 2024<br/>EXPECTED</b> | <b>FY 2025<br/>BUDGET</b> | <b>\$ CHANGE<br/>COMPARED<br/>TO FY24E</b> | <b>% CHANGE<br/>COMPARED<br/>TO FY24E</b> |
|----------------------|---------------------------|---------------------------|-----------------------------|---------------------------|--|---|
| PERSONAL SERVICES    | 263,893                   | 392,854                   | 392,854                     | 265,112                   | (127,742)                                  | (32.5%)                                   |
| EMPLOYEE BENEFITS    | 132,990                   | 310,957                   | 310,957                     | 132,036                   | (178,921)                                  | (57.5%)                                   |
| PURCHASED SERVICES   | 4,834,741                 | 5,893,369                 | 5,893,369                   | 6,221,763                 | 328394                                     | 5.6%                                      |
| OTHER CHARGES        | 0                         | 10,000                    | 10,000                      | 10,000                    | 0  | 0.0%                                      |
| MATERIALS / SUPPLIES | 819,508                   | 729,994                   | 729,994                     | 729,994                   | 0  | 0.0%                                      |
| EQUIPMENT            | 485,371                   | 656,492                   | 511,175                     | 493,722                   | (17,453)                                   | (3.4%)                                    |
| <b>TOTAL</b>         | <b>6,536,503</b>          | <b>7,993,666</b>          | <b>7,848,349</b>            | <b>7,852,627</b>          | <b>4,278</b>                               | <b>0.1%</b>                               |

## WORKERS COMPENSATION FUND

### EXPENDITURES BY MAJOR OBJECT-LEVEL III

|                    | <b>FY 2023<br/>ACTUAL</b> | <b>FY 2024<br/>BUDGET</b> | <b>FY 2024<br/>EXPECTED</b> | <b>FY 2025<br/>BUDGET</b> | <b>\$ CHANGE<br/>COMPARED<br/>TO FY24E</b> | <b>% CHANGE<br/>COMPARED<br/>TO FY24E</b> |
|--------------------|---------------------------|---------------------------|-----------------------------|---------------------------|--|---|
| PERSONAL SERVICES  | 57,970                    | 47,000                    | 47,000                      | 71,301                    | 24,301                                     | 51.7%                                     |
| EMPLOYEE BENEFITS  | 24,283                    | 16,000                    | 16,000                      | 42,456                    | 26,456                                     | 165.4%                                    |
| PURCHASED SERVICES | 78,307                    | 150,000                   | 75,000                      | 99,243                    | 24,243                                     | 32.3%                                     |
| OTHER CHARGES      | 196,047                   | 325,000                   | 400,000                     | 325,000                   | (75,000)                                   | (18.8%)                                   |
| TRANSFERS          | 800000                    | 0                         | 0                           | 0                         | 0  | 0.0%                                      |
| <b>TOTAL</b>       | <b>1,156,607</b>          | <b>538,000</b>            | <b>538,000</b>              | <b>538,000</b>            | <b>0</b>                                   | <b>0.0%</b>                               |



## YORK COUNTY SCHOOL DIVISION

### HEALTH AND DENTAL INSURANCE FUND

#### EXPENDITURES BY MAJOR OBJECT-LEVEL III

|                    | <b>FY 2023<br/>ACTUAL</b> | <b>FY 2024<br/>BUDGET</b> | <b>FY 2024<br/>EXPECTED</b> | <b>FY 2025<br/>BUDGET</b> | <b>\$ CHANGE<br/>COMPARED<br/>TO FY24E</b> | <b>% CHANGE<br/>COMPARED<br/>TO FY24E</b> |
|--------------------|---------------------------|---------------------------|-----------------------------|---------------------------|--|---|
| PERSONAL SERVICES  | 155,466                   | 184,882                   | 185,795                     | 187,000                   | 1,205                                      | 0.6%                                      |
| EMPLOYEE BENEFITS  | 72,563                    | 94,575                    | 84,260                      | 80,660                    | (3,600)                                    | (4.3%)                                    |
| PURCHASED SERVICES | 19,994,648                | 30,010,000                | 30,019,402                  | 30,021,797                | 2,395                                      | 0.0%                                      |
| <b>TOTAL</b>       | <b>20,222,677</b>         | <b>30,289,457</b>         | <b>30,289,457</b>           | <b>30,289,457</b>         | <b>0</b>                                   | <b>0.0%</b>                               |

### CAPITAL PROJECTS FUND

#### EXPENDITURES BY MAJOR OBJECT-LEVEL III

|                    | <b>FY 2023<br/>ACTUAL</b> | <b>FY 2024<br/>BUDGET</b> | <b>FY 2024<br/>EXPECTED</b> | <b>FY 2025<br/>BUDGET</b> | <b>\$ CHANGE<br/>COMPARED<br/>TO FY24E</b> | <b>% CHANGE<br/>COMPARED<br/>TO FY24E</b> |
|--------------------|---------------------------|---------------------------|-----------------------------|---------------------------|--|---|
| PERSONAL SERVICES  | 128,383                   | 0                         | 0                           | 0                         | 0  | 0.0%                                      |
| EMPLOYEE BENEFITS  | 51,834                    | 0                         | 0                           | 0                         | 0  | 0.0%                                      |
| PURCHASED SERVICES | 0                         | 0                         | 0                           | 0                         | 0  | 0.0%                                      |
| EQUIPMENT          | 15,688,969                | 11,580,000                | 11,863,000                  | 14,277,754                | 2,414,754                                  | 20.4%                                     |
| <b>TOTAL</b>       | <b>15,869,186</b>         | <b>11,580,000</b>         | <b>11,863,000</b>           | <b>14,277,754</b>         | <b>2,414,754</b>                           | <b>20.4%</b>                              |

### TECHNOLOGY RESERVE FUND

#### EXPENDITURES BY MAJOR OBJECT -LEVEL III

|                    | <b>FY 2023<br/>ACTUAL</b> | <b>FY 2024<br/>BUDGET</b> | <b>FY 2024<br/>EXPECTED</b> | <b>FY 2025<br/>BUDGET</b> | <b>\$ CHANGE<br/>COMPARED<br/>TO FY24E</b> | <b>% CHANGE<br/>COMPARED<br/>TO FY24E</b> |
|--------------------|---------------------------|---------------------------|-----------------------------|---------------------------|--|---|
| PURCHASED SERVICES | 0                         | 0                         | 0                           | 0                         | 0  | 0.0%                                      |
| OTHER CHARGES      | 0                         | 511,693                   | 511,693                     | 511,693                   | 0  | 0.0%                                      |
| MATERIALS/SUPPLIES | 0                         | 0                         | 0                           | 0                         | 0  | 0.0%                                      |
| EQUIPMENT          | 1,057,366                 | 4,408,307                 | 4,708,307                   | 4,108,307                 | (600,000)                                  | (12.7%)                                   |
| TRANSFERS          | 0                         | 0                         | 0                           | 0                         | 0  | 0.0%                                      |
| <b>TOTAL</b>       | <b>1,057,366</b>          | <b>4,920,000</b>          | <b>5,220,000</b>            | <b>4,620,000</b>          | <b>(600,000)</b>                           | <b>(11.5%)</b>                            |

- 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 2025

|  | FY 2023<br>ACTUAL | FY 2024<br>BUDGET | FY 2024<br>EXPECTED | FY 2025<br>BUDGET |
|--|-------------------|-------------------|---------------------|-------------------|
| <b>INSTRUCTION</b>                             |                   |                   |                     |                   |
| <b>CLASSROOM INSTRUCTION</b>                   |                   |                   |                     |                   |
| <b>REGULAR EDUCATION</b>                       |                   |                   |                     |                   |
| <b>ELEMENTARY</b>                              |                   |                   |                     |                   |
| 2100-611011-005 PRE-KINDERGARTEN               | 233,444           | 1,275,085         | 1,275,085           | 1,451,659         |
| 2100-611011-010 KINDERGARTEN                   | 4,412,910         | 4,956,947         | 4,956,947           | 4,905,709         |
| 2100-611011-020 1ST GRADE                      | 4,119,830         | 4,430,092         | 4,430,092           | 4,185,005         |
| 2100-611011-030 2ND GRADE                      | 3,700,694         | 4,044,345         | 4,044,345           | 4,566,785         |
| 2100-611011-040 3RD GRADE                      | 3,668,551         | 3,799,303         | 3,799,303           | 3,963,402         |
| 2100-611011-050 4TH GRADE                      | 3,638,068         | 3,866,147         | 3,866,147           | 4,562,793         |
| 2100-611011-060 5TH GRADE                      | 3,358,921         | 3,662,054         | 3,662,054           | 4,054,216         |
| 2100-611011-070 ART                            | 882,994           | 981,610           | 981,610             | 1,032,920         |
| 2100-611011-080 MUSIC                          | 832,379           | 857,547           | 857,547             | 919,052           |
| 2100-611011-090 PE                             | 852,121           | 913,521           | 913,521             | 920,442           |
| 2100-611011-100 EL                             | 725,030           | 856,015           | 856,015             | 931,312           |
| 2100-611011-110 READING                        | 1,805,675         | 2,085,313         | 2,085,313           | 2,449,171         |
| 2100-611011-125 SCHOOL OF THE ARTS             | 12,006            | 15,184            | 15,184              | 15,184            |
| 2100-611011-130 CONTRACTED SERVICES            | 5,000             | 5,000             | 5,000               | 5,000             |
| 2100-611011-140 OTHER                          | 4,670,905         | 4,566,963         | 5,495,581           | 4,717,961         |
| 2100-611011-141 ALL IN VIRGINIA-ELEMENTARY     | 0                 | 0                 | 2,075,725           | 889,384           |
| <b>SUBTOTAL</b>                                | <b>32,918,528</b> | <b>36,315,126</b> | <b>39,319,469</b>   | <b>39,569,995</b> |
| <b>MIDDLE</b>                                  |                   |                   |                     |                   |
| 2100-611012-150 ENCORE                         | 2,293,563         | 2,471,316         | 2,471,316           | 2,780,759         |
| 2100-611012-160 CORE/TEAMING/ACADEMIC COACHING | 11,863,316        | 11,792,465        | 11,709,487          | 12,527,405        |
| 2100-611012-170 ALTERNATIVE EDUCATION          | 81,542            | 53,277            | 53,277              | 124,032           |
| 2100-611012-190 EL                             | 152,826           | 132,151           | 132,151             | 178,964           |
| 2100-611012-205 SCHOOL OF ARTS                 | 79,668            | 77,285            | 77,285              | 92,357            |
| 2100-611012-210 CONTRACTED SERVICES            | 6,200             | 6,200             | 6,200               | 9,325             |
| 2100-611012-220 OTHER                          | 1,951,832         | 1,639,423         | 1,639,423           | 1,710,482         |
| 2100-611012-221 ALL IN VIRGINIA-MIDDLE         | 0                 | 0                 | 941,918             | 198,165           |
| <b>SUBTOTAL</b>                                | <b>16,428,947</b> | <b>16,172,117</b> | <b>17,031,057</b>   | <b>17,621,489</b> |
| <b>HIGH</b>                                    |                   |                   |                     |                   |
| 2100-611013-230 ART                            | 1,077,633         | 1,077,756         | 1,077,756           | 1,245,147         |
| 2100-611013-240 MUSIC                          | 696,634           | 722,316           | 722,316             | 724,799           |
| 2100-611013-250 ENGLISH                        | 3,180,456         | 3,539,429         | 3,539,429           | 3,797,958         |
| 2100-611013-260 EL                             | 188,432           | 179,471           | 179,471             | 236,028           |
| 2100-611013-270 MATH                           | 3,202,767         | 3,336,068         | 3,336,068           | 3,574,744         |
| 2100-611013-280 SCIENCE                        | 4,101,565         | 3,535,194         | 3,535,194           | 3,750,577         |
| 2100-611013-290 SOCIAL STUDIES                 | 4,489,064         | 4,051,791         | 4,051,791           | 4,197,608         |
| 2100-611013-300 HEALTH                         | 1,462,115         | 1,440,149         | 1,440,149           | 1,494,175         |
| 2100-611013-310 DRIVER EDUCATION               | 4,000             | 2,500             | 2,500               | 2,500             |
| 2100-611013-320 FOREIGN LANGUAGE               | 1,718,752         | 1,921,455         | 1,921,455           | 1,831,225         |
| 2100-611013-330 YORK RIVER ACADEMY             | 499,317           | 518,738           | 518,738             | 568,323           |
| 2100-611013-335 VIRTUAL HIGH SCHOOL            | 334,526           | 340,576           | 347,191             | 482,932           |
| 2100-611013-345 DRAMA                          | 318,721           | 340,160           | 340,160             | 316,073           |
| 2100-611013-350 SCHOOL OF THE ARTS             | 593,611           | 623,858           | 623,858             | 657,246           |
| 2100-611013-360 VHSL/INTERSCHOLASTIC ACTIVITY  | 846,205           | 909,268           | 909,268             | 917,801           |
| 2100-611013-370 CONTRACTED SERVICES            | 655,591           | 675,862           | 675,862             | 766,756           |
| 2100-611013-380 OTHER                          | 2,800,004         | 2,445,372         | 2,445,372           | 2,663,393         |
| 2100-611013-381 ALL IN VIRGINIA-HIGH           | 0                 | 0                 | 8,451               | 22,451            |
| <b>SUBTOTAL</b>                                | <b>26,169,393</b> | <b>25,659,963</b> | <b>25,675,029</b>   | <b>27,249,736</b> |
| <b>REGULAR EDUCATION TOTAL</b>                 | <b>75,516,868</b> | <b>78,147,206</b> | <b>82,025,555</b>   | <b>84,441,220</b> |

# SUMMARY OF PROGRAM BUDGETS

## FISCAL YEAR 2025

|   | FY 2023<br>ACTUAL | FY 2024<br>BUDGET | FY 2024<br>EXPECTED | FY 2025<br>BUDGET |
|---|-------------------|-------------------|---------------------|-------------------|
| <b>SPECIAL EDUCATION</b>                          |                   |                   |                     |                   |
| <b>ELEMENTARY</b>                                 |                   |                   |                     |                   |
| 2100-611021-390 CLASSROOM TEACHERS                | 6,456,730         | 6,408,607         | 6,408,607           | 8,092,278         |
| 2100-611021-400 OTHER                             | 144,544           | 69,910            | 69,910              | 69,510            |
| <b>SUBTOTAL</b>                                   | <b>6,601,274</b>  | <b>6,478,517</b>  | <b>6,478,517</b>    | <b>8,161,788</b>  |
| <b>MIDDLE</b>                                     |                   |                   |                     |                   |
| 2100-611022-410 CLASSROOM TEACHERS                | 2,585,995         | 2,944,210         | 2,944,210           | 3,457,516         |
| 2100-611022-420 OTHER                             | 114,502           | 35,950            | 35,950              | 45,622            |
| <b>SUBTOTAL</b>                                   | <b>2,700,497</b>  | <b>2,980,160</b>  | <b>2,980,160</b>    | <b>3,503,138</b>  |
| <b>HIGH</b>                                       |                   |                   |                     |                   |
| 2100-611023-430 CLASSROOM TEACHERS                | 3,530,747         | 4,029,465         | 4,029,465           | 4,498,866         |
| 2100-611023-440 OTHER                             | 2,555,843         | 2,657,151         | 2,657,151           | 3,410,018         |
| <b>SUBTOTAL</b>                                   | <b>6,086,590</b>  | <b>6,686,616</b>  | <b>6,686,616</b>    | <b>7,908,884</b>  |
| <b>SPECIAL EDUCATION TOTAL</b>                    | <b>15,388,361</b> | <b>16,145,293</b> | <b>16,145,293</b>   | <b>19,573,810</b> |
| <b>CAREER/TECHNICAL</b>                           |                   |                   |                     |                   |
| <b>SECONDARY</b>                                  |                   |                   |                     |                   |
| 2100-611034-450 FAMILY & CONSUMER SCIENCE         | 257,580           | 268,963           | 268,963             | 285,308           |
| 2100-611034-460 BUSINESS & INFORMATION TECH       | 780,008           | 804,716           | 804,716             | 864,445           |
| 2100-611034-470 MARKETING EDUCATION               | 279,772           | 304,537           | 304,537             | 335,508           |
| 2100-611034-510 CONTRACTED SERVICES               | 1,358,447         | 1,529,965         | 1,529,965           | 1,580,899         |
| 2100-611034-520 MILITARY SCIENCE (NJROTC & NNDCC) | 351,871           | 351,936           | 351,936             | 336,577           |
| 2100-611034-530 OTHER                             | 264,260           | 332,442           | 332,442             | 288,907           |
| <b>SUBTOTAL</b>                                   | <b>3,291,938</b>  | <b>3,592,559</b>  | <b>3,592,559</b>    | <b>3,691,644</b>  |
| <b>CAREER/TECHNICAL TOTAL</b>                     | <b>3,291,938</b>  | <b>3,592,559</b>  | <b>3,592,559</b>    | <b>3,691,644</b>  |

# SUMMARY OF PROGRAM BUDGETS

## FISCAL YEAR 2025

|   | FY 2023<br>ACTUAL | FY 2024<br>BUDGET | FY 2024<br>EXPECTED | FY 2025<br>BUDGET |
|---|-------------------|-------------------|---------------------|-------------------|
| <b>GIFTED EDUCATION</b>                                     |                   |                   |                     |                   |
| <b>ELEMENTARY</b>   |                   |                   |                     |                   |
| 2100-611041-540 EXTEND                                      | 540,565           | 665,143           | 665,143             | 722,090           |
| <b>SUBTOTAL</b>   | <b>540,565</b>    | <b>665,143</b>    | <b>665,143</b>      | <b>722,090</b>    |
| <b>SECONDARY</b>  |                   |                   |                     |                   |
| 2100-611044-560 EXTEND                                      | 97,609            | 105,738           | 105,738             | 86,516            |
| <b>SUBTOTAL</b>   | <b>97,609</b>     | <b>105,738</b>    | <b>105,738</b>      | <b>86,516</b>     |
| <b>GIFTED EDUCATION TOTAL</b>                               | <b>638,174</b>    | <b>770,881</b>    | <b>770,881</b>      | <b>808,606</b>    |
| <b>OTHER PROGRAMS</b>                                       |                   |                   |                     |                   |
| 2100-611050-580 TITLE I - PART A                            | 978,080           | 793,309           | 893,208             | 893,208           |
| 2100-611050-582 TITLE II - PART A                           | 224,264           | 201,155           | 201,155             | 201,155           |
| 2100-611050-585 TITLE III - PART A                          | 40,574            | 41,121            | 41,340              | 39,752            |
| 2100-611050-586 TITLE IV - PART A                           | 58,071            | 61,839            | 62,191              | 62,191            |
| 2100-611050-600 TITLE VIB                                   | 2,181,644         | 2,626,152         | 2,537,472           | 2,793,690         |
| 2100-611050-605 NOAA GRANT                                  | 64,971            | 75,000            | 160,061             | 160,061           |
| 2100-611050-607 DEPT. OF DEFENSE ED ACTIVITY GRANT          | 162,264           | 356,266           | 0                   | 0                 |
| 2100-611050-608 DODEA FOREIGN LANGUAGE GRANT                | 21,156            | 2,000,000         | 1,977,948           | 1,500,000         |
| 2100-611050-610 DEPT. OF DEFENSE ED ACTIVITY GRANT          | 0                 | 0                 | 2,000,000           | 2,000,000         |
| 2100-611050-620 SUMMER SCHOOL                               | 7,668             | 270,417           | 270,417             | 270,417           |
| 2100-611050-640 MISCELLANEOUS                               | 1,323,301         | 1,322,317         | 1,231,325           | 566,692           |
| 2100-611050-641 ISAEP                                       | 1,429             | 16,465            | 16,465              | 16,465            |
| 2100-611050-642 VIRGINIA PRESCHOOL INITIATIVE-VPI           | 212,876           | 400,292           | 423,821             | 630,866           |
| 2100-611050-643 FEDERAL PRESCHOOL GRANT                     | 46,333            | 52,656            | 52,656              | 54,566            |
| 2100-611050-650 CONTINGENCY                                 | 105,482           | 105,599           | 105,599             | 104,851           |
| 2100-611050-729 CRRSA                                       | 500,186           | 0                 | 0                   | 0                 |
| 2100-611050-731 UNFINISHED LEARNING-ESSER II                | 967,431           | 1,101,463         | 77,149              | 0                 |
| 2100-611050-732 EXTENDED SCHOOL YR-ESSER II                 | 717,211           | 900,000           | 319,310             | 0                 |
| 2100-611050-733 ARP ESSER III PRESCHOOL                     | 20,301            | 19,391            | 0                   | 0                 |
| 2100-611050-734 ARP ESSER III VIB                           | 514,925           | 0                 | 0                   | 0                 |
| 2100-611050-735 ARP ESSER III                               | 2,056,896         | 4,010,338         | 1,882,240           | 800,000           |
| 2100-611050-736 MCKINNEY-VENTO ARP HOMELESS II              | 21,999            | 18,142            | 20,103              | 0                 |
| 2100-611050-737 ARP ESSER III SET ASIDE UNFINISHED LEARNING | 612,685           | 970,650           | 366,110             | 366,110           |
| 2100-611050-738 HEALTH WORKFORCE GRANT                      | 97,477            | 144,271           | 46,548              | 46,548            |
| 2100-611050-739 ADVANCING COMPUTER SCIENCE ED GRANT         | 107,820           | 138,801           | 138,801             | 0                 |
| 2100-611050-740 COMMUNITY SCHOOLS GRANT                     | 1,203             | 100,101           | 100,101             | 0                 |
| 2100-611050-741 MCKINNEY VENTO NON-SUBGRANT                 | 0                 | 0                 | 18,935              | 10,765            |
| 2100-611050-742 ACTIVE LEARNING GRANT                       | 0                 | 0                 | 45,001              | 0                 |
| 2100-611050-743 MEANINGFUL WATERSHED EDUC EXPERIENCES       | 0                 | 0                 | 42,000              | 0                 |
| <b>SUBTOTAL</b>   | <b>11,046,247</b> | <b>15,725,745</b> | <b>13,029,956</b>   | <b>10,517,337</b> |
| <b>OTHER PROGRAMS TOTAL</b>                                 | <b>11,046,247</b> | <b>15,725,745</b> | <b>13,029,956</b>   | <b>10,517,337</b> |

# SUMMARY OF PROGRAM BUDGETS

## FISCAL YEAR 2025

|  | FY 2023<br>ACTUAL | FY 2024<br>BUDGET | FY 2024<br>EXPECTED | FY 2025<br>BUDGET |
|--|-------------------|-------------------|---------------------|-------------------|
| <b>INSTRUCTION</b>                                   |                   |                   |                     |                   |
| <b>INSTRUCTIONAL SUPPORT - STUDENT</b>               |                   |                   |                     |                   |
| 2100-612121-000 ELEMENTARY GUIDANCE                  | 1,072,407         | 1,190,784         | 1,190,784           | 1,455,263         |
| 2100-612124-000 SECONDARY GUIDANCE                   | 2,811,628         | 3,173,537         | 3,173,537           | 3,570,309         |
| 2100-612222-000 SOCIAL WORK SERVICES                 | 574,213           | 737,909           | 737,909             | 659,435           |
| 2100-612300-000 HOMEBOUND                            | 144,720           | 79,354            | 79,354              | 79,354            |
| <b>SUBTOTAL</b>                                      | <b>4,602,968</b>  | <b>5,181,584</b>  | <b>5,181,584</b>    | <b>5,764,361</b>  |
| <br>   |                   |                   |                     |                   |
| <b>INSTRUCTION</b>                                   |                   |                   |                     |                   |
| <b>INSTRUCTIONAL SUPPORT - STAFF</b>                 |                   |                   |                     |                   |
| 2100-613110-000 MANAGEMENT                           | 1,503,385         | 1,698,674         | 1,698,674           | 1,673,658         |
| 2100-613120-000 REG. ED.                             | 2,398,651         | 2,283,806         | 2,283,806           | 2,564,553         |
| 2100-613121-000 SPEC. ED.                            | 1,320,257         | 1,429,969         | 1,429,969           | 1,509,094         |
| 2100-613130-000 STAFF DEVELOPMENT                    | 113,951           | 242,105           | 240,290             | 285,290           |
| 2100-613201-000 ELEMENTARY MEDIA                     | 1,050,525         | 1,126,465         | 1,126,465           | 1,117,388         |
| 2100-613204-000 SECONDARY MEDIA                      | 1,189,021         | 1,438,907         | 1,438,907           | 1,438,459         |
| <b>SUBTOTAL</b>                                      | <b>7,575,790</b>  | <b>8,219,926</b>  | <b>8,218,111</b>    | <b>8,588,442</b>  |
| <br>   |                   |                   |                     |                   |
| <b>INSTRUCTION</b>                                   |                   |                   |                     |                   |
| <b>INSTRUCTIONAL SUPPORT - SCHOOL ADMINISTRATION</b> |                   |                   |                     |                   |
| 2100-614101-000 ELEMENTARY PRINCIPALS' OFFICES       | 4,106,691         | 4,365,765         | 4,365,765           | 4,645,946         |
| 2100-614104-000 SECONDARY PRINCIPALS' OFFICES        | 5,359,670         | 5,741,711         | 5,741,711           | 6,109,725         |
| <b>SUBTOTAL</b>                                      | <b>9,466,361</b>  | <b>10,107,476</b> | <b>10,107,476</b>   | <b>10,755,671</b> |

# SUMMARY OF PROGRAM BUDGETS

## FISCAL YEAR 2025

|  | FY 2023<br>ACTUAL  | FY 2024<br>BUDGET  | FY 2024<br>EXPECTED | FY 2025<br>BUDGET  |
|--|--------------------|--------------------|---------------------|--------------------|
| <b>ADMINISTRATION, ATTENDANCE &amp; HEALTH</b> |                    |                    |                     |                    |
| 2100-621100-000 BOARD SERVICES                 | 133,877            | 151,480            | 369,792             | 403,939            |
| 2100-621200-000 EXECUTIVE SERVICES             | 800,022            | 841,140            | 846,640             | 912,278            |
| 2100-621300-000 COMMUNICATION SERVICES         | 666,203            | 792,940            | 792,940             | 844,566            |
| 2100-621400-000 HUMAN RESOURCES                | 1,466,462          | 1,480,972          | 1,480,972           | 1,156,885          |
| 2100-621600-000 FISCAL SERVICES                | 3,289,868          | 1,610,483          | 2,031,438           | 1,689,538          |
| 2100-622200-000 HEALTH SERVICES                | 2,298,294          | 2,344,959          | 2,344,959           | 2,671,095          |
| 2100-622300-000 PSYCHOLOGICAL SERVICES         | 1,327,406          | 1,449,766          | 1,449,766           | 1,543,954          |
| 2100-622400-000 SPEECH/AUDIOLOGY SERVICES      | 1,191,346          | 1,054,998          | 1,054,998           | 1,279,677          |
| <b>SUBTOTAL</b>                                | <b>11,173,478</b>  | <b>9,726,738</b>   | <b>10,371,505</b>   | <b>10,501,932</b>  |
| <b>PUPIL TRANSPORTATION</b>                    |                    |                    |                     |                    |
| 2100-632000-000 VEHICLE OPERATION SERVICES     | 7,431,287          | 7,796,988          | 7,854,445           | 8,423,378          |
| 2100-634000-000 VEHICLE MAINTENANCE SERVICES   | 1,412,808          | 1,815,027          | 1,815,027           | 1,898,331          |
| <b>SUBTOTAL</b>                                | <b>8,844,095</b>   | <b>9,612,015</b>   | <b>9,669,472</b>    | <b>10,321,709</b>  |
| <b>OPERATIONS &amp; MAINTENANCE</b>            |                    |                    |                     |                    |
| 2100-641000-000 MANAGEMENT & DIRECTION         | 278,868            | 275,540            | 338,953             | 295,334            |
| 2100-642000-000 BUILDING SERVICES              | 10,730,537         | 10,330,670         | 10,659,307          | 12,019,540         |
| 2100-643000-000 GROUNDS SERVICES               | 3,977,771          | 1,381,300          | 1,381,300           | 1,506,300          |
| 2100-645000-000 VEHICLE SERVICES               | 411,429            | 408,521            | 408,521             | 414,690            |
| 2100-646000-000 SECURITY SERVICES              | 1,007              | 558,491            | 936,551             | 709,909            |
| 2100-647000-000 WAREHOUSE/DISTRIBUTION SVCS    | 399,498            | 416,279            | 416,279             | 549,374            |
| <b>SUBTOTAL</b>                                | <b>15,799,110</b>  | <b>13,370,801</b>  | <b>14,140,911</b>   | <b>15,495,147</b>  |
| <b>TECHNOLOGY</b>                              |                    |                    |                     |                    |
| 2100-681000-000 CLASSROOM INSTRUCTION          | 3,119,547          | 4,511,146          | 4,806,346           | 5,631,700          |
| 2100-682000-000 INSTRUCTIONAL SUPPORT          | 2,716,531          | 3,191,646          | 3,191,646           | 3,239,451          |
| 2100-683000-000 ADMINISTRATION                 | 1,425,409          | 1,534,152          | 1,597,625           | 1,680,166          |
| 2100-686000-000 OPERATIONS & MAINTENANCE       | 2,511,048          | 2,067,868          | 2,067,868           | 2,196,102          |
| 2100-689050-000 OTHER PROGRAMS - GRANTS        | 123,796            | 122,324            | 126,553             | 126,553            |
| <b>SUBTOTAL</b>                                | <b>9,896,331</b>   | <b>11,427,136</b>  | <b>11,790,038</b>   | <b>12,873,972</b>  |
| <b>TOTAL SCHOOL OPERATING FUND:</b>            | <b>173,239,721</b> | <b>182,027,360</b> | <b>185,043,341</b>  | <b>193,333,851</b> |

# SUMMARY OF PROGRAM BUDGETS

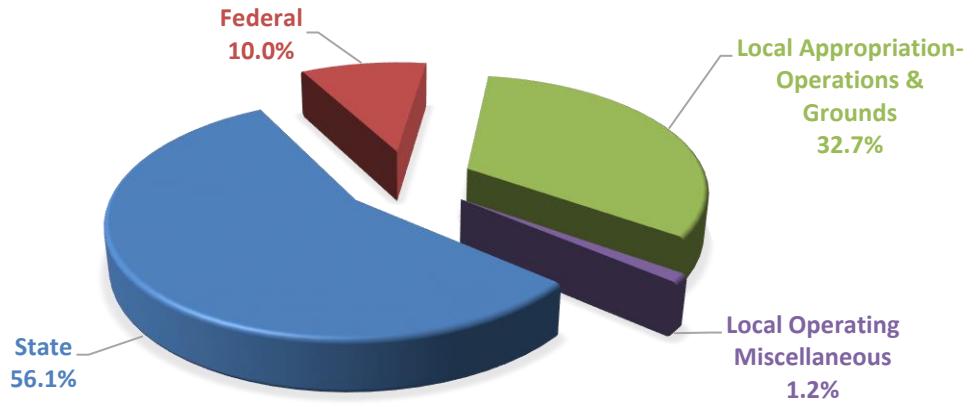
## FISCAL YEAR 2025

|                                      | <b>FY 2023<br/>ACTUAL</b> | <b>FY 2024<br/>BUDGET</b> | <b>FY 2024<br/>EXPECTED</b> | <b>FY 2025<br/>BUDGET</b> |
|--------------------------------------|---------------------------|---------------------------|-----------------------------|---------------------------|
| <b>SCHOOL NUTRITION</b>              |                           |                           |                             |                           |
| 2200-651000-000                      | 6,536,503                 | 7,993,666                 | 7,848,349                   | 7,852,627                 |
| <b>SUBTOTAL</b>                      | <b>6,536,503</b>          | <b>7,993,666</b>          | <b>7,848,349</b>            | <b>7,852,627</b>          |
| <b>WORKERS COMPENSATION</b>          |                           |                           |                             |                           |
| 2102-621600-000                      | 1,156,607                 | 538,000                   | 538,000                     | 538,000                   |
| <b>SUBTOTAL</b>                      | <b>1,156,607</b>          | <b>538,000</b>            | <b>538,000</b>              | <b>538,000</b>            |
| <b>HEALTH &amp; DENTAL INSURANCE</b> |                           |                           |                             |                           |
| 2700-671100-000                      | 20,222,677                | 30,289,457                | 30,289,457                  | 30,289,457                |
| <b>SUBTOTAL</b>                      | <b>20,222,677</b>         | <b>30,289,457</b>         | <b>30,289,457</b>           | <b>30,289,457</b>         |
| <b>CAPITAL PROJECTS</b>              |                           |                           |                             |                           |
| 2500                                 | 15,869,186                | 11,580,000                | 11,863,000                  | 14,277,754                |
| <b>SUBTOTAL</b>                      | <b>15,869,186</b>         | <b>11,580,000</b>         | <b>11,863,000</b>           | <b>14,277,754</b>         |
| <b>TECHNOLOGY RESERVE</b>            |                           |                           |                             |                           |
| 2500-681000-000                      | 1,057,366                 | 4,920,000                 | 5,220,000                   | 4,620,000                 |
| <b>SUBTOTAL</b>                      | <b>1,057,366</b>          | <b>4,920,000</b>          | <b>5,220,000</b>            | <b>4,620,000</b>          |
| <b>TOTAL ALL FUNDS</b>               | <b>218,082,061</b>        | <b>237,348,483</b>        | <b>240,802,147</b>          | <b>250,911,689</b>        |

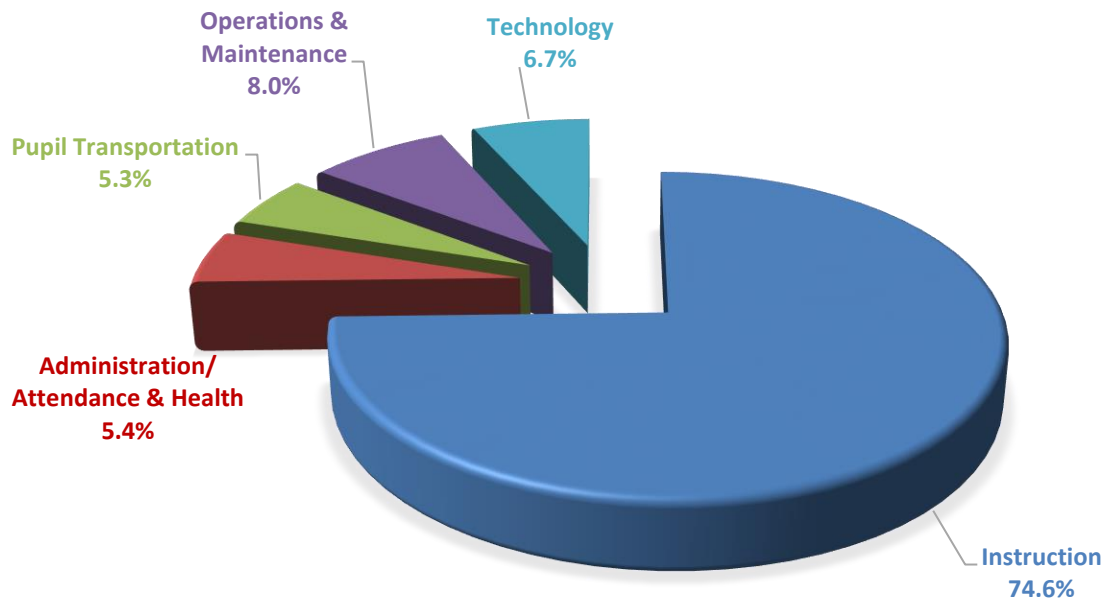
**YORK COUNTY SCHOOL DIVISION**

**SCHOOL OPERATING FUND  
FY 2025**

**Revenues by Source**



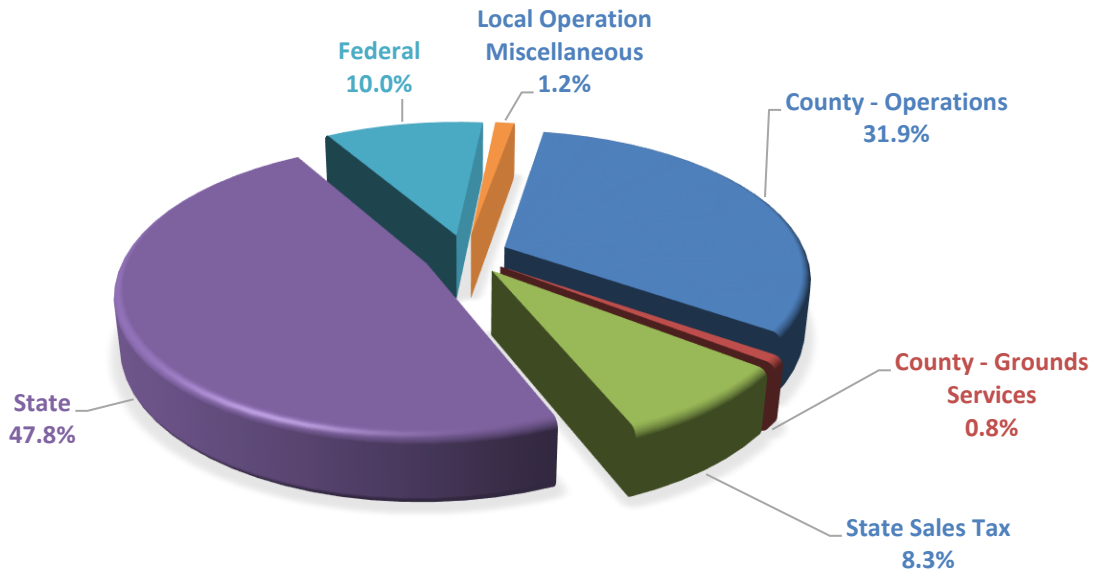
**Expenditures by Major Category**





# OPERATING FUND REVENUE

**OPERATING FUND  
Support by Sources – FY2025**



State revenue (including state sales tax) is the largest funding source of the operating budget, comprising approximately 56.1% of the total. The second largest funding source (32.7%) is County funding for operations and ground services.

Federal funding comprises 10.0% 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 2025**

**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 2025**

**REVENUE DETAIL**

**ANNUAL FINANCIAL PLAN  
FUND 2100**

**SCHOOL OPERATING FUND**

| ACCT #                           | DESCRIPTION                       | FY 2023<br>ACTUAL | FY 2024<br>BUDGET | FY 2024<br>EXPECTED | FY 2025<br>BUDGET |
|----------------------------------|-----------------------------------|-------------------|-------------------|---------------------|-------------------|
| <b>REVENUE-LOCAL SOURCES</b>     |                                   |                   |                   |                     |                   |
| <b>USE OF MONEY AND PROPERTY</b> |                                   |                   |                   |                     |                   |
| 30315-510100                     | INTEREST ON DEPOSITS              | 3,173             | 5,000             | 5,000               | 5,000             |
| 30315-520027                     | GASB 87 LEASE REVENUE             | 333,957           | 300,000           | 300,000             | 300,000           |
| 30315-520028                     | GASB 87 LEASE INTEREST INCOME     | 152,956           | 150,000           | 25,000              | 25,000            |
| 30315-520029                     | GASB 87 OTHR FNC SRC              | 280,269           | 0                 | 0                   | 0                 |
| 30315-520100                     | RENTAL OF LAND/BUILDINGS          | 155,081           | 25,000            | 150,000             | 150,000           |
| 30315-520150                     | BOYS AND GIRLS CLUB FACILITY USE  | 19,176            | 17,000            | 17,000              | 17,000            |
| 30315-520200                     | USE OF VEHICLES/BUSES             | 109,026           | 50,000            | 75,000              | 75,000            |
| 30315-520210                     | CONTRACTED BUS SERVICE/ACT FUNDS  | 43,879            | 55,000            | 55,000              | 55,000            |
| 30315-520250                     | VHSL                              | 55,006            | 40,000            | 40,000              | 40,000            |
| 30315-520260                     | PROPERTY LEASE                    | -33,414           | 20,400            | 20,400              | 20,400            |
| 30315-520300                     | PRINTING REVENUE                  | 0                 | 4,500             | 4,500               | 4,500             |
| 30315-520350                     | PROCUREMENT CARD REBATE           | 38,404            | 35,000            | 35,000              | 35,000            |
| 30315-520610                     | DISPOSAL-SURPLUS PROPERTY         | 0                 | 5,000             | 5,000               | 5,000             |
| 30315-520650                     | SALE OF VEHICLES                  | 0                 | 20,000            | 20,000              | 20,000            |
| 30315-530750                     | DEBT SERVICE REIMB-NEW HORIZONS   | 105,482           | 105,599           | 105,599             | 104,851           |
|                                  | <b>SUBTOTAL</b>                   | <b>1,262,994</b>  | <b>832,499</b>    | <b>857,499</b>      | <b>856,751</b>    |
| <b>CHARGES FOR SERVICES</b>      |                                   |                   |                   |                     |                   |
| 30316-574100                     | PUPIL FEES                        | 70,837            | 20,000            | 50,000              | 50,000            |
| 30316-574200                     | TUITION/DAY SCHOOL                | 473,543           | 440,000           | 440,000             | 440,000           |
| 30316-574250                     | TUITION CC FEES                   | 1,769             | 0                 | 0                   | 0                 |
| 30316-574400                     | TUITION/SUMMER SCHOOL             | 130,179           | 185,000           | 150,000             | 150,000           |
| 30316-574450                     | SUMMER SCHOOL TUITION FEES        | 3,287             | 0                 | 0                   | 0                 |
| 30316-574500                     | USER TECH REPAIR                  | 14,117            | 0                 | 20,000              | 20,000            |
| 30316-574600                     | PRESCHOOL TUITION                 | 5,300             | 25,000            | 10,000              | 10,000            |
| 30316-574700                     | ATHLETIC USER FEE - MIDDLE        | 13,355            | 24,400            | 20,000              | 20,000            |
| 30316-574710                     | ATHLETIC USER FEE - HIGH          | 74,897            | 120,000           | 100,000             | 100,000           |
| 30316-574750                     | EARLY COLLEGE TUITION             | 19,244            | 50,000            | 50,000              | 50,000            |
| 30316-574800                     | EARLY COLLEGE TUITION FEES        | 552               | 0                 | 0                   | 0                 |
| 30316-574850                     | SCHOOL RYCOR FEES                 | 26,432            | 0                 | 25,000              | 25,000            |
| 30316-574900                     | DUAL ENROLLMENT                   | 2,660             | 0                 | 0                   | 0                 |
| 30316-574950                     | DUAL ENROLLMENT CC FEES           | 86                | 0                 | 0                   | 0                 |
|                                  | <b>SUBTOTAL</b>                   | <b>836,258</b>    | <b>864,400</b>    | <b>865,000</b>      | <b>865,000</b>    |
| <b>LOCAL MISCELLANEOUS</b>       |                                   |                   |                   |                     |                   |
| 30318-521550                     | SUBSTITUTE REFUNDS                | 709               | 0                 | 0                   | 0                 |
| 30318-530100                     | PRIOR YEAR EXPENDITURE REFUND     | 12,160            | 10,000            | 10,000              | 10,000            |
| 30318-530150                     | INSURANCE RECOVERY                | 125,583           | 75,000            | 75,000              | 75,000            |
| 30318-530200                     | MISCELLANEOUS REVENUE             | 33,602            | 20,000            | 20,000              | 20,000            |
| 30318-530300                     | COURT RESTITUTION                 | 0                 | 0                 | 0                   | 0                 |
| 30318-530400                     | YORK FOUNDATION-REIMBURSEMENT     | 0                 | 0                 | 0                   | 0                 |
| 30318-530600                     | VIRTUAL HIGH SCHOOL               | 0                 | 18,500            | 18,500              | 18,500            |
| 30318-530800                     | LOCAL DONATIONS                   | 0                 | 0                 | 0                   | 0                 |
| 30318-560050                     | VIRGINIA RISK SHARING (VRSA)      | 0                 | 0                 | 0                   | 0                 |
| 30318-560060                     | HRSSS                             | 0                 | 0                 | 0                   | 0                 |
| 30318-560075                     | INDIRECT COST                     | 692,973           | 400,000           | 400,000             | 400,000           |
|                                  | <b>SUBTOTAL</b>                   | <b>865,026</b>    | <b>523,500</b>    | <b>523,500</b>      | <b>523,500</b>    |
|                                  | <b>TOTAL REVENUE-LOCAL SOURCE</b> | <b>2,964,278</b>  | <b>2,220,399</b>  | <b>2,245,999</b>    | <b>2,245,251</b>  |

**YORK COUNTY SCHOOL DIVISION  
SCHOOL OPERATING FUND  
FISCAL YEAR 2025**

**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 2025**

**REVENUE DETAIL**

**ANNUAL FINANCIAL PLAN  
FUND 2100**

**SCHOOL OPERATING FUND**

| ACCT #                      | DESCRIPTION                       | FY 2023<br>ACTUAL | FY 2024<br>BUDGET | FY 2024<br>EXPECTED | FY 2025<br>BUDGET |
|-----------------------------|-----------------------------------|-------------------|-------------------|---------------------|-------------------|
| <b>REVENUE-COMMONWEALTH</b> |                                   |                   |                   |                     |                   |
| 30324-520101                | STATE SALES TAX                   | 17,536,017        | 17,212,632        | 15,682,052          | 16,126,129        |
| 30324-520201                | BASIC AID                         | 43,293,156        | 43,968,732        | 46,248,095          | 58,044,047        |
| 30324-520211                | COMPENSATION SUPPLEMENT           | 2,528,914         | 5,752,615         | 6,489,438           | 2,171,979         |
| 30324-520220                | SUPPLEMENTAL LOTTERY              | 3,259,648         | 3,260,511         | 3,285,774           | 3,717,657         |
| 30324-520500                | FOSTER HOME CHILDREN              | 5,749             | 2,420             | 6,982               | 7,235             |
| 30324-520600                | SPEC ED FOSTER HOME CARE          | 0                 | 3,630             | 10,474              | 10,853            |
| 30324-520700                | GIFTED EDUCATION - SOQ            | 443,774           | 446,380           | 446,200             | 526,526           |
| 30324-520800                | REMEDIAL PROGRAMS                 | 508,323           | 511,308           | 511,102             | 0                 |
| 30324-520810                | REMEDIAL SUMMER SCHOOL            | 318,669           | 318,669           | 330,445             | 421,713           |
| 30324-520830                | READING INTERVENTION              | 190,719           | 193,074           | 190,719             | 227,757           |
| 30324-521200                | SPECIAL EDUCATION-SOQ             | 4,340,914         | 4,366,410         | 4,364,647           | 5,073,040         |
| 30324-521230                | HOMEBOUND                         | 27,032            | 27,302            | 27,308              | 28,216            |
| 30324-521250                | COMPREHENSIVE SERVICES ACT        | 638,565           | 475,000           | 600,000             | 700,000           |
| 30324-521400                | FREE TEXTBOOKS                    | 1,068,123         | 1,074,396         | 1,073,963           | 1,338,380         |
| 30324-521551                | SUBSTITUTE TEACHERS               | 109               | 0                 | 0                   | 0                 |
| 30324-521700                | VOCATIONAL ED-SOQ                 | 467,980           | 470,728           | 470,538             | 585,029           |
| 30324-522000                | SPECIAL ED SUPPORT                | 1,277,125         | 1,201,817         | 1,405,525           | 1,437,869         |
| 30324-522300                | SOCIAL SECURITY                   | 2,444,790         | 2,467,265         | 2,458,156           | 2,858,286         |
| 30324-522310                | VRS RETIREMENT BENEFITS           | 5,704,510         | 5,762,362         | 5,735,698           | 6,142,808         |
| 30324-522320                | VRS GROUP LIFE BENEFITS           | 169,441           | 170,436           | 170,367             | 175,509           |
| 30324-525001                | MEDICAID REIMBURSEMENT            | 225,400           | 150,000           | 200,000             | 200,000           |
| 30324-525250                | PROJECT GRADUATION                | 21,762            | 21,762            | 21,762              | 17,890            |
| 30324-525300                | OTHER CATEGORY/VOC ED             | 0                 | 31,746            | 30,667              | 30,667            |
| 30324-525400                | CAREER SWITCHERS PROGRAM          | 0                 | 0                 | 0                   | 0                 |
| 30324-526500                | AT RISK                           | 246,760           | 518,870           | 531,090             | 2,557,993         |
| 30324-526550                | RISK LOTTERY                      | 263,439           | 0                 | 0                   | 0                 |
| 30324-526600                | NATIONAL BOARD CERTIFICATION      | 52,500            | 50,000            | 52,500              | 52,500            |
| 30324-527500                | K-3 INITIATIVE                    | 183,834           | 187,261           | 174,762             | 427,824           |
| 30324-527510                | SOL ALGEBRA READINESS             | 71,653            | 74,108            | 76,282              | 190,639           |
| 30324-527680                | TECHNOLOGY INITIATIVE             | 0                 | 0                 | 0                   | 0                 |
| 30324-528100                | PRE-SCHOOL INITIATIVE             | 202,061           | 400,292           | 423,821             | 630,866           |
| 30324-528150                | VPI TEACHER TO STUDENT            | 15,801            | 0                 | 0                   | 0                 |
| 30324-528250                | VPI AT RISK 3 YEAR OLD            | 64,257            | 0                 | 0                   | 0                 |
| 30324-528350                | VPI-FLEXIBLE SPENDING             | 29,687            | 0                 | 0                   | 0                 |
| 30324-528450                | MATH & READING INSTRUC SPECIALIST | 0                 | 0                 | 0                   | 58,438            |
| 30324-529900                | MISCELLANEOUS GRANTS, STATE       | 0                 | 772,316           | 772,316             | 200,000           |
| 30324-529910                | LEP (LIMITED ENGLISH PROFICIENCY) | 328,440           | 329,879           | 384,059             | 481,296           |
| 30324-540202                | ISAEF                             | 16,405            | 16,405            | 16,345              | 16,405            |
| 30324-540252                | CTE EQUIPMENT                     | 24,445            | 0                 | 0                   | 0                 |
| 30324-540253                | CTE OCCUPATIONAL PREP PRGRMS      | 6,222             | 0                 | 0                   | 0                 |
| 30324-540255                | VA DEPT OF CONSERV. & RECREATION  | 0                 | 0                 | 42,000              | 0                 |
| 30324-540291                | MENTOR TEACHER                    | 7,094             | 5,992             | 4,004               | 4,004             |
| 30324-540300                | ADVANCING SCIENCE COMPUTER ED GRT | 138,800           | 138,800           | 138,801             | 0                 |
| 30324-540301                | K-12 INNOVATION                   | 11,038            | 0                 | 47,809              | 47,809            |
| 30324-540325                | PRE-K-2 ACTIVE LEARNING GRANT     | 0                 | 0                 | 45,001              | 0                 |
| 30324-540349                | CTE INDUSTRY CERTIFICATIONS       | 14,511            | 0                 | 0                   | 0                 |

**REVENUE-COMMONWEALTH (cont'd)**

|              |                                   |                   |                   |                    |                    |
|--------------|-----------------------------------|-------------------|-------------------|--------------------|--------------------|
| 30324-540365 | CTE WORKPLACE READINESS           | 2,446             | 0                 | 0                  | 0                  |
| 30324-540372 | MATH SCIENCE TEACHER RECRUIT      | 0                 | 0                 | 0                  | 0                  |
| 30324-540401 | MCKINNEY-VENTO                    | 0                 | 0                 | 18,935             | 10,765             |
| 30324-540427 | POSITIVE BEHAVIOR (PBIS)          | 29,000            | 0                 | 0                  | 0                  |
| 30324-540433 | SCH SECURITY OFFICE GRT           | 0                 | 0                 | 378,060            | 0                  |
| 30324-540434 | STR CONNECTIONS GRT               | 0                 | 0                 | 328,637            | 328,637            |
| 30324-540440 | GROCERY TAX HOLD HARMLESS         | 975,574           | 2,410,351         | 2,437,556          | 2,568,906          |
| 30324-540450 | REBENCHMARKING HOLD HARMLESS      | 1,817,205         | 1,836,920         | 1,836,920          | 0                  |
| 30324-540460 | COMMUNITY SCHOOLS GRANT           | 111,601           | 100,101           | 100,101            | 0                  |
| 30324-540600 | ALL IN VIRGINIA                   | 0                 | 0                 | 3,026,094          | 1,110,000          |
| 30324-540884 | CPI SECLUSION & RESTRAINT GRANT   | 4,132             | 0                 | 0                  | 0                  |
| 30324-560060 | COVID RELIEF                      | 0                 | 0                 | 0                  | 0                  |
| 30324-560070 | NO LOSS FUNDING                   | 0                 | 0                 | 0                  | 0                  |
| 30324-540885 | BONUS PAYMENT                     | 0                 | 0                 | 0                  | 0                  |
|              | <b>TOTAL REVENUE-COMMONWEALTH</b> | <b>89,087,625</b> | <b>94,730,490</b> | <b>100,595,005</b> | <b>108,527,672</b> |

**YORK COUNTY SCHOOL DIVISION  
SCHOOL OPERATING FUND  
FISCAL YEAR 2025**

**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.

**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.

**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.

**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.



**DODEA Maritime**

Enriching the Lives of Military-Connected Students through Environmental and Maritime Science Career Pathways.

**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.

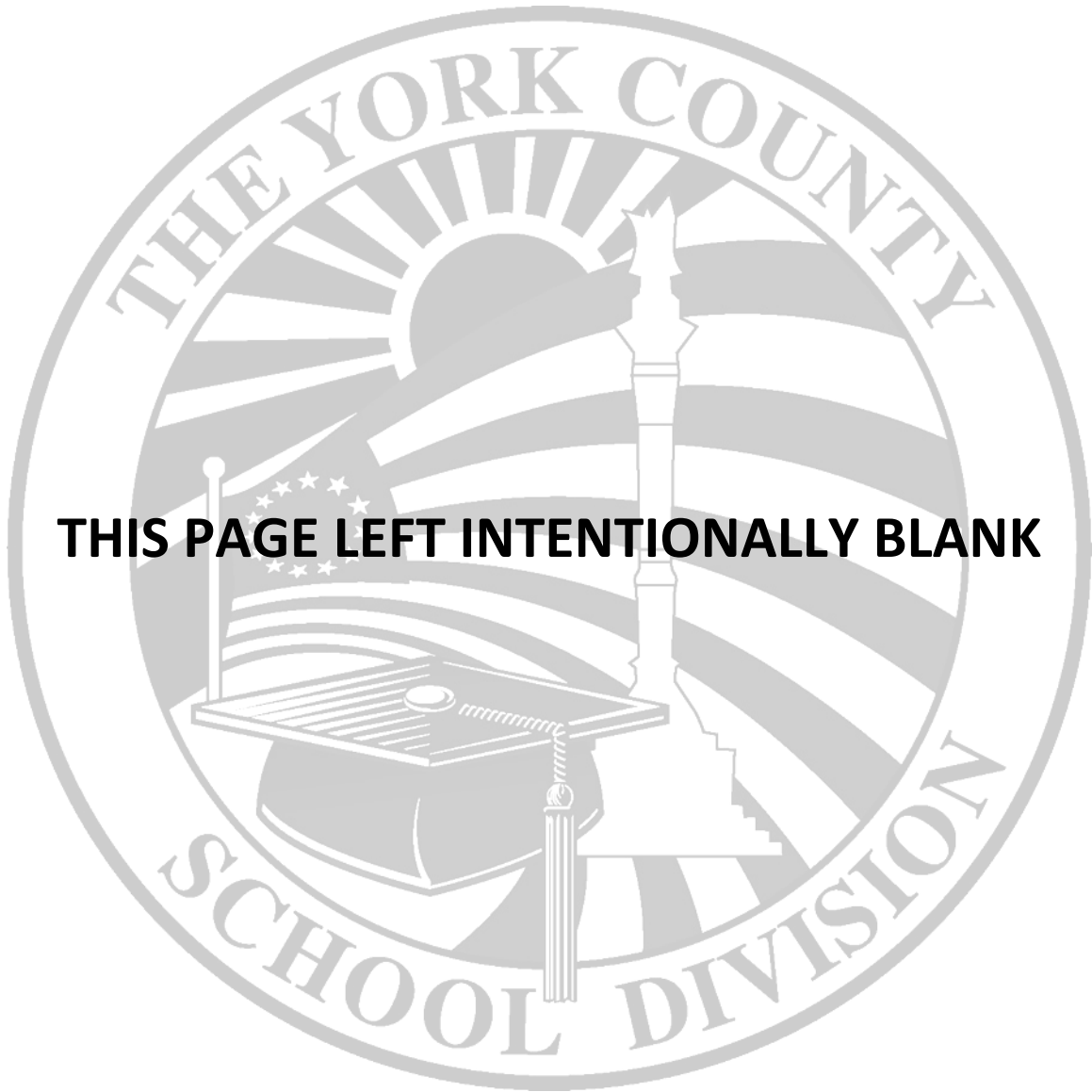
**YORK COUNTY SCHOOL DIVISION  
SCHOOL OPERATING FUND  
FISCAL YEAR 2025**

**REVENUE DETAIL**

**ANNUAL FINANCIAL PLAN  
FUND 2100**

**SCHOOL OPERATING FUND**

| ACCT #                       | DESCRIPTION                        | FY 2023<br>ACTUAL  | FY2024<br>BUDGET   | FY 2024<br>EXPECTED | FY 2025<br>BUDGET  |
|------------------------------|------------------------------------|--------------------|--------------------|---------------------|--------------------|
| <b>REVENUE-FEDERAL</b>       |                                    |                    |                    |                     |                    |
| 30333-520202                 | TITLE I - PART A                   | 945,664            | 793,309            | 893,208             | 893,208            |
| 30333-520501                 | TITLE II - PART A                  | 227,037            | 201,155            | 201,155             | 201,155            |
| 30333-520651                 | TITLE III - PART A                 | 31,775             | 41,121             | 41,340              | 39,752             |
| 30333-520701                 | TITLE IV - PART A                  | 57,455             | 61,839             | 62,191              | 62,191             |
| 30333-521201                 | IMPACT AID                         | 9,734,140          | 8,700,000          | 8,700,000           | 8,700,000          |
| 30333-521350                 | DOD-HEAVILY IMPACTED               | 1,138,916          | 1,200,000          | 1,200,000           | 1,200,000          |
| 30333-521400                 | FREE TEXTBOOKS                     | 0                  | 0                  | 0                   | 0                  |
| 30333-521401                 | FOREST RESERVE                     | 0                  | 0                  | 0                   | 0                  |
| 30333-521500                 | MEDICAID REIMBURSEMENT             | 0                  | 0                  | 0                   | 0                  |
| 30333-521660                 | DODEA MARITIME                     | 0                  | 0                  | 2,000,000           | 2,000,000          |
| 30333-521701                 | NOAA                               | 63,971             | 75,000             | 160,061             | 160,061            |
| 30333-521750                 | DODEA LITERACY GRANT               | 0                  | 0                  | 0                   | 0                  |
| 30333-521800                 | DOD STEM GRANT                     | 162,250            | 356,265            | 0                   | 0                  |
| 30333-521850                 | CARES ACT STIMULUS                 | 0                  | 0                  | 0                   | 0                  |
| 30333-521855                 | ESSER-GEER                         | 0                  | 0                  | 0                   | 0                  |
| 30333-521860                 | CORONAVIRUS RELIEF FUND (CRF)      | 0                  | 0                  | 0                   | 0                  |
| 30333-521900                 | TITLE VIB                          | 2,179,602          | 2,626,152          | 2,537,472           | 2,793,690          |
| 30333-521901                 | CHAMPIONS IN KIND                  | 0                  | 0                  | 0                   | 0                  |
| 30333-521950                 | FOREIGN LANGUAGE GRANT             | 21,899             | 2,000,000          | 1,977,948           | 1,500,000          |
| 30333-522750                 | DODEA SPED GRANT                   | 0                  | 0                  | 0                   | 0                  |
| 30333-522800                 | E-RATE                             | 0                  | 0                  | 0                   | 0                  |
| 30333-522900                 | NJROTC                             | 137,225            | 140,000            | 140,000             | 140,000            |
| 30333-529900                 | MISCELLANEOUS GRANTS               | 0                  | 550,000            | 411,199             | 300,000            |
| 30333-584048                 | CTE-CARL PERKINS                   | 122,324            | 122,324            | 126,553             | 126,553            |
| 30333-584173                 | SPEC ED PRESCHOOL                  | 46,237             | 52,656             | 52,656              | 54,566             |
| 30333-521865                 | ESSER SPECIAL ED                   | 0                  | 0                  | 0                   | 0                  |
| 30333-584027                 | ARP VIB                            | 515,020            | 0                  | 0                   | 0                  |
| 30333-584045                 | ARP II-HOMELESS                    | 20,687             | 23,443             | 20,103              | 0                  |
| 30333-584050                 | CRRSA                              | 325,720            | 0                  | 0                   | 0                  |
| 30333-584051                 | UNFINISHED-CRRSA ESSER II          | 939,564            | 1,101,463          | 77,149              | 0                  |
| 30333-584052                 | EXTENDED YEAR-CRRSA ESSER II       | 580,690            | 900,000            | 319,310             | 0                  |
| 30333-584060                 | ARP-ESSER III                      | 1,711,353          | 4,010,338          | 1,882,240           | 800,000            |
| 30333-584065                 | ARPA-ESSER III SET ASIDE           | 596,533            | 970,650            | 366,110             | 366,110            |
| 30333-584075                 | ARPA BONUS PAYMENT                 | 1,292,672          | 0                  | 0                   | 0                  |
| 30333-584080                 | HEALTH WORKFORCE GRANT             | 144,268            | 144,271            | 46,548              | 46,548             |
| 30333-584090                 | EC PROV LIC TCHR INC PRG           | 9,773              | 0                  | 0                   | 0                  |
| 30333-584174                 | ARP PRESCHOOL                      | 22,978             | 19,391             | 0                   | 0                  |
|                              | <b>TOTAL REVENUE-FEDERAL</b>       | <b>21,027,754</b>  | <b>24,089,377</b>  | <b>21,215,243</b>   | <b>19,383,834</b>  |
| <b>TRANSFERS-OTHER FUNDS</b> |                                    |                    |                    |                     |                    |
| 30351-510101                 | TRFR/LOCAL APPN-OPERATIONS         | 58,080,494         | 59,605,794         | 59,605,794          | 61,670,794         |
| 30351-510120                 | TRFR/LOCAL APPN-GROUNDS            | 1,206,600          | 1,381,300          | 1,381,300           | 1,506,300          |
| 30351-510130                 | TRFR/LOCAL APPN-REV STAB           | 0                  | 0                  | 0                   | 0                  |
| 30351-510140                 | TRANSFERS-OTHER FUNDS              | 0                  | 0                  | 0                   | 0                  |
|                              | <b>TOTAL TRFR-OTHER FUNDS</b>      | <b>59,287,094</b>  | <b>60,987,094</b>  | <b>60,987,094</b>   | <b>63,177,094</b>  |
|                              | <b>TOTAL SCHOOL OPERATING FUND</b> | <b>172,366,752</b> | <b>182,027,360</b> | <b>185,043,341</b>  | <b>193,333,851</b> |



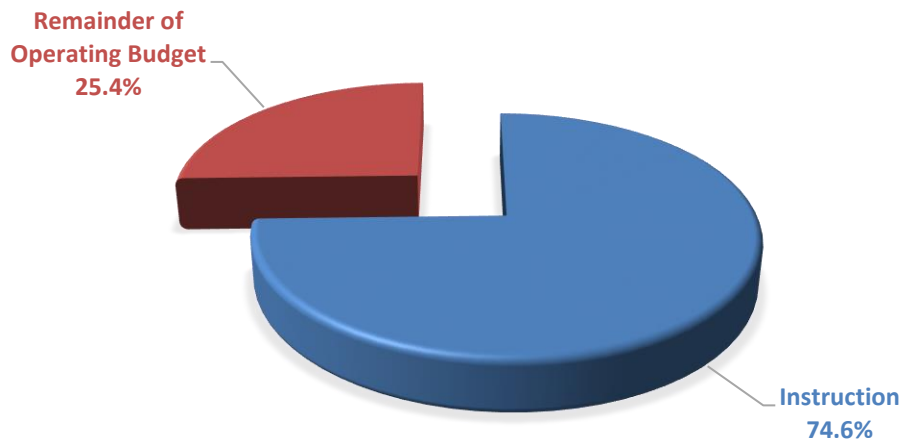
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# INSTRUCTION

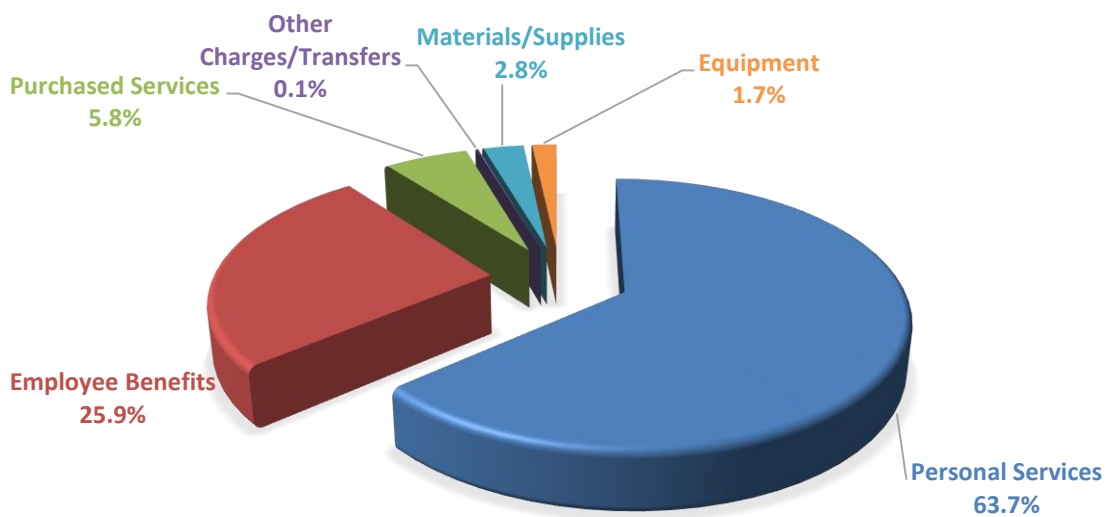
The Instruction category of the budget provides for programs and services dealing directly with the interaction between teachers and students. This category also includes activities associated with the principal’s office, curriculum development, and instructional staff training.

The Instruction category comprises 74.6% of the total Operating Budget. This percentage has remained fairly constant in recent years. Approximately 89.6% of the Instruction category budget is directed towards compensation of staff (Personal Services 63.7% plus Employee Benefits 25.9%). The remaining 10.4% covers such items as instructional supplies, equipment and purchased services. The Instruction category budget reflects an increase of \$5,069,676 or 3.6% (from \$139,071,415 in FY24E to \$144,141,091 in FY25). The charts below and on the next page depict this information.

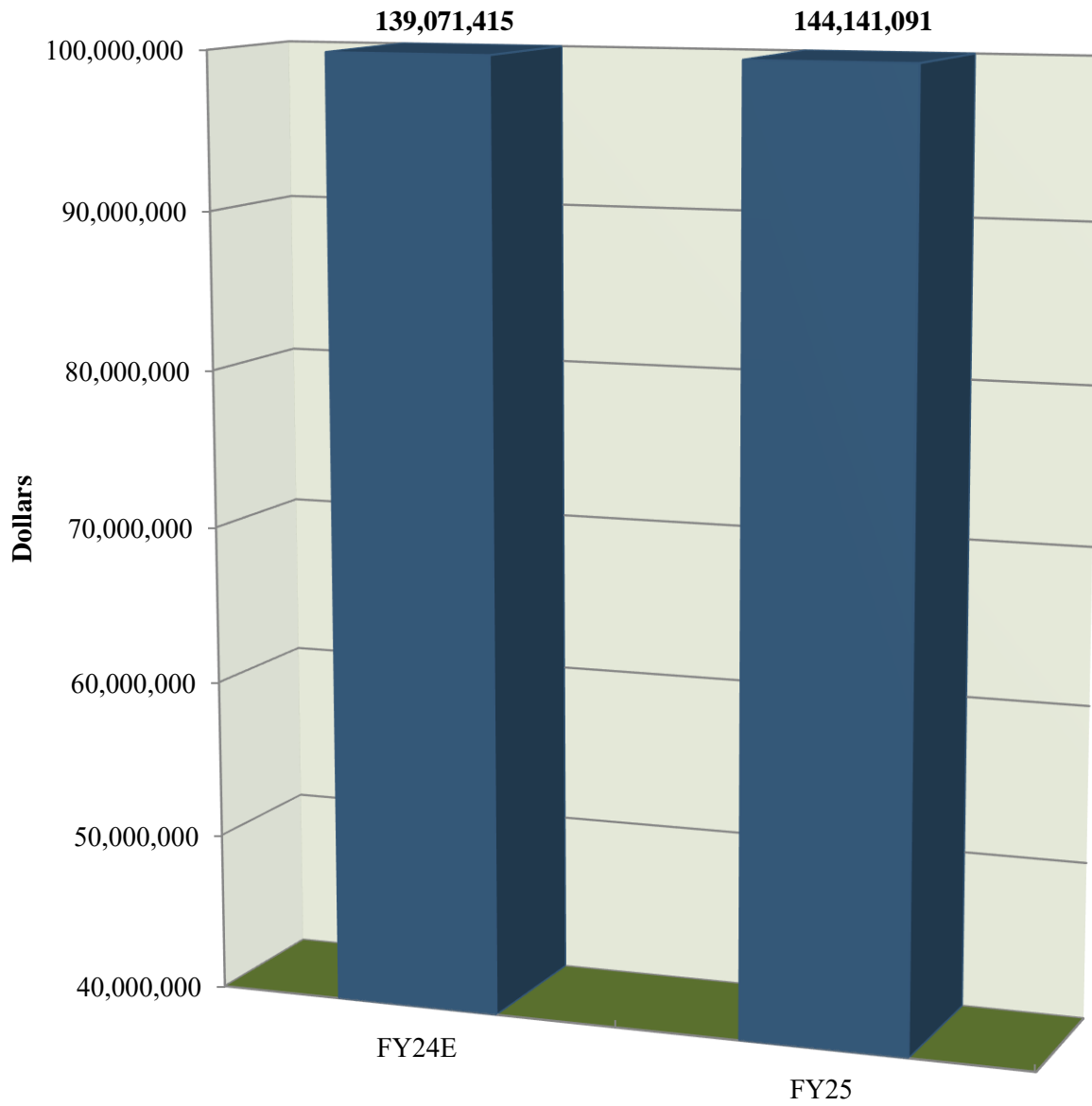
### Instruction Category as a Percent of Operating Budget for FY2025



### Instruction Category by Major Object for FY2025



# Budget Comparison of Instruction Category



**REGULAR EDUCATION - ELEMENTARY - PRE-KINDERGARTEN**

Preschool provides young children opportunities to develop early literacy, math and social skills. Regular Education as well as Special Education students are provided instruction in an inclusive classroom environment.

**PERSONNEL**

|  | <b>FY 2023<br/>ACTUAL</b> | <b>FY 2024<br/>BUDGET</b> | <b>FY 2024<br/>EXPECTED</b> | <b>FY 2025<br/>BUDGET</b> |
|--|---------------------------|---------------------------|-----------------------------|---------------------------|
|--|---------------------------|---------------------------|-----------------------------|---------------------------|

|                |    |    |    |      |
|----------------|----|----|----|------|
| Teachers       | 16 | 12 | 12 | 12   |
| Para-Educators | 13 | 6  | 6  | 10.5 |

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

|        |                        |                |                |                |                  |
|--------|------------------------|----------------|----------------|----------------|------------------|
| 611210 | Teacher Salaries       | 124,201        | 726,873        | 726,873        | 765,299          |
| 611410 | Para-Educator Salaries | 25,434         | 140,983        | 140,983        | 250,820          |
|        | Subtotal               | <b>149,635</b> | <b>867,856</b> | <b>867,856</b> | <b>1,016,119</b> |

**EMPLOYEE BENEFITS**

|        |                                 |               |                |                |                |
|--------|---------------------------------|---------------|----------------|----------------|----------------|
| 621000 | FICA                            | 14,887        | 66,392         | 66,392         | 77,745         |
| 622000 | VRS Retirement                  | 17,466        | 144,239        | 144,239        | 144,404        |
| 622500 | VRS Hybrid 1 Percent            | 0             | 0              | 0              | 5,237          |
| 622510 | VRS Hybrid Optional Match       | 0             | 0              | 0              | 8,203          |
| 623000 | Health Insurance                | 35,078        | 169,688        | 169,688        | 162,117        |
| 623500 | Dental Insurance                | 717           | 0              | 0              | 3,748          |
| 624000 | Group Life Insurance            | 2,126         | 11,631         | 11,631         | 12,001         |
| 625000 | VRS Hybrid Disability Insurance | 252           | 0              | 0              | 0              |
| 626000 | Hybrid Defined Benefit          | 7,993         | 0              | 0              | 0              |
| 627000 | ICMA RC Hybrid-DC               | 536           | 0              | 0              | 0              |
| 627500 | RHCC                            | 1,920         | 10,502         | 10,502         | 12,308         |
| 628000 | Other Benefits                  | 0             | 0              | 0              | 5,000          |
| 628100 | ICMA RC Hybrid-457 Match        | 375           | 0              | 0              | 0              |
|        | Subtotal                        | <b>81,350</b> | <b>402,452</b> | <b>402,452</b> | <b>430,763</b> |

**MATERIALS/SUPPLIES**

|        |                            |              |              |              |              |
|--------|----------------------------|--------------|--------------|--------------|--------------|
| 669000 | Other Educational Supplies | 2,459        | 4,777        | 4,777        | 4,777        |
|        | Subtotal                   | <b>2,459</b> | <b>4,777</b> | <b>4,777</b> | <b>4,777</b> |

**TOTAL**

|                |                  |                  |                  |
|----------------|------------------|------------------|------------------|
| <b>233,444</b> | <b>1,275,085</b> | <b>1,275,085</b> | <b>1,451,659</b> |
|----------------|------------------|------------------|------------------|

**REGULAR EDUCATION - ELEMENTARY - KINDERGARTEN**

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

**PERSONNEL**

|  | <b>FY 2023<br/>ACTUAL</b> | <b>FY 2024<br/>BUDGET</b> | <b>FY 2024<br/>EXPECTED</b> | <b>FY 2025<br/>BUDGET</b> |
|--|---------------------------|---------------------------|-----------------------------|---------------------------|
|--|---------------------------|---------------------------|-----------------------------|---------------------------|

|                |    |    |    |    |
|----------------|----|----|----|----|
| Teachers       | 45 | 45 | 45 | 45 |
| Para-Educators | 26 | 26 | 26 | 24 |

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

|        |                        |                  |                  |                  |                  |
|--------|------------------------|------------------|------------------|------------------|------------------|
| 611210 | Teacher Salaries       | 2,570,664        | 2,830,166        | 2,830,166        | 2,906,354        |
| 611410 | Para-Educator Salaries | 493,728          | 572,152          | 572,152          | 576,311          |
| 615950 | Overtime               | 1,010            | 0                | 0                | 0                |
|        | Subtotal               | <b>3,065,402</b> | <b>3,402,318</b> | <b>3,402,318</b> | <b>3,482,665</b> |

**EMPLOYEE BENEFITS**

|        |                                 |                  |                  |                  |                  |
|--------|---------------------------------|------------------|------------------|------------------|------------------|
| 621000 | FICA                            | 231,631          | 260,278          | 260,278          | 266,456          |
| 622000 | VRS Retirement                  | 327,987          | 565,466          | 565,466          | 494,924          |
| 622500 | VRS Hybrid 1 Percent            | 0                | 0                | 0                | 11,848           |
| 622510 | VRS Hybrid Optional Match       | 0                | 0                | 0                | 18,532           |
| 623000 | Health Insurance                | 458,899          | 563,443          | 563,443          | 456,815          |
| 623500 | Dental Insurance                | 12,789           | 0                | 0                | 12,480           |
| 624000 | Group Life Insurance            | 40,860           | 45,592           | 45,592           | 41,127           |
| 625000 | VRS Hybrid Disability Insurance | 5,051            | 0                | 0                | 0                |
| 626000 | Hybrid Defined Benefit          | 154,783          | 0                | 0                | 0                |
| 627000 | ICMA RC Hybrid-DC               | 10,746           | 0                | 0                | 0                |
| 627500 | RHCC                            | 36,884           | 41,170           | 41,170           | 42,182           |
| 628000 | Other Benefits                  | 30,829           | 5,829            | 5,829            | 5,829            |
| 628100 | ICMA RC Hybrid-457 Match        | 13,100           | 0                | 0                | 0                |
|        | Subtotal                        | <b>1,323,559</b> | <b>1,481,778</b> | <b>1,481,778</b> | <b>1,350,193</b> |

**MATERIALS/SUPPLIES**

|        |                            |               |               |               |               |
|--------|----------------------------|---------------|---------------|---------------|---------------|
| 660300 | Textbooks                  | 2,481         | 42,500        | 42,500        | 42,500        |
| 669000 | Other Educational Supplies | 17,060        | 27,557        | 27,557        | 27,557        |
|        | Subtotal                   | <b>19,541</b> | <b>70,057</b> | <b>70,057</b> | <b>70,057</b> |

**EQUIPMENT**

|        |                                 |              |              |              |              |
|--------|---------------------------------|--------------|--------------|--------------|--------------|
| 689210 | Furniture/Equipment-Replacement | 4,408        | 2,794        | 2,794        | 2,794        |
|        | Subtotal                        | <b>4,408</b> | <b>2,794</b> | <b>2,794</b> | <b>2,794</b> |

**TOTAL**

|  |  |                  |                  |                  |                  |
|--|--|------------------|------------------|------------------|------------------|
|  |  | <b>4,412,910</b> | <b>4,956,947</b> | <b>4,956,947</b> | <b>4,905,709</b> |
|--|--|------------------|------------------|------------------|------------------|



**REGULAR EDUCATION - ELEMENTARY - 1ST GRADE**

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

**PERSONNEL**

|  | <b>FY 2023<br/>ACTUAL</b> | <b>FY 2024<br/>BUDGET</b> | <b>FY 2024<br/>EXPECTED</b> | <b>FY 2025<br/>BUDGET</b> |
|--|---------------------------|---------------------------|-----------------------------|---------------------------|
|--|---------------------------|---------------------------|-----------------------------|---------------------------|

|          |    |    |    |    |
|----------|----|----|----|----|
| Teachers | 46 | 49 | 49 | 44 |
|----------|----|----|----|----|

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

| <b>PERSONAL SERVICES</b>  |                                 |                  |                  |                  |                  |
|---------------------------|---------------------------------|------------------|------------------|------------------|------------------|
| 611210                    | Teacher Salaries                | 2,826,289        | 3,022,242        | 3,022,242        | 2,894,655        |
|                           | Subtotal                        | <b>2,826,289</b> | <b>3,022,242</b> | <b>3,022,242</b> | <b>2,894,655</b> |
| <b>EMPLOYEE BENEFITS</b>  |                                 |                  |                  |                  |                  |
| 621000                    | FICA                            | 211,989          | 231,202          | 231,202          | 221,462          |
| 622000                    | VRS Retirement                  | 299,993          | 502,297          | 502,297          | 411,349          |
| 622500                    | VRS Hybrid 1 Percent            | 0                | 0                | 0                | 12,734           |
| 622510                    | VRS Hybrid Optional Match       | 0                | 0                | 0                | 19,733           |
| 623000                    | Health Insurance                | 492,995          | 520,386          | 520,386          | 468,659          |
| 623500                    | Dental Insurance                | 10,485           | 0                | 0                | 10,356           |
| 624000                    | Group Life Insurance            | 37,853           | 40,499           | 40,499           | 34,179           |
| 625000                    | VRS Hybrid Disability Insurance | 4,793            | 0                | 0                | 0                |
| 626000                    | Hybrid Defined Benefit          | 153,149          | 0                | 0                | 0                |
| 627000                    | ICMA RC Hybrid-DC               | 10,198           | 0                | 0                | 0                |
| 627500                    | RHCC                            | 34,181           | 36,570           | 36,570           | 35,044           |
| 628000                    | Other Benefits                  | 4,340            | 4,340            | 4,340            | 4,340            |
| 628100                    | ICMA RC Hybrid-457 Match        | 6,147            | 0                | 0                | 0                |
|                           | Subtotal                        | <b>1,266,123</b> | <b>1,335,294</b> | <b>1,335,294</b> | <b>1,217,856</b> |
| <b>MATERIALS/SUPPLIES</b> |                                 |                  |                  |                  |                  |
| 660300                    | Textbooks                       | 4,963            | 42,750           | 42,750           | 42,750           |
| 669000                    | Other Educational Supplies      | 19,896           | 25,850           | 25,850           | 25,850           |
|                           | Subtotal                        | <b>24,859</b>    | <b>68,600</b>    | <b>68,600</b>    | <b>68,600</b>    |
| <b>EQUIPMENT</b>          |                                 |                  |                  |                  |                  |
| 689110                    | Furniture/Equipment-Additional  | 56               | 550              | 550              | 550              |
| 689210                    | Furniture/Equipment-Replacement | 2,503            | 3,406            | 3,406            | 3,344            |
|                           | Subtotal                        | <b>2,559</b>     | <b>3,956</b>     | <b>3,956</b>     | <b>3,894</b>     |
| <b>TOTAL</b>              |                                 | <b>4,119,830</b> | <b>4,430,092</b> | <b>4,430,092</b> | <b>4,185,005</b> |

**REGULAR EDUCATION - ELEMENTARY - 2ND GRADE**

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

**PERSONNEL**

|  | <b>FY 2023<br/>ACTUAL</b> | <b>FY 2024<br/>BUDGET</b> | <b>FY 2024<br/>EXPECTED</b> | <b>FY 2025<br/>BUDGET</b> |
|--|---------------------------|---------------------------|-----------------------------|---------------------------|
|--|---------------------------|---------------------------|-----------------------------|---------------------------|

|          |    |    |    |    |
|----------|----|----|----|----|
| Teachers | 50 | 46 | 46 | 49 |
|----------|----|----|----|----|

**CODE: 2100-611011-030****ACCT# DESCRIPTION**

|                           |                                 |                  |                  |                  |                  |
|---------------------------|---------------------------------|------------------|------------------|------------------|------------------|
| <b>PERSONAL SERVICES</b>  |                                 |                  |                  |                  |                  |
| 611210                    | Teacher Salaries                | 2,592,308        | 2,798,218        | 2,798,218        | 3,168,646        |
|                           | Subtotal                        | <b>2,592,308</b> | <b>2,798,218</b> | <b>2,798,218</b> | <b>3,168,646</b> |
| <b>EMPLOYEE BENEFITS</b>  |                                 |                  |                  |                  |                  |
| 621000                    | FICA                            | 195,598          | 214,064          | 214,064          | 242,422          |
| 622000                    | VRS Retirement                  | 301,171          | 465,064          | 465,064          | 450,287          |
| 622500                    | VRS Hybrid 1 Percent            | 0                | 0                | 0                | 9,919            |
| 622510                    | VRS Hybrid Optional Match       | 0                | 0                | 0                | 15,375           |
| 623000                    | Health Insurance                | 371,985          | 420,273          | 420,273          | 517,857          |
| 623500                    | Dental Insurance                | 8,471            | 0                | 0                | 11,124           |
| 624000                    | Group Life Insurance            | 34,703           | 37,497           | 37,497           | 37,417           |
| 625000                    | VRS Hybrid Disability Insurance | 3,655            | 0                | 0                | 0                |
| 626000                    | Hybrid Defined Benefit          | 113,275          | 0                | 0                | 0                |
| 627000                    | ICMA RC Hybrid-DC               | 7,776            | 0                | 0                | 0                |
| 627500                    | RHCC                            | 31,336           | 33,859           | 33,859           | 38,368           |
| 628000                    | Other Benefits                  | 4,776            | 4,776            | 4,776            | 4,776            |
| 628100                    | ICMA RC Hybrid-457 Match        | 8,194            | 0                | 0                | 0                |
|                           | Subtotal                        | <b>1,080,940</b> | <b>1,175,533</b> | <b>1,175,533</b> | <b>1,327,545</b> |
| <b>MATERIALS/SUPPLIES</b> |                                 |                  |                  |                  |                  |
| 660300                    | Textbooks                       | 5,792            | 42,750           | 42,750           | 42,750           |
| 669000                    | Other Educational Supplies      | 19,184           | 25,200           | 25,200           | 25,200           |
|                           | Subtotal                        | <b>24,976</b>    | <b>67,950</b>    | <b>67,950</b>    | <b>67,950</b>    |
| <b>EQUIPMENT</b>          |                                 |                  |                  |                  |                  |
| 689110                    | Furniture/Equipment-Additional  | 160              | 400              | 400              | 400              |
| 689210                    | Furniture/Equipment-Replacement | 2,310            | 2,244            | 2,244            | 2,244            |
|                           | Subtotal                        | <b>2,470</b>     | <b>2,644</b>     | <b>2,644</b>     | <b>2,644</b>     |
|                           | <b>TOTAL</b>                    | <b>3,700,694</b> | <b>4,044,345</b> | <b>4,044,345</b> | <b>4,566,785</b> |

**REGULAR EDUCATION - ELEMENTARY - 3RD GRADE**

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

**PERSONNEL**

|  | <b>FY 2023<br/>ACTUAL</b> | <b>FY 2024<br/>BUDGET</b> | <b>FY 2024<br/>EXPECTED</b> | <b>FY 2025<br/>BUDGET</b> |
|--|---------------------------|---------------------------|-----------------------------|---------------------------|
|--|---------------------------|---------------------------|-----------------------------|---------------------------|

|          |    |    |    |    |
|----------|----|----|----|----|
| Teachers | 43 | 42 | 42 | 40 |
|----------|----|----|----|----|

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

|                           |                                 |                  |                  |                  |                  |
|---------------------------|---------------------------------|------------------|------------------|------------------|------------------|
| <b>PERSONAL SERVICES</b>  |                                 |                  |                  |                  |                  |
| 611210                    | Teacher Salaries                | 2,467,980        | 2,567,640        | 2,567,640        | 2,689,646        |
|                           | Subtotal                        | <b>2,467,980</b> | <b>2,567,640</b> | <b>2,567,640</b> | <b>2,689,646</b> |
| <b>EMPLOYEE BENEFITS</b>  |                                 |                  |                  |                  |                  |
| 621000                    | FICA                            | 185,064          | 196,425          | 196,425          | 205,778          |
| 622000                    | VRS Retirement                  | 222,253          | 426,742          | 426,742          | 382,219          |
| 622500                    | VRS Hybrid 1 Percent            | 0                | 0                | 0                | 11,163           |
| 622510                    | VRS Hybrid Optional Match       | 0                | 0                | 0                | 17,333           |
| 623000                    | Health Insurance                | 483,858          | 464,918          | 464,918          | 505,805          |
| 623500                    | Dental Insurance                | 9,861            | 0                | 0                | 9,028            |
| 624000                    | Group Life Insurance            | 33,312           | 34,407           | 34,407           | 31,759           |
| 625000                    | VRS Hybrid Disability Insurance | 5,399            | 0                | 0                | 0                |
| 626000                    | Hybrid Defined Benefit          | 165,515          | 0                | 0                | 0                |
| 627000                    | ICMA RC Hybrid-DC               | 11,487           | 0                | 0                | 0                |
| 627500                    | RHCC                            | 30,083           | 31,069           | 31,069           | 32,569           |
| 628000                    | Other Benefits                  | 4,410            | 4,410            | 4,410            | 4,410            |
| 628100                    | ICMA RC Hybrid-457 Match        | 13,806           | 0                | 0                | 0                |
|                           | Subtotal                        | <b>1,165,048</b> | <b>1,157,971</b> | <b>1,157,971</b> | <b>1,200,064</b> |
| <b>MATERIALS/SUPPLIES</b> |                                 |                  |                  |                  |                  |
| 660300                    | Textbooks                       | 13,502           | 44,000           | 44,000           | 44,000           |
| 669000                    | Other Educational Supplies      | 20,018           | 27,048           | 27,048           | 27,048           |
|                           | Subtotal                        | <b>33,520</b>    | <b>71,048</b>    | <b>71,048</b>    | <b>71,048</b>    |
| <b>EQUIPMENT</b>          |                                 |                  |                  |                  |                  |
| 689110                    | Furniture/Equipment-Additional  | 0                | 400              | 400              | 400              |
| 689210                    | Furniture/Equipment-Replacement | 2,003            | 2,244            | 2,244            | 2,244            |
|                           | Subtotal                        | <b>2,003</b>     | <b>2,644</b>     | <b>2,644</b>     | <b>2,644</b>     |
|                           | <b>TOTAL</b>                    | <b>3,668,551</b> | <b>3,799,303</b> | <b>3,799,303</b> | <b>3,963,402</b> |

**REGULAR EDUCATION - ELEMENTARY - 4TH GRADE**

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

**PERSONNEL**

|  | <b>FY 2023<br/>ACTUAL</b> | <b>FY 2024<br/>BUDGET</b> | <b>FY 2024<br/>EXPECTED</b> | <b>FY 2025<br/>BUDGET</b> |
|--|---------------------------|---------------------------|-----------------------------|---------------------------|
|--|---------------------------|---------------------------|-----------------------------|---------------------------|

|          |    |    |    |    |
|----------|----|----|----|----|
| Teachers | 42 | 42 | 42 | 49 |
|----------|----|----|----|----|

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

| <b>PERSONAL SERVICES</b>  |                                 |                  |                  |                  |                  |
|---------------------------|---------------------------------|------------------|------------------|------------------|------------------|
| 611210                    | Teacher Salaries                | 2,488,348        | 2,635,507        | 2,635,507        | 3,205,314        |
|                           | Subtotal                        | <b>2,488,348</b> | <b>2,635,507</b> | <b>2,635,507</b> | <b>3,205,314</b> |
| <b>EMPLOYEE BENEFITS</b>  |                                 |                  |                  |                  |                  |
| 621000                    | FICA                            | 185,765          | 201,617          | 201,617          | 245,232          |
| 622000                    | VRS Retirement                  | 262,885          | 438,022          | 438,022          | 455,500          |
| 622500                    | VRS Hybrid 1 Percent            | 0                | 0                | 0                | 12,702           |
| 622510                    | VRS Hybrid Optional Match       | 0                | 0                | 0                | 19,687           |
| 623000                    | Health Insurance                | 451,862          | 449,788          | 449,788          | 462,015          |
| 623500                    | Dental Insurance                | 11,462           | 0                | 0                | 11,680           |
| 624000                    | Group Life Insurance            | 33,145           | 35,316           | 35,316           | 37,847           |
| 625000                    | VRS Hybrid Disability Insurance | 4,191            | 0                | 0                | 0                |
| 626000                    | Hybrid Defined Benefit          | 131,846          | 0                | 0                | 0                |
| 627000                    | ICMA RC Hybrid-DC               | 8,917            | 0                | 0                | 0                |
| 627500                    | RHCC                            | 29,929           | 31,890           | 31,890           | 38,809           |
| 628000                    | Other Benefits                  | 3,903            | 3,903            | 3,903            | 3,903            |
| 628100                    | ICMA RC Hybrid-457 Match        | 7,445            | 0                | 0                | 0                |
|                           | Subtotal                        | <b>1,131,350</b> | <b>1,160,536</b> | <b>1,160,536</b> | <b>1,287,375</b> |
| <b>MATERIALS/SUPPLIES</b> |                                 |                  |                  |                  |                  |
| 660300                    | Textbooks                       | 2,012            | 44,000           | 44,000           | 44,000           |
| 669000                    | Other Educational Supplies      | 14,981           | 23,460           | 23,460           | 23,460           |
|                           | Subtotal                        | <b>16,993</b>    | <b>67,460</b>    | <b>67,460</b>    | <b>67,460</b>    |
| <b>EQUIPMENT</b>          |                                 |                  |                  |                  |                  |
| 689110                    | Furniture/Equipment-Additional  | 160              | 400              | 400              | 400              |
| 689210                    | Furniture/Equipment-Replacement | 1,217            | 2,244            | 2,244            | 2,244            |
|                           | Subtotal                        | <b>1,377</b>     | <b>2,644</b>     | <b>2,644</b>     | <b>2,644</b>     |
| <b>TOTAL</b>              |                                 | <b>3,638,068</b> | <b>3,866,147</b> | <b>3,866,147</b> | <b>4,562,793</b> |

**REGULAR EDUCATION - ELEMENTARY - 5TH GRADE**

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

**PERSONNEL**

|  | <b>FY 2023<br/>ACTUAL</b> | <b>FY 2024<br/>BUDGET</b> | <b>FY 2024<br/>EXPECTED</b> | <b>FY 2025<br/>BUDGET</b> |
|--|---------------------------|---------------------------|-----------------------------|---------------------------|
|--|---------------------------|---------------------------|-----------------------------|---------------------------|

|          |    |    |    |    |
|----------|----|----|----|----|
| Teachers | 44 | 43 | 43 | 44 |
|----------|----|----|----|----|

**CODE: 2100-611011-060****ACCT# DESCRIPTION**

| <b>PERSONAL SERVICES</b>  |                                 |                  |                  |                  |                  |
|---------------------------|---------------------------------|------------------|------------------|------------------|------------------|
| 611210                    | Teacher Salaries                | 2,330,547        | 2,531,142        | 2,531,142        | 2,790,544        |
|                           | Subtotal                        | <b>2,330,547</b> | <b>2,531,142</b> | <b>2,531,142</b> | <b>2,790,544</b> |
| <b>EMPLOYEE BENEFITS</b>  |                                 |                  |                  |                  |                  |
| 621000                    | FICA                            | 176,597          | 193,633          | 193,633          | 213,495          |
| 622000                    | VRS Retirement                  | 162,169          | 420,676          | 420,676          | 396,552          |
| 622500                    | VRS Hybrid 1 Percent            | 0                | 0                | 0                | 16,635           |
| 622510                    | VRS Hybrid Optional Match       | 0                | 0                | 0                | 25,782           |
| 623000                    | Health Insurance                | 360,899          | 381,821          | 381,821          | 463,850          |
| 623500                    | Dental Insurance                | 8,706            | 0                | 0                | 10,380           |
| 624000                    | Group Life Insurance            | 31,444           | 33,918           | 33,918           | 32,953           |
| 625000                    | VRS Hybrid Disability Insurance | 6,443            | 0                | 0                | 0                |
| 626000                    | Hybrid Defined Benefit          | 204,148          | 0                | 0                | 0                |
| 627000                    | ICMA RC Hybrid-DC               | 13,708           | 0                | 0                | 0                |
| 627500                    | RHCC                            | 28,393           | 30,627           | 30,627           | 33,788           |
| 628000                    | Other Benefits                  | 4,210            | 4,210            | 4,210            | 4,210            |
| 628100                    | ICMA RC Hybrid-457 Match        | 9,967            | 0                | 0                | 0                |
|                           | Subtotal                        | <b>1,006,684</b> | <b>1,064,885</b> | <b>1,064,885</b> | <b>1,197,645</b> |
| <b>MATERIALS/SUPPLIES</b> |                                 |                  |                  |                  |                  |
| 660300                    | Textbooks                       | 3,253            | 44,000           | 44,000           | 44,000           |
| 669000                    | Other Educational Supplies      | 16,904           | 19,583           | 19,583           | 19,583           |
|                           | Subtotal                        | <b>20,157</b>    | <b>63,583</b>    | <b>63,583</b>    | <b>63,583</b>    |
| <b>EQUIPMENT</b>          |                                 |                  |                  |                  |                  |
| 689110                    | Furniture/Equipment-Additional  | 0                | 200              | 200              | 200              |
| 689210                    | Furniture/Equipment-Replacement | 1,533            | 2,244            | 2,244            | 2,244            |
|                           | Subtotal                        | <b>1,533</b>     | <b>2,444</b>     | <b>2,444</b>     | <b>2,444</b>     |
| <b>TOTAL</b>              |                                 | <b>3,358,921</b> | <b>3,662,054</b> | <b>3,662,054</b> | <b>4,054,216</b> |

**REGULAR EDUCATION - ELEMENTARY - ART**

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

**PERSONNEL**

|  | <b>FY 2023<br/>ACTUAL</b> | <b>FY 2024<br/>BUDGET</b> | <b>FY 2024<br/>EXPECTED</b> | <b>FY 2025<br/>BUDGET</b> |
|--|---------------------------|---------------------------|-----------------------------|---------------------------|
|--|---------------------------|---------------------------|-----------------------------|---------------------------|

|          |    |    |    |    |
|----------|----|----|----|----|
| Teachers | 10 | 10 | 10 | 10 |
|----------|----|----|----|----|

**CODE: 2100-611011-070****ACCT# DESCRIPTION**

|                           |                                 |                |                |                |                  |
|---------------------------|---------------------------------|----------------|----------------|----------------|------------------|
| <b>PERSONAL SERVICES</b>  |                                 |                |                |                |                  |
| 611210                    | Teacher Salaries                | 568,949        | 624,845        | 624,845        | 676,111          |
|                           | Subtotal                        | <b>568,949</b> | <b>624,845</b> | <b>624,845</b> | <b>676,111</b>   |
| <b>EMPLOYEE BENEFITS</b>  |                                 |                |                |                |                  |
| 621000                    | FICA                            | 41,901         | 47,801         | 47,801         | 51,727           |
| 622000                    | VRS Retirement                  | 75,935         | 103,850        | 103,850        | 96,081           |
| 622500                    | VRS Hybrid 1 Percent            | 0              | 0              | 0              | 556              |
| 622510                    | VRS Hybrid Optional Match       | 0              | 0              | 0              | 861              |
| 623000                    | Health Insurance                | 120,643        | 146,320        | 146,320        | 141,429          |
| 623500                    | Dental Insurance                | 2,610          | 0              | 0              | 2,844            |
| 624000                    | Group Life Insurance            | 7,594          | 8,373          | 8,373          | 7,982            |
| 625000                    | VRS Hybrid Disability Insurance | 516            | 0              | 0              | 0                |
| 626000                    | Hybrid Defined Benefit          | 16,822         | 0              | 0              | 0                |
| 627000                    | ICMA RC Hybrid-DC               | 1,098          | 0              | 0              | 0                |
| 627500                    | RHCC                            | 6,857          | 7,561          | 7,561          | 8,186            |
| 628000                    | Other Benefits                  | 977            | 977            | 977            | 977              |
| 628100                    | ICMA RC Hybrid-457 Match        | 331            | 0              | 0              | 0                |
|                           | Subtotal                        | <b>275,284</b> | <b>314,882</b> | <b>314,882</b> | <b>310,643</b>   |
| <b>MATERIALS/SUPPLIES</b> |                                 |                |                |                |                  |
| 660500                    | Art Supplies                    | 33,804         | 35,717         | 35,717         | 40,000           |
| 669000                    | Other Educational Supplies      | 4,957          | 6,166          | 6,166          | 6,166            |
|                           | Subtotal                        | <b>38,761</b>  | <b>41,883</b>  | <b>41,883</b>  | <b>46,166</b>    |
|                           | <b>TOTAL</b>                    | <b>882,994</b> | <b>981,610</b> | <b>981,610</b> | <b>1,032,920</b> |

**REGULAR EDUCATION - ELEMENTARY - MUSIC**

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

**PERSONNEL**

|  | <b>FY 2023<br/>ACTUAL</b> | <b>FY 2024<br/>BUDGET</b> | <b>FY 2024<br/>EXPECTED</b> | <b>FY 2025<br/>BUDGET</b> |
|--|---------------------------|---------------------------|-----------------------------|---------------------------|
|--|---------------------------|---------------------------|-----------------------------|---------------------------|

|          |    |    |    |    |
|----------|----|----|----|----|
| Teachers | 10 | 10 | 10 | 10 |
|----------|----|----|----|----|

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

| <b>PERSONAL SERVICES</b>  |                                 |                |                |                |                |
|---------------------------|---------------------------------|----------------|----------------|----------------|----------------|
| 611210                    | Teacher Salaries                | 533,508        | 573,629        | 573,629        | 617,877        |
|                           | Subtotal                        | <b>533,508</b> | <b>573,629</b> | <b>573,629</b> | <b>617,877</b> |
| <b>EMPLOYEE BENEFITS</b>  |                                 |                |                |                |                |
| 621000                    | FICA                            | 39,834         | 43,883         | 43,883         | 47,272         |
| 622000                    | VRS Retirement                  | 37,743         | 95,338         | 95,338         | 87,805         |
| 622500                    | VRS Hybrid 1 Percent            | 0              | 0              | 0              | 2,967          |
| 622510                    | VRS Hybrid Optional Match       | 0              | 0              | 0              | 4,599          |
| 623000                    | Health Insurance                | 132,254        | 116,496        | 116,496        | 127,890        |
| 623500                    | Dental Insurance                | 2,585          | 0              | 0              | 2,292          |
| 624000                    | Group Life Insurance            | 7,212          | 7,687          | 7,687          | 7,296          |
| 625000                    | VRS Hybrid Disability Insurance | 1,462          | 0              | 0              | 0              |
| 626000                    | Hybrid Defined Benefit          | 46,252         | 0              | 0              | 0              |
| 627000                    | ICMA RC Hybrid-DC               | 3,111          | 0              | 0              | 0              |
| 627500                    | RHCC                            | 6,512          | 6,941          | 6,941          | 7,481          |
| 628000                    | Other Benefits                  | 1,025          | 1,025          | 1,025          | 1,025          |
| 628100                    | ICMA RC Hybrid-457 Match        | 2,337          | 0              | 0              | 0              |
|                           | Subtotal                        | <b>280,327</b> | <b>271,370</b> | <b>271,370</b> | <b>288,627</b> |
| <b>MATERIALS/SUPPLIES</b> |                                 |                |                |                |                |
| 660400                    | Music Supplies                  | 18,544         | 12,548         | 12,548         | 12,548         |
|                           | Subtotal                        | <b>18,544</b>  | <b>12,548</b>  | <b>12,548</b>  | <b>12,548</b>  |
|                           | <b>TOTAL</b>                    | <b>832,379</b> | <b>857,547</b> | <b>857,547</b> | <b>919,052</b> |

**REGULAR EDUCATION - ELEMENTARY - PE**

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

**PERSONNEL**

|  | <b>FY 2023<br/>ACTUAL</b> | <b>FY 2024<br/>BUDGET</b> | <b>FY 2024<br/>EXPECTED</b> | <b>FY 2025<br/>BUDGET</b> |
|--|---------------------------|---------------------------|-----------------------------|---------------------------|
|--|---------------------------|---------------------------|-----------------------------|---------------------------|

|          |    |    |    |    |
|----------|----|----|----|----|
| Teachers | 10 | 10 | 10 | 10 |
|----------|----|----|----|----|

**CODE: 2100-611011-090****ACCT# DESCRIPTION**

|                           |                                 |                |                |                |                |
|---------------------------|---------------------------------|----------------|----------------|----------------|----------------|
| <b>PERSONAL SERVICES</b>  |                                 |                |                |                |                |
| 611210                    | Teacher Salaries                | 582,546        | 614,092        | 614,092        | 639,899        |
|                           | Subtotal                        | <b>582,546</b> | <b>614,092</b> | <b>614,092</b> | <b>639,899</b> |
| <b>EMPLOYEE BENEFITS</b>  |                                 |                |                |                |                |
| 621000                    | FICA                            | 43,559         | 46,979         | 46,979         | 48,958         |
| 622000                    | VRS Retirement                  | 62,233         | 102,063        | 102,063        | 90,934         |
| 622500                    | VRS Hybrid 1 Percent            | 0              | 0              | 0              | 1,799          |
| 622510                    | VRS Hybrid Optional Match       | 0              | 0              | 0              | 2,787          |
| 623000                    | Health Insurance                | 102,012        | 121,658        | 121,658        | 105,390        |
| 623500                    | Dental Insurance                | 2,553          | 0              | 0              | 2,304          |
| 624000                    | Group Life Insurance            | 7,744          | 8,229          | 8,229          | 7,555          |
| 625000                    | VRS Hybrid Disability Insurance | 956            | 0              | 0              | 0              |
| 626000                    | Hybrid Defined Benefit          | 30,306         | 0              | 0              | 0              |
| 627000                    | ICMA RC Hybrid-DC               | 2,034          | 0              | 0              | 0              |
| 627500                    | RHCC                            | 6,993          | 7,431          | 7,431          | 7,747          |
| 628000                    | Other Benefits                  | 1,269          | 1,269          | 1,269          | 1,269          |
| 628100                    | ICMA RC Hybrid-457 Match        | 1,471          | 0              | 0              | 0              |
|                           | Subtotal                        | <b>261,130</b> | <b>287,629</b> | <b>287,629</b> | <b>268,743</b> |
| <b>MATERIALS/SUPPLIES</b> |                                 |                |                |                |                |
| 660600                    | Physical Ed Supplies            | 8,445          | 11,800         | 11,800         | 11,800         |
|                           | Subtotal                        | <b>8,445</b>   | <b>11,800</b>  | <b>11,800</b>  | <b>11,800</b>  |
|                           | <b>TOTAL</b>                    | <b>852,121</b> | <b>913,521</b> | <b>913,521</b> | <b>920,442</b> |



**REGULAR EDUCATION - ELEMENTARY - EL**

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

**PERSONNEL**

|  | <b>FY 2023<br/>ACTUAL</b> | <b>FY 2024<br/>BUDGET</b> | <b>FY 2024<br/>EXPECTED</b> | <b>FY 2025<br/>BUDGET</b> |
|--|---------------------------|---------------------------|-----------------------------|---------------------------|
|--|---------------------------|---------------------------|-----------------------------|---------------------------|

|                |      |     |     |   |
|----------------|------|-----|-----|---|
| Teachers       | 8.5  | 9.4 | 9.4 | 9 |
| Para-Educators | 3.75 | 1   | 1   | 0 |

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

| <b>PERSONAL SERVICES</b>  |                                 |                |                |                |                |
|---------------------------|---------------------------------|----------------|----------------|----------------|----------------|
| 611210                    | Teacher Salaries                | 440,162        | 400,403        | 400,403        | 567,699        |
| 611410                    | Para-Educator Salaries          | 17,722         | 20,267         | 20,267         | 0              |
| 611430                    | Technical Salaries              | 13,372         | 47,402         | 47,402         | 45,745         |
| 615950                    | Overtime                        | 11             | 0              | 0              | 0              |
|                           | Subtotal                        | <b>471,267</b> | <b>468,072</b> | <b>468,072</b> | <b>613,444</b> |
| <b>EMPLOYEE BENEFITS</b>  |                                 |                |                |                |                |
| 621000                    | FICA                            | 34,004         | 34,256         | 34,256         | 46,929         |
| 622000                    | VRS Retirement                  | 50,125         | 69,916         | 69,916         | 89,827         |
| 622500                    | VRS Hybrid 1 Percent            | 0              | 0              | 0              | 1,236          |
| 622510                    | VRS Hybrid Optional Match       | 0              | 0              | 0              | 1,916          |
| 623000                    | Health Insurance                | 112,249        | 262,978        | 262,978        | 156,006        |
| 623500                    | Dental Insurance                | 2,297          | 0              | 0              | 2,304          |
| 624000                    | Group Life Insurance            | 6,150          | 5,638          | 5,638          | 7,446          |
| 625000                    | VRS Hybrid Disability Insurance | 740            | 0              | 0              | 0              |
| 626000                    | Hybrid Defined Benefit          | 22,123         | 0              | 0              | 0              |
| 627000                    | ICMA RC Hybrid-DC               | 1,574          | 0              | 0              | 0              |
| 627100                    | Retiree Health Insurance        | 0              | 0              | 0              | 667            |
| 627500                    | RHCC                            | 5,553          | 5,091          | 5,091          | 6,878          |
| 628000                    | Other Benefits                  | 659            | 659            | 659            | 659            |
| 628100                    | ICMA RC Hybrid-457 Match        | 2,457          | 0              | 0              | 0              |
|                           | Subtotal                        | <b>237,931</b> | <b>378,538</b> | <b>378,538</b> | <b>313,868</b> |
| <b>OTHER CHARGES</b>      |                                 |                |                |                |                |
| 655040                    | Travel                          | 1,541          | 3,000          | 3,000          | 2,000          |
|                           | Subtotal                        | <b>1,541</b>   | <b>3,000</b>   | <b>3,000</b>   | <b>2,000</b>   |
| <b>MATERIALS/SUPPLIES</b> |                                 |                |                |                |                |
| 669000                    | Other Educational Supplies      | 14,291         | 6,405          | 6,405          | 2,000          |
|                           | Subtotal                        | <b>14,291</b>  | <b>6,405</b>   | <b>6,405</b>   | <b>2,000</b>   |
| <b>TOTAL</b>              |                                 | <b>725,030</b> | <b>856,015</b> | <b>856,015</b> | <b>931,312</b> |

**REGULAR EDUCATION - ELEMENTARY - READING**

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

**PERSONNEL**

|  | <b>FY 2023<br/>ACTUAL</b> | <b>FY 2024<br/>BUDGET</b> | <b>FY 2024<br/>EXPECTED</b> | <b>FY 2025<br/>BUDGET</b> |
|--|---------------------------|---------------------------|-----------------------------|---------------------------|
|--|---------------------------|---------------------------|-----------------------------|---------------------------|

|                |      |      |      |      |
|----------------|------|------|------|------|
| Teachers       | 16.5 | 15.5 | 15.5 | 16.5 |
| Para-Educators | 13   | 12.5 | 12.5 | 15.5 |

**ADDITIONAL INFORMATION:**

In FY25 3 FTE's were added, Instructional Para-Educator

**CODE: 2100-611011-110**

**ACCT# DESCRIPTION**

| <b>PERSONAL SERVICES</b>  |                                    |                  |                  |                  |                  |
|---------------------------|------------------------------------|------------------|------------------|------------------|------------------|
| 611210                    | Teacher Salaries                   | 929,070          | 1,100,936        | 1,100,936        | 1,239,965        |
| 611410                    | Para-Educator Salaries             | 239,959          | 283,080          | 283,080          | 363,897          |
| 615950                    | Overtime                           | 306              | 0                | 0                | 0                |
| 616250                    | Stipends                           | 1,500            | 0                | 0                | 3,000            |
|                           | Subtotal                           | <b>1,170,835</b> | <b>1,384,016</b> | <b>1,384,016</b> | <b>1,606,862</b> |
| <b>EMPLOYEE BENEFITS</b>  |                                    |                  |                  |                  |                  |
| 621000                    | FICA                               | 87,587           | 105,878          | 105,878          | 122,710          |
| 622000                    | VRS Retirement                     | 149,026          | 230,024          | 230,024          | 227,928          |
| 622500                    | VRS Hybrid 1 Percent               | 0                | 0                | 0                | 3,682            |
| 622510                    | VRS Hybrid Optional Match          | 0                | 0                | 0                | 5,816            |
| 623000                    | Health Insurance                   | 256,706          | 257,517          | 257,517          | 365,843          |
| 623500                    | Dental Insurance                   | 9,761            | 0                | 0                | 8,380            |
| 624000                    | Group Life Insurance               | 15,231           | 18,547           | 18,547           | 18,941           |
| 625000                    | VRS Hybrid Disability Insurance    | 1,128            | 0                | 0                | 0                |
| 626000                    | Hybrid Defined Benefit             | 36,054           | 0                | 0                | 0                |
| 627000                    | ICMA RC Hybrid-DC                  | 2,532            | 0                | 0                | 0                |
| 627500                    | RHCC                               | 13,753           | 16,748           | 16,748           | 19,426           |
| 628000                    | Other Benefits                     | 2,214            | 2,214            | 2,214            | 2,214            |
| 628100                    | ICMA RC Hybrid-457 Match           | 1,425            | 0                | 0                | 0                |
|                           | Subtotal                           | <b>575,417</b>   | <b>630,928</b>   | <b>630,928</b>   | <b>774,940</b>   |
| <b>OTHER CHARGES</b>      |                                    |                  |                  |                  |                  |
| 655040                    | Travel                             | 1,070            | 1,000            | 1,000            | 1,000            |
| 655060                    | Employee Development               | 14,084           | 13,000           | 13,000           | 10,000           |
|                           | Subtotal                           | <b>15,154</b>    | <b>14,000</b>    | <b>14,000</b>    | <b>11,000</b>    |
| <b>MATERIALS/SUPPLIES</b> |                                    |                  |                  |                  |                  |
| 660800                    | Remedial Reading Supplies          | 26,159           | 24,250           | 24,250           | 24,250           |
| 669000                    | Other Educational Supplies         | 16,835           | 31,119           | 31,119           | 31,119           |
| 669900                    | Miscellaneous Materials & Supplies | 1,275            | 1,000            | 1,000            | 1,000            |
|                           | Subtotal                           | <b>44,269</b>    | <b>56,369</b>    | <b>56,369</b>    | <b>56,369</b>    |
| <b>TOTAL</b>              |                                    | <b>1,805,675</b> | <b>2,085,313</b> | <b>2,085,313</b> | <b>2,449,171</b> |

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

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

**PERSONNEL**

|  | <b>FY 2023<br/>ACTUAL</b> | <b>FY 2024<br/>BUDGET</b> | <b>FY 2024<br/>EXPECTED</b> | <b>FY 2025<br/>BUDGET</b> |
|--|---------------------------|---------------------------|-----------------------------|---------------------------|
|--|---------------------------|---------------------------|-----------------------------|---------------------------|

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

**CODE: 2100-611011-125****ACCT# DESCRIPTION**

|        |                                    |               |               |               |               |
|--------|------------------------------------|---------------|---------------|---------------|---------------|
|        | <b>PERSONAL SERVICES</b>           |               |               |               |               |
| 616250 | Stipends                           | 0             | 1,000         | 1,000         | 1,000         |
|        | Subtotal                           | <b>0</b>      | <b>1,000</b>  | <b>1,000</b>  | <b>1,000</b>  |
|        | <b>EMPLOYEE BENEFITS</b>           |               |               |               |               |
| 621000 | FICA                               | 0             | 184           | 184           | 184           |
|        | Subtotal                           | <b>0</b>      | <b>184</b>    | <b>184</b>    | <b>184</b>    |
|        | <b>PURCHASED SERVICES</b>          |               |               |               |               |
| 639000 | Miscellaneous Contractual Services | 12,006        | 14,000        | 14,000        | 14,000        |
|        | Subtotal                           | <b>12,006</b> | <b>14,000</b> | <b>14,000</b> | <b>14,000</b> |
|        | <b>TOTAL</b>                       | <b>12,006</b> | <b>15,184</b> | <b>15,184</b> | <b>15,184</b> |

**REGULAR EDUCATION - ELEMENTARY - CONTRACTED SERVICES**

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

**PERSONNEL**

|     | <b>FY 2023<br/>ACTUAL</b> | <b>FY 2024<br/>BUDGET</b> | <b>FY 2024<br/>EXPECTED</b> | <b>FY 2025<br/>BUDGET</b> |
|-----|---------------------------|---------------------------|-----------------------------|---------------------------|
| N/A | 0                         | 0                         | 0                           | 0                         |

**CODE: 2100-611011-130**

**ACCT# DESCRIPTION**

| <b>PURCHASED SERVICES</b> |                   |              |              |              |              |
|---------------------------|-------------------|--------------|--------------|--------------|--------------|
| 638810                    | Fees For Services | 5,000        | 5,000        | 5,000        | 5,000        |
|                           | Subtotal          | <b>5,000</b> | <b>5,000</b> | <b>5,000</b> | <b>5,000</b> |
|                           | <b>TOTAL</b>      | <b>5,000</b> | <b>5,000</b> | <b>5,000</b> | <b>5,000</b> |

**REGULAR EDUCATION - ELEMENTARY - OTHER**

This program provides services for students in grades K-5 that are not included in other program budgets. Substitutes, testing materials, supplies, and equipment are also contained in this budget category. The teachers, para-educators and technical positions in this program consists of 5.5 Assessment and Compliance Interventionists, 1 teacher, 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**

|                | <b>FY 2023<br/>ACTUAL</b> | <b>FY 2024<br/>BUDGET</b> | <b>FY 2024<br/>EXPECTED</b> | <b>FY 2025<br/>BUDGET</b> |
|----------------|---------------------------|---------------------------|-----------------------------|---------------------------|
| Teachers       | 6.6                       | 8.6                       | 8.6                         | 7.6                       |
| Para-Educators | 58                        | 59.5                      | 59.5                        | 58.5                      |
| Technical      | 1                         | 1                         | 1                           | 2                         |

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

|        |                                     |                  |                  |                  |                  |
|--------|-------------------------------------|------------------|------------------|------------------|------------------|
| 610000 | Undistributed Salaries and Benefits | 0                | 0                | 928,618          | 0                |
| 611210 | Teacher Salaries                    | 400,964          | 547,015          | 547,015          | 533,039          |
| 611410 | Para-Educator Salaries              | 1,251,982        | 1,389,337        | 1,389,337        | 1,472,823        |
| 611430 | Technical Salaries                  | 33,907           | 71,399           | 71,399           | 129,080          |
| 615000 | Substitute Salaries                 | 1,387,009        | 820,978          | 820,978          | 820,978          |
| 615100 | Substitutes - PREP                  | 4,838            | 250,000          | 250,000          | 250,000          |
| 615950 | Overtime                            | 1,229            | 0                | 0                | 0                |
| 616000 | Supplements                         | 154,016          | 177,500          | 177,500          | 177,500          |
| 616250 | Stipends                            | 2,967            | 12,342           | 12,342           | 12,342           |
|        | Subtotal                            | <b>3,236,912</b> | <b>3,268,571</b> | <b>4,197,189</b> | <b>3,395,762</b> |

**EMPLOYEE BENEFITS**

|        |                                 |                  |                  |                  |                  |
|--------|---------------------------------|------------------|------------------|------------------|------------------|
| 621000 | FICA                            | 242,111          | 154,665          | 154,665          | 164,423          |
| 622000 | VRS Retirement                  | 154,921          | 333,690          | 333,690          | 303,414          |
| 622500 | VRS Hybrid 1 Percent            | 0                | 0                | 0                | 9,333            |
| 622510 | VRS Hybrid Optional Match       | 0                | 0                | 0                | 14,827           |
| 623000 | Health Insurance                | 515,448          | 508,680          | 508,680          | 516,711          |
| 623500 | Dental Insurance                | 12,764           | 0                | 0                | 10,740           |
| 624000 | Group Life Insurance            | 21,741           | 26,905           | 26,905           | 25,219           |
| 625000 | VRS Hybrid Disability Insurance | 3,244            | 0                | 0                | 0                |
| 626000 | Hybrid Defined Benefit          | 102,555          | 0                | 0                | 0                |
| 627000 | ICMA RC Hybrid-DC               | 6,904            | 0                | 0                | 0                |
| 627500 | RHCC                            | 19,631           | 24,294           | 24,294           | 25,874           |
| 628000 | Other Benefits                  | 3,982            | 3,982            | 3,982            | 3,982            |
| 628100 | ICMA RC Hybrid-457 Match        | 5,283            | 0                | 0                | 0                |
|        | Subtotal                        | <b>1,088,584</b> | <b>1,052,216</b> | <b>1,052,216</b> | <b>1,074,523</b> |

**PURCHASED SERVICES**

|        |                                    |               |               |               |               |
|--------|------------------------------------|---------------|---------------|---------------|---------------|
| 635000 | Printing                           | 37,268        | 30,000        | 30,000        | 30,000        |
| 639000 | Miscellaneous Contractual Services | 41,885        | 14,000        | 14,000        | 14,000        |
|        | Subtotal                           | <b>79,153</b> | <b>44,000</b> | <b>44,000</b> | <b>44,000</b> |

**OTHER CHARGES**

|        |                  |            |            |            |              |
|--------|------------------|------------|------------|------------|--------------|
| 658010 | Dues/Memberships | 950        | 750        | 750        | 1,225        |
|        | Subtotal         | <b>950</b> | <b>750</b> | <b>750</b> | <b>1,225</b> |

**MATERIALS/SUPPLIES**

|        |                                   |                |                |                |                |
|--------|-----------------------------------|----------------|----------------|----------------|----------------|
| 660700 | Testing Materials                 | 58,104         | 85,426         | 85,426         | 85,426         |
| 669000 | Other Educational Supplies        | 22,144         | 15,200         | 15,200         | 16,225         |
| 669150 | Supplemental Per Pupil Allocation | 133,127        | 100,000        | 100,000        | 100,000        |
| 669160 |                                   | 51,091         | 0              | 0              | 0              |
|        | Subtotal                          | <b>264,466</b> | <b>200,626</b> | <b>200,626</b> | <b>201,651</b> |

**EQUIPMENT**

|        |                                 |            |            |            |            |
|--------|---------------------------------|------------|------------|------------|------------|
| 689210 | Furniture/Equipment-Replacement | 840        | 800        | 800        | 800        |
|        | Subtotal                        | <b>840</b> | <b>800</b> | <b>800</b> | <b>800</b> |

**TOTAL**

|                  |                  |                  |                  |
|------------------|------------------|------------------|------------------|
| <b>4,670,905</b> | <b>4,566,963</b> | <b>5,495,581</b> | <b>4,717,961</b> |
|------------------|------------------|------------------|------------------|

**REGULAR EDUCATION - ELEMENTARY - ALL IN VIRGINIA-ELEMENTARY**

On September 8, 2023, the Virginia Governor announced the ALL In VA Program, a state initiative designed to address persistent learning loss from the COVID-19 pandemic in grades 3 through 8. It is recommended that students participating in this program receive approximately 3 to 5 hours of high-intensity tutoring in reading and math each week. The division aims to provide these tutoring opportunities during the course of the school day; however, tutoring opportunities may also be provided before or after school and during scheduled school breaks (e.g. winter, spring, and/or summer).

**PERSONNEL**

|           | <b>FY 2023<br/>ACTUAL</b> | <b>FY 2024<br/>BUDGET</b> | <b>FY 2024<br/>EXPECTED</b> | <b>FY 2025<br/>BUDGET</b> |
|-----------|---------------------------|---------------------------|-----------------------------|---------------------------|
| Teacher   | 0                         | 0                         | 0                           | 0.5                       |
| Technical | 0                         | 0                         | 0                           | 5                         |

**CODE: 2100-611011-141****ACCT# DESCRIPTION**

|                           |                                    |          |          |                  |                |
|---------------------------|------------------------------------|----------|----------|------------------|----------------|
| <b>PERSONAL SERVICES</b>  |                                    |          |          |                  |                |
| 611210                    | Teacher Salaries                   | 0        | 0        | 24,559           | 172,000        |
| 611430                    | Technical Salaries                 | 0        | 0        | 168,286          | 120,000        |
| 616250                    | Stipends                           | 0        | 0        | 846,036          | 110,600        |
|                           | Subtotal                           | <b>0</b> | <b>0</b> | <b>1,038,881</b> | <b>402,600</b> |
| <b>EMPLOYEE BENEFITS</b>  |                                    |          |          |                  |                |
| 621000                    | FICA                               | 0        | 0        | 138,644          | 32,223         |
| 622000                    | VRS Retirement                     | 0        | 0        | 0                | 9,890          |
| 623000                    | Health Insurance                   | 0        | 0        | 0                | 11,180         |
| 623100                    | Retiree Health Care Credit         | 0        | 0        | 0                | 2,081          |
| 624000                    | Group Life Insurance               | 0        | 0        | 0                | 2,305          |
| 628000                    | Other Benefits                     | 0        | 0        | 0                | 330            |
|                           | Subtotal                           | <b>0</b> | <b>0</b> | <b>138,644</b>   | <b>58,009</b>  |
| <b>PURCHASED SERVICES</b> |                                    |          |          |                  |                |
| 639000                    | Miscellaneous Contractual Services | 0        | 0        | 16,500           | 30,783         |
|                           | Subtotal                           | <b>0</b> | <b>0</b> | <b>16,500</b>    | <b>30,783</b>  |
| <b>OTHER CHARGES</b>      |                                    |          |          |                  |                |
| 658020                    | Unappropriated Balance             | 0        | 0        | 0                | 271,058        |
| 658030                    | Indirect Costs                     | 0        | 0        | 10,000           | 0              |
|                           | Subtotal                           | <b>0</b> | <b>0</b> | <b>10,000</b>    | <b>271,058</b> |
| <b>MATERIALS/SUPPLIES</b> |                                    |          |          |                  |                |
| 660300                    | Textbooks                          | 0        | 0        | 800,000          | 0              |
| 668000                    | Technology-Software                | 0        | 0        | 24,700           | 32,175         |
| 669900                    | Miscellaneous Materials & Supplies | 0        | 0        | 47,000           | 94,759         |
|                           | Subtotal                           | <b>0</b> | <b>0</b> | <b>871,700</b>   | <b>126,934</b> |
|                           | <b>TOTAL</b>                       | <b>0</b> | <b>0</b> | <b>2,075,725</b> | <b>889,384</b> |

**REGULAR EDUCATION - MIDDLE - ENCORE**

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

**PERSONNEL**

|  | <b>FY 2023<br/>ACTUAL</b> | <b>FY 2024<br/>BUDGET</b> | <b>FY 2024<br/>EXPECTED</b> | <b>FY 2025<br/>BUDGET</b> |
|--|---------------------------|---------------------------|-----------------------------|---------------------------|
|--|---------------------------|---------------------------|-----------------------------|---------------------------|

|          |      |       |       |       |
|----------|------|-------|-------|-------|
| Teachers | 31.4 | 29.17 | 29.17 | 29.75 |
|----------|------|-------|-------|-------|

**CODE: 2100-611012-150****ACCT# DESCRIPTION**

|                           |                                  |                  |                  |                  |                  |
|---------------------------|----------------------------------|------------------|------------------|------------------|------------------|
| <b>PERSONAL SERVICES</b>  |                                  |                  |                  |                  |                  |
| 611210                    | Teacher Salaries                 | 1,592,145        | 1,698,460        | 1,698,460        | 1,933,494        |
|                           | Subtotal                         | <b>1,592,145</b> | <b>1,698,460</b> | <b>1,698,460</b> | <b>1,933,494</b> |
| <b>EMPLOYEE BENEFITS</b>  |                                  |                  |                  |                  |                  |
| 621000                    | FICA                             | 117,070          | 129,933          | 129,933          | 147,929          |
| 622000                    | VRS Retirement                   | 152,641          | 282,285          | 282,285          | 274,764          |
| 622500                    | VRS Hybrid 1 Percent             | 0                | 0                | 0                | 6,766            |
| 622510                    | VRS Hybrid Optional Match        | 0                | 0                | 0                | 10,486           |
| 623000                    | Health Insurance                 | 239,917          | 252,053          | 252,053          | 289,172          |
| 623500                    | Dental Insurance                 | 5,182            | 0                | 0                | 6,624            |
| 624000                    | Group Life Insurance             | 19,382           | 22,760           | 22,760           | 22,834           |
| 625000                    | VRS Hybrid Disability Insurance  | 2,482            | 0                | 0                | 0                |
| 626000                    | Hybrid Defined Benefit           | 78,244           | 0                | 0                | 0                |
| 627000                    | ICMA RC Hybrid-DC                | 5,280            | 0                | 0                | 0                |
| 627500                    | RHCC                             | 17,501           | 20,552           | 20,552           | 23,417           |
| 628000                    | Other Benefits                   | 2,350            | 2,350            | 2,350            | 2,350            |
| 628100                    | ICMA RC Hybrid-457 Match         | 4,231            | 0                | 0                | 0                |
|                           | Subtotal                         | <b>644,280</b>   | <b>709,933</b>   | <b>709,933</b>   | <b>784,342</b>   |
| <b>PURCHASED SERVICES</b> |                                  |                  |                  |                  |                  |
| 633700                    | Contract Maint/Music Instruments | 6,369            | 7,950            | 7,950            | 7,950            |
| 639120                    |                                  | -1,944           | 0                | 0                | 0                |
|                           | Subtotal                         | <b>4,425</b>     | <b>7,950</b>     | <b>7,950</b>     | <b>7,950</b>     |
| <b>MATERIALS/SUPPLIES</b> |                                  |                  |                  |                  |                  |
| 660300                    | Textbooks                        | 0                | 5,000            | 5,000            | 5,000            |
| 660400                    | Music Supplies                   | 23,245           | 12,300           | 12,300           | 27,300           |
| 660500                    | Art Supplies                     | 6,900            | 9,708            | 9,708            | 9,708            |
| 669000                    | Other Educational Supplies       | 9,907            | 12,965           | 12,965           | 12,965           |
|                           | Subtotal                         | <b>40,052</b>    | <b>39,973</b>    | <b>39,973</b>    | <b>54,973</b>    |
| <b>EQUIPMENT</b>          |                                  |                  |                  |                  |                  |
| 689110                    | Furniture/Equipment-Additional   | 12,661           | 15,000           | 15,000           | 0                |
|                           | Subtotal                         | <b>12,661</b>    | <b>15,000</b>    | <b>15,000</b>    | <b>0</b>         |
|                           | <b>TOTAL</b>                     | <b>2,293,563</b> | <b>2,471,316</b> | <b>2,471,316</b> | <b>2,780,759</b> |

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

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

**PERSONNEL**

|  | <b>FY 2023<br/>ACTUAL</b> | <b>FY 2024<br/>BUDGET</b> | <b>FY 2024<br/>EXPECTED</b> | <b>FY 2025<br/>BUDGET</b> |
|--|---------------------------|---------------------------|-----------------------------|---------------------------|
|--|---------------------------|---------------------------|-----------------------------|---------------------------|

|          |     |        |        |     |
|----------|-----|--------|--------|-----|
| Teachers | 125 | 123.67 | 123.67 | 127 |
|----------|-----|--------|--------|-----|

**CODE: 2100-611012-160****ACCT# DESCRIPTION****PERSONAL SERVICES**

|        |                  |                  |                  |                  |                  |
|--------|------------------|------------------|------------------|------------------|------------------|
| 611210 | Teacher Salaries | 7,183,014        | 8,022,946        | 7,939,968        | 8,730,411        |
| 616250 | Stipends         | 1,700            | 1,400            | 1,400            | 1,400            |
|        | Subtotal         | <b>7,184,714</b> | <b>8,024,346</b> | <b>7,941,368</b> | <b>8,731,811</b> |

**EMPLOYEE BENEFITS**

|        |                                 |                  |                  |                  |                  |
|--------|---------------------------------|------------------|------------------|------------------|------------------|
| 621000 | FICA                            | 526,043          | 584,793          | 584,793          | 640,291          |
| 622000 | VRS Retirement                  | 743,816          | 1,270,258        | 1,270,258        | 1,189,107        |
| 622500 | VRS Hybrid 1 Percent            | 0                | 0                | 0                | 31,543           |
| 622510 | VRS Hybrid Optional Match       | 0                | 0                | 0                | 49,010           |
| 623000 | Health Insurance                | 1,403,182        | 1,553,407        | 1,553,407        | 1,489,410        |
| 623500 | Dental Insurance                | 28,906           | 0                | 0                | 30,152           |
| 624000 | Group Life Insurance            | 93,764           | 102,416          | 102,416          | 98,804           |
| 625000 | VRS Hybrid Disability Insurance | 11,853           | 0                | 0                | 0                |
| 626000 | Hybrid Defined Benefit          | 369,210          | 0                | 0                | 0                |
| 627000 | ICMA RC Hybrid-DC               | 25,218           | 0                | 0                | 0                |
| 627500 | RHCC                            | 84,667           | 92,480           | 92,480           | 101,320          |
| 628000 | Other Benefits                  | 12,993           | 12,993           | 12,993           | 12,993           |
| 628100 | ICMA RC Hybrid-457 Match        | 24,831           | 0                | 0                | 0                |
|        | Subtotal                        | <b>3,324,483</b> | <b>3,616,347</b> | <b>3,616,347</b> | <b>3,642,630</b> |

**MATERIALS/SUPPLIES**

|        |                            |               |                |                |                |
|--------|----------------------------|---------------|----------------|----------------|----------------|
| 660200 | Laboratory Supplies        | 18,152        | 19,808         | 19,808         | 26,000         |
| 660300 | Textbooks                  | 376           | 42,383         | 42,383         | 42,383         |
| 660600 | Physical Ed Supplies       | 5,998         | 7,344          | 7,344          | 7,344          |
| 669000 | Other Educational Supplies | 64,593        | 82,237         | 82,237         | 77,237         |
|        | Subtotal                   | <b>89,119</b> | <b>151,772</b> | <b>151,772</b> | <b>152,964</b> |

**TRANSFERS**

|        |                 |                  |          |          |          |
|--------|-----------------|------------------|----------|----------|----------|
| 693110 | Transfer to CIP | 1,265,000        | 0        | 0        | 0        |
|        | Subtotal        | <b>1,265,000</b> | <b>0</b> | <b>0</b> | <b>0</b> |

**TOTAL**

|  |  |                   |                   |                   |                   |
|--|--|-------------------|-------------------|-------------------|-------------------|
|  |  | <b>11,863,316</b> | <b>11,792,465</b> | <b>11,709,487</b> | <b>12,527,405</b> |
|--|--|-------------------|-------------------|-------------------|-------------------|



**REGULAR EDUCATION - MIDDLE - ALTERNATIVE EDUCATION**

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

**PERSONNEL**

|  | <b>FY 2023<br/>ACTUAL</b> | <b>FY 2024<br/>BUDGET</b> | <b>FY 2024<br/>EXPECTED</b> | <b>FY 2025<br/>BUDGET</b> |
|--|---------------------------|---------------------------|-----------------------------|---------------------------|
|--|---------------------------|---------------------------|-----------------------------|---------------------------|

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

**CODE: 2100-611012-170****ACCT# DESCRIPTION**

| <b>PERSONAL SERVICES</b>  |                                    |               |               |               |                |
|---------------------------|------------------------------------|---------------|---------------|---------------|----------------|
| 611410                    | Para-Educator Salaries             | 58,827        | 40,184        | 40,184        | 86,451         |
| 615950                    | Overtime                           | 443           | 0             | 0             | 0              |
|                           | Subtotal                           | <b>59,270</b> | <b>40,184</b> | <b>40,184</b> | <b>86,451</b>  |
| <b>EMPLOYEE BENEFITS</b>  |                                    |               |               |               |                |
| 621000                    | FICA                               | 4,680         | 3,075         | 3,075         | 6,615          |
| 622000                    | VRS Retirement                     | 0             | 6,679         | 6,679         | 12,287         |
| 622500                    | VRS Hybrid 1 Percent               | 0             | 0             | 0             | 648            |
| 622510                    | VRS Hybrid Optional Match          | 0             | 0             | 0             | 1,035          |
| 623000                    | Health Insurance                   | 6,027         | 0             | 0             | 12,313         |
| 623500                    | Dental Insurance                   | 108           | 0             | 0             | 300            |
| 624000                    | Group Life Insurance               | 771           | 539           | 539           | 1,022          |
| 625000                    | VRS Hybrid Disability Insurance    | 270           | 0             | 0             | 0              |
| 626000                    | Hybrid Defined Benefit             | 8,671         | 0             | 0             | 0              |
| 627000                    | ICMA RC Hybrid-DC                  | 576           | 0             | 0             | 0              |
| 627500                    | RHCC                               | 696           | 487           | 487           | 1,048          |
| 628000                    | Other Benefits                     | 154           | 154           | 154           | 154            |
| 628100                    | ICMA RC Hybrid-457 Match           | 319           | 0             | 0             | 0              |
|                           | Subtotal                           | <b>22,272</b> | <b>10,934</b> | <b>10,934</b> | <b>35,422</b>  |
| <b>PURCHASED SERVICES</b> |                                    |               |               |               |                |
| 639000                    | Miscellaneous Contractual Services | 0             | 2,159         | 2,159         | 2,159          |
|                           | Subtotal                           | <b>0</b>      | <b>2,159</b>  | <b>2,159</b>  | <b>2,159</b>   |
|                           | <b>TOTAL</b>                       | <b>81,542</b> | <b>53,277</b> | <b>53,277</b> | <b>124,032</b> |

**REGULAR EDUCATION - MIDDLE - EL**

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

**PERSONNEL**

|  | <b>FY 2023<br/>ACTUAL</b> | <b>FY 2024<br/>BUDGET</b> | <b>FY 2024<br/>EXPECTED</b> | <b>FY 2025<br/>BUDGET</b> |
|--|---------------------------|---------------------------|-----------------------------|---------------------------|
|--|---------------------------|---------------------------|-----------------------------|---------------------------|

|                |      |      |      |   |
|----------------|------|------|------|---|
| Teachers       | 1.75 | 1.75 | 1.75 | 2 |
| Para-Educators | 1.25 | 0    | 0    | 0 |

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

| <b>PERSONAL SERVICES</b>  |                                    |                |                |                |                |
|---------------------------|------------------------------------|----------------|----------------|----------------|----------------|
| 611210                    | Teacher Salaries                   | 99,594         | 48,772         | 48,772         | 119,746        |
| 611410                    | Para-Educator Salaries             | 249            | 0              | 0              | 0              |
|                           | Subtotal                           | <b>99,843</b>  | <b>48,772</b>  | <b>48,772</b>  | <b>119,746</b> |
| <b>EMPLOYEE BENEFITS</b>  |                                    |                |                |                |                |
| 621000                    | FICA                               | 7,515          | 3,732          | 3,732          | 9,163          |
| 622000                    | VRS Retirement                     | 5,238          | 8,106          | 8,106          | 17,018         |
| 622500                    | VRS Hybrid 1 Percent               | 0              | 0              | 0              | 1,200          |
| 622510                    | VRS Hybrid Optional Match          | 0              | 0              | 0              | 1,875          |
| 623000                    | Health Insurance                   | 22,896         | 63,724         | 63,724         | 22,700         |
| 623500                    | Dental Insurance                   | 248            | 0              | 0              | 324            |
| 624000                    | Group Life Insurance               | 1,344          | 654            | 654            | 1,415          |
| 625000                    | VRS Hybrid Disability Insurance    | 322            | 0              | 0              | 0              |
| 626000                    | Hybrid Defined Benefit             | 10,316         | 0              | 0              | 0              |
| 627000                    | ICMA RC Hybrid-DC                  | 685            | 0              | 0              | 0              |
| 627500                    | RHCC                               | 1,210          | 591            | 591            | 1,451          |
| 628000                    | Other Benefits                     | 72             | 72             | 72             | 72             |
| 628100                    | ICMA RC Hybrid-457 Match           | 381            | 0              | 0              | 0              |
|                           | Subtotal                           | <b>50,227</b>  | <b>76,879</b>  | <b>76,879</b>  | <b>55,218</b>  |
| <b>MATERIALS/SUPPLIES</b> |                                    |                |                |                |                |
| 669000                    | Other Educational Supplies         | 2,756          | 1,500          | 1,500          | 1,500          |
| 669900                    | Miscellaneous Materials & Supplies | 0              | 5,000          | 5,000          | 2,500          |
|                           | Subtotal                           | <b>2,756</b>   | <b>6,500</b>   | <b>6,500</b>   | <b>4,000</b>   |
| <b>TOTAL</b>              |                                    | <b>152,826</b> | <b>132,151</b> | <b>132,151</b> | <b>178,964</b> |

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

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

**PERSONNEL**

|  | <b>FY 2023<br/>ACTUAL</b> | <b>FY 2024<br/>BUDGET</b> | <b>FY 2024<br/>EXPECTED</b> | <b>FY 2025<br/>BUDGET</b> |
|--|---------------------------|---------------------------|-----------------------------|---------------------------|
|--|---------------------------|---------------------------|-----------------------------|---------------------------|

|          |   |   |   |   |
|----------|---|---|---|---|
| Teachers | 1 | 1 | 1 | 1 |
|----------|---|---|---|---|

**CODE: 2100-611012-205****ACCT# DESCRIPTION**

| <b>PERSONAL SERVICES</b>  |                                    |               |               |               |               |
|---------------------------|------------------------------------|---------------|---------------|---------------|---------------|
| 611210                    | Teacher Salaries                   | 47,998        | 50,523        | 50,523        | 57,438        |
| 616250                    | Stipends                           | 13,284        | 3,717         | 3,717         | 3,717         |
|                           | Subtotal                           | <b>61,282</b> | <b>54,240</b> | <b>54,240</b> | <b>61,155</b> |
| <b>EMPLOYEE BENEFITS</b>  |                                    |               |               |               |               |
| 621000                    | FICA                               | 4,754         | 4,173         | 4,173         | 4,703         |
| 622000                    | VRS Retirement                     | 0             | 8,397         | 8,397         | 8,162         |
| 622500                    | VRS Hybrid 1 Percent               | 0             | 0             | 0             | 575           |
| 622510                    | VRS Hybrid Optional Match          | 0             | 0             | 0             | 891           |
| 623000                    | Health Insurance                   | 0             | 3,300         | 3,300         | 9,313         |
| 623500                    | Dental Insurance                   | 295           | 0             | 0             | 300           |
| 624000                    | Group Life Insurance               | 645           | 678           | 678           | 678           |
| 625000                    | VRS Hybrid Disability Insurance    | 226           | 0             | 0             | 0             |
| 626000                    | Hybrid Defined Benefit             | 7,372         | 0             | 0             | 0             |
| 627000                    | ICMA RC Hybrid-DC                  | 481           | 0             | 0             | 0             |
| 627500                    | RHCC                               | 582           | 612           | 612           | 695           |
| 628000                    | Other Benefits                     | 93            | 93            | 93            | 93            |
| 628100                    | ICMA RC Hybrid-457 Match           | 146           | 0             | 0             | 0             |
|                           | Subtotal                           | <b>14,594</b> | <b>17,253</b> | <b>17,253</b> | <b>25,410</b> |
| <b>PURCHASED SERVICES</b> |                                    |               |               |               |               |
| 639000                    | Miscellaneous Contractual Services | 2,896         | 2,896         | 2,896         | 2,896         |
|                           | Subtotal                           | <b>2,896</b>  | <b>2,896</b>  | <b>2,896</b>  | <b>2,896</b>  |
| <b>MATERIALS/SUPPLIES</b> |                                    |               |               |               |               |
| 669000                    | Other Educational Supplies         | 896           | 2,896         | 2,896         | 2,896         |
|                           | Subtotal                           | <b>896</b>    | <b>2,896</b>  | <b>2,896</b>  | <b>2,896</b>  |
| <b>TOTAL</b>              |                                    | <b>79,668</b> | <b>77,285</b> | <b>77,285</b> | <b>92,357</b> |

**REGULAR EDUCATION - MIDDLE - CONTRACTED SERVICES**

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

**PERSONNEL**

|     | <b>FY 2023<br/>ACTUAL</b> | <b>FY 2024<br/>BUDGET</b> | <b>FY 2024<br/>EXPECTED</b> | <b>FY 2025<br/>BUDGET</b> |
|-----|---------------------------|---------------------------|-----------------------------|---------------------------|
| N/A | 0                         | 0                         | 0                           | 0                         |

**CODE: 2100-611012-210**

**ACCT# DESCRIPTION**

| <b>PURCHASED SERVICES</b> |                                    |              |              |              |              |
|---------------------------|------------------------------------|--------------|--------------|--------------|--------------|
| 639000                    | Miscellaneous Contractual Services | 6,200        | 6,200        | 6,200        | 9,325        |
|                           | Subtotal                           | <b>6,200</b> | <b>6,200</b> | <b>6,200</b> | <b>9,325</b> |
|                           | <b>TOTAL</b>                       | <b>6,200</b> | <b>6,200</b> | <b>6,200</b> | <b>9,325</b> |

**REGULAR EDUCATION - MIDDLE - OTHER**

Programs and services for Regular Education - Middle Schools that are not included in other program budgets. The teacher and para-educator positions in this program consist of 4 Assessment and Compliance Interventionists, 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**

|  | <b>FY 2023<br/>ACTUAL</b> | <b>FY 2024<br/>BUDGET</b> | <b>FY 2024<br/>EXPECTED</b> | <b>FY 2025<br/>BUDGET</b> |
|--|---------------------------|---------------------------|-----------------------------|---------------------------|
|--|---------------------------|---------------------------|-----------------------------|---------------------------|

|                    |      |      |      |      |
|--------------------|------|------|------|------|
| Teachers           | 9.74 | 8    | 8    | 8    |
| Para-Educators     | 2    | 2    | 2    | 2    |
| Cafeteria Monitors | 3.15 | 5.46 | 5.46 | 2.16 |

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

|        |                        |                  |                  |                  |                  |
|--------|------------------------|------------------|------------------|------------------|------------------|
| 611210 | Teacher Salaries       | 512,522          | 543,831          | 543,831          | 562,820          |
| 611410 | Para-Educator Salaries | 47,511           | 53,596           | 53,596           | 63,809           |
| 611520 | Cafeteria Monitor      | 85,334           | 26,971           | 26,971           | 25,600           |
| 615000 | Substitute Salaries    | 560,817          | 290,856          | 290,856          | 290,856          |
| 615950 | Overtime               | 806              | 0                | 0                | 0                |
| 616000 | Supplements            | 202,637          | 204,907          | 204,907          | 204,907          |
| 616250 | Stipends               | 1,208            | 6,054            | 6,054            | 6,054            |
|        | Subtotal               | <b>1,410,835</b> | <b>1,126,215</b> | <b>1,126,215</b> | <b>1,154,046</b> |

**EMPLOYEE BENEFITS**

|        |                                 |                |                |                |                |
|--------|---------------------------------|----------------|----------------|----------------|----------------|
| 621000 | FICA                            | 108,291        | 48,284         | 48,284         | 50,419         |
| 622000 | VRS Retirement                  | 71,890         | 100,877        | 100,877        | 89,049         |
| 622500 | VRS Hybrid 1 Percent            | 0              | 0              | 0              | 1,938          |
| 622510 | VRS Hybrid Optional Match       | 0              | 0              | 0              | 3,003          |
| 623000 | Health Insurance                | 79,469         | 152,693        | 152,693        | 92,244         |
| 623500 | Dental Insurance                | 2,257          | 0              | 0              | 2,188          |
| 624000 | Group Life Insurance            | 7,607          | 8,369          | 8,369          | 7,705          |
| 625000 | VRS Hybrid Disability Insurance | 635            | 0              | 0              | 0              |
| 626000 | Hybrid Defined Benefit          | 19,521         | 0              | 0              | 0              |
| 627000 | ICMA RC Hybrid-DC               | 1,351          | 0              | 0              | 0              |
| 627500 | RHCC                            | 6,868          | 7,557          | 7,557          | 7,587          |
| 628000 | Other Benefits                  | 2,049          | 2,049          | 2,049          | 2,049          |
| 628100 | ICMA RC Hybrid-457 Match        | 1,580          | 0              | 0              | 0              |
|        | Subtotal                        | <b>301,518</b> | <b>319,829</b> | <b>319,829</b> | <b>256,182</b> |

**PURCHASED SERVICES**

|        |                                    |               |               |               |                |
|--------|------------------------------------|---------------|---------------|---------------|----------------|
| 635000 | Printing                           | 37,268        | 30,000        | 30,000        | 30,000         |
| 639000 | Miscellaneous Contractual Services | 12,053        | 12,500        | 12,500        | 114,375        |
|        | Subtotal                           | <b>49,321</b> | <b>42,500</b> | <b>42,500</b> | <b>144,375</b> |

**MATERIALS/SUPPLIES**

|        |                                   |                |                |                |                |
|--------|-----------------------------------|----------------|----------------|----------------|----------------|
| 660010 | Stationery/Forms/Office Supplies  | 5,248          | 5,200          | 5,200          | 5,200          |
| 669000 | Other Educational Supplies        | 64,348         | 15,921         | 15,921         | 15,921         |
| 669150 | Supplemental Per Pupil Allocation | 68,445         | 100,000        | 100,000        | 100,000        |
| 669160 |                                   | 20,000         | 0              | 0              | 0              |
|        | Subtotal                          | <b>158,041</b> | <b>121,121</b> | <b>121,121</b> | <b>121,121</b> |

**EQUIPMENT**

|        |                                 |               |               |               |               |
|--------|---------------------------------|---------------|---------------|---------------|---------------|
| 689110 | Furniture/Equipment-Additional  | 12,460        | 11,578        | 11,578        | 16,578        |
| 689210 | Furniture/Equipment-Replacement | 19,657        | 18,180        | 18,180        | 18,180        |
|        | Subtotal                        | <b>32,117</b> | <b>29,758</b> | <b>29,758</b> | <b>34,758</b> |

|              |  |                  |                  |                  |                  |
|--------------|--|------------------|------------------|------------------|------------------|
| <b>TOTAL</b> |  | <b>1,951,832</b> | <b>1,639,423</b> | <b>1,639,423</b> | <b>1,710,482</b> |
|--------------|--|------------------|------------------|------------------|------------------|

**REGULAR EDUCATION - MIDDLE - ALL IN VIRGINIA-MIDDLE**

On September 8, 2023, the Virginia Governor announced the ALL In VA Program, a state initiative designed to address persistent learning loss from the COVID-19 pandemic in grades 3 through 8. It is recommended that students participating in this program receive approximately 3 to 5 hours of high-intensity tutoring in reading and math each week. The division aims to provide these tutoring opportunities during the course of the school day; however, tutoring opportunities may also be provided before or after school and during scheduled school breaks (e.g. winter, spring, and/or summer).

**PERSONNEL**

|  | <b>FY 2023<br/>ACTUAL</b> | <b>FY 2024<br/>BUDGET</b> | <b>FY 2024<br/>EXPECTED</b> | <b>FY 2025<br/>BUDGET</b> |
|--|---------------------------|---------------------------|-----------------------------|---------------------------|
|--|---------------------------|---------------------------|-----------------------------|---------------------------|

|           |   |   |   |   |
|-----------|---|---|---|---|
| Technical | 0 | 0 | 0 | 2 |
|-----------|---|---|---|---|

**CODE: 2100-611012-221****ACCT# DESCRIPTION**

|                           |                                    |          |          |                |                |
|---------------------------|------------------------------------|----------|----------|----------------|----------------|
| <b>PERSONAL SERVICES</b>  |                                    |          |          |                |                |
| 611430                    | Technical Salaries                 | 0        | 0        | 66,914         | 45,000         |
| 616250                    | Stipends                           | 0        | 0        | 268,956        | 16,300         |
|                           | Subtotal                           | <b>0</b> | <b>0</b> | <b>335,870</b> | <b>61,300</b>  |
| <b>EMPLOYEE BENEFITS</b>  |                                    |          |          |                |                |
| 621000                    | FICA                               | 0        | 0        | 25,073         | 4,690          |
| 622000                    | VRS Retirement                     | 0        | 0        | 11,246         | 0              |
|                           | Subtotal                           | <b>0</b> | <b>0</b> | <b>36,319</b>  | <b>4,690</b>   |
| <b>OTHER CHARGES</b>      |                                    |          |          |                |                |
| 658030                    | Indirect Costs                     | 0        | 0        | 10,000         | 0              |
|                           | Subtotal                           | <b>0</b> | <b>0</b> | <b>10,000</b>  | <b>0</b>       |
| <b>MATERIALS/SUPPLIES</b> |                                    |          |          |                |                |
| 660300                    | Textbooks                          | 0        | 0        | 500,000        | 0              |
| 668000                    | Technology-Software                | 0        | 0        | 24,700         | 32,175         |
| 669900                    | Miscellaneous Materials & Supplies | 0        | 0        | 35,029         | 100,000        |
|                           | Subtotal                           | <b>0</b> | <b>0</b> | <b>559,729</b> | <b>132,175</b> |
|                           | <b>TOTAL</b>                       | <b>0</b> | <b>0</b> | <b>941,918</b> | <b>198,165</b> |

**REGULAR EDUCATION - HIGH - ART**

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

**PERSONNEL**

|  | <b>FY 2023<br/>ACTUAL</b> | <b>FY 2024<br/>BUDGET</b> | <b>FY 2024<br/>EXPECTED</b> | <b>FY 2025<br/>BUDGET</b> |
|--|---------------------------|---------------------------|-----------------------------|---------------------------|
|--|---------------------------|---------------------------|-----------------------------|---------------------------|

|          |      |      |      |      |
|----------|------|------|------|------|
| Teachers | 11.5 | 13.3 | 13.3 | 13.8 |
|----------|------|------|------|------|

**CODE: 2100-611013-230****ACCT# DESCRIPTION**

|                           |                                 |                  |                  |                  |                  |
|---------------------------|---------------------------------|------------------|------------------|------------------|------------------|
| <b>PERSONAL SERVICES</b>  |                                 |                  |                  |                  |                  |
| 611210                    | Teacher Salaries                | 765,828          | 756,923          | 756,923          | 891,071          |
|                           | Subtotal                        | <b>765,828</b>   | <b>756,923</b>   | <b>756,923</b>   | <b>891,071</b>   |
| <b>EMPLOYEE BENEFITS</b>  |                                 |                  |                  |                  |                  |
| 621000                    | FICA                            | 57,428           | 57,905           | 57,905           | 68,175           |
| 622000                    | VRS Retirement                  | 78,079           | 125,801          | 125,801          | 126,629          |
| 622500                    | VRS Hybrid 1 Percent            | 0                | 0                | 0                | 2,501            |
| 622510                    | VRS Hybrid Optional Match       | 0                | 0                | 0                | 3,876            |
| 623000                    | Health Insurance                | 99,334           | 103,203          | 103,203          | 113,960          |
| 623500                    | Dental Insurance                | 2,488            | 0                | 0                | 3,000            |
| 624000                    | Group Life Insurance            | 9,639            | 10,143           | 10,143           | 10,521           |
| 625000                    | VRS Hybrid Disability Insurance | 1,173            | 0                | 0                | 0                |
| 626000                    | Hybrid Defined Benefit          | 35,394           | 0                | 0                | 0                |
| 627000                    | ICMA RC Hybrid-DC               | 2,495            | 0                | 0                | 0                |
| 627500                    | RHCC                            | 8,704            | 9,159            | 9,159            | 10,792           |
| 628000                    | Other Benefits                  | 1,022            | 1,022            | 1,022            | 1,022            |
| 628100                    | ICMA RC Hybrid-457 Match        | 3,586            | 0                | 0                | 0                |
|                           | Subtotal                        | <b>299,342</b>   | <b>307,233</b>   | <b>307,233</b>   | <b>340,476</b>   |
| <b>MATERIALS/SUPPLIES</b> |                                 |                  |                  |                  |                  |
| 660500                    | Art Supplies                    | 12,463           | 13,600           | 13,600           | 13,600           |
|                           | Subtotal                        | <b>12,463</b>    | <b>13,600</b>    | <b>13,600</b>    | <b>13,600</b>    |
|                           | <b>TOTAL</b>                    | <b>1,077,633</b> | <b>1,077,756</b> | <b>1,077,756</b> | <b>1,245,147</b> |

**REGULAR EDUCATION - HIGH - MUSIC**

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

**PERSONNEL**

|  | <b>FY 2023<br/>ACTUAL</b> | <b>FY 2024<br/>BUDGET</b> | <b>FY 2024<br/>EXPECTED</b> | <b>FY 2025<br/>BUDGET</b> |
|--|---------------------------|---------------------------|-----------------------------|---------------------------|
|--|---------------------------|---------------------------|-----------------------------|---------------------------|

|          |     |   |   |     |
|----------|-----|---|---|-----|
| Teachers | 7.5 | 7 | 7 | 6.8 |
|----------|-----|---|---|-----|

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

|                           |                                  |                |                |                |                |
|---------------------------|----------------------------------|----------------|----------------|----------------|----------------|
| <b>PERSONAL SERVICES</b>  |                                  |                |                |                |                |
| 611210                    | Teacher Salaries                 | 473,491        | 466,265        | 466,265        | 482,850        |
|                           | Subtotal                         | <b>473,491</b> | <b>466,265</b> | <b>466,265</b> | <b>482,850</b> |
| <b>EMPLOYEE BENEFITS</b>  |                                  |                |                |                |                |
| 621000                    | FICA                             | 35,163         | 35,670         | 35,670         | 36,943         |
| 622000                    | VRS Retirement                   | 56,501         | 77,494         | 77,494         | 68,618         |
| 622500                    | VRS Hybrid 1 Percent             | 0              | 0              | 0              | 1,260          |
| 622510                    | VRS Hybrid Optional Match        | 0              | 0              | 0              | 1,954          |
| 623000                    | Health Insurance                 | 69,769         | 90,122         | 90,122         | 79,307         |
| 623500                    | Dental Insurance                 | 1,444          | 0              | 0              | 1,441          |
| 624000                    | Group Life Insurance             | 6,051          | 6,248          | 6,248          | 5,704          |
| 625000                    | VRS Hybrid Disability Insurance  | 525            | 0              | 0              | 0              |
| 626000                    | Hybrid Defined Benefit           | 14,781         | 0              | 0              | 0              |
| 627000                    | ICMA RC Hybrid-DC                | 1,116          | 0              | 0              | 0              |
| 627500                    | RHCC                             | 5,464          | 5,642          | 5,642          | 5,847          |
| 628000                    | Other Benefits                   | 1,075          | 1,075          | 1,075          | 1,075          |
| 628100                    | ICMA RC Hybrid-457 Match         | 2,656          | 0              | 0              | 0              |
|                           | Subtotal                         | <b>194,545</b> | <b>216,251</b> | <b>216,251</b> | <b>202,149</b> |
| <b>PURCHASED SERVICES</b> |                                  |                |                |                |                |
| 633700                    | Contract Maint/Music Instruments | 6,966          | 10,250         | 10,250         | 10,250         |
|                           | Subtotal                         | <b>6,966</b>   | <b>10,250</b>  | <b>10,250</b>  | <b>10,250</b>  |
| <b>MATERIALS/SUPPLIES</b> |                                  |                |                |                |                |
| 660400                    | Music Supplies                   | 6,897          | 12,550         | 12,550         | 29,550         |
|                           | Subtotal                         | <b>6,897</b>   | <b>12,550</b>  | <b>12,550</b>  | <b>29,550</b>  |
| <b>EQUIPMENT</b>          |                                  |                |                |                |                |
| 689110                    | Furniture/Equipment-Additional   | 14,735         | 17,000         | 17,000         | 0              |
|                           | Subtotal                         | <b>14,735</b>  | <b>17,000</b>  | <b>17,000</b>  | <b>0</b>       |
|                           | <b>TOTAL</b>                     | <b>696,634</b> | <b>722,316</b> | <b>722,316</b> | <b>724,799</b> |



**REGULAR EDUCATION - HIGH - ENGLISH**

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

**PERSONNEL**

|  | <b>FY 2023<br/>ACTUAL</b> | <b>FY 2024<br/>BUDGET</b> | <b>FY 2024<br/>EXPECTED</b> | <b>FY 2025<br/>BUDGET</b> |
|--|---------------------------|---------------------------|-----------------------------|---------------------------|
|--|---------------------------|---------------------------|-----------------------------|---------------------------|

|          |    |    |    |    |
|----------|----|----|----|----|
| Teachers | 38 | 38 | 38 | 38 |
|----------|----|----|----|----|

**CODE: 2100-611013-250****ACCT# DESCRIPTION**

| <b>PERSONAL SERVICES</b>  |                                 |                  |                  |                  |                  |
|---------------------------|---------------------------------|------------------|------------------|------------------|------------------|
| 611210                    | Teacher Salaries                | 2,137,270        | 2,380,202        | 2,380,202        | 2,590,330        |
|                           | Subtotal                        | <b>2,137,270</b> | <b>2,380,202</b> | <b>2,380,202</b> | <b>2,590,330</b> |
| <b>EMPLOYEE BENEFITS</b>  |                                 |                  |                  |                  |                  |
| 621000                    | FICA                            | 157,559          | 182,086          | 182,086          | 198,178          |
| 622000                    | VRS Retirement                  | 241,672          | 395,590          | 395,590          | 368,104          |
| 622500                    | VRS Hybrid 1 Percent            | 0                | 0                | 0                | 8,122            |
| 622510                    | VRS Hybrid Optional Match       | 0                | 0                | 0                | 12,591           |
| 623000                    | Health Insurance                | 445,846          | 486,947          | 486,947          | 514,145          |
| 623500                    | Dental Insurance                | 9,964            | 0                | 0                | 10,636           |
| 624000                    | Group Life Insurance            | 28,707           | 31,895           | 31,895           | 30,584           |
| 625000                    | VRS Hybrid Disability Insurance | 3,235            | 0                | 0                | 0                |
| 626000                    | Hybrid Defined Benefit          | 98,901           | 0                | 0                | 0                |
| 627000                    | ICMA RC Hybrid-DC               | 6,882            | 0                | 0                | 0                |
| 627500                    | RHCC                            | 25,922           | 28,801           | 28,801           | 31,360           |
| 628000                    | Other Benefits                  | 4,198            | 4,198            | 4,198            | 4,198            |
| 628100                    | ICMA RC Hybrid-457 Match        | 7,775            | 0                | 0                | 0                |
|                           | Subtotal                        | <b>1,030,661</b> | <b>1,129,517</b> | <b>1,129,517</b> | <b>1,177,918</b> |
| <b>MATERIALS/SUPPLIES</b> |                                 |                  |                  |                  |                  |
| 660300                    | Textbooks                       | 498              | 10,000           | 10,000           | 10,000           |
| 669000                    | Other Educational Supplies      | 12,027           | 19,710           | 19,710           | 19,710           |
|                           | Subtotal                        | <b>12,525</b>    | <b>29,710</b>    | <b>29,710</b>    | <b>29,710</b>    |
| <b>TOTAL</b>              |                                 | <b>3,180,456</b> | <b>3,539,429</b> | <b>3,539,429</b> | <b>3,797,958</b> |

**REGULAR EDUCATION - HIGH - EL**

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

**PERSONNEL**

|  | <b>FY 2023<br/>ACTUAL</b> | <b>FY 2024<br/>BUDGET</b> | <b>FY 2024<br/>EXPECTED</b> | <b>FY 2025<br/>BUDGET</b> |
|--|---------------------------|---------------------------|-----------------------------|---------------------------|
|--|---------------------------|---------------------------|-----------------------------|---------------------------|

|                |      |      |      |   |
|----------------|------|------|------|---|
| Teachers       | 1.75 | 1.75 | 1.75 | 2 |
| Para-Educators | 1    | 1    | 1    | 0 |

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

| <b>PERSONAL SERVICES</b>  |                                    |                |                |                |                |
|---------------------------|------------------------------------|----------------|----------------|----------------|----------------|
| 611210                    | Teacher Salaries                   | 101,088        | 47,939         | 47,939         | 130,394        |
| 611410                    | Para-Educator Salaries             | 13,959         | 20,621         | 20,621         | 0              |
| 615950                    | Overtime                           | 7              | 0              | 0              | 0              |
|                           | Subtotal                           | <b>115,054</b> | <b>68,560</b>  | <b>68,560</b>  | <b>130,394</b> |
| <b>EMPLOYEE BENEFITS</b>  |                                    |                |                |                |                |
| 621000                    | FICA                               | 9,124          | 5,246          | 5,246          | 9,977          |
| 622000                    | VRS Retirement                     | 5,238          | 11,396         | 11,396         | 18,530         |
| 622500                    | VRS Hybrid 1 Percent               | 0              | 0              | 0              | 1,306          |
| 622510                    | VRS Hybrid Optional Match          | 0              | 0              | 0              | 2,041          |
| 623000                    | Health Insurance                   | 23,219         | 60,928         | 60,928         | 64,281         |
| 623500                    | Dental Insurance                   | 394            | 0              | 0              | 1,164          |
| 624000                    | Group Life Insurance               | 1,593          | 920            | 920            | 1,541          |
| 625000                    | VRS Hybrid Disability Insurance    | 409            | 0              | 0              | 0              |
| 626000                    | Hybrid Defined Benefit             | 12,700         | 0              | 0              | 0              |
| 627000                    | ICMA RC Hybrid-DC                  | 871            | 0              | 0              | 0              |
| 627500                    | RHCC                               | 1,435          | 831            | 831            | 1,579          |
| 628100                    | ICMA RC Hybrid-457 Match           | 381            | 0              | 0              | 0              |
|                           | Subtotal                           | <b>55,364</b>  | <b>79,321</b>  | <b>79,321</b>  | <b>100,419</b> |
| <b>PURCHASED SERVICES</b> |                                    |                |                |                |                |
| 639000                    | Miscellaneous Contractual Services | 17,759         | 20,920         | 20,920         | 1,639          |
|                           | Subtotal                           | <b>17,759</b>  | <b>20,920</b>  | <b>20,920</b>  | <b>1,639</b>   |
| <b>MATERIALS/SUPPLIES</b> |                                    |                |                |                |                |
| 669000                    | Other Educational Supplies         | 30             | 5,670          | 5,670          | 2,000          |
| 669900                    | Miscellaneous Materials & Supplies | 225            | 5,000          | 5,000          | 1,576          |
|                           | Subtotal                           | <b>255</b>     | <b>10,670</b>  | <b>10,670</b>  | <b>3,576</b>   |
| <b>TOTAL</b>              |                                    | <b>188,432</b> | <b>179,471</b> | <b>179,471</b> | <b>236,028</b> |

**REGULAR EDUCATION - HIGH - MATH**

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

**PERSONNEL**

|  | <b>FY 2023<br/>ACTUAL</b> | <b>FY 2024<br/>BUDGET</b> | <b>FY 2024<br/>EXPECTED</b> | <b>FY 2025<br/>BUDGET</b> |
|--|---------------------------|---------------------------|-----------------------------|---------------------------|
|--|---------------------------|---------------------------|-----------------------------|---------------------------|

|          |      |      |      |      |
|----------|------|------|------|------|
| Teachers | 35.6 | 35.6 | 35.6 | 35.6 |
|----------|------|------|------|------|

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

|                           |                                 |                  |                  |                  |                  |
|---------------------------|---------------------------------|------------------|------------------|------------------|------------------|
| <b>PERSONAL SERVICES</b>  |                                 |                  |                  |                  |                  |
| 611210                    | Teacher Salaries                | 2,166,313        | 2,288,129        | 2,288,129        | 2,448,779        |
|                           | Subtotal                        | <b>2,166,313</b> | <b>2,288,129</b> | <b>2,288,129</b> | <b>2,448,779</b> |
| <b>EMPLOYEE BENEFITS</b>  |                                 |                  |                  |                  |                  |
| 621000                    | FICA                            | 161,107          | 175,042          | 175,042          | 187,349          |
| 622000                    | VRS Retirement                  | 273,943          | 380,287          | 380,287          | 347,988          |
| 622500                    | VRS Hybrid 1 Percent            | 0                | 0                | 0                | 4,968            |
| 622510                    | VRS Hybrid Optional Match       | 0                | 0                | 0                | 7,736            |
| 623000                    | Health Insurance                | 432,635          | 405,319          | 405,319          | 479,943          |
| 623500                    | Dental Insurance                | 9,512            | 0                | 0                | 10,476           |
| 624000                    | Group Life Insurance            | 28,975           | 30,661           | 30,661           | 28,916           |
| 625000                    | VRS Hybrid Disability Insurance | 2,416            | 0                | 0                | 0                |
| 626000                    | Hybrid Defined Benefit          | 75,243           | 0                | 0                | 0                |
| 627000                    | ICMA RC Hybrid-DC               | 5,140            | 0                | 0                | 0                |
| 627500                    | RHCC                            | 26,164           | 27,687           | 27,687           | 29,646           |
| 628000                    | Other Benefits                  | 5,862            | 5,862            | 5,862            | 5,862            |
| 628100                    | ICMA RC Hybrid-457 Match        | 5,042            | 0                | 0                | 0                |
|                           | Subtotal                        | <b>1,026,039</b> | <b>1,024,858</b> | <b>1,024,858</b> | <b>1,102,884</b> |
| <b>MATERIALS/SUPPLIES</b> |                                 |                  |                  |                  |                  |
| 660300                    | Textbooks                       | 2,420            | 10,000           | 10,000           | 10,000           |
| 669000                    | Other Educational Supplies      | 7,995            | 13,081           | 13,081           | 13,081           |
|                           | Subtotal                        | <b>10,415</b>    | <b>23,081</b>    | <b>23,081</b>    | <b>23,081</b>    |
|                           | <b>TOTAL</b>                    | <b>3,202,767</b> | <b>3,336,068</b> | <b>3,336,068</b> | <b>3,574,744</b> |

**REGULAR EDUCATION - HIGH - SCIENCE**

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

**PERSONNEL**

|  | <b>FY 2023<br/>ACTUAL</b> | <b>FY 2024<br/>BUDGET</b> | <b>FY 2024<br/>EXPECTED</b> | <b>FY 2025<br/>BUDGET</b> |
|--|---------------------------|---------------------------|-----------------------------|---------------------------|
|--|---------------------------|---------------------------|-----------------------------|---------------------------|

|          |    |    |    |    |
|----------|----|----|----|----|
| Teachers | 36 | 36 | 36 | 36 |
|----------|----|----|----|----|

**CODE: 2100-611013-280****ACCT# DESCRIPTION****PERSONAL SERVICES**

|        |                  |                  |                  |                  |                  |
|--------|------------------|------------------|------------------|------------------|------------------|
| 611210 | Teacher Salaries | 2,174,459        | 2,284,324        | 2,284,324        | 2,457,938        |
| 616250 | Stipends         | 1,750            | 1,750            | 1,750            | 1,750            |
|        | Subtotal         | <b>2,176,209</b> | <b>2,286,074</b> | <b>2,286,074</b> | <b>2,459,688</b> |

**EMPLOYEE BENEFITS**

|        |                                 |                  |                  |                  |                  |
|--------|---------------------------------|------------------|------------------|------------------|------------------|
| 621000 | FICA                            | 161,242          | 174,885          | 174,885          | 188,182          |
| 622000 | VRS Retirement                  | 272,695          | 379,655          | 379,655          | 349,290          |
| 622500 | VRS Hybrid 1 Percent            | 0                | 0                | 0                | 5,432            |
| 622510 | VRS Hybrid Optional Match       | 0                | 0                | 0                | 8,418            |
| 623000 | Health Insurance                | 460,415          | 498,844          | 498,844          | 533,048          |
| 623500 | Dental Insurance                | 9,731            | 0                | 0                | 10,248           |
| 624000 | Group Life Insurance            | 28,972           | 30,610           | 30,610           | 29,023           |
| 625000 | VRS Hybrid Disability Insurance | 2,450            | 0                | 0                | 0                |
| 626000 | Hybrid Defined Benefit          | 75,512           | 0                | 0                | 0                |
| 627000 | ICMA RC Hybrid-DC               | 5,213            | 0                | 0                | 0                |
| 627500 | RHCC                            | 26,162           | 27,641           | 27,641           | 29,763           |
| 628000 | Other Benefits                  | 3,806            | 3,806            | 3,806            | 3,806            |
| 628100 | ICMA RC Hybrid-457 Match        | 5,922            | 0                | 0                | 0                |
|        | Subtotal                        | <b>1,052,120</b> | <b>1,115,441</b> | <b>1,115,441</b> | <b>1,157,210</b> |

**MATERIALS/SUPPLIES**

|        |                            |                |                |                |                |
|--------|----------------------------|----------------|----------------|----------------|----------------|
| 660200 | Laboratory Supplies        | 36,559         | 43,883         | 43,883         | 43,883         |
| 660300 | Textbooks                  | 833,163        | 85,000         | 85,000         | 85,000         |
| 669000 | Other Educational Supplies | 3,514          | 4,796          | 4,796          | 4,796          |
|        | Subtotal                   | <b>873,236</b> | <b>133,679</b> | <b>133,679</b> | <b>133,679</b> |

**TOTAL**

|  |  |                  |                  |                  |                  |
|--|--|------------------|------------------|------------------|------------------|
|  |  | <b>4,101,565</b> | <b>3,535,194</b> | <b>3,535,194</b> | <b>3,750,577</b> |
|--|--|------------------|------------------|------------------|------------------|

**REGULAR EDUCATION - HIGH - SOCIAL STUDIES**

This program provides instruction in social studies for students in grades 9-12 and meets state requirements for social studies credits required for graduation.

**PERSONNEL**

|  | <b>FY 2023<br/>ACTUAL</b> | <b>FY 2024<br/>BUDGET</b> | <b>FY 2024<br/>EXPECTED</b> | <b>FY 2025<br/>BUDGET</b> |
|--|---------------------------|---------------------------|-----------------------------|---------------------------|
|--|---------------------------|---------------------------|-----------------------------|---------------------------|

|          |    |    |    |    |
|----------|----|----|----|----|
| Teachers | 42 | 43 | 43 | 42 |
|----------|----|----|----|----|

**CODE: 2100-611013-290****ACCT# DESCRIPTION**

|                           |                                 |                  |                  |                  |                  |
|---------------------------|---------------------------------|------------------|------------------|------------------|------------------|
| <b>PERSONAL SERVICES</b>  |                                 |                  |                  |                  |                  |
| 611210                    | Teacher Salaries                | 2,579,980        | 2,712,301        | 2,712,301        | 2,819,584        |
|                           | Subtotal                        | <b>2,579,980</b> | <b>2,712,301</b> | <b>2,712,301</b> | <b>2,819,584</b> |
| <b>EMPLOYEE BENEFITS</b>  |                                 |                  |                  |                  |                  |
| 621000                    | FICA                            | 191,784          | 207,491          | 207,491          | 215,719          |
| 622000                    | VRS Retirement                  | 314,389          | 450,785          | 450,785          | 400,683          |
| 622500                    | VRS Hybrid 1 Percent            | 0                | 0                | 0                | 7,812            |
| 622510                    | VRS Hybrid Optional Match       | 0                | 0                | 0                | 12,172           |
| 623000                    | Health Insurance                | 550,217          | 526,144          | 526,144          | 575,819          |
| 623500                    | Dental Insurance                | 11,884           | 0                | 0                | 12,481           |
| 624000                    | Group Life Insurance            | 34,603           | 36,345           | 36,345           | 33,293           |
| 625000                    | VRS Hybrid Disability Insurance | 3,246            | 0                | 0                | 0                |
| 626000                    | Hybrid Defined Benefit          | 97,829           | 0                | 0                | 0                |
| 627000                    | ICMA RC Hybrid-DC               | 6,907            | 0                | 0                | 0                |
| 627500                    | RHCC                            | 31,246           | 32,819           | 32,819           | 34,139           |
| 628000                    | Other Benefits                  | 4,056            | 4,056            | 4,056            | 4,056            |
| 628100                    | ICMA RC Hybrid-457 Match        | 10,054           | 0                | 0                | 0                |
|                           | Subtotal                        | <b>1,256,215</b> | <b>1,257,640</b> | <b>1,257,640</b> | <b>1,296,174</b> |
| <b>MATERIALS/SUPPLIES</b> |                                 |                  |                  |                  |                  |
| 660300                    | Textbooks                       | 644,919          | 70,000           | 70,000           | 70,000           |
| 669000                    | Other Educational Supplies      | 7,950            | 11,850           | 11,850           | 11,850           |
|                           | Subtotal                        | <b>652,869</b>   | <b>81,850</b>    | <b>81,850</b>    | <b>81,850</b>    |
|                           | <b>TOTAL</b>                    | <b>4,489,064</b> | <b>4,051,791</b> | <b>4,051,791</b> | <b>4,197,608</b> |

**REGULAR EDUCATION - HIGH - HEALTH**

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

**PERSONNEL**

|  | <b>FY 2023<br/>ACTUAL</b> | <b>FY 2024<br/>BUDGET</b> | <b>FY 2024<br/>EXPECTED</b> | <b>FY 2025<br/>BUDGET</b> |
|--|---------------------------|---------------------------|-----------------------------|---------------------------|
|--|---------------------------|---------------------------|-----------------------------|---------------------------|

|          |      |      |      |      |
|----------|------|------|------|------|
| Teachers | 14.9 | 15.4 | 15.4 | 15.2 |
|----------|------|------|------|------|

**CODE: 2100-611013-300****ACCT# DESCRIPTION**

| <b>PERSONAL SERVICES</b>  |                                 |                  |                  |                  |                  |
|---------------------------|---------------------------------|------------------|------------------|------------------|------------------|
| 611210                    | Teacher Salaries                | 958,302          | 945,648          | 945,648          | 989,708          |
|                           | Subtotal                        | <b>958,302</b>   | <b>945,648</b>   | <b>945,648</b>   | <b>989,708</b>   |
| <b>EMPLOYEE BENEFITS</b>  |                                 |                  |                  |                  |                  |
| 621000                    | FICA                            | 70,241           | 72,343           | 72,343           | 75,722           |
| 622000                    | VRS Retirement                  | 118,648          | 157,167          | 157,167          | 140,646          |
| 622500                    | VRS Hybrid 1 Percent            | 0                | 0                | 0                | 2,284            |
| 622510                    | VRS Hybrid Optional Match       | 0                | 0                | 0                | 3,541            |
| 623000                    | Health Insurance                | 236,369          | 229,116          | 229,116          | 241,756          |
| 623500                    | Dental Insurance                | 4,764            | 0                | 0                | 5,088            |
| 624000                    | Group Life Insurance            | 12,880           | 12,672           | 12,672           | 11,687           |
| 625000                    | VRS Hybrid Disability Insurance | 1,163            | 0                | 0                | 0                |
| 626000                    | Hybrid Defined Benefit          | 36,176           | 0                | 0                | 0                |
| 627000                    | ICMA RC Hybrid-DC               | 2,473            | 0                | 0                | 0                |
| 627500                    | RHCC                            | 11,631           | 11,443           | 11,443           | 11,983           |
| 628000                    | Other Benefits                  | 1,496            | 1,496            | 1,496            | 1,496            |
| 628100                    | ICMA RC Hybrid-457 Match        | 2,457            | 0                | 0                | 0                |
|                           | Subtotal                        | <b>498,298</b>   | <b>484,237</b>   | <b>484,237</b>   | <b>494,203</b>   |
| <b>MATERIALS/SUPPLIES</b> |                                 |                  |                  |                  |                  |
| 660300                    | Textbooks                       | 0                | 2,500            | 2,500            | 2,500            |
| 660600                    | Physical Ed Supplies            | 5,515            | 7,764            | 7,764            | 7,764            |
|                           | Subtotal                        | <b>5,515</b>     | <b>10,264</b>    | <b>10,264</b>    | <b>10,264</b>    |
| <b>TOTAL</b>              |                                 | <b>1,462,115</b> | <b>1,440,149</b> | <b>1,440,149</b> | <b>1,494,175</b> |

**REGULAR EDUCATION - HIGH - DRIVER EDUCATION**

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

**PERSONNEL**

|  | <b>FY 2023<br/>ACTUAL</b> | <b>FY 2024<br/>BUDGET</b> | <b>FY 2024<br/>EXPECTED</b> | <b>FY 2025<br/>BUDGET</b> |
|--|---------------------------|---------------------------|-----------------------------|---------------------------|
|--|---------------------------|---------------------------|-----------------------------|---------------------------|

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

**CODE: 2100-611013-310**

**ACCT# DESCRIPTION**

| <b>MATERIALS/SUPPLIES</b> |              |              |              |              |              |
|---------------------------|--------------|--------------|--------------|--------------|--------------|
| 660300                    | Textbooks    | 4,000        | 2,500        | 2,500        | 2,500        |
|                           | Subtotal     | <b>4,000</b> | <b>2,500</b> | <b>2,500</b> | <b>2,500</b> |
|                           | <b>TOTAL</b> | <b>4,000</b> | <b>2,500</b> | <b>2,500</b> | <b>2,500</b> |

**REGULAR EDUCATION - HIGH - FOREIGN LANGUAGE**

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

**PERSONNEL**

|  | <b>FY 2023<br/>ACTUAL</b> | <b>FY 2024<br/>BUDGET</b> | <b>FY 2024<br/>EXPECTED</b> | <b>FY 2025<br/>BUDGET</b> |
|--|---------------------------|---------------------------|-----------------------------|---------------------------|
|--|---------------------------|---------------------------|-----------------------------|---------------------------|

|          |      |      |      |      |
|----------|------|------|------|------|
| Teachers | 21.5 | 20.9 | 20.9 | 19.1 |
|----------|------|------|------|------|

**CODE: 2100-611013-320****ACCT# DESCRIPTION**

| <b>PERSONAL SERVICES</b>  |                                 |                  |                  |                  |                  |
|---------------------------|---------------------------------|------------------|------------------|------------------|------------------|
| 611210                    | Teacher Salaries                | 1,216,947        | 1,328,525        | 1,328,525        | 1,307,535        |
|                           | Subtotal                        | <b>1,216,947</b> | <b>1,328,525</b> | <b>1,328,525</b> | <b>1,307,535</b> |
| <b>EMPLOYEE BENEFITS</b>  |                                 |                  |                  |                  |                  |
| 621000                    | FICA                            | 89,748           | 101,633          | 101,633          | 100,037          |
| 622000                    | VRS Retirement                  | 150,537          | 220,801          | 220,801          | 185,811          |
| 622500                    | VRS Hybrid 1 Percent            | 0                | 0                | 0                | 3,579            |
| 622510                    | VRS Hybrid Optional Match       | 0                | 0                | 0                | 5,547            |
| 623000                    | Health Insurance                | 184,247          | 218,880          | 218,880          | 174,631          |
| 623500                    | Dental Insurance                | 4,760            | 0                | 0                | 5,076            |
| 624000                    | Group Life Insurance            | 15,160           | 17,803           | 17,803           | 15,439           |
| 625000                    | VRS Hybrid Disability Insurance | 1,060            | 0                | 0                | 0                |
| 626000                    | Hybrid Defined Benefit          | 31,962           | 0                | 0                | 0                |
| 627000                    | ICMA RC Hybrid-DC               | 2,256            | 0                | 0                | 0                |
| 627500                    | RHCC                            | 13,690           | 16,076           | 16,076           | 15,833           |
| 628000                    | Other Benefits                  | 2,487            | 2,487            | 2,487            | 2,487            |
| 628100                    | ICMA RC Hybrid-457 Match        | 3,277            | 0                | 0                | 0                |
|                           | Subtotal                        | <b>499,184</b>   | <b>577,680</b>   | <b>577,680</b>   | <b>508,440</b>   |
| <b>MATERIALS/SUPPLIES</b> |                                 |                  |                  |                  |                  |
| 660300                    | Textbooks                       | 0                | 10,000           | 10,000           | 10,000           |
| 669000                    | Other Educational Supplies      | 2,621            | 5,250            | 5,250            | 5,250            |
|                           | Subtotal                        | <b>2,621</b>     | <b>15,250</b>    | <b>15,250</b>    | <b>15,250</b>    |
| <b>TOTAL</b>              |                                 | <b>1,718,752</b> | <b>1,921,455</b> | <b>1,921,455</b> | <b>1,831,225</b> |



**REGULAR EDUCATION - HIGH - YORK RIVER ACADEMY**

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

**PERSONNEL**

|  | <b>FY 2023<br/>ACTUAL</b> | <b>FY 2024<br/>BUDGET</b> | <b>FY 2024<br/>EXPECTED</b> | <b>FY 2025<br/>BUDGET</b> |
|--|---------------------------|---------------------------|-----------------------------|---------------------------|
|--|---------------------------|---------------------------|-----------------------------|---------------------------|

|          |      |      |      |      |
|----------|------|------|------|------|
| Teachers | 5.75 | 5.75 | 5.75 | 6.35 |
|----------|------|------|------|------|

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

|        |                     |                |                |                |                |
|--------|---------------------|----------------|----------------|----------------|----------------|
| 611210 | Teacher Salaries    | 341,244        | 353,011        | 353,011        | 425,045        |
| 615000 | Substitute Salaries | 6,481          | 0              | 0              | 0              |
|        | Subtotal            | <b>347,725</b> | <b>353,011</b> | <b>353,011</b> | <b>425,045</b> |

**EMPLOYEE BENEFITS**

|        |                                 |                |                |                |                |
|--------|---------------------------------|----------------|----------------|----------------|----------------|
| 621000 | FICA                            | 26,303         | 27,006         | 27,006         | 32,519         |
| 622000 | VRS Retirement                  | 50,561         | 58,671         | 58,671         | 60,403         |
| 622500 | VRS Hybrid 1 Percent            | 0              | 0              | 0              | 1,032          |
| 622510 | VRS Hybrid Optional Match       | 0              | 0              | 0              | 1,599          |
| 623000 | Health Insurance                | 48,596         | 60,880         | 60,880         | 25,824         |
| 623500 | Dental Insurance                | 1,000          | 0              | 0              | 1,564          |
| 624000 | Group Life Insurance            | 4,605          | 4,731          | 4,731          | 5,021          |
| 625000 | VRS Hybrid Disability Insurance | 185            | 0              | 0              | 0              |
| 626000 | Hybrid Defined Benefit          | 5,175          | 0              | 0              | 0              |
| 627000 | ICMA RC Hybrid-DC               | 394            | 0              | 0              | 0              |
| 627500 | RHCC                            | 4,158          | 4,272          | 4,272          | 5,149          |
| 628000 | Other Benefits                  | 567            | 567            | 567            | 567            |
| 628100 | ICMA RC Hybrid-457 Match        | 986            | 0              | 0              | 0              |
|        | Subtotal                        | <b>142,530</b> | <b>156,127</b> | <b>156,127</b> | <b>133,678</b> |

**PURCHASED SERVICES**

|        |                                    |              |              |              |              |
|--------|------------------------------------|--------------|--------------|--------------|--------------|
| 639000 | Miscellaneous Contractual Services | 3,762        | 4,600        | 4,600        | 4,600        |
|        | Subtotal                           | <b>3,762</b> | <b>4,600</b> | <b>4,600</b> | <b>4,600</b> |

**MATERIALS/SUPPLIES**

|        |                                    |              |              |              |              |
|--------|------------------------------------|--------------|--------------|--------------|--------------|
| 669900 | Miscellaneous Materials & Supplies | 4,349        | 4,000        | 4,000        | 4,000        |
|        | Subtotal                           | <b>4,349</b> | <b>4,000</b> | <b>4,000</b> | <b>4,000</b> |

**EQUIPMENT**

|        |                                |            |              |              |              |
|--------|--------------------------------|------------|--------------|--------------|--------------|
| 689110 | Furniture/Equipment-Additional | 951        | 1,000        | 1,000        | 1,000        |
|        | Subtotal                       | <b>951</b> | <b>1,000</b> | <b>1,000</b> | <b>1,000</b> |

**TOTAL**

|  |  |                |                |                |                |
|--|--|----------------|----------------|----------------|----------------|
|  |  | <b>499,317</b> | <b>518,738</b> | <b>518,738</b> | <b>568,323</b> |
|--|--|----------------|----------------|----------------|----------------|

**REGULAR EDUCATION - HIGH - VIRTUAL HIGH SCHOOL**

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

**PERSONNEL**

|  | <b>FY 2023<br/>ACTUAL</b> | <b>FY 2024<br/>BUDGET</b> | <b>FY 2024<br/>EXPECTED</b> | <b>FY 2025<br/>BUDGET</b> |
|--|---------------------------|---------------------------|-----------------------------|---------------------------|
|--|---------------------------|---------------------------|-----------------------------|---------------------------|

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

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

|        |                        |                |                |                |                |
|--------|------------------------|----------------|----------------|----------------|----------------|
| 611410 | Para-Educator Salaries | 16,968         | 0              | 0              | 100,824        |
| 611430 | Technical Salaries     | 76,939         | 81,231         | 81,231         | 87,005         |
| 615000 | Substitute Salaries    | 0              | 2,500          | 0              | 0              |
| 615950 | Overtime               | 2,481          | 0              | 0              | 0              |
| 616250 | Stipends               | 168,678        | 169,784        | 175,000        | 175,000        |
|        | Subtotal               | <b>265,066</b> | <b>253,515</b> | <b>256,231</b> | <b>362,829</b> |

**EMPLOYEE BENEFITS**

|        |                                 |               |               |               |               |
|--------|---------------------------------|---------------|---------------|---------------|---------------|
| 621000 | FICA                            | 21,012        | 18,817        | 19,603        | 27,760        |
| 622000 | VRS Retirement                  | 12,787        | 13,501        | 13,501        | 26,692        |
| 622500 | VRS Hybrid 1 Percent            | 0             | 0             | 0             | 241           |
| 622510 | VRS Hybrid Optional Match       | 0             | 0             | 0             | 385           |
| 623000 | Health Insurance                | 22,738        | 18,708        | 18,708        | 22,700        |
| 623500 | Dental Insurance                | 285           | 0             | 0             | 756           |
| 624000 | Group Life Insurance            | 1,315         | 1,089         | 1,089         | 2,219         |
| 625000 | VRS Hybrid Disability Insurance | 100           | 0             | 0             | 0             |
| 626000 | Hybrid Defined Benefit          | 3,245         | 0             | 0             | 0             |
| 627000 | ICMA RC Hybrid-DC               | 212           | 0             | 0             | 0             |
| 627500 | RHCC                            | 1,187         | 983           | 983           | 2,274         |
| 628000 | Other Benefits                  | 249           | 249           | 249           | 249           |
| 628100 | ICMA RC Hybrid-457 Match        | 64            | 0             | 0             | 0             |
|        | Subtotal                        | <b>63,194</b> | <b>53,347</b> | <b>54,133</b> | <b>83,276</b> |

**PURCHASED SERVICES**

|        |                                    |              |               |               |               |
|--------|------------------------------------|--------------|---------------|---------------|---------------|
| 639000 | Miscellaneous Contractual Services | 4,570        | 20,938        | 28,827        | 28,827        |
|        | Subtotal                           | <b>4,570</b> | <b>20,938</b> | <b>28,827</b> | <b>28,827</b> |

**OTHER CHARGES**

|        |                      |            |              |              |              |
|--------|----------------------|------------|--------------|--------------|--------------|
| 655060 | Employee Development | 700        | 3,000        | 3,000        | 3,000        |
|        | Subtotal             | <b>700</b> | <b>3,000</b> | <b>3,000</b> | <b>3,000</b> |

**MATERIALS/SUPPLIES**

|        |                            |            |              |              |              |
|--------|----------------------------|------------|--------------|--------------|--------------|
| 669000 | Other Educational Supplies | 996        | 9,776        | 5,000        | 5,000        |
|        | Subtotal                   | <b>996</b> | <b>9,776</b> | <b>5,000</b> | <b>5,000</b> |

|              |  |                |                |                |                |
|--------------|--|----------------|----------------|----------------|----------------|
| <b>TOTAL</b> |  | <b>334,526</b> | <b>340,576</b> | <b>347,191</b> | <b>482,932</b> |
|--------------|--|----------------|----------------|----------------|----------------|

**REGULAR EDUCATION - HIGH - DRAMA**

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

**PERSONNEL**

|  | <b>FY 2023<br/>ACTUAL</b> | <b>FY 2024<br/>BUDGET</b> | <b>FY 2024<br/>EXPECTED</b> | <b>FY 2025<br/>BUDGET</b> |
|--|---------------------------|---------------------------|-----------------------------|---------------------------|
|--|---------------------------|---------------------------|-----------------------------|---------------------------|

|          |   |   |   |     |
|----------|---|---|---|-----|
| Teachers | 3 | 3 | 3 | 2.6 |
|----------|---|---|---|-----|

**CODE: 2100-611013-345****ACCT# DESCRIPTION**

| <b>PERSONAL SERVICES</b>  |                                    |                |                |                |                |
|---------------------------|------------------------------------|----------------|----------------|----------------|----------------|
| 611210                    | Teacher Salaries                   | 208,951        | 221,594        | 221,594        | 204,446        |
|                           | Subtotal                           | <b>208,951</b> | <b>221,594</b> | <b>221,594</b> | <b>204,446</b> |
| <b>EMPLOYEE BENEFITS</b>  |                                    |                |                |                |                |
| 621000                    | FICA                               | 15,744         | 16,952         | 16,952         | 15,642         |
| 622000                    | VRS Retirement                     | 34,684         | 36,829         | 36,829         | 29,053         |
| 623000                    | Health Insurance                   | 39,380         | 42,194         | 42,194         | 44,085         |
| 623500                    | Dental Insurance                   | 1,006          | 0              | 0              | 1,020          |
| 624000                    | Group Life Insurance               | 2,796          | 2,970          | 2,970          | 2,413          |
| 627500                    | RHCC                               | 2,525          | 2,682          | 2,682          | 2,475          |
| 628000                    | Other Benefits                     | 439            | 439            | 439            | 439            |
|                           | Subtotal                           | <b>96,574</b>  | <b>102,066</b> | <b>102,066</b> | <b>95,127</b>  |
| <b>PURCHASED SERVICES</b> |                                    |                |                |                |                |
| 639000                    | Miscellaneous Contractual Services | 13,024         | 15,000         | 15,000         | 15,000         |
|                           | Subtotal                           | <b>13,024</b>  | <b>15,000</b>  | <b>15,000</b>  | <b>15,000</b>  |
| <b>MATERIALS/SUPPLIES</b> |                                    |                |                |                |                |
| 669000                    | Other Educational Supplies         | 172            | 1,500          | 1,500          | 1,500          |
|                           | Subtotal                           | <b>172</b>     | <b>1,500</b>   | <b>1,500</b>   | <b>1,500</b>   |
|                           | <b>TOTAL</b>                       | <b>318,721</b> | <b>340,160</b> | <b>340,160</b> | <b>316,073</b> |

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

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

**PERSONNEL**

|  | <b>FY 2023<br/>ACTUAL</b> | <b>FY 2024<br/>BUDGET</b> | <b>FY 2024<br/>EXPECTED</b> | <b>FY 2025<br/>BUDGET</b> |
|--|---------------------------|---------------------------|-----------------------------|---------------------------|
|--|---------------------------|---------------------------|-----------------------------|---------------------------|

|          |   |   |   |   |
|----------|---|---|---|---|
| Teachers | 6 | 6 | 6 | 6 |
|----------|---|---|---|---|

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

|                           |                                    |                |                |                |                |
|---------------------------|------------------------------------|----------------|----------------|----------------|----------------|
| <b>PERSONAL SERVICES</b>  |                                    |                |                |                |                |
| 611210                    | Teacher Salaries                   | 367,686        | 382,083        | 382,083        | 411,246        |
| 616250                    | Stipends                           | 7,931          | 19,100         | 19,100         | 19,100         |
|                           | Subtotal                           | <b>375,617</b> | <b>401,183</b> | <b>401,183</b> | <b>430,346</b> |
| <b>EMPLOYEE BENEFITS</b>  |                                    |                |                |                |                |
| 621000                    | FICA                               | 27,152         | 29,361         | 29,361         | 31,594         |
| 622000                    | VRS Retirement                     | 42,595         | 63,503         | 63,503         | 58,440         |
| 622500                    | VRS Hybrid 1 Percent               | 0              | 0              | 0              | 1,196          |
| 622510                    | VRS Hybrid Optional Match          | 0              | 0              | 0              | 1,853          |
| 623000                    | Health Insurance                   | 104,923        | 106,606        | 106,606        | 109,440        |
| 623500                    | Dental Insurance                   | 1,678          | 0              | 0              | 1,080          |
| 624000                    | Group Life Insurance               | 4,930          | 5,120          | 5,120          | 4,856          |
| 625000                    | VRS Hybrid Disability Insurance    | 524            | 0              | 0              | 0              |
| 626000                    | Hybrid Defined Benefit             | 16,537         | 0              | 0              | 0              |
| 627000                    | ICMA RC Hybrid-DC                  | 1,116          | 0              | 0              | 0              |
| 627500                    | RHCC                               | 4,451          | 4,624          | 4,624          | 4,980          |
| 628000                    | Other Benefits                     | 624            | 624            | 624            | 624            |
| 628100                    | ICMA RC Hybrid-457 Match           | 894            | 0              | 0              | 0              |
|                           | Subtotal                           | <b>205,424</b> | <b>209,838</b> | <b>209,838</b> | <b>214,063</b> |
| <b>PURCHASED SERVICES</b> |                                    |                |                |                |                |
| 639000                    | Miscellaneous Contractual Services | 4,028          | 4,132          | 4,132          | 4,132          |
|                           | Subtotal                           | <b>4,028</b>   | <b>4,132</b>   | <b>4,132</b>   | <b>4,132</b>   |
| <b>OTHER CHARGES</b>      |                                    |                |                |                |                |
| 655060                    | Employee Development               | 268            | 400            | 400            | 400            |
|                           | Subtotal                           | <b>268</b>     | <b>400</b>     | <b>400</b>     | <b>400</b>     |
| <b>MATERIALS/SUPPLIES</b> |                                    |                |                |                |                |
| 669000                    | Other Educational Supplies         | 8,274          | 8,305          | 8,305          | 8,305          |
|                           | Subtotal                           | <b>8,274</b>   | <b>8,305</b>   | <b>8,305</b>   | <b>8,305</b>   |
|                           | <b>TOTAL</b>                       | <b>593,611</b> | <b>623,858</b> | <b>623,858</b> | <b>657,246</b> |

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

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

**PERSONNEL**

|  | <b>FY 2023<br/>ACTUAL</b> | <b>FY 2024<br/>BUDGET</b> | <b>FY 2024<br/>EXPECTED</b> | <b>FY 2025<br/>BUDGET</b> |
|--|---------------------------|---------------------------|-----------------------------|---------------------------|
|--|---------------------------|---------------------------|-----------------------------|---------------------------|

Athletic Directors

4

4

4

4

**CODE: 2100-611013-360****ACCT# DESCRIPTION****PERSONAL SERVICES**

|        |                    |                |                |                |                |
|--------|--------------------|----------------|----------------|----------------|----------------|
| 611280 | Athletic Directors | 314,687        | 330,226        | 330,226        | 330,955        |
| 616250 | Stipends           | 61,935         | 49,000         | 49,000         | 49,000         |
|        | Subtotal           | <b>376,622</b> | <b>379,226</b> | <b>379,226</b> | <b>379,955</b> |

**EMPLOYEE BENEFITS**

|        |                      |                |                |                |                |
|--------|----------------------|----------------|----------------|----------------|----------------|
| 621000 | FICA                 | 27,984         | 25,263         | 25,263         | 25,319         |
| 622000 | VRS Retirement       | 51,914         | 54,884         | 54,884         | 47,030         |
| 623000 | Health Insurance     | 56,984         | 60,382         | 60,382         | 34,772         |
| 623500 | Dental Insurance     | 1,205          | 0              | 0              | 720            |
| 624000 | Group Life Insurance | 4,186          | 4,426          | 4,426          | 3,908          |
| 627500 | RHCC                 | 3,780          | 3,996          | 3,996          | 4,006          |
| 628000 | Other Benefits       | 591            | 591            | 591            | 591            |
|        | Subtotal             | <b>146,644</b> | <b>149,542</b> | <b>149,542</b> | <b>116,346</b> |

**PURCHASED SERVICES**

|        |                                    |                |                |                |                |
|--------|------------------------------------|----------------|----------------|----------------|----------------|
| 639000 | Miscellaneous Contractual Services | 320,499        | 344,500        | 344,500        | 375,500        |
|        | Subtotal                           | <b>320,499</b> | <b>344,500</b> | <b>344,500</b> | <b>375,500</b> |

**MATERIALS/SUPPLIES**

|        |                                    |              |               |               |               |
|--------|------------------------------------|--------------|---------------|---------------|---------------|
| 669900 | Miscellaneous Materials & Supplies | 3,600        | 30,000        | 30,000        | 30,000        |
|        | Subtotal                           | <b>3,600</b> | <b>30,000</b> | <b>30,000</b> | <b>30,000</b> |

**EQUIPMENT**

|        |                                 |               |              |              |               |
|--------|---------------------------------|---------------|--------------|--------------|---------------|
| 689110 | Furniture/Equipment-Additional  | -1,160        | 3,000        | 3,000        | 13,000        |
| 689210 | Furniture/Equipment-Replacement | 0             | 3,000        | 3,000        | 3,000         |
|        | Subtotal                        | <b>-1,160</b> | <b>6,000</b> | <b>6,000</b> | <b>16,000</b> |

**TOTAL****846,205****909,268****909,268****917,801**

**REGULAR EDUCATION - HIGH - CONTRACTED SERVICES**

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

**PERSONNEL**

|  | <b>FY 2023<br/>ACTUAL</b> | <b>FY 2024<br/>BUDGET</b> | <b>FY 2024<br/>EXPECTED</b> | <b>FY 2025<br/>BUDGET</b> |
|--|---------------------------|---------------------------|-----------------------------|---------------------------|
|--|---------------------------|---------------------------|-----------------------------|---------------------------|

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

**CODE: 2100-611013-370****ACCT# DESCRIPTION****PURCHASED SERVICES**

|        |                                    |                |                |                |                |
|--------|------------------------------------|----------------|----------------|----------------|----------------|
| 638600 | Contractual-New Horizons           | 587,440        | 652,862        | 652,862        | 723,756        |
| 639000 | Miscellaneous Contractual Services | 68,151         | 23,000         | 23,000         | 43,000         |
|        | Subtotal                           | <b>655,591</b> | <b>675,862</b> | <b>675,862</b> | <b>766,756</b> |
|        | <b>TOTAL</b>                       | <b>655,591</b> | <b>675,862</b> | <b>675,862</b> | <b>766,756</b> |

**REGULAR EDUCATION - HIGH - OTHER**

Programs and services for Regular Education - High Schools that are not included in other program budgets. The teacher and para-educator positions in this program consist of 4 Assessment and Compliance Interventionists, 2 teacher extra class assignments, Co-op students, 1 Instructional Associate and 4 Alternative to Suspension Program para-educators who are not assigned to a particular grade level the entire school year.

**PERSONNEL**

|  | <b>FY 2023<br/>ACTUAL</b> | <b>FY 2024<br/>BUDGET</b> | <b>FY 2024<br/>EXPECTED</b> | <b>FY 2025<br/>BUDGET</b> |
|--|---------------------------|---------------------------|-----------------------------|---------------------------|
|--|---------------------------|---------------------------|-----------------------------|---------------------------|

|                |     |   |   |   |
|----------------|-----|---|---|---|
| Teachers       | 4.6 | 4 | 4 | 5 |
| Para-Educators | 4   | 4 | 4 | 6 |

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

|        |                        |                  |                  |                  |                  |
|--------|------------------------|------------------|------------------|------------------|------------------|
| 611210 | Teacher Salaries       | 301,500          | 320,406          | 320,406          | 397,313          |
| 611410 | Para-Educator Salaries | 58,984           | 80,369           | 80,369           | 167,944          |
| 611510 | Co-op Students         | 6,547            | 85,500           | 85,500           | 85,500           |
| 615000 | Substitute Salaries    | 722,015          | 384,666          | 384,666          | 384,666          |
| 615950 | Overtime               | 127              | 0                | 0                | 0                |
| 616000 | Supplements            | 897,198          | 844,471          | 844,471          | 844,471          |
| 616250 | Stipends               | 96,669           | 44,831           | 44,831           | 54,831           |
| 616300 | NBCT Stipend           | 52,500           | 52,500           | 52,500           | 52,500           |
|        | Subtotal               | <b>2,135,540</b> | <b>1,812,743</b> | <b>1,812,743</b> | <b>1,987,225</b> |

**EMPLOYEE BENEFITS**

|        |                                 |                |                |                |                |
|--------|---------------------------------|----------------|----------------|----------------|----------------|
| 621000 | FICA                            | 165,523        | 40,658         | 40,658         | 53,244         |
| 622000 | VRS Retirement                  | 52,459         | 66,610         | 66,610         | 80,328         |
| 622500 | VRS Hybrid 1 Percent            | 0              | 0              | 0              | 870            |
| 622510 | VRS Hybrid Optional Match       | 0              | 0              | 0              | 1,390          |
| 623000 | Health Insurance                | 82,164         | 82,576         | 82,576         | 98,244         |
| 623500 | Dental Insurance                | 1,656          | 0              | 0              | 1,764          |
| 624000 | Group Life Insurance            | 4,730          | 5,371          | 5,371          | 6,675          |
| 625000 | VRS Hybrid Disability Insurance | 176            | 0              | 0              | 0              |
| 626000 | Hybrid Defined Benefit          | 5,644          | 0              | 0              | 0              |
| 627000 | ICMA RC Hybrid-DC               | 391            | 0              | 0              | 0              |
| 627500 | RHCC                            | 4,282          | 4,850          | 4,850          | 6,846          |
| 628000 | Other Benefits                  | 3,220          | 3,220          | 3,220          | 3,220          |
| 628100 | ICMA RC Hybrid-457 Match        | 195            | 0              | 0              | 0              |
|        | Subtotal                        | <b>320,440</b> | <b>203,285</b> | <b>203,285</b> | <b>252,581</b> |

**PURCHASED SERVICES**

|        |                                    |               |                |                |                |
|--------|------------------------------------|---------------|----------------|----------------|----------------|
| 635000 | Printing                           | 37,269        | 30,000         | 30,000         | 30,000         |
| 639000 | Miscellaneous Contractual Services | 61,544        | 137,325        | 137,325        | 137,325        |
|        | Subtotal                           | <b>98,813</b> | <b>167,325</b> | <b>167,325</b> | <b>167,325</b> |

**OTHER CHARGES**

|        |                        |              |               |               |               |
|--------|------------------------|--------------|---------------|---------------|---------------|
| 652010 | Postage                | 134          | 200           | 200           | 200           |
| 655040 | Travel                 | 1,720        | 125           | 125           | 125           |
| 655060 | Employee Development   | 5,733        | 9,450         | 9,450         | 9,450         |
| 659020 | Curriculum Development | 0            | 4,500         | 4,500         | 4,500         |
|        | Subtotal               | <b>7,587</b> | <b>14,275</b> | <b>14,275</b> | <b>14,275</b> |

| <b>MATERIALS/SUPPLIES</b> |                                    |                  |                  |                  |                  |
|---------------------------|------------------------------------|------------------|------------------|------------------|------------------|
| 660300                    | Textbooks                          | 22,627           | 10,000           | 10,000           | 10,000           |
| 660700                    | Testing Materials                  | 14,826           | 31,700           | 31,700           | 31,700           |
| 669000                    | Other Educational Supplies         | 53,759           | 76,745           | 76,745           | 76,745           |
| 669150                    | Supplemental Per Pupil Allocation  | 102,422          | 100,000          | 100,000          | 100,000          |
| 669160                    |                                    | 22,500           | 0                | 0                | 0                |
| 669900                    | Miscellaneous Materials & Supplies | 9,780            | 9,500            | 9,500            | 9,500            |
|                           | Subtotal                           | <b>225,914</b>   | <b>227,945</b>   | <b>227,945</b>   | <b>227,945</b>   |
| <b>EQUIPMENT</b>          |                                    |                  |                  |                  |                  |
| 689110                    | Furniture/Equipment-Additional     | 4,939            | 5,000            | 5,000            | 5,000            |
| 689210                    | Furniture/Equipment-Replacement    | 6,771            | 14,799           | 14,799           | 9,042            |
|                           | Subtotal                           | <b>11,710</b>    | <b>19,799</b>    | <b>19,799</b>    | <b>14,042</b>    |
| <b>TOTAL</b>              |                                    | <b>2,800,004</b> | <b>2,445,372</b> | <b>2,445,372</b> | <b>2,663,393</b> |



**REGULAR EDUCATION - HIGH - ALL IN VIRGINIA-HIGH**

On September 8, 2023, the Virginia Governor announced the ALL In VA Program, a state initiative designed to address persistent learning loss from the COVID-19 pandemic in grades 3 through 8. It is recommended that students participating in this program receive approximately 3 to 5 hours of high-intensity tutoring in reading and math each week. The division aims to provide these tutoring opportunities during the course of the school day; however, tutoring opportunities may also be provided before or after school and during scheduled school breaks (e.g. winter, spring, and/or summer).

**PERSONNEL**

|  | <b>FY 2023<br/>ACTUAL</b> | <b>FY 2024<br/>BUDGET</b> | <b>FY 2024<br/>EXPECTED</b> | <b>FY 2025<br/>BUDGET</b> |
|--|---------------------------|---------------------------|-----------------------------|---------------------------|
|--|---------------------------|---------------------------|-----------------------------|---------------------------|

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

**CODE: 2100-611013-381****ACCT# DESCRIPTION****MATERIALS/SUPPLIES**

|        |                                    |          |          |              |               |
|--------|------------------------------------|----------|----------|--------------|---------------|
| 669900 | Miscellaneous Materials & Supplies | 0        | 0        | 8,451        | 22,451        |
|        | Subtotal                           | <b>0</b> | <b>0</b> | <b>8,451</b> | <b>22,451</b> |
|        | <b>TOTAL</b>                       | <b>0</b> | <b>0</b> | <b>8,451</b> | <b>22,451</b> |

**SPECIAL EDUCATION - ELEMENTARY - CLASSROOM TEACHERS**

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

**PERSONNEL**

|                | <b>FY 2023<br/>ACTUAL</b> | <b>FY 2024<br/>BUDGET</b> | <b>FY 2024<br/>EXPECTED</b> | <b>FY 2025<br/>BUDGET</b> |
|----------------|---------------------------|---------------------------|-----------------------------|---------------------------|
| Teachers       | 61                        | 48                        | 48                          | 56                        |
| Para-Educators | 60.5                      | 62.5                      | 62.5                        | 77.5                      |
| Technical      | 1                         | 0                         | 0                           | 0                         |

**ADDITIONAL INFORMATION:**

In FY25 added 2 Diagnostician FYEs.

**CODE: 2100-611021-390**

**ACCT# DESCRIPTION**

| <b>PERSONAL SERVICES</b>  |                                 |                  |                  |                  |                  |
|---------------------------|---------------------------------|------------------|------------------|------------------|------------------|
| 611210                    | Teacher Salaries                | 3,003,175        | 2,928,783        | 2,928,783        | 3,595,229        |
| 611410                    | Para-Educator Salaries          | 1,359,181        | 1,374,431        | 1,374,431        | 1,974,468        |
| 611430                    | Technical Salaries              | 4,701            | 0                | 0                | 0                |
| 615000                    | Substitute Salaries             | 0                | 0                | 0                | 23,333           |
| 615950                    | Overtime                        | 2,581            | 0                | 0                | 0                |
| 616000                    | Supplements                     | 0                | 0                | 0                | 10,000           |
| 616250                    | Stipends                        | 38,111           | 44,200           | 44,200           | 47,533           |
|                           | Subtotal                        | <b>4,407,749</b> | <b>4,347,414</b> | <b>4,347,414</b> | <b>5,650,563</b> |
| <b>EMPLOYEE BENEFITS</b>  |                                 |                  |                  |                  |                  |
| 621000                    | FICA                            | 326,816          | 332,562          | 332,562          | 429,506          |
| 622000                    | VRS Retirement                  | 351,019          | 715,195          | 715,195          | 791,523          |
| 622500                    | VRS Hybrid 1 Percent            | 0                | 0                | 0                | 27,543           |
| 622510                    | VRS Hybrid Optional Match       | 0                | 0                | 0                | 43,265           |
| 623000                    | Health Insurance                | 862,015          | 881,575          | 881,575          | 970,845          |
| 623500                    | Dental Insurance                | 20,767           | 0                | 0                | 23,656           |
| 624000                    | Group Life Insurance            | 54,901           | 57,664           | 57,664           | 65,781           |
| 625000                    | VRS Hybrid Disability Insurance | 9,304            | 0                | 0                | 0                |
| 626000                    | Hybrid Defined Benefit          | 293,900          | 0                | 0                | 0                |
| 627000                    | ICMA RC Hybrid-DC               | 19,795           | 0                | 0                | 0                |
| 627500                    | RHCC                            | 49,487           | 52,070           | 52,070           | 67,469           |
| 628000                    | Other Benefits                  | 6,167            | 6,167            | 6,167            | 6,167            |
| 628100                    | ICMA RC Hybrid-457 Match        | 15,305           | 0                | 0                | 0                |
|                           | Subtotal                        | <b>2,009,476</b> | <b>2,045,233</b> | <b>2,045,233</b> | <b>2,425,755</b> |
| <b>OTHER CHARGES</b>      |                                 |                  |                  |                  |                  |
| 655040                    | Travel                          | 33,928           | 15,960           | 15,960           | 15,960           |
|                           | Subtotal                        | <b>33,928</b>    | <b>15,960</b>    | <b>15,960</b>    | <b>15,960</b>    |
| <b>MATERIALS/SUPPLIES</b> |                                 |                  |                  |                  |                  |
| 669000                    | Other Educational Supplies      | 5,577            | 0                | 0                | 0                |
|                           | Subtotal                        | <b>5,577</b>     | <b>0</b>         | <b>0</b>         | <b>0</b>         |
| <b>TOTAL</b>              |                                 | <b>6,456,730</b> | <b>6,408,607</b> | <b>6,408,607</b> | <b>8,092,278</b> |

**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.

**PERSONNEL**

|  | <b>FY 2023<br/>ACTUAL</b> | <b>FY 2024<br/>BUDGET</b> | <b>FY 2024<br/>EXPECTED</b> | <b>FY 2025<br/>BUDGET</b> |
|--|---------------------------|---------------------------|-----------------------------|---------------------------|
|--|---------------------------|---------------------------|-----------------------------|---------------------------|

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

**CODE: 2100-611021-400****ACCT# DESCRIPTION**

|                           |                                    |                |               |               |               |
|---------------------------|------------------------------------|----------------|---------------|---------------|---------------|
| <b>PURCHASED SERVICES</b> |                                    |                |               |               |               |
| 639000                    | Miscellaneous Contractual Services | 88,581         | 32,210        | 32,210        | 32,210        |
|                           | Subtotal                           | <b>88,581</b>  | <b>32,210</b> | <b>32,210</b> | <b>32,210</b> |
| <b>OTHER CHARGES</b>      |                                    |                |               |               |               |
| 655060                    | Employee Development               | 10,784         | 10,500        | 10,500        | 11,500        |
| 655800                    | Pupil Transportation               | 2,625          | 1,800         | 1,800         | 1,800         |
|                           | Subtotal                           | <b>13,409</b>  | <b>12,300</b> | <b>12,300</b> | <b>13,300</b> |
| <b>MATERIALS/SUPPLIES</b> |                                    |                |               |               |               |
| 660700                    | Testing Materials                  | 0              | 4,000         | 4,000         | 4,000         |
| 669000                    | Other Educational Supplies         | 31,939         | 4,000         | 4,000         | 12,800        |
| 669900                    | Miscellaneous Materials & Supplies | 6,617          | 8,800         | 8,800         | 0             |
|                           | Subtotal                           | <b>38,556</b>  | <b>16,800</b> | <b>16,800</b> | <b>16,800</b> |
| <b>EQUIPMENT</b>          |                                    |                |               |               |               |
| 688050                    | Technology-Hardware Additions      | 0              | 1,400         | 1,400         | 0             |
| 689110                    | Furniture/Equipment-Additional     | 3,998          | 6,200         | 6,200         | 6,200         |
| 689210                    | Furniture/Equipment-Replacement    | 0              | 1,000         | 1,000         | 1,000         |
|                           | Subtotal                           | <b>3,998</b>   | <b>8,600</b>  | <b>8,600</b>  | <b>7,200</b>  |
| <b>TOTAL</b>              |                                    | <b>144,544</b> | <b>69,910</b> | <b>69,910</b> | <b>69,510</b> |

**SPECIAL EDUCATION - MIDDLE - CLASSROOM TEACHERS**

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

**PERSONNEL**

|  | <b>FY 2023<br/>ACTUAL</b> | <b>FY 2024<br/>BUDGET</b> | <b>FY 2024<br/>EXPECTED</b> | <b>FY 2025<br/>BUDGET</b> |
|--|---------------------------|---------------------------|-----------------------------|---------------------------|
|--|---------------------------|---------------------------|-----------------------------|---------------------------|

|                |    |    |    |    |
|----------------|----|----|----|----|
| Teachers       | 26 | 26 | 26 | 30 |
| Para-Educators | 24 | 20 | 20 | 22 |

**ADDITIONAL INFORMATION:**

In FY25 added 2 Diagnostician FTEs.

**CODE: 2100-611022-410**

**ACCT# DESCRIPTION**

| <b>PERSONAL SERVICES</b>  |                                 |                  |                  |                  |                  |
|---------------------------|---------------------------------|------------------|------------------|------------------|------------------|
| 611210                    | Teacher Salaries                | 1,429,137        | 1,612,259        | 1,612,259        | 1,926,637        |
| 611410                    | Para-Educator Salaries          | 336,782          | 431,070          | 431,070          | 506,986          |
| 615000                    | Substitute Salaries             | 0                | 3,500            | 3,500            | 16,833           |
| 615950                    | Overtime                        | 1,385            | 0                | 0                | 0                |
| 616000                    | Supplements                     | 0                | 0                | 0                | 4,000            |
| 616250                    | Stipends                        | 32,440           | 9,500            | 9,500            | 13,138           |
|                           | Subtotal                        | <b>1,799,744</b> | <b>2,056,329</b> | <b>2,056,329</b> | <b>2,467,594</b> |
| <b>EMPLOYEE BENEFITS</b>  |                                 |                  |                  |                  |                  |
| 621000                    | FICA                            | 136,171          | 157,043          | 157,043          | 186,947          |
| 622000                    | VRS Retirement                  | 153,018          | 339,602          | 339,602          | 345,846          |
| 622500                    | VRS Hybrid 1 Percent            | 0                | 0                | 0                | 10,403           |
| 622510                    | VRS Hybrid Optional Match       | 0                | 0                | 0                | 16,283           |
| 623000                    | Health Insurance                | 299,969          | 335,482          | 335,482          | 360,209          |
| 623500                    | Dental Insurance                | 7,592            | 0                | 0                | 8,372            |
| 624000                    | Group Life Insurance            | 23,211           | 27,382           | 27,382           | 28,741           |
| 625000                    | VRS Hybrid Disability Insurance | 3,813            | 0                | 0                | 0                |
| 626000                    | Hybrid Defined Benefit          | 123,164          | 0                | 0                | 0                |
| 627000                    | ICMA RC Hybrid-DC               | 8,115            | 0                | 0                | 0                |
| 627500                    | RHCC                            | 20,959           | 24,725           | 24,725           | 29,474           |
| 628000                    | Other Benefits                  | 3,647            | 3,647            | 3,647            | 3,647            |
| 628100                    | ICMA RC Hybrid-457 Match        | 3,630            | 0                | 0                | 0                |
|                           | Subtotal                        | <b>783,289</b>   | <b>887,881</b>   | <b>887,881</b>   | <b>989,922</b>   |
| <b>MATERIALS/SUPPLIES</b> |                                 |                  |                  |                  |                  |
| 669000                    | Other Educational Supplies      | 2,962            | 0                | 0                | 0                |
|                           | Subtotal                        | <b>2,962</b>     | <b>0</b>         | <b>0</b>         | <b>0</b>         |
| <b>TOTAL</b>              |                                 | <b>2,585,995</b> | <b>2,944,210</b> | <b>2,944,210</b> | <b>3,457,516</b> |

**SPECIAL EDUCATION - MIDDLE - OTHER**

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

**PERSONNEL**

|  | <b>FY 2023<br/>ACTUAL</b> | <b>FY 2024<br/>BUDGET</b> | <b>FY 2024<br/>EXPECTED</b> | <b>FY 2025<br/>BUDGET</b> |
|--|---------------------------|---------------------------|-----------------------------|---------------------------|
|--|---------------------------|---------------------------|-----------------------------|---------------------------|

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

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

|                           |                                    |                |               |               |               |
|---------------------------|------------------------------------|----------------|---------------|---------------|---------------|
| <b>PURCHASED SERVICES</b> |                                    |                |               |               |               |
| 639000                    | Miscellaneous Contractual Services | 103,882        | 22,950        | 22,950        | 32,622        |
|                           | Subtotal                           | <b>103,882</b> | <b>22,950</b> | <b>22,950</b> | <b>32,622</b> |
| <b>OTHER CHARGES</b>      |                                    |                |               |               |               |
| 655800                    | Pupil Transportation               | 94             | 500           | 500           | 500           |
|                           | Subtotal                           | <b>94</b>      | <b>500</b>    | <b>500</b>    | <b>500</b>    |
| <b>MATERIALS/SUPPLIES</b> |                                    |                |               |               |               |
| 660700                    | Testing Materials                  | 0              | 4,000         | 4,000         | 4,000         |
| 669000                    | Other Educational Supplies         | 7,010          | 6,500         | 6,500         | 6,500         |
|                           | Subtotal                           | <b>7,010</b>   | <b>10,500</b> | <b>10,500</b> | <b>10,500</b> |
| <b>EQUIPMENT</b>          |                                    |                |               |               |               |
| 689110                    | Furniture/Equipment-Additional     | 3,516          | 1,000         | 1,000         | 1,000         |
| 689210                    | Furniture/Equipment-Replacement    | 0              | 1,000         | 1,000         | 1,000         |
|                           | Subtotal                           | <b>3,516</b>   | <b>2,000</b>  | <b>2,000</b>  | <b>2,000</b>  |
|                           | <b>TOTAL</b>                       | <b>114,502</b> | <b>35,950</b> | <b>35,950</b> | <b>45,622</b> |

**SPECIAL EDUCATION - HIGH - CLASSROOM TEACHERS**

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

**PERSONNEL**

|  | <b>FY 2023<br/>ACTUAL</b> | <b>FY 2024<br/>BUDGET</b> | <b>FY 2024<br/>EXPECTED</b> | <b>FY 2025<br/>BUDGET</b> |
|--|---------------------------|---------------------------|-----------------------------|---------------------------|
|--|---------------------------|---------------------------|-----------------------------|---------------------------|

|                |      |      |      |      |
|----------------|------|------|------|------|
| Teachers       | 31.6 | 31.6 | 31.6 | 32.6 |
| Para-Educators | 37   | 35   | 35   | 37   |
| Technical      | 0.6  | 0    | 0    | 0    |

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

|        |                        |                  |                  |                  |                  |
|--------|------------------------|------------------|------------------|------------------|------------------|
| 611210 | Teacher Salaries       | 1,725,422        | 1,903,491        | 1,903,491        | 2,116,696        |
| 611410 | Para-Educator Salaries | 610,999          | 776,307          | 776,307          | 875,202          |
| 615000 | Substitute Salaries    | 0                | 0                | 0                | 13,334           |
| 615950 | Overtime               | 660              | 0                | 0                | 0                |
| 616250 | Stipends               | 9,560            | 11,500           | 11,500           | 15,139           |
|        | Subtotal               | <b>2,346,641</b> | <b>2,691,298</b> | <b>2,691,298</b> | <b>3,020,371</b> |

**EMPLOYEE BENEFITS**

|        |                                 |                  |                  |                  |                  |
|--------|---------------------------------|------------------|------------------|------------------|------------------|
| 621000 | FICA                            | 172,640          | 205,886          | 205,886          | 229,813          |
| 622000 | VRS Retirement                  | 229,669          | 445,384          | 445,384          | 425,186          |
| 622500 | VRS Hybrid 1 Percent            | 0                | 0                | 0                | 15,357           |
| 622510 | VRS Hybrid Optional Match       | 0                | 0                | 0                | 24,112           |
| 623000 | Health Insurance                | 555,828          | 608,254          | 608,254          | 687,456          |
| 623500 | Dental Insurance                | 13,686           | 0                | 0                | 14,688           |
| 624000 | Group Life Insurance            | 29,969           | 35,910           | 35,910           | 35,337           |
| 625000 | VRS Hybrid Disability Insurance | 4,016            | 0                | 0                | 0                |
| 626000 | Hybrid Defined Benefit          | 124,447          | 0                | 0                | 0                |
| 627000 | ICMA RC Hybrid-DC               | 8,546            | 0                | 0                | 0                |
| 627500 | RHCC                            | 27,062           | 32,427           | 32,427           | 36,240           |
| 628000 | Other Benefits                  | 5,306            | 5,306            | 5,306            | 5,306            |
| 628100 | ICMA RC Hybrid-457 Match        | 9,042            | 0                | 0                | 0                |
|        | Subtotal                        | <b>1,180,211</b> | <b>1,333,167</b> | <b>1,333,167</b> | <b>1,473,495</b> |

**MATERIALS/SUPPLIES**

|        |                                    |              |              |              |              |
|--------|------------------------------------|--------------|--------------|--------------|--------------|
| 669000 | Other Educational Supplies         | 3,895        | 0            | 0            | 0            |
| 669900 | Miscellaneous Materials & Supplies | 0            | 5,000        | 5,000        | 5,000        |
|        | Subtotal                           | <b>3,895</b> | <b>5,000</b> | <b>5,000</b> | <b>5,000</b> |

**TOTAL**

|  |                  |                  |                  |                  |
|--|------------------|------------------|------------------|------------------|
|  | <b>3,530,747</b> | <b>4,029,465</b> | <b>4,029,465</b> | <b>4,498,866</b> |
|--|------------------|------------------|------------------|------------------|

**SPECIAL EDUCATION - HIGH - OTHER**

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

**PERSONNEL**

|  | <b>FY 2023<br/>ACTUAL</b> | <b>FY 2024<br/>BUDGET</b> | <b>FY 2024<br/>EXPECTED</b> | <b>FY 2025<br/>BUDGET</b> |
|--|---------------------------|---------------------------|-----------------------------|---------------------------|
|--|---------------------------|---------------------------|-----------------------------|---------------------------|

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

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

|                           |                                    |                  |                  |                  |                  |
|---------------------------|------------------------------------|------------------|------------------|------------------|------------------|
| <b>PURCHASED SERVICES</b> |                                    |                  |                  |                  |                  |
| 638500                    | Contractual-New Horizons           | 1,548,428        | 1,744,284        | 1,744,284        | 1,787,479        |
| 638550                    | Private Res Placement              | 947,371          | 780,500          | 780,500          | 1,480,500        |
| 639000                    | Miscellaneous Contractual Services | 47,779           | 115,330          | 115,330          | 125,002          |
|                           | Subtotal                           | <b>2,543,578</b> | <b>2,640,114</b> | <b>2,640,114</b> | <b>3,392,981</b> |
| <b>OTHER CHARGES</b>      |                                    |                  |                  |                  |                  |
| 655800                    | Pupil Transportation               | 81               | 5,000            | 5,000            | 5,000            |
|                           | Subtotal                           | <b>81</b>        | <b>5,000</b>     | <b>5,000</b>     | <b>5,000</b>     |
| <b>MATERIALS/SUPPLIES</b> |                                    |                  |                  |                  |                  |
| 660700                    | Testing Materials                  | 0                | 1,700            | 1,700            | 1,700            |
| 669000                    | Other Educational Supplies         | 11,904           | 2,500            | 2,500            | 2,500            |
|                           | Subtotal                           | <b>11,904</b>    | <b>4,200</b>     | <b>4,200</b>     | <b>4,200</b>     |
| <b>EQUIPMENT</b>          |                                    |                  |                  |                  |                  |
| 689110                    | Furniture/Equipment-Additional     | 0                | 5,837            | 5,837            | 5,837            |
| 689210                    | Furniture/Equipment-Replacement    | 280              | 2,000            | 2,000            | 2,000            |
|                           | Subtotal                           | <b>280</b>       | <b>7,837</b>     | <b>7,837</b>     | <b>7,837</b>     |
|                           | <b>TOTAL</b>                       | <b>2,555,843</b> | <b>2,657,151</b> | <b>2,657,151</b> | <b>3,410,018</b> |

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

This program provides for career/technical courses for students in grades 6-12.

**PERSONNEL**

|  | <b>FY 2023<br/>ACTUAL</b> | <b>FY 2024<br/>BUDGET</b> | <b>FY 2024<br/>EXPECTED</b> | <b>FY 2025<br/>BUDGET</b> |
|--|---------------------------|---------------------------|-----------------------------|---------------------------|
|--|---------------------------|---------------------------|-----------------------------|---------------------------|

|          |   |   |   |   |
|----------|---|---|---|---|
| Teachers | 3 | 3 | 3 | 3 |
|----------|---|---|---|---|

**CODE: 2100-611034-450****ACCT# DESCRIPTION**

|                           | <b>FY 2023<br/>ACTUAL</b>       | <b>FY 2024<br/>BUDGET</b> | <b>FY 2024<br/>EXPECTED</b> | <b>FY 2025<br/>BUDGET</b> |                |
|---------------------------|---------------------------------|---------------------------|-----------------------------|---------------------------|----------------|
| <b>PERSONAL SERVICES</b>  |                                 |                           |                             |                           |                |
| 611210                    | Teacher Salaries                | 164,029                   | 172,381                     | 172,381                   | 185,197        |
|                           | Subtotal                        | <b>164,029</b>            | <b>172,381</b>              | <b>172,381</b>            | <b>185,197</b> |
| <b>EMPLOYEE BENEFITS</b>  |                                 |                           |                             |                           |                |
| 621000                    | FICA                            | 12,084                    | 13,188                      | 13,188                    | 14,169         |
| 622000                    | VRS Retirement                  | 18,508                    | 28,650                      | 28,650                    | 26,318         |
| 622500                    | VRS Hybrid 1 Percent            | 0                         | 0                           | 0                         | 585            |
| 622510                    | VRS Hybrid Optional Match       | 0                         | 0                           | 0                         | 906            |
| 623000                    | Health Insurance                | 41,816                    | 42,126                      | 42,126                    | 45,159         |
| 623500                    | Dental Insurance                | 0                         | 0                           | 0                         | 324            |
| 624000                    | Group Life Insurance            | 2,189                     | 2,310                       | 2,310                     | 2,186          |
| 625000                    | VRS Hybrid Disability Insurance | 245                       | 0                           | 0                         | 0              |
| 626000                    | Hybrid Defined Benefit          | 7,342                     | 0                           | 0                         | 0              |
| 627000                    | ICMA RC Hybrid-DC               | 2,788                     | 0                           | 0                         | 0              |
| 627500                    | RHCC                            | 1,977                     | 2,086                       | 2,086                     | 2,242          |
| 628000                    | Other Benefits                  | 370                       | 370                         | 370                       | 370            |
| 628100                    | ICMA RC Hybrid-457 Match        | 783                       | 0                           | 0                         | 0              |
|                           | Subtotal                        | <b>88,102</b>             | <b>88,730</b>               | <b>88,730</b>             | <b>92,259</b>  |
| <b>OTHER CHARGES</b>      |                                 |                           |                             |                           |                |
| 655060                    | Employee Development            | 0                         | 500                         | 500                       | 500            |
|                           | Subtotal                        | <b>0</b>                  | <b>500</b>                  | <b>500</b>                | <b>500</b>     |
| <b>MATERIALS/SUPPLIES</b> |                                 |                           |                             |                           |                |
| 660300                    | Textbooks                       | 1,303                     | 1,000                       | 1,000                     | 1,000          |
| 669100                    | Other Educational/Supplies      | 4,146                     | 6,352                       | 6,352                     | 6,352          |
|                           | Subtotal                        | <b>5,449</b>              | <b>7,352</b>                | <b>7,352</b>              | <b>7,352</b>   |
| <b>TOTAL</b>              |                                 | <b>257,580</b>            | <b>268,963</b>              | <b>268,963</b>            | <b>285,308</b> |



**CAREER/TECHNICAL - SECONDARY - BUSINESS & INFORMATION TECHNOLOGY**

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

**PERSONNEL**

|  | <b>FY 2023<br/>ACTUAL</b> | <b>FY 2024<br/>BUDGET</b> | <b>FY 2024<br/>EXPECTED</b> | <b>FY 2025<br/>BUDGET</b> |
|--|---------------------------|---------------------------|-----------------------------|---------------------------|
|--|---------------------------|---------------------------|-----------------------------|---------------------------|

|          |   |   |   |   |
|----------|---|---|---|---|
| Teachers | 8 | 8 | 8 | 8 |
|----------|---|---|---|---|

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

| <b>PERSONAL SERVICES</b>  |                                 |                |                |                |                |
|---------------------------|---------------------------------|----------------|----------------|----------------|----------------|
| 611210                    | Teacher Salaries                | 479,379        | 497,610        | 497,610        | 533,324        |
|                           | Subtotal                        | <b>479,379</b> | <b>497,610</b> | <b>497,610</b> | <b>533,324</b> |
| <b>EMPLOYEE BENEFITS</b>  |                                 |                |                |                |                |
| 621000                    | FICA                            | 35,025         | 38,068         | 38,068         | 40,803         |
| 622000                    | VRS Retirement                  | 52,869         | 82,703         | 82,703         | 75,789         |
| 622500                    | VRS Hybrid 1 Percent            | 0              | 0              | 0              | 1,816          |
| 622510                    | VRS Hybrid Optional Match       | 0              | 0              | 0              | 2,815          |
| 623000                    | Health Insurance                | 146,713        | 135,847        | 135,847        | 156,164        |
| 623500                    | Dental Insurance                | 3,087          | 0              | 0              | 3,180          |
| 624000                    | Group Life Insurance            | 6,390          | 6,668          | 6,668          | 6,298          |
| 625000                    | VRS Hybrid Disability Insurance | 567            | 0              | 0              | 0              |
| 626000                    | Hybrid Defined Benefit          | 22,022         | 0              | 0              | 0              |
| 627000                    | ICMA RC Hybrid-DC               | 1,587          | 0              | 0              | 0              |
| 627500                    | RHCC                            | 5,770          | 6,022          | 6,022          | 6,458          |
| 628000                    | Other Benefits                  | 1,305          | 1,305          | 1,305          | 1,305          |
| 628100                    | ICMA RC Hybrid-457 Match        | 2,773          | 0              | 0              | 0              |
|                           | Subtotal                        | <b>278,108</b> | <b>270,613</b> | <b>270,613</b> | <b>294,628</b> |
| <b>OTHER CHARGES</b>      |                                 |                |                |                |                |
| 655060                    | Employee Development            | 1,232          | 1,668          | 1,668          | 1,668          |
|                           | Subtotal                        | <b>1,232</b>   | <b>1,668</b>   | <b>1,668</b>   | <b>1,668</b>   |
| <b>MATERIALS/SUPPLIES</b> |                                 |                |                |                |                |
| 660300                    | Textbooks                       | 10,680         | 18,110         | 18,110         | 18,110         |
| 669100                    | Other Educational/Supplies      | 10,609         | 16,715         | 16,715         | 16,715         |
|                           | Subtotal                        | <b>21,289</b>  | <b>34,825</b>  | <b>34,825</b>  | <b>34,825</b>  |
|                           | <b>TOTAL</b>                    | <b>780,008</b> | <b>804,716</b> | <b>804,716</b> | <b>864,445</b> |

**CAREER/TECHNICAL - SECONDARY - MARKETING EDUCATION**

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

**PERSONNEL**

|  | <b>FY 2023<br/>ACTUAL</b> | <b>FY 2024<br/>BUDGET</b> | <b>FY 2024<br/>EXPECTED</b> | <b>FY 2025<br/>BUDGET</b> |
|--|---------------------------|---------------------------|-----------------------------|---------------------------|
|--|---------------------------|---------------------------|-----------------------------|---------------------------|

|          |   |   |   |   |
|----------|---|---|---|---|
| Teachers | 3 | 3 | 3 | 3 |
|----------|---|---|---|---|

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

|                           |                                 |                |                |                |                |
|---------------------------|---------------------------------|----------------|----------------|----------------|----------------|
| <b>PERSONAL SERVICES</b>  |                                 |                |                |                |                |
| 611210                    | Teacher Salaries                | 195,331        | 204,942        | 204,942        | 218,206        |
|                           | Subtotal                        | <b>195,331</b> | <b>204,942</b> | <b>204,942</b> | <b>218,206</b> |
| <b>EMPLOYEE BENEFITS</b>  |                                 |                |                |                |                |
| 621000                    | FICA                            | 14,707         | 15,679         | 15,679         | 16,694         |
| 622000                    | VRS Retirement                  | 23,522         | 34,062         | 34,062         | 31,008         |
| 622500                    | VRS Hybrid 1 Percent            | 0              | 0              | 0              | 611            |
| 622510                    | VRS Hybrid Optional Match       | 0              | 0              | 0              | 947            |
| 623000                    | Health Insurance                | 25,652         | 28,030         | 28,030         | 45,159         |
| 623500                    | Dental Insurance                | 913            | 0              | 0              | 1,068          |
| 624000                    | Group Life Insurance            | 2,619          | 2,747          | 2,747          | 2,576          |
| 625000                    | VRS Hybrid Disability Insurance | 253            | 0              | 0              | 0              |
| 626000                    | Hybrid Defined Benefit          | 7,072          | 0              | 0              | 0              |
| 627000                    | ICMA RC Hybrid-DC               | 539            | 0              | 0              | 0              |
| 627500                    | RHCC                            | 2,365          | 2,480          | 2,480          | 2,642          |
| 628000                    | Other Benefits                  | 493            | 493            | 493            | 493            |
| 628100                    | ICMA RC Hybrid-457 Match        | 1,348          | 0              | 0              | 0              |
|                           | Subtotal                        | <b>79,483</b>  | <b>83,491</b>  | <b>83,491</b>  | <b>101,198</b> |
| <b>OTHER CHARGES</b>      |                                 |                |                |                |                |
| 655040                    | Travel                          | 638            | 2,335          | 2,335          | 2,335          |
| 655060                    | Employee Development            | 493            | 875            | 875            | 875            |
|                           | Subtotal                        | <b>1,131</b>   | <b>3,210</b>   | <b>3,210</b>   | <b>3,210</b>   |
| <b>MATERIALS/SUPPLIES</b> |                                 |                |                |                |                |
| 660300                    | Textbooks                       | 723            | 9,100          | 9,100          | 9,100          |
| 669100                    | Other Educational/Supplies      | 3,104          | 3,794          | 3,794          | 3,794          |
|                           | Subtotal                        | <b>3,827</b>   | <b>12,894</b>  | <b>12,894</b>  | <b>12,894</b>  |
|                           | <b>TOTAL</b>                    | <b>279,772</b> | <b>304,537</b> | <b>304,537</b> | <b>335,508</b> |

**CAREER/TECHNICAL - SECONDARY - CONTRACTED SERVICES**

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

**PERSONNEL**

|  | <b>FY 2023<br/>ACTUAL</b> | <b>FY 2024<br/>BUDGET</b> | <b>FY 2024<br/>EXPECTED</b> | <b>FY 2025<br/>BUDGET</b> |
|--|---------------------------|---------------------------|-----------------------------|---------------------------|
|--|---------------------------|---------------------------|-----------------------------|---------------------------|

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

---

**CODE: 2100-611034-510**

**ACCT# DESCRIPTION**

**PURCHASED SERVICES**

|        |                          |                  |                  |                  |                  |
|--------|--------------------------|------------------|------------------|------------------|------------------|
| 638600 | Contractual-New Horizons | 1,358,447        | 1,529,965        | 1,529,965        | 1,580,899        |
|        | Subtotal                 | <b>1,358,447</b> | <b>1,529,965</b> | <b>1,529,965</b> | <b>1,580,899</b> |
|        | <b>TOTAL</b>             | <b>1,358,447</b> | <b>1,529,965</b> | <b>1,529,965</b> | <b>1,580,899</b> |

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

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

**PERSONNEL**

|  | <b>FY 2023<br/>ACTUAL</b> | <b>FY 2024<br/>BUDGET</b> | <b>FY 2024<br/>EXPECTED</b> | <b>FY 2025<br/>BUDGET</b> |
|--|---------------------------|---------------------------|-----------------------------|---------------------------|
|--|---------------------------|---------------------------|-----------------------------|---------------------------|

|                   |   |   |   |   |
|-------------------|---|---|---|---|
| Teachers (NJROTC) | 4 | 4 | 4 | 4 |
|-------------------|---|---|---|---|

**ADDITIONAL INFORMATION:**

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

**CODE: 2100-611034-520**

**ACCT# DESCRIPTION**

|                           |                                 |                |                |                |                |
|---------------------------|---------------------------------|----------------|----------------|----------------|----------------|
| <b>PERSONAL SERVICES</b>  |                                 |                |                |                |                |
| 611210                    | Teacher Salaries                | 274,496        | 276,199        | 276,199        | 258,755        |
|                           | Subtotal                        | <b>274,496</b> | <b>276,199</b> | <b>276,199</b> | <b>258,755</b> |
| <b>EMPLOYEE BENEFITS</b>  |                                 |                |                |                |                |
| 621000                    | FICA                            | 21,257         | 21,130         | 21,130         | 19,796         |
| 622000                    | VRS Retirement                  | 13,217         | 45,905         | 45,905         | 36,771         |
| 622500                    | VRS Hybrid 1 Percent            | 0              | 0              | 0              | 1,894          |
| 622510                    | VRS Hybrid Optional Match       | 0              | 0              | 0              | 2,935          |
| 623000                    | Health Insurance                | 0              | 840            | 840            | 9,000          |
| 623500                    | Dental Insurance                | 783            | 0              | 0              | 420            |
| 624000                    | Group Life Insurance            | 3,677          | 3,702          | 3,702          | 3,056          |
| 625000                    | VRS Hybrid Disability Insurance | 916            | 0              | 0              | 0              |
| 626000                    | Hybrid Defined Benefit          | 28,778         | 0              | 0              | 0              |
| 627000                    | ICMA RC Hybrid-DC               | 1,962          | 0              | 0              | 0              |
| 627500                    | RHCC                            | 3,320          | 3,343          | 3,343          | 3,133          |
| 628000                    | Other Benefits                  | 397            | 397            | 397            | 397            |
| 628100                    | ICMA RC Hybrid-457 Match        | 1,844          | 0              | 0              | 0              |
|                           | Subtotal                        | <b>76,151</b>  | <b>75,317</b>  | <b>75,317</b>  | <b>77,402</b>  |
| <b>MATERIALS/SUPPLIES</b> |                                 |                |                |                |                |
| 669100                    | Other Educational/Supplies      | 1,224          | 420            | 420            | 420            |
|                           | Subtotal                        | <b>1,224</b>   | <b>420</b>     | <b>420</b>     | <b>420</b>     |
|                           | <b>TOTAL</b>                    | <b>351,871</b> | <b>351,936</b> | <b>351,936</b> | <b>336,577</b> |

**CAREER/TECHNICAL - SECONDARY - OTHER**

Programs and services for Career/Technical Education - Secondary students that are not included in other program budgets.

**PERSONNEL**

|  | <b>FY 2023<br/>ACTUAL</b> | <b>FY 2024<br/>BUDGET</b> | <b>FY 2024<br/>EXPECTED</b> | <b>FY 2025<br/>BUDGET</b> |
|--|---------------------------|---------------------------|-----------------------------|---------------------------|
|--|---------------------------|---------------------------|-----------------------------|---------------------------|

|          |   |   |   |     |
|----------|---|---|---|-----|
| Teachers | 4 | 4 | 4 | 3.2 |
|----------|---|---|---|-----|

**CODE: 2100-611034-530****ACCT# DESCRIPTION**

|                           | <b>FY 2023<br/>ACTUAL</b>       | <b>FY 2024<br/>BUDGET</b> | <b>FY 2024<br/>EXPECTED</b> | <b>FY 2025<br/>BUDGET</b> |                |
|---------------------------|---------------------------------|---------------------------|-----------------------------|---------------------------|----------------|
| <b>PERSONAL SERVICES</b>  |                                 |                           |                             |                           |                |
| 611210                    | Teacher Salaries                | 170,634                   | 222,980                     | 222,980                   | 188,103        |
|                           | Subtotal                        | <b>170,634</b>            | <b>222,980</b>              | <b>222,980</b>            | <b>188,103</b> |
| <b>EMPLOYEE BENEFITS</b>  |                                 |                           |                             |                           |                |
| 621000                    | FICA                            | 12,696                    | 17,058                      | 17,058                    | 14,393         |
| 622000                    | VRS Retirement                  | 9,292                     | 37,060                      | 37,060                    | 26,732         |
| 622500                    | VRS Hybrid 1 Percent            | 0                         | 0                           | 0                         | 609            |
| 622510                    | VRS Hybrid Optional Match       | 0                         | 0                           | 0                         | 974            |
| 623000                    | Health Insurance                | 30,800                    | 33,184                      | 33,184                    | 34,772         |
| 623500                    | Dental Insurance                | 679                       | 0                           | 0                         | 820            |
| 624000                    | Group Life Insurance            | 2,288                     | 2,988                       | 2,988                     | 2,223          |
| 625000                    | VRS Hybrid Disability Insurance | 540                       | 0                           | 0                         | 0              |
| 626000                    | Hybrid Defined Benefit          | 17,014                    | 0                           | 0                         | 0              |
| 627000                    | ICMA RC Hybrid-DC               | 1,148                     | 0                           | 0                         | 0              |
| 627500                    | RHCC                            | 2,066                     | 2,699                       | 2,699                     | 2,278          |
| 628000                    | Other Benefits                  | 53                        | 53                          | 53                        | 53             |
| 628100                    | ICMA RC Hybrid-457 Match        | 920                       | 0                           | 0                         | 0              |
|                           | Subtotal                        | <b>77,496</b>             | <b>93,042</b>               | <b>93,042</b>             | <b>82,854</b>  |
| <b>OTHER CHARGES</b>      |                                 |                           |                             |                           |                |
| 655060                    | Employee Development            | 0                         | 250                         | 250                       | 250            |
|                           | Subtotal                        | <b>0</b>                  | <b>250</b>                  | <b>250</b>                | <b>250</b>     |
| <b>MATERIALS/SUPPLIES</b> |                                 |                           |                             |                           |                |
| 669000                    | Other Educational Supplies      | 0                         | 4,700                       | 4,700                     | 4,700          |
| 669100                    | Other Educational/Supplies      | 16,130                    | 11,470                      | 11,470                    | 13,000         |
|                           | Subtotal                        | <b>16,130</b>             | <b>16,170</b>               | <b>16,170</b>             | <b>17,700</b>  |
|                           | <b>TOTAL</b>                    | <b>264,260</b>            | <b>332,442</b>              | <b>332,442</b>            | <b>288,907</b> |

**GIFTED EDUCATION - ELEMENTARY - EXTEND**

The elementary EXTEND program provides differentiated instruction for identified gifted students in grades 1-5. Classes at the EXTEND Center include grades 2-5 (1 day per week) and grade 1 (1/2 day per week).

**PERSONNEL**

|  | <b>FY 2023<br/>ACTUAL</b> | <b>FY 2024<br/>BUDGET</b> | <b>FY 2024<br/>EXPECTED</b> | <b>FY 2025<br/>BUDGET</b> |
|--|---------------------------|---------------------------|-----------------------------|---------------------------|
|--|---------------------------|---------------------------|-----------------------------|---------------------------|

|          |   |   |   |   |
|----------|---|---|---|---|
| Teachers | 5 | 6 | 6 | 7 |
|----------|---|---|---|---|

**ADDITIONAL INFORMATION:**

In FY25 added 1 FTE, Teacher

**CODE: 2100-611041-540**

**ACCT# DESCRIPTION**

|                           |                                    |                |                |                |                |
|---------------------------|------------------------------------|----------------|----------------|----------------|----------------|
| <b>PERSONAL SERVICES</b>  |                                    |                |                |                |                |
| 611210                    | Teacher Salaries                   | 352,968        | 437,152        | 437,152        | 528,826        |
|                           | Subtotal                           | <b>352,968</b> | <b>437,152</b> | <b>437,152</b> | <b>528,826</b> |
| <b>EMPLOYEE BENEFITS</b>  |                                    |                |                |                |                |
| 621000                    | FICA                               | 26,274         | 33,443         | 33,443         | 40,458         |
| 622000                    | VRS Retirement                     | 60,010         | 72,655         | 72,655         | 75,151         |
| 623000                    | Health Insurance                   | 66,772         | 84,560         | 84,560         | 36,356         |
| 623500                    | Dental Insurance                   | 1,728          | 0              | 0              | 1,468          |
| 624000                    | Group Life Insurance               | 4,838          | 5,858          | 5,858          | 6,244          |
| 627500                    | RHCC                               | 4,369          | 5,290          | 5,290          | 6,402          |
| 628000                    | Other Benefits                     | 485            | 485            | 485            | 485            |
|                           | Subtotal                           | <b>164,476</b> | <b>202,291</b> | <b>202,291</b> | <b>166,564</b> |
| <b>PURCHASED SERVICES</b> |                                    |                |                |                |                |
| 639000                    | Miscellaneous Contractual Services | 1,789          | 5,000          | 5,000          | 5,000          |
|                           | Subtotal                           | <b>1,789</b>   | <b>5,000</b>   | <b>5,000</b>   | <b>5,000</b>   |
| <b>OTHER CHARGES</b>      |                                    |                |                |                |                |
| 655040                    | Travel                             | 1,730          | 1,600          | 1,600          | 1,600          |
| 655060                    | Employee Development               | 2,106          | 2,000          | 2,000          | 2,000          |
|                           | Subtotal                           | <b>3,836</b>   | <b>3,600</b>   | <b>3,600</b>   | <b>3,600</b>   |
| <b>MATERIALS/SUPPLIES</b> |                                    |                |                |                |                |
| 660700                    | Testing Materials                  | 9,262          | 4,500          | 4,500          | 9,600          |
| 669000                    | Other Educational Supplies         | 7,305          | 11,000         | 11,000         | 8,000          |
|                           | Subtotal                           | <b>16,567</b>  | <b>15,500</b>  | <b>15,500</b>  | <b>17,600</b>  |
| <b>EQUIPMENT</b>          |                                    |                |                |                |                |
| 689110                    | Furniture/Equipment-Additional     | 929            | 1,600          | 1,600          | 500            |
|                           | Subtotal                           | <b>929</b>     | <b>1,600</b>   | <b>1,600</b>   | <b>500</b>     |
|                           | <b>TOTAL</b>                       | <b>540,565</b> | <b>665,143</b> | <b>665,143</b> | <b>722,090</b> |

**GIFTED EDUCATION - SECONDARY - EXTEND**

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

**PERSONNEL**

|  | <b>FY 2023<br/>ACTUAL</b> | <b>FY 2024<br/>BUDGET</b> | <b>FY 2024<br/>EXPECTED</b> | <b>FY 2025<br/>BUDGET</b> |
|--|---------------------------|---------------------------|-----------------------------|---------------------------|
|--|---------------------------|---------------------------|-----------------------------|---------------------------|

|          |   |   |   |   |
|----------|---|---|---|---|
| Teachers | 1 | 1 | 1 | 1 |
|----------|---|---|---|---|

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

|                           |                                    |               |                |                |               |
|---------------------------|------------------------------------|---------------|----------------|----------------|---------------|
| <b>PERSONAL SERVICES</b>  |                                    |               |                |                |               |
| 611210                    | Teacher Salaries                   | 57,310        | 60,299         | 60,299         | 65,999        |
|                           | Subtotal                           | <b>57,310</b> | <b>60,299</b>  | <b>60,299</b>  | <b>65,999</b> |
| <b>EMPLOYEE BENEFITS</b>  |                                    |               |                |                |               |
| 621000                    | FICA                               | 3,816         | 4,613          | 4,613          | 5,049         |
| 622000                    | VRS Retirement                     | 9,530         | 10,022         | 10,022         | 9,379         |
| 623000                    | Health Insurance                   | 21,733        | 23,754         | 23,754         | 0             |
| 624000                    | Group Life Insurance               | 768           | 809            | 809            | 779           |
| 627500                    | RHCC                               | 694           | 730            | 730            | 799           |
| 628000                    | Other Benefits                     | 111           | 111            | 111            | 111           |
|                           | Subtotal                           | <b>36,652</b> | <b>40,039</b>  | <b>40,039</b>  | <b>16,117</b> |
| <b>PURCHASED SERVICES</b> |                                    |               |                |                |               |
| 639000                    | Miscellaneous Contractual Services | 0             | 1,000          | 1,000          | 1,000         |
|                           | Subtotal                           | <b>0</b>      | <b>1,000</b>   | <b>1,000</b>   | <b>1,000</b>  |
| <b>OTHER CHARGES</b>      |                                    |               |                |                |               |
| 655040                    | Travel                             | 472           | 600            | 600            | 600           |
| 655060                    | Employee Development               | 766           | 1,000          | 1,000          | 1,000         |
|                           | Subtotal                           | <b>1,238</b>  | <b>1,600</b>   | <b>1,600</b>   | <b>1,600</b>  |
| <b>MATERIALS/SUPPLIES</b> |                                    |               |                |                |               |
| 660700                    | Testing Materials                  | 487           | 500            | 500            | 500           |
| 669000                    | Other Educational Supplies         | 1,922         | 2,000          | 2,000          | 1,000         |
|                           | Subtotal                           | <b>2,409</b>  | <b>2,500</b>   | <b>2,500</b>   | <b>1,500</b>  |
| <b>EQUIPMENT</b>          |                                    |               |                |                |               |
| 689110                    | Furniture/Equipment-Additional     | 0             | 300            | 300            | 300           |
|                           | Subtotal                           | <b>0</b>      | <b>300</b>     | <b>300</b>     | <b>300</b>    |
|                           | <b>TOTAL</b>                       | <b>97,609</b> | <b>105,738</b> | <b>105,738</b> | <b>86,516</b> |

**OTHER PROGRAMS - TITLE I - PART A**

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

**PERSONNEL**

|  | <b>FY 2023<br/>ACTUAL</b> | <b>FY 2024<br/>BUDGET</b> | <b>FY 2024<br/>EXPECTED</b> | <b>FY 2025<br/>BUDGET</b> |
|--|---------------------------|---------------------------|-----------------------------|---------------------------|
|--|---------------------------|---------------------------|-----------------------------|---------------------------|

|                |      |      |      |      |
|----------------|------|------|------|------|
| Administrative | 0.25 | 0.25 | 0.25 | 0.25 |
| Teachers       | 8    | 9.5  | 9.5  | 6.5  |
| Para-Educators | 2    | 1    | 1    | 0    |
| Clerical       | 0.65 | 0.65 | 0.65 | 0.65 |

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

|        |                         |                |                |                |                |
|--------|-------------------------|----------------|----------------|----------------|----------------|
| 611100 | Administrative Salaries | 18,259         | 14,836         | 19,560         | 19,560         |
| 611210 | Teacher Salaries        | 594,721        | 464,786        | 553,336        | 553,909        |
| 611410 | Para-Educator Salaries  | 18,311         | 12,500         | 0              | 0              |
| 611500 | Office Clerical         | 34,987         | 25,045         | 38,282         | 38,282         |
| 615950 | Overtime                | 19             | 0              | 0              | 0              |
| 616600 | One-Time Bonus          | 250            | 0              | 0              | 0              |
|        | Subtotal                | <b>666,547</b> | <b>517,167</b> | <b>611,178</b> | <b>611,751</b> |

**EMPLOYEE BENEFITS**

|        |                                 |                |                |                |                |
|--------|---------------------------------|----------------|----------------|----------------|----------------|
| 621000 | FICA                            | 48,932         | 66,387         | 66,387         | 45,011         |
| 622000 | VRS Retirement                  | 87,685         | 110,938        | 128,005        | 97,790         |
| 623000 | Health Insurance                | 84,180         | 35,561         | 35,561         | 58,435         |
| 623500 | Dental Insurance                | 2,045          | 0              | 0              | 0              |
| 624000 | Group Life Insurance            | 8,565          | 0              | 0              | 17,652         |
| 625000 | VRS Hybrid Disability Insurance | 525            | 0              | 0              | 0              |
| 626000 | Hybrid Defined Benefit          | 16,737         | 0              | 0              | 0              |
| 627000 | ICMA RC Hybrid-DC               | 1,116          | 0              | 0              | 0              |
| 627500 | RHCC                            | 7,734          | 0              | 0              | 0              |
| 628000 | Other Benefits                  | 1,423          | 1,423          | 1,423          | 1,706          |
| 628100 | ICMA RC Hybrid-457 Match        | 696            | 0              | 0              | 0              |
|        | Subtotal                        | <b>259,638</b> | <b>214,309</b> | <b>231,376</b> | <b>220,594</b> |

**PURCHASED SERVICES**

|        |                                    |              |          |              |              |
|--------|------------------------------------|--------------|----------|--------------|--------------|
| 639000 | Miscellaneous Contractual Services | 2,323        | 0        | 0            | 0            |
| 639600 | Food-Sodexo                        | 0            | 0        | 1,000        | 1,000        |
|        | Subtotal                           | <b>2,323</b> | <b>0</b> | <b>1,000</b> | <b>1,000</b> |

**OTHER CHARGES**

|        |                        |               |               |               |               |
|--------|------------------------|---------------|---------------|---------------|---------------|
| 655060 | Employee Development   | 6,751         | 3,500         | 5,500         | 4,000         |
| 658020 | Unappropriated Balance | 0             | 26,175        | 23,223        | 23,223        |
| 658030 | Indirect Costs         | 24,058        | 0             | 0             | 0             |
|        | Subtotal               | <b>30,809</b> | <b>29,675</b> | <b>28,723</b> | <b>27,223</b> |

**MATERIALS/SUPPLIES**

|        |                                    |               |               |               |               |
|--------|------------------------------------|---------------|---------------|---------------|---------------|
| 669000 | Other Educational Supplies         | 18,738        | 32,158        | 20,931        | 32,640        |
| 669900 | Miscellaneous Materials & Supplies | 25            | 0             | 0             | 0             |
|        | Subtotal                           | <b>18,763</b> | <b>32,158</b> | <b>20,931</b> | <b>32,640</b> |

**TOTAL**

|                |                |                |                |
|----------------|----------------|----------------|----------------|
| <b>978,080</b> | <b>793,309</b> | <b>893,208</b> | <b>893,208</b> |
|----------------|----------------|----------------|----------------|



**OTHER PROGRAMS - TITLE II - PART A**

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

**PERSONNEL**

|  | <b>FY 2023<br/>ACTUAL</b> | <b>FY 2024<br/>BUDGET</b> | <b>FY 2024<br/>EXPECTED</b> | <b>FY 2025<br/>BUDGET</b> |
|--|---------------------------|---------------------------|-----------------------------|---------------------------|
|--|---------------------------|---------------------------|-----------------------------|---------------------------|

|           |     |      |      |      |
|-----------|-----|------|------|------|
| Technical | 0.5 | 0.45 | 0.45 | 0.45 |
|-----------|-----|------|------|------|

**CODE: 2100-611050-582****ACCT# DESCRIPTION**

| <b>PERSONAL SERVICES</b>  |                                    |                |                |                |                |
|---------------------------|------------------------------------|----------------|----------------|----------------|----------------|
| 611430                    | Technical Salaries                 | 30,144         | 47,969         | 67,112         | 67,112         |
| 616000                    | Supplements                        | 0              | 2,523          | 2,000          | 2,000          |
| 616250                    | Stipends                           | 167,263        | 101,603        | 65,000         | 65,000         |
|                           | Subtotal                           | <b>197,407</b> | <b>152,095</b> | <b>134,112</b> | <b>134,112</b> |
| <b>EMPLOYEE BENEFITS</b>  |                                    |                |                |                |                |
| 621000                    | FICA                               | 15,061         | 10,798         | 8,996          | 8,996          |
| 622000                    | VRS Retirement                     | 5,010          | 7,522          | 19,545         | 19,545         |
| 623000                    | Health Insurance                   | 5,672          | 9,000          | 10,783         | 10,783         |
| 623500                    | Dental Insurance                   | 95             | 0              | 0              | 0              |
| 624000                    | Group Life Insurance               | 404            | 2,067          | 1,576          | 1,576          |
| 627500                    | RHCC                               | 365            | 0              | 0              | 0              |
| 628000                    | Other Benefits                     | 250            | 250            | 1,423          | 1,423          |
|                           | Subtotal                           | <b>26,857</b>  | <b>29,637</b>  | <b>42,323</b>  | <b>42,323</b>  |
| <b>PURCHASED SERVICES</b> |                                    |                |                |                |                |
| 639000                    | Miscellaneous Contractual Services | 0              | 1,266          | 946            | 946            |
|                           | Subtotal                           | <b>0</b>       | <b>1,266</b>   | <b>946</b>     | <b>946</b>     |
| <b>OTHER CHARGES</b>      |                                    |                |                |                |                |
| 655040                    | Travel                             | 0              | 0              | 11,947         | 11,947         |
| 655060                    | Employee Development               | 0              | 15,189         | 8,355          | 8,355          |
|                           | Subtotal                           | <b>0</b>       | <b>15,189</b>  | <b>20,302</b>  | <b>20,302</b>  |
| <b>MATERIALS/SUPPLIES</b> |                                    |                |                |                |                |
| 669000                    | Other Educational Supplies         | 0              | 2,968          | 3,472          | 3,472          |
|                           | Subtotal                           | <b>0</b>       | <b>2,968</b>   | <b>3,472</b>   | <b>3,472</b>   |
| <b>TOTAL</b>              |                                    | <b>224,264</b> | <b>201,155</b> | <b>201,155</b> | <b>201,155</b> |

**OTHER PROGRAMS - TITLE III - PART A**

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

**PERSONNEL**

|  | <b>FY 2023<br/>ACTUAL</b> | <b>FY 2024<br/>BUDGET</b> | <b>FY 2024<br/>EXPECTED</b> | <b>FY 2025<br/>BUDGET</b> |
|--|---------------------------|---------------------------|-----------------------------|---------------------------|
|--|---------------------------|---------------------------|-----------------------------|---------------------------|

|                |     |     |     |   |
|----------------|-----|-----|-----|---|
| Para-Educators | 0.5 | 0.1 | 0.1 | 0 |
|----------------|-----|-----|-----|---|

**CODE: 2100-611050-585****ACCT# DESCRIPTION**

| <b>PERSONAL SERVICES</b>  |                                    |               |               |               |               |
|---------------------------|------------------------------------|---------------|---------------|---------------|---------------|
| 611210                    | Teacher Salaries                   | 0             | 0             | 13,034        | 0             |
| 611410                    | Para-Educator Salaries             | 3,436         | 0             | 0             | 0             |
| 611430                    | Technical Salaries                 | 0             | 0             | 0             | 27,801        |
| 615000                    | Substitute Salaries                | 1,492         | 1,500         | 1,500         | 0             |
| 616250                    | Stipends                           | 500           | 13,534        | 2,000         | 0             |
| 616600                    | One-Time Bonus                     | 1,000         | 0             | 0             | 0             |
|                           | Subtotal                           | <b>6,428</b>  | <b>15,034</b> | <b>16,534</b> | <b>27,801</b> |
| <b>EMPLOYEE BENEFITS</b>  |                                    |               |               |               |               |
| 621000                    | FICA                               | 152           | 500           | 500           | 0             |
| 626000                    | Hybrid Defined Benefit             | 520           | 0             | 0             | 0             |
|                           | Subtotal                           | <b>672</b>    | <b>500</b>    | <b>500</b>    | <b>0</b>      |
| <b>PURCHASED SERVICES</b> |                                    |               |               |               |               |
| 639000                    | Miscellaneous Contractual Services | 10,210        | 4,500         | 6,500         | 1,500         |
| 639600                    | Food-Sodexo                        | 0             | 5,000         | 5,000         | 3,000         |
|                           | Subtotal                           | <b>10,210</b> | <b>9,500</b>  | <b>11,500</b> | <b>4,500</b>  |
| <b>OTHER CHARGES</b>      |                                    |               |               |               |               |
| 655040                    | Travel                             | 794           | 0             | 0             | 0             |
| 655060                    | Employee Development               | 212           | 1,000         | 2,000         | 1,000         |
|                           | Subtotal                           | <b>1,006</b>  | <b>1,000</b>  | <b>2,000</b>  | <b>1,000</b>  |
| <b>MATERIALS/SUPPLIES</b> |                                    |               |               |               |               |
| 669000                    | Other Educational Supplies         | 22,258        | 15,087        | 10,806        | 6,451         |
|                           | Subtotal                           | <b>22,258</b> | <b>15,087</b> | <b>10,806</b> | <b>6,451</b>  |
| <b>TOTAL</b>              |                                    | <b>40,574</b> | <b>41,121</b> | <b>41,340</b> | <b>39,752</b> |

**OTHER PROGRAMS - TITLE IV - PART A**

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

**PERSONNEL**

|  | <b>FY 2023<br/>ACTUAL</b> | <b>FY 2024<br/>BUDGET</b> | <b>FY 2024<br/>EXPECTED</b> | <b>FY 2025<br/>BUDGET</b> |
|--|---------------------------|---------------------------|-----------------------------|---------------------------|
|--|---------------------------|---------------------------|-----------------------------|---------------------------|

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

**CODE: 2100-611050-586****ACCT# DESCRIPTION**

|                           |                            |               |               |               |               |
|---------------------------|----------------------------|---------------|---------------|---------------|---------------|
| <b>PERSONAL SERVICES</b>  |                            |               |               |               |               |
| 616250                    | Stipends                   | 28,850        | 28,900        | 46,800        | 46,800        |
|                           | Subtotal                   | <b>28,850</b> | <b>28,900</b> | <b>46,800</b> | <b>46,800</b> |
| <b>EMPLOYEE BENEFITS</b>  |                            |               |               |               |               |
| 621000                    | FICA                       | 2,207         | 2,211         | 3,932         | 3,932         |
|                           | Subtotal                   | <b>2,207</b>  | <b>2,211</b>  | <b>3,932</b>  | <b>3,932</b>  |
| <b>PURCHASED SERVICES</b> |                            |               |               |               |               |
| 639600                    | Food-Sodexo                | 0             | 0             | 1,000         | 1,000         |
|                           | Subtotal                   | <b>0</b>      | <b>0</b>      | <b>1,000</b>  | <b>1,000</b>  |
| <b>OTHER CHARGES</b>      |                            |               |               |               |               |
| 655040                    | Travel                     | 5,073         | 650           | 5,114         | 5,114         |
| 655060                    | Employee Development       | 20,137        | 8,500         | 5,345         | 5,345         |
|                           | Subtotal                   | <b>25,210</b> | <b>9,150</b>  | <b>10,459</b> | <b>10,459</b> |
| <b>MATERIALS/SUPPLIES</b> |                            |               |               |               |               |
| 669000                    | Other Educational Supplies | 1,804         | 21,578        | 0             | 0             |
|                           | Subtotal                   | <b>1,804</b>  | <b>21,578</b> | <b>0</b>      | <b>0</b>      |
|                           | <b>TOTAL</b>               | <b>58,071</b> | <b>61,839</b> | <b>62,191</b> | <b>62,191</b> |

**OTHER PROGRAMS - TITLE VIB**

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

**PERSONNEL**

|  | <b>FY 2023<br/>ACTUAL</b> | <b>FY 2024<br/>BUDGET</b> | <b>FY 2024<br/>EXPECTED</b> | <b>FY 2025<br/>BUDGET</b> |
|--|---------------------------|---------------------------|-----------------------------|---------------------------|
|--|---------------------------|---------------------------|-----------------------------|---------------------------|

|  |      |      |      |      |
|--|------|------|------|------|
| Teachers                                     | 17.4 | 17.4 | 17.4 | 19.4 |
| Speech Pathologist                           | 1    | 1    | 1    | 1    |
| Para-Educators                               | 35.5 | 34.5 | 34.5 | 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       | 867,986          | 913,946          | 969,892          | 989,290          |
| 611300 | Professional Salaries  | 43,940           | 82,282           | 0                | 55,608           |
| 611410 | Para-Educator Salaries | 472,337          | 681,325          | 569,987          | 740,546          |
| 611430 | Technical Salaries     | 0                | 130,472          | 36,264           | 106,345          |
| 615950 | Overtime               | 1,202            | 0                | 0                | 0                |
|        | Subtotal               | <b>1,385,465</b> | <b>1,808,025</b> | <b>1,576,143</b> | <b>1,891,789</b> |

**EMPLOYEE BENEFITS**

|        |                                 |                |                |                |                |
|--------|---------------------------------|----------------|----------------|----------------|----------------|
| 621000 | FICA                            | 101,794        | 138,314        | 120,575        | 144,722        |
| 622000 | VRS Retirement                  | 98,173         | 300,494        | 261,955        | 314,415        |
| 623000 | Health Insurance                | 243,144        | 261,333        | 266,131        | 336,211        |
| 623500 | Dental Insurance                | 7,691          | 8,364          | 7,276          | 8,908          |
| 624000 | Group Life Insurance            | 18,252         | 24,228         | 21,120         | 25,350         |
| 625000 | VRS Hybrid Disability Insurance | 3,644          | 0              | 0              | 0              |
| 626000 | Hybrid Defined Benefit          | 114,919        | 0              | 0              | 0              |
| 627000 | ICMA RC Hybrid-DC               | 7,753          | 0              | 0              | 0              |
| 627500 | RHCC                            | 16,528         | 0              | 0              | 0              |
| 628000 | Other Benefits                  | 1,500          | 1,500          | 1,500          | 1,500          |
| 628100 | ICMA RC Hybrid-457 Match        | 6,176          | 0              | 0              | 0              |
|        | Subtotal                        | <b>619,574</b> | <b>734,233</b> | <b>678,557</b> | <b>831,106</b> |

**PURCHASED SERVICES**

|        |                                    |                |          |                |          |
|--------|------------------------------------|----------------|----------|----------------|----------|
| 639000 | Miscellaneous Contractual Services | 107,246        | 0        | 218,400        | 0        |
|        | Subtotal                           | <b>107,246</b> | <b>0</b> | <b>218,400</b> | <b>0</b> |

**OTHER CHARGES**

|        |                |               |               |               |               |
|--------|----------------|---------------|---------------|---------------|---------------|
| 658030 | Indirect Costs | 69,359        | 83,894        | 64,372        | 70,795        |
|        | Subtotal       | <b>69,359</b> | <b>83,894</b> | <b>64,372</b> | <b>70,795</b> |

**TOTAL**

|                  |                  |                  |                  |
|------------------|------------------|------------------|------------------|
| <b>2,181,644</b> | <b>2,626,152</b> | <b>2,537,472</b> | <b>2,793,690</b> |
|------------------|------------------|------------------|------------------|

**OTHER PROGRAMS - NOAA GRANT**

The York County School Division has been awarded the NOAA grant to "Foster Bay Stewardship by Building Capacity to Lead MWEEs programs in science classes for grades 4-10".

**PERSONNEL**

|  | <b>FY 2023<br/>ACTUAL</b> | <b>FY 2024<br/>BUDGET</b> | <b>FY 2024<br/>EXPECTED</b> | <b>FY 2025<br/>BUDGET</b> |
|--|---------------------------|---------------------------|-----------------------------|---------------------------|
|--|---------------------------|---------------------------|-----------------------------|---------------------------|

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

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

|                           |                                    |               |               |                |                |
|---------------------------|------------------------------------|---------------|---------------|----------------|----------------|
| <b>PERSONAL SERVICES</b>  |                                    |               |               |                |                |
| 615000                    | Substitute Salaries                | 640           | 10,000        | 44,960         | 44,960         |
| 616250                    | Stipends                           | 8,400         | 12,000        | 13,000         | 13,000         |
|                           | Subtotal                           | <b>9,040</b>  | <b>22,000</b> | <b>57,960</b>  | <b>57,960</b>  |
| <b>EMPLOYEE BENEFITS</b>  |                                    |               |               |                |                |
| 621000                    | FICA                               | 692           | 0             | 2,763          | 2,763          |
|                           | Subtotal                           | <b>692</b>    | <b>0</b>      | <b>2,763</b>   | <b>2,763</b>   |
| <b>PURCHASED SERVICES</b> |                                    |               |               |                |                |
| 639000                    | Miscellaneous Contractual Services | 52,600        | 48,200        | 88,000         | 88,000         |
|                           | Subtotal                           | <b>52,600</b> | <b>48,200</b> | <b>88,000</b>  | <b>88,000</b>  |
| <b>OTHER CHARGES</b>      |                                    |               |               |                |                |
| 655040                    | Travel                             | 288           | 1,000         | 712            | 712            |
| 658030                    | Indirect Costs                     | 1,950         | 1,950         | 3,900          | 3,900          |
|                           | Subtotal                           | <b>2,238</b>  | <b>2,950</b>  | <b>4,612</b>   | <b>4,612</b>   |
| <b>MATERIALS/SUPPLIES</b> |                                    |               |               |                |                |
| 669000                    | Other Educational Supplies         | 401           | 1,850         | 6,726          | 6,726          |
|                           | Subtotal                           | <b>401</b>    | <b>1,850</b>  | <b>6,726</b>   | <b>6,726</b>   |
|                           | <b>TOTAL</b>                       | <b>64,971</b> | <b>75,000</b> | <b>160,061</b> | <b>160,061</b> |

**OTHER PROGRAMS - DEPARTMENT OF DEFENSE EDUCATION ACTIVITY GRANT**

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

**PERSONNEL**

|  | <b>FY 2023<br/>ACTUAL</b> | <b>FY 2024<br/>BUDGET</b> | <b>FY 2024<br/>EXPECTED</b> | <b>FY 2025<br/>BUDGET</b> |
|--|---------------------------|---------------------------|-----------------------------|---------------------------|
|--|---------------------------|---------------------------|-----------------------------|---------------------------|

|           |     |     |     |   |
|-----------|-----|-----|-----|---|
| Technical | 0.5 | 0.5 | 0.5 | 0 |
|-----------|-----|-----|-----|---|

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

| <b>PERSONAL SERVICES</b>  |                                    |                |                |          |          |
|---------------------------|------------------------------------|----------------|----------------|----------|----------|
| 611430                    | Technical Salaries                 | 35,539         | 32,000         | 0        | 0        |
| 615000                    | Substitute Salaries                | 0              | 5,625          | 0        | 0        |
| 616250                    | Stipends                           | 5,600          | 6,000          | 0        | 0        |
|                           | Subtotal                           | <b>41,139</b>  | <b>43,625</b>  | <b>0</b> | <b>0</b> |
| <b>EMPLOYEE BENEFITS</b>  |                                    |                |                |          |          |
| 621000                    | FICA                               | 3,042          | 6,342          | 0        | 0        |
| 622000                    | VRS Retirement                     | 5,907          | 5,018          | 0        | 0        |
| 623000                    | Health Insurance                   | 5,539          | 419            | 0        | 0        |
| 623500                    | Dental Insurance                   | 146            | 0              | 0        | 0        |
| 624000                    | Group Life Insurance               | 476            | 384            | 0        | 0        |
| 627500                    | RHCC                               | 430            | 0              | 0        | 0        |
| 628000                    | Other Benefits                     | 13             | 13             | 0        | 0        |
|                           | Subtotal                           | <b>15,553</b>  | <b>12,176</b>  | <b>0</b> | <b>0</b> |
| <b>PURCHASED SERVICES</b> |                                    |                |                |          |          |
| 639000                    | Miscellaneous Contractual Services | 11,975         | 36,000         | 0        | 0        |
|                           | Subtotal                           | <b>11,975</b>  | <b>36,000</b>  | <b>0</b> | <b>0</b> |
| <b>OTHER CHARGES</b>      |                                    |                |                |          |          |
| 655040                    | Travel                             | 324            | 31,759         | 0        | 0        |
| 655060                    | Employee Development               | 95             | 27,020         | 0        | 0        |
|                           | Subtotal                           | <b>419</b>     | <b>58,779</b>  | <b>0</b> | <b>0</b> |
| <b>MATERIALS/SUPPLIES</b> |                                    |                |                |          |          |
| 669000                    | Other Educational Supplies         | 10,051         | 53,020         | 0        | 0        |
|                           | Subtotal                           | <b>10,051</b>  | <b>53,020</b>  | <b>0</b> | <b>0</b> |
| <b>EQUIPMENT</b>          |                                    |                |                |          |          |
| 688050                    | Technology-Hardware Additions      | 83,127         | 152,666        | 0        | 0        |
|                           | Subtotal                           | <b>83,127</b>  | <b>152,666</b> | <b>0</b> | <b>0</b> |
|                           | <b>TOTAL</b>                       | <b>162,264</b> | <b>356,266</b> | <b>0</b> | <b>0</b> |

**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**

|  | <b>FY 2023<br/>ACTUAL</b> | <b>FY 2024<br/>BUDGET</b> | <b>FY 2024<br/>EXPECTED</b> | <b>FY 2025<br/>BUDGET</b> |
|--|---------------------------|---------------------------|-----------------------------|---------------------------|
|--|---------------------------|---------------------------|-----------------------------|---------------------------|

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

**ADDITIONAL INFORMATION:**

The budgeted amounts represented for FY25 will be utilized for multiple years until the grant ends.

**CODE: 2100-611050-608****ACCT# DESCRIPTION**

|                           |                                    |               |                  |                  |                  |
|---------------------------|------------------------------------|---------------|------------------|------------------|------------------|
| <b>PERSONAL SERVICES</b>  |                                    |               |                  |                  |                  |
| 611430                    | Technical Salaries                 | 0             | 341,154          | 341,154          | 341,154          |
| 615000                    | Substitute Salaries                | 0             | 53,760           | 53,760           | 53,760           |
| 616250                    | Stipends                           | 0             | 150,560          | 96,800           | 96,800           |
|                           | Subtotal                           | <b>0</b>      | <b>545,474</b>   | <b>491,714</b>   | <b>491,714</b>   |
| <b>EMPLOYEE BENEFITS</b>  |                                    |               |                  |                  |                  |
| 621000                    | FICA                               | 0             | 39,203           | 33,503           | 33,503           |
| 622000                    | VRS Retirement                     | 0             | 57,000           | 62,702           | 62,702           |
| 623000                    | Health Insurance                   | 0             | 4,476            | 4,476            | 4,476            |
| 623100                    | Retiree Health Care Credit         | 0             | 30,000           | 30,000           | 30,000           |
| 623500                    | Dental Insurance                   | 0             | 2,115            | 2,115            | 2,115            |
| 624000                    | Group Life Insurance               | 0             | 1,000            | 1,000            | 1,000            |
|                           | Subtotal                           | <b>0</b>      | <b>133,794</b>   | <b>133,796</b>   | <b>133,796</b>   |
| <b>PURCHASED SERVICES</b> |                                    |               |                  |                  |                  |
| 639000                    | Miscellaneous Contractual Services | 13,000        | 657,190          | 576,570          | 98,622           |
|                           | Subtotal                           | <b>13,000</b> | <b>657,190</b>   | <b>576,570</b>   | <b>98,622</b>    |
| <b>OTHER CHARGES</b>      |                                    |               |                  |                  |                  |
| 655040                    | Travel                             | 5,813         | 24,000           | 111,807          | 111,807          |
| 655060                    | Employee Development               | 1,095         | 344,842          | 171,505          | 171,505          |
| 658030                    | Indirect Costs                     | 1,095         | 0                | 198,009          | 198,009          |
|                           | Subtotal                           | <b>8,003</b>  | <b>368,842</b>   | <b>481,321</b>   | <b>481,321</b>   |
| <b>MATERIALS/SUPPLIES</b> |                                    |               |                  |                  |                  |
| 668000                    | Technology-Software                | 0             | 140,000          | 140,000          | 140,000          |
| 669000                    | Other Educational Supplies         | 153           | 154,700          | 154,547          | 154,547          |
|                           | Subtotal                           | <b>153</b>    | <b>294,700</b>   | <b>294,547</b>   | <b>294,547</b>   |
| <b>TOTAL</b>              |                                    | <b>21,156</b> | <b>2,000,000</b> | <b>1,977,948</b> | <b>1,500,000</b> |

**OTHER PROGRAMS - DEPARTMENT OF DEFENSE EDUCATION ACTIVITY GRANT**

Enriching the Lives of Military-Connected Students through Environmental and Maritime Science Career Pathways.

**PERSONNEL**

|  | <b>FY 2023<br/>ACTUAL</b> | <b>FY 2024<br/>BUDGET</b> | <b>FY 2024<br/>EXPECTED</b> | <b>FY 2025<br/>BUDGET</b> |
|--|---------------------------|---------------------------|-----------------------------|---------------------------|
|--|---------------------------|---------------------------|-----------------------------|---------------------------|

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

**ADDITIONAL INFORMATION:**

The budgeted amounts represented for FY25 will be utilized for multiple years until the grant ends.

**CODE: 2100-611050-610****ACCT# DESCRIPTION**

|        |                                    |          |          |                  |                  |
|--------|------------------------------------|----------|----------|------------------|------------------|
|        | <b>PERSONAL SERVICES</b>           |          |          |                  |                  |
| 611430 | Technical Salaries                 | 0        | 0        | 474,794          | 474,794          |
| 616250 | Stipends                           | 0        | 0        | 36,550           | 36,550           |
|        | Subtotal                           | <b>0</b> | <b>0</b> | <b>511,344</b>   | <b>511,344</b>   |
|        | <b>EMPLOYEE BENEFITS</b>           |          |          |                  |                  |
| 621000 | FICA                               | 0        | 0        | 209,196          | 209,196          |
|        | Subtotal                           | <b>0</b> | <b>0</b> | <b>209,196</b>   | <b>209,196</b>   |
|        | <b>PURCHASED SERVICES</b>          |          |          |                  |                  |
| 639000 | Miscellaneous Contractual Services | 0        | 0        | 586,637          | 586,637          |
|        | Subtotal                           | <b>0</b> | <b>0</b> | <b>586,637</b>   | <b>586,637</b>   |
|        | <b>OTHER CHARGES</b>               |          |          |                  |                  |
| 655040 | Travel                             | 0        | 0        | 130,718          | 130,718          |
| 658030 | Indirect Costs                     | 0        | 0        | 200,000          | 200,000          |
|        | Subtotal                           | <b>0</b> | <b>0</b> | <b>330,718</b>   | <b>330,718</b>   |
|        | <b>MATERIALS/SUPPLIES</b>          |          |          |                  |                  |
| 669000 | Other Educational Supplies         | 0        | 0        | 298,905          | 298,905          |
|        | Subtotal                           | <b>0</b> | <b>0</b> | <b>298,905</b>   | <b>298,905</b>   |
|        | <b>EQUIPMENT</b>                   |          |          |                  |                  |
| 689110 | Furniture/Equipment-Additional     | 0        | 0        | 63,200           | 63,200           |
|        | Subtotal                           | <b>0</b> | <b>0</b> | <b>63,200</b>    | <b>63,200</b>    |
|        | <b>TOTAL</b>                       | <b>0</b> | <b>0</b> | <b>2,000,000</b> | <b>2,000,000</b> |



**OTHER PROGRAMS - SUMMER SCHOOL**

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

**PERSONNEL**

|  | <b>FY 2023<br/>ACTUAL</b> | <b>FY 2024<br/>BUDGET</b> | <b>FY 2024<br/>EXPECTED</b> | <b>FY 2025<br/>BUDGET</b> |
|--|---------------------------|---------------------------|-----------------------------|---------------------------|
|--|---------------------------|---------------------------|-----------------------------|---------------------------|

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

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

|                           | <b>FY 2023<br/>ACTUAL</b>          | <b>FY 2024<br/>BUDGET</b> | <b>FY 2024<br/>EXPECTED</b> | <b>FY 2025<br/>BUDGET</b> |
|---------------------------|------------------------------------|---------------------------|-----------------------------|---------------------------|
| <b>PERSONAL SERVICES</b>  |                                    |                           |                             |                           |
| 611210                    | Teacher Salaries                   | 0                         | 183,094                     | 183,094                   |
| 611260                    | Principal Salaries                 | 0                         | 4,000                       | 4,000                     |
| 611270                    | Assistant Principal Salaries       | 0                         | 6,000                       | 6,000                     |
| 611310                    | Nurses                             | 0                         | 1,658                       | 1,658                     |
| 611410                    | Para-Educator Salaries             | 0                         | 2,400                       | 2,400                     |
| 611500                    | Office Clerical                    | 0                         | 2,100                       | 2,100                     |
| 611710                    | Bus Driver Spec Trans              | 0                         | 23,100                      | 23,100                    |
|                           | Subtotal                           | <b>0</b>                  | <b>222,352</b>              | <b>222,352</b>            |
| <b>EMPLOYEE BENEFITS</b>  |                                    |                           |                             |                           |
| 621000                    | FICA                               | 0                         | 17,005                      | 17,005                    |
| 628000                    | Other Benefits                     | 300                       | 300                         | 300                       |
|                           | Subtotal                           | <b>300</b>                | <b>17,305</b>               | <b>17,305</b>             |
| <b>OTHER CHARGES</b>      |                                    |                           |                             |                           |
| 655040                    | Travel                             | 0                         | 100                         | 100                       |
| 655800                    | Pupil Transportation               | 0                         | 20,160                      | 20,160                    |
|                           | Subtotal                           | <b>0</b>                  | <b>20,260</b>               | <b>20,260</b>             |
| <b>MATERIALS/SUPPLIES</b> |                                    |                           |                             |                           |
| 660300                    | Textbooks                          | 2,250                     | 7,500                       | 7,500                     |
| 669900                    | Miscellaneous Materials & Supplies | 5,118                     | 3,000                       | 3,000                     |
|                           | Subtotal                           | <b>7,368</b>              | <b>10,500</b>               | <b>10,500</b>             |
| <b>TOTAL</b>              |                                    | <b>7,668</b>              | <b>270,417</b>              | <b>270,417</b>            |

**OTHER PROGRAMS - MISCELLANEOUS**

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

**PERSONNEL**

|  | <b>FY 2023<br/>ACTUAL</b> | <b>FY 2024<br/>BUDGET</b> | <b>FY 2024<br/>EXPECTED</b> | <b>FY 2025<br/>BUDGET</b> |
|--|---------------------------|---------------------------|-----------------------------|---------------------------|
|--|---------------------------|---------------------------|-----------------------------|---------------------------|

|          |   |      |      |      |
|----------|---|------|------|------|
| Teachers | 0 | 0.25 | 0.25 | 0.25 |
|----------|---|------|------|------|

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

|        |                     |                  |          |              |               |
|--------|---------------------|------------------|----------|--------------|---------------|
| 611210 | Teacher Salaries    | 13,141           | 0        | 0            | 14,890        |
| 615000 | Substitute Salaries | 120              | 0        | 1,350        | 1,350         |
| 616250 | Stipends            | 29,840           | 0        | 5,000        | 5,000         |
| 616600 | One-Time Bonus      | 1,201,000        | 0        | 0            | 0             |
|        | Subtotal            | <b>1,244,101</b> | <b>0</b> | <b>6,350</b> | <b>21,240</b> |

**EMPLOYEE BENEFITS**

|        |                                 |              |          |            |              |
|--------|---------------------------------|--------------|----------|------------|--------------|
| 621000 | FICA                            | 3,297        | 0        | 486        | 1,626        |
| 622000 | VRS Retirement                  | 0            | 0        | 0          | 2,116        |
| 622500 | VRS Hybrid 1 Percent            | 0            | 0        | 0          | 149          |
| 622510 | VRS Hybrid Optional Match       | 0            | 0        | 0          | 231          |
| 624000 | Group Life Insurance            | 176          | 0        | 0          | 176          |
| 625000 | VRS Hybrid Disability Insurance | 62           | 0        | 0          | 0            |
| 626000 | Hybrid Defined Benefit          | 1,725        | 0        | 0          | 0            |
| 627000 | ICMA RC Hybrid-DC               | 131          | 0        | 0          | 0            |
| 627500 | RHCC                            | 159          | 0        | 0          | 181          |
| 628100 | ICMA RC Hybrid-457 Match        | 329          | 0        | 0          | 0            |
|        | Subtotal                        | <b>5,879</b> | <b>0</b> | <b>486</b> | <b>4,479</b> |

**PURCHASED SERVICES**

|        |                                    |               |                |                |                |
|--------|------------------------------------|---------------|----------------|----------------|----------------|
| 639000 | Miscellaneous Contractual Services | 18,306        | 870,000        | 737,449        | 506,250        |
|        | Subtotal                           | <b>18,306</b> | <b>870,000</b> | <b>737,449</b> | <b>506,250</b> |

**OTHER CHARGES**

|        |                        |               |                |                |               |
|--------|------------------------|---------------|----------------|----------------|---------------|
| 655060 | Employee Development   | 32,396        | 0              | 14,923         | 14,923        |
| 658020 | Unappropriated Balance | 0             | 452,317        | 452,317        | 0             |
|        | Subtotal               | <b>32,396</b> | <b>452,317</b> | <b>467,240</b> | <b>14,923</b> |

**MATERIALS/SUPPLIES**

|        |                                    |               |          |               |               |
|--------|------------------------------------|---------------|----------|---------------|---------------|
| 660040 | Medical Supplies                   | 1,488         | 0        | 0             | 0             |
| 669000 | Other Educational Supplies         | 5,558         | 0        | 0             | 0             |
| 669900 | Miscellaneous Materials & Supplies | 15,573        | 0        | 19,800        | 19,800        |
|        | Subtotal                           | <b>22,619</b> | <b>0</b> | <b>19,800</b> | <b>19,800</b> |

**TOTAL**

|  |                  |                  |                  |                |
|--|------------------|------------------|------------------|----------------|
|  | <b>1,323,301</b> | <b>1,322,317</b> | <b>1,231,325</b> | <b>566,692</b> |
|--|------------------|------------------|------------------|----------------|

**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**

|  | <b>FY 2023<br/>ACTUAL</b> | <b>FY 2024<br/>BUDGET</b> | <b>FY 2024<br/>EXPECTED</b> | <b>FY 2025<br/>BUDGET</b> |
|--|---------------------------|---------------------------|-----------------------------|---------------------------|
|--|---------------------------|---------------------------|-----------------------------|---------------------------|

|          |      |      |      |      |
|----------|------|------|------|------|
| Teachers | 0.25 | 0.25 | 0.25 | 0.25 |
|----------|------|------|------|------|

**CODE: 2100-611050-641****ACCT# DESCRIPTION**

|                           |                                    |              |               |               |               |
|---------------------------|------------------------------------|--------------|---------------|---------------|---------------|
| <b>PERSONAL SERVICES</b>  |                                    |              |               |               |               |
| 611210                    | Teacher Salaries                   | 0            | 12,982        | 12,982        | 12,982        |
|                           | Subtotal                           | <b>0</b>     | <b>12,982</b> | <b>12,982</b> | <b>12,982</b> |
| <b>EMPLOYEE BENEFITS</b>  |                                    |              |               |               |               |
| 621000                    | FICA                               | 0            | 993           | 993           | 993           |
|                           | Subtotal                           | <b>0</b>     | <b>993</b>    | <b>993</b>    | <b>993</b>    |
| <b>MATERIALS/SUPPLIES</b> |                                    |              |               |               |               |
| 669900                    | Miscellaneous Materials & Supplies | 1,429        | 2,490         | 2,490         | 2,490         |
|                           | Subtotal                           | <b>1,429</b> | <b>2,490</b>  | <b>2,490</b>  | <b>2,490</b>  |
|                           | <b>TOTAL</b>                       | <b>1,429</b> | <b>16,465</b> | <b>16,465</b> | <b>16,465</b> |

**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**

|  | <b>FY 2023<br/>ACTUAL</b> | <b>FY 2024<br/>BUDGET</b> | <b>FY 2024<br/>EXPECTED</b> | <b>FY 2025<br/>BUDGET</b> |
|--|---------------------------|---------------------------|-----------------------------|---------------------------|
|--|---------------------------|---------------------------|-----------------------------|---------------------------|

|                |   |   |   |   |
|----------------|---|---|---|---|
| Teachers       | 2 | 2 | 2 | 3 |
| Para-Educators | 4 | 4 | 4 | 1 |

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

| <b>PERSONAL SERVICES</b>  |                                    |                |                |                |                |
|---------------------------|------------------------------------|----------------|----------------|----------------|----------------|
| 611210                    | Teacher Salaries                   | 99,708         | 209,653        | 188,728        | 192,503        |
| 611410                    | Para-Educator Salaries             | 40,969         | 41,563         | 0              | 0              |
| 615950                    | Overtime                           | 127            | 0              | 0              | 0              |
|                           | Subtotal                           | <b>140,804</b> | <b>251,216</b> | <b>188,728</b> | <b>192,503</b> |
| <b>EMPLOYEE BENEFITS</b>  |                                    |                |                |                |                |
| 621000                    | FICA                               | 10,870         | 19,218         | 14,438         | 14,726         |
| 622000                    | VRS Retirement                     | 0              | 41,752         | 31,366         | 31,994         |
| 623000                    | Health Insurance                   | 0              | 49,648         | 0              | 26,280         |
| 623500                    | Dental Insurance                   | 200            | 4,320          | 624            | 900            |
| 624000                    | Group Life Insurance               | 1,872          | 3,366          | 2,529          | 2,580          |
| 625000                    | VRS Hybrid Disability Insurance    | 657            | 0              | 0              | 0              |
| 626000                    | Hybrid Defined Benefit             | 20,309         | 0              | 0              | 0              |
| 627000                    | ICMA RC Hybrid-DC                  | 1,397          | 0              | 0              | 0              |
| 627500                    | RHCC                               | 1,691          | 0              | 0              | 0              |
| 628100                    | ICMA RC Hybrid-457 Match           | 1,517          | 0              | 0              | 0              |
|                           | Subtotal                           | <b>38,513</b>  | <b>118,304</b> | <b>48,957</b>  | <b>76,480</b>  |
| <b>PURCHASED SERVICES</b> |                                    |                |                |                |                |
| 639000                    | Miscellaneous Contractual Services | 9,138          | 2,000          | 2,000          | 2,000          |
|                           | Subtotal                           | <b>9,138</b>   | <b>2,000</b>   | <b>2,000</b>   | <b>2,000</b>   |
| <b>OTHER CHARGES</b>      |                                    |                |                |                |                |
| 655060                    | Employee Development               | 1,784          | 1,000          | 1,000          | 1,000          |
| 655800                    | Pupil Transportation               | 0              | 0              | 500            | 500            |
|                           | Subtotal                           | <b>1,784</b>   | <b>1,000</b>   | <b>1,500</b>   | <b>1,500</b>   |
| <b>MATERIALS/SUPPLIES</b> |                                    |                |                |                |                |
| 669900                    | Miscellaneous Materials & Supplies | 22,637         | 25,772         | 177,636        | 353,383        |
|                           | Subtotal                           | <b>22,637</b>  | <b>25,772</b>  | <b>177,636</b> | <b>353,383</b> |
| <b>EQUIPMENT</b>          |                                    |                |                |                |                |
| 689110                    | Furniture/Equipment-Additional     | 0              | 2,000          | 5,000          | 5,000          |
|                           | Subtotal                           | <b>0</b>       | <b>2,000</b>   | <b>5,000</b>   | <b>5,000</b>   |
| <b>TOTAL</b>              |                                    | <b>212,876</b> | <b>400,292</b> | <b>423,821</b> | <b>630,866</b> |

**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**

|  | <b>FY 2023<br/>ACTUAL</b> | <b>FY 2024<br/>BUDGET</b> | <b>FY 2024<br/>EXPECTED</b> | <b>FY 2025<br/>BUDGET</b> |
|--|---------------------------|---------------------------|-----------------------------|---------------------------|
|--|---------------------------|---------------------------|-----------------------------|---------------------------|

|                |     |     |     |     |
|----------------|-----|-----|-----|-----|
| Para-Educators | 2.3 | 1.5 | 1.5 | 1.5 |
|----------------|-----|-----|-----|-----|

**CODE: 2100-611050-643****ACCT# DESCRIPTION**

| <b>PERSONAL SERVICES</b>  |                                    |               |               |               |               |
|---------------------------|------------------------------------|---------------|---------------|---------------|---------------|
| 611410                    | Para-Educator Salaries             | 31,127        | 27,140        | 30,069        | 30,670        |
| 615950                    | Overtime                           | 3             | 0             | 0             | 0             |
|                           | Subtotal                           | <b>31,130</b> | <b>27,140</b> | <b>30,069</b> | <b>30,670</b> |
| <b>EMPLOYEE BENEFITS</b>  |                                    |               |               |               |               |
| 621000                    | FICA                               | 2,377         | 2,076         | 2,300         | 2,346         |
| 622000                    | VRS Retirement                     | 0             | 4,511         | 4,997         | 5,097         |
| 623000                    | Health Insurance                   | 0             | 8,640         | 4,380         | 4,380         |
| 623500                    | Dental Insurance                   | 0             | 300           | 150           | 150           |
| 624000                    | Group Life Insurance               | 397           | 364           | 403           | 411           |
| 625000                    | VRS Hybrid Disability Insurance    | 139           | 0             | 0             | 0             |
| 626000                    | Hybrid Defined Benefit             | 4,617         | 0             | 0             | 0             |
| 627000                    | ICMA RC Hybrid-DC                  | 296           | 0             | 0             | 0             |
| 627500                    | RHCC                               | 358           | 0             | 0             | 0             |
| 628000                    | Other Benefits                     | 500           | 500           | 500           | 500           |
| 628100                    | ICMA RC Hybrid-457 Match           | 5             | 0             | 0             | 0             |
|                           | Subtotal                           | <b>8,689</b>  | <b>16,391</b> | <b>12,730</b> | <b>12,884</b> |
| <b>OTHER CHARGES</b>      |                                    |               |               |               |               |
| 658030                    | Indirect Costs                     | 1,478         | 1,738         | 1,334         | 1,383         |
|                           | Subtotal                           | <b>1,478</b>  | <b>1,738</b>  | <b>1,334</b>  | <b>1,383</b>  |
| <b>MATERIALS/SUPPLIES</b> |                                    |               |               |               |               |
| 669900                    | Miscellaneous Materials & Supplies | 5,036         | 3,387         | 8,523         | 5,629         |
|                           | Subtotal                           | <b>5,036</b>  | <b>3,387</b>  | <b>8,523</b>  | <b>5,629</b>  |
| <b>EQUIPMENT</b>          |                                    |               |               |               |               |
| 689110                    | Furniture/Equipment-Additional     | 0             | 4,000         | 0             | 4,000         |
|                           | Subtotal                           | <b>0</b>      | <b>4,000</b>  | <b>0</b>      | <b>4,000</b>  |
|                           | <b>TOTAL</b>                       | <b>46,333</b> | <b>52,656</b> | <b>52,656</b> | <b>54,566</b> |

**OTHER PROGRAMS - CONTINGENCY**

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

**PERSONNEL**

|  | <b>FY 2023</b> | <b>FY 2024</b> | <b>FY 2024</b>  | <b>FY 2025</b> |
|--|----------------|----------------|-----------------|----------------|
|  | <b>ACTUAL</b>  | <b>BUDGET</b>  | <b>EXPECTED</b> | <b>BUDGET</b>  |

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

**CODE: 2100-611050-650**

**ACCT# DESCRIPTION**

**TRANSFERS**

|        |                                 |                |                |                |                |
|--------|---------------------------------|----------------|----------------|----------------|----------------|
| 693050 | Transfer to County-Debt Service | 105,482        | 105,599        | 105,599        | 104,851        |
|        | Subtotal                        | <b>105,482</b> | <b>105,599</b> | <b>105,599</b> | <b>104,851</b> |
|        | <b>TOTAL</b>                    | <b>105,482</b> | <b>105,599</b> | <b>105,599</b> | <b>104,851</b> |

**OTHER PROGRAMS - 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**

|  | <b>FY 2023<br/>ACTUAL</b> | <b>FY 2024<br/>BUDGET</b> | <b>FY 2024<br/>EXPECTED</b> | <b>FY 2025<br/>BUDGET</b> |
|--|---------------------------|---------------------------|-----------------------------|---------------------------|
|--|---------------------------|---------------------------|-----------------------------|---------------------------|

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

**CODE: 2100-611050-729****ACCT# DESCRIPTION**

|                          |                               |                |          |          |          |
|--------------------------|-------------------------------|----------------|----------|----------|----------|
| <b>EMPLOYEE BENEFITS</b> |                               |                |          |          |          |
| 621000                   | FICA                          | 100            | 0        | 0        | 0        |
| 623500                   | Dental Insurance              | 8              | 0        | 0        | 0        |
|                          | Subtotal                      | <b>108</b>     | <b>0</b> | <b>0</b> | <b>0</b> |
| <b>OTHER CHARGES</b>     |                               |                |          |          |          |
| 658030                   | Indirect Costs                | 49,563         | 0        | 0        | 0        |
|                          | Subtotal                      | <b>49,563</b>  | <b>0</b> | <b>0</b> | <b>0</b> |
| <b>EQUIPMENT</b>         |                               |                |          |          |          |
| 688050                   | Technology-Hardware Additions | 450,515        | 0        | 0        | 0        |
|                          | Subtotal                      | <b>450,515</b> | <b>0</b> | <b>0</b> | <b>0</b> |
|                          | <b>TOTAL</b>                  | <b>500,186</b> | <b>0</b> | <b>0</b> | <b>0</b> |

**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**

|  | <b>FY 2023<br/>ACTUAL</b> | <b>FY 2024<br/>BUDGET</b> | <b>FY 2024<br/>EXPECTED</b> | <b>FY 2025<br/>BUDGET</b> |
|--|---------------------------|---------------------------|-----------------------------|---------------------------|
|--|---------------------------|---------------------------|-----------------------------|---------------------------|

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

**CODE: 2100-611050-731****ACCT# DESCRIPTION**

|                           |                                    |                |                  |               |          |
|---------------------------|------------------------------------|----------------|------------------|---------------|----------|
| <b>PERSONAL SERVICES</b>  |                                    |                |                  |               |          |
| 611210                    | Teacher Salaries                   | 145,288        | 190,000          | 4,766         | 0        |
| 616250                    | Stipends                           | 71,160         | 118,602          | 0             | 0        |
|                           | Subtotal                           | <b>216,448</b> | <b>308,602</b>   | <b>4,766</b>  | <b>0</b> |
| <b>EMPLOYEE BENEFITS</b>  |                                    |                |                  |               |          |
| 621000                    | FICA                               | 15,467         | 39,577           | 300           | 0        |
| 622000                    | VRS Retirement                     | 22,300         | 11,945           | 0             | 0        |
| 623000                    | Health Insurance                   | 45,923         | 351              | 1,799         | 0        |
| 623500                    | Dental Insurance                   | 816            | 0                | 0             | 0        |
| 624000                    | Group Life Insurance               | 1,798          | 0                | 0             | 0        |
| 627000                    | ICMA RC Hybrid-DC                  | 0              | 870              | 0             | 0        |
| 627500                    | RHCC                               | 1,624          | 0                | 0             | 0        |
| 628100                    | ICMA RC Hybrid-457 Match           | 0              | 17,257           | 0             | 0        |
|                           | Subtotal                           | <b>87,928</b>  | <b>70,000</b>    | <b>2,099</b>  | <b>0</b> |
| <b>PURCHASED SERVICES</b> |                                    |                |                  |               |          |
| 639000                    | Miscellaneous Contractual Services | 315,861        | 327,387          | 11,077        | 0        |
|                           | Subtotal                           | <b>315,861</b> | <b>327,387</b>   | <b>11,077</b> | <b>0</b> |
| <b>OTHER CHARGES</b>      |                                    |                |                  |               |          |
| 658030                    | Indirect Costs                     | 129,263        | 172,738          | 2,963         | 0        |
|                           | Subtotal                           | <b>129,263</b> | <b>172,738</b>   | <b>2,963</b>  | <b>0</b> |
| <b>MATERIALS/SUPPLIES</b> |                                    |                |                  |               |          |
| 669000                    | Other Educational Supplies         | 217,931        | 0                | 0             | 0        |
| 669900                    | Miscellaneous Materials & Supplies | 0              | 182,995          | 56,244        | 0        |
|                           | Subtotal                           | <b>217,931</b> | <b>182,995</b>   | <b>56,244</b> | <b>0</b> |
| <b>EQUIPMENT</b>          |                                    |                |                  |               |          |
| 680070                    | Other One-Time Costs               | 0              | 39,741           | 0             | 0        |
|                           | Subtotal                           | <b>0</b>       | <b>39,741</b>    | <b>0</b>      | <b>0</b> |
|                           | <b>TOTAL</b>                       | <b>967,431</b> | <b>1,101,463</b> | <b>77,149</b> | <b>0</b> |



**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**

|  | <b>FY 2023<br/>ACTUAL</b> | <b>FY 2024<br/>BUDGET</b> | <b>FY 2024<br/>EXPECTED</b> | <b>FY 2025<br/>BUDGET</b> |
|--|---------------------------|---------------------------|-----------------------------|---------------------------|
|--|---------------------------|---------------------------|-----------------------------|---------------------------|

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

**CODE: 2100-611050-732****ACCT# DESCRIPTION**

|                          |                      |                |                |                |          |
|--------------------------|----------------------|----------------|----------------|----------------|----------|
| <b>PERSONAL SERVICES</b> |                      |                |                |                |          |
| 611210                   | Teacher Salaries     | 0              | 805,205        | 0              | 0        |
| 616250                   | Stipends             | 592,679        | 0              | 296,619        | 0        |
|                          | Subtotal             | <b>592,679</b> | <b>805,205</b> | <b>296,619</b> | <b>0</b> |
| <b>EMPLOYEE BENEFITS</b> |                      |                |                |                |          |
| 621000                   | FICA                 | 45,301         | 61,598         | 22,691         | 0        |
|                          | Subtotal             | <b>45,301</b>  | <b>61,598</b>  | <b>22,691</b>  | <b>0</b> |
| <b>OTHER CHARGES</b>     |                      |                |                |                |          |
| 658030                   | Indirect Costs       | 79,231         | 0              | 0              | 0        |
|                          | Subtotal             | <b>79,231</b>  | <b>0</b>       | <b>0</b>       | <b>0</b> |
| <b>EQUIPMENT</b>         |                      |                |                |                |          |
| 680070                   | Other One-Time Costs | 0              | 33,197         | 0              | 0        |
|                          | Subtotal             | <b>0</b>       | <b>33,197</b>  | <b>0</b>       | <b>0</b> |
|                          | <b>TOTAL</b>         | <b>717,211</b> | <b>900,000</b> | <b>319,310</b> | <b>0</b> |

**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**

|  | <b>FY 2023</b> | <b>FY 2024</b> | <b>FY 2024</b>  | <b>FY 2025</b> |
|--|----------------|----------------|-----------------|----------------|
|  | <b>ACTUAL</b>  | <b>BUDGET</b>  | <b>EXPECTED</b> | <b>BUDGET</b>  |

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

**CODE: 2100-611050-733****ACCT# DESCRIPTION**

|                           |                                    |               |               |          |          |
|---------------------------|------------------------------------|---------------|---------------|----------|----------|
| <b>PERSONAL SERVICES</b>  |                                    |               |               |          |          |
| 615000                    | Substitute Salaries                | 818           | 0             | 0        | 0        |
|                           | Subtotal                           | <b>818</b>    | <b>0</b>      | <b>0</b> | <b>0</b> |
| <b>EMPLOYEE BENEFITS</b>  |                                    |               |               |          |          |
| 621000                    | FICA                               | 63            | 0             | 0        | 0        |
|                           | Subtotal                           | <b>63</b>     | <b>0</b>      | <b>0</b> | <b>0</b> |
| <b>OTHER CHARGES</b>      |                                    |               |               |          |          |
| 658010                    | Dues/Memberships                   | 0             | 623           | 0        | 0        |
| 658030                    | Indirect Costs                     | 648           | 0             | 0        | 0        |
|                           | Subtotal                           | <b>648</b>    | <b>623</b>    | <b>0</b> | <b>0</b> |
| <b>MATERIALS/SUPPLIES</b> |                                    |               |               |          |          |
| 669900                    | Miscellaneous Materials & Supplies | 18,772        | 18,768        | 0        | 0        |
|                           | Subtotal                           | <b>18,772</b> | <b>18,768</b> | <b>0</b> | <b>0</b> |
|                           | <b>TOTAL</b>                       | <b>20,301</b> | <b>19,391</b> | <b>0</b> | <b>0</b> |

**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**

|  | <b>FY 2023<br/>ACTUAL</b> | <b>FY 2024<br/>BUDGET</b> | <b>FY 2024<br/>EXPECTED</b> | <b>FY 2025<br/>BUDGET</b> |
|--|---------------------------|---------------------------|-----------------------------|---------------------------|
|--|---------------------------|---------------------------|-----------------------------|---------------------------|

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

**CODE: 2100-611050-734****ACCT# DESCRIPTION**

|                           |                                    |                |          |          |          |
|---------------------------|------------------------------------|----------------|----------|----------|----------|
| <b>PURCHASED SERVICES</b> |                                    |                |          |          |          |
| 639000                    | Miscellaneous Contractual Services | 77,805         | 0        | 0        | 0        |
|                           | Subtotal                           | <b>77,805</b>  | <b>0</b> | <b>0</b> | <b>0</b> |
| <b>OTHER CHARGES</b>      |                                    |                |          |          |          |
| 655060                    | Employee Development               | 5,482          | 0        | 0        | 0        |
| 655800                    | Pupil Transportation               | 6,294          | 0        | 0        | 0        |
| 658030                    | Indirect Costs                     | 16,450         | 0        | 0        | 0        |
|                           | Subtotal                           | <b>28,226</b>  | <b>0</b> | <b>0</b> | <b>0</b> |
| <b>MATERIALS/SUPPLIES</b> |                                    |                |          |          |          |
| 669900                    | Miscellaneous Materials & Supplies | 384,326        | 0        | 0        | 0        |
|                           | Subtotal                           | <b>384,326</b> | <b>0</b> | <b>0</b> | <b>0</b> |
| <b>EQUIPMENT</b>          |                                    |                |          |          |          |
| 689110                    | Furniture/Equipment-Additional     | 24,568         | 0        | 0        | 0        |
|                           | Subtotal                           | <b>24,568</b>  | <b>0</b> | <b>0</b> | <b>0</b> |
|                           | <b>TOTAL</b>                       | <b>514,925</b> | <b>0</b> | <b>0</b> | <b>0</b> |

**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**

|                | <b>FY 2023<br/>ACTUAL</b> | <b>FY 2024<br/>BUDGET</b> | <b>FY 2024<br/>EXPECTED</b> | <b>FY 2025<br/>BUDGET</b> |
|----------------|---------------------------|---------------------------|-----------------------------|---------------------------|
| Para-Educators | 0                         | 4                         | 4                           | 0                         |
| Technical      | 0                         | 2                         | 2                           | 0                         |

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

| <b>PERSONAL SERVICES</b>  |                                    |                  |                  |                  |                |
|---------------------------|------------------------------------|------------------|------------------|------------------|----------------|
| 611410                    | Para-Educator Salaries             | 102,599          | 0                | 0                | 0              |
| 611430                    | Technical Salaries                 | 173,776          | 665,022          | 377,051          | 377,051        |
| 615000                    | Substitute Salaries                | 7,615            | 26,688           | 26,688           | 26,688         |
| 616250                    | Stipends                           | 83,860           | 417,982          | 182,977          | 182,977        |
| 616600                    | One-Time Bonus                     | 584,904          | 0                | 0                | 0              |
|                           | Subtotal                           | <b>952,754</b>   | <b>1,109,692</b> | <b>586,716</b>   | <b>586,716</b> |
| <b>EMPLOYEE BENEFITS</b>  |                                    |                  |                  |                  |                |
| 621000                    | FICA                               | 72,099           | 226,557          | 70,568           | 70,568         |
| 622000                    | VRS Retirement                     | 27,989           | 0                | 0                | 0              |
| 623000                    | Health Insurance                   | 11,922           | 0                | 0                | 0              |
| 623500                    | Dental Insurance                   | 1,259            | 0                | 0                | 0              |
| 624000                    | Group Life Insurance               | 3,460            | 0                | 0                | 0              |
| 625000                    | VRS Hybrid Disability Insurance    | 422              | 0                | 0                | 0              |
| 626000                    | Hybrid Defined Benefit             | 12,677           | 0                | 0                | 0              |
| 627000                    | ICMA RC Hybrid-DC                  | 897              | 0                | 0                | 0              |
| 627500                    | RHCC                               | 3,124            | 0                | 0                | 0              |
| 628100                    | ICMA RC Hybrid-457 Match           | 1,342            | 0                | 0                | 0              |
|                           | Subtotal                           | <b>135,191</b>   | <b>226,557</b>   | <b>70,568</b>    | <b>70,568</b>  |
| <b>PURCHASED SERVICES</b> |                                    |                  |                  |                  |                |
| 639000                    | Miscellaneous Contractual Services | 79,989           | 293,562          | 125,607          | 125,607        |
|                           | Subtotal                           | <b>79,989</b>    | <b>293,562</b>   | <b>125,607</b>   | <b>125,607</b> |
| <b>OTHER CHARGES</b>      |                                    |                  |                  |                  |                |
| 658030                    | Indirect Costs                     | 235,713          | 578,110          | 450,614          | 0              |
|                           | Subtotal                           | <b>235,713</b>   | <b>578,110</b>   | <b>450,614</b>   | <b>0</b>       |
| <b>MATERIALS/SUPPLIES</b> |                                    |                  |                  |                  |                |
| 669000                    | Other Educational Supplies         | 173,672          | 0                | 0                | 0              |
| 669900                    | Miscellaneous Materials & Supplies | 0                | 640,486          | 0                | 0              |
|                           | Subtotal                           | <b>173,672</b>   | <b>640,486</b>   | <b>0</b>         | <b>0</b>       |
| <b>EQUIPMENT</b>          |                                    |                  |                  |                  |                |
| 688050                    | Technology-Hardware Additions      | 479,577          | 1,161,931        | 648,735          | 17,109         |
|                           | Subtotal                           | <b>479,577</b>   | <b>1,161,931</b> | <b>648,735</b>   | <b>17,109</b>  |
| <b>TOTAL</b>              |                                    | <b>2,056,896</b> | <b>4,010,338</b> | <b>1,882,240</b> | <b>800,000</b> |

**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**

|  | <b>FY 2023<br/>ACTUAL</b> | <b>FY 2024<br/>BUDGET</b> | <b>FY 2024<br/>EXPECTED</b> | <b>FY 2025<br/>BUDGET</b> |
|--|---------------------------|---------------------------|-----------------------------|---------------------------|
|--|---------------------------|---------------------------|-----------------------------|---------------------------|

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

**CODE: 2100-611050-736****ACCT# DESCRIPTION****PERSONAL SERVICES**

|        |                    |               |          |          |          |
|--------|--------------------|---------------|----------|----------|----------|
| 611430 | Technical Salaries | 13,379        | 0        | 0        | 0        |
|        | Subtotal           | <b>13,379</b> | <b>0</b> | <b>0</b> | <b>0</b> |

**EMPLOYEE BENEFITS**

|        |          |              |          |          |          |
|--------|----------|--------------|----------|----------|----------|
| 621000 | FICA     | 1,024        | 0        | 0        | 0        |
|        | Subtotal | <b>1,024</b> | <b>0</b> | <b>0</b> | <b>0</b> |

**PURCHASED SERVICES**

|        |                                    |              |              |              |          |
|--------|------------------------------------|--------------|--------------|--------------|----------|
| 639000 | Miscellaneous Contractual Services | 2,487        | 3,000        | 4,578        | 0        |
|        | Subtotal                           | <b>2,487</b> | <b>3,000</b> | <b>4,578</b> | <b>0</b> |

**OTHER CHARGES**

|        |                      |              |              |              |          |
|--------|----------------------|--------------|--------------|--------------|----------|
| 655060 | Employee Development | 2,422        | 3,641        | 4,380        | 0        |
| 658010 | Dues/Memberships     | 0            | 394          | 0            | 0        |
| 658030 | Indirect Costs       | 703          | 0            | 509          | 0        |
|        | Subtotal             | <b>3,125</b> | <b>4,035</b> | <b>4,889</b> | <b>0</b> |

**MATERIALS/SUPPLIES**

|        |                                    |              |               |               |          |
|--------|------------------------------------|--------------|---------------|---------------|----------|
| 669900 | Miscellaneous Materials & Supplies | 1,984        | 11,107        | 10,636        | 0        |
|        | Subtotal                           | <b>1,984</b> | <b>11,107</b> | <b>10,636</b> | <b>0</b> |

**TOTAL**

|  |  |               |               |               |          |
|--|--|---------------|---------------|---------------|----------|
|  |  | <b>21,999</b> | <b>18,142</b> | <b>20,103</b> | <b>0</b> |
|--|--|---------------|---------------|---------------|----------|

**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**

|  | <b>FY 2023<br/>ACTUAL</b> | <b>FY 2024<br/>BUDGET</b> | <b>FY 2024<br/>EXPECTED</b> | <b>FY 2025<br/>BUDGET</b> |
|--|---------------------------|---------------------------|-----------------------------|---------------------------|
|--|---------------------------|---------------------------|-----------------------------|---------------------------|

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

**CODE: 2100-611050-737****ACCT# DESCRIPTION**

|                           |                                    |                |                |                |                |
|---------------------------|------------------------------------|----------------|----------------|----------------|----------------|
| <b>PERSONAL SERVICES</b>  |                                    |                |                |                |                |
| 616250                    | Stipends                           | 71,537         | 115,000        | 43,464         | 43,464         |
|                           | Subtotal                           | <b>71,537</b>  | <b>115,000</b> | <b>43,464</b>  | <b>43,464</b>  |
| <b>EMPLOYEE BENEFITS</b>  |                                    |                |                |                |                |
| 621000                    | FICA                               | 5,472          | 8,799          | 3,383          | 3,383          |
|                           | Subtotal                           | <b>5,472</b>   | <b>8,799</b>   | <b>3,383</b>   | <b>3,383</b>   |
| <b>PURCHASED SERVICES</b> |                                    |                |                |                |                |
| 639000                    | Miscellaneous Contractual Services | 158,670        | 237,435        | 18,299         | 18,299         |
|                           | Subtotal                           | <b>158,670</b> | <b>237,435</b> | <b>18,299</b>  | <b>18,299</b>  |
| <b>OTHER CHARGES</b>      |                                    |                |                |                |                |
| 658020                    | Unappropriated Balance             | 0              | 25,236         | 46,929         | 46,929         |
| 658030                    | Indirect Costs                     | 83,462         | 0              | 0              | 0              |
|                           | Subtotal                           | <b>83,462</b>  | <b>25,236</b>  | <b>46,929</b>  | <b>46,929</b>  |
| <b>MATERIALS/SUPPLIES</b> |                                    |                |                |                |                |
| 669900                    | Miscellaneous Materials & Supplies | 293,544        | 284,180        | 254,035        | 254,035        |
|                           | Subtotal                           | <b>293,544</b> | <b>284,180</b> | <b>254,035</b> | <b>254,035</b> |
| <b>EQUIPMENT</b>          |                                    |                |                |                |                |
| 688000                    | Technology-Hardware Replacement    | 0              | 300,000        | 0              | 0              |
|                           | Subtotal                           | <b>0</b>       | <b>300,000</b> | <b>0</b>       | <b>0</b>       |
|                           | <b>TOTAL</b>                       | <b>612,685</b> | <b>970,650</b> | <b>366,110</b> | <b>366,110</b> |

**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**

|  | <b>FY 2023<br/>ACTUAL</b> | <b>FY 2024<br/>BUDGET</b> | <b>FY 2024<br/>EXPECTED</b> | <b>FY 2025<br/>BUDGET</b> |
|--|---------------------------|---------------------------|-----------------------------|---------------------------|
|--|---------------------------|---------------------------|-----------------------------|---------------------------|

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

**CODE: 2100-611050-738****ACCT# DESCRIPTION**

|                           |                                    |               |                |               |               |
|---------------------------|------------------------------------|---------------|----------------|---------------|---------------|
| <b>PERSONAL SERVICES</b>  |                                    |               |                |               |               |
| 615000                    | Substitute Salaries                | 615           | 48,443         | 16,803        | 16,803        |
| 616250                    | Stipends                           | 0             | 1,120          | 1,344         | 1,344         |
| 616600                    | One-Time Bonus                     | 37,500        | 42,750         | 0             | 0             |
|                           | Subtotal                           | <b>38,115</b> | <b>92,313</b>  | <b>18,147</b> | <b>18,147</b> |
| <b>EMPLOYEE BENEFITS</b>  |                                    |               |                |               |               |
| 621000                    | FICA                               | 2,869         | 3,495          | 4,021         | 4,021         |
|                           | Subtotal                           | <b>2,869</b>  | <b>3,495</b>   | <b>4,021</b>  | <b>4,021</b>  |
| <b>OTHER CHARGES</b>      |                                    |               |                |               |               |
| 655040                    | Travel                             | 482           | 1,920          | 1,437         | 1,437         |
| 655060                    | Employee Development               | 4,818         | 11,678         | 6,615         | 6,615         |
|                           | Subtotal                           | <b>5,300</b>  | <b>13,598</b>  | <b>8,052</b>  | <b>8,052</b>  |
| <b>MATERIALS/SUPPLIES</b> |                                    |               |                |               |               |
| 669900                    | Miscellaneous Materials & Supplies | 51,193        | 34,865         | 16,328        | 16,328        |
|                           | Subtotal                           | <b>51,193</b> | <b>34,865</b>  | <b>16,328</b> | <b>16,328</b> |
|                           | <b>TOTAL</b>                       | <b>97,477</b> | <b>144,271</b> | <b>46,548</b> | <b>46,548</b> |

**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**

|  | <b>FY 2023<br/>ACTUAL</b> | <b>FY 2024<br/>BUDGET</b> | <b>FY 2024<br/>EXPECTED</b> | <b>FY 2025<br/>BUDGET</b> |
|--|---------------------------|---------------------------|-----------------------------|---------------------------|
|--|---------------------------|---------------------------|-----------------------------|---------------------------|

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

**CODE: 2100-611050-739****ACCT# DESCRIPTION**

|                           |                                    |                |                |                |          |
|---------------------------|------------------------------------|----------------|----------------|----------------|----------|
| <b>PERSONAL SERVICES</b>  |                                    |                |                |                |          |
| 615000                    | Substitute Salaries                | 0              | 4,500          | 4,500          | 0        |
| 616250                    | Stipends                           | 25,400         | 32,700         | 32,700         | 0        |
|                           | Subtotal                           | <b>25,400</b>  | <b>37,200</b>  | <b>37,200</b>  | <b>0</b> |
| <b>EMPLOYEE BENEFITS</b>  |                                    |                |                |                |          |
| 621000                    | FICA                               | 1,943          | 3,229          | 3,229          | 0        |
|                           | Subtotal                           | <b>1,943</b>   | <b>3,229</b>   | <b>3,229</b>   | <b>0</b> |
| <b>PURCHASED SERVICES</b> |                                    |                |                |                |          |
| 639000                    | Miscellaneous Contractual Services | 3,300          | 11,050         | 11,050         | 0        |
|                           | Subtotal                           | <b>3,300</b>   | <b>11,050</b>  | <b>11,050</b>  | <b>0</b> |
| <b>MATERIALS/SUPPLIES</b> |                                    |                |                |                |          |
| 669900                    | Miscellaneous Materials & Supplies | 77,177         | 87,322         | 87,322         | 0        |
|                           | Subtotal                           | <b>77,177</b>  | <b>87,322</b>  | <b>87,322</b>  | <b>0</b> |
|                           | <b>TOTAL</b>                       | <b>107,820</b> | <b>138,801</b> | <b>138,801</b> | <b>0</b> |



**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**

|  | <b>FY 2023<br/>ACTUAL</b> | <b>FY 2024<br/>BUDGET</b> | <b>FY 2024<br/>EXPECTED</b> | <b>FY 2025<br/>BUDGET</b> |
|--|---------------------------|---------------------------|-----------------------------|---------------------------|
|--|---------------------------|---------------------------|-----------------------------|---------------------------|

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

**CODE: 2100-611050-740****ACCT# DESCRIPTION**

|                           |                                    |              |                |                |          |
|---------------------------|------------------------------------|--------------|----------------|----------------|----------|
| <b>PERSONAL SERVICES</b>  |                                    |              |                |                |          |
| 615000                    | Substitute Salaries                | 0            | 2,000          | 2,000          | 0        |
| 616250                    | Stipends                           | 0            | 38,000         | 38,000         | 0        |
|                           | Subtotal                           | <b>0</b>     | <b>40,000</b>  | <b>40,000</b>  | <b>0</b> |
| <b>EMPLOYEE BENEFITS</b>  |                                    |              |                |                |          |
| 621000                    | FICA                               | 0            | 3,060          | 3,060          | 0        |
|                           | Subtotal                           | <b>0</b>     | <b>3,060</b>   | <b>3,060</b>   | <b>0</b> |
| <b>PURCHASED SERVICES</b> |                                    |              |                |                |          |
| 639000                    | Miscellaneous Contractual Services | 0            | 21,000         | 21,000         | 0        |
| 639600                    | Food-Sodexo                        | 371          | 8,000          | 8,000          | 0        |
|                           | Subtotal                           | <b>371</b>   | <b>29,000</b>  | <b>29,000</b>  | <b>0</b> |
| <b>OTHER CHARGES</b>      |                                    |              |                |                |          |
| 655060                    | Employee Development               | 793          | 6,000          | 6,000          | 0        |
| 655800                    | Pupil Transportation               | 0            | 2,000          | 2,000          | 0        |
|                           | Subtotal                           | <b>793</b>   | <b>8,000</b>   | <b>8,000</b>   | <b>0</b> |
| <b>MATERIALS/SUPPLIES</b> |                                    |              |                |                |          |
| 669900                    | Miscellaneous Materials & Supplies | 39           | 20,041         | 20,041         | 0        |
|                           | Subtotal                           | <b>39</b>    | <b>20,041</b>  | <b>20,041</b>  | <b>0</b> |
|                           | <b>TOTAL</b>                       | <b>1,203</b> | <b>100,101</b> | <b>100,101</b> | <b>0</b> |

**OTHER PROGRAMS - MCKINNEY VENTO NON-SUBGRANT**

Project HOPE-Virginia has awarded school divisions state McKinney-Vento funds to supplement their work with students experiencing homelessness. York County School Division will utilize these funds to defray the costs of transportation for McKinney-Vento students, provide professional development and training to staff, and purchase materials and supplies to support students' engagement and school readiness.

**PERSONNEL**

|  | <b>FY 2023<br/>ACTUAL</b> | <b>FY 2024<br/>BUDGET</b> | <b>FY 2024<br/>EXPECTED</b> | <b>FY 2025<br/>BUDGET</b> |
|--|---------------------------|---------------------------|-----------------------------|---------------------------|
|--|---------------------------|---------------------------|-----------------------------|---------------------------|

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

**CODE: 2100-611050-741****ACCT# DESCRIPTION**

|        |                                    |          |          |               |               |
|--------|------------------------------------|----------|----------|---------------|---------------|
|        | <b>PERSONAL SERVICES</b>           |          |          |               |               |
| 616250 | Stipends                           | 0        | 0        | 0             | 10,000        |
|        | Subtotal                           | <b>0</b> | <b>0</b> | <b>0</b>      | <b>10,000</b> |
|        | <b>EMPLOYEE BENEFITS</b>           |          |          |               |               |
| 621000 | FICA                               | 0        | 0        | 0             | 765           |
|        | Subtotal                           | <b>0</b> | <b>0</b> | <b>0</b>      | <b>765</b>    |
|        | <b>OTHER CHARGES</b>               |          |          |               |               |
| 655040 | Travel                             | 0        | 0        | 5,463         | 0             |
| 655060 | Employee Development               | 0        | 0        | 2,500         | 0             |
| 658030 | Indirect Costs                     | 0        | 0        | 772           | 0             |
|        | Subtotal                           | <b>0</b> | <b>0</b> | <b>8,735</b>  | <b>0</b>      |
|        | <b>MATERIALS/SUPPLIES</b>          |          |          |               |               |
| 669900 | Miscellaneous Materials & Supplies | 0        | 0        | 10,200        | 0             |
|        | Subtotal                           | <b>0</b> | <b>0</b> | <b>10,200</b> | <b>0</b>      |
|        | <b>TOTAL</b>                       | <b>0</b> | <b>0</b> | <b>18,935</b> | <b>10,765</b> |

**OTHER PROGRAMS - ACTIVE LEARNING GRANT**

The York County School Division has been awarded the Active Learning Grant. The priorities of this grant include are to support active learning (mathematics & literacy) in grades Pre-K through 2nd grade. The grant will help provide students in Pre-K through Grade 2 with valuable learning experiences designed to increase student movement while engaging in learning mathematics and literacy content and skills.

**PERSONNEL**

|  | <b>FY 2023<br/>ACTUAL</b> | <b>FY 2024<br/>BUDGET</b> | <b>FY 2024<br/>EXPECTED</b> | <b>FY 2025<br/>BUDGET</b> |
|--|---------------------------|---------------------------|-----------------------------|---------------------------|
|--|---------------------------|---------------------------|-----------------------------|---------------------------|

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

**CODE: 2100-611050-742****ACCT# DESCRIPTION**

|                           |                                    |          |          |               |          |
|---------------------------|------------------------------------|----------|----------|---------------|----------|
| <b>PERSONAL SERVICES</b>  |                                    |          |          |               |          |
| 615000                    | Substitute Salaries                | 0        | 0        | 2,900         | 0        |
| 616250                    | Stipends                           | 0        | 0        | 17,800        | 0        |
|                           | Subtotal                           | <b>0</b> | <b>0</b> | <b>20,700</b> | <b>0</b> |
| <b>EMPLOYEE BENEFITS</b>  |                                    |          |          |               |          |
| 621000                    | FICA                               | 0        | 0        | 1,584         | 0        |
|                           | Subtotal                           | <b>0</b> | <b>0</b> | <b>1,584</b>  | <b>0</b> |
| <b>OTHER CHARGES</b>      |                                    |          |          |               |          |
| 655040                    | Travel                             | 0        | 0        | 600           | 0        |
|                           | Subtotal                           | <b>0</b> | <b>0</b> | <b>600</b>    | <b>0</b> |
| <b>MATERIALS/SUPPLIES</b> |                                    |          |          |               |          |
| 669900                    | Miscellaneous Materials & Supplies | 0        | 0        | 22,117        | 0        |
|                           | Subtotal                           | <b>0</b> | <b>0</b> | <b>22,117</b> | <b>0</b> |
|                           | <b>TOTAL</b>                       | <b>0</b> | <b>0</b> | <b>45,001</b> | <b>0</b> |

**OTHER PROGRAMS - MEANINGFUL WATERSHED EDUC EXPERIENCES**

The purpose of this Charting the Path to Meaningful Watershed Educational Experiences grant is to provide specialized professional development and training to Yorktown Elementary Math, Science and Technology Magnet School staff to support the implementation of meaningful watershed educational experiences (MWEES) for all K-5 students within the magnet program. The program will enhance the written magnet program curricula by integrating key environmental science content and skills across content areas through the ongoing implementation of MWEES within each grade. The program will provide opportunities for students to engage in hands-on learning experiences designed to increase their engagement with and exploration of environmental issues impacting their school and community at-large through the completion of watershed action projects. The program will provide the school with necessary resources and materials to be used for both instructional and enrichment learning activities.

**PERSONNEL**

|  | <b>FY 2023<br/>ACTUAL</b> | <b>FY 2024<br/>BUDGET</b> | <b>FY 2024<br/>EXPECTED</b> | <b>FY 2025<br/>BUDGET</b> |
|--|---------------------------|---------------------------|-----------------------------|---------------------------|
|--|---------------------------|---------------------------|-----------------------------|---------------------------|

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

**CODE: 2100-611050-743****ACCT# DESCRIPTION**

|                           |                                    |          |          |               |          |
|---------------------------|------------------------------------|----------|----------|---------------|----------|
| <b>PERSONAL SERVICES</b>  |                                    |          |          |               |          |
| 616250                    | Stipends                           | 0        | 0        | 10,200        | 0        |
|                           | Subtotal                           | <b>0</b> | <b>0</b> | <b>10,200</b> | <b>0</b> |
| <b>EMPLOYEE BENEFITS</b>  |                                    |          |          |               |          |
| 621000                    | FICA                               | 0        | 0        | 780           | 0        |
|                           | Subtotal                           | <b>0</b> | <b>0</b> | <b>780</b>    | <b>0</b> |
| <b>PURCHASED SERVICES</b> |                                    |          |          |               |          |
| 639000                    | Miscellaneous Contractual Services | 0        | 0        | 20,500        | 0        |
|                           | Subtotal                           | <b>0</b> | <b>0</b> | <b>20,500</b> | <b>0</b> |
| <b>OTHER CHARGES</b>      |                                    |          |          |               |          |
| 655040                    | Travel                             | 0        | 0        | 1,500         | 0        |
|                           | Subtotal                           | <b>0</b> | <b>0</b> | <b>1,500</b>  | <b>0</b> |
| <b>MATERIALS/SUPPLIES</b> |                                    |          |          |               |          |
| 669900                    | Miscellaneous Materials & Supplies | 0        | 0        | 9,020         | 0        |
|                           | Subtotal                           | <b>0</b> | <b>0</b> | <b>9,020</b>  | <b>0</b> |
|                           | <b>TOTAL</b>                       | <b>0</b> | <b>0</b> | <b>42,000</b> | <b>0</b> |

**COUNSELING SERVICE - ELEMENTARY - ELEMENTARY GUIDANCE**

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

**PERSONNEL**

|  | <b>FY 2023<br/>ACTUAL</b> | <b>FY 2024<br/>BUDGET</b> | <b>FY 2024<br/>EXPECTED</b> | <b>FY 2025<br/>BUDGET</b> |
|--|---------------------------|---------------------------|-----------------------------|---------------------------|
|--|---------------------------|---------------------------|-----------------------------|---------------------------|

Counselors

15

16

16

17

**CODE: 2100-612121-000****ACCT# DESCRIPTION**

| <b>PERSONAL SERVICES</b>  |                                    |                  |                  |                  |                  |
|---------------------------|------------------------------------|------------------|------------------|------------------|------------------|
| 611230                    | Counselor Salaries                 | 770,345          | 845,634          | 845,634          | 1,035,562        |
|                           | Subtotal                           | <b>770,345</b>   | <b>845,634</b>   | <b>845,634</b>   | <b>1,035,562</b> |
| <b>EMPLOYEE BENEFITS</b>  |                                    |                  |                  |                  |                  |
| 621000                    | FICA                               | 58,713           | 64,691           | 64,691           | 79,229           |
| 622000                    | VRS Retirement                     | 48,916           | 140,545          | 140,545          | 147,161          |
| 622500                    | VRS Hybrid 1 Percent               | 0                | 0                | 0                | 7,038            |
| 622510                    | VRS Hybrid Optional Match          | 0                | 0                | 0                | 11,219           |
| 623000                    | Health Insurance                   | 76,040           | 100,862          | 100,862          | 126,945          |
| 623500                    | Dental Insurance                   | 2,226            | 0                | 0                | 3,708            |
| 624000                    | Group Life Insurance               | 10,418           | 11,332           | 11,332           | 12,228           |
| 625000                    | VRS Hybrid Disability Insurance    | 2,271            | 0                | 0                | 0                |
| 626000                    | Hybrid Defined Benefit             | 70,613           | 0                | 0                | 0                |
| 627000                    | ICMA RC Hybrid-DC                  | 4,831            | 0                | 0                | 0                |
| 627500                    | RHCC                               | 9,407            | 10,233           | 10,233           | 12,539           |
| 628000                    | Other Benefits                     | 1,028            | 1,028            | 1,028            | 1,028            |
| 628100                    | ICMA RC Hybrid-457 Match           | 4,851            | 0                | 0                | 0                |
|                           | Subtotal                           | <b>289,314</b>   | <b>328,691</b>   | <b>328,691</b>   | <b>401,095</b>   |
| <b>OTHER CHARGES</b>      |                                    |                  |                  |                  |                  |
| 655040                    | Travel                             | 185              | 1,106            | 1,106            | 1,106            |
| 659020                    | Curriculum Development             | 0                | 1,500            | 1,500            | 1,500            |
|                           | Subtotal                           | <b>185</b>       | <b>2,606</b>     | <b>2,606</b>     | <b>2,606</b>     |
| <b>MATERIALS/SUPPLIES</b> |                                    |                  |                  |                  |                  |
| 669900                    | Miscellaneous Materials & Supplies | 12,563           | 13,853           | 13,853           | 16,000           |
|                           | Subtotal                           | <b>12,563</b>    | <b>13,853</b>    | <b>13,853</b>    | <b>16,000</b>    |
|                           | <b>TOTAL</b>                       | <b>1,072,407</b> | <b>1,190,784</b> | <b>1,190,784</b> | <b>1,455,263</b> |

**COUNSELING SERVICE - SECONDARY - SECONDARY GUIDANCE**

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

**PERSONNEL**

|            | <b>FY 2023<br/>ACTUAL</b> | <b>FY 2024<br/>BUDGET</b> | <b>FY 2024<br/>EXPECTED</b> | <b>FY 2025<br/>BUDGET</b> |
|------------|---------------------------|---------------------------|-----------------------------|---------------------------|
| Counselors | 24.5                      | 28                        | 28                          | 28                        |
| Clerical   | 8                         | 8                         | 8                           | 8                         |

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

| <b>PERSONAL SERVICES</b>  |                                    |                  |                  |                  |                  |
|---------------------------|------------------------------------|------------------|------------------|------------------|------------------|
| 611230                    | Counselor Salaries                 | 1,632,399        | 1,872,470        | 1,872,470        | 2,043,684        |
| 611500                    | Office Clerical                    | 296,431          | 310,358          | 310,358          | 370,660          |
| 615950                    | Overtime                           | 2,458            | 0                | 0                | 0                |
| 616000                    | Supplements                        | 0                | 2,732            | 2,732            | 2,732            |
|                           | Subtotal                           | <b>1,931,288</b> | <b>2,185,560</b> | <b>2,185,560</b> | <b>2,417,076</b> |
| <b>EMPLOYEE BENEFITS</b>  |                                    |                  |                  |                  |                  |
| 621000                    | FICA                               | 142,989          | 164,346          | 164,346          | 184,714          |
| 622000                    | VRS Retirement                     | 238,163          | 362,787          | 362,787          | 343,094          |
| 622500                    | VRS Hybrid 1 Percent               | 0                | 0                | 0                | 6,294            |
| 622510                    | VRS Hybrid Optional Match          | 0                | 0                | 0                | 10,068           |
| 623000                    | Health Insurance                   | 356,027          | 387,954          | 387,954          | 469,052          |
| 623500                    | Dental Insurance                   | 7,573            | 0                | 0                | 9,164            |
| 624000                    | Group Life Insurance               | 25,108           | 28,788           | 28,788           | 28,507           |
| 625000                    | VRS Hybrid Disability Insurance    | 2,072            | 0                | 0                | 0                |
| 626000                    | Hybrid Defined Benefit             | 62,317           | 0                | 0                | 0                |
| 627000                    | ICMA RC Hybrid-DC                  | 4,407            | 0                | 0                | 0                |
| 627500                    | RHCC                               | 22,672           | 25,996           | 25,996           | 29,234           |
| 628000                    | Other Benefits                     | 3,302            | 3,302            | 3,302            | 3,302            |
| 628100                    | ICMA RC Hybrid-457 Match           | 6,527            | 0                | 0                | 0                |
|                           | Subtotal                           | <b>871,157</b>   | <b>973,173</b>   | <b>973,173</b>   | <b>1,083,429</b> |
| <b>PURCHASED SERVICES</b> |                                    |                  |                  |                  |                  |
| 639000                    | Miscellaneous Contractual Services | 0                | 0                | 0                | 55,000           |
|                           | Subtotal                           | <b>0</b>         | <b>0</b>         | <b>0</b>         | <b>55,000</b>    |
| <b>OTHER CHARGES</b>      |                                    |                  |                  |                  |                  |
| 655040                    | Travel                             | 498              | 1,105            | 1,105            | 1,105            |
| 655060                    | Employee Development               | 3,369            | 5,000            | 5,000            | 5,000            |
| 659020                    | Curriculum Development             | 0                | 1,250            | 1,250            | 1,250            |
|                           | Subtotal                           | <b>3,867</b>     | <b>7,355</b>     | <b>7,355</b>     | <b>7,355</b>     |
| <b>MATERIALS/SUPPLIES</b> |                                    |                  |                  |                  |                  |
| 660010                    | Stationery/Forms/Office Supplies   | 489              | 889              | 889              | 889              |
| 669900                    | Miscellaneous Materials & Supplies | 4,827            | 6,560            | 6,560            | 6,560            |
|                           | Subtotal                           | <b>5,316</b>     | <b>7,449</b>     | <b>7,449</b>     | <b>7,449</b>     |
| <b>TOTAL</b>              |                                    | <b>2,811,628</b> | <b>3,173,537</b> | <b>3,173,537</b> | <b>3,570,309</b> |

**SOCIAL WORK SERVICES**

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

**PERSONNEL**

|  | <b>FY 2023<br/>ACTUAL</b> | <b>FY 2024<br/>BUDGET</b> | <b>FY 2024<br/>EXPECTED</b> | <b>FY 2025<br/>BUDGET</b> |
|--|---------------------------|---------------------------|-----------------------------|---------------------------|
|--|---------------------------|---------------------------|-----------------------------|---------------------------|

|               |   |   |   |   |
|---------------|---|---|---|---|
| Social Worker | 7 | 7 | 7 | 7 |
|---------------|---|---|---|---|

**CODE: 2100-612222-000****ACCT# DESCRIPTION**

| <b>PERSONAL SERVICES</b> |                                 |                |                |                |                |
|--------------------------|---------------------------------|----------------|----------------|----------------|----------------|
| 611340                   | Social Worker                   | 387,249        | 511,298        | 511,298        | 459,437        |
|                          | Subtotal                        | <b>387,249</b> | <b>511,298</b> | <b>511,298</b> | <b>459,437</b> |
| <b>EMPLOYEE BENEFITS</b> |                                 |                |                |                |                |
| 621000                   | FICA                            | 28,672         | 38,505         | 38,505         | 35,151         |
| 622000                   | VRS Retirement                  | 22,421         | 84,978         | 84,978         | 65,291         |
| 622500                   | VRS Hybrid 1 Percent            | 0              | 0              | 0              | 3,067          |
| 622510                   | VRS Hybrid Optional Match       | 0              | 0              | 0              | 4,907          |
| 623000                   | Health Insurance                | 80,498         | 90,292         | 90,292         | 78,856         |
| 623500                   | Dental Insurance                | 1,830          | 0              | 0              | 1,740          |
| 624000                   | Group Life Insurance            | 5,226          | 6,745          | 6,745          | 5,426          |
| 625000                   | VRS Hybrid Disability Insurance | 1,199          | 0              | 0              | 0              |
| 626000                   | Hybrid Defined Benefit          | 37,993         | 0              | 0              | 0              |
| 627000                   | ICMA RC Hybrid-DC               | 2,551          | 0              | 0              | 0              |
| 627500                   | RHCC                            | 4,719          | 6,091          | 6,091          | 5,560          |
| 628100                   | ICMA RC Hybrid-457 Match        | 1,855          | 0              | 0              | 0              |
|                          | Subtotal                        | <b>186,964</b> | <b>226,611</b> | <b>226,611</b> | <b>199,998</b> |
| <b>TOTAL</b>             |                                 | <b>574,213</b> | <b>737,909</b> | <b>737,909</b> | <b>659,435</b> |

**HOMEBOUND**

Homebound instruction is provided to students with physical or emotional illnesses, injury or pregnancy who are unable to attend school. Teaching is on an intermittent/work as needed basis.

**PERSONNEL**

|     | <b>FY 2023<br/>ACTUAL</b> | <b>FY 2024<br/>BUDGET</b> | <b>FY 2024<br/>EXPECTED</b> | <b>FY 2025<br/>BUDGET</b> |
|-----|---------------------------|---------------------------|-----------------------------|---------------------------|
| N/A | 0                         | 0                         | 0                           | 0                         |

**CODE: 2100-612300-000**

**ACCT# DESCRIPTION**

|        |                          |                |               |               |               |
|--------|--------------------------|----------------|---------------|---------------|---------------|
|        | <b>PERSONAL SERVICES</b> |                |               |               |               |
| 611210 | Teacher Salaries         | 134,432        | 73,716        | 73,716        | 73,716        |
|        | Subtotal                 | <b>134,432</b> | <b>73,716</b> | <b>73,716</b> | <b>73,716</b> |
|        | <b>EMPLOYEE BENEFITS</b> |                |               |               |               |
| 621000 | FICA                     | 10,288         | 5,638         | 5,638         | 5,638         |
|        | Subtotal                 | <b>10,288</b>  | <b>5,638</b>  | <b>5,638</b>  | <b>5,638</b>  |
|        | <b>TOTAL</b>             | <b>144,720</b> | <b>79,354</b> | <b>79,354</b> | <b>79,354</b> |



**MANAGEMENT & DIRECTION - MANAGEMENT**

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

**PERSONNEL**

|  | <b>FY 2023<br/>ACTUAL</b> | <b>FY 2024<br/>BUDGET</b> | <b>FY 2024<br/>EXPECTED</b> | <b>FY 2025<br/>BUDGET</b> |
|--|---------------------------|---------------------------|-----------------------------|---------------------------|
|--|---------------------------|---------------------------|-----------------------------|---------------------------|

|                |   |    |    |    |
|----------------|---|----|----|----|
| Administrative | 2 | 2  | 2  | 2  |
| Technical      | 8 | 11 | 11 | 10 |
| Clerical       | 1 | 1  | 1  | 1  |

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

|        |                         |                  |                  |                  |                  |
|--------|-------------------------|------------------|------------------|------------------|------------------|
| 611100 | Administrative Salaries | 407,586          | 302,361          | 302,361          | 291,553          |
| 611430 | Technical Salaries      | 584,395          | 827,448          | 827,448          | 853,240          |
| 611500 | Office Clerical         | 45,966           | 46,828           | 46,828           | 44,032           |
| 615950 | Overtime                | 84               | 0                | 0                | 0                |
|        | Subtotal                | <b>1,038,031</b> | <b>1,176,637</b> | <b>1,176,637</b> | <b>1,188,825</b> |

**EMPLOYEE BENEFITS**

|        |                                 |                |                |                |                |
|--------|---------------------------------|----------------|----------------|----------------|----------------|
| 621000 | FICA                            | 77,644         | 90,014         | 90,014         | 90,952         |
| 622000 | VRS Retirement                  | 120,830        | 195,558        | 195,558        | 171,912        |
| 622500 | VRS Hybrid 1 Percent            | 0              | 0              | 0              | 2,926          |
| 622510 | VRS Hybrid Optional Match       | 0              | 0              | 0              | 4,533          |
| 623000 | Health Insurance                | 144,644        | 180,152        | 180,152        | 156,525        |
| 623500 | Dental Insurance                | 2,582          | 0              | 0              | 3,252          |
| 624000 | Group Life Insurance            | 13,871         | 15,768         | 15,768         | 14,035         |
| 625000 | VRS Hybrid Disability Insurance | 1,448          | 0              | 0              | 0              |
| 626000 | Hybrid Defined Benefit          | 47,088         | 0              | 0              | 0              |
| 627000 | ICMA RC Hybrid-DC               | 3,082          | 0              | 0              | 0              |
| 627500 | RHCC                            | 12,526         | 14,239         | 14,239         | 14,392         |
| 628000 | Other Benefits                  | 3,970          | 1,016          | 1,016          | 1,016          |
| 628100 | ICMA RC Hybrid-457 Match        | 1,034          | 0              | 0              | 0              |
|        | Subtotal                        | <b>428,719</b> | <b>496,747</b> | <b>496,747</b> | <b>459,543</b> |

**PURCHASED SERVICES**

|        |                                    |              |          |          |          |
|--------|------------------------------------|--------------|----------|----------|----------|
| 639000 | Miscellaneous Contractual Services | 9,000        | 0        | 0        | 0        |
|        | Subtotal                           | <b>9,000</b> | <b>0</b> | <b>0</b> | <b>0</b> |

**OTHER CHARGES**

|        |                      |               |               |               |               |
|--------|----------------------|---------------|---------------|---------------|---------------|
| 655040 | Travel               | 3,218         | 9,648         | 9,648         | 9,648         |
| 655060 | Employee Development | 8,032         | 9,500         | 9,500         | 9,500         |
|        | Subtotal             | <b>11,250</b> | <b>19,148</b> | <b>19,148</b> | <b>19,148</b> |

**MATERIALS/SUPPLIES**

|        |                                    |               |              |              |              |
|--------|------------------------------------|---------------|--------------|--------------|--------------|
| 660010 | Stationery/Forms/Office Supplies   | 393           | 142          | 142          | 142          |
| 669900 | Miscellaneous Materials & Supplies | 14,167        | 6,000        | 6,000        | 6,000        |
|        | Subtotal                           | <b>14,560</b> | <b>6,142</b> | <b>6,142</b> | <b>6,142</b> |

**EQUIPMENT**

|        |                                |              |          |          |          |
|--------|--------------------------------|--------------|----------|----------|----------|
| 689110 | Furniture/Equipment-Additional | 1,825        | 0        | 0        | 0        |
|        | Subtotal                       | <b>1,825</b> | <b>0</b> | <b>0</b> | <b>0</b> |

**TOTAL**

|  |                  |                  |                  |                  |
|--|------------------|------------------|------------------|------------------|
|  | <b>1,503,385</b> | <b>1,698,674</b> | <b>1,698,674</b> | <b>1,673,658</b> |
|--|------------------|------------------|------------------|------------------|

**INSTRUCTION & CURRICULUM DEVELOPMENT SERVICE - REG. ED.**

This budget funds activities related to regular education by aiding teachers in dealing with curriculum, preparing and utilizing special curriculum materials, and understanding and appreciating the various techniques which stimulate and motivate students.

**PERSONNEL**

|                | <b>FY 2023<br/>ACTUAL</b> | <b>FY 2024<br/>BUDGET</b> | <b>FY 2024<br/>EXPECTED</b> | <b>FY 2025<br/>BUDGET</b> |
|----------------|---------------------------|---------------------------|-----------------------------|---------------------------|
| Administrative | 5                         | 4.75                      | 4.75                        | 4.75                      |
| Teacher        | 0.5                       | 0.5                       | 0.5                         | 0                         |
| Technical      | 7.25                      | 7.25                      | 7.25                        | 7.75                      |
| Clerical       | 4.6                       | 4.6                       | 4.6                         | 5.6                       |

**CODE: 2100-613120-000**

| <b>ACCT#</b>              | <b>DESCRIPTION</b>                 |                  |                  |                  |                  |
|---------------------------|------------------------------------|------------------|------------------|------------------|------------------|
| <b>PERSONAL SERVICES</b>  |                                    |                  |                  |                  |                  |
| 611100                    | Administrative Salaries            | 573,920          | 605,956          | 605,956          | 653,609          |
| 611210                    | Teacher Salaries                   | 31,091           | 16,357           | 16,357           | 0                |
| 611430                    | Technical Salaries                 | 621,752          | 639,592          | 639,592          | 731,671          |
| 611500                    | Office Clerical                    | 229,036          | 197,974          | 197,974          | 289,488          |
| 615950                    | Overtime                           | 1,273            | 0                | 0                | 0                |
| 616250                    | Stipends                           | 37,550           | 27,000           | 27,000           | 46,000           |
|                           | Subtotal                           | <b>1,494,622</b> | <b>1,486,879</b> | <b>1,486,879</b> | <b>1,720,768</b> |
| <b>EMPLOYEE BENEFITS</b>  |                                    |                  |                  |                  |                  |
| 621000                    | FICA                               | 112,157          | 114,130          | 114,130          | 130,578          |
| 622000                    | VRS Retirement                     | 201,332          | 242,634          | 242,634          | 237,993          |
| 622500                    | VRS Hybrid 1 Percent               | 0                | 0                | 0                | 2,284            |
| 622510                    | VRS Hybrid Optional Match          | 0                | 0                | 0                | 3,540            |
| 623000                    | Health Insurance                   | 170,029          | 166,219          | 166,219          | 193,576          |
| 623500                    | Dental Insurance                   | 4,514            | 0                | 0                | 5,004            |
| 624000                    | Group Life Insurance               | 19,084           | 19,564           | 19,564           | 19,772           |
| 625000                    | VRS Hybrid Disability Insurance    | 1,000            | 0                | 0                | 0                |
| 626000                    | Hybrid Defined Benefit             | 30,668           | 0                | 0                | 0                |
| 627000                    | ICMA RC Hybrid-DC                  | 2,127            | 0                | 0                | 0                |
| 627500                    | RHCC                               | 17,232           | 17,667           | 17,667           | 20,275           |
| 628000                    | Other Benefits                     | 177,282          | 2,282            | 2,282            | 2,282            |
| 628100                    | ICMA RC Hybrid-457 Match           | 2,561            | 0                | 0                | 0                |
|                           | Subtotal                           | <b>737,986</b>   | <b>562,496</b>   | <b>562,496</b>   | <b>615,304</b>   |
| <b>PURCHASED SERVICES</b> |                                    |                  |                  |                  |                  |
| 639000                    | Miscellaneous Contractual Services | 72,664           | 131,119          | 131,119          | 127,119          |
|                           | Subtotal                           | <b>72,664</b>    | <b>131,119</b>   | <b>131,119</b>   | <b>127,119</b>   |
| <b>OTHER CHARGES</b>      |                                    |                  |                  |                  |                  |
| 655040                    | Travel                             | 17,046           | 21,300           | 21,300           | 39,100           |
| 655060                    | Employee Development               | 35,120           | 44,797           | 44,797           | 25,047           |
| 658010                    | Dues/Memberships                   | 1,868            | 1,830            | 1,830            | 1,830            |
| 659020                    | Curriculum Development             | 5,006            | 5,613            | 5,613            | 5,613            |
|                           | Subtotal                           | <b>59,040</b>    | <b>73,540</b>    | <b>73,540</b>    | <b>71,590</b>    |
| <b>MATERIALS/SUPPLIES</b> |                                    |                  |                  |                  |                  |
| 660010                    | Stationery/Forms/Office Supplies   | 15,634           | 16,408           | 16,408           | 16,408           |
| 669000                    | Other Educational Supplies         | 7,924            | 3,727            | 3,727            | 3,727            |
| 669900                    | Miscellaneous Materials & Supplies | 4,130            | 5,500            | 5,500            | 5,500            |
|                           | Subtotal                           | <b>27,688</b>    | <b>25,635</b>    | <b>25,635</b>    | <b>25,635</b>    |
| <b>EQUIPMENT</b>          |                                    |                  |                  |                  |                  |
| 688050                    | Technology-Hardware Additions      | 5,008            | 0                | 0                | 0                |
| 689210                    | Furniture/Equipment-Replacement    | 1,643            | 4,137            | 4,137            | 4,137            |
|                           | Subtotal                           | <b>6,651</b>     | <b>4,137</b>     | <b>4,137</b>     | <b>4,137</b>     |
| <b>TOTAL</b>              |                                    | <b>2,398,651</b> | <b>2,283,806</b> | <b>2,283,806</b> | <b>2,564,553</b> |

**INSTRUCTION & CURRICULUM DEVELOPMENT SERVICE - REGULAR - SPEC. ED.**

This budget funds activities related to special education by aiding teachers in dealing with curriculum, preparing and utilizing special curriculum materials, and understanding and appreciating the various techniques which stimulate and motivate students.

**PERSONNEL**

|  | <b>FY 2023<br/>ACTUAL</b> | <b>FY 2024<br/>BUDGET</b> | <b>FY 2024<br/>EXPECTED</b> | <b>FY 2025<br/>BUDGET</b> |
|--|---------------------------|---------------------------|-----------------------------|---------------------------|
|--|---------------------------|---------------------------|-----------------------------|---------------------------|

|                |   |   |   |   |
|----------------|---|---|---|---|
| Administrative | 1 | 1 | 1 | 1 |
| Technical      | 8 | 9 | 9 | 9 |
| Clerical       | 1 | 1 | 1 | 1 |

**CODE: 2100-613121-000****ACCT# DESCRIPTION****PERSONAL SERVICES**

|        |                         |                |                |                |                  |
|--------|-------------------------|----------------|----------------|----------------|------------------|
| 611100 | Administrative Salaries | 132,493        | 122,515        | 122,515        | 120,960          |
| 611430 | Technical Salaries      | 743,278        | 820,129        | 820,129        | 886,964          |
| 611500 | Office Clerical         | 39,647         | 40,320         | 40,320         | 50,260           |
|        | Subtotal                | <b>915,418</b> | <b>982,964</b> | <b>982,964</b> | <b>1,058,184</b> |

**EMPLOYEE BENEFITS**

|        |                                 |                |                |                |                |
|--------|---------------------------------|----------------|----------------|----------------|----------------|
| 621000 | FICA                            | 68,340         | 75,198         | 75,198         | 80,958         |
| 622000 | VRS Retirement                  | 141,972        | 163,370        | 163,370        | 150,373        |
| 622500 | VRS Hybrid 1 Percent            | 0              | 0              | 0              | 503            |
| 622510 | VRS Hybrid Optional Match       | 0              | 0              | 0              | 780            |
| 623000 | Health Insurance                | 160,479        | 182,320        | 182,320        | 188,297        |
| 623500 | Dental Insurance                | 3,240          | 0              | 0              | 3,648          |
| 624000 | Group Life Insurance            | 11,991         | 13,173         | 13,173         | 12,493         |
| 625000 | VRS Hybrid Disability Insurance | 191            | 0              | 0              | 0              |
| 626000 | Hybrid Defined Benefit          | 6,235          | 0              | 0              | 0              |
| 627000 | ICMA RC Hybrid-DC               | 406            | 0              | 0              | 0              |
| 627500 | RHCC                            | 10,828         | 11,895         | 11,895         | 12,809         |
| 628000 | Other Benefits                  | 1,049          | 1,049          | 1,049          | 1,049          |
| 628100 | ICMA RC Hybrid-457 Match        | 108            | 0              | 0              | 0              |
|        | Subtotal                        | <b>404,839</b> | <b>447,005</b> | <b>447,005</b> | <b>450,910</b> |

**TOTAL**

|                  |                  |                  |                  |
|------------------|------------------|------------------|------------------|
| <b>1,320,257</b> | <b>1,429,969</b> | <b>1,429,969</b> | <b>1,509,094</b> |
|------------------|------------------|------------------|------------------|

**INSTRUCTIONAL STAFF TRAINING SERVICE - STAFF DEVELOPMENT**

This budget pays for activities contributing to the professional or occupational growth and competence of members of the instructional staff during the time of their service to the school system. Among these activities are in-service training, workshops, demonstrations, school visits, teacher conferences, and courses for college credit.

**PERSONNEL**

|  | <b>FY 2023<br/>ACTUAL</b> | <b>FY 2024<br/>BUDGET</b> | <b>FY 2024<br/>EXPECTED</b> | <b>FY 2025<br/>BUDGET</b> |
|--|---------------------------|---------------------------|-----------------------------|---------------------------|
|--|---------------------------|---------------------------|-----------------------------|---------------------------|

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

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

|                           |                                    |                |                |                |                |
|---------------------------|------------------------------------|----------------|----------------|----------------|----------------|
| <b>PERSONAL SERVICES</b>  |                                    |                |                |                |                |
| 615000                    | Substitute Salaries                | 0              | 75,147         | 74,367         | 74,367         |
| 616250                    | Stipends                           | 0              | 5,700          | 5,700          | 61,000         |
|                           | Subtotal                           | <b>0</b>       | <b>80,847</b>  | <b>80,067</b>  | <b>135,367</b> |
| <b>EMPLOYEE BENEFITS</b>  |                                    |                |                |                |                |
| 621000                    | FICA                               | 0              | 3,450          | 3,390          | 3,390          |
|                           | Subtotal                           | <b>0</b>       | <b>3,450</b>   | <b>3,390</b>   | <b>3,390</b>   |
| <b>PURCHASED SERVICES</b> |                                    |                |                |                |                |
| 639000                    | Miscellaneous Contractual Services | 20,368         | 32,122         | 32,122         | 11,822         |
|                           | Subtotal                           | <b>20,368</b>  | <b>32,122</b>  | <b>32,122</b>  | <b>11,822</b>  |
| <b>OTHER CHARGES</b>      |                                    |                |                |                |                |
| 655040                    | Travel                             | 5,509          | 7,520          | 8,000          | 8,000          |
| 655060                    | Employee Development               | 75,933         | 101,115        | 101,115        | 111,115        |
|                           | Subtotal                           | <b>81,442</b>  | <b>108,635</b> | <b>109,115</b> | <b>119,115</b> |
| <b>MATERIALS/SUPPLIES</b> |                                    |                |                |                |                |
| 660010                    | Stationery/Forms/Office Supplies   | 0              | 623            | 399            | 399            |
| 669000                    | Other Educational Supplies         | 2,314          | 2,578          | 1,347          | 1,347          |
| 669900                    | Miscellaneous Materials & Supplies | 9,827          | 13,850         | 13,850         | 13,850         |
|                           | Subtotal                           | <b>12,141</b>  | <b>17,051</b>  | <b>15,596</b>  | <b>15,596</b>  |
| <b>TOTAL</b>              |                                    | <b>113,951</b> | <b>242,105</b> | <b>240,290</b> | <b>285,290</b> |

**ELEMENTARY - ELEMENTARY MEDIA**

The Media Services budget pays for activities concerned with the use of all teaching and learning resources, including equipment and content materials. This includes printed and non-printed sensory materials. Reflected in the budget are school library services which encompass selecting, acquiring, preparing, cataloging, and circulating books and other printed materials, planning the use of the library by students, teachers, and other staff members, and guiding individuals in the use of library books and materials.

**PERSONNEL**

|  | <b>FY 2023<br/>ACTUAL</b> | <b>FY 2024<br/>BUDGET</b> | <b>FY 2024<br/>EXPECTED</b> | <b>FY 2025<br/>BUDGET</b> |
|--|---------------------------|---------------------------|-----------------------------|---------------------------|
|--|---------------------------|---------------------------|-----------------------------|---------------------------|

|                   |     |     |     |     |
|-------------------|-----|-----|-----|-----|
| Media Specialists | 10  | 10  | 10  | 10  |
| Para-Educators    | 1.5 | 0.5 | 0.5 | 0.5 |

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

|        |                           |                |                |                |                |
|--------|---------------------------|----------------|----------------|----------------|----------------|
| 611220 | Media Specialist Salaries | 655,507        | 693,696        | 693,696        | 712,831        |
| 611410 | Para-Educator Salaries    | 9,315          | 5,174          | 5,174          | 10,527         |
|        | Subtotal                  | <b>664,822</b> | <b>698,870</b> | <b>698,870</b> | <b>723,358</b> |

**EMPLOYEE BENEFITS**

|        |                                 |                |                |                |                |
|--------|---------------------------------|----------------|----------------|----------------|----------------|
| 621000 | FICA                            | 50,763         | 53,464         | 53,464         | 55,342         |
| 622000 | VRS Retirement                  | 79,162         | 116,153        | 116,153        | 102,794        |
| 622500 | VRS Hybrid 1 Percent            | 0              | 0              | 0              | 1,420          |
| 622510 | VRS Hybrid Optional Match       | 0              | 0              | 0              | 2,271          |
| 623000 | Health Insurance                | 79,447         | 98,670         | 98,670         | 70,947         |
| 623500 | Dental Insurance                | 2,563          | 0              | 0              | 2,471          |
| 624000 | Group Life Insurance            | 8,792          | 9,366          | 9,366          | 8,541          |
| 625000 | VRS Hybrid Disability Insurance | 845            | 0              | 0              | 0              |
| 626000 | Hybrid Defined Benefit          | 26,867         | 0              | 0              | 0              |
| 627000 | ICMA RC Hybrid-DC               | 1,798          | 0              | 0              | 0              |
| 627500 | RHCC                            | 7,939          | 8,457          | 8,457          | 8,759          |
| 628000 | Other Benefits                  | 1,682          | 1,682          | 1,682          | 1,682          |
| 628100 | ICMA RC Hybrid-457 Match        | 1,219          | 0              | 0              | 0              |
|        | Subtotal                        | <b>261,077</b> | <b>287,792</b> | <b>287,792</b> | <b>254,227</b> |

**MATERIALS/SUPPLIES**

|        |                                    |                |                |                |                |
|--------|------------------------------------|----------------|----------------|----------------|----------------|
| 660120 | Books                              | 91,422         | 95,365         | 95,365         | 95,365         |
| 660900 | AV Materials/Supplies              | 15,817         | 20,072         | 20,072         | 20,072         |
| 669900 | Miscellaneous Materials & Supplies | 17,225         | 24,066         | 24,066         | 24,066         |
|        | Subtotal                           | <b>124,464</b> | <b>139,503</b> | <b>139,503</b> | <b>139,503</b> |

**EQUIPMENT**

|        |                                |            |            |            |            |
|--------|--------------------------------|------------|------------|------------|------------|
| 689110 | Furniture/Equipment-Additional | 162        | 300        | 300        | 300        |
|        | Subtotal                       | <b>162</b> | <b>300</b> | <b>300</b> | <b>300</b> |

**TOTAL**

|  |                  |                  |                  |                  |
|--|------------------|------------------|------------------|------------------|
|  | <b>1,050,525</b> | <b>1,126,465</b> | <b>1,126,465</b> | <b>1,117,388</b> |
|--|------------------|------------------|------------------|------------------|

**SECONDARY - SECONDARY MEDIA**

The Secondary Media Services budget pays for activities concerned with the use of all teaching and learning resources, including equipment and content materials. This includes printed and non-printed sensory materials. Reflected in the budget are school library services which encompass selecting, acquiring, preparing, cataloging, and circulating books and other printed materials, planning the use of the library by students, teachers, and other staff members, and guiding individuals in the use of library books and materials.

**PERSONNEL**

|  | <b>FY 2023<br/>ACTUAL</b> | <b>FY 2024<br/>BUDGET</b> | <b>FY 2024<br/>EXPECTED</b> | <b>FY 2025<br/>BUDGET</b> |
|--|---------------------------|---------------------------|-----------------------------|---------------------------|
|--|---------------------------|---------------------------|-----------------------------|---------------------------|

|                   |   |    |    |    |
|-------------------|---|----|----|----|
| Media Specialists | 9 | 11 | 11 | 11 |
| Para-Educators    | 6 | 6  | 6  | 6  |

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

|        |                           |                |                |                |                |
|--------|---------------------------|----------------|----------------|----------------|----------------|
| 611220 | Media Specialist Salaries | 657,025        | 754,818        | 754,818        | 790,795        |
| 611410 | Para-Educator Salaries    | 101,800        | 136,528        | 136,528        | 154,581        |
| 615950 | Overtime                  | 99             | 0              | 0              | 0              |
| 616250 | Stipends                  | 5,846          | 0              | 0              | 0              |
|        | Subtotal                  | <b>764,770</b> | <b>891,346</b> | <b>891,346</b> | <b>945,376</b> |

**EMPLOYEE BENEFITS**

|        |                                 |                |                |                |                |
|--------|---------------------------------|----------------|----------------|----------------|----------------|
| 621000 | FICA                            | 56,845         | 68,189         | 68,189         | 72,330         |
| 622000 | VRS Retirement                  | 92,536         | 148,142        | 148,142        | 134,348        |
| 622500 | VRS Hybrid 1 Percent            | 0              | 0              | 0              | 3,049          |
| 622510 | VRS Hybrid Optional Match       | 0              | 0              | 0              | 4,874          |
| 623000 | Health Insurance                | 155,713        | 214,860        | 214,860        | 158,932        |
| 623500 | Dental Insurance                | 3,211          | 0              | 0              | 3,300          |
| 624000 | Group Life Insurance            | 10,150         | 11,945         | 11,945         | 11,162         |
| 625000 | VRS Hybrid Disability Insurance | 943            | 0              | 0              | 0              |
| 626000 | Hybrid Defined Benefit          | 27,138         | 0              | 0              | 0              |
| 627000 | ICMA RC Hybrid-DC               | 2,007          | 0              | 0              | 0              |
| 627500 | RHCC                            | 9,165          | 10,786         | 10,786         | 11,449         |
| 628000 | Other Benefits                  | 1,179          | 1,179          | 1,179          | 1,179          |
| 628100 | ICMA RC Hybrid-457 Match        | 4,211          | 0              | 0              | 0              |
|        | Subtotal                        | <b>363,098</b> | <b>455,101</b> | <b>455,101</b> | <b>400,623</b> |

**PURCHASED SERVICES**

|        |                    |              |               |               |               |
|--------|--------------------|--------------|---------------|---------------|---------------|
| 638100 | Purchased Services | 9,269        | 25,981        | 25,981        | 25,981        |
|        | Subtotal           | <b>9,269</b> | <b>25,981</b> | <b>25,981</b> | <b>25,981</b> |

**MATERIALS/SUPPLIES**

|        |                                    |               |               |               |               |
|--------|------------------------------------|---------------|---------------|---------------|---------------|
| 660120 | Books                              | 34,061        | 46,957        | 46,957        | 46,957        |
| 660900 | AV Materials/Supplies              | 4,863         | 10,234        | 10,234        | 10,234        |
| 669900 | Miscellaneous Materials & Supplies | 12,960        | 9,288         | 9,288         | 9,288         |
|        | Subtotal                           | <b>51,884</b> | <b>66,479</b> | <b>66,479</b> | <b>66,479</b> |

**TOTAL**

|                  |                  |                  |                  |
|------------------|------------------|------------------|------------------|
| <b>1,189,021</b> | <b>1,438,907</b> | <b>1,438,907</b> | <b>1,438,459</b> |
|------------------|------------------|------------------|------------------|

**ELEMENTARY - ELEMENTARY PRINCIPALS' OFFICES**

The Office of the Principal includes those activities associated with directing and managing the operation of a particular school. Included are activities performed by the principals and other assistants while they supervise all operations; evaluate the staff members of the school; assign duties to staff members; supervise and maintain the records of the school; and coordinate school instructional activities with those of the school division. This budget also includes the work of clerical staff in support of the teaching and administrative duties.

**PERSONNEL**

|                      | <b>FY 2023</b> | <b>FY 2024</b> | <b>FY 2024</b>  | <b>FY 2025</b> |
|----------------------|----------------|----------------|-----------------|----------------|
|                      | <b>ACTUAL</b>  | <b>BUDGET</b>  | <b>EXPECTED</b> | <b>BUDGET</b>  |
| 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**

| <b>PERSONAL SERVICES</b>  |   |                  |                  |                  |                  |
|---------------------------|---|------------------|------------------|------------------|------------------|
| 611260                    | Principal Salaries                        | 969,221          | 1,016,525        | 1,016,525        | 1,082,849        |
| 611270                    | Assistant Principal Salaries              | 933,652          | 992,060          | 992,060          | 1,064,276        |
| 611500                    | Office Clerical                           | 845,144          | 886,451          | 886,451          | 1,026,897        |
| 615950                    | Overtime                                  | 13,244           | 0                | 0                | 0                |
|                           | Subtotal                                  | <b>2,761,261</b> | <b>2,895,036</b> | <b>2,895,036</b> | <b>3,174,022</b> |
| <b>EMPLOYEE BENEFITS</b>  |   |                  |                  |                  |                  |
| 621000                    | FICA                                      | 203,254          | 221,472          | 221,472          | 242,840          |
| 622000                    | VRS Retirement                            | 360,996          | 481,157          | 481,157          | 451,049          |
| 622500                    | VRS Hybrid 1 Percent                      | 0                | 0                | 0                | 6,813            |
| 622510                    | VRS Hybrid Optional Match                 | 0                | 0                | 0                | 10,557           |
| 623000                    | Health Insurance                          | 445,481          | 510,990          | 510,990          | 471,759          |
| 623500                    | Dental Insurance                          | 9,732            | 0                | 0                | 10,432           |
| 624000                    | Group Life Insurance                      | 36,341           | 38,795           | 38,795           | 37,479           |
| 625000                    | VRS Hybrid Disability Insurance           | 2,538            | 0                | 0                | 0                |
| 626000                    | Hybrid Defined Benefit                    | 81,040           | 0                | 0                | 0                |
| 627000                    | ICMA RC Hybrid-DC                         | 5,386            | 0                | 0                | 0                |
| 627500                    | RHCC                                      | 32,801           | 35,031           | 35,031           | 38,429           |
| 628000                    | Other Benefits                            | 4,926            | 4,926            | 4,926            | 4,926            |
| 628100                    | ICMA RC Hybrid-457 Match                  | 3,295            | 0                | 0                | 0                |
|                           | Subtotal                                  | <b>1,185,790</b> | <b>1,292,371</b> | <b>1,292,371</b> | <b>1,274,284</b> |
| <b>PURCHASED SERVICES</b> |   |                  |                  |                  |                  |
| 639000                    | Miscellaneous Contractual Services        | 3,836            | 6,000            | 6,000            | 6,000            |
|                           | Subtotal                                  | <b>3,836</b>     | <b>6,000</b>     | <b>6,000</b>     | <b>6,000</b>     |
| <b>OTHER CHARGES</b>      |   |                  |                  |                  |                  |
| 655040                    | Travel                                    | 4,728            | 5,219            | 5,219            | 5,069            |
|                           | Subtotal                                  | <b>4,728</b>     | <b>5,219</b>     | <b>5,219</b>     | <b>5,069</b>     |
| <b>MATERIALS/SUPPLIES</b> |   |                  |                  |                  |                  |
| 660010                    | Stationery/Forms/Office Supplies          | 42,072           | 56,297           | 56,297           | 47,729           |
| 669000                    | Other Educational Supplies                | 8,320            | 6,545            | 6,545            | 6,545            |
| 669900                    | Miscellaneous Materials & Supplies        | 0                | 0                | 0                | 30,000           |
|                           | Subtotal                                  | <b>50,392</b>    | <b>62,842</b>    | <b>62,842</b>    | <b>84,274</b>    |
| <b>EQUIPMENT</b>          |   |                  |                  |                  |                  |
| 689110                    | Furniture/Equipment-Additional            | 105              | 500              | 500              | 500              |
| 689210                    | Furniture/Equipment-Replacement           | 1,579            | 4,740            | 4,740            | 2,740            |
|                           | Subtotal                                  | <b>1,684</b>     | <b>5,240</b>     | <b>5,240</b>     | <b>3,240</b>     |
| <b>TRANSFERS</b>          |   |                  |                  |                  |                  |
| 693040                    | Transfer to County-Emergency Comm. Maint. | 99,000           | 99,057           | 99,057           | 99,057           |
|                           | Subtotal                                  | <b>99,000</b>    | <b>99,057</b>    | <b>99,057</b>    | <b>99,057</b>    |
| <b>TOTAL</b>              |   | <b>4,106,691</b> | <b>4,365,765</b> | <b>4,365,765</b> | <b>4,645,946</b> |

**SECONDARY - SECONDARY PRINCIPALS' OFFICES**

The Office of the Principal includes those activities associated with directing and managing the operation of a particular school. Included are activities performed by the principals and other assistants while they supervise all operations; evaluate the staff members of the school; assign duties to staff members; supervise and maintain the records of the school; and coordinate school instructional activities with those of the school division. This budget also includes the work of clerical staff in support of the teaching and administrative duties.

**PERSONNEL**

|                      | <b>FY 2023<br/>ACTUAL</b> | <b>FY 2024<br/>BUDGET</b> | <b>FY 2024<br/>EXPECTED</b> | <b>FY 2025<br/>BUDGET</b> |
|----------------------|---------------------------|---------------------------|-----------------------------|---------------------------|
| Principals           | 9                         | 9                         | 9                           | 9                         |
| Assistant Principals | 15                        | 16                        | 16                          | 16                        |
| Clerical             | 27.5                      | 27                        | 27                          | 27                        |

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

| <b>PERSONAL SERVICES</b>  |                                    |                  |                  |                  |                  |
|---------------------------|------------------------------------|------------------|------------------|------------------|------------------|
| 611260                    | Principal Salaries                 | 988,563          | 1,024,931        | 1,024,931        | 1,077,414        |
| 611270                    | Assistant Principal Salaries       | 1,284,801        | 1,404,702        | 1,404,702        | 1,493,816        |
| 611500                    | Office Clerical                    | 903,307          | 941,635          | 941,635          | 1,103,786        |
| 615950                    | Overtime                           | 14,255           | 0                | 0                | 0                |
| 619980                    | Personal Leave/Retirement          | 0                | 19,340           | 19,340           | 0                |
|                           | Subtotal                           | <b>3,190,926</b> | <b>3,390,608</b> | <b>3,390,608</b> | <b>3,675,016</b> |
| <b>EMPLOYEE BENEFITS</b>  |                                    |                  |                  |                  |                  |
| 621000                    | FICA                               | 232,556          | 257,904          | 257,904          | 281,164          |
| 622000                    | VRS Retirement                     | 402,498          | 560,306          | 560,306          | 522,241          |
| 622500                    | VRS Hybrid 1 Percent               | 0                | 0                | 0                | 7,977            |
| 622510                    | VRS Hybrid Optional Match          | 0                | 0                | 0                | 12,361           |
| 623000                    | Health Insurance                   | 615,436          | 715,384          | 715,384          | 660,931          |
| 623500                    | Dental Insurance                   | 12,153           | 0                | 0                | 13,380           |
| 624000                    | Group Life Insurance               | 41,866           | 45,176           | 45,176           | 43,387           |
| 625000                    | VRS Hybrid Disability Insurance    | 3,302            | 0                | 0                | 0                |
| 626000                    | Hybrid Defined Benefit             | 103,514          | 0                | 0                | 0                |
| 627000                    | ICMA RC Hybrid-DC                  | 7,026            | 0                | 0                | 0                |
| 627500                    | RHCC                               | 37,829           | 40,793           | 40,793           | 44,490           |
| 628000                    | Other Benefits                     | 5,493            | 5,493            | 5,493            | 24,833           |
| 628100                    | ICMA RC Hybrid-457 Match           | 6,231            | 0                | 0                | 0                |
|                           | Subtotal                           | <b>1,467,904</b> | <b>1,625,056</b> | <b>1,625,056</b> | <b>1,610,764</b> |
| <b>PURCHASED SERVICES</b> |                                    |                  |                  |                  |                  |
| 639000                    | Miscellaneous Contractual Services | 4,000            | 20,500           | 20,500           | 20,500           |
|                           | Subtotal                           | <b>4,000</b>     | <b>20,500</b>    | <b>20,500</b>    | <b>20,500</b>    |
| <b>OTHER CHARGES</b>      |                                    |                  |                  |                  |                  |
| 655040                    | Travel                             | 20,596           | 15,945           | 15,945           | 15,310           |
|                           | Subtotal                           | <b>20,596</b>    | <b>15,945</b>    | <b>15,945</b>    | <b>15,310</b>    |
| <b>MATERIALS/SUPPLIES</b> |                                    |                  |                  |                  |                  |
| 660010                    | Stationery/Forms/Office Supplies   | 13,700           | 31,602           | 31,602           | 13,335           |
| 669900                    | Miscellaneous Materials & Supplies | 0                | 0                | 0                | 24,000           |
|                           | Subtotal                           | <b>13,700</b>    | <b>31,602</b>    | <b>31,602</b>    | <b>37,335</b>    |
| <b>TRANSFERS</b>          |                                    |                  |                  |                  |                  |
| 693030                    | Transfer to County-Deputies        | 662,544          | 658,000          | 658,000          | 750,800          |
|                           | Subtotal                           | <b>662,544</b>   | <b>658,000</b>   | <b>658,000</b>   | <b>750,800</b>   |
| <b>TOTAL</b>              |                                    | <b>5,359,670</b> | <b>5,741,711</b> | <b>5,741,711</b> | <b>6,109,725</b> |

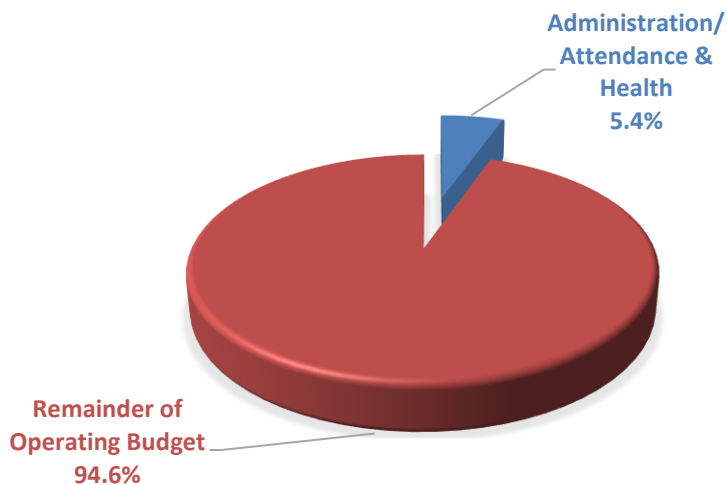


**ADMINISTRATION  
ATTENDANCE & HEALTH**

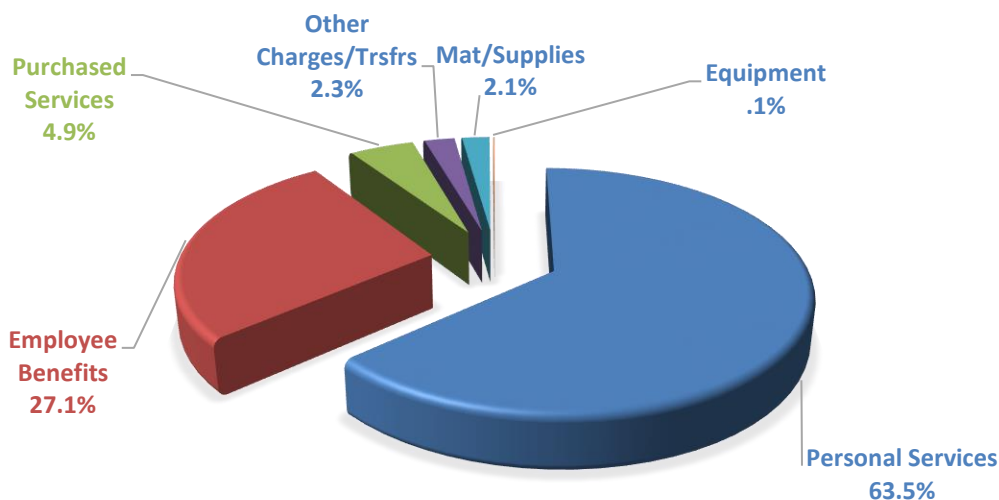
The Administration/Attendance and Health category of the budget provides for activities concerned with establishing and administering policy for the school division. This includes Board Services, Executive Services, Communication Services, Human Resources, Fiscal Services, Health Services, Psychological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

The Administration/Attendance and Health category comprises 5.4% of the total Operating Budget. This percentage has remained fairly constant in recent years. Approximately 90.6% of the Administration / Attendance and Health category budget is directed towards compensation of staff (Personal Services 63.5% plus Employee Benefits 27.1%). The remaining 9.4% covers such items as office supplies, equipment and purchased services. The Administration/Attendance and Health category budget reflects an increase of \$130,427 or 1.2% (from \$10,371,505 in FY24E to \$10,501,932 in FY25). The charts below and on the next page depict this information.

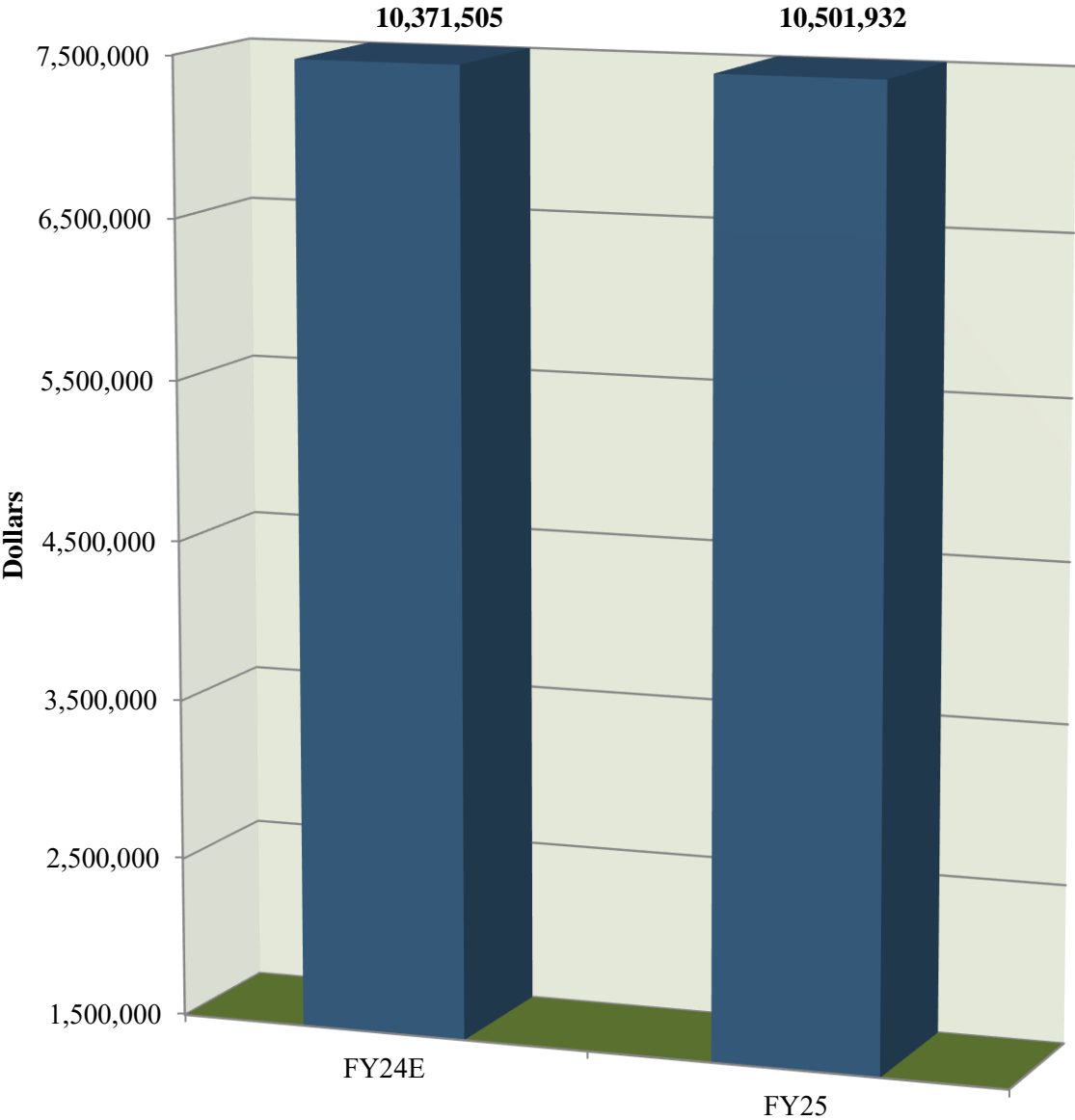
### Administration/Attendance & Health Category as a Percent of Operating Budget for FY2025



### Administration/Attendance & Health Category by Major Object for FY2025



# Budget Comparison of Administration/Attendance & Health Category



**BOARD SERVICES**

The Board Services budget pays for activities concerned with directing and managing the general operation of the School Board. The School Board consists of four members and one chairperson. The School Board is responsible for establishing and administering policies for operating the school division. Also included in this activity is the Clerk of the Board. The Clerk of the Board is responsible for transcribing the minutes of the School Board meetings in addition to providing general support services to the Board.

**PERSONNEL**

|  | <b>FY 2023<br/>ACTUAL</b> | <b>FY 2024<br/>BUDGET</b> | <b>FY 2024<br/>EXPECTED</b> | <b>FY 2025<br/>BUDGET</b> |
|--|---------------------------|---------------------------|-----------------------------|---------------------------|
|--|---------------------------|---------------------------|-----------------------------|---------------------------|

|                       |   |   |   |     |
|-----------------------|---|---|---|-----|
| Professional Salaries | 0 | 1 | 1 | 1   |
| Chairman              | 1 | 1 | 1 | 1   |
| Board Members         | 4 | 4 | 4 | 4   |
| Clerk of the Board    | 1 | 1 | 1 | 0.5 |
| Intern                | 0 | 0 | 1 | 0   |

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

|        |                       |               |               |                |                |
|--------|-----------------------|---------------|---------------|----------------|----------------|
| 611150 | Office of the Clerk   | 0             | 0             | 0              | 27,706         |
| 611300 | Professional Salaries | 0             | 0             | 161,351        | 170,226        |
| 613110 | Members of Board      | 46,800        | 46,800        | 46,800         | 46,800         |
|        | Subtotal              | <b>46,800</b> | <b>46,800</b> | <b>208,151</b> | <b>244,732</b> |

**EMPLOYEE BENEFITS**

|        |                      |               |               |               |               |
|--------|----------------------|---------------|---------------|---------------|---------------|
| 621000 | FICA                 | 3,112         | 3,581         | 15,924        | 18,726        |
| 622000 | VRS Retirement       | 0             | 7,779         | 34,596        | 29,864        |
| 623000 | Health Insurance     | 22,509        | 24,174        | 37,537        | 31,989        |
| 623500 | Dental Insurance     | 488           | 0             | 324           | 924           |
| 624000 | Group Life Insurance | 0             | 628           | 2,790         | 2,892         |
| 627500 | RHCC                 | 0             | 567           | 2,519         | 2,396         |
| 628000 | Other Benefits       | 116           | 116           | 116           | 116           |
|        | Subtotal             | <b>26,225</b> | <b>36,845</b> | <b>93,806</b> | <b>86,907</b> |

**PURCHASED SERVICES**

|        |               |               |               |               |               |
|--------|---------------|---------------|---------------|---------------|---------------|
| 631200 | Auditing: CPA | 34,955        | 35,000        | 35,000        | 35,000        |
|        | Subtotal      | <b>34,955</b> | <b>35,000</b> | <b>35,000</b> | <b>35,000</b> |

**OTHER CHARGES**

|        |                  |               |               |               |               |
|--------|------------------|---------------|---------------|---------------|---------------|
| 655040 | Travel           | 3,128         | 12,300        | 12,300        | 0             |
| 655041 | Travel 1         | 0             | 0             | 0             | 2,000         |
| 655042 | Travel 2         | 0             | 0             | 0             | 2,000         |
| 655043 | Travel 3         | 0             | 0             | 0             | 3,500         |
| 655044 | Travel 4         | 0             | 0             | 0             | 2,000         |
| 655045 | Travel 5         | 0             | 0             | 0             | 2,800         |
| 658010 | Dues/Memberships | 21,882        | 17,035        | 17,035        | 21,000        |
|        | Subtotal         | <b>25,010</b> | <b>29,335</b> | <b>29,335</b> | <b>33,300</b> |

**MATERIALS/SUPPLIES**

|        |                                  |            |              |              |              |
|--------|----------------------------------|------------|--------------|--------------|--------------|
| 660010 | Stationery/Forms/Office Supplies | 887        | 2,500        | 2,500        | 2,000        |
|        | Subtotal                         | <b>887</b> | <b>2,500</b> | <b>2,500</b> | <b>2,000</b> |

**EQUIPMENT**

|        |                                 |          |              |              |              |
|--------|---------------------------------|----------|--------------|--------------|--------------|
| 688000 | Technology-Hardware Replacement | 0        | 0            | 0            | 2,000        |
| 689110 | Furniture/Equipment-Additional  | 0        | 1,000        | 1,000        | 0            |
|        | Subtotal                        | <b>0</b> | <b>1,000</b> | <b>1,000</b> | <b>2,000</b> |

|              |  |                |                |                |                |
|--------------|--|----------------|----------------|----------------|----------------|
| <b>TOTAL</b> |  | <b>133,877</b> | <b>151,480</b> | <b>369,792</b> | <b>403,939</b> |
|--------------|--|----------------|----------------|----------------|----------------|

**EXECUTIVE SERVICES**

The Executive Services budget includes activities associated with the overall general administration of the school division. Included in this activity is the Division Superintendent who serves as the Chief Executive Officer. The Division Superintendent is responsible for providing general management and direction to all school employees with regard to federal, state, and local regulations; recommending, implementing, and enforcing all policy changes as directed by the school board; and making recommendations to the board concerning all aspects of the school operations. The Chief Operations Officer provides general management and direction for operations and maintenance of school facilities, information services and pupil transportation services.

**PERSONNEL**

|  | <b>FY 2023<br/>ACTUAL</b> | <b>FY 2024<br/>BUDGET</b> | <b>FY 2024<br/>EXPECTED</b> | <b>FY 2025<br/>BUDGET</b> |
|--|---------------------------|---------------------------|-----------------------------|---------------------------|
|--|---------------------------|---------------------------|-----------------------------|---------------------------|

|                          |   |   |   |     |
|--------------------------|---|---|---|-----|
| Clerical                 | 0 | 0 | 0 | 0.5 |
| Division Superintendent  | 1 | 1 | 1 | 1   |
| Chief Operations Officer | 1 | 1 | 1 | 1   |
| Technical                | 1 | 1 | 1 | 0   |

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

|        |                           |                |                |                |                |
|--------|---------------------------|----------------|----------------|----------------|----------------|
| 611100 | Administrative Salaries   | 437,050        | 447,649        | 447,649        | 481,708        |
| 611150 | Office of the Clerk       | 0              | 0              | 0              | 3,088          |
| 611430 | Technical Salaries        | 65,605         | 65,823         | 65,823         | 0              |
| 611500 | Office Clerical           | 0              | 0              | 0              | 24,618         |
| 611530 | Interns                   | 0              | 0              | 5,500          | 9,500          |
| 615950 | Overtime                  | 2,542          | 4,500          | 4,500          | 4,500          |
| 619980 | Personal Leave/Retirement | 0              | 13,650         | 13,650         | 13,650         |
|        | Subtotal                  | <b>505,197</b> | <b>531,622</b> | <b>537,122</b> | <b>537,064</b> |

**EMPLOYEE BENEFITS**

|        |                                 |                |                |                |                |
|--------|---------------------------------|----------------|----------------|----------------|----------------|
| 621000 | FICA                            | 30,394         | 39,282         | 39,282         | 38,971         |
| 622000 | VRS Retirement                  | 62,243         | 85,340         | 85,340         | 87,203         |
| 622500 | VRS Hybrid 1 Percent            | 0              | 0              | 0              | 2,164          |
| 622510 | VRS Hybrid Optional Match       | 0              | 0              | 0              | 5,144          |
| 623000 | Health Insurance                | 63,138         | 61,566         | 61,566         | 54,472         |
| 623500 | Dental Insurance                | 2,101          | 0              | 0              | 1,932          |
| 624000 | Group Life Insurance            | 7,450          | 6,882          | 6,882          | 6,012          |
| 625000 | VRS Hybrid Disability Insurance | 853            | 0              | 0              | 0              |
| 626000 | Hybrid Defined Benefit          | 23,806         | 0              | 0              | 0              |
| 627000 | ICMA RC Hybrid-DC               | 1,815          | 0              | 0              | 0              |
| 627500 | RHCC                            | 6,727          | 6,214          | 6,214          | 6,166          |
| 628000 | Other Benefits                  | 59,316         | 60,000         | 60,000         | 128,650        |
| 628100 | ICMA RC Hybrid-457 Match        | 7,841          | 0              | 0              | 0              |
|        | Subtotal                        | <b>265,684</b> | <b>259,284</b> | <b>259,284</b> | <b>330,714</b> |

**PURCHASED SERVICES**

|        |                                    |              |               |               |               |
|--------|------------------------------------|--------------|---------------|---------------|---------------|
| 639000 | Miscellaneous Contractual Services | 6,493        | 26,075        | 26,075        | 20,000        |
|        | Subtotal                           | <b>6,493</b> | <b>26,075</b> | <b>26,075</b> | <b>20,000</b> |

**OTHER CHARGES**

|        |                  |               |               |               |               |
|--------|------------------|---------------|---------------|---------------|---------------|
| 655040 | Travel           | 10,825        | 8,874         | 8,874         | 10,000        |
| 658010 | Dues/Memberships | 9,250         | 13,568        | 13,568        | 12,000        |
|        | Subtotal         | <b>20,075</b> | <b>22,442</b> | <b>22,442</b> | <b>22,000</b> |

**MATERIALS/SUPPLIES**

|        |                                  |              |              |              |              |
|--------|----------------------------------|--------------|--------------|--------------|--------------|
| 660010 | Stationery/Forms/Office Supplies | 2,573        | 1,717        | 1,717        | 2,500        |
|        | Subtotal                         | <b>2,573</b> | <b>1,717</b> | <b>1,717</b> | <b>2,500</b> |

|              |  |                |                |                |                |
|--------------|--|----------------|----------------|----------------|----------------|
| <b>TOTAL</b> |  | <b>800,022</b> | <b>841,140</b> | <b>846,640</b> | <b>912,278</b> |
|--------------|--|----------------|----------------|----------------|----------------|

**COMMUNICATION SERVICES**

Included in this budget are activities concerned with writing, editing, and other preparation necessary to disseminate educational and administrative information to students, staff, directors, and the general public through mailing, internal memorandums, various news media, or personal contact. The Communication Services budget includes the development of the Annual Superintendent's Report, various newsletters to staff and students, and programming for the cable television educational channel.

**PERSONNEL**

|                       | <b>FY 2023<br/>ACTUAL</b> | <b>FY 2024<br/>BUDGET</b> | <b>FY 2024<br/>EXPECTED</b> | <b>FY 2025<br/>BUDGET</b> |
|-----------------------|---------------------------|---------------------------|-----------------------------|---------------------------|
| Professional Salaries | 1                         | 1                         | 1                           | 1                         |
| Technical             | 3                         | 3                         | 3                           | 4                         |
| Clerical              | 0.5                       | 0.5                       | 0.5                         | 0                         |

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

| <b>PERSONAL SERVICES</b>  |                                    |                |                |                |                |
|---------------------------|------------------------------------|----------------|----------------|----------------|----------------|
| 611300                    | Professional Salaries              | 135,507        | 138,983        | 138,983        | 148,147        |
| 611430                    | Technical Salaries                 | 206,405        | 222,661        | 222,661        | 245,144        |
| 611500                    | Office Clerical                    | 17,289         | 16,301         | 16,301         | 0              |
| 615950                    | Overtime                           | 802            | 0              | 0              | 0              |
|                           | Subtotal                           | <b>360,003</b> | <b>377,945</b> | <b>377,945</b> | <b>393,291</b> |
| <b>EMPLOYEE BENEFITS</b>  |                                    |                |                |                |                |
| 621000                    | FICA                               | 27,089         | 28,914         | 28,914         | 30,090         |
| 622000                    | VRS Retirement                     | 46,867         | 62,816         | 62,816         | 57,400         |
| 622500                    | VRS Hybrid 1 Percent               | 0              | 0              | 0              | 767            |
| 622510                    | VRS Hybrid Optional Match          | 0              | 0              | 0              | 1,188          |
| 623000                    | Health Insurance                   | 50,733         | 54,894         | 54,894         | 57,448         |
| 623500                    | Dental Insurance                   | 1,175          | 0              | 0              | 1,248          |
| 624000                    | Group Life Insurance               | 4,753          | 5,066          | 5,066          | 4,643          |
| 625000                    | VRS Hybrid Disability Insurance    | 342            | 0              | 0              | 0              |
| 626000                    | Hybrid Defined Benefit             | 11,289         | 0              | 0              | 0              |
| 627000                    | ICMA RC Hybrid-DC                  | 727            | 0              | 0              | 0              |
| 627500                    | RHCC                               | 4,295          | 4,575          | 4,575          | 4,761          |
| 628000                    | Other Benefits                     | 249            | 249            | 249            | 249            |
| 628100                    | ICMA RC Hybrid-457 Match           | 68             | 0              | 0              | 0              |
|                           | Subtotal                           | <b>147,587</b> | <b>156,514</b> | <b>156,514</b> | <b>157,794</b> |
| <b>PURCHASED SERVICES</b> |                                    |                |                |                |                |
| 635000                    | Printing                           | 4,446          | 2,000          | 2,000          | 2,000          |
| 636000                    | Advertising                        | 797            | 250            | 250            | 250            |
| 639000                    | Miscellaneous Contractual Services | 92,057         | 60,000         | 60,000         | 10,000         |
| 639050                    | Good Will                          | 3,687          | 4,077          | 4,077          | 4,077          |
|                           | Subtotal                           | <b>100,987</b> | <b>66,327</b>  | <b>66,327</b>  | <b>16,327</b>  |
| <b>OTHER CHARGES</b>      |                                    |                |                |                |                |
| 655040                    | Travel                             | 1,155          | 1,576          | 1,576          | 1,576          |
| 655060                    | Employee Development               | 8,793          | 2,628          | 2,628          | 2,628          |
|                           | Subtotal                           | <b>9,948</b>   | <b>4,204</b>   | <b>4,204</b>   | <b>4,204</b>   |
| <b>MATERIALS/SUPPLIES</b> |                                    |                |                |                |                |
| 660010                    | Stationery/Forms/Office Supplies   | 854            | 1,250          | 1,250          | 1,250          |
| 668000                    | Technology-Software                | 0              | 76,000         | 76,000         | 161,000        |
| 669900                    | Miscellaneous Materials & Supplies | 1,687          | 9,200          | 9,200          | 9,200          |
|                           | Subtotal                           | <b>2,541</b>   | <b>86,450</b>  | <b>86,450</b>  | <b>171,450</b> |
| <b>EQUIPMENT</b>          |                                    |                |                |                |                |
| 689110                    | Furniture/Equipment-Additional     | 3,137          | 1,500          | 1,500          | 1,500          |
|                           | Subtotal                           | <b>3,137</b>   | <b>1,500</b>   | <b>1,500</b>   | <b>1,500</b>   |
| <b>TRANSFERS</b>          |                                    |                |                |                |                |
| 693020                    | Transfer to County-Video Services  | 42,000         | 100,000        | 100,000        | 100,000        |
|                           | Subtotal                           | <b>42,000</b>  | <b>100,000</b> | <b>100,000</b> | <b>100,000</b> |
| <b>TOTAL</b>              |                                    | <b>666,203</b> | <b>792,940</b> | <b>792,940</b> | <b>844,566</b> |

**HUMAN RESOURCES**

The Human Resources budget reflects activities concerned with maintaining an efficient staff for the school system. It includes such activities as recruitment, placement, staff transfers, and teacher certification. Human Resources is also responsible for the systematic recording and summarizing of information relating to staff members employed by the School Division.

**PERSONNEL**

|  | <b>FY 2023<br/>ACTUAL</b> | <b>FY 2024<br/>BUDGET</b> | <b>FY 2024<br/>EXPECTED</b> | <b>FY 2025<br/>BUDGET</b> |
|--|---------------------------|---------------------------|-----------------------------|---------------------------|
|--|---------------------------|---------------------------|-----------------------------|---------------------------|

|                |   |      |      |      |
|----------------|---|------|------|------|
| Administrative | 1 | 1    | 1    | 1    |
| Technical      | 5 | 5.55 | 5.55 | 5.55 |
| Clerical       | 1 | 1.5  | 1.5  | 1    |

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

|        |                         |                |                |                |                |
|--------|-------------------------|----------------|----------------|----------------|----------------|
| 611100 | Administrative Salaries | 164,912        | 156,637        | 156,637        | 161,768        |
| 611430 | Technical Salaries      | 449,967        | 443,783        | 443,783        | 436,883        |
| 611500 | Office Clerical         | 65,315         | 61,824         | 61,824         | 56,749         |
| 615950 | Overtime                | 40,655         | 0              | 0              | 0              |
|        | Subtotal                | <b>720,849</b> | <b>662,244</b> | <b>662,244</b> | <b>655,400</b> |

**EMPLOYEE BENEFITS**

|        |                                 |                |                |                |                |
|--------|---------------------------------|----------------|----------------|----------------|----------------|
| 621000 | FICA                            | 53,845         | 50,663         | 50,663         | 50,142         |
| 622000 | VRS Retirement                  | 57,267         | 110,067        | 110,067        | 94,788         |
| 622500 | VRS Hybrid 1 Percent            | 0              | 0              | 0              | 3,474          |
| 622510 | VRS Hybrid Optional Match       | 0              | 0              | 0              | 5,382          |
| 623000 | Health Insurance                | 96,310         | 80,568         | 80,568         | 104,604        |
| 623100 | Retiree Health Care Credit      | 0              | 400,000        | 400,000        | 0              |
| 623500 | Dental Insurance                | 1,988          | 0              | 0              | 1,884          |
| 624000 | Group Life Insurance            | 8,596          | 8,875          | 8,875          | 7,737          |
| 625000 | VRS Hybrid Disability Insurance | 1,396          | 0              | 0              | 0              |
| 626000 | Hybrid Defined Benefit          | 40,787         | 0              | 0              | 0              |
| 626100 | Unemployment Compensation       | -100           | 19,000         | 19,000         | 19,000         |
| 627000 | ICMA RC Hybrid-DC               | 3,013          | 0              | 0              | 0              |
| 627500 | RHCC                            | 7,762          | 8,015          | 8,015          | 7,934          |
| 628000 | Other Benefits                  | 4,350          | 1,396          | 1,396          | 1,396          |
| 628100 | ICMA RC Hybrid-457 Match        | 5,591          | 0              | 0              | 0              |
|        | Subtotal                        | <b>280,805</b> | <b>678,584</b> | <b>678,584</b> | <b>296,341</b> |

**PURCHASED SERVICES**

|        |                                    |                |               |               |                |
|--------|------------------------------------|----------------|---------------|---------------|----------------|
| 635000 | Printing                           | 1,693          | 1,000         | 1,000         | 1,000          |
| 636000 | Advertising                        | 12,611         | 4,000         | 4,000         | 19,000         |
| 638400 | Tuition Reimbursement              | 130            | 0             | 0             | 50,000         |
| 639000 | Miscellaneous Contractual Services | 334,476        | 75,784        | 75,784        | 75,784         |
|        | Subtotal                           | <b>348,910</b> | <b>80,784</b> | <b>80,784</b> | <b>145,784</b> |

**OTHER CHARGES**

|        |                      |               |               |               |               |
|--------|----------------------|---------------|---------------|---------------|---------------|
| 655040 | Travel               | 8,819         | 10,000        | 10,000        | 10,000        |
| 655060 | Employee Development | 40,023        | 38,000        | 38,000        | 38,000        |
|        | Subtotal             | <b>48,842</b> | <b>48,000</b> | <b>48,000</b> | <b>48,000</b> |

**MATERIALS/SUPPLIES**

|        |                                    |               |               |               |               |
|--------|------------------------------------|---------------|---------------|---------------|---------------|
| 660010 | Stationery/Forms/Office Supplies   | 9,958         | 1,000         | 1,000         | 1,000         |
| 669000 | Other Educational Supplies         | 56,152        | 0             | 0             | 0             |
| 669900 | Miscellaneous Materials & Supplies | 946           | 10,360        | 10,360        | 10,360        |
|        | Subtotal                           | <b>67,056</b> | <b>11,360</b> | <b>11,360</b> | <b>11,360</b> |

|              |  |                  |                  |                  |                  |
|--------------|--|------------------|------------------|------------------|------------------|
| <b>TOTAL</b> |  | <b>1,466,462</b> | <b>1,480,972</b> | <b>1,480,972</b> | <b>1,156,885</b> |
|--------------|--|------------------|------------------|------------------|------------------|

**FISCAL SERVICES**

This budget pays for activities concerned with the fiscal operations of the school division. Included in this activity is the maintaining of records of the financial operations and transactions of the school system; budget development and compilation services; payroll services; risk management; and managing and directing the accounting and investment of student activity funds.

**PERSONNEL**

|                | <b>FY 2023<br/>ACTUAL</b> | <b>FY 2024<br/>BUDGET</b> | <b>FY 2024<br/>EXPECTED</b> | <b>FY 2025<br/>BUDGET</b> |
|----------------|---------------------------|---------------------------|-----------------------------|---------------------------|
| Administrative | 1                         | 1                         | 1                           | 1                         |
| Technical      | 11.75                     | 10.195                    | 10.195                      | 10.195                    |
| Clerical       | 1                         | 1                         | 1                           | 0                         |

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

|        |                                     |                  |                  |                  |                  |
|--------|-------------------------------------|------------------|------------------|------------------|------------------|
| 610000 | Undistributed Salaries and Benefits | 0                | 0                | 93,016           | 0                |
| 611100 | Administrative Salaries             | 177,602          | 173,965          | 173,965          | 187,201          |
| 611430 | Technical Salaries                  | 772,297          | 786,287          | 786,287          | 909,022          |
| 611500 | Office Clerical                     | 58,603           | 59,703           | 59,703           | 0                |
| 615950 | Overtime                            | 1,160            | 0                | 0                | 0                |
| 616250 | Stipends                            | 2,000            | 0                | 0                | 0                |
|        | Subtotal                            | <b>1,011,662</b> | <b>1,019,955</b> | <b>1,112,971</b> | <b>1,096,223</b> |

**EMPLOYEE BENEFITS**

|        |                                 |                |                |                |                |
|--------|---------------------------------|----------------|----------------|----------------|----------------|
| 621000 | FICA                            | 70,547         | 78,028         | 78,028         | 83,866         |
| 622000 | VRS Retirement                  | 152,655        | 169,517        | 169,517        | 157,687        |
| 622500 | VRS Hybrid 1 Percent            | 0              | 0              | 0              | 1,467          |
| 622510 | VRS Hybrid Optional Match       | 0              | 0              | 0              | 2,274          |
| 623000 | Health Insurance                | 223,195        | 234,673        | 234,673        | 209,947        |
| 623500 | Dental Insurance                | 4,089          | 0              | 0              | 4,564          |
| 624000 | Group Life Insurance            | 13,360         | 13,670         | 13,670         | 12,941         |
| 625000 | VRS Hybrid Disability Insurance | 369            | 0              | 0              | 0              |
| 626000 | Hybrid Defined Benefit          | 12,021         | 0              | 0              | 0              |
| 627000 | ICMA RC Hybrid-DC               | 785            | 0              | 0              | 0              |
| 627500 | RHCC                            | 12,064         | 12,343         | 12,343         | 13,272         |
| 628000 | Other Benefits                  | 4,839          | 1,558          | 1,558          | 1,558          |
| 628100 | ICMA RC Hybrid-457 Match        | 247            | 0              | 0              | 0              |
|        | Subtotal                        | <b>494,171</b> | <b>509,789</b> | <b>509,789</b> | <b>487,576</b> |

**PURCHASED SERVICES**

|        |                                    |               |               |               |               |
|--------|------------------------------------|---------------|---------------|---------------|---------------|
| 639000 | Miscellaneous Contractual Services | 47,463        | 51,990        | 51,990        | 76,990        |
|        | Subtotal                           | <b>47,463</b> | <b>51,990</b> | <b>51,990</b> | <b>76,990</b> |

**OTHER CHARGES**

|        |                      |               |               |               |               |
|--------|----------------------|---------------|---------------|---------------|---------------|
| 655040 | Travel               | 1,148         | 4,280         | 4,280         | 4,280         |
| 655060 | Employee Development | 4,055         | 4,769         | 4,769         | 4,769         |
| 658010 | Dues/Memberships     | 14,615        | 14,500        | 14,500        | 14,500        |
|        | Subtotal             | <b>19,818</b> | <b>23,549</b> | <b>23,549</b> | <b>23,549</b> |

**MATERIALS/SUPPLIES**

|        |                                    |              |              |              |              |
|--------|------------------------------------|--------------|--------------|--------------|--------------|
| 660010 | Stationery/Forms/Office Supplies   | 0            | 1,600        | 1,600        | 1,600        |
| 669900 | Miscellaneous Materials & Supplies | 7,481        | 2,900        | 2,900        | 2,900        |
|        | Subtotal                           | <b>7,481</b> | <b>4,500</b> | <b>4,500</b> | <b>4,500</b> |

**EQUIPMENT**

|        |                                 |              |            |            |            |
|--------|---------------------------------|--------------|------------|------------|------------|
| 689210 | Furniture/Equipment-Replacement | 3,096        | 700        | 700        | 700        |
|        | Subtotal                        | <b>3,096</b> | <b>700</b> | <b>700</b> | <b>700</b> |

**TRANSFERS**

|        |                                  |                  |          |                |          |
|--------|----------------------------------|------------------|----------|----------------|----------|
| 693080 | Transfer to County-MOU Reversion | 1,706,177        | 0        | 0              | 0        |
| 693110 | Transfer to CIP                  | 0                | 0        | 327,939        | 0        |
|        | Subtotal                         | <b>1,706,177</b> | <b>0</b> | <b>327,939</b> | <b>0</b> |

**TOTAL**

|                  |                  |                  |                  |
|------------------|------------------|------------------|------------------|
| <b>3,289,868</b> | <b>1,610,483</b> | <b>2,031,438</b> | <b>1,689,538</b> |
|------------------|------------------|------------------|------------------|



**HEALTH SERVICES**

Health Services personnel implement OSHA regulations related to bloodborne pathogens, provide basic first aid to students and staff, and screen and monitor the health status of students.

**PERSONNEL**

|  | <b>FY 2023<br/>ACTUAL</b> | <b>FY 2024<br/>BUDGET</b> | <b>FY 2024<br/>EXPECTED</b> | <b>FY 2025<br/>BUDGET</b> |
|--|---------------------------|---------------------------|-----------------------------|---------------------------|
|--|---------------------------|---------------------------|-----------------------------|---------------------------|

|  |     |     |     |     |
|--|-----|-----|-----|-----|
| Coordinator of Health Services                       | 0   | 0   | 0   | 1   |
| Health Services Paraprofessional                     | 3   | 3   | 3   | 0   |
| 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   | 17  | 17  | 17  | 18  |

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

|        |                       |                  |                  |                  |                  |
|--------|-----------------------|------------------|------------------|------------------|------------------|
| 611300 | Professional Salaries | 518,788          | 528,114          | 528,114          | 653,126          |
| 611310 | Nurses                | 793,274          | 850,915          | 850,915          | 996,782          |
| 611430 | Technical Salaries    | 226,090          | 238,120          | 238,120          | 205,762          |
| 615950 | Overtime              | 246              | 0                | 0                | 0                |
| 616000 | Supplements           | 2,617            | 0                | 0                | 0                |
|        | Subtotal              | <b>1,541,015</b> | <b>1,617,149</b> | <b>1,617,149</b> | <b>1,855,670</b> |

**EMPLOYEE BENEFITS**

|        |                                 |                |                |                |                |
|--------|---------------------------------|----------------|----------------|----------------|----------------|
| 621000 | FICA                            | 112,490        | 123,713        | 123,713        | 141,973        |
| 622000 | VRS Retirement                  | 111,023        | 268,772        | 268,772        | 263,702        |
| 622500 | VRS Hybrid 1 Percent            | 0              | 0              | 0              | 9,489          |
| 622510 | VRS Hybrid Optional Match       | 0              | 0              | 0              | 14,701         |
| 623000 | Health Insurance                | 244,975        | 256,936        | 256,936        | 286,951        |
| 623500 | Dental Insurance                | 5,943          | 0              | 0              | 6,084          |
| 624000 | Group Life Insurance            | 20,020         | 21,671         | 21,671         | 21,910         |
| 625000 | VRS Hybrid Disability Insurance | 3,882          | 0              | 0              | 0              |
| 626000 | Hybrid Defined Benefit          | 122,872        | 0              | 0              | 0              |
| 627000 | ICMA RC Hybrid-DC               | 8,260          | 0              | 0              | 0              |
| 627500 | RHCC                            | 18,078         | 19,570         | 19,570         | 22,467         |
| 628000 | Other Benefits                  | 2,457          | 2,457          | 2,457          | 2,457          |
| 628100 | ICMA RC Hybrid-457 Match        | 6,154          | 0              | 0              | 0              |
|        | Subtotal                        | <b>656,154</b> | <b>693,119</b> | <b>693,119</b> | <b>769,734</b> |

**PURCHASED SERVICES**

|        |                                    |               |               |               |               |
|--------|------------------------------------|---------------|---------------|---------------|---------------|
| 639000 | Miscellaneous Contractual Services | 71,313        | 16,876        | 16,876        | 16,876        |
|        | Subtotal                           | <b>71,313</b> | <b>16,876</b> | <b>16,876</b> | <b>16,876</b> |

**OTHER CHARGES**

|        |                      |          |              |              |              |
|--------|----------------------|----------|--------------|--------------|--------------|
| 655040 | Travel               | 0        | 250          | 250          | 250          |
| 655060 | Employee Development | 0        | 2,563        | 2,563        | 3,563        |
|        | Subtotal             | <b>0</b> | <b>2,813</b> | <b>2,813</b> | <b>3,813</b> |

**MATERIALS/SUPPLIES**

|        |                  |               |               |               |               |
|--------|------------------|---------------|---------------|---------------|---------------|
| 660040 | Medical Supplies | 13,092        | 13,502        | 13,502        | 23,502        |
|        | Subtotal         | <b>13,092</b> | <b>13,502</b> | <b>13,502</b> | <b>23,502</b> |

**EQUIPMENT**

|        |                                 |               |              |              |              |
|--------|---------------------------------|---------------|--------------|--------------|--------------|
| 689210 | Furniture/Equipment-Replacement | 16,720        | 1,500        | 1,500        | 1,500        |
|        | Subtotal                        | <b>16,720</b> | <b>1,500</b> | <b>1,500</b> | <b>1,500</b> |

|              |  |                  |                  |                  |                  |
|--------------|--|------------------|------------------|------------------|------------------|
| <b>TOTAL</b> |  | <b>2,298,294</b> | <b>2,344,959</b> | <b>2,344,959</b> | <b>2,671,095</b> |
|--------------|--|------------------|------------------|------------------|------------------|

**PSYCHOLOGICAL SERVICES**

School psychologists provide counseling and evaluation services to students.

**PERSONNEL**

|                                  | <b>FY 2023<br/>ACTUAL</b> | <b>FY 2024<br/>BUDGET</b> | <b>FY 2024<br/>EXPECTED</b> | <b>FY 2025<br/>BUDGET</b> |
|----------------------------------|---------------------------|---------------------------|-----------------------------|---------------------------|
| Behavior Interventionist         | 2                         | 2                         | 2                           | 1                         |
| Board Certified Behavior Analyst | 1                         | 1                         | 1                           | 1                         |
| Lead Psychologist                | 1                         | 1                         | 1                           | 1                         |
| Psychologists                    | 9                         | 9                         | 9                           | 9                         |

**CODE: 2100-622300-000**

**ACCT# DESCRIPTION**

|                           |                                 |                  |                  |                  |                  |
|---------------------------|---------------------------------|------------------|------------------|------------------|------------------|
| <b>PERSONAL SERVICES</b>  |                                 |                  |                  |                  |                  |
| 611320                    | Psychologist Salaries           | 940,585          | 1,033,270        | 1,033,270        | 1,099,173        |
|                           | Subtotal                        | <b>940,585</b>   | <b>1,033,270</b> | <b>1,033,270</b> | <b>1,099,173</b> |
| <b>EMPLOYEE BENEFITS</b>  |                                 |                  |                  |                  |                  |
| 621000                    | FICA                            | 69,806           | 79,046           | 79,046           | 84,091           |
| 622000                    | VRS Retirement                  | 120,124          | 171,730          | 171,730          | 156,198          |
| 622500                    | VRS Hybrid 1 Percent            | 0                | 0                | 0                | 2,875            |
| 622510                    | VRS Hybrid Optional Match       | 0                | 0                | 0                | 4,455            |
| 623000                    | Health Insurance                | 115,888          | 132,726          | 132,726          | 161,234          |
| 623500                    | Dental Insurance                | 2,452            | 0                | 0                | 3,000            |
| 624000                    | Group Life Insurance            | 13,116           | 13,846           | 13,846           | 12,976           |
| 625000                    | VRS Hybrid Disability Insurance | 1,203            | 0                | 0                | 0                |
| 626000                    | Hybrid Defined Benefit          | 34,602           | 0                | 0                | 0                |
| 627000                    | ICMA RC Hybrid-DC               | 2,560            | 0                | 0                | 0                |
| 627500                    | RHCC                            | 11,843           | 12,503           | 12,503           | 13,307           |
| 628000                    | Other Benefits                  | 1,145            | 1,145            | 1,145            | 1,145            |
| 628100                    | ICMA RC Hybrid-457 Match        | 5,389            | 0                | 0                | 0                |
|                           | Subtotal                        | <b>378,128</b>   | <b>410,996</b>   | <b>410,996</b>   | <b>439,281</b>   |
| <b>OTHER CHARGES</b>      |                                 |                  |                  |                  |                  |
| 655040                    | Travel                          | 1,669            | 4,000            | 4,000            | 4,000            |
|                           | Subtotal                        | <b>1,669</b>     | <b>4,000</b>     | <b>4,000</b>     | <b>4,000</b>     |
| <b>MATERIALS/SUPPLIES</b> |                                 |                  |                  |                  |                  |
| 660700                    | Testing Materials               | 7,024            | 1,500            | 1,500            | 1,500            |
|                           | Subtotal                        | <b>7,024</b>     | <b>1,500</b>     | <b>1,500</b>     | <b>1,500</b>     |
| <b>TOTAL</b>              |                                 | <b>1,327,406</b> | <b>1,449,766</b> | <b>1,449,766</b> | <b>1,543,954</b> |

**SPEECH/AUDIOLOGY SERVICES**

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

**PERSONNEL**

|                                | <b>FY 2023<br/>ACTUAL</b> | <b>FY 2024<br/>BUDGET</b> | <b>FY 2024<br/>EXPECTED</b> | <b>FY 2025<br/>BUDGET</b> |
|--------------------------------|---------------------------|---------------------------|-----------------------------|---------------------------|
| Speech - Language Pathologists | 10                        | 10                        | 10                          | 10                        |
| Para-Educators                 | 4                         | 4                         | 4                           | 4                         |

**CODE: 2100-622400-000****ACCT# DESCRIPTION**

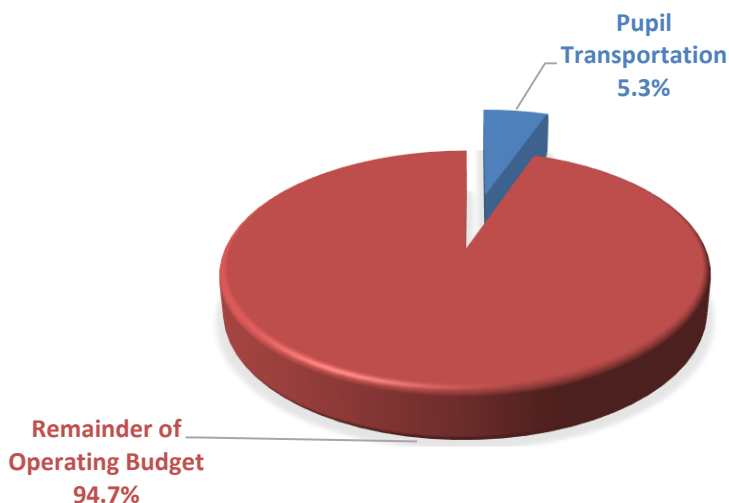
| <b>PERSONAL SERVICES</b>  |                                    |                  |                  |                  |                  |
|---------------------------|------------------------------------|------------------|------------------|------------------|------------------|
| 611300                    | Professional Salaries              | 407,067          | 656,893          | 656,893          | 686,557          |
| 611410                    | Para-Educator Salaries             | 90,152           | 83,932           | 83,932           | 108,591          |
| 615950                    | Overtime                           | 263              | 0                | 0                | 0                |
|                           | Subtotal                           | <b>497,482</b>   | <b>740,825</b>   | <b>740,825</b>   | <b>795,148</b>   |
| <b>EMPLOYEE BENEFITS</b>  |                                    |                  |                  |                  |                  |
| 621000                    | FICA                               | 36,614           | 56,674           | 56,674           | 60,837           |
| 622000                    | VRS Retirement                     | 42,955           | 123,126          | 123,126          | 113,001          |
| 622500                    | VRS Hybrid 1 Percent               | 0                | 0                | 0                | 2,130            |
| 622510                    | VRS Hybrid Optional Match          | 0                | 0                | 0                | 3,302            |
| 623000                    | Health Insurance                   | 109,523          | 105,282          | 105,282          | 74,171           |
| 623500                    | Dental Insurance                   | 2,184            | 0                | 0                | 1,868            |
| 624000                    | Group Life Insurance               | 6,795            | 9,928            | 9,928            | 9,390            |
| 625000                    | VRS Hybrid Disability Insurance    | 1,168            | 0                | 0                | 0                |
| 626000                    | Hybrid Defined Benefit             | 36,773           | 0                | 0                | 0                |
| 627000                    | ICMA RC Hybrid-DC                  | 2,486            | 0                | 0                | 0                |
| 627500                    | RHCC                               | 6,136            | 8,965            | 8,965            | 9,632            |
| 628000                    | Other Benefits                     | 1,198            | 1,198            | 1,198            | 1,198            |
| 628100                    | ICMA RC Hybrid-457 Match           | 2,062            | 0                | 0                | 0                |
|                           | Subtotal                           | <b>247,894</b>   | <b>305,173</b>   | <b>305,173</b>   | <b>275,529</b>   |
| <b>PURCHASED SERVICES</b> |                                    |                  |                  |                  |                  |
| 639000                    | Miscellaneous Contractual Services | 436,224          | 0                | 0                | 200,000          |
|                           | Subtotal                           | <b>436,224</b>   | <b>0</b>         | <b>0</b>         | <b>200,000</b>   |
| <b>OTHER CHARGES</b>      |                                    |                  |                  |                  |                  |
| 655040                    | Travel                             | 4,721            | 3,500            | 3,500            | 3,500            |
|                           | Subtotal                           | <b>4,721</b>     | <b>3,500</b>     | <b>3,500</b>     | <b>3,500</b>     |
| <b>MATERIALS/SUPPLIES</b> |                                    |                  |                  |                  |                  |
| 669000                    | Other Educational Supplies         | 5,025            | 5,500            | 5,500            | 5,500            |
|                           | Subtotal                           | <b>5,025</b>     | <b>5,500</b>     | <b>5,500</b>     | <b>5,500</b>     |
| <b>TOTAL</b>              |                                    | <b>1,191,346</b> | <b>1,054,998</b> | <b>1,054,998</b> | <b>1,279,677</b> |

# PUPIL TRANSPORTATION

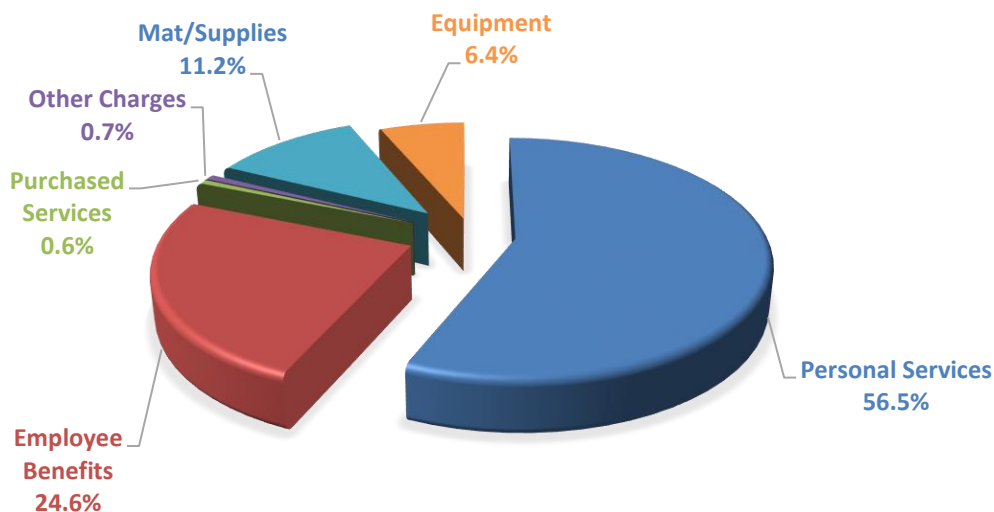
The Pupil Transportation category of the budget provides for activities associated with transporting students to and from school and on other trips related to school activities.

The Pupil Transportation category comprises 5.3% of the total Operating Budget. This percentage has remained fairly constant in recent years. Approximately 81.1% of the Pupil Transportation category budget is directed towards compensation of staff (Personal Services 56.5% plus Employee Benefits 24.6%). The remaining 18.9% covers such items as fuel, vehicle parts, replacement buses, equipment, and purchased services. The Pupil Transportation category budget reflects an increase of \$652,237 or 6.7% (from \$9,669,472 in FY24E to \$10,321,709 in FY25). The charts below and on the next page depict this information.

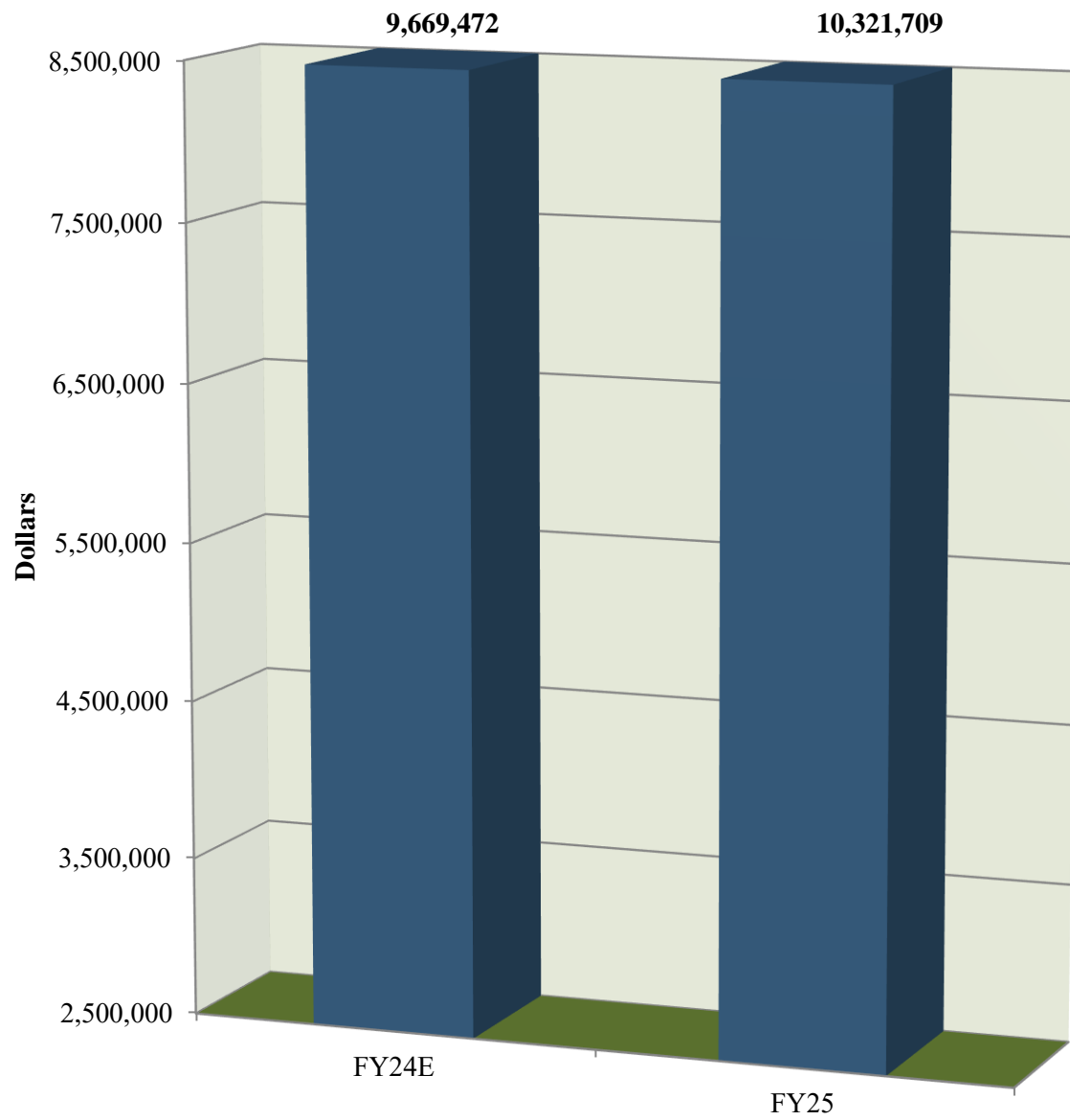
### Pupil Transportation Category as a Percent of Operating Budget for FY2025



### Pupil Transportation Category by Major Object for FY2025



# Budget Comparison of Pupil Transportation Category



**VEHICLE OPERATION SERVICES**

The Vehicle Operation Services budget covers all operating costs associated with transporting students to and from school and on other trips related to school activities.

**PERSONNEL**

|  | <b>FY 2023<br/>ACTUAL</b> | <b>FY 2024<br/>BUDGET</b> | <b>FY 2024<br/>EXPECTED</b> | <b>FY 2025<br/>BUDGET</b> |
|--|---------------------------|---------------------------|-----------------------------|---------------------------|
| Administrative                           | 0                         | 0                         | 0                           | 1                         |
| Bus Driver SPED                          | 0                         | 0                         | 0                           | 32                        |
| Bus Driver Assistant SPED                | 0                         | 0                         | 0                           | 26                        |
| Van Driver                               | 0                         | 0                         | 0                           | 6                         |
| Technical                                | 11                        | 11                        | 11                          | 11                        |
| Bus Drivers (5, 6 & 7 hours)             | 106                       | 106                       | 106                         | 73                        |
| Bus Driver Assistants (5, 5.5 & 6 hours) | 30                        | 30                        | 30                          | 0                         |
| Crossing Guards (6 hours)                | 3.5                       | 1.98                      | 1.98                        | 0.66                      |
| Clerical                                 | 2                         | 2                         | 2                           | 1                         |

**CODE: 2100-632000-000****ACCT# DESCRIPTION****PERSONAL SERVICES**

|        |                                     |                  |                  |                  |                  |
|--------|-------------------------------------|------------------|------------------|------------------|------------------|
| 610000 | Undistributed Salaries and Benefits | 0                | 0                | 57,457           | 0                |
| 611100 | Administrative Salaries             | 0                | 0                | 0                | 131,920          |
| 611430 | Technical Salaries                  | 565,244          | 605,899          | 605,899          | 616,001          |
| 611500 | Office Clerical                     | 64,597           | 75,031           | 75,031           | 38,037           |
| 611700 | Bus Drivers                         | 1,594,957        | 1,927,106        | 1,927,106        | 2,081,351        |
| 611720 | Bus Drivers, Schools Contracted     | 42,375           | 0                | 0                | 0                |
| 611730 | Bus Driver SPED                     | 921,806          | 940,036          | 940,036          | 1,014,423        |
| 611760 | Bus Driver Assistant, SPED          | 377,306          | 471,463          | 471,463          | 505,903          |
| 611770 | Crossing Guards                     | 10,055           | 39,938           | 39,938           | 45,705           |
| 611790 | Van Drivers                         | 70,246           | 0                | 0                | 107,808          |
| 615000 | Substitute Salaries                 | 134,555          | 175,000          | 175,000          | 175,000          |
| 615950 | Overtime                            | 656,513          | 462,889          | 462,889          | 462,889          |
| 616000 | Supplements                         | 0                | 5,000            | 5,000            | 5,000            |
| 616250 | Stipends                            | 17,000           | 10,000           | 10,000           | 10,000           |
| 616600 | One-Time Bonus                      | 5,150            | 0                | 0                | 0                |
|        | Subtotal                            | <b>4,459,804</b> | <b>4,712,362</b> | <b>4,769,819</b> | <b>5,194,037</b> |

**EMPLOYEE BENEFITS**

|        |                                 |                  |                  |                  |                  |
|--------|---------------------------------|------------------|------------------|------------------|------------------|
| 621000 | FICA                            | 318,828          | 308,249          | 308,249          | 345,172          |
| 622000 | VRS Retirement                  | 130,172          | 257,096          | 257,096          | 307,173          |
| 622500 | VRS Hybrid 1 Percent            | 0                | 0                | 0                | 17,381           |
| 622510 | VRS Hybrid Optional Match       | 0                | 0                | 0                | 27,691           |
| 623000 | Health Insurance                | 1,201,813        | 1,371,831        | 1,371,831        | 1,396,495        |
| 623500 | Dental Insurance                | 31,800           | 0                | 0                | 32,124           |
| 624000 | Group Life Insurance            | 46,050           | 53,997           | 53,997           | 53,186           |
| 625000 | VRS Hybrid Disability Insurance | 12,378           | 0                | 0                | 0                |
| 626000 | Hybrid Defined Benefit          | 95,172           | 0                | 0                | 0                |
| 627000 | ICMA RC Hybrid-DC               | 15,740           | 0                | 0                | 0                |
| 627500 | RHCC                            | 26,804           | 48,758           | 48,758           | 54,424           |
| 628000 | Other Benefits                  | 38,315           | 38,315           | 38,315           | 38,315           |
| 628100 | ICMA RC Hybrid-457 Match        | 15,170           | 0                | 0                | 0                |
|        | Subtotal                        | <b>1,932,242</b> | <b>2,078,246</b> | <b>2,078,246</b> | <b>2,271,961</b> |

|                           |                                      |                  |                  |                  |                  |
|---------------------------|--------------------------------------|------------------|------------------|------------------|------------------|
| <b>PURCHASED SERVICES</b> |                                      |                  |                  |                  |                  |
| 639000                    | Miscellaneous Contractual Services   | 269              | 21,500           | 21,500           | 21,500           |
|                           | Subtotal                             | <b>269</b>       | <b>21,500</b>    | <b>21,500</b>    | <b>21,500</b>    |
| <b>OTHER CHARGES</b>      |                                      |                  |                  |                  |                  |
| 653090                    | Vehicle Insurance (Pupil Trans only) | 120,253          | 109,000          | 109,000          | 60,000           |
| 655060                    | Employee Development                 | 5,026            | 14,000           | 14,000           | 14,000           |
|                           | Subtotal                             | <b>125,279</b>   | <b>123,000</b>   | <b>123,000</b>   | <b>74,000</b>    |
| <b>MATERIALS/SUPPLIES</b> |                                      |                  |                  |                  |                  |
| 660010                    | Stationery/Forms/Office Supplies     | 3,187            | 4,500            | 4,500            | 4,500            |
| 660080                    | Gas, Diesel, Oil & Grease            | 903,329          | 842,000          | 842,000          | 842,000          |
| 669900                    | Miscellaneous Materials & Supplies   | 6,053            | 5,880            | 5,880            | 5,880            |
|                           | Subtotal                             | <b>912,569</b>   | <b>852,380</b>   | <b>852,380</b>   | <b>852,380</b>   |
| <b>EQUIPMENT</b>          |                                      |                  |                  |                  |                  |
| 688000                    | Technology-Hardware Replacement      | 61               | 1,000            | 1,000            | 1,000            |
| 688050                    | Technology-Hardware Additions        | 0                | 3,000            | 3,000            | 3,000            |
| 689110                    | Furniture/Equipment-Additional       | 0                | 5,500            | 5,500            | 5,500            |
| 689210                    | Furniture/Equipment-Replacement      | 1,063            | 0                | 0                | 0                |
|                           | Subtotal                             | <b>1,124</b>     | <b>9,500</b>     | <b>9,500</b>     | <b>9,500</b>     |
| <b>TOTAL</b>              |                                      | <b>7,431,287</b> | <b>7,796,988</b> | <b>7,854,445</b> | <b>8,423,378</b> |



**VEHICLE MAINTENANCE SERVICES**

The Vehicle Maintenance Services budget pays for activities involved in maintaining student transportation vehicles. It includes repairing vehicle parts, replacing vehicle parts, cleaning, painting and inspecting vehicles for safety.

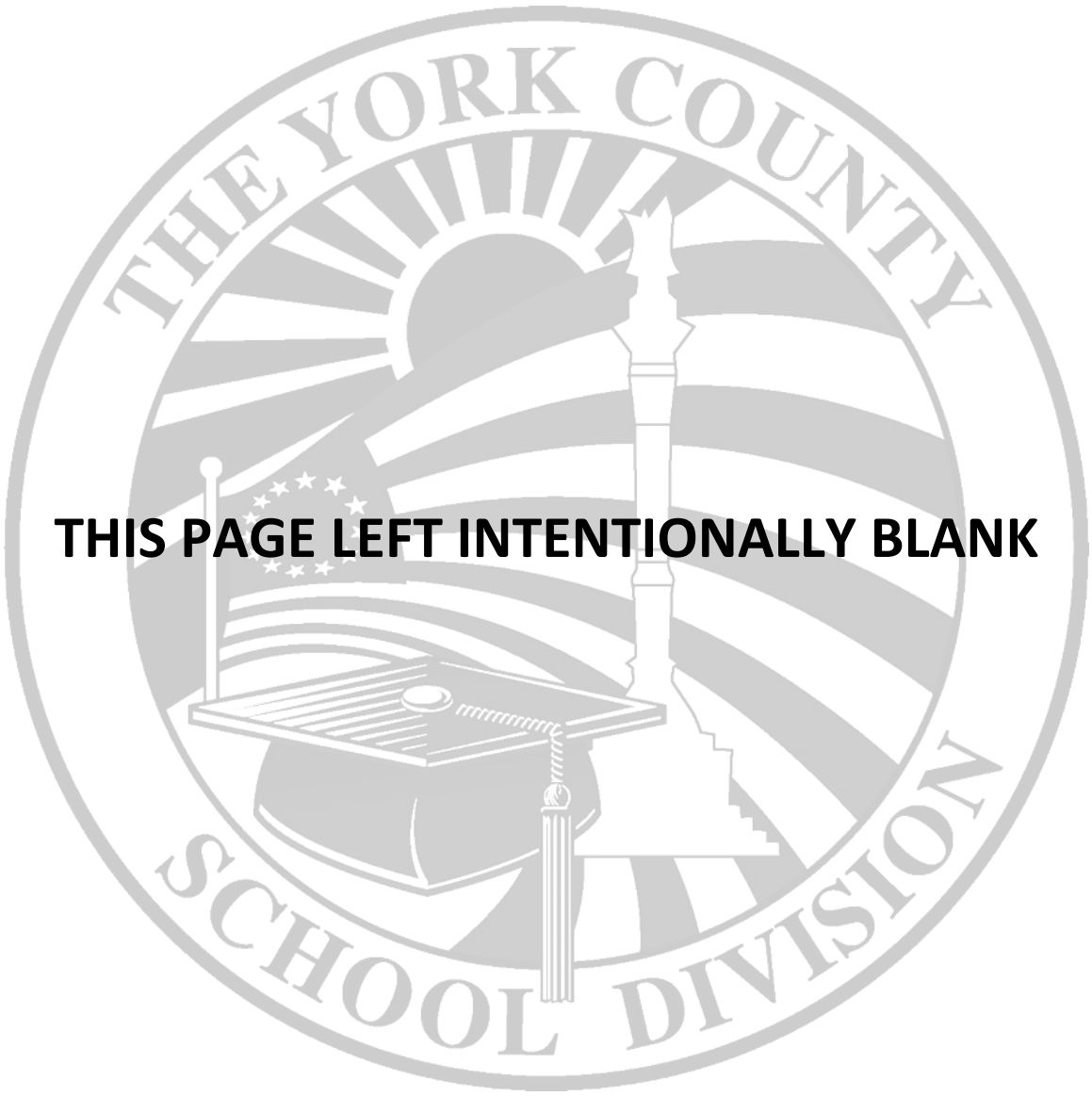
**PERSONNEL**

|  | <b>FY 2023<br/>ACTUAL</b> | <b>FY 2024<br/>BUDGET</b> | <b>FY 2024<br/>EXPECTED</b> | <b>FY 2025<br/>BUDGET</b> |
|--|---------------------------|---------------------------|-----------------------------|---------------------------|
|--|---------------------------|---------------------------|-----------------------------|---------------------------|

|           |   |   |   |   |
|-----------|---|---|---|---|
| Mechanics | 8 | 8 | 8 | 8 |
|-----------|---|---|---|---|

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

|   | <b>FY 2023<br/>ACTUAL</b> | <b>FY 2024<br/>BUDGET</b> | <b>FY 2024<br/>EXPECTED</b> | <b>FY 2025<br/>BUDGET</b> |
|---|---------------------------|---------------------------|-----------------------------|---------------------------|
| <b>PERSONAL SERVICES</b>                  |                           |                           |                             |                           |
| 611600 Trades Salaries                    | 575,389                   | 564,945                   | 564,945                     | 616,275                   |
| 615950 Overtime                           | 18,475                    | 14,000                    | 14,000                      | 14,000                    |
| 616250 Stipends                           | 3,900                     | 3,600                     | 3,600                       | 7,200                     |
| Subtotal                                  | <b>597,764</b>            | <b>582,545</b>            | <b>582,545</b>              | <b>637,475</b>            |
| <b>EMPLOYEE BENEFITS</b>                  |                           |                           |                             |                           |
| 621000 FICA                               | 43,460                    | 43,219                    | 43,219                      | 47,147                    |
| 622000 VRS Retirement                     | 33,985                    | 33,163                    | 33,163                      | 43,997                    |
| 622500 VRS Hybrid 1 Percent               | 0                         | 0                         | 0                           | 1,453                     |
| 622510 VRS Hybrid Optional Match          | 0                         | 0                         | 0                           | 2,251                     |
| 623000 Health Insurance                   | 131,879                   | 136,620                   | 136,620                     | 143,716                   |
| 623500 Dental Insurance                   | 2,445                     | 0                         | 0                           | 2,484                     |
| 624000 Group Life Insurance               | 7,424                     | 7,571                     | 7,571                       | 7,276                     |
| 625000 VRS Hybrid Disability Insurance    | 1,107                     | 0                         | 0                           | 0                         |
| 626000 Hybrid Defined Benefit             | 3,845                     | 0                         | 0                           | 0                         |
| 627000 ICMA RC Hybrid-DC                  | 1,303                     | 0                         | 0                           | 0                         |
| 627500 RHCC                               | 4,405                     | 6,836                     | 6,836                       | 7,459                     |
| 628000 Other Benefits                     | 1,673                     | 1,673                     | 1,673                       | 1,673                     |
| 628100 ICMA RC Hybrid-457 Match           | 2,499                     | 0                         | 0                           | 0                         |
| Subtotal                                  | <b>234,025</b>            | <b>229,082</b>            | <b>229,082</b>              | <b>257,456</b>            |
| <b>PURCHASED SERVICES</b>                 |                           |                           |                             |                           |
| 639000 Miscellaneous Contractual Services | 45,449                    | 41,000                    | 41,000                      | 41,000                    |
| Subtotal                                  | <b>45,449</b>             | <b>41,000</b>             | <b>41,000</b>               | <b>41,000</b>             |
| <b>OTHER CHARGES</b>                      |                           |                           |                             |                           |
| 655060 Employee Development               | 302                       | 2,000                     | 2,000                       | 2,000                     |
| Subtotal                                  | <b>302</b>                | <b>2,000</b>              | <b>2,000</b>                | <b>2,000</b>              |
| <b>MATERIALS/SUPPLIES</b>                 |                           |                           |                             |                           |
| 660010 Stationery/Forms/Office Supplies   | 1,237                     | 1,400                     | 1,400                       | 1,400                     |
| 660090 Vehicle Maintenance, Tires, Tubes  | 257,272                   | 290,000                   | 290,000                     | 290,000                   |
| 669900 Miscellaneous Materials & Supplies | 45,504                    | 16,000                    | 16,000                      | 16,000                    |
| Subtotal                                  | <b>304,013</b>            | <b>307,400</b>            | <b>307,400</b>              | <b>307,400</b>            |
| <b>EQUIPMENT</b>                          |                           |                           |                             |                           |
| 681020 Veh Maint, Machine/Tools           | 2,202                     | 3,000                     | 3,000                       | 3,000                     |
| 685020 Bus Replacement                    | 225,960                   | 600,000                   | 600,000                     | 600,000                   |
| 685520 Vehicle Replacement                | 0                         | 50,000                    | 50,000                      | 50,000                    |
| 688000 Technology-Hardware Replacement    | 770                       | 0                         | 0                           | 0                         |
| 689110 Furniture/Equipment-Additional     | 280                       | 0                         | 0                           | 0                         |
| 689210 Furniture/Equipment-Replacement    | 2,043                     | 0                         | 0                           | 0                         |
| Subtotal                                  | <b>231,255</b>            | <b>653,000</b>            | <b>653,000</b>              | <b>653,000</b>            |
| <b>TOTAL</b>                              | <b>1,412,808</b>          | <b>1,815,027</b>          | <b>1,815,027</b>            | <b>1,898,331</b>          |



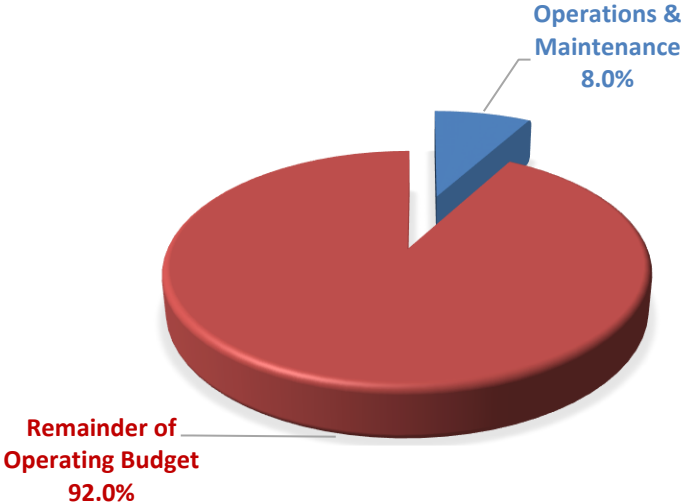
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# OPERATIONS & MAINTENANCE

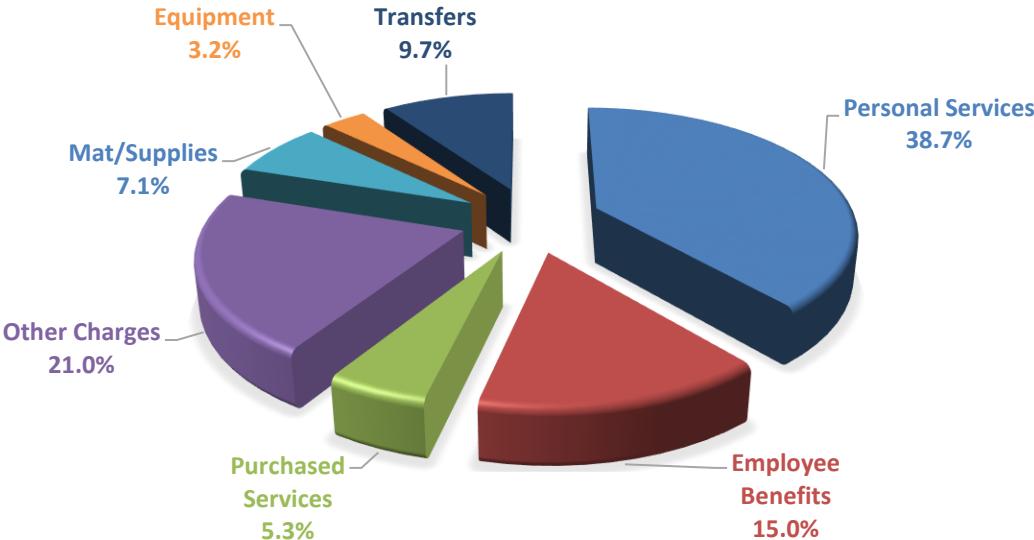
The Operations and Maintenance category of the budget provides for activities concerned with keeping buildings open, comfortable and safe for use. This includes heating, lighting, ventilating systems, repair of facilities, and replacement of facility equipment.

The Operations and Maintenance category comprises 8.0% of the total Operating Budget. This percentage has remained fairly constant in recent years. Approximately 53.7% of the Operations and Maintenance category budget is directed towards compensation of staff (Personal Services 38.7% plus Employee Benefits 15%). The remaining 46.3% covers such items as maintenance vehicle costs, utilities, purchased services, maintenance supplies and equipment. The Operations and Maintenance category reflects an increase of \$1,354,236 or 9.6% (from \$14,140,911 in FY24E to \$15,495,147 in FY25). The charts below and on the next page depict this information.

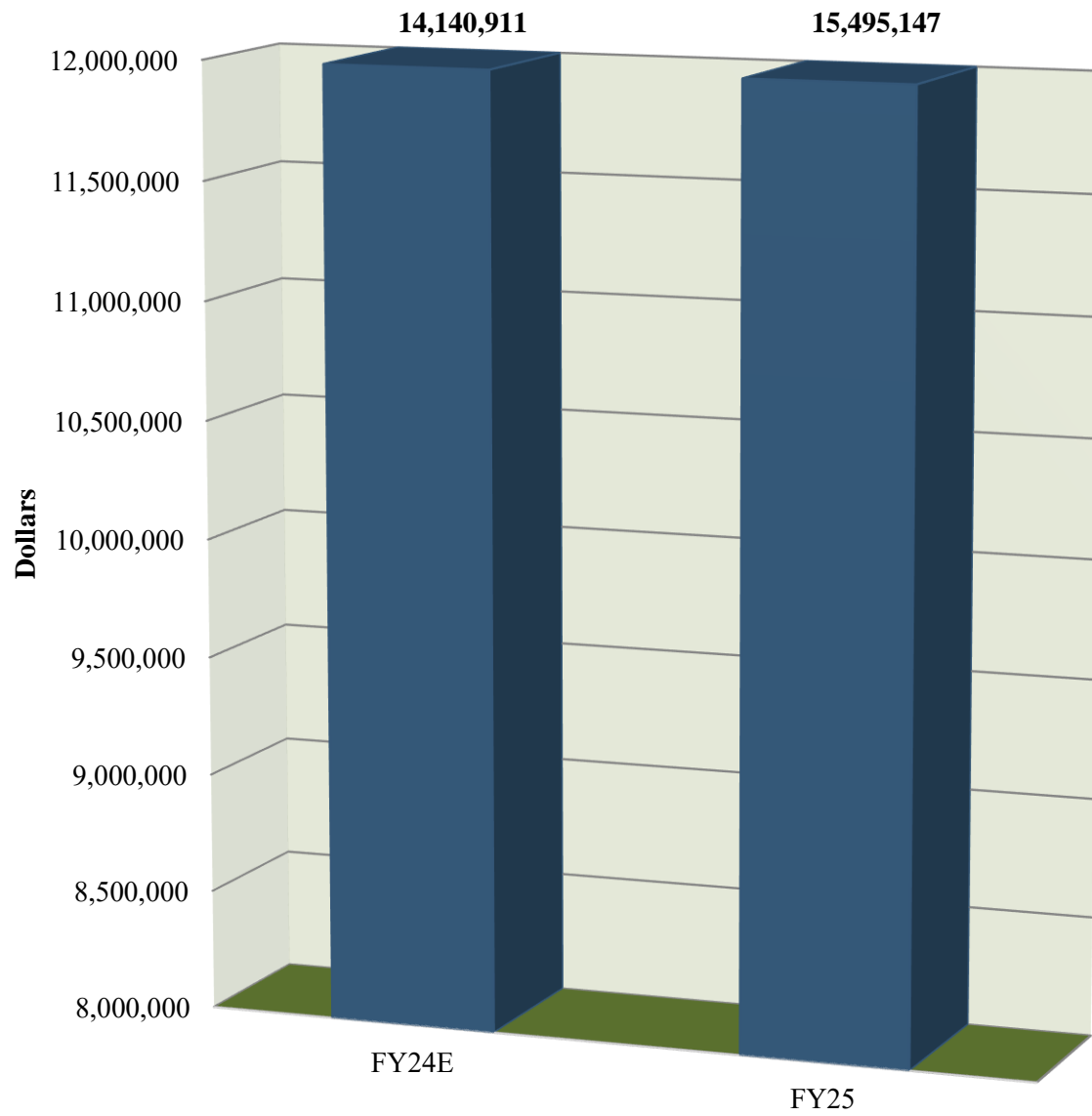
### Operations & Maintenance Category as a Percent of Operating Budget for FY2025



### Operations & Maintenance Category by Major Object for FY2025



# Budget Comparison of Operations and Maintenance Category



**MANAGEMENT & DIRECTION**

This budget provides for the activities involved in directing, managing, and supervising the operations and maintenance of school buildings and other School Board facilities.

**PERSONNEL**

|                | <b>FY 2023<br/>ACTUAL</b> | <b>FY 2024<br/>BUDGET</b> | <b>FY 2024<br/>EXPECTED</b> | <b>FY 2025<br/>BUDGET</b> |
|----------------|---------------------------|---------------------------|-----------------------------|---------------------------|
| Administrative | 0                         | 0                         | 0                           | 1                         |
| Technical      | 1                         | 1                         | 1                           | 0                         |
| Clerical       | 1                         | 1                         | 1                           | 1                         |

**CODE: 2100-641000-000****ACCT# DESCRIPTION**

| <b>PERSONAL SERVICES</b>  |                                     |                |                |                |                |
|---------------------------|-------------------------------------|----------------|----------------|----------------|----------------|
| 610000                    | Undistributed Salaries and Benefits | 0              | 0              | 63,413         | 0              |
| 611100                    | Administrative Salaries             | 0              | 0              | 0              | 156,911        |
| 611430                    | Technical Salaries                  | 140,436        | 148,274        | 148,274        | 0              |
| 611500                    | Office Clerical                     | 46,280         | 46,828         | 46,828         | 52,945         |
| 615950                    | Overtime                            | 48             | 0              | 0              | 0              |
|                           | Subtotal                            | <b>186,764</b> | <b>195,102</b> | <b>258,515</b> | <b>209,856</b> |
| <b>EMPLOYEE BENEFITS</b>  |                                     |                |                |                |                |
| 621000                    | FICA                                | 13,658         | 14,926         | 14,926         | 16,055         |
| 622000                    | VRS Retirement                      | 24,872         | 32,427         | 32,427         | 29,822         |
| 622500                    | VRS Hybrid 1 Percent                | 0              | 0              | 0              | 530            |
| 622510                    | VRS Hybrid Optional Match           | 0              | 0              | 0              | 821            |
| 623000                    | Health Insurance                    | 37,224         | 24,174         | 24,174         | 28,459         |
| 623500                    | Dental Insurance                    | 695            | 0              | 0              | 840            |
| 624000                    | Group Life Insurance                | 3,147          | 2,615          | 2,615          | 2,477          |
| 625000                    | VRS Hybrid Disability Insurance     | 131            | 0              | 0              | 0              |
| 626000                    | Hybrid Defined Benefit              | 4,281          | 0              | 0              | 0              |
| 627000                    | ICMA RC Hybrid-DC                   | 278            | 0              | 0              | 0              |
| 627500                    | RHCC                                | 2,147          | 2,362          | 2,362          | 2,540          |
| 628000                    | Other Benefits                      | 282            | 282            | 282            | 282            |
| 628100                    | ICMA RC Hybrid-457 Match            | 65             | 0              | 0              | 0              |
|                           | Subtotal                            | <b>86,780</b>  | <b>76,786</b>  | <b>76,786</b>  | <b>81,826</b>  |
| <b>OTHER CHARGES</b>      |                                     |                |                |                |                |
| 655060                    | Employee Development                | 3,607          | 2,152          | 2,152          | 2,152          |
|                           | Subtotal                            | <b>3,607</b>   | <b>2,152</b>   | <b>2,152</b>   | <b>2,152</b>   |
| <b>MATERIALS/SUPPLIES</b> |                                     |                |                |                |                |
| 660010                    | Stationery/Forms/Office Supplies    | 1,717          | 1,500          | 1,500          | 1,500          |
|                           | Subtotal                            | <b>1,717</b>   | <b>1,500</b>   | <b>1,500</b>   | <b>1,500</b>   |
| <b>TOTAL</b>              |                                     | <b>278,868</b> | <b>275,540</b> | <b>338,953</b> | <b>295,334</b> |

**BUILDING SERVICES**

The Building Services budget pays for keeping buildings open, comfortable, and safe for use. This includes heating, lighting, ventilating systems, repairs of facilities, and replacement of facility equipment. Also included is the cost of facility and liability insurance.

**PERSONNEL**

|                              | <b>FY 2023<br/>ACTUAL</b> | <b>FY 2024<br/>BUDGET</b> | <b>FY 2024<br/>EXPECTED</b> | <b>FY 2025<br/>BUDGET</b> |
|------------------------------|---------------------------|---------------------------|-----------------------------|---------------------------|
| Office Clerk                 | 1                         | 1                         | 1                           | 1                         |
| Trades                       | 21                        | 21                        | 21                          | 21                        |
| Custodial                    | 94.5                      | 86.5                      | 86.5                        | 73.3                      |
| Technical                    | 4                         | 4                         | 4                           | 5                         |
| Building Maintenance Manager | 1                         | 1                         | 1                           | 0                         |

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

|        |                           |                  |                  |                  |                  |
|--------|---------------------------|------------------|------------------|------------------|------------------|
| 611430 | Technical Salaries        | 364,182          | 371,280          | 371,280          | 455,376          |
| 611500 | Office Clerical           | 26,990           | 29,062           | 29,062           | 36,859           |
| 611600 | Trades Salaries           | 1,161,179        | 1,307,498        | 1,307,498        | 1,409,151        |
| 611610 | Summer Trades             | 1,586            | 0                | 0                | 0                |
| 611910 | Custodial Salaries        | 2,295,174        | 2,569,878        | 2,569,878        | 2,584,833        |
| 615950 | Overtime                  | 541,052          | 375,000          | 375,000          | 375,000          |
| 619980 | Personal Leave/Retirement | 0                | 12,360           | 12,360           | 0                |
|        | Subtotal                  | <b>4,390,163</b> | <b>4,665,078</b> | <b>4,665,078</b> | <b>4,861,219</b> |

**EMPLOYEE BENEFITS**

|        |                                 |                  |                  |                  |                  |
|--------|---------------------------------|------------------|------------------|------------------|------------------|
| 621000 | FICA                            | 322,005          | 327,247          | 327,247          | 343,242          |
| 622000 | VRS Retirement                  | 137,473          | 254,229          | 254,229          | 273,818          |
| 622500 | VRS Hybrid 1 Percent            | 0                | 0                | 0                | 16,288           |
| 622510 | VRS Hybrid Optional Match       | 0                | 0                | 0                | 25,230           |
| 623000 | Health Insurance                | 947,787          | 926,556          | 926,556          | 1,052,775        |
| 623500 | Dental Insurance                | 24,392           | 0                | 0                | 26,508           |
| 624000 | Group Life Insurance            | 47,475           | 57,324           | 57,324           | 52,990           |
| 625000 | VRS Hybrid Disability Insurance | 12,268           | 0                | 0                | 0                |
| 626000 | Hybrid Defined Benefit          | 62,505           | 0                | 0                | 0                |
| 627000 | ICMA RC Hybrid-DC               | 14,572           | 0                | 0                | 0                |
| 627500 | RHCC                            | 26,049           | 51,762           | 51,762           | 54,332           |
| 628000 | Other Benefits                  | 71,225           | 71,225           | 71,225           | 83,585           |
| 628100 | ICMA RC Hybrid-457 Match        | 11,345           | 0                | 0                | 0                |
|        | Subtotal                        | <b>1,677,096</b> | <b>1,688,343</b> | <b>1,688,343</b> | <b>1,928,768</b> |

**PURCHASED SERVICES**

|        |                                      |                |                |                |                |
|--------|--------------------------------------|----------------|----------------|----------------|----------------|
| 633100 | Repair and Maintenance               | 86,881         | 90,088         | 90,088         | 90,088         |
| 633400 | Bldg Svc, Contract Maintenance/Other | 219,950        | 70,350         | 70,350         | 70,350         |
| 633500 | Contractual AV                       | 0              | 3,000          | 3,000          | 3,000          |
| 639000 | Miscellaneous Contractual Services   | 98,397         | 89,120         | 104,120        | 604,120        |
|        | Subtotal                             | <b>405,228</b> | <b>252,558</b> | <b>267,558</b> | <b>767,558</b> |

| <b>OTHER CHARGES</b>      |                                    |                   |                   |                   |                   |
|---------------------------|------------------------------------|-------------------|-------------------|-------------------|-------------------|
| 651010                    | Electric Current                   | 1,873,092         | 1,845,000         | 1,845,000         | 2,025,000         |
| 651030                    | Water                              | 111,965           | 120,000           | 120,000           | 120,000           |
| 651040                    | Sewage                             | 215,250           | 185,000           | 185,000           | 185,000           |
| 651060                    | Solid Waste                        | 125,470           | 127,500           | 127,500           | 127,500           |
| 651070                    | Fuel                               | 112,318           | 85,000            | 85,000            | 85,000            |
| 651200                    | Laundry Service                    | 12,410            | 12,000            | 12,000            | 12,000            |
| 651210                    | Uniform Rental                     | 16,111            | 28,000            | 28,000            | 28,000            |
| 651300                    | Bldg Svc, Repairs - Bldg/GR        | 58,971            | 113,750           | 113,750           | 113,750           |
| 652010                    | Postage                            | 45,970            | 57,101            | 57,101            | 57,101            |
| 653080                    | Insurance/Bonds                    | 342,789           | 297,000           | 297,000           | 480,667           |
| 655040                    | Travel                             | 1,039             | 1,500             | 1,500             | 1,500             |
| 655060                    | Employee Development               | 93,413            | 6,053             | 6,053             | 6,053             |
| 658030                    | Indirect Costs                     | 0                 | 0                 | 6,210             | 6,210             |
|                           | Subtotal                           | <b>3,008,798</b>  | <b>2,877,904</b>  | <b>2,884,114</b>  | <b>3,247,781</b>  |
| <b>MATERIALS/SUPPLIES</b> |                                    |                   |                   |                   |                   |
| 660050                    | Janitorial Supplies                | 506,745           | 340,000           | 340,000           | 340,000           |
| 660130                    | Bldg Svc, A/V Supplies             | 0                 | 10,900            | 10,900            | 10,900            |
| 660140                    | Stadium Supplies                   | 48,857            | 9,500             | 9,500             | 9,500             |
| 660150                    | Bldg Svc, Heat & A/C Supplies      | 214,903           | 98,125            | 98,125            | 98,125            |
| 660160                    | Bldg Svc, Electrical Supplies      | 79,083            | 61,262            | 61,262            | 61,262            |
| 660170                    | Bldg Svc, Plumbing Supplies        | 113,584           | 55,000            | 55,000            | 55,000            |
| 660180                    | Bldg Svc, Painting Supplies        | 44,255            | 17,500            | 17,500            | 67,500            |
| 660190                    | Bldg Svc, Carpentry Supplies       | 75,725            | 65,000            | 65,000            | 65,000            |
| 660210                    | Safety Materials and Supplies      | 16,553            | 30,000            | 30,000            | 30,000            |
| 660220                    | Preventive Maintenance Supplies    | 58,529            | 80,000            | 80,000            | 80,000            |
| 660230                    | Pest Control                       | 34,530            | 25,000            | 25,000            | 25,000            |
| 668000                    | Technology-Software                | 0                 | 0                 | 0                 | 3,100             |
| 669000                    | Other Educational Supplies         | 0                 | 0                 | 34,390            | 34,390            |
| 669900                    | Miscellaneous Materials & Supplies | 55,611            | 49,500            | 49,500            | 56,400            |
|                           | Subtotal                           | <b>1,248,375</b>  | <b>841,787</b>    | <b>876,177</b>    | <b>936,177</b>    |
| <b>EQUIPMENT</b>          |                                    |                   |                   |                   |                   |
| 689110                    | Furniture/Equipment-Additional     | 190               | 2,000             | 275,037           | 275,037           |
| 689210                    | Furniture/Equipment-Replacement    | 687               | 3,000             | 3,000             | 3,000             |
|                           | Subtotal                           | <b>877</b>        | <b>5,000</b>      | <b>278,037</b>    | <b>278,037</b>    |
| <b>TOTAL</b>              |                                    | <b>10,730,537</b> | <b>10,330,670</b> | <b>10,659,307</b> | <b>12,019,540</b> |



**GROUNDS SERVICES**

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

**PERSONNEL**

|  | <b>FY 2023<br/>ACTUAL</b> | <b>FY 2024<br/>BUDGET</b> | <b>FY 2024<br/>EXPECTED</b> | <b>FY 2025<br/>BUDGET</b> |
|--|---------------------------|---------------------------|-----------------------------|---------------------------|
|--|---------------------------|---------------------------|-----------------------------|---------------------------|

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

**CODE: 2100-643000-000**

**ACCT# DESCRIPTION**

**TRANSFERS**

|        |                                     |                  |                  |                  |                  |
|--------|-------------------------------------|------------------|------------------|------------------|------------------|
| 693010 | Transfer to County-Grounds Services | 1,206,600        | 1,381,300        | 1,381,300        | 1,506,300        |
| 693100 | Year End Reversion To General Fund  | 2,771,171        | 0                | 0                | 0                |
|        | Subtotal                            | <b>3,977,771</b> | <b>1,381,300</b> | <b>1,381,300</b> | <b>1,506,300</b> |
|        | <b>TOTAL</b>                        | <b>3,977,771</b> | <b>1,381,300</b> | <b>1,381,300</b> | <b>1,506,300</b> |

**VEHICLE SERVICES**

This budget pays for maintaining general purpose vehicles such as trucks, tractors, and staff vehicles. Included are such items as repairing vehicles, replacing vehicle parts, cleaning, painting, greasing, fueling and inspecting vehicles for safety.

**PERSONNEL**

|  | <b>FY 2023<br/>ACTUAL</b> | <b>FY 2024<br/>BUDGET</b> | <b>FY 2024<br/>EXPECTED</b> | <b>FY 2025<br/>BUDGET</b> |
|--|---------------------------|---------------------------|-----------------------------|---------------------------|
|--|---------------------------|---------------------------|-----------------------------|---------------------------|

|        |   |   |   |   |
|--------|---|---|---|---|
| Trades | 1 | 1 | 1 | 1 |
|--------|---|---|---|---|

**CODE: 2100-645000-000****ACCT# DESCRIPTION**

| <b>PERSONAL SERVICES</b>  |                                    |                |                |                |                |
|---------------------------|------------------------------------|----------------|----------------|----------------|----------------|
| 611600                    | Trades Salaries                    | 48,529         | 49,011         | 49,011         | 52,774         |
| 615950                    | Overtime                           | 1,115          | 4,000          | 4,000          | 4,000          |
| 616250                    | Stipends                           | 300            | 600            | 600            | 600            |
|                           | Subtotal                           | <b>49,944</b>  | <b>53,611</b>  | <b>53,611</b>  | <b>57,374</b>  |
| <b>EMPLOYEE BENEFITS</b>  |                                    |                |                |                |                |
| 621000                    | FICA                               | 3,726          | 3,750          | 3,750          | 4,038          |
| 622000                    | VRS Retirement                     | 0              | 2,877          | 2,877          | 3,035          |
| 622500                    | VRS Hybrid 1 Percent               | 0              | 0              | 0              | 528            |
| 622510                    | VRS Hybrid Optional Match          | 0              | 0              | 0              | 818            |
| 623000                    | Health Insurance                   | 8,400          | 9,010          | 9,010          | 9,313          |
| 623500                    | Dental Insurance                   | 293            | 0              | 0              | 300            |
| 624000                    | Group Life Insurance               | 648            | 657            | 657            | 623            |
| 625000                    | VRS Hybrid Disability Insurance    | 411            | 0              | 0              | 0              |
| 626000                    | Hybrid Defined Benefit             | 1,354          | 0              | 0              | 0              |
| 627000                    | ICMA RC Hybrid-DC                  | 484            | 0              | 0              | 0              |
| 627500                    | RHCC                               | 348            | 594            | 594            | 639            |
| 628000                    | Other Benefits                     | 122            | 122            | 122            | 122            |
| 628100                    | ICMA RC Hybrid-457 Match           | 1,209          | 0              | 0              | 0              |
|                           | Subtotal                           | <b>16,995</b>  | <b>17,010</b>  | <b>17,010</b>  | <b>19,416</b>  |
| <b>PURCHASED SERVICES</b> |                                    |                |                |                |                |
| 639000                    | Miscellaneous Contractual Services | 39,581         | 25,000         | 25,000         | 25,000         |
|                           | Subtotal                           | <b>39,581</b>  | <b>25,000</b>  | <b>25,000</b>  | <b>25,000</b>  |
| <b>OTHER CHARGES</b>      |                                    |                |                |                |                |
| 655060                    | Employee Development               | 490            | 500            | 500            | 500            |
|                           | Subtotal                           | <b>490</b>     | <b>500</b>     | <b>500</b>     | <b>500</b>     |
| <b>MATERIALS/SUPPLIES</b> |                                    |                |                |                |                |
| 660010                    | Stationery/Forms/Office Supplies   | 414            | 600            | 600            | 600            |
| 660080                    | Gas, Diesel, Oil & Grease          | 113,447        | 105,000        | 105,000        | 105,000        |
| 660090                    | Vehicle Maintenance, Tires, Tubes  | 30,905         | 46,300         | 46,300         | 46,300         |
| 669900                    | Miscellaneous Materials & Supplies | 6,617          | 3,000          | 3,000          | 3,000          |
|                           | Subtotal                           | <b>151,383</b> | <b>154,900</b> | <b>154,900</b> | <b>154,900</b> |
| <b>EQUIPMENT</b>          |                                    |                |                |                |                |
| 681010                    | Veh Svc, Machine Tools, Res        | 2,647          | 3,000          | 3,000          | 3,000          |
| 685510                    | Vehicle Additional                 | 3,500          | 0              | 0              | 0              |
| 685520                    | Vehicle Replacement                | 145,542        | 150,000        | 150,000        | 150,000        |
| 688000                    | Technology-Hardware Replacement    | 0              | 1,400          | 1,400          | 1,400          |
| 688050                    | Technology-Hardware Additions      | 352            | 1,000          | 1,000          | 1,000          |
| 689110                    | Furniture/Equipment-Additional     | 120            | 600            | 600            | 600            |
| 689210                    | Furniture/Equipment-Replacement    | 875            | 1,500          | 1,500          | 1,500          |
|                           | Subtotal                           | <b>153,036</b> | <b>157,500</b> | <b>157,500</b> | <b>157,500</b> |
| <b>TOTAL</b>              |                                    | <b>411,429</b> | <b>408,521</b> | <b>408,521</b> | <b>414,690</b> |

**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**

|                             | <b>FY 2023<br/>ACTUAL</b> | <b>FY 2024<br/>BUDGET</b> | <b>FY 2024<br/>EXPECTED</b> | <b>FY 2025<br/>BUDGET</b> |
|-----------------------------|---------------------------|---------------------------|-----------------------------|---------------------------|
| Security Guard              | 0                         | 12                        | 12                          | 12                        |
| Supervisor of School Safety | 0                         | 0                         | 0                           | 1                         |

**CODE: 2100-646000-000****ACCT# DESCRIPTION**

| <b>PERSONAL SERVICES</b>  |                                    |              |                |                |                |
|---------------------------|------------------------------------|--------------|----------------|----------------|----------------|
| 611300                    | Professional Salaries              | 0            | 0              | 0              | 85,963         |
| 611420                    | Security Guard Salaries            | 0            | 322,236        | 565,820        | 408,286        |
|                           | Subtotal                           | <b>0</b>     | <b>322,236</b> | <b>565,820</b> | <b>494,249</b> |
| <b>EMPLOYEE BENEFITS</b>  |                                    |              |                |                |                |
| 621000                    | FICA                               | 0            | 24,652         | 53,574         | 37,817         |
| 622000                    | VRS Retirement                     | 0            | 53,556         | 93,556         | 70,241         |
| 622500                    | VRS Hybrid 1 Percent               | 0            | 0              | 0              | 2,395          |
| 622510                    | VRS Hybrid Optional Match          | 0            | 0              | 0              | 3,710          |
| 623000                    | Health Insurance                   | 0            | 108,455        | 132,455        | 42,939         |
| 623500                    | Dental Insurance                   | 0            | 0              | 400            | 1,732          |
| 624000                    | Group Life Insurance               | 0            | 4,318          | 9,271          | 5,839          |
| 625000                    | VRS Hybrid Disability Insurance    | 0            | 0              | 16,672         | 0              |
| 626000                    | Hybrid Defined Benefit             | 0            | 0              | 2,849          | 0              |
| 627000                    | ICMA RC Hybrid-DC                  | 0            | 0              | 6,960          | 0              |
| 627500                    | RHCC                               | 0            | 3,900          | 13,620         | 5,987          |
|                           | Subtotal                           | <b>0</b>     | <b>194,881</b> | <b>329,357</b> | <b>170,660</b> |
| <b>PURCHASED SERVICES</b> |                                    |              |                |                |                |
| 639000                    | Miscellaneous Contractual Services | 0            | 30,000         | 30,000         | 30,000         |
|                           | Subtotal                           | <b>0</b>     | <b>30,000</b>  | <b>30,000</b>  | <b>30,000</b>  |
| <b>OTHER CHARGES</b>      |                                    |              |                |                |                |
| 655040                    | Travel                             | 0            | 0              | 0              | 3,500          |
| 655060                    | Employee Development               | 0            | 0              | 0              | 5,000          |
| 658020                    | Unappropriated Balance             | 1,007        | 11,374         | 11,374         | 1,500          |
|                           | Subtotal                           | <b>1,007</b> | <b>11,374</b>  | <b>11,374</b>  | <b>10,000</b>  |
| <b>MATERIALS/SUPPLIES</b> |                                    |              |                |                |                |
| 669900                    | Miscellaneous Materials & Supplies | 0            | 0              | 0              | 5,000          |
|                           | Subtotal                           | <b>0</b>     | <b>0</b>       | <b>0</b>       | <b>5,000</b>   |
| <b>TOTAL</b>              |                                    | <b>1,007</b> | <b>558,491</b> | <b>936,551</b> | <b>709,909</b> |

**WAREHOUSE/DISTRIBUTION SERVICES**

The Warehouse/Distribution Services budget accounts for the activities of receiving, storing, and distributing supplies, furniture, equipment, materials and mail within the school division.

**PERSONNEL**

|  | <b>FY 2023<br/>ACTUAL</b> | <b>FY 2024<br/>BUDGET</b> | <b>FY 2024<br/>EXPECTED</b> | <b>FY 2025<br/>BUDGET</b> |
|--|---------------------------|---------------------------|-----------------------------|---------------------------|
|--|---------------------------|---------------------------|-----------------------------|---------------------------|

|           |   |   |   |   |
|-----------|---|---|---|---|
| Trades    | 5 | 5 | 5 | 5 |
| Technical | 1 | 1 | 1 | 2 |
| Clerical  | 1 | 1 | 1 | 1 |

**ADDITIONAL INFORMATION:**

In FY25 added 1 FTE, Warehouse Supervisor

**CODE: 2100-647000-000**

**ACCT# DESCRIPTION**

**PERSONAL SERVICES**

|        |                    |                |                |                |                |
|--------|--------------------|----------------|----------------|----------------|----------------|
| 611430 | Technical Salaries | 30,565         | 41,742         | 41,742         | 87,589         |
| 611500 | Office Clerical    | 43,736         | 44,552         | 44,552         | 47,973         |
| 611600 | Trades Salaries    | 203,403        | 210,382        | 210,382        | 226,536        |
| 615950 | Overtime           | 23,628         | 10,000         | 10,000         | 10,000         |
|        | Subtotal           | <b>301,332</b> | <b>306,676</b> | <b>306,676</b> | <b>372,098</b> |

**EMPLOYEE BENEFITS**

|        |                                 |               |                |                |                |
|--------|---------------------------------|---------------|----------------|----------------|----------------|
| 621000 | FICA                            | 22,490        | 22,698         | 22,698         | 27,705         |
| 622000 | VRS Retirement                  | 19,636        | 26,693         | 26,693         | 29,561         |
| 622500 | VRS Hybrid 1 Percent            | 0             | 0              | 0              | 771            |
| 622510 | VRS Hybrid Optional Match       | 0             | 0              | 0              | 1,195          |
| 623000 | Health Insurance                | 42,050        | 46,702         | 46,702         | 51,689         |
| 623500 | Dental Insurance                | 1,376         | 0              | 0              | 1,752          |
| 624000 | Group Life Insurance            | 3,936         | 3,977          | 3,977          | 4,277          |
| 625000 | VRS Hybrid Disability Insurance | 289           | 0              | 0              | 0              |
| 626000 | Hybrid Defined Benefit          | 2,909         | 0              | 0              | 0              |
| 627000 | ICMA RC Hybrid-DC               | 390           | 0              | 0              | 0              |
| 627500 | RHCC                            | 2,274         | 3,592          | 3,592          | 4,385          |
| 628000 | Other Benefits                  | 441           | 441            | 441            | 441            |
| 628100 | ICMA RC Hybrid-457 Match        | 217           | 0              | 0              | 0              |
|        | Subtotal                        | <b>96,008</b> | <b>104,103</b> | <b>104,103</b> | <b>121,776</b> |

**MATERIALS/SUPPLIES**

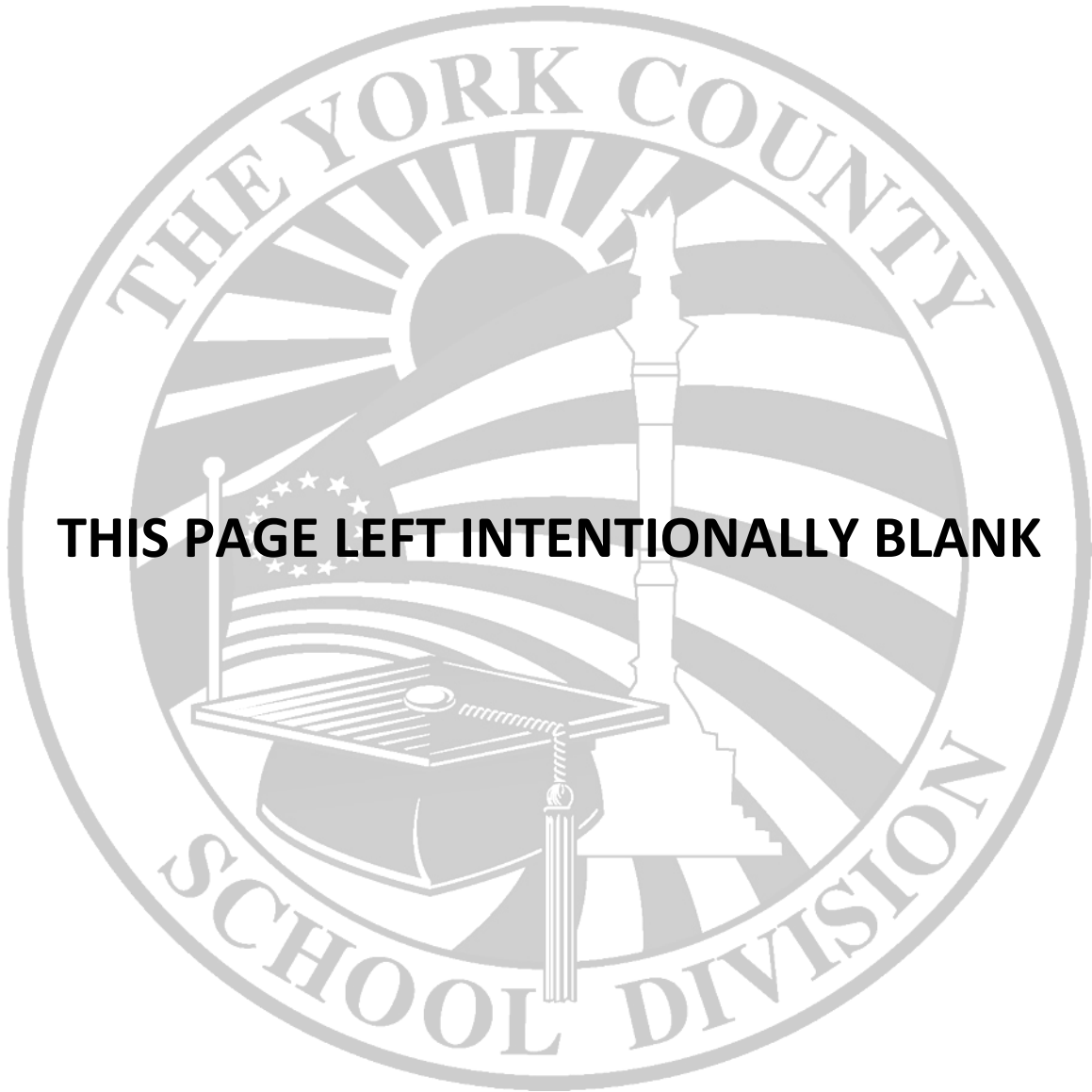
|        |                                    |            |              |              |              |
|--------|------------------------------------|------------|--------------|--------------|--------------|
| 669900 | Miscellaneous Materials & Supplies | 158        | 1,000        | 1,000        | 1,000        |
|        | Subtotal                           | <b>158</b> | <b>1,000</b> | <b>1,000</b> | <b>1,000</b> |

**EQUIPMENT**

|        |                                 |              |              |              |               |
|--------|---------------------------------|--------------|--------------|--------------|---------------|
| 689110 | Furniture/Equipment-Additional  | 0            | 4,000        | 4,000        | 4,000         |
| 689210 | Furniture/Equipment-Replacement | 2,000        | 500          | 500          | 50,500        |
|        | Subtotal                        | <b>2,000</b> | <b>4,500</b> | <b>4,500</b> | <b>54,500</b> |

**TOTAL**

|  |                |                |                |                |
|--|----------------|----------------|----------------|----------------|
|  | <b>399,498</b> | <b>416,279</b> | <b>416,279</b> | <b>549,374</b> |
|--|----------------|----------------|----------------|----------------|



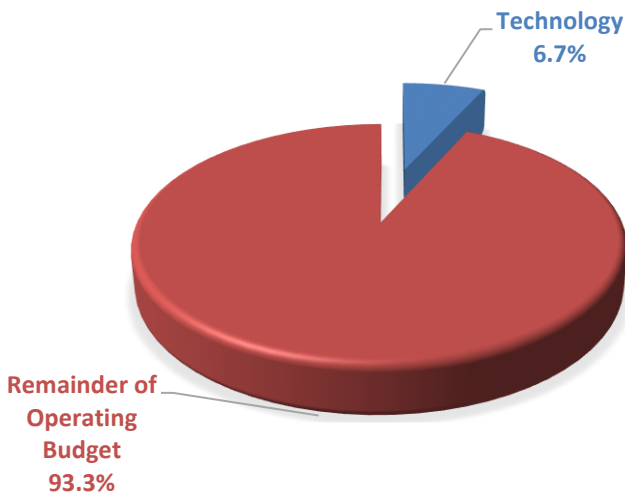
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**TECHNOLOGY**

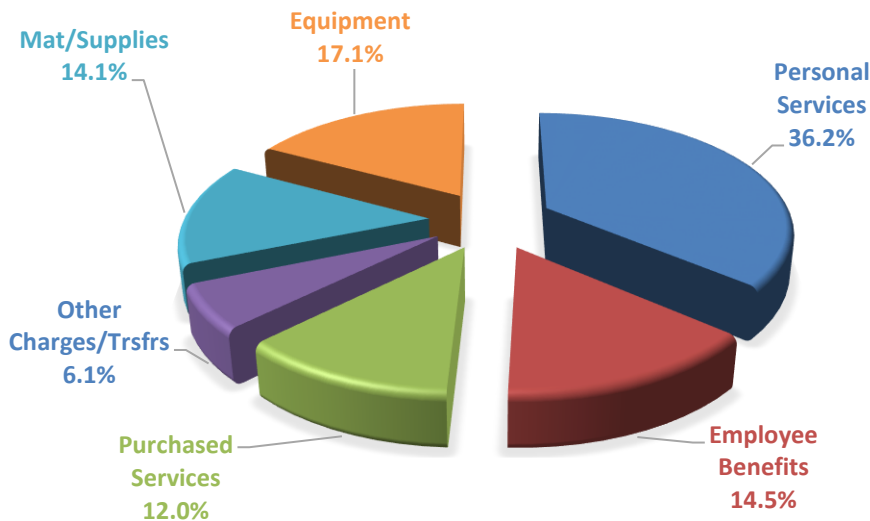
The Technology category of the budget encompasses technology for classroom instruction, instructional support, administration and operations and maintenance. During the 2008 General Assembly session the state approved a new technology category classification for local school division budgets to be effective 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 6.7% of the total Operating Budget. Approximately 50.7% percent of the Technology category budget is directed towards compensation of staff (Personal Services 36.2% plus Employee Benefits 14.5%). The remaining 49.3% covers such items as equipment, materials and supplies and purchased services. The Technology category budget reflects an increase of \$1,083,934 or 9.2% (from \$11,790,038 in FY24E to \$12,873,972 in FY25). The charts below and on the next page depict this information.

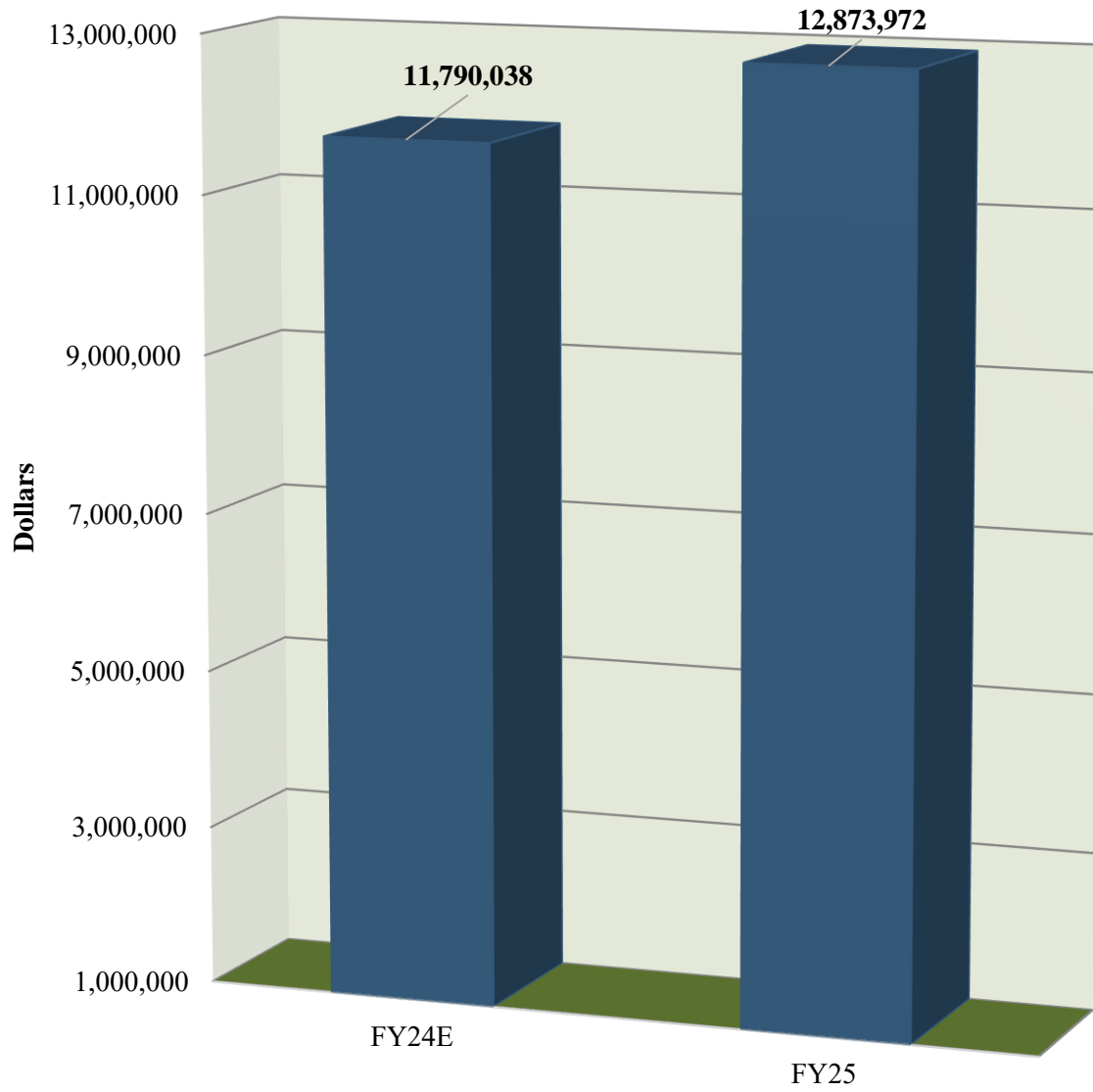
### Technology Category as a Percent of Operating Budget for FY2025



### Technology Category by Major Object for FY2025



## Budget Comparison of Technology Category





**TECHNOLOGY - CLASSROOM INSTRUCTION**

This program provides classroom technology support to include hardware, software and personal services for elementary, middle and high schools.

**PERSONNEL**

|  | <b>FY 2023<br/>ACTUAL</b> | <b>FY 2024<br/>BUDGET</b> | <b>FY 2024<br/>EXPECTED</b> | <b>FY 2025<br/>BUDGET</b> |
|--|---------------------------|---------------------------|-----------------------------|---------------------------|
|--|---------------------------|---------------------------|-----------------------------|---------------------------|

|          |      |      |      |    |
|----------|------|------|------|----|
| Teachers | 15.5 | 15.5 | 15.5 | 15 |
|----------|------|------|------|----|

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

| <b>PERSONAL SERVICES</b>  |                                       |                  |                  |                  |                  |
|---------------------------|---------------------------------------|------------------|------------------|------------------|------------------|
| 611210                    | Teacher Salaries                      | 1,021,346        | 875,140          | 875,140          | 1,168,457        |
| 615000                    | Substitute Salaries                   | 0                | 4,000            | 4,000            | 1,000            |
| 616250                    | Stipends                              | 3,180            | 0                | 0                | 0                |
|                           | Subtotal                              | <b>1,024,526</b> | <b>879,140</b>   | <b>879,140</b>   | <b>1,169,457</b> |
| <b>EMPLOYEE BENEFITS</b>  |                                       |                  |                  |                  |                  |
| 621000                    | FICA                                  | 75,071           | 67,249           | 67,249           | 89,695           |
| 622000                    | VRS Retirement                        | 151,565          | 145,449          | 145,449          | 166,050          |
| 622500                    | VRS Hybrid 1 Percent                  | 0                | 0                | 0                | 663              |
| 622510                    | VRS Hybrid Optional Match             | 0                | 0                | 0                | 1,060            |
| 623000                    | Health Insurance                      | 163,841          | 248,489          | 248,489          | 219,851          |
| 623500                    | Dental Insurance                      | 3,590            | 0                | 0                | 5,268            |
| 624000                    | Group Life Insurance                  | 13,691           | 11,727           | 11,727           | 13,798           |
| 625000                    | VRS Hybrid Disability Insurance       | 516              | 0                | 0                | 0                |
| 626000                    | Hybrid Defined Benefit                | 15,521           | 0                | 0                | 0                |
| 627000                    | ICMA RC Hybrid-DC                     | 1,097            | 0                | 0                | 0                |
| 627500                    | RHCC                                  | 12,362           | 10,590           | 10,590           | 14,146           |
| 628000                    | Other Benefits                        | 2,533            | 2,533            | 2,533            | 2,533            |
| 628100                    | ICMA RC Hybrid-457 Match              | 1,620            | 0                | 0                | 0                |
|                           | Subtotal                              | <b>441,407</b>   | <b>486,037</b>   | <b>486,037</b>   | <b>513,064</b>   |
| <b>PURCHASED SERVICES</b> |                                       |                  |                  |                  |                  |
| 633400                    | Bldg Svc, Contract Maintenance/Other  | 25,033           | 63,900           | 63,900           | 63,900           |
| 639000                    | Miscellaneous Contractual Services    | 2,049            | 225,000          | 225,000          | 225,000          |
|                           | Subtotal                              | <b>27,082</b>    | <b>288,900</b>   | <b>288,900</b>   | <b>288,900</b>   |
| <b>OTHER CHARGES</b>      |                                       |                  |                  |                  |                  |
| 655060                    | Employee Development                  | 3,315            | 875              | 875              | 875              |
|                           | Subtotal                              | <b>3,315</b>     | <b>875</b>       | <b>875</b>       | <b>875</b>       |
| <b>MATERIALS/SUPPLIES</b> |                                       |                  |                  |                  |                  |
| 660300                    | Textbooks                             | 15,526           | 39,000           | 39,000           | 19,000           |
| 668000                    | Technology-Software                   | 808,726          | 1,295,613        | 1,294,813        | 1,481,763        |
| 668100                    | Technology Consumables                | 125,513          | 146,487          | 146,487          | 130,547          |
| 669000                    | Other Educational Supplies            | 2,091            | 2,400            | 2,400            | 2,400            |
|                           | Subtotal                              | <b>951,856</b>   | <b>1,483,500</b> | <b>1,482,700</b> | <b>1,633,710</b> |
| <b>EQUIPMENT</b>          |                                       |                  |                  |                  |                  |
| 688000                    | Technology-Hardware Replacement       | 608,871          | 984,997          | 984,997          | 1,184,997        |
| 688050                    | Technology-Hardware Additions         | 60,600           | 383,697          | 378,697          | 335,697          |
| 688100                    | Technology-Infrastructure Replacement | 1,890            | 2,000            | 2,000            | 2,000            |
| 689110                    | Furniture/Equipment-Additional        | 0                | 2,000            | 3,000            | 3,000            |
|                           | Subtotal                              | <b>671,361</b>   | <b>1,372,694</b> | <b>1,368,694</b> | <b>1,525,694</b> |
| <b>TRANSFERS</b>          |                                       |                  |                  |                  |                  |
| 693060                    | Transfer Out to School Tech           | 0                | 0                | 300,000          | 500,000          |
|                           | Subtotal                              | <b>0</b>         | <b>0</b>         | <b>300,000</b>   | <b>500,000</b>   |
| <b>TOTAL</b>              |                                       | <b>3,119,547</b> | <b>4,511,146</b> | <b>4,806,346</b> | <b>5,631,700</b> |

**TECHNOLOGY - INSTRUCTIONAL SUPPORT**

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

**PERSONNEL**

|  | <b>FY 2023<br/>ACTUAL</b> | <b>FY 2024<br/>BUDGET</b> | <b>FY 2024<br/>EXPECTED</b> | <b>FY 2025<br/>BUDGET</b> |
|--|---------------------------|---------------------------|-----------------------------|---------------------------|
|--|---------------------------|---------------------------|-----------------------------|---------------------------|

|           |    |    |    |    |
|-----------|----|----|----|----|
| Technical | 26 | 26 | 26 | 25 |
|-----------|----|----|----|----|

**CODE: 2100-682000-000****ACCT# DESCRIPTION****PERSONAL SERVICES**

|        |                    |                  |                  |                  |                  |
|--------|--------------------|------------------|------------------|------------------|------------------|
| 611430 | Technical Salaries | 1,676,086        | 1,956,195        | 1,956,195        | 1,983,756        |
| 611530 | Interns            | 30,966           | 0                | 0                | 0                |
| 615950 | Overtime           | 2,827            | 2,000            | 2,000            | 2,000            |
|        | Subtotal           | <b>1,709,879</b> | <b>1,958,195</b> | <b>1,958,195</b> | <b>1,985,756</b> |

**EMPLOYEE BENEFITS**

|        |                                 |                |                |                |                |
|--------|---------------------------------|----------------|----------------|----------------|----------------|
| 621000 | FICA                            | 127,154        | 149,649        | 149,649        | 151,770        |
| 622000 | VRS Retirement                  | 198,310        | 325,120        | 325,120        | 290,198        |
| 622500 | VRS Hybrid 1 Percent            | 0              | 0              | 0              | 6,227          |
| 622510 | VRS Hybrid Optional Match       | 0              | 0              | 0              | 9,653          |
| 623000 | Health Insurance                | 247,960        | 249,788        | 249,788        | 277,952        |
| 623500 | Dental Insurance                | 6,469          | 0              | 0              | 6,444          |
| 624000 | Group Life Insurance            | 22,320         | 26,214         | 26,214         | 23,424         |
| 625000 | VRS Hybrid Disability Insurance | 2,221          | 0              | 0              | 0              |
| 626000 | Hybrid Defined Benefit          | 68,549         | 0              | 0              | 0              |
| 627000 | ICMA RC Hybrid-DC               | 4,725          | 0              | 0              | 0              |
| 627500 | RHCC                            | 20,155         | 23,670         | 23,670         | 24,017         |
| 628000 | Other Benefits                  | 2,688          | 2,688          | 2,688          | 2,688          |
| 628100 | ICMA RC Hybrid-457 Match        | 5,247          | 0              | 0              | 0              |
|        | Subtotal                        | <b>705,798</b> | <b>777,129</b> | <b>777,129</b> | <b>792,373</b> |

**OTHER CHARGES**

|        |                    |                |                |                |                |
|--------|--------------------|----------------|----------------|----------------|----------------|
| 654010 | Lease Copy Machine | 276,424        | 367,262        | 367,262        | 367,262        |
| 655040 | Travel             | 775            | 2,160          | 2,160          | 2,160          |
|        | Subtotal           | <b>277,199</b> | <b>369,422</b> | <b>369,422</b> | <b>369,422</b> |

**MATERIALS/SUPPLIES**

|        |                     |               |               |               |               |
|--------|---------------------|---------------|---------------|---------------|---------------|
| 668000 | Technology-Software | 23,139        | 85,900        | 85,900        | 90,900        |
|        | Subtotal            | <b>23,139</b> | <b>85,900</b> | <b>85,900</b> | <b>90,900</b> |

**EQUIPMENT**

|        |                               |            |              |              |              |
|--------|-------------------------------|------------|--------------|--------------|--------------|
| 688050 | Technology-Hardware Additions | 516        | 1,000        | 1,000        | 1,000        |
|        | Subtotal                      | <b>516</b> | <b>1,000</b> | <b>1,000</b> | <b>1,000</b> |

**TOTAL**

|  |                  |                  |                  |                  |
|--|------------------|------------------|------------------|------------------|
|  | <b>2,716,531</b> | <b>3,191,646</b> | <b>3,191,646</b> | <b>3,239,451</b> |
|--|------------------|------------------|------------------|------------------|

**TECHNOLOGY - ADMINISTRATION**

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

**PERSONNEL**

|  | <b>FY 2023<br/>ACTUAL</b> | <b>FY 2024<br/>BUDGET</b> | <b>FY 2024<br/>EXPECTED</b> | <b>FY 2025<br/>BUDGET</b> |
|--|---------------------------|---------------------------|-----------------------------|---------------------------|
|--|---------------------------|---------------------------|-----------------------------|---------------------------|

|                |   |     |     |    |
|----------------|---|-----|-----|----|
| Administrative | 1 | 1   | 1   | 1  |
| Technical      | 9 | 9.5 | 9.5 | 10 |
| Clerical       | 1 | 1   | 1   | 1  |

**CODE: 2100-683000-000****ACCT# DESCRIPTION****PERSONAL SERVICES**

|        |                                     |                |                  |                  |                  |
|--------|-------------------------------------|----------------|------------------|------------------|------------------|
| 610000 | Undistributed Salaries and Benefits | 0              | 0                | 63,473           | 0                |
| 611100 | Administrative Salaries             | 140,436        | 148,274          | 148,274          | 156,911          |
| 611430 | Technical Salaries                  | 802,446        | 882,071          | 882,071          | 994,532          |
| 611500 | Office Clerical                     | 47,948         | 49,011           | 49,011           | 52,774           |
| 615950 | Overtime                            | 525            | 250              | 250              | 1,000            |
| 616250 | Stipends                            | 2,670          | 0                | 0                | 0                |
|        | Subtotal                            | <b>994,025</b> | <b>1,079,606</b> | <b>1,143,079</b> | <b>1,205,217</b> |

**EMPLOYEE BENEFITS**

|        |                                 |                |                |                |                |
|--------|---------------------------------|----------------|----------------|----------------|----------------|
| 621000 | FICA                            | 74,542         | 82,572         | 82,572         | 92,129         |
| 622000 | VRS Retirement                  | 105,942        | 179,391        | 179,391        | 173,099        |
| 622500 | VRS Hybrid 1 Percent            | 0              | 0              | 0              | 4,021          |
| 622510 | VRS Hybrid Optional Match       | 0              | 0              | 0              | 6,229          |
| 623000 | Health Insurance                | 147,021        | 138,060        | 138,060        | 140,694        |
| 623500 | Dental Insurance                | 3,431          | 0              | 0              | 2,988          |
| 624000 | Group Life Insurance            | 13,294         | 14,464         | 14,464         | 14,217         |
| 625000 | VRS Hybrid Disability Insurance | 1,667          | 0              | 0              | 0              |
| 626000 | Hybrid Defined Benefit          | 50,880         | 0              | 0              | 0              |
| 627000 | ICMA RC Hybrid-DC               | 3,547          | 0              | 0              | 0              |
| 627500 | RHCC                            | 12,004         | 13,063         | 13,063         | 14,576         |
| 628000 | Other Benefits                  | 1,601          | 1,601          | 1,601          | 1,601          |
| 628100 | ICMA RC Hybrid-457 Match        | 4,516          | 0              | 0              | 0              |
|        | Subtotal                        | <b>418,445</b> | <b>429,151</b> | <b>429,151</b> | <b>449,554</b> |

**OTHER CHARGES**

|        |                      |              |               |               |               |
|--------|----------------------|--------------|---------------|---------------|---------------|
| 651210 | Uniform Rental       | 1,344        | 400           | 400           | 400           |
| 655060 | Employee Development | 8,390        | 16,857        | 16,857        | 16,857        |
|        | Subtotal             | <b>9,734</b> | <b>17,257</b> | <b>17,257</b> | <b>17,257</b> |

**MATERIALS/SUPPLIES**

|        |                                  |              |            |            |            |
|--------|----------------------------------|--------------|------------|------------|------------|
| 660010 | Stationery/Forms/Office Supplies | 2,446        | 538        | 538        | 538        |
|        | Subtotal                         | <b>2,446</b> | <b>538</b> | <b>538</b> | <b>538</b> |

**EQUIPMENT**

|        |                                 |            |              |              |              |
|--------|---------------------------------|------------|--------------|--------------|--------------|
| 689110 | Furniture/Equipment-Additional  | 759        | 1,300        | 1,300        | 1,300        |
| 689210 | Furniture/Equipment-Replacement | 0          | 6,300        | 6,300        | 6,300        |
|        | Subtotal                        | <b>759</b> | <b>7,600</b> | <b>7,600</b> | <b>7,600</b> |

**TOTAL**

|  |                  |                  |                  |                  |
|--|------------------|------------------|------------------|------------------|
|  | <b>1,425,409</b> | <b>1,534,152</b> | <b>1,597,625</b> | <b>1,680,166</b> |
|--|------------------|------------------|------------------|------------------|

**TECHNOLOGY - OPERATIONS & MAINTENANCE**

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

**PERSONNEL**

|  | <b>FY 2023<br/>ACTUAL</b> | <b>FY 2024<br/>BUDGET</b> | <b>FY 2024<br/>EXPECTED</b> | <b>FY 2025<br/>BUDGET</b> |
|--|---------------------------|---------------------------|-----------------------------|---------------------------|
|--|---------------------------|---------------------------|-----------------------------|---------------------------|

|           |   |   |   |   |
|-----------|---|---|---|---|
| Technical | 3 | 3 | 3 | 3 |
|-----------|---|---|---|---|

**CODE: 2100-686000-000****ACCT# DESCRIPTION**

|                           | <b>FY 2023<br/>ACTUAL</b>            | <b>FY 2024<br/>BUDGET</b> | <b>FY 2024<br/>EXPECTED</b> | <b>FY 2025<br/>BUDGET</b> |                  |
|---------------------------|--------------------------------------|---------------------------|-----------------------------|---------------------------|------------------|
| <b>PERSONAL SERVICES</b>  |                                      |                           |                             |                           |                  |
| 611430                    | Technical Salaries                   | 254,390                   | 275,748                     | 275,748                   | 296,917          |
| 616600                    | One-Time Bonus                       | 1,096                     | 0                           | 0                         | 0                |
|                           | Subtotal                             | <b>255,486</b>            | <b>275,748</b>              | <b>275,748</b>            | <b>296,917</b>   |
| <b>EMPLOYEE BENEFITS</b>  |                                      |                           |                             |                           |                  |
| 621000                    | FICA                                 | 18,367                    | 21,095                      | 21,095                    | 22,716           |
| 622000                    | VRS Retirement                       | 29,805                    | 45,830                      | 45,830                    | 42,193           |
| 622500                    | VRS Hybrid 1 Percent                 | 0                         | 0                           | 0                         | 931              |
| 622510                    | VRS Hybrid Optional Match            | 0                         | 0                           | 0                         | 1,443            |
| 623000                    | Health Insurance                     | 55,466                    | 61,240                      | 61,240                    | 34,772           |
| 623500                    | Dental Insurance                     | 1,112                     | 0                           | 0                         | 1,260            |
| 624000                    | Group Life Insurance                 | 3,367                     | 3,696                       | 3,696                     | 3,505            |
| 625000                    | VRS Hybrid Disability Insurance      | 338                       | 0                           | 0                         | 0                |
| 626000                    | Hybrid Defined Benefit               | 9,434                     | 0                           | 0                         | 0                |
| 627000                    | ICMA RC Hybrid-DC                    | 719                       | 0                           | 0                         | 0                |
| 627500                    | RHCC                                 | 3,040                     | 3,337                       | 3,337                     | 3,593            |
| 628000                    | Other Benefits                       | 392                       | 392                         | 392                       | 392              |
| 628100                    | ICMA RC Hybrid-457 Match             | 1,798                     | 0                           | 0                         | 0                |
|                           | Subtotal                             | <b>123,838</b>            | <b>135,590</b>              | <b>135,590</b>            | <b>110,805</b>   |
| <b>PURCHASED SERVICES</b> |                                      |                           |                             |                           |                  |
| 633100                    | Repair and Maintenance               | 18,758                    | 20,000                      | 20,000                    | 20,000           |
| 633400                    | Bldg Svc, Contract Maintenance/Other | 577,589                   | 974,000                     | 974,000                   | 1,105,850        |
| 639000                    | Miscellaneous Contractual Services   | 44,826                    | 55,000                      | 55,000                    | 72,000           |
|                           | Subtotal                             | <b>641,173</b>            | <b>1,049,000</b>            | <b>1,049,000</b>          | <b>1,197,850</b> |
| <b>OTHER CHARGES</b>      |                                      |                           |                             |                           |                  |
| 652030                    | Telephone                            | 327,579                   | 482,530                     | 482,530                   | 398,000          |
|                           | Subtotal                             | <b>327,579</b>            | <b>482,530</b>              | <b>482,530</b>            | <b>398,000</b>   |
| <b>MATERIALS/SUPPLIES</b> |                                      |                           |                             |                           |                  |
| 668000                    | Technology-Software                  | 16,886                    | 15,000                      | 15,000                    | 82,530           |
| 668001                    |                                      | 372,528                   | 0                           | 0                         | 0                |
| 668002                    | Subsc Fncg Principal                 | 115,670                   | 0                           | 0                         | 0                |
| 668004                    | Interest Exp Subscriptions           | 79                        | 0                           | 0                         | 0                |
| 669900                    | Miscellaneous Materials & Supplies   | 13,117                    | 5,000                       | 5,000                     | 5,000            |
|                           | Subtotal                             | <b>518,280</b>            | <b>20,000</b>               | <b>20,000</b>             | <b>87,530</b>    |
| <b>EQUIPMENT</b>          |                                      |                           |                             |                           |                  |
| 688000                    | Technology-Hardware Replacement      | 643,976                   | 95,000                      | 95,000                    | 95,000           |
| 688050                    | Technology-Hardware Additions        | 716                       | 10,000                      | 10,000                    | 10,000           |
|                           | Subtotal                             | <b>644,692</b>            | <b>105,000</b>              | <b>105,000</b>            | <b>105,000</b>   |
| <b>TOTAL</b>              |                                      | <b>2,511,048</b>          | <b>2,067,868</b>            | <b>2,067,868</b>          | <b>2,196,102</b> |

**TECHNOLOGY - OTHER PROGRAMS - GRANTS**

This program provides technological support including hardware and software for federal and state grant programs. The Carl Perkins grant is included in this program budget.

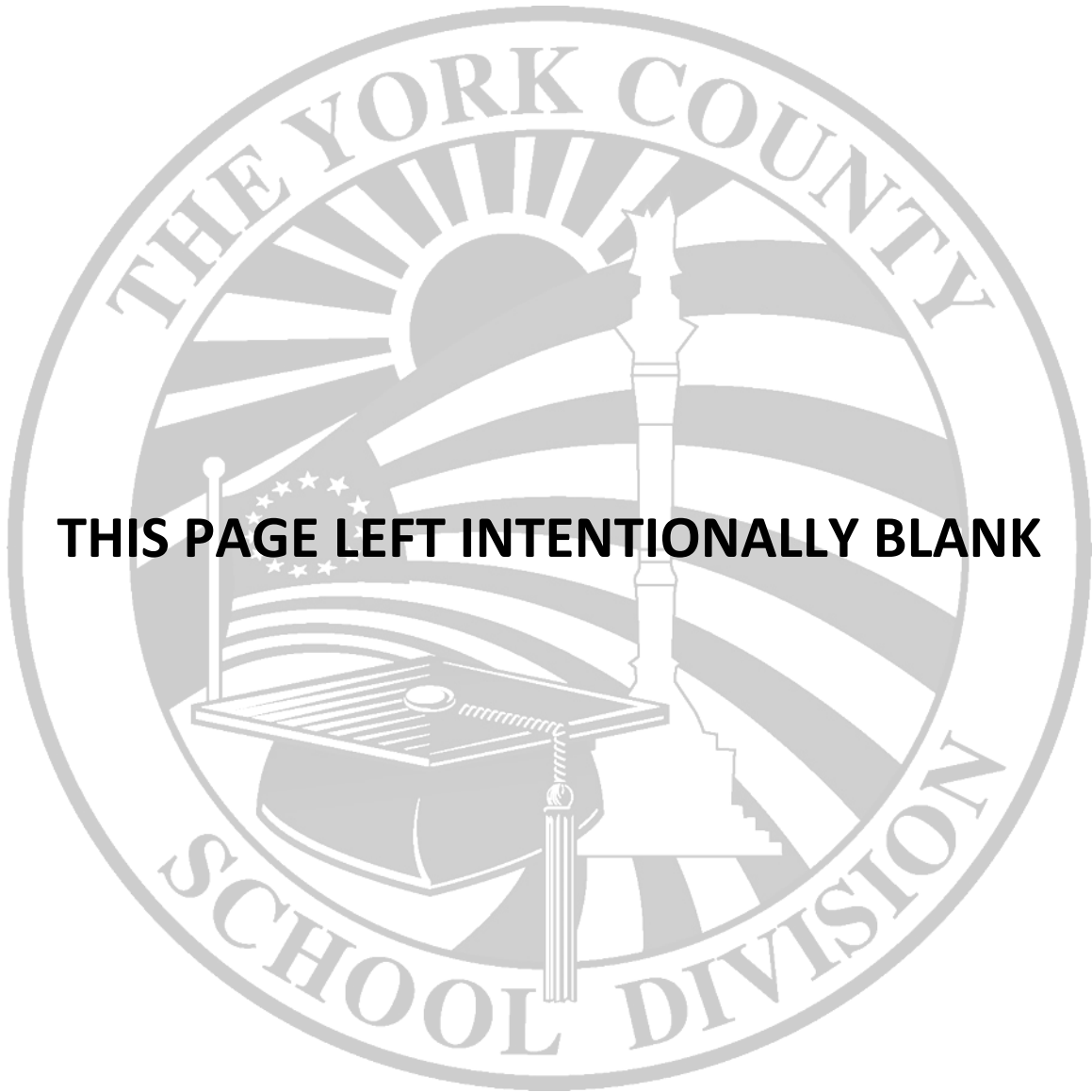
**PERSONNEL**

|     | <b>FY 2023<br/>ACTUAL</b> | <b>FY 2024<br/>BUDGET</b> | <b>FY 2024<br/>EXPECTED</b> | <b>FY 2025<br/>BUDGET</b> |
|-----|---------------------------|---------------------------|-----------------------------|---------------------------|
| N/A | 0                         | 0                         | 0                           | 0                         |

**CODE: 2100-689050-000**

**ACCT# DESCRIPTION**

|                           |                                    |                |                |                |                |
|---------------------------|------------------------------------|----------------|----------------|----------------|----------------|
| <b>PURCHASED SERVICES</b> |                                    |                |                |                |                |
| 639000                    | Miscellaneous Contractual Services | 64,616         | 56,854         | 57,683         | 57,683         |
|                           | Subtotal                           | <b>64,616</b>  | <b>56,854</b>  | <b>57,683</b>  | <b>57,683</b>  |
| <b>OTHER CHARGES</b>      |                                    |                |                |                |                |
| 655040                    | Travel                             | 4,259          | 0              | 0              | 0              |
| 655060                    | Employee Development               | 3,762          | 4,400          | 4,400          | 4,400          |
|                           | Subtotal                           | <b>8,021</b>   | <b>4,400</b>   | <b>4,400</b>   | <b>4,400</b>   |
| <b>EQUIPMENT</b>          |                                    |                |                |                |                |
| 688000                    | Technology-Hardware Replacement    | 51,159         | 61,070         | 64,470         | 64,470         |
|                           | Subtotal                           | <b>51,159</b>  | <b>61,070</b>  | <b>64,470</b>  | <b>64,470</b>  |
|                           | <b>TOTAL</b>                       | <b>123,796</b> | <b>122,324</b> | <b>126,553</b> | <b>126,553</b> |



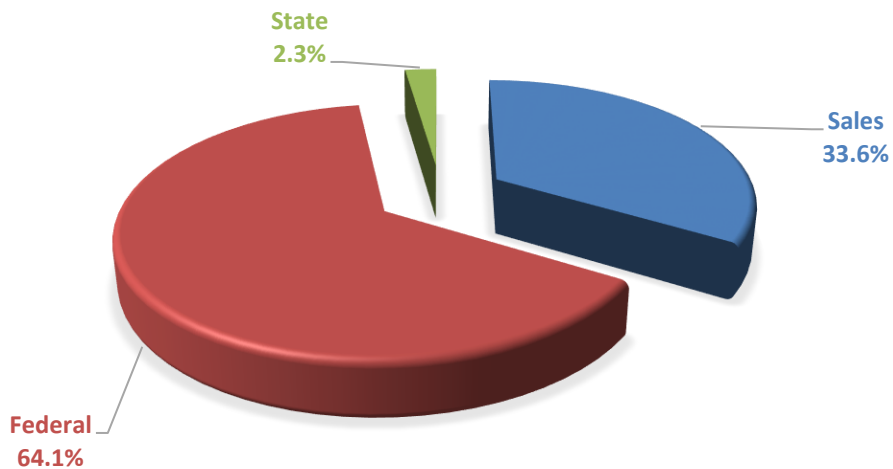
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# OTHER FUNDS

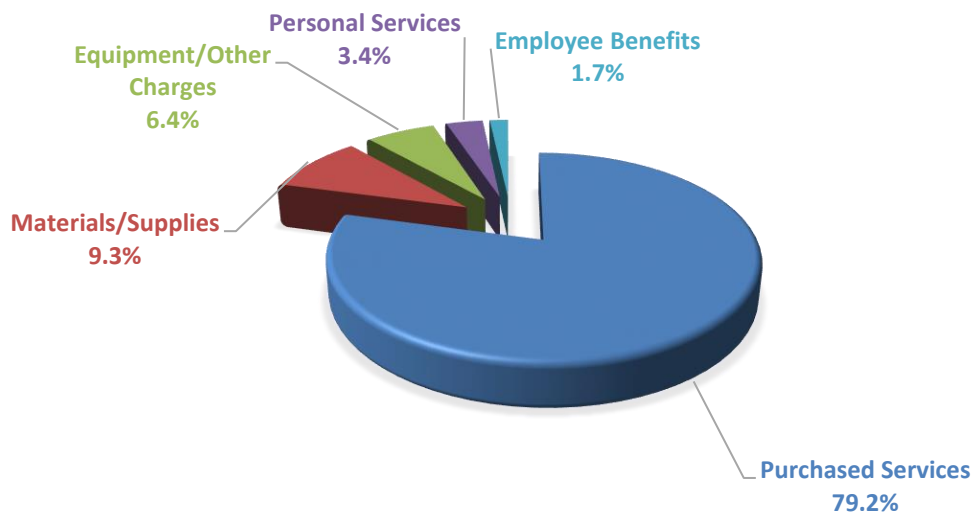
**YORK COUNTY SCHOOL DIVISION  
SCHOOL NUTRITION FUND  
FISCAL YEAR 2025**

The School Nutrition Fund accounts for the cafeteria operations within the school division, including the preparation and serving of school breakfast and lunch. The School Nutrition Fund does not receive any contributions from the County of York. The largest revenue source, 64.1%, is federal funding. As compared to FY24E, the School Nutrition budget reflects an increase of \$4,278 (\$7,848,349 in FY24E to \$7,852,627 in FY25). Variety, quality, presentation and speedy service have contributed to the success of the food service program.

**Revenues by Source – FY2025**

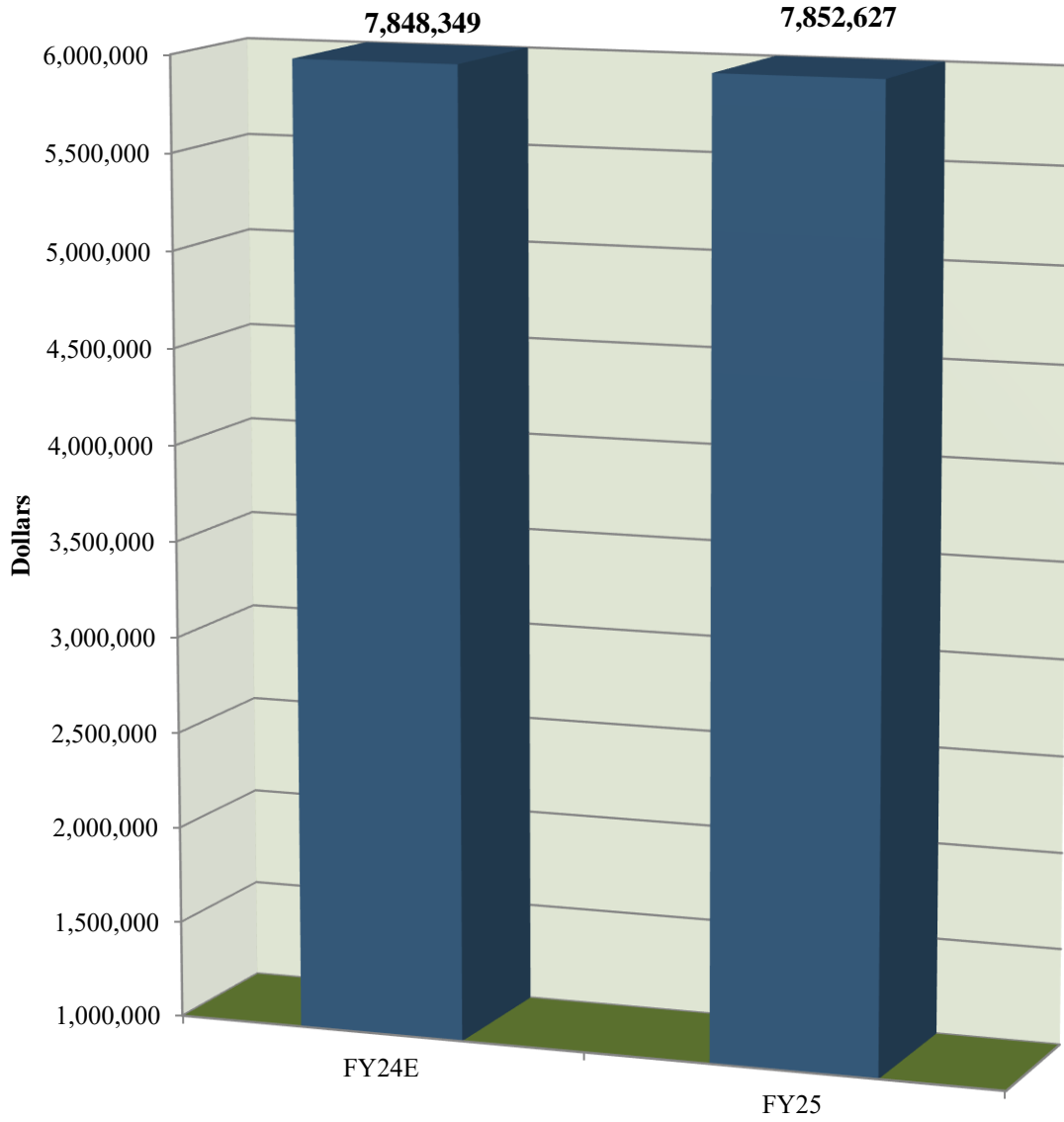


**Expenditures by Major Object – FY2025**





# Budget Comparison of School Nutrition Category



**YORK COUNTY SCHOOL DIVISION  
SCHOOL NUTRITION FUND  
FISCAL YEAR 2025**

**FUND BALANCE SUMMARY**

|                                |                  |                    |
|--------------------------------|------------------|--------------------|
| BEGINNING FUND BALANCE 7/1/23  |                  | \$5,754,436        |
| PROJECTED FY 2024 REVENUES     | 7,848,349        |                    |
| PROJECTED FY 2024 EXPENDITURES | <u>7,848,349</u> | 0                  |
| PROJECTED FY 2025 REVENUES     | 7,852,627        |                    |
| PROJECTED FY 2025 EXPENDITURES | <u>7,852,627</u> | 0                  |
| BUDGETED FUND BALANCE 6/30/25  |                  | <u>\$5,754,436</u> |

**YORK COUNTY SCHOOL DIVISION  
SCHOOL NUTRITION FUND  
FISCAL YEAR 2025**

**REVENUE DETAIL**

**ANNUAL FINANCIAL PLAN  
FUND 2200**

**SCHOOL NUTRITION**

| ACCT #                             | DESCRIPTION                   | FY 2023<br>ACTUAL | FY 2024<br>BUDGET | FY 2024<br>EXPECTED | FY 2025<br>BUDGET |
|------------------------------------|-------------------------------|-------------------|-------------------|---------------------|-------------------|
| <b>REVENUE-LOCAL SOURCES</b>       |                               |                   |                   |                     |                   |
| 30315-510100                       | INTEREST ON DEPOSITS          | 50,244            | 5,000             | 50,000              | 50,000            |
| <b>CHARGES FOR SERVICES</b>        |                               |                   |                   |                     |                   |
| 30316-575000                       | CAFETERIA SALES               | 2,485,191         | 185,000           | 2,585,000           | 2,585,000         |
| 30316-575050                       | SUMMER SCHOOL CAFETERIA SALES | 0                 | 0                 | 0                   | 0                 |
| 30316-575100                       | CAFETERIA SALES DONATION      | 1,449             | 0                 | 0                   | 0                 |
| 30316-575610                       | SALE OF SURPLUS               | 365               | 0                 | 0                   | 0                 |
| <b>LOCAL MISCELLANEOUS</b>         |                               |                   |                   |                     |                   |
| 30318-530150                       | INSURANCE RECOVERY            | 0                 | 0                 | 0                   | 0                 |
| <b>REVENUE COMMONWEALTH</b>        |                               |                   |                   |                     |                   |
| 30324-525000                       | SCHOOL FOOD PROGRAM-LUNCH     | 57,592            | 123,488           | 104,641             | 104,641           |
| 30324-525100                       | SCHOOL FOOD PROGRAM-BREAKFAST | 165,464           | 201,870           | 75,400              | 79,678            |
| <b>REVENUE-FEDERAL</b>             |                               |                   |                   |                     |                   |
| 30333-521300                       | SCHOOL FOOD PRGM/USDA         | 2,099,690         | 5,000,000         | 2,600,000           | 2,600,000         |
| 30333-521310                       | SCHOOL FOOD - BREAKFAST PGM   | 709,506           | 1,850,000         | 1,805,000           | 1,805,000         |
| 30333-521320                       | USDA DONATED FOODS            | 531,228           | 300,000           | 300,000             | 300,000           |
| 30333-521330                       | LOCAL LEVEL ADMIN COST GRANT  | 3,135             | 20,000            | 20,000              | 20,000            |
| 30333-521335                       | SCHOOL FOOD-USDA SCAF         | 308,308           | 308,308           | 308,308             | 308,308           |
| <b>TRANSFERS-OTHER FUNDS</b>       |                               |                   |                   |                     |                   |
| 30351-530531                       | TRANSFER - OTHER FUNDS        | 0                 | 0                 | 0                   | 0                 |
| <b>TOTAL SCHOOL NUTRITION FUND</b> |                               | <b>6,412,172</b>  | <b>7,993,666</b>  | <b>7,848,349</b>    | <b>7,852,627</b>  |

**FOOD SERVICES**

The school lunch program is a fiscally independent operation. Its income is generated by the sale of food and beverages and limited support from the USDA. The school lunch facilities provide feeding centers for emergency shelter sites when needed. In FY04 the School Division privatized the food service operation in the division. Beginning in FY14, SODEXO (private company) became the service provider for the School Division for the preparation and delivery of food services to students.

**PERSONNEL**

|                        | <b>FY 2023<br/>ACTUAL</b> | <b>FY 2024<br/>BUDGET</b> | <b>FY 2024<br/>EXPECTED</b> | <b>FY 2025<br/>BUDGET</b> |
|------------------------|---------------------------|---------------------------|-----------------------------|---------------------------|
| Administrative         | 0.25                      | 0.25                      | 0.25                        | 0.25                      |
| Technical              | 1.555                     | 1.555                     | 1.555                       | 1.555                     |
| Food Service Personnel | 10                        | 8                         | 8                           | 5                         |

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

|        |                         |                |                |                |                |
|--------|-------------------------|----------------|----------------|----------------|----------------|
| 611100 | Administrative Salaries | 31,846         | 0              | 0              | 36,205         |
| 611430 | Technical Salaries      | 72,959         | 36,798         | 36,798         | 93,627         |
| 611930 | Food Services Salaries  | 145,782        | 345,456        | 345,456        | 124,680        |
| 615950 | Overtime                | 5,056          | 10,600         | 10,600         | 10,600         |
| 616600 | One-Time Bonus          | 8,250          | 0              | 0              | 0              |
|        | Subtotal                | <b>263,893</b> | <b>392,854</b> | <b>392,854</b> | <b>265,112</b> |

**EMPLOYEE BENEFITS**

|        |                                 |                |                |                |                |
|--------|---------------------------------|----------------|----------------|----------------|----------------|
| 621000 | FICA                            | 20,459         | 29,242         | 29,242         | 19,474         |
| 622000 | VRS Retirement                  | 20,060         | 50,038         | 50,038         | 21,677         |
| 622500 | VRS Hybrid 1 Percent            | 0              | 0              | 0              | 467            |
| 622510 | VRS Hybrid Optional Match       | 0              | 0              | 0              | 817            |
| 623000 | Health Insurance                | 65,423         | 204,242        | 204,242        | 64,002         |
| 623500 | Dental Insurance                | 1,924          | 0              | 0              | 1,668          |
| 624000 | Group Life Insurance            | 5,195          | 5,007          | 5,007          | 3,007          |
| 625000 | VRS Hybrid Disability Insurance | 349            | 0              | 0              | 0              |
| 626000 | Hybrid Defined Benefit          | 1,690          | 2,841          | 2,841          | 2,841          |
| 627000 | ICMA RC Hybrid-DC               | 411            | 0              | 0              | 0              |
| 627500 | RHCC                            | 2,150          | 4,587          | 4,587          | 3,083          |
| 628000 | Other Benefits                  | 15,000         | 15,000         | 15,000         | 15,000         |
| 628100 | ICMA RC Hybrid-457 Match        | 329            | 0              | 0              | 0              |
|        | Subtotal                        | <b>132,990</b> | <b>310,957</b> | <b>310,957</b> | <b>132,036</b> |

**PURCHASED SERVICES**

|        |                                      |                  |                  |                  |                  |
|--------|--------------------------------------|------------------|------------------|------------------|------------------|
| 633100 | Repair and Maintenance               | 0                | 25,000           | 25,000           | 25,000           |
| 633400 | Bldg Svc, Contract Maintenance/Other | 68,722           | 75,000           | 75,000           | 75,000           |
| 639000 | Miscellaneous Contractual Services   | 8,462            | 7,950            | 7,950            | 7,950            |
| 639100 | Administrative Fee-Sodexo            | 240,129          | 355,000          | 355,000          | 255,000          |
| 639200 | Management Fee-Sodexo                | 66,782           | 110,000          | 110,000          | 110,000          |
| 639350 | Personal Svc-Sodexo                  | 1,438,980        | 1,300,000        | 1,300,000        | 1,500,000        |
| 639400 | Benefits-Sodexo                      | 255,015          | 750,000          | 750,000          | 664,596          |
| 639450 | Emp. Develop-Sodexo                  | 0                | 3,150            | 3,150            | 3,150            |
| 639500 | New Hires-Sodexo                     | 0                | 5,000            | 5,000            | 5,000            |
| 639550 | Supplies-Sodexo                      | 274,146          | 375,000          | 375,000          | 375,000          |
| 639600 | Food-Sodexo                          | 2,307,171        | 2,720,231        | 2,720,231        | 3,034,029        |
| 639650 | Capital Outlay-Sodexo                | 0                | 17,038           | 17,038           | 17,038           |
| 639700 | Other Chrgs.- Sodexo                 | 175,334          | 150,000          | 150,000          | 150,000          |
|        | Subtotal                             | <b>4,834,741</b> | <b>5,893,369</b> | <b>5,893,369</b> | <b>6,221,763</b> |

| <b>OTHER CHARGES</b>      |                                 |                  |                  |                  |                  |
|---------------------------|---------------------------------|------------------|------------------|------------------|------------------|
| 655040                    | Travel                          | 0                | 5,000            | 5,000            | 5,000            |
| 655060                    | Employee Development            | 0                | 5,000            | 5,000            | 5,000            |
|                           | Subtotal                        | <b>0</b>         | <b>10,000</b>    | <b>10,000</b>    | <b>10,000</b>    |
| <b>MATERIALS/SUPPLIES</b> |                                 |                  |                  |                  |                  |
| 660020                    | Food Supplies                   | 288,280          | 151,686          | 151,686          | 151,686          |
| 660030                    | Food Spls-USDA SCAF             | 0                | 308,308          | 308,308          | 308,308          |
| 669950                    | USDA Commodities                | 531,228          | 270,000          | 270,000          | 270,000          |
|                           | Subtotal                        | <b>819,508</b>   | <b>729,994</b>   | <b>729,994</b>   | <b>729,994</b>   |
| <b>EQUIPMENT</b>          |                                 |                  |                  |                  |                  |
| 685520                    | Vehicle Replacement             | 126,412          | 0                | 0                | 0                |
| 687100                    | Temp Modular                    | 138,801          | 0                | 0                | 0                |
| 689110                    | Furniture/Equipment-Additional  | 19,787           | 250,000          | 250,000          | 250,000          |
| 689210                    | Furniture/Equipment-Replacement | 194,313          | 406,492          | 261,175          | 243,722          |
|                           | Subtotal                        | <b>479,313</b>   | <b>656,492</b>   | <b>511,175</b>   | <b>493,722</b>   |
| <b>TOTAL</b>              |                                 | <b>6,530,445</b> | <b>7,993,666</b> | <b>7,848,349</b> | <b>7,852,627</b> |

**FOOD SERVICES**

The school lunch program is a fiscally independent operation. Its income is generated by the sale of food and beverages and limited support from the USDA. The school lunch facilities provide feeding centers for emergency shelter sites when needed. In FY04 the School Division privatized the food service operation in the division. Beginning in FY14, SODEXO (private company) became the service provider for the School Division for the preparation and delivery of food services to students.

**PERSONNEL**

|     | <b>FY 2023<br/>ACTUAL</b> | <b>FY 2024<br/>BUDGET</b> | <b>FY 2024<br/>EXPECTED</b> | <b>FY 2025<br/>BUDGET</b> |
|-----|---------------------------|---------------------------|-----------------------------|---------------------------|
| N/A | 0                         | 0                         | 0                           | 0                         |

**CODE: 2200-651999-000**

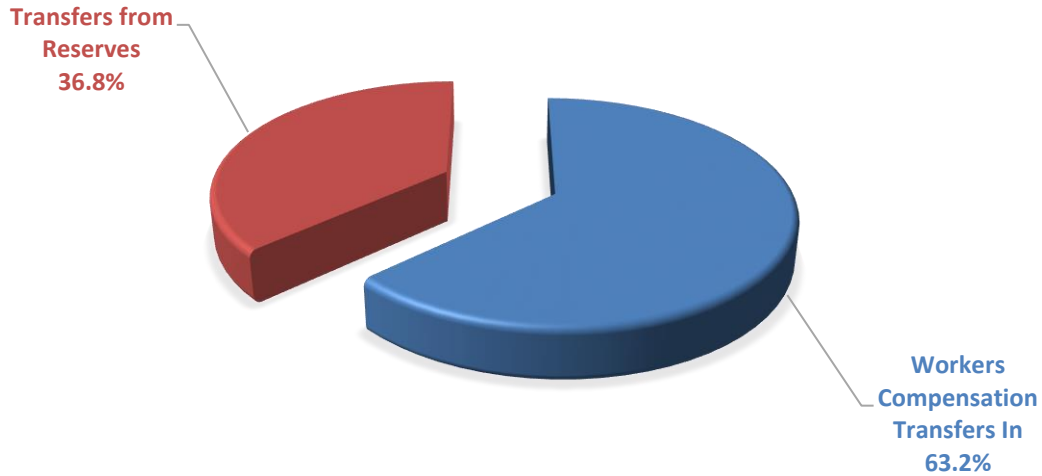
**ACCT# DESCRIPTION**

| <b>EQUIPMENT</b> |                                 |              |          |          |          |
|------------------|---------------------------------|--------------|----------|----------|----------|
| 689210           | Furniture/Equipment-Replacement | 6,058        | 0        | 0        | 0        |
|                  | Subtotal                        | <b>6,058</b> | <b>0</b> | <b>0</b> | <b>0</b> |
|                  | <b>TOTAL</b>                    | <b>6,058</b> | <b>0</b> | <b>0</b> | <b>0</b> |

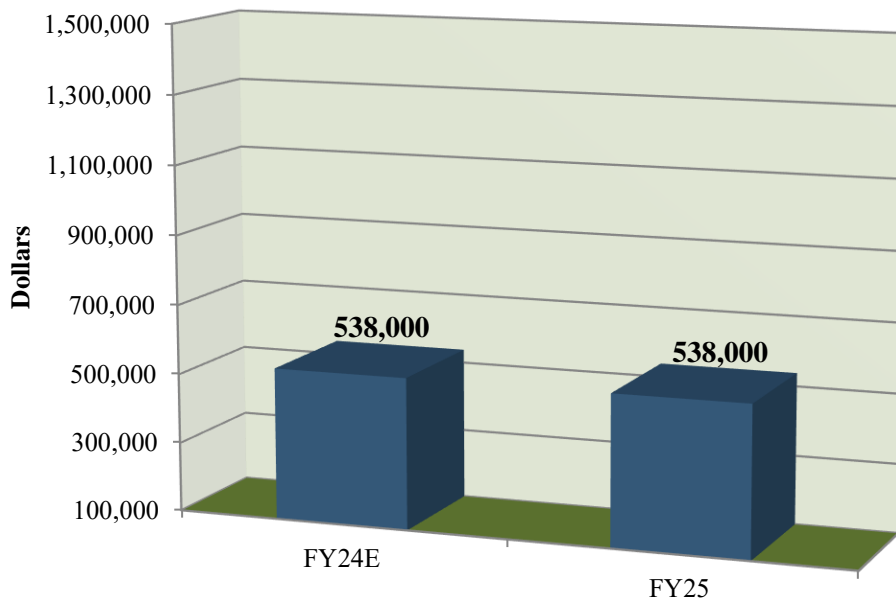
**YORK COUNTY SCHOOL DIVISION  
WORKERS COMPENSATION FUND  
FISCAL YEAR 2025**

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 School Nutrition Fund in addition to transfers from the workers compensation reserve.

**Revenues by Source – FY2025**



**Fiscal Year Expenditure Comparison**



**YORK COUNTY SCHOOL DIVISION  
WORKERS COMPENSATION FUND  
FISCAL YEAR 2025**

**FUND BALANCE SUMMARY**

|                                |                |                           |
|--------------------------------|----------------|---------------------------|
| BEGINNING FUND BALANCE 7/1/23  |                | \$1,935,681               |
| PROJECTED FY 2024 REVENUES     | 538,000        |                           |
| PROJECTED FY 2024 EXPENDITURES | <u>538,000</u> | 0                         |
| PROJECTED FY 2025 REVENUES     | 538,000        |                           |
| PROJECTED FY 2025 EXPENDITURES | <u>538,000</u> | 0                         |
| BUDGETED FUND BALANCE 6/30/25  |                | <u><u>\$1,935,681</u></u> |



**YORK COUNTY SCHOOL DIVISION  
WORKERS COMPENSATION FUND  
FISCAL YEAR 2025**

**REVENUE DETAIL**

**ANNUAL FINANCIAL PLAN  
FUND 2102**

**WORKERS COMPENSATION  
FUND**

| ACCT #                                     | DESCRIPTION             | FY 2023<br>ACTUAL | FY 2024<br>BUDGET | FY 2024<br>EXPECTE<br>D | FY 2025<br>BUDGET |
|--|-------------------------|-------------------|-------------------|-------------------------|-------------------|
| <b>TRANSFER FROM OTHER FUNDS</b>           |                         |                   |                   |                         |                   |
| 30315-510100                               | INTEREST ON DEPOSITS    | 15,104            | 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           |
| <b>TOTAL WORKERS COMPENSATION<br/>FUND</b> |                         | <b>294,707</b>    | <b>538,000</b>    | <b>538,000</b>          | <b>538,000</b>    |

**WORKERS COMPENSATION FUND**

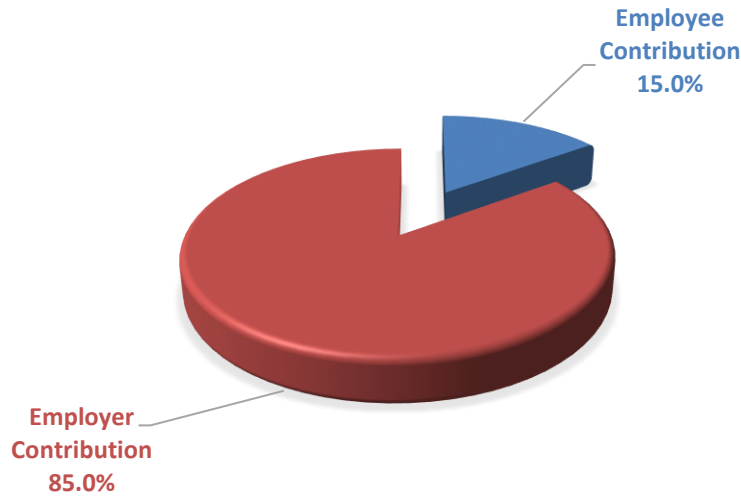
The Workers Compensation Fund is utilized to account for the financial resources that are used for the payment of claims and related expenses for workers compensation injuries. The fund is supported by transfers from the Operating Fund and the Food Service Fund in addition to transfers from the workers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

| <b>PERSONNEL</b>                          | <b>FY 2023</b>   | <b>FY 2024</b> | <b>FY 2024</b>  | <b>FY 2025</b> |
|---|------------------|----------------|-----------------|----------------|
|   | <b>ACTUAL</b>    | <b>BUDGET</b>  | <b>EXPECTED</b> | <b>BUDGET</b>  |
| Technical                                 | 1                | 1              | 1               | 1              |
| <hr/>                                     |                  |                |                 |                |
| <b>CODE: 2102-621600-000</b>              |                  |                |                 |                |
| <b>ACCT# DESCRIPTION</b>                  |                  |                |                 |                |
| <b>PERSONAL SERVICES</b>                  |                  |                |                 |                |
| 611430 Technical Salaries                 | 56,748           | 47,000         | 47,000          | 47,000         |
| 615950 Overtime                           | 222              | 0              | 0               | 0              |
| 616600 Bonus                              | 1,000            | 0              | 0               | 0              |
| Subtotal                                  | <b>57,970</b>    | <b>47,000</b>  | <b>47,000</b>   | <b>47,000</b>  |
| <b>EMPLOYEE BENEFITS</b>                  |                  |                |                 |                |
| 621000 FICA                               | 4,405            | 3,500          | 3,500           | 3,500          |
| 622000 VRS Retirement                     | 9,469            | 4,700          | 4,700           | 4,700          |
| 623000 Health Insurance                   | 8,650            | 6,600          | 6,600           | 6,600          |
| 623500 Dental Insurance                   | 307              | 0              | 0               | 0              |
| 624000 Group Life Insurance               | 763              | 600            | 600             | 600            |
| 627500 RHCC                               | 689              | 600            | 600             | 600            |
| Subtotal                                  | <b>24,283</b>    | <b>16,000</b>  | <b>16,000</b>   | <b>16,000</b>  |
| <b>PURCHASED SERVICES</b>                 |                  |                |                 |                |
| 639000 Miscellaneous Contractual Services | 78,307           | 75,000         | 75,000          | 150,000        |
| Subtotal                                  | <b>78,307</b>    | <b>75,000</b>  | <b>75,000</b>   | <b>150,000</b> |
| <b>OTHER CHARGES</b>                      |                  |                |                 |                |
| 650000 Medical Reimbursements             | 78,609           | 340,000        | 340,000         | 265,000        |
| 651000 Lost Time                          | 98,955           | 25,000         | 25,000          | 25,000         |
| 652000 Other Charges                      | 18,483           | 35,000         | 35,000          | 35,000         |
| Subtotal                                  | <b>196,047</b>   | <b>400,000</b> | <b>400,000</b>  | <b>325,000</b> |
| <b>TRANSFERS</b>                          |                  |                |                 |                |
| 693000 Trf To School Capital Fund         | 800,000          | 0              | 0               | 0              |
| Subtotal                                  | <b>800,000</b>   | <b>0</b>       | <b>0</b>        | <b>0</b>       |
| <b>TOTAL</b>                              | <b>1,156,607</b> | <b>538,000</b> | <b>538,000</b>  | <b>538,000</b> |

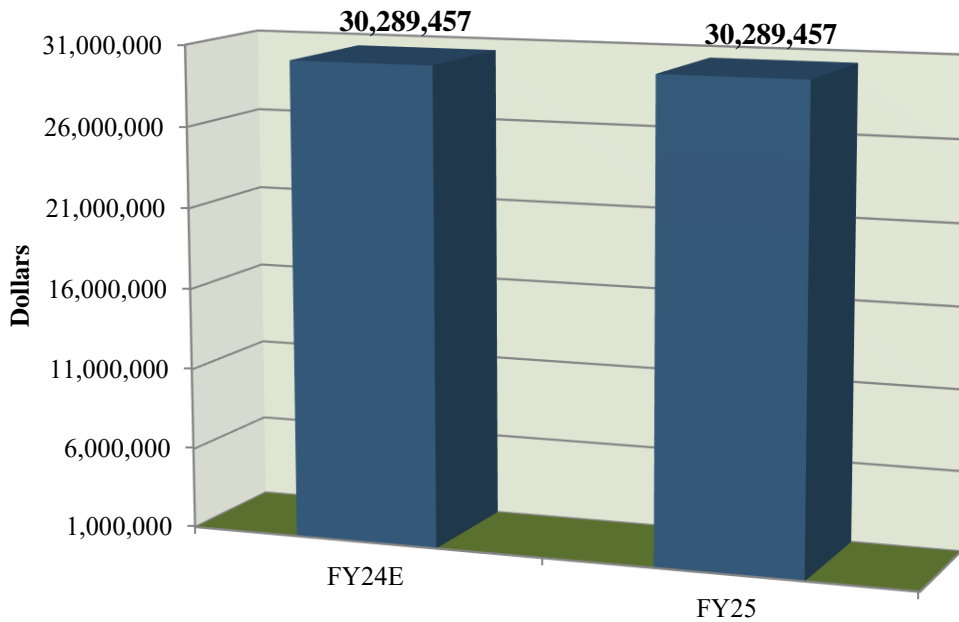
**YORK COUNTY SCHOOL DIVISION  
HEALTH & DENTAL INSURANCE FUND  
FISCAL YEAR 2025**

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 – FY2025**



**Fiscal Year Expenditure Comparison**



**YORK COUNTY SCHOOL DIVISION  
HEALTH & DENTAL INSURANCE FUND  
FISCAL YEAR 2025**

**Fund Balance Summary**

|                                |                   |                           |
|--------------------------------|-------------------|---------------------------|
| BEGINNING FUND BALANCE 7/1/23  |                   | \$3,826,713               |
| PROJECTED FY 2024 REVENUES     | 30,289,457        |                           |
| PROJECTED FY 2024 EXPENDITURES | <u>30,289,457</u> | 0                         |
| PROJECTED FY 2025 REVENUES     | 30,289,457        |                           |
| PROJECTED FY 2025 EXPENDITURES | <u>30,289,457</u> | 0                         |
| BUDGETED FUND BALANCE 6/30/25  |                   | <u><u>\$3,826,713</u></u> |

**YORK COUNTY SCHOOL DIVISION  
HEALTH & DENTAL INSURANCE FUND  
FISCAL YEAR 2025**

**REVENUE DETAIL**

**ANNUAL FINANCIAL PLAN  
FUND 2700**

**HEALTH AND DENTAL INSURANCE**

| ACCT #                             | DESCRIPTION   | FY 2023<br>ACTUAL | FY 2024<br>BUDGET | FY 2024<br>EXPECTED | FY 2025<br>BUDGET |
|------------------------------------|---|-------------------|-------------------|---------------------|-------------------|
| <b>USE OF MONEY &amp; PROPERTY</b> |   |                   |                   |                     |                   |
| 30315-510100                       | INTEREST ON DEPOSITS                                  | 27,180            | 40,000            | 40,000              | 40,000            |
|                                    |   | <b>27,180</b>     | <b>40,000</b>     | <b>40,000</b>       | <b>40,000</b>     |
| <b>CHARGES FOR SERVICES</b>        |   |                   |                   |                     |                   |
| 30316-510100                       | INTEREST ON DEPOSITS                                  | 0                 | 0                 | 0                   | 0                 |
| 30316-510501                       | EMPLOYEE HEALTH CONT. FROM OPER.                      | 4,008,839         | 3,300,000         | 3,300,000           | 3,300,000         |
| 30316-510530                       | EMPLOYEE HEALTH CONT. FROM FOOD<br>SVC                | 19,333            | 16,200            | 16,200              | 16,200            |
| 30316-510550                       | TR WORKERS COMPENSATION FUND                          | 386,303           | 700               | 700                 | 700               |
| 30316-510560                       | SCHOOL INSURANCE TRANSFER ER                          | 9,269             | 15,000            | 15,000              | 15,000            |
| 30316-510700                       | EMPLOYEE HEALTH CONT. FROM CIP                        | 4,621             | 3,300             | 3,300               | 3,300             |
| 30316-520502                       | EMPLOYEE DENTAL CONT. FROM OPER.                      | 590,957           | 700,000           | 700,000             | 700,000           |
| 30316-520530                       | EMPLOYEE DENTAL CONT. FROM FOOD<br>SVC                | 2,543             | 8,000             | 8,000               | 8,000             |
| 30316-520550                       | SCHOOL INSURANCE TRANSFER ER                          | 179               | 500               | 500                 | 500               |
| 30316-520560                       | SCHOOL INSURANCE TRANSFER ER                          | 1,126             | 2,500             | 2,500               | 2,500             |
| 30316-520703                       | EMPLOYEE DENTAL CONT. FROM CIP                        | 444               | 5,000             | 5,000               | 5,000             |
| 30316-523200                       | RETIREE HEALTH CONTRIBUTION                           | 348,714           | 375,000           | 375,000             | 375,000           |
| 30316-523300                       | RETIREE DENTAL CONTRIBUTION                           | 112,075           | 85,000            | 85,000              | 85,000            |
| 30316-525101                       | PRIOR YR REFUND PPO                                   | 22,593            | 0                 | 0                   | 0                 |
|                                    | <b>SUBTOTAL</b>                                       | <b>5,506,994</b>  | <b>4,511,200</b>  | <b>4,511,200</b>    | <b>4,511,200</b>  |
| <b>TRANSFERS-OTHER FUNDS</b>       |   |                   |                   |                     |                   |
| 30351-510502                       | EMPLOYER HEALTH CONT. T/F FROM OPER.                  | 19,632,251        | 24,154,757        | 24,154,757          | 24,154,757        |
| 30351-510531                       | EMPLOYER HEALTH CONT. T/F FROM FOOD<br>SVC            | 68,170            | 110,000           | 110,000             | 110,000           |
| 30351-510550                       | TR WORKERS COMPENSATION FUND                          | 9,625             | 8,000             | 8,000               | 8,000             |
| 30351-510560                       | SCHOOL INSURANCE TRANSFER ER                          | 39,480            | 65,000            | 65,000              | 65,000            |
| 30351-510701                       | EMPLOYER HEALTH CONT. T/F FROM CIP                    | 18,701            | 30,000            | 30,000              | 30,000            |
| 30351-520503                       | EMPLOYER DENTAL CONT. T/F FROM OPER.                  | 457,132           | 410,000           | 410,000             | 410,000           |
| 30351-520531                       | EMPLOYER DNTL CONT T/F FROM FOOD<br>SVC               | 1,817             | 6,000             | 6,000               | 6,000             |
| 30351-520550                       | SCHOOL INSURANCE TRANSFER ER                          | 342               | 1,000             | 1,000               | 1,000             |
| 30351-520560                       | SCHOOL INSURANCE TRANSFER ER                          | 573               | 1,000             | 1,000               | 1,000             |
| 30351-520702                       | EMPLOYER DENTAL CONT. T/F FROM CIP                    | 334               | 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                                | 0                 | 750,000           | 750,000             | 750,000           |
|                                    | <b>SUBTOTAL</b>                                       | <b>20,228,425</b> | <b>25,738,257</b> | <b>25,738,257</b>   | <b>25,738,257</b> |
|                                    | <b>TOTAL HEALTH AND DENTAL<br/>INSURANCE<br/>FUND</b> | <b>25,762,599</b> | <b>30,289,457</b> | <b>30,289,457</b>   | <b>30,289,457</b> |

**HEALTH AND DENTAL INSURANCE**

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

**PERSONNEL**

|  | <b>FY 2023<br/>ACTUAL</b> | <b>FY 2024<br/>BUDGET</b> | <b>FY 2024<br/>EXPECTED</b> | <b>FY 2025<br/>BUDGET</b> |
|--|---------------------------|---------------------------|-----------------------------|---------------------------|
|--|---------------------------|---------------------------|-----------------------------|---------------------------|

|           |     |   |   |      |
|-----------|-----|---|---|------|
| Technical | 2.5 | 2 | 2 | 2.75 |
|-----------|-----|---|---|------|

**CODE: 2700-671100-000****ACCT# DESCRIPTION****PERSONAL SERVICES**

|        |                    |                |                |                |                |
|--------|--------------------|----------------|----------------|----------------|----------------|
| 611430 | Technical Salaries | 142,299        | 184,882        | 185,795        | 187,000        |
| 615950 | Overtime           | 11,167         | 0              | 0              | 0              |
| 616600 | One-Time Bonus     | 2,000          | 0              | 0              | 0              |
|        | Subtotal           | <b>155,466</b> | <b>184,882</b> | <b>185,795</b> | <b>187,000</b> |

**EMPLOYEE BENEFITS**

|        |                                 |               |               |               |               |
|--------|---------------------------------|---------------|---------------|---------------|---------------|
| 621000 | FICA                            | 11,210        | 14,143        | 14,220        | 14,300        |
| 622000 | VRS Retirement                  | 9,135         | 30,727        | 30,880        | 26,766        |
| 623000 | Health Insurance                | 35,970        | 44,991        | 34,000        | 34,000        |
| 623500 | Dental Insurance                | 517           | 0             | 420           | 840           |
| 624000 | Group Life Insurance            | 1,714         | 2,477         | 2,490         | 2,500         |
| 625000 | VRS Hybrid Disability Insurance | 343           | 0             | 0             | 0             |
| 626000 | Hybrid Defined Benefit          | 10,469        | 0             | 0             | 0             |
| 627000 | ICMA RC Hybrid-DC               | 730           | 0             | 0             | 0             |
| 627500 | RHCC                            | 1,548         | 2,237         | 2,250         | 2,254         |
| 628100 | ICMA RC Hybrid-457 Match        | 927           | 0             | 0             | 0             |
|        | Subtotal                        | <b>72,563</b> | <b>94,575</b> | <b>84,260</b> | <b>80,660</b> |

**PURCHASED SERVICES**

|        |                                |                   |                   |                   |                   |
|--------|--------------------------------|-------------------|-------------------|-------------------|-------------------|
| 639130 | Cigna Claims Payment           | 12,699,118        | 28,000,000        | 28,000,000        | 28,000,000        |
| 639140 | Delta Claims Payment           | 815,685           | 1,100,000         | 1,060,652         | 1,062,297         |
| 639160 | HSA Payments                   | 46,770            | 10,000            | 10,000            | 10,000            |
| 639220 | Cigna ACA Patient Centered Fee | 6,414             | 0                 | 0                 | 0                 |
| 639250 | Cigna Reinsurance-Stop Loss    | 5,149,317         | 800,000           | 800,000           | 800,000           |
| 639260 | Cigna Other Charges/Credits    | 48,000            | 0                 | 48,750            | 49,500            |
| 639300 | Initial 4 wk payment-Sodexo    | 9,746             | 0                 | 0                 | 0                 |
| 639800 | Cigna Admin Fee                | 1,166,151         | 0                 | 0                 | 0                 |
| 639900 | Delta Admin Fee                | 53,447            | 100,000           | 100,000           | 100,000           |
|        | Subtotal                       | <b>19,994,648</b> | <b>30,010,000</b> | <b>30,019,402</b> | <b>30,021,797</b> |

**TOTAL**

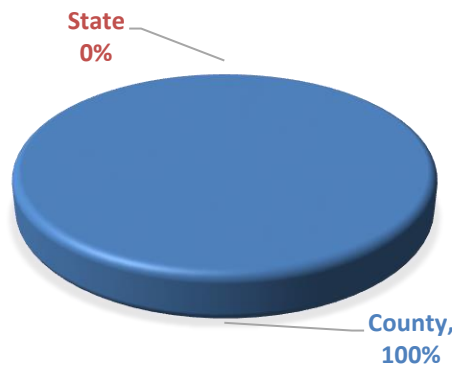
|  |                   |                   |                   |                   |
|--|-------------------|-------------------|-------------------|-------------------|
|  | <b>20,222,677</b> | <b>30,289,457</b> | <b>30,289,457</b> | <b>30,289,457</b> |
|--|-------------------|-------------------|-------------------|-------------------|

**YORK COUNTY SCHOOL DIVISION  
CAPITAL PROJECTS FUND  
FISCAL YEAR 2025**

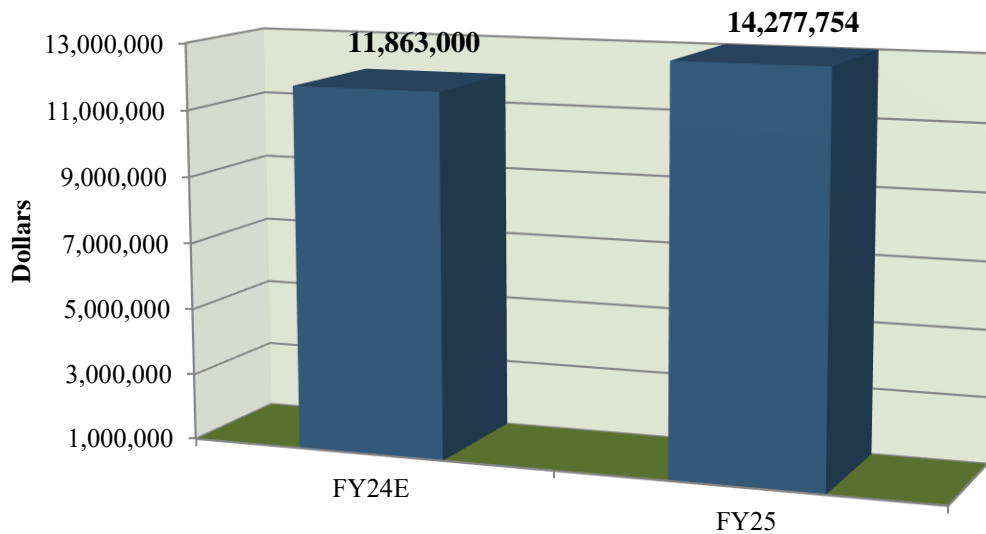
The School Board prepares a six year Capital Projects Program that is updated each fiscal year. Only the fiscal year presented in this budget document (FY25) is appropriated. The remaining five fiscal years are for planning purposes only. The six year CIP is a separate document. The Capital Projects 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 FY25 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 – FY2025**



**Fiscal Year Expenditure Comparison**



**YORK COUNTY SCHOOL DIVISION  
CAPITAL PROJECTS FUND  
FISCAL YEAR 2025**

**YORK COUNTY SCHOOL DIVISION  
CAPITAL PROJECTS FUND  
FISCAL YEAR 2025**

**REVENUE DETAIL**

**ANNUAL FINANCIAL PLAN  
FUND 2500**

**CAPITAL PROJECTS FUND**

| ACCT #       | DESCRIPTION                        | FY 2023<br>ACTUAL | FY2024<br>BUDGET  | FY 2024<br>EXPECTED | FY 2025<br>BUDGET |
|--------------|------------------------------------|-------------------|-------------------|---------------------|-------------------|
|              | <b>REVENUE-LOCAL SOURCES</b>       |                   |                   |                     |                   |
| 30315-510100 | INTEREST ON DEPOSITS               | 9,727,130         | 0                 | 0                   | 0                 |
| 30315-511037 | 2021 SNAP INTEREST                 | 267,625           | 0                 | 0                   | 0                 |
|              | <b>REVENUE-COMMONWEALTH</b>        |                   |                   |                     |                   |
| 30324-521028 | SCHOOL CONSTRUCTION GRANT          | 4,100,902         | 0                 | 0                   | 0                 |
|              | <b>TRANSFERS-OTHER FUNDS</b>       |                   |                   |                     |                   |
| 30351-510120 | COUNTY                             | 3,466,023         | 11,580,000        | 11,863,000          | 14,277,754        |
| 30351-510500 | TRANSFER IN FROM OPER              | 1,265,000         | 0                 | 0                   | 0                 |
| 30351-510550 | TRANSFER -WORKERS COMP FUND        | 415,000           | 0                 | 0                   | 0                 |
| 30351-515000 | TRANSFER FR CTY CIP                | 173,859           |                   |                     |                   |
|              | <b>TOTAL CAPITAL PROJECTS FUND</b> | <b>19,415,538</b> | <b>11,580,000</b> | <b>11,863,000</b>   | <b>14,277,754</b> |



**Annual Financial Plan**

**Fiscal Year 2025 Budget**

**CAPITAL PROJECTS FUND**

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

**PERSONNEL**

|   | <b>FY 2023<br/>ACTUAL</b> | <b>FY 2024<br/>EXPECTED</b> | <b>FY 2025<br/>BUDGET</b> |
|---|---------------------------|-----------------------------|---------------------------|
| Associate Director for Capital Plans & Projects | 1                         | 1                           | 1                         |
| Construction Project Manager                    | 1                         | 1                           | 1                         |

**CODE: FUND 2500**

**ACCT# DESCRIPTION**

|  |         |           |           |
|--|---------|-----------|-----------|
| Bruton High School A&E/Coat Roof                               | 0       | 1,700,000 | 3,800,000 |
| Replace 800 MHz radios division-wide                           | 0       | 250,000   | 250,000   |
| Fire Alarm Refresh Grafton                                     | 0       | 0         | 79,200    |
| Replace PA Systems Tabb Middle, Bruton High, Tabb High         | 0       | 0         | 1,000,000 |
| Replace School Signs   | 0       | 0         | 125,000   |
| Grafton High School Lighted Turf Field                         | 0       | 0         | 2,500,000 |
| Tabb High School Lighted Turf Field                            | 0       | 0         | 2,500,000 |
| Grafton High School Learning Commons                           | 0       | 0         | 443,880   |
| Tabb High School Learning Commons                              | 0       | 0         | 443,880   |
| Tabb High School Front Entrance Upgrade                        | 0       | 0         | 703,343   |
| Tabb High School Locker/Team/Bathroom                          | 0       | 540,892   | 2,007,451 |
| Temporary Modular Classrooms                                   | 0       | 350,000   | 425,000   |
| Mt. Vernon Elementary School A&E and Replace HVAC and Controls | 0       | 232,682   | 0         |
| Seaford Elementary School A&E and 9 Classroom Expansion        | 0       | 1,940,000 | 0         |
| Waller Mill Elementary Acquire 6 Portable Classrooms & A&E     | 0       | 643,000   | 0         |
| and 6 Classroom Expansion and Common Area Adjustments          | 0       | 0         | 0         |
| Queens Lake Middle School Renovate Locker and Team Rooms       | 0       | 550,760   | 0         |
| Tabb Middle School Renovate Locker and Team Rooms              | 0       | 550,760   | 0         |
| Tabb Middle School A&E and Replace HVAC and Controls           | 0       | 1,800,000 | 0         |
| Yorktown Middle School Renovate Locker and Team Rooms          | 0       | 550,760   | 0         |
| Bruton High School Renovate Locker and Team Rooms              | 0       | 707,345   | 0         |
| York High Renovate Locker and Team Rooms                       | 0       | 1,296,801 | 0         |
| Replace PA Systems Magruder, Dare, Waller Mill                 | 0       | 750,000   | 0         |
| Salaries   | 128,383 | 0         | 0         |
| Benefits   | 51,834  | 0         | 0         |
| Instructional Technology                                       | 28,190  | 0         | 0         |
| CIP20 YHS Replace/Coat Roof                                    | 32,190  | 0         | 0         |
| CIP20 Constr Rsv Cash Proj                                     | 169,529 | 0         | 0         |
| BONDS GHS HVAC Eqpt Repl                                       | 6,747   | 0         | 0         |
| ARPA BMES Drainage Football                                    | 9,305   | 0         | 0         |
| ARPA CES Drainage Soccer                                       | 17,899  | 0         | 0         |
| ARPA TES Drain Playground                                      | 300,194 | 0         | 0         |
| ARPA QLMS Gym floor  | 254,581 | 0         | 0         |
| ARPA BHS Gym & drainage  | 183,650 | 0         | 0         |
| ARPA BHS Turf & drainage                                       | 200,000 | 0         | 0         |
| ARPA SBO Security  | 26,536  | 0         | 0         |

|                                |                   |                   |                   |
|--------------------------------|-------------------|-------------------|-------------------|
| BONDS SES A&E/Constr           | 2,478,793         | 0                 | 0                 |
| CASH SES A&E/Constr            | 395,466           | 0                 | 0                 |
| CSLFRF CASH MV HVAC            | 183,504           | 0                 | 0                 |
| CSLFRF BONDS TMS HVAC          | 425,287           | 0                 | 0                 |
| BONDS Temp Modular             | 275,086           | 0                 | 0                 |
| BONDS YHS Roof                 | 1,254,815         | 0                 | 0                 |
| ARPA CASH BHS Turf Drainage    | 924,883           | 0                 | 0                 |
| ARPA CASH GBES Gym Floor       | 16,742            | 0                 | 0                 |
| ARPA CASH MES Bsktball wall pa | 12,433            | 0                 | 0                 |
| ARPA CASH YES wall pads, stora | 6,661             | 0                 | 0                 |
| ARPA CASH GSC middle gym floor | 12,562            | 0                 | 0                 |
| ARPA CASH THS weight room, soc | 154,273           | 0                 | 0                 |
| ARPA CASH YHS doors, scoreboar | 76,196            | 0                 | 0                 |
| ARPA CASH YRA Security         | 24,211            | 0                 | 0                 |
| Sch CIP FY23 100 Larkin Run    | 47,715            | 0                 | 0                 |
| BONDS SES A&E Renovation       | 6,243,559         | 0                 | 0                 |
| CASH SES A&E Renovation        | 1,314,164         | 0                 | 0                 |
| BONDS SES Gym HVAC             | 190,800           | 0                 | 0                 |
| BONDS SES parking lot          | 423,000           | 0                 | 0                 |
| <b>TOTAL</b>                   | <b>15,869,186</b> | <b>11,863,000</b> | <b>14,277,754</b> |

**CAPITAL PROJECTS FUND  
FISCAL YEAR 2025**

**CAPITAL PROJECTS FUND DESCRIPTIONS FOR FISCAL YEAR 2025**

(All of the following projects are expected to be completed by the summer of 2025)

**Bruton High – A&E and Coat Low Slope Roof**

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. The roof was replaced in 2002. In 2024 it will be 22 years old and in need of repair and a protective coating.

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

**Grafton High – Lighted Turf Field**

Replace existing natural turf field with artificial turf. The existing natural turf field is very worn and hard to maintain due to excessive use by many different sports teams. Artificial turf would increase the amount of time the field is available for use. The existing field is not lit which also reduces the amount of time the field can be used.

Operating Budget Impact: The artificial turf field will reduce the amount of maintenance and water required. Lighting will increase electrical consumption slightly.

**Grafton High – Learning Commons**

To provide spaces for personal and collaborative study and empower students to work together to solve problems and focus on current issues.

Operating Budget Impact: There should be little or no budget impacts.

**Tabb High – Front Entrance Upgrade**

The front of the school needs to be updated. There is no clear main entrance to the school. Windows and doors are the original from 1972. They are 51 years old, are single-pane glass, thermally broken frames and better seals.

Operating Budget Impact: New windows and doors should reduce maintenance costs and operating costs with double-pane glass, thermally broken frames and better seals.

**Tabb High – Learning Commons**

To provide spaces for personal and collaborative study and empower students to work together to solve problems and focus on current issues. Existing libraries provide limited space for personal and collaborative study. They have no enclosed areas for groups to work collaboratively.

Operating Budget Impact: There should be little or no budget impacts.

**CAPITAL PROJECTS FUND  
FISCAL YEAR 2025**

**Capital Projects Fund Descriptions  
(continued)**

**Tabb High – Renovate Restrooms, Locker and Team Rooms**

The current locker and team rooms are in poor condition and in need of repair. The original building was opened in 1972. The existing locker rooms will be 53 years old in FY2025 and were not renovated during the 1998 renovation.

Operating Budget Impact: New plumbing fixtures and lockers will require less repairs and reduce maintenance costs. New LED lighting will reduce operating costs.

**Tabb High – Lighted Turf Field**

Replace existing natural turf field with artificial turf. The existing natural turf field is very worn and hard to maintain due to excessive use by many different sports teams. Artificial turf would increase the amount of time the field is available for use. The existing field is not lit which also reduces the amount of time the field can be used.

Operating Budget Impact: The artificial turf field will reduce amount of maintenance and water required. Lighting will increase electrical consumption slightly.

**Temporary Modular Classrooms**

Funding is requested for the leasing of existing modular classrooms and installation of additional units as required by increasing student enrollment. Enrollment at multiple elementary schools has exceeded the instructional capacity of each school for the past 3 years. Modular classrooms have been leased and are currently in use at these schools. Due to increased enrollment at several elementary schools and new residential construction, additional modular classrooms are needed.

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.

**Replace Division Wide Communication System-800MHz Radios**

The existing equipment is past the end of useful life and not compatible with new technologies. School division 800 MHz radios are 16 years old. Typical radio life expectancy is 10 years.

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

**CAPITAL PROJECTS FUND  
FISCAL YEAR 2025**

**Capital Projects Fund Descriptions  
(continued)**

**Replace P.A. Systems – Queens Lake, Tabb Middle, Bruton High, Tabb High**

The existing equipment is past the end of useful life and not compatible with new technologies. These systems are critical for student safety. Many school PA systems are original equipment and repair parts are hard to obtain.

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

**Fire Alarm Refresh**

Funding requested to update fire alarms at Grafton School Complex, Bethel Manor, Coventry, and Magruder. The existing equipment is at the end of useful life and not compatible with new technologies. These systems are critical for student safety.

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

**Replace School Signs**

Existing school signs are in poor condition and should be replaced. The existing school signs are constructed of wood and are 20 years old. They are in poor condition and reflect poorly on our schools.

Operating Budget Impact: The new signs are made out of aluminum which should last much longer than the wooden ones. They should not require repeated painting like the wooden ones.

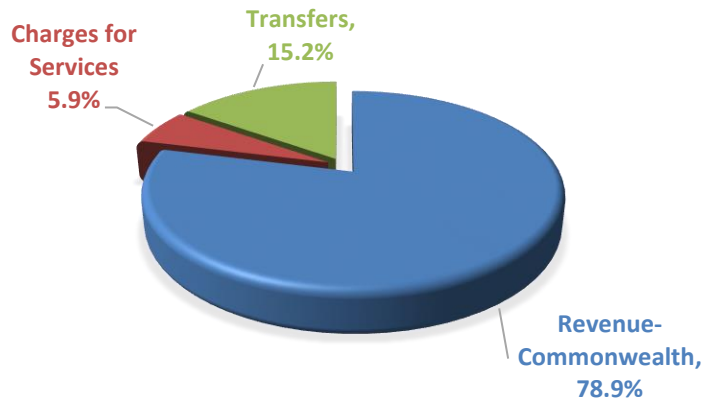
**YORK COUNTY SCHOOL DIVISION  
TECHNOLOGY RESERVE FUND  
FISCAL YEAR 2025**

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.

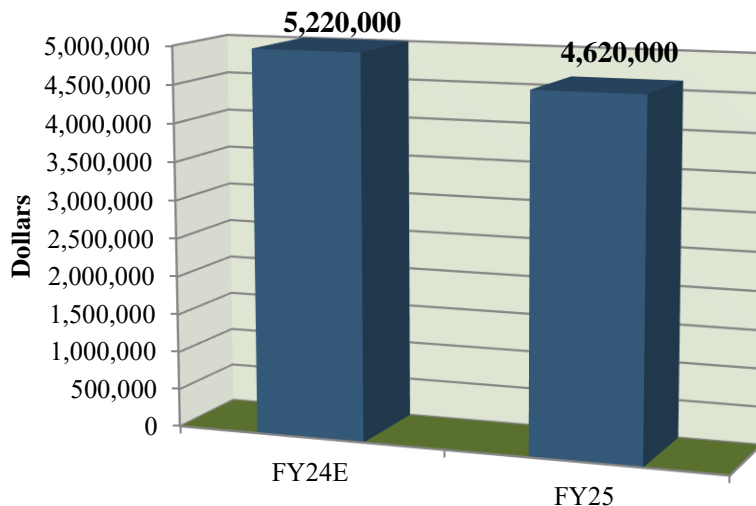
The initial funding for the Technology Reserve fund would come from several sources. The School Division transferred \$1.0 million from its FY20 operating fund resulting from savings due to the extended school closures. The School Division transferred \$2.2 million of excess Impact Aid revenue received in FY20. The Impact Aid revenue was above and beyond the \$8.5 million used for annual operating expenses.

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 over the next 4 yrs.

**Revenues by Source – FY2025**



**Fiscal Year Expenditure Comparison**



**YORK COUNTY SCHOOL DIVISION  
TECHNOLOGY RESERVE FUND  
FISCAL YEAR 2025**

**FUND BALANCE SUMMARY**

|                                |                  |                           |
|--------------------------------|------------------|---------------------------|
| BEGINNING FUND BALANCE 7/1/23  |                  | \$5,963,175               |
| PROJECTED FY 2024 REVENUES     | 5,220,000        |                           |
| PROJECTED FY 2024 EXPENDITURES | <u>5,220,000</u> | 0                         |
| PROJECTED FY 2025 REVENUES     | 4,620,000        |                           |
| PROJECTED FY 2025 EXPENDITURES | <u>4,620,000</u> | 0                         |
| BUDGETED FUND BALANCE 6/30/25  |                  | <u><u>\$5,963,175</u></u> |

**YORK COUNTY SCHOOL DIVISION  
TECHNOLOGY RESERVE FUND  
FISCAL YEAR 2025**

**REVENUE DETAIL**

**ANNUAL FINANCIAL PLAN  
FUND 2300**

**TECHNOLOGY RESERVE FUND**

| ACCT #                               | DESCRIPTION                    | FY 2023<br>ACTUAL | FY 2024<br>BUDGET | FY 2024<br>EXPECTED | FY 2025<br>BUDGET |
|--------------------------------------|--------------------------------|-------------------|-------------------|---------------------|-------------------|
| <b>REVENUE-LOCAL SOURCES</b>         |                                |                   |                   |                     |                   |
| 30315-510100                         | INTEREST ON DEPOSITS           | 36,051            | 5,000             | 5,000               | 5,000             |
| 30315-520029                         | GASB 87 OTHR FNC SRC: LEASE FN | 0                 | 0                 | 0                   | 0                 |
| <b>CHARGES FOR SERVICES</b>          |                                |                   |                   |                     |                   |
| 30316-574300                         | PROCEEDS FOR LEASE PURCHASE    | 0                 | 1,000,000         | 1,000,000           | 0                 |
| 30316-574550                         | STUDENT TECHNOLOGY INS FEES    | 0                 | 270,000           | 270,000             | 270,000           |
| 30316-574555                         | STUDENT TECHNOLOGY CC FEES     | 0                 | 1,000             | 1,000               | 1,000             |
| <b>REVENUE-FEDERAL</b>               |                                |                   |                   |                     |                   |
| 30333-521201                         | IMPACT AID                     | 0                 | 0                 | 0                   | 0                 |
| <b>REVENUE-COMMONWEALTH</b>          |                                |                   |                   |                     |                   |
| 30324-527600                         | STATE TECH GRANT               | 544,000           | 0                 | 0                   | 0                 |
| 30324-527660                         | FY19 TECH INITIATIVE           | 53,189            | 2,176,000         | 2,176,000           | 2,176,000         |
| 30324-527670                         | STATE TECH GRANT-PREVIOUS YEAR | 0                 | 544,000           | 544,000             | 544,000           |
| 30324-527680                         | STATE TECH GRANT-CURRENT YR    | 0                 | 924,000           | 924,000             | 924,000           |
| <b>TRANSFER FROM OTHER FUNDS</b>     |                                |                   |                   |                     |                   |
| 30351-593150                         | TRANSFER IN FROM SCHOOL OPS    | 0                 | 0                 | 300,000             | 700,000           |
| 30351-593160                         | TRANSFER IN FROM COUNTY        | 3,990,000         | 0                 | 0                   | 0                 |
| <b>TOTAL TECHNOLOGY RESERVE FUND</b> |                                | <b>4,623,240</b>  | <b>4,920,000</b>  | <b>5,220,000</b>    | <b>4,620,000</b>  |



**TECHNOLOGY RESERVE FUND**

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

| <b>PERSONNEL</b>             | <b>FY 2023<br/>ACTUAL</b>                | <b>FY 2024<br/>BUDGET</b> | <b>FY 2024<br/>EXPECTED</b> | <b>FY 2025<br/>BUDGET</b> |
|------------------------------|--|---------------------------|-----------------------------|---------------------------|
| N/A                          | 0  | 0                         | 0                           | 0                         |
| <b>CODE: 2300-681000-000</b> |  |                           |                             |                           |
| <b>2300-682000-000</b>       |  |                           |                             |                           |
| ACCT#                        | DESCRIPTION                              |                           |                             |                           |
| <b>PURCHASED SERVICES</b>    |  |                           |                             |                           |
| 639000                       | Miscellaneous Contractual Services       | 0                         | 0                           | 0                         |
|                              | <b>Subtotal</b>                          | <b>0</b>                  | <b>0</b>                    | <b>0</b>                  |
| <b>OTHER CHARGES</b>         |  |                           |                             |                           |
| 654000                       | Leases and Rentals                       | 0                         | 511,693                     | 511,693                   |
| 654020                       | GASB 87 Lease Principal                  | 498,100                   | 0                           | 0                         |
| 654030                       | GASB 87 Lease Interest                   | 13,592                    | 0                           | 0                         |
| 650700                       | GASB 87 Lease Expenditures               | 0                         | 0                           | 0                         |
|                              | <b>Subtotal</b>                          | <b>511,692</b>            | <b>511,693</b>              | <b>511,693</b>            |
| <b>MATERIALS/SUPPLIES</b>    |  |                           |                             |                           |
| 660410                       | Technology Software/Online Content       | 0                         | 0                           | 0                         |
| 660510                       | Noncapitalized Technology Hardware       | 0                         | 0                           | 0                         |
| 660610                       | Noncapitalized Technology Infrastructure | 0                         | 0                           | 0                         |
| 669900                       | Miscellaneous Materials & Supplies       | 0                         | 0                           | 0                         |
|                              | <b>Subtotal</b>                          | <b>0</b>                  | <b>0</b>                    | <b>0</b>                  |
| <b>EQUIPMENT</b>             |  |                           |                             |                           |
| 681100                       | Hardware-Replacement                     | 544,000                   | 3,208,307                   | 3,508,307                 |
| 681200                       | Infrastructure-Replacement               | 0                         | 1,200,000                   | 1,200,000                 |
| 682010                       | Capital Outlay-Additional                | 0                         | 0                           | 0                         |
| 682110                       | Hardware-Additional                      | 1,674                     | 0                           | 0                         |
| 682210                       | Infrastructure-Additional                | 0                         | 0                           | 0                         |
| 689110                       | Furniture/Equipment-Additional           | 0                         | 0                           | 0                         |
| 689210                       | Furniture/Equipment-Replacement          | 0                         | 0                           | 0                         |
|                              | <b>Subtotal</b>                          | <b>545,674</b>            | <b>4,408,307</b>            | <b>4,708,307</b>          |
| <b>TRANSFERS</b>             |  |                           |                             |                           |
| 693140                       | Transfer from County                     | 0                         | 0                           | 0                         |
| 693150                       | Transfer from Sch Op                     | 0                         | 0                           | 0                         |
|                              | <b>Subtotal</b>                          | <b>0</b>                  | <b>0</b>                    | <b>0</b>                  |
| <b>TOTAL</b>                 |  | <b>1,057,366</b>          | <b>4,920,000</b>            | <b>5,220,000</b>          |

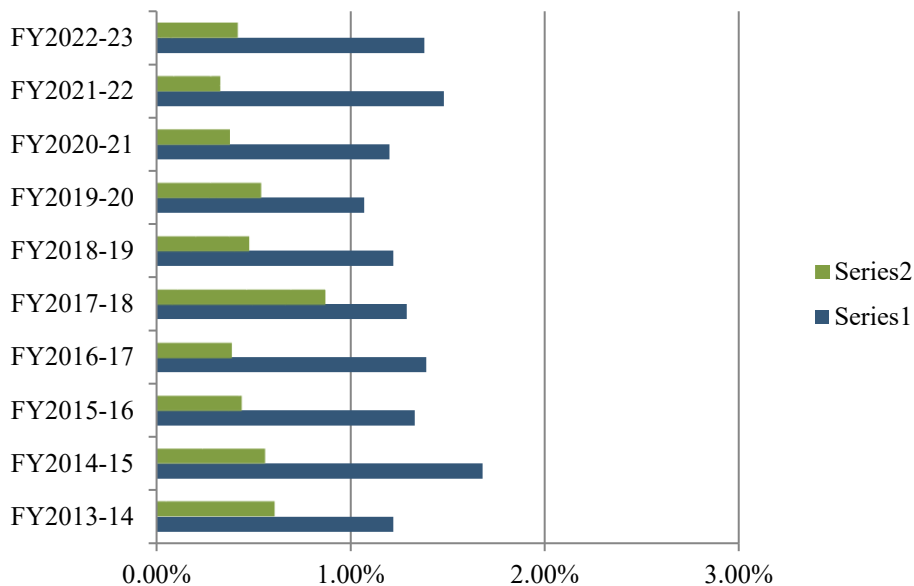
**INFORMATIONAL**

**YORK COUNTY SCHOOL DIVISION  
SCHOOL OPERATING FUND  
FISCAL YEAR 2025**

**DROPOUT STATISTICS**

|            | <b>York</b>                                   |                               |                                | <b>State Average</b>       |
|------------|---|-------------------------------|--------------------------------|----------------------------|
|            | <b>End of Year Membership<br/>Grades 7-12</b> | <b>Number of<br/>Dropouts</b> | <b>Percent of<br/>Dropouts</b> | <b>Percent of Dropouts</b> |
| 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%                      |
| FY 2022-23 | 6118  | 26                            | 0.42%                          | 1.38%                      |

**YCSD/State Dropout Rate Comparison**



**YORK COUNTY SCHOOL DIVISION  
SCHOOL OPERATING FUND  
FISCAL YEAR 2025**

**YORK COUNTY  
2017-2023**

| <b>Year</b> | <b>Number of Students Taking Test</b> | <b>Evidence-Based Reading &amp; Writing (ERW)</b> | <b>Math Mean</b> | <b>Total Mean</b> |
|-------------|---------------------------------------|---|------------------|-------------------|
| 2019        | 691                                   | 573   | 558              | 1131              |
| 2020        | 637                                   | 585   | 564              | 1149              |
| 2021        | 438                                   | 578   | 565              | 1143              |
| 2022        | 513                                   | 573   | 554              | 1127              |
| 2023        | 543                                   | 577   | 554              | 1131              |

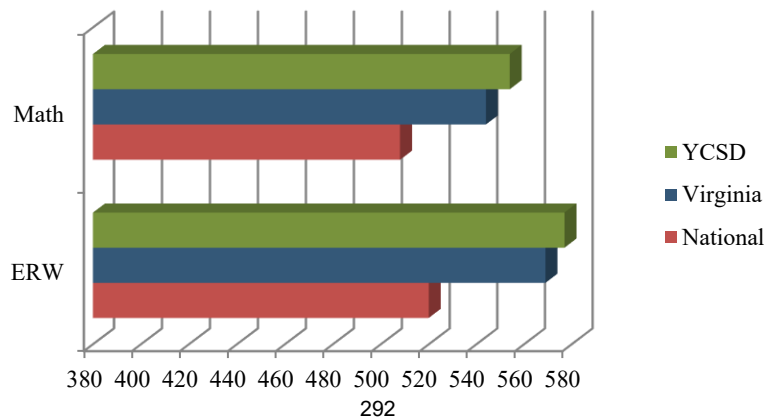
Source: SAT Cohort Final Report

**SCHOLASTIC ACHIEVEMENT TEST (SAT)**

**2023 COMPARATIVE RESULTS**

| <b>Report</b> | <b>Evidence-Based Reading &amp; Writing (ERW)</b> |                 |                  |                   |
|---------------|---|-----------------|------------------|-------------------|
|               | <b>Number of Students Taking Test</b>             | <b>ERW Mean</b> | <b>Math Mean</b> | <b>Total Mean</b> |
| National      | 1,913,742   | 520             | 508              | 1028              |
| Virginia      | 47,211  | 569             | 544              | 1113              |
| YCS D         | 543   | 577             | 554              | 1131              |

**SAT Comparative Results (2023)**



**YORK COUNTY SCHOOL DIVISION  
SCHOOL OPERATING FUND  
FISCAL YEAR 2025**

**ALL 19 YORK COUNTY SCHOOL DIVISION SCHOOLS MET OR EXCEEDED ALL STATE  
BENCHMARKS FOR ACCREDITATION AND ARE FULLY ACCREDITED  
FOR SCHOOL YEAR 2023-2024 (based on 2022-2023 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 2025**

**Historical Information Regarding Accredited York County Schools**

| School                           | 16-17            | 17-18            | 18-19            | 19-20            | 20-21                | 21-22                | 22-23            | 23-24            |
|----------------------------------|------------------|------------------|------------------|------------------|----------------------|----------------------|------------------|------------------|
| <b>Bethel Manor Elementary</b>   | Fully Accredited | Fully Accredited | Fully Accredited | Fully Accredited | Accreditation Waived | Accreditation Waived | Fully Accredited | Fully Accredited |
| <b>Bruton High</b>               | *See Note        | Fully Accredited | Fully Accredited | Fully Accredited | Accreditation Waived | Accreditation Waived | Fully Accredited | Fully Accredited |
| <b>Coventry Elementary</b>       | Fully Accredited | Fully Accredited | Fully Accredited | Fully Accredited | Accreditation Waived | Accreditation Waived | Fully Accredited | Fully Accredited |
| <b>Dare Elementary</b>           | Fully Accredited | Fully Accredited | Fully Accredited | Fully Accredited | Accreditation Waived | Accreditation Waived | Fully Accredited | Fully Accredited |
| <b>Grafton Bethel Elementary</b> | Fully Accredited | Fully Accredited | Fully Accredited | Fully Accredited | Accreditation Waived | Accreditation Waived | Fully Accredited | Fully Accredited |
| <b>Grafton High</b>              | Fully Accredited | Fully Accredited | Fully Accredited | Fully Accredited | Accreditation Waived | Accreditation Waived | Fully Accredited | Fully Accredited |
| <b>Grafton Middle</b>            | Fully Accredited | Fully Accredited | Fully Accredited | Fully Accredited | Accreditation Waived | Accreditation Waived | Fully Accredited | Fully Accredited |
| <b>Magruder Elementary</b>       | Fully Accredited | Fully Accredited | Fully Accredited | Fully Accredited | Accreditation Waived | Accreditation Waived | Fully Accredited | Fully Accredited |
| <b>Mt. Vernon Elementary</b>     | Fully Accredited | Fully Accredited | Fully Accredited | Fully Accredited | Accreditation Waived | Accreditation Waived | Fully Accredited | Fully Accredited |
| <b>Queens Lake Middle</b>        | Fully Accredited | Fully Accredited | Fully Accredited | Fully Accredited | Accreditation Waived | Accreditation Waived | Fully Accredited | Fully Accredited |
| <b>Seaford Elementary</b>        | Fully Accredited | Fully Accredited | Fully Accredited | Fully Accredited | Accreditation Waived | Accreditation Waived | Fully Accredited | Fully Accredited |
| <b>Tabb Elementary</b>           | Fully Accredited | Fully Accredited | Fully Accredited | Fully Accredited | Accreditation Waived | Accreditation Waived | Fully Accredited | Fully Accredited |
| <b>Tabb High</b>                 | Fully Accredited | Fully Accredited | Fully Accredited | Fully Accredited | Accreditation Waived | Accreditation Waived | Fully Accredited | Fully Accredited |
| <b>Tabb Middle</b>               | Fully Accredited | Fully Accredited | Fully Accredited | Fully Accredited | Accreditation Waived | Accreditation Waived | Fully Accredited | Fully Accredited |
| <b>Waller Mill Elementary</b>    | Fully Accredited | Fully Accredited | Fully Accredited | Fully Accredited | Accreditation Waived | Accreditation Waived | Fully Accredited | Fully Accredited |
| <b>York High</b>                 | Fully Accredited | Fully Accredited | Fully Accredited | Fully Accredited | Accreditation Waived | Accreditation Waived | Fully Accredited | Fully Accredited |
| <b>Yorktown Elementary</b>       | Fully Accredited | Fully Accredited | Fully Accredited | Fully Accredited | Accreditation Waived | Accreditation Waived | Fully Accredited | Fully Accredited |
| <b>Yorktown Middle</b>           | Fully Accredited | Fully Accredited | Fully Accredited | Fully Accredited | Accreditation Waived | Accreditation Waived | Fully Accredited | Fully Accredited |
| <b>York River Academy</b>        | Fully Accredited | Fully Accredited | Fully Accredited | Fully Accredited | Accreditation Waived | Accreditation Waived | Fully Accredited | Fully Accredited |

\*Accredited With Warning in Math

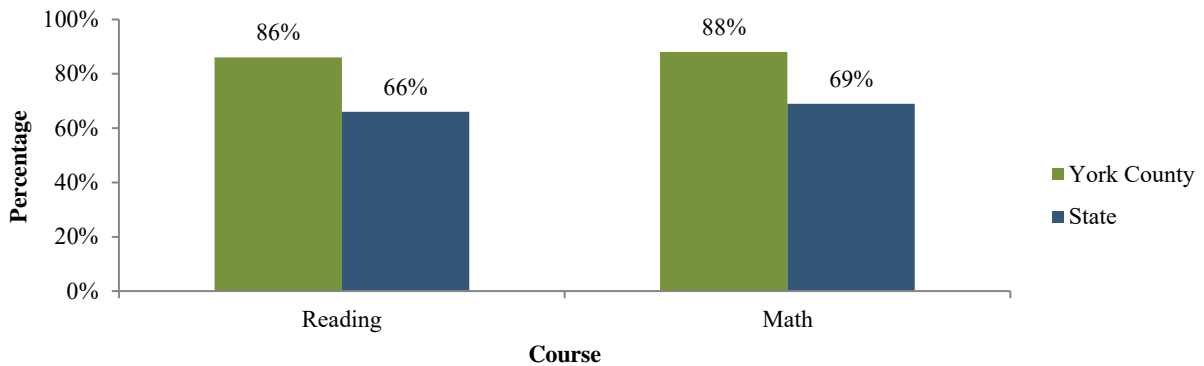
Source: Commonwealth of Virginia, Department of Education

**YORK COUNTY SCHOOL DIVISION  
SCHOOL OPERATING FUND  
FISCAL YEAR 2025**

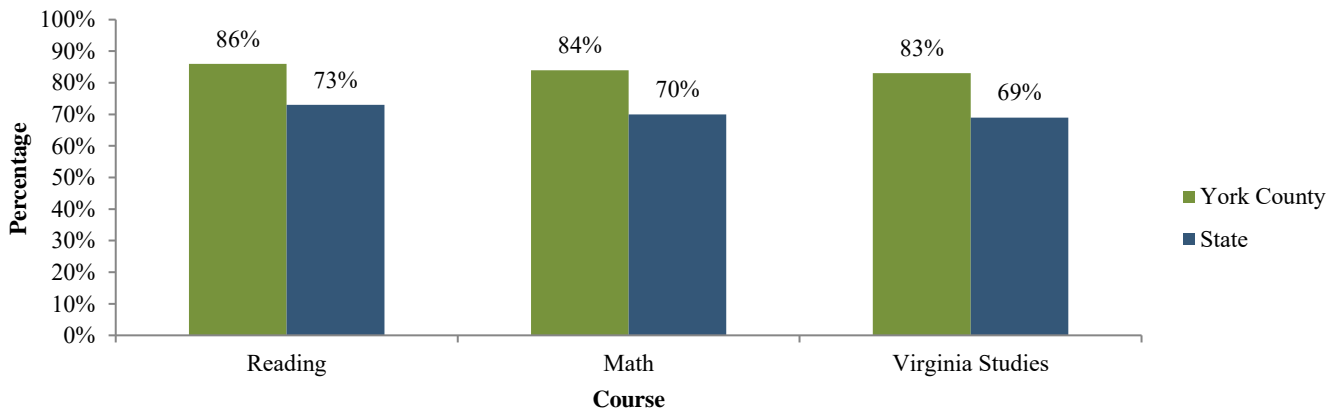
This is the 28th year Virginia students have taken the Standards of Learning (SOL) exams. Students in grades 3-8 and students enrolled in certain high school classes.

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.

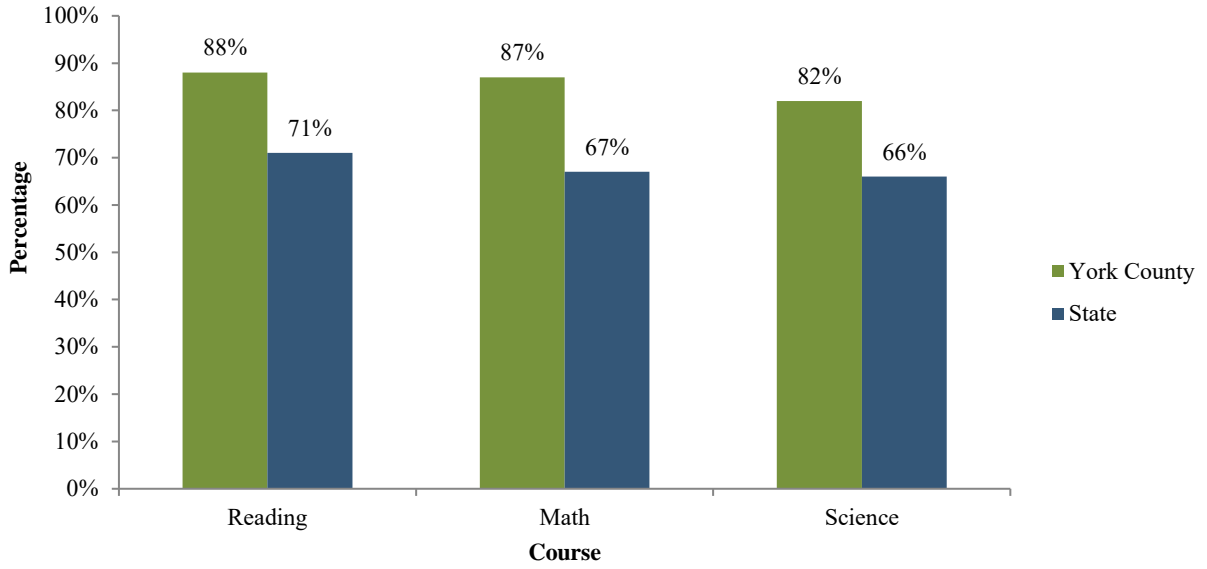
**Standards of Learning – Grade 3 Percent Passing (2023)**



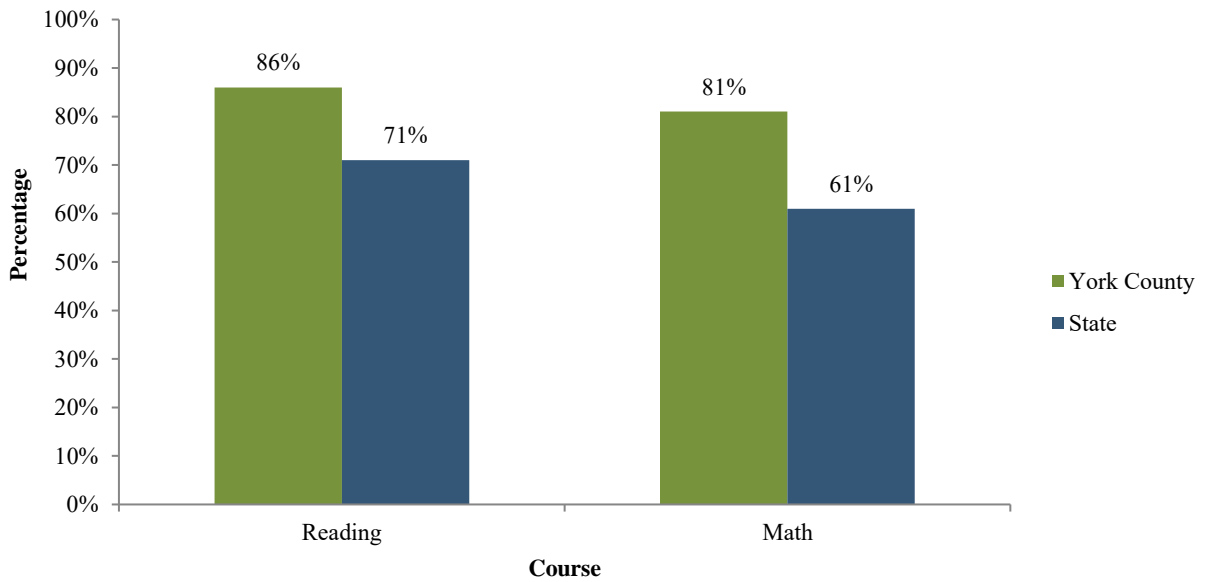
**Standards of Learning – Grade 4 Percent Passing (2023)**



### Standards of Learning – Grade 5 Percent Passing (2023)

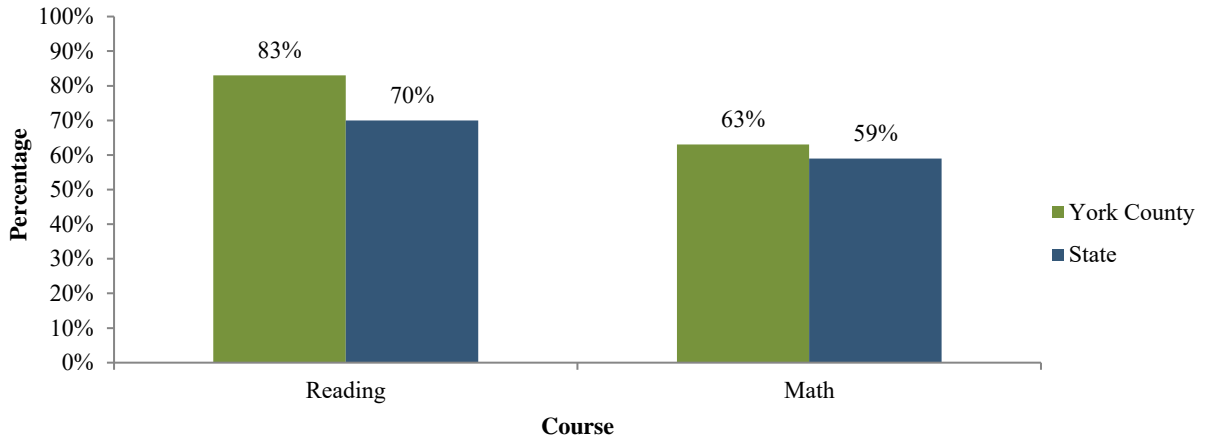


### Standards of Learning – Grade 6 Percent Passing (2023)

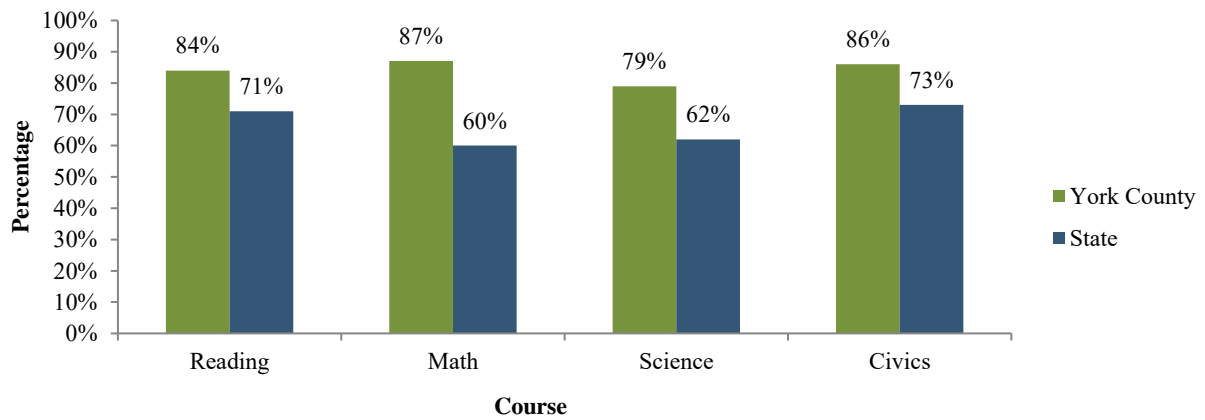




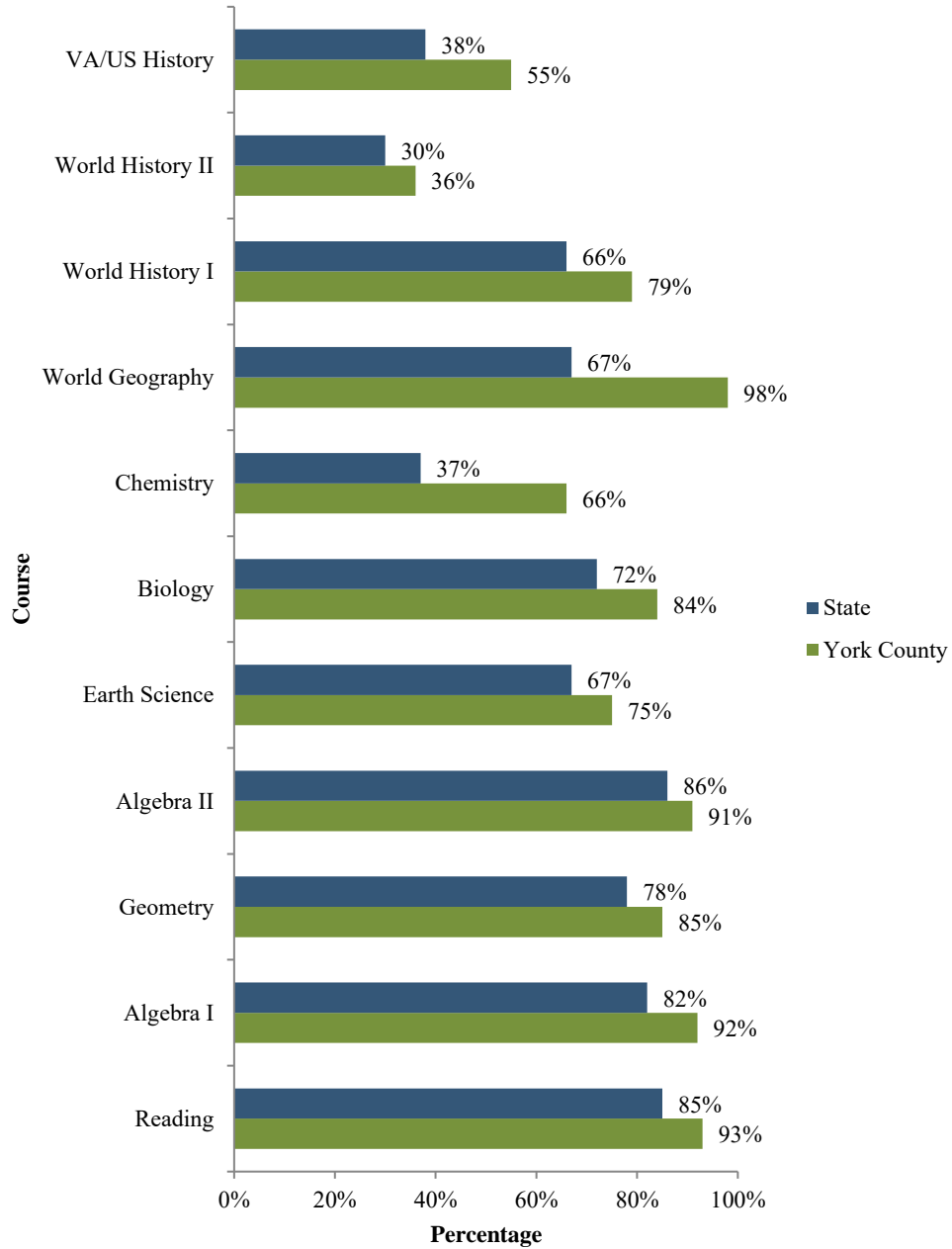
### Standards of Learning – Grade 7 Percent Passing (2023)



### Standards of Learning – Grade 8 Percent Passing (2023)



### Standards of Learning – End of Course Percent Passing (2023)



Source: Commonwealth of Virginia, Department of Education, School Quality Profiles

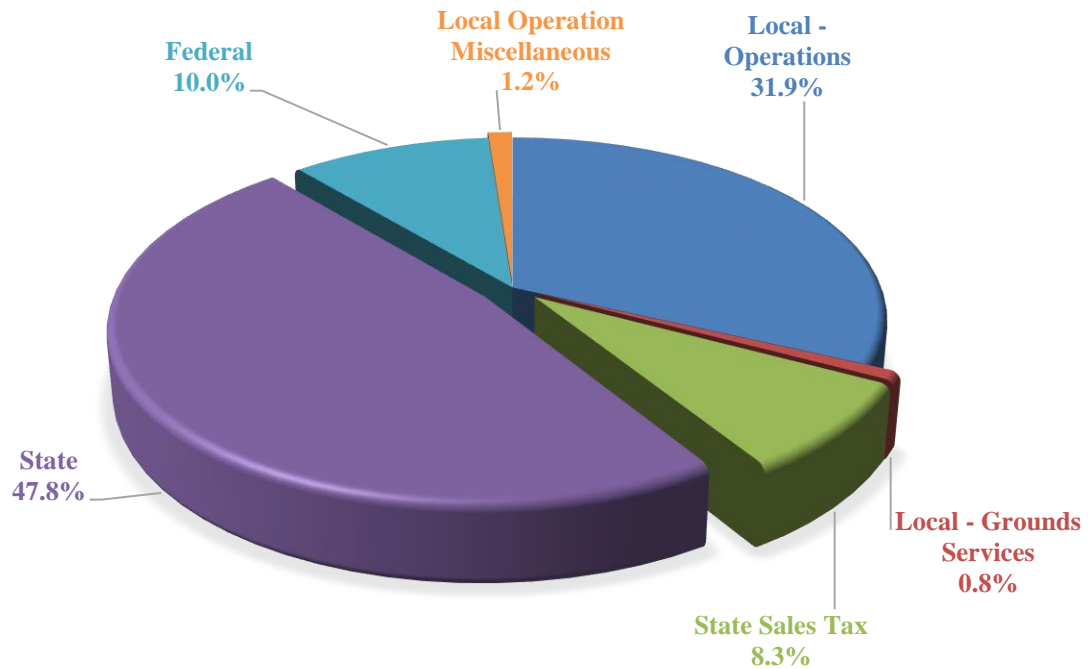
**YORK COUNTY SCHOOL DIVISION  
SCHOOL OPERATING FUND  
FISCAL YEAR 2025**

**SUPPORT BY SOURCES**

**(IN PERCENTAGES)**

|                               | <b>FY16</b> | <b>FY17</b> | <b>FY18</b> | <b>FY19</b> | <b>FY20</b> | <b>FY21</b> | <b>FY22</b> | <b>FY23</b> | <b>FY24</b> | <b>FY25</b> |
|-------------------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| LOCAL - OPERATIONS            | 38.8        | 38.4        | 38.4        | 38.0        | 37.4        | 36.2        | 34.1        | 33.2        | 32.7        | 31.9        |
| LOCAL - GROUNDS SERVICES      | 0.9         | 0.9         | 0.8         | 0.8         | 0.8         | 0.8         | 0.7         | 0.7         | 0.8         | 0.8         |
| LOCAL - REVENUE STABILIZATION | 0.0         | 0.7         | 0.5         | 0.2         | 0.1         | 0.0         | 0.0         | 0.0         | 0.0         | 0.0         |
| SALES TAX                     | 9.7         | 9.9         | 10.0        | 9.5         | 9.6         | 9.5         | 8.9         | 9.4         | 9.5         | 8.3         |
| STATE                         | 37.5        | 38.3        | 38.5        | 40.2        | 41.0        | 42.5        | 41.1        | 42.0        | 52.0        | 56.1        |
| FEDERAL                       | 11.8        | 10.5        | 10.5        | 10.1        | 9.9         | 9.8         | 13.8        | 13.3        | 13.2        | 10.0        |
| LOCAL OPERATION, MISC.        | 1.3         | 1.3         | 1.3         | 1.2         | 1.2         | 1.2         | 1.4         | 1.4         | 1.2         | 1.2         |

**Support by Sources – FY25**

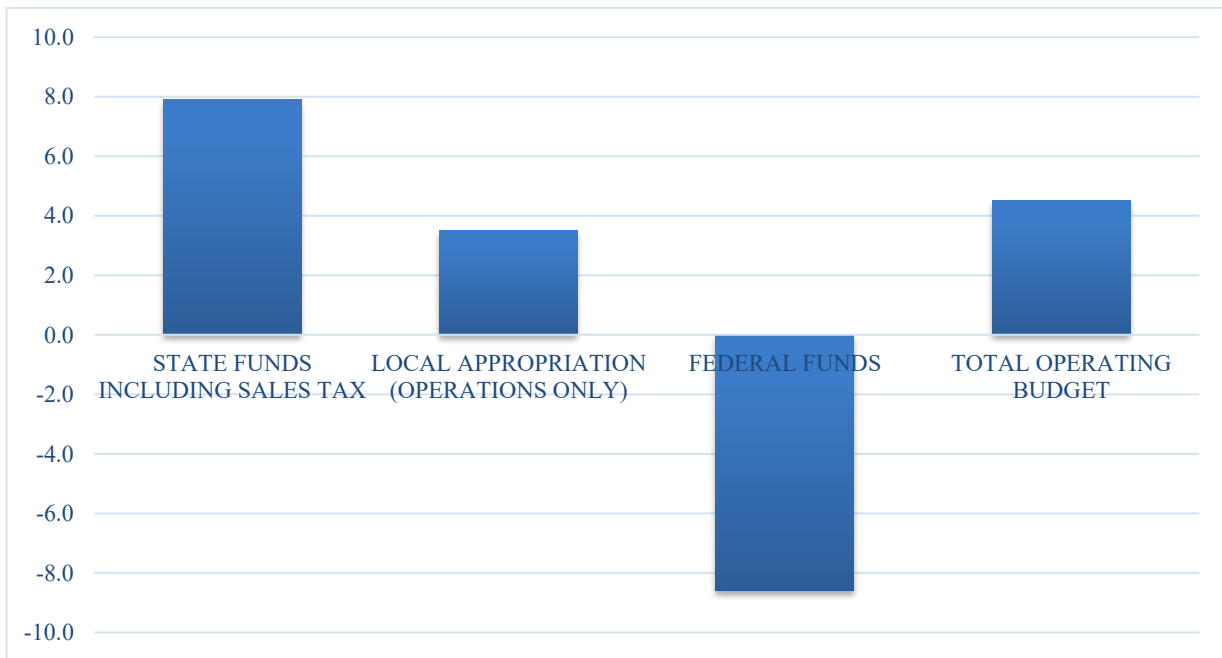


**YORK COUNTY SCHOOL DIVISION  
SCHOOL OPERATING FUND  
FISCAL YEAR 2025**

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

|  | FY16 | FY17   | FY18 | FY19 | FY20 | FY21  | FY22 | FY23  | FY24  | FY25  |
|--|------|--------|------|------|------|-------|------|-------|-------|-------|
| STATE FUNDS<br>INCLUDING SALES TAX       | 2.5  | 3.9    | 3.2  | 5.9  | 5.1  | 5.5   | 4.4  | 9.2   | 6.3   | 7.9   |
| LOCAL APPROPRIATION<br>(OPERATIONS ONLY) | 0.7  | 0.7    | 2.7  | 2.9  | 2.3  | (0.9) | 2.8  | 3.2   | 2.6   | 3.5   |
| FEDERAL FUNDS                            | 0.8  | (11.3) | 1.6  | 0.0  | 1.3  | 3.6   | 8.9  | (0.1) | (4.2) | (8.6) |
| TOTAL OPERATING<br>BUDGET                | 1.6  | 1.5    | 2.5  | 3.7  | 3.2  | 2.8   | 4.5  | 5.6   | 3.6   | 4.5   |

**Source of Revenue Increase/(Decrease) – FY25**



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 2025**

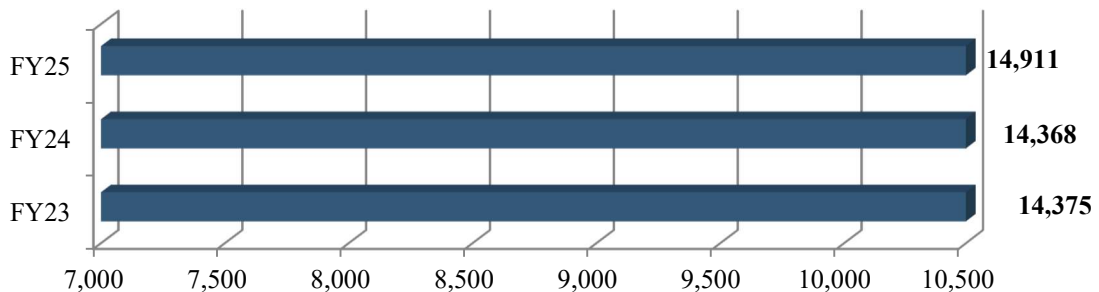
**BUDGETED PER PUPIL COST**

| BUDGETED ADM      | *LOCAL | STATE<br>SALES<br>TAX | STATE | FEDERAL | TOTAL<br>PER BUDGET | TOTAL<br>ACTUAL |
|-------------------|--------|-----------------------|-------|---------|---------------------|-----------------|
| 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 (12,816 ADM) | 5,790  | 1,368                 | 5,546 | 1,671   | 14,375              | 14,375          |
| FY24 (12,879 ADM) | 4,910  | 1,218                 | 6,593 | 1,647   | 14,368              | ---             |
| FY25 (12,966 ADM) | 4,873  | 1,244                 | 7,126 | 1,495   | 14,911              | ---             |

\*Local (includes Local Appropriation for Operations, Grounds Maintenance)

+Includes federal stimulus funds

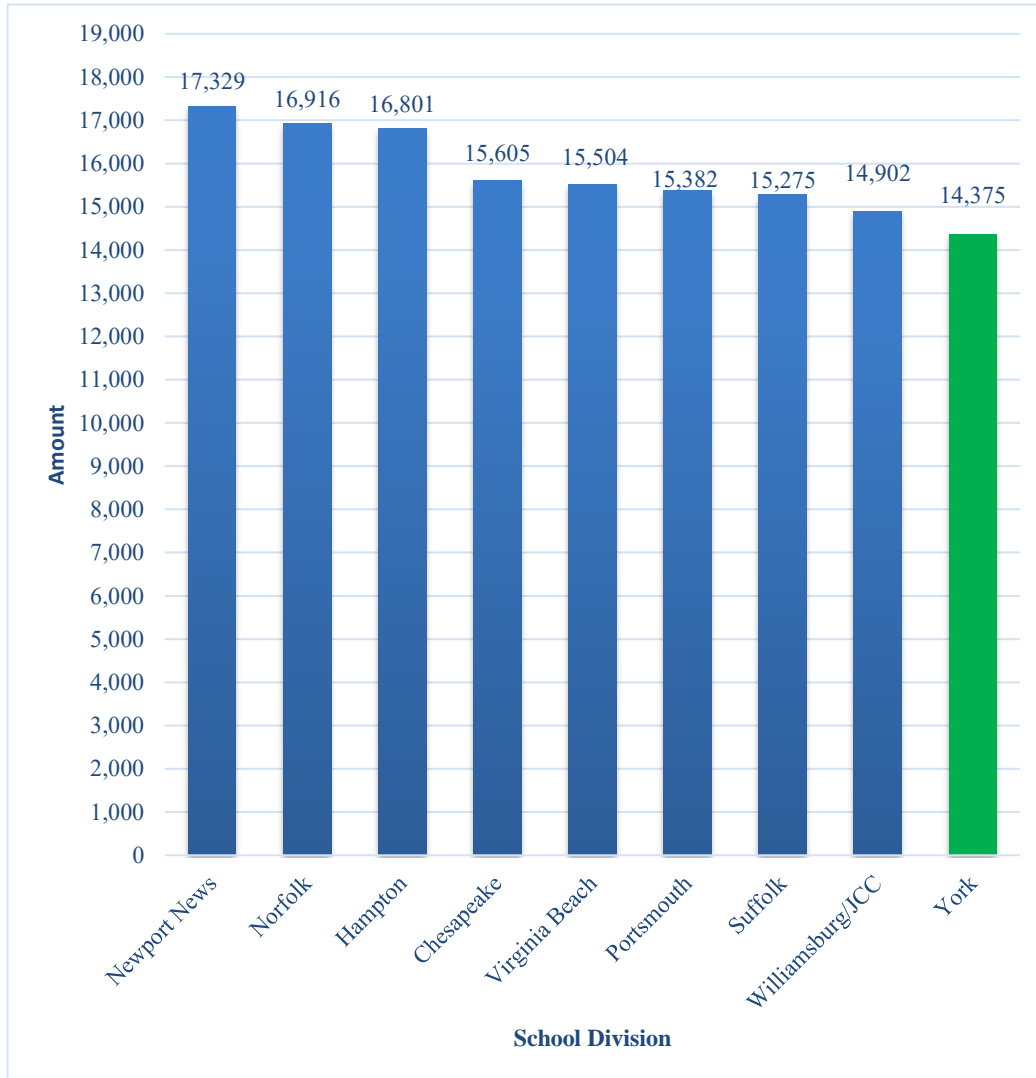
**Comparison of Budgeted Per Pupil Cost**



**YORK COUNTY SCHOOL DIVISION  
SCHOOL OPERATING FUND  
FISCAL YEAR 2025**

Below is a comparison of actual per pupil expenditures for surrounding school divisions. The data presented relates to the 2023 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 2023  
Per Pupil Expenditure**



Source: State Superintendent's Annual Report for Virginia, Fiscal Year 2023.

Note: Data represents operating expenditures only.

**FY22 Actual Required Local Effort (RLE) for the Standards of Quality  
Compared to Actual Local Expenditures for Operations**

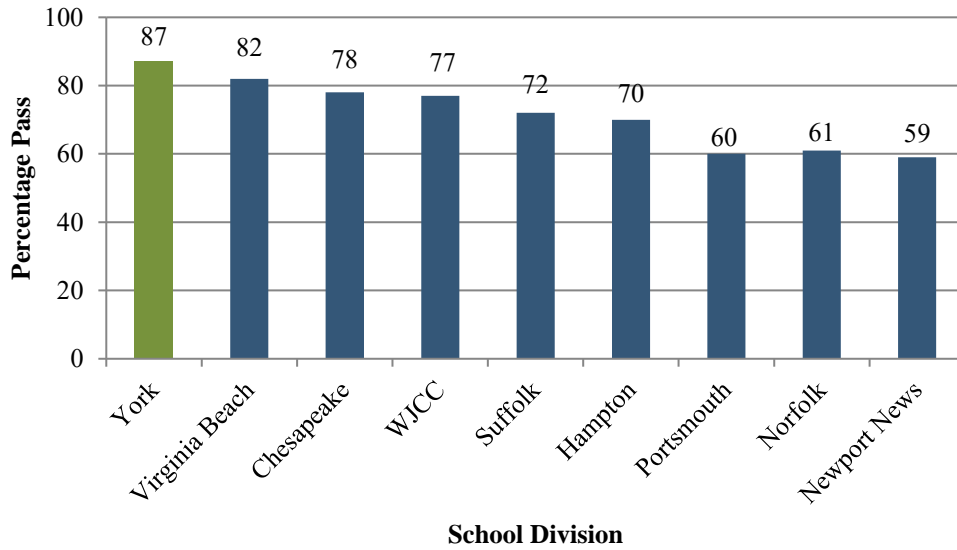
| <b>School<br/>Division</b> | <b>FY22-<br/>FY24<br/>Local<br/>Composite<br/>Index</b> | <b>FY2022<br/>Required<br/>Local<br/>Effort</b> | <b>FY2021<br/>Actual Local<br/>Expenditures<br/>for<br/>Operations</b> | <b>FY2021<br/>Actual Local<br/>Expenditures<br/>for<br/>Operations<br/>Above RLE</b> | <b>% of FY2021<br/>Actual Local<br/>Expenditures<br/>for Operations<br/>Above RLE</b> | <b>Statewide<br/>Rank by<br/>%<br/>Exceeded</b> |
|----------------------------|---|---|--|--|---|---|
| Portsmouth                 | 0.2413  | 21,298,278                                      | 50,311,798   | 29,013,520   | 136.22%   | 98  |
| Virginia Beach             | 0.4059  | 172,136,969                                     | 409,982,992  | 237,846,023  | 138.17%   | 125   |
| Hampton                    | 0.2731  | 35,349,608                                      | 74,029,840   | 38,680,232   | 109.42%   | 57  |
| Prince William             | 0.3739  | 253,594,384                                     | 664,195,857  | 410,601,473  | 161.91%   | 102   |
| Newport News               | 0.2808  | 50,434,950                                      | 117,490,424  | 67,055,474   | 132.95%   | 86  |
| James City                 | 0.5331  | 39,147,373                                      | 78,768,058   | 39,620,685   | 101.21%   | 65  |
| Norfolk                    | 0.3064  | 53,158,247                                      | 135,198,112  | 82,039,865   | 154.33%   | 87  |
| Mathews                    | 0.5453  | 3,657,024                                       | 9,286,875  | 5,629,851  | 153.95%   | 80  |
| Gloucester                 | 0.3975  | 13,063,265                                      | 28,499,286   | 15,436,021   | 118.16%   | 51  |
| Suffolk                    | 0.3514  | 32,841,781                                      | 62,928,546   | 30,086,765   | 91.61%  | 121   |
| York                       | 0.3699  | 32,941,505                                      | 58,646,614   | 25,705,109   | 78.03%  | 135   |
| Isle of Wight              | 0.3880  | 15,183,486                                      | 26,748,213   | 11,564,727   | 76.17%  | 64  |
|                            |   |   |  | State Average  | 89.35%  |   |

Source: Virginia Department of Education

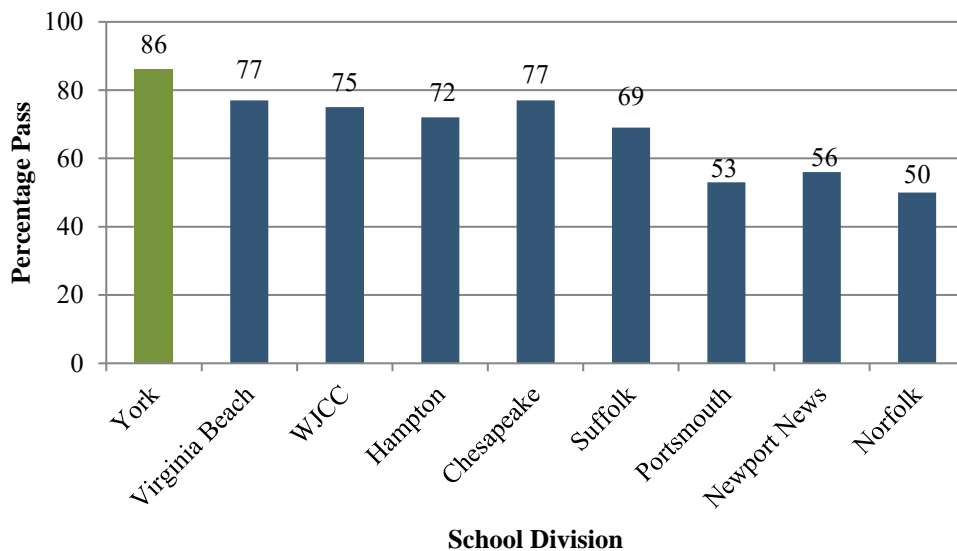
**YORK COUNTY SCHOOL DIVISION  
SCHOOL OPERATING FUND  
FISCAL YEAR 2025**

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 22-23 School Year**



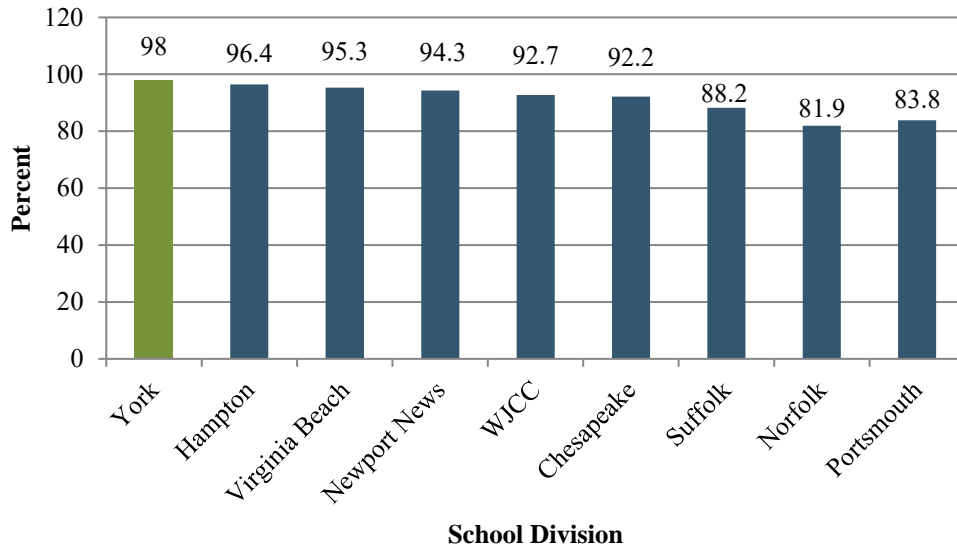
**Math SOL Performance 22-23 School Year**



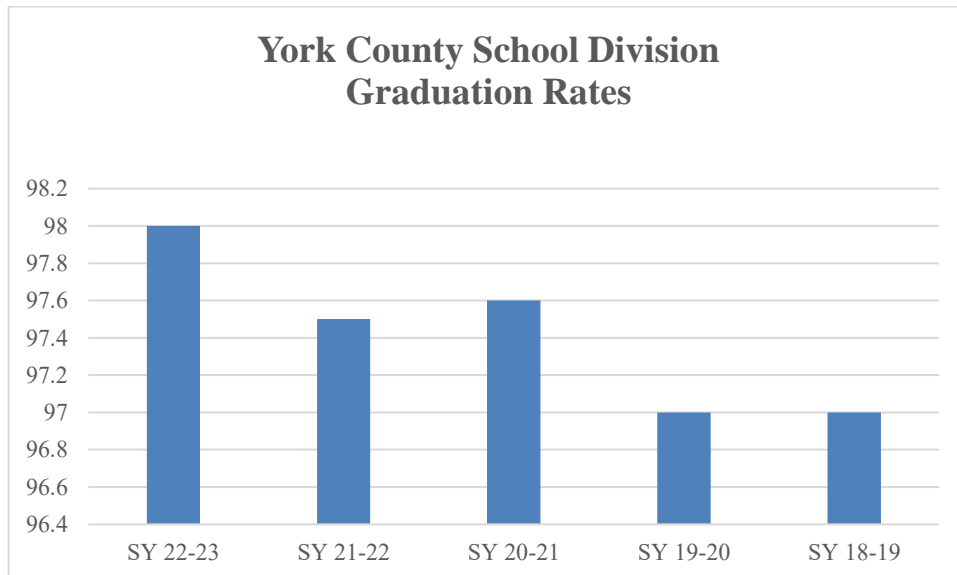


**YORK COUNTY SCHOOL DIVISION  
SCHOOL OPERATING FUND  
FISCAL YEAR 2025**

**Graduation Rate 22-23 School Year**



Source: Commonwealth of Virginia, Department of Education

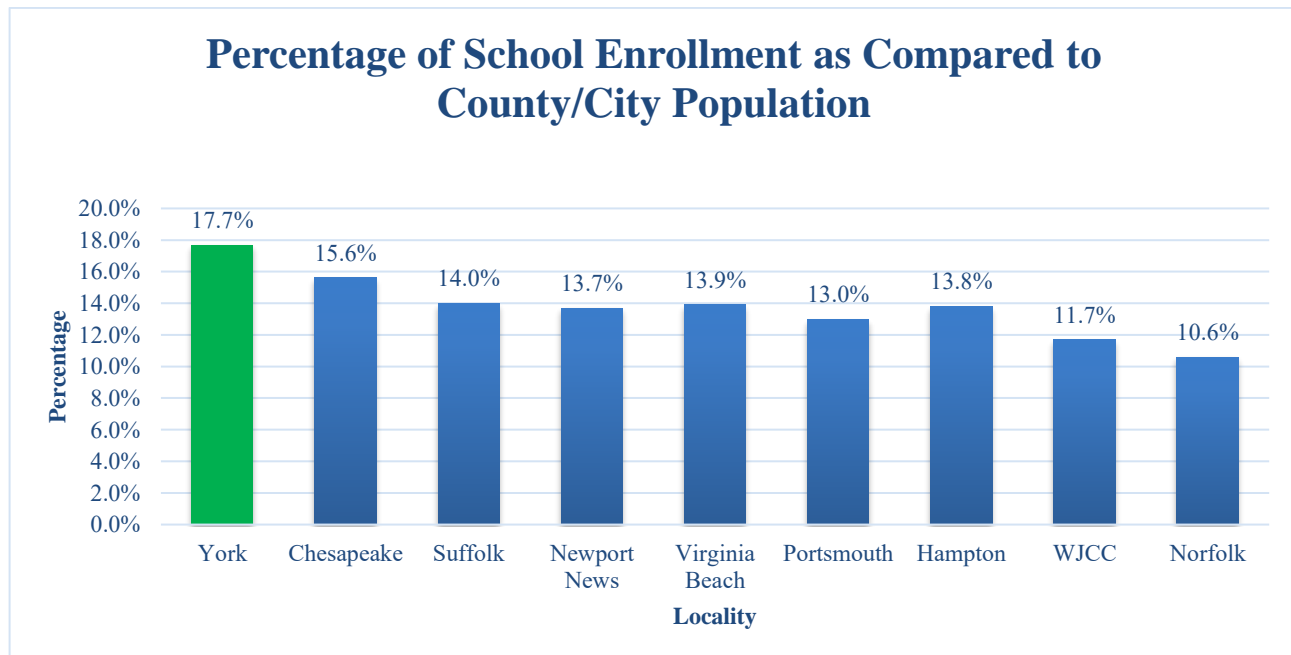


**YORK COUNTY SCHOOL DIVISION  
SCHOOL OPERATING FUND  
FISCAL YEAR 2025**

**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 17.7% of the total County population. This ranking has been consistent in recent years.

| <b>Locality</b>           | <b>Population 2022</b> | <b>Average Daily Membership in Public Schools 2023</b> | <b>Percentage</b> |
|---------------------------|------------------------|--|-------------------|
| York                      | 71,491                 | 12,685   | 17.7%             |
| Chesapeake                | 251,959                | 39,302   | 15.6%             |
| Suffolk                   | 99,179                 | 13,861   | 14.0%             |
| Newport News              | 183,504                | 25,053   | 13.7%             |
| Virginia Beach            | 455,385                | 63,226   | 13.9%             |
| Portsmouth                | 96,700                 | 12,577   | 13.0%             |
| Hampton                   | 136,387                | 18,821   | 13.8%             |
| Williamsburg / James City | 95,712                 | 11,212   | 11.7%             |
| Norfolk                   | 237,770                | 25,255   | 10.6%             |



Source: State Auditor of Public Accounts; Comparative Report; Fiscal Year Ended 6/30/23.

**YORK COUNTY SCHOOL DIVISION  
SCHOOL OPERATING FUND  
FISCAL YEAR 2025**

**STUDENT FEES**

|                                      | 2020-21 | 2021-22 | 2022-23 | 2023-24 | 2024-25 |
|--------------------------------------|---------|---------|---------|---------|---------|
| 1 Instrument Rental                  | \$30    | \$30    | \$30    | \$30    | \$30    |
| 2 Vocational Courses                 | 15      | 15      | 0       | 0       | 0       |
| Semester                             | 7.50    | 7.50    | 0.00    | 0.00    | 0.00    |
| 3 Art Courses                        | 15      | 15      | 0       | 0       | 0       |
| Semester                             | 7.50    | 7.50    | 0.00    | 0.00    | 0.00    |
| 9 weeks                              | 5       | 5       | 0       | 0       | 0       |
| 4 Band Uniforms (High School)        | 20      | 20      | 20      | 20      | 20      |
| 5 Computer Courses (Full Year)       | 15      | 15      | 0       | 0       | 0       |
| 6 Drama                              | 15      | 15      | 0       | 0       | 0       |
| Semester                             | 7.50    | 7.50    | 0.00    | 0.00    | 0.00    |
| 9 weeks                              | 5       | 5       | 0       | 0       | 0       |
| 7 Parking Fee (Full Year)            | 100     | 100     | 100     | 100     | 100     |
| 8 Athletic Fees                      |         |         |         |         |         |
| Middle School                        | 50      | 50      | 30      | 30      | 30      |
| High School                          | 60      | 60      | 40      | 40      | 40      |
| 9 Tuition (Out of Zone)              | 6,158   | 6,538   | 6,504   | 7,081   | 7,358   |
| <b>Summer School</b>                 |         |         |         |         |         |
| High School Course:                  |         |         |         |         |         |
| Local Residents                      | \$ 450  | \$ 450  | \$ 450  | \$ 450  | \$ 450  |
| Credit Recovery Course (2nd attempt) | \$ 50   | \$ 50   | \$ 50   | \$ 50   | \$ 50   |

**YORK COUNTY SCHOOL DIVISION  
SCHOOL OPERATING FUND  
FISCAL YEAR 2025**

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

|                          |                                 | <b>Daily Charges</b>        |                           |
|--------------------------|---------------------------------|-----------------------------|---------------------------|
|                          |                                 | <b>Monday–<br/>Thursday</b> | <b>Friday–<br/>Sunday</b> |
|                          | <b>FACILITY</b>                 |                             |                           |
| <b>High School</b>       | Auditorium.....                 | \$360                       | \$490                     |
|                          | Gymnasium.....                  | \$360                       | \$490                     |
|                          | Auxiliary Gymnasium .....       | \$210                       | \$285                     |
|                          | Cafeteria.....                  | \$235                       | \$320                     |
|                          | Atrium at GHS.....              | \$235                       | \$320                     |
|                          | Commons Area at BHS or THS..... | \$180                       | \$245                     |
|                          | Kiva BHS.....                   | \$230                       | \$315                     |
|                          | Kiva THS or YHS.....            | \$120                       | \$165                     |
| <b>Middle School</b>     | Auditorium.....                 | \$335                       | \$455                     |
|                          | Gymnasium.....                  | \$335                       | \$455                     |
|                          | Cafeteria.....                  | \$235                       | \$320                     |
|                          | Atrium at GMS .....             | \$235                       | \$320                     |
|                          | Kiva at GMS .....               | \$280                       | \$380                     |
| <b>Elementary School</b> | Cafeteria.....                  | \$235                       | \$320                     |
|                          | Cafetorium.....                 | \$235                       | \$320                     |
|                          | Gymnasium.....                  | \$235                       | \$320                     |

|                     |   | <b>Daily Charges</b> |       |
|---------------------|---|----------------------|-------|
| <b>Bailey Field</b> | Including concession stand, field house, press box, ... | \$1,000              |       |
|                     | public address system and restrooms                     |                      |       |
|                     | Field Lights.....                                       |                      | \$210 |
|                     | Security.....   |                      | TBD   |

*(Groups renting Bailey Field should contact the Administrative Division of the York/Poquoson Sheriff's Office for security requirements.)*

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

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

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

**YORK COUNTY SCHOOL DIVISION  
SCHOOL OPERATING FUND  
FISCAL YEAR 2025**

**School Facility Fee Schedule  
(continued)**

|                        |  | <b>Monday –<br/>Saturday</b> | <b>Sunday</b> |
|------------------------|--|------------------------------|---------------|
| <b>Hourly Services</b> | 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 charges 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**

|                                     | <b>FY2021</b>      | <b>FY2022</b>      | <b>FY2023</b>      | <b>FY2024</b>      | <b>FY2024</b>      | <b>FY2025</b>      | <b>FY2026</b>      | <b>FY2027</b>      | <b>FY2028</b>      |
|-------------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
|                                     | <b>ACTUAL</b>      | <b>ACTUAL</b>      | <b>ACTUAL</b>      | <b>BUDGET</b>      | <b>EXPECTED</b>    | <b>BUDGET</b>      | <b>PROJECTED</b>   | <b>PROJECTED</b>   | <b>PROJECTED</b>   |
| <b>Revenues by Fund</b>             |                    |                    |                    |                    |                    |                    |                    |                    |                    |
| Operating Fund                      | 153,150,483        | 158,384,099        | 172,366,752        | 182,027,360        | 185,043,341        | 193,333,851        | 198,167,197        | 203,121,377        | 208,199,412        |
| School Nutrition Fund               | 6,281,012          | 9,167,770          | 6,412,172          | 7,993,666          | 7,848,349          | 7,852,627          | 8,048,943          | 8,250,166          | 8,456,420          |
| Workers Compensation Fund           | 283,907            | 284,856            | 294,707            | 538,000            | 538,000            | 538,000            | 538,000            | 538,000            | 538,000            |
| Health and Dental Insurance Fund    | 24,054,135         | 22,458,812         | 25,762,599         | 30,289,457         | 30,289,457         | 30,289,457         | 31,046,693         | 31,822,861         | 32,618,432         |
| Capital Projects Fund               | 10,183,774         | 3,250,006          | 19,415,538         | 11,580,000         | 11,863,000         | 14,277,754         | 9,839,290          | 15,621,494         | 33,688,178         |
| Technology Reserve Fund             | 1,995,882          | 1,875,519          | 4,623,240          | 4,920,000          | 5,220,000          | 4,620,000          | 4,735,500          | 4,853,888          | 4,975,235          |
| <b>Total Revenue-All Funds</b>      | <b>195,949,193</b> | <b>195,421,062</b> | <b>228,875,008</b> | <b>237,348,483</b> | <b>240,802,147</b> | <b>250,911,689</b> | <b>252,375,623</b> | <b>264,207,786</b> | <b>288,475,677</b> |
| <b>Expenditures by Fund</b>         |                    |                    |                    |                    |                    |                    |                    |                    |                    |
| Operating Fund                      | 151,047,016        | 163,530,763        | 173,239,721        | 182,027,360        | 185,043,341        | 193,333,851        | 198,167,197        | 203,121,377        | 208,199,412        |
| School Nutrition Fund               | 4,332,694          | 6,545,439          | 6,536,503          | 7,993,666          | 7,848,349          | 7,852,627          | 8,048,943          | 8,250,166          | 8,456,420          |
| Workers Compensation Fund           | 266,496            | 303,415            | 1,156,607          | 538,000            | 538,000            | 538,000            | 538,000            | 538,000            | 538,000            |
| Health and Dental Insurance Fund    | 24,120,228         | 22,362,614         | 20,222,677         | 30,289,457         | 30,289,457         | 30,289,457         | 31,046,693         | 31,822,861         | 32,618,432         |
| Capital Projects Fund               | 4,234,175          | 8,736,776          | 15,869,186         | 11,580,000         | 11,863,000         | 14,277,754         | 9,839,290          | 15,621,494         | 33,688,178         |
| Technology Reserve Fund             | 1,326,393          | 3,347,705          | 1,057,366          | 4,920,000          | 5,220,000          | 4,620,000          | 4,735,500          | 4,853,888          | 4,975,235          |
| <b>Total Expenditures-All Funds</b> | <b>185,327,002</b> | <b>204,826,712</b> | <b>218,082,061</b> | <b>237,348,483</b> | <b>240,802,147</b> | <b>250,911,689</b> | <b>252,375,623</b> | <b>264,207,786</b> | <b>288,475,677</b> |

**York County School Division  
Summary Statement of Revenues and Expenditures**

|  | <b>FY2021<br/>ACTUAL</b> | <b>FY2022<br/>ACTUAL</b> | <b>FY2023<br/>ACTUAL</b> | <b>FY2024<br/>BUDGET</b> | <b>FY2024<br/>EXPECTED</b> | <b>FY2025<br/>BUDGET</b> | <b>FY2026<br/>PROJECTED</b> | <b>FY2027<br/>PROJECTED</b> | <b>FY2028<br/>PROJECTED</b> |
|--|--------------------------|--------------------------|--------------------------|--------------------------|----------------------------|--------------------------|-----------------------------|-----------------------------|-----------------------------|
| <b>Total Revenues by Source</b>            |                          |                          |                          |                          |                            |                          |                             |                             |                             |
| State                                      | 78,069,311               | 81,941,598               | 89,907,870               | 98,699,848               | 104,419,046                | 112,355,991              | 115,164,891                 | 118,044,013                 | 120,995,113                 |
| Federal                                    | 23,753,122               | 26,656,829               | 24,679,622               | 31,567,685               | 26,248,551                 | 24,417,142               | 25,027,571                  | 25,653,260                  | 26,294,591                  |
| Local-County                               | 65,420,868               | 60,087,100               | 78,738,683               | 72,567,094               | 72,855,094                 | 77,459,848               | 74,600,936                  | 82,002,182                  | 101,728,383                 |
| Local-Revenue Stabilization                | 0                        | 0                        | 0                        | 0                        | 0                          | 0                        | 0                           | 0                           | 0                           |
| Local-Miscellaneous                        | 2,324,688                | 1,785,300                | 3,014,522                | 2,220,399                | 2,295,999                  | 2,295,251                | 2,352,632                   | 2,411,448                   | 2,471,734                   |
| Interest on Deposits                       | 0                        | 4,390                    | 27,180                   | 50,000                   | 40,000                     | 40,000                   | 41,000                      | 42,025                      | 43,076                      |
| Local-Cafeteria Sales                      | 47,280                   | 234,058                  | 0                        | 185,000                  | 0                          | 0                        | 0                           | 0                           | 0                           |
| Transfer-Other Funds                       | 0                        | 95,100                   | 24,218,425               | 0                        | 26,038,257                 | 26,438,257               | 27,099,213                  | 27,776,694                  | 28,471,111                  |
| Interest on Deposits                       | 9,830                    | 0                        | 15,104                   | 0                        | 0                          | 0                        | 0                           | 0                           | 0                           |
| Prior Yr Expenditure Refund                | 0                        | 4,389                    | 0                        | 0                        | 0                          | 0                        | 0                           | 0                           | 0                           |
| Transfers In                               | 279,655                  | 279,603                  | 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         | 2,344,097                | 2,918,572                | 0                        | 3,319,500                | 0                          | 0                        | 0                           | 0                           | 0                           |
| Local-Employer Health Contribution         | 20,306,648               | 17,320,877               | 0                        | 24,294,757               | 0                          | 0                        | 0                           | 0                           | 0                           |
| Local-Employee Dental Contribution         | 494,502                  | 510,669                  | 0                        | 713,000                  | 0                          | 0                        | 0                           | 0                           | 0                           |
| Local-Employer Dental Contribution         | 391,150                  | 373,113                  | 0                        | 417,000                  | 0                          | 0                        | 0                           | 0                           | 0                           |
| Local-Employee Retiree Health Contribution | 297,531                  | 356,459                  | 0                        | 375,000                  | 0                          | 0                        | 0                           | 0                           | 0                           |
| Local-Employer Retiree Health Contribution | 60,279                   | 0                        | 0                        | 200,000                  | 0                          | 0                        | 0                           | 0                           | 0                           |
| Local-Employee Retiree Dental Contribution | 76,551                   | 66,663                   | 0                        | 85,000                   | 0                          | 0                        | 0                           | 0                           | 0                           |
| Local-Employer Retiree Dental Contribution | 0                        | 0                        | 0                        | 1,500                    | 0                          | 0                        | 0                           | 0                           | 0                           |
| TR Workers Compensation Fund               | 7,160                    | 8,160                    | 0                        | 8,700                    | 0                          | 0                        | 0                           | 0                           | 0                           |
| School Insurance Transfer-ER               | 75,850                   | 75,222                   | 0                        | 85,000                   | 0                          | 0                        | 0                           | 0                           | 0                           |
| Prior Year Refund PPO                      | 0                        | 0                        | 0                        | 0                        | 0                          | 0                        | 0                           | 0                           | 0                           |
| Transfers From Reserves                    | 0                        | 828,853                  | 0                        | 750,000                  | 0                          | 0                        | 0                           | 0                           | 0                           |
| GASB 87 Other Fnc Src: Lease               | 0                        | 1,874,107                | 0                        | 0                        | 0                          | 0                        | 0                           | 0                           | 0                           |
| Charges for Services                       | 1,990,671                | 0                        | 7,993,999                | 1,271,000                | 8,367,200                  | 7,367,200                | 7,551,380                   | 7,740,165                   | 7,933,669                   |
| Transfers In                               | 0                        | 0                        | 0                        | 0                        | 0                          | 0                        | 0                           | 0                           | 0                           |
| <b>Total Revenue-All Funds</b>             | <b>195,949,193</b>       | <b>195,421,062</b>       | <b>228,875,008</b>       | <b>237,348,483</b>       | <b>240,802,147</b>         | <b>250,911,689</b>       | <b>252,375,623</b>          | <b>264,207,786</b>          | <b>288,475,677</b>          |

**Total Expenditures by Object**

|                                     |                    |                    |                    |                    |                    |                    |                    |                    |                    |
|-------------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| Personal Services                   | 87,983,317         | 90,021,635         | 99,225,625         | 106,430,130        | 108,151,220        | 115,521,191        | 113,600,363        | 121,963,144        | 133,843,571        |
| Employee Benefits                   | 37,400,602         | 37,615,839         | 41,715,846         | 45,700,474         | 45,895,023         | 47,103,602         | 48,281,192         | 49,488,222         | 59,556,776         |
| Purchased Services                  | 33,749,812         | 35,273,858         | 33,540,147         | 46,456,016         | 46,348,659         | 47,638,383         | 48,829,343         | 50,050,076         | 51,301,328         |
| Other Charges                       | 3,967,390          | 6,248,772          | 5,141,744          | 7,035,545          | 7,255,224          | 6,530,040          | 6,693,291          | 6,860,623          | 7,032,139          |
| Materials/Supplies                  | 5,175,012          | 7,336,904          | 9,466,033          | 8,525,967          | 9,590,211          | 9,117,194          | 9,345,124          | 9,578,752          | 9,818,221          |
| Equipment                           | 10,197,912         | 11,586,698         | 20,334,692         | 20,856,395         | 20,589,915         | 21,940,271         | 22,488,778         | 23,050,997         | 23,627,272         |
| Transfers                           | 6,852,957          | 16,743,006         | 8,657,974          | 2,343,956          | 2,971,895          | 3,061,008          | 3,137,533          | 3,215,972          | 3,296,371          |
| <b>Total Expenditures-All Funds</b> | <b>185,327,002</b> | <b>204,826,712</b> | <b>218,082,061</b> | <b>237,348,483</b> | <b>240,802,147</b> | <b>250,911,689</b> | <b>252,375,623</b> | <b>264,207,786</b> | <b>288,475,677</b> |

**Excess (deficiency) of revenues over expenditures**

|  |            |             |            |            |            |            |            |            |            |
|--|------------|-------------|------------|------------|------------|------------|------------|------------|------------|
|  | 10,622,191 | (9,405,650) | 10,792,947 | 0          | 0          | 0          | 0          | 0          | 0          |
| <b>Net Change in Fund Balance</b>      |            |             |            |            |            |            |            |            |            |
|  | 10,622,191 | (9,405,650) | 10,792,947 | 0          | 0          | 0          | 0          | 0          | 0          |
| <b>Fund Balance, Beginning of Year</b> | 12,845,535 | 23,467,726  | 14,062,076 | 24,855,023 | 24,855,023 | 24,855,023 | 24,855,023 | 24,855,023 | 24,855,023 |
| <b>Fund Balance, End of Year*</b>      | 23,467,726 | 14,062,076  | 24,855,023 | 24,855,023 | 24,855,023 | 24,855,023 | 24,855,023 | 24,855,023 | 24,855,023 |

\*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**

|  | <b>FY21<br/>ACTUAL</b> | <b>FY22<br/>ACTUAL</b> | <b>FY23<br/>ACTUAL</b> | <b>FY24<br/>EXPECTED</b> | <b>FY25<br/>BUDGET</b> | <b>FY26<br/>PROJECTED</b> | <b>FY27<br/>PROJECTED</b> | <b>FY28<br/>PROJECTED</b> |
|--|------------------------|------------------------|------------------------|--------------------------|------------------------|---------------------------|---------------------------|---------------------------|
| <b>Revenue</b>   |                        |                        |                        |                          |                        |                           |                           |                           |
| State  | 78,032,991             | 81,697,194             | 89,087,625             | 100,595,005              | 108,527,672            | 111,240,864               | 114,021,885               | 116,872,433               |
| Federal  | 17,566,385             | 18,064,511             | 21,027,755             | 21,215,243               | 19,383,834             | 19,868,430                | 20,365,141                | 20,874,269                |
| County - Operations and Grounds                          | 55,237,094             | 56,837,094             | 59,287,094             | 60,987,094               | 63,177,094             | 64,756,521                | 66,375,434                | 68,034,820                |
| County - Revenue Stabilization Fund                      | 0                      | 0                      | 0                      | 0                        | 0                      | 0                         | 0                         | 0                         |
| Local Miscellaneous                                      | 2,314,013              | 1,785,300              | 2,964,278              | 2,245,999                | 2,245,251              | 2,301,382                 | 2,358,917                 | 2,417,890                 |
| <b>Total Revenue</b>                                     | <b>153,150,483</b>     | <b>158,384,099</b>     | <b>172,366,752</b>     | <b>185,043,341</b>       | <b>193,333,851</b>     | <b>198,167,197</b>        | <b>203,121,377</b>        | <b>208,199,412</b>        |
| <b>Expenditures</b>                                      |                        |                        |                        |                          |                        |                           |                           |                           |
| Personal Services  | 87,308,553             | 89,387,897             | 98,748,296             | 107,525,571              | 114,997,778            | 117,872,722               | 120,819,541               | 123,840,029               |
| Employee Benefits  | 37,056,724             | 37,295,565             | 41,486,010             | 45,483,806               | 46,848,450             | 48,019,661                | 49,220,153                | 50,450,657                |
| Purchased Services                                       | 6,394,611              | 8,259,270              | 8,632,451              | 10,360,888               | 11,295,580             | 11,577,970                | 11,867,419                | 12,164,104                |
| Other Charges  | 3,397,208              | 3,714,295              | 4,945,697              | 6,333,531                | 5,683,347              | 5,825,431                 | 5,971,066                 | 6,120,343                 |
| Materials/Supplies                                       | 4,631,895              | 6,294,349              | 8,646,525              | 8,860,217                | 8,387,200              | 8,596,880                 | 8,811,802                 | 9,032,097                 |
| Equipment  | 5,405,068              | 1,836,381              | 2,922,768              | 3,507,433                | 3,060,488              | 3,137,000                 | 3,215,425                 | 3,295,811                 |
| Transfers  | 6,852,957              | 16,743,006             | 7,857,974              | 2,971,895                | 3,061,008              | 3,137,533                 | 3,215,972                 | 3,296,371                 |
| <b>Total Expenditures</b>                                | <b>151,047,016</b>     | <b>163,530,763</b>     | <b>173,239,721</b>     | <b>185,043,341</b>       | <b>193,333,851</b>     | <b>198,167,197</b>        | <b>203,121,377</b>        | <b>208,199,412</b>        |
| <b>Excess (deficiency) of revenues over expenditures</b> | 2,103,467              | (5,146,664)            | (872,969)              | 0                        | 0                      | 0                         | 0                         | 0                         |
| <b>Net Change in Fund Balance</b>                        | 2,103,467              | (5,146,664)            | (872,969)              | 0                        | 0                      | 0                         | 0                         | 0                         |
| <b>Fund Balance, Beginning of Year</b>                   | 14,673,000             | 16,776,467             | 11,629,803             | 10,756,834               | 10,756,834             | 10,756,834                | 10,756,834                | 10,756,834                |
| <b>Fund Balance, End of Year*</b>                        | 16,776,467             | 11,629,803             | 10,756,834             | 10,756,834               | 10,756,834             | 10,756,834                | 10,756,834                | 10,756,834                |

\* 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.

**SCHOOL NUTRITION FUND**

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

|  | <b>FY21<br/>ACTUAL</b> | <b>FY22<br/>ACTUAL</b> | <b>FY23<br/>ACTUAL</b> | <b>FY24<br/>EXPECTED</b> | <b>FY25<br/>BUDGET</b> | <b>FY26<br/>PROJECTED</b> | <b>FY27<br/>PROJECTED</b> | <b>FY28<br/>PROJECTED</b> |
|--|------------------------|------------------------|------------------------|--------------------------|------------------------|---------------------------|---------------------------|---------------------------|
| <b>Revenue</b>   |                        |                        |                        |                          |                        |                           |                           |                           |
| State  | 36,320                 | 244,404                | 223,056                | 180,041                  | 184,319                | 188,927                   | 193,650                   | 198,491                   |
| Federal  | 6,186,737              | 8,592,318              | 3,651,867              | 5,033,308                | 5,033,308              | 5,159,141                 | 5,288,119                 | 5,420,322                 |
| Charges for Services   | 47,280                 | 234,058                | 2,487,005              | 2,585,000                | 2,585,000              | 2,649,625                 | 2,715,866                 | 2,783,762                 |
| Local Miscellaneous  | 10,675                 | 1,890                  | 50,244                 | 50,000                   | 50,000                 | 51,250                    | 52,531                    | 53,845                    |
| Trnfr-Other Funds  | 0                      | 95,100                 | 0                      | 0                        | 0                      | 0                         | 0                         | 0                         |
| <b>Total Revenue</b>   | <b>6,281,012</b>       | <b>9,167,770</b>       | <b>6,412,172</b>       | <b>7,848,349</b>         | <b>7,852,627</b>       | <b>8,048,943</b>          | <b>8,250,166</b>          | <b>8,456,420</b>          |
| <b>Expenditures</b>  |                        |                        |                        |                          |                        |                           |                           |                           |
| Personal Services  | 279,873                | 247,346                | 263,893                | 392,854                  | 265,112                | 271,740                   | 278,533                   | 285,497                   |
| Employee Benefits  | 159,197                | 142,805                | 132,990                | 310,957                  | 132,036                | 135,337                   | 138,720                   | 142,188                   |
| Purchased Services   | 3,309,447              | 4,893,146              | 4,834,741              | 5,893,369                | 6,221,763              | 6,377,307                 | 6,536,740                 | 6,700,158                 |
| Other Charges  | 0                      | 0                      | 0                      | 10,000                   | 10,000                 | 10,250                    | 10,506                    | 10,769                    |
| Materials and Supplies                                       | 543,117                | 523,760                | 819,508                | 729,994                  | 729,994                | 748,244                   | 766,950                   | 786,124                   |
| Capital Outlay   | 41,060                 | 738,382                | 485,371                | 511,175                  | 493,722                | 506,065                   | 518,717                   | 531,685                   |
| <b>Total Expenditures</b>                                    | <b>4,332,694</b>       | <b>6,545,439</b>       | <b>6,536,503</b>       | <b>7,848,349</b>         | <b>7,852,627</b>       | <b>8,048,943</b>          | <b>8,250,166</b>          | <b>8,456,420</b>          |
| <b>Excess (deficiency) of revenues<br/>over expenditures</b> | 1,948,318              | 2,622,331              | (124,331)              | 0                        | 0                      | 0                         | 0                         | 0                         |
| <b>Fund Balance, Beginning of<br/>Year</b>                   | 1,657,455              | 3,605,773              | 6,228,104              | 6,103,773                | 6,103,773              | 6,103,773                 | 6,103,773                 | 6,103,773                 |
| <b>Fund Balance, End of Year</b>                             | 3,605,773              | 6,228,104              | 6,103,773              | 6,103,773                | 6,103,773              | 6,103,773                 | 6,103,773                 | 6,103,773                 |

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

|  | <b>FY21<br/>ACTUAL</b> | <b>FY22<br/>ACTUAL</b> | <b>FY23<br/>ACTUAL</b> | <b>FY24<br/>EXPECTED</b> | <b>FY25<br/>BUDGET</b> | <b>FY26<br/>PROJECTED</b> | <b>FY27<br/>PROJECTED</b> | <b>FY28<br/>PROJECTED</b> |
|--|------------------------|------------------------|------------------------|--------------------------|------------------------|---------------------------|---------------------------|---------------------------|
| <b>Revenue</b>   |                        |                        |                        |                          |                        |                           |                           |                           |
| Interest on Deposits   | 4,252                  | 864                    | 15,104                 | 0                        | 0                      | 0                         | 0                         | 0                         |
| Workers Comp Transfers In                                    | 279,655                | 279,603                | 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 Year Expenditure Refund                                | 0                      | 4,389                  | 0                      | 0                        | 0                      | 0                         | 0                         | 0                         |
| <b>Total Revenue</b>   | <b>283,907</b>         | <b>284,856</b>         | <b>294,707</b>         | <b>538,000</b>           | <b>538,000</b>         | <b>538,000</b>            | <b>538,000</b>            | <b>538,000</b>            |
| <b>Expenditures</b>  |                        |                        |                        |                          |                        |                           |                           |                           |
| Personal Services  | 47,717                 | 50,844                 | 57,970                 | 47,000                   | 71,301                 | 71,301                    | 71,301                    | 71,301                    |
| Employee Benefits  | 19,396                 | 20,500                 | 24,283                 | 16,000                   | 42,456                 | 42,456                    | 42,456                    | 42,456                    |
| Purchased Services   | 140,893                | 83,392                 | 78,307                 | 75,000                   | 99,243                 | 99,243                    | 99,243                    | 99,243                    |
| Other Charges  | 58,490                 | 148,678                | 196,047                | 400,000                  | 325,000                | 325,000                   | 325,000                   | 325,000                   |
| Transfers  | 0                      | 0                      | 800,000                | 0                        | 0                      | 0                         | 0                         | 0                         |
| <b>Total Expenditures</b>                                    | <b>266,496</b>         | <b>303,415</b>         | <b>1,156,607</b>       | <b>538,000</b>           | <b>538,000</b>         | <b>538,000</b>            | <b>538,000</b>            | <b>538,000</b>            |
| <b>Excess (deficiency) of revenues<br/>over expenditures</b> | 17,411                 | (18,559)               | (861,900)              | 0                        | 0                      | 0                         | 0                         | 0                         |
| <b>Net Change in Fund Balance</b>                            | 17,411                 | (18,559)               | (861,900)              | 0                        | 0                      | 0                         | 0                         | 0                         |
| <b>Fund Balance, Beginning of Year</b>                       | 2,798,730              | 2,816,141              | 2,797,582              | 1,935,682                | 1,935,682              | 1,935,682                 | 1,935,682                 | 1,935,682                 |
| <b>Fund Balance, End of Year*</b>                            | 2,816,141              | 2,797,582              | 1,935,682              | 1,935,682                | 1,935,682              | 1,935,682                 | 1,935,682                 | 1,935,682                 |

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

|  | <b>FY21<br/>ACTUAL</b> | <b>FY22<br/>ACTUAL</b> | <b>FY23<br/>ACTUAL</b> | <b>FY24<br/>EXPECTED</b> | <b>FY25<br/>BUDGET</b> | <b>FY26<br/>PROJECTED</b> | <b>FY27<br/>PROJECTED</b> | <b>FY28<br/>PROJECTED</b> |
|--|------------------------|------------------------|------------------------|--------------------------|------------------------|---------------------------|---------------------------|---------------------------|
| <b>Revenue</b>   |                        |                        |                        |                          |                        |                           |                           |                           |
| Interest on Deposits   | 0                      | 224                    | 27,180                 | 40,000                   | 40,000                 | 41,000                    | 42,025                    | 43,076                    |
| Charges for Services   | 3,227,775              | 3,867,766              | 5,506,994              | 4,511,200                | 4,511,200              | 4,623,980                 | 4,739,580                 | 4,858,069                 |
| Transfers-Other Funds  | 20,826,360             | 18,590,822             | 20,228,425             | 25,738,257               | 25,738,257             | 26,381,713                | 27,041,256                | 27,717,288                |
| <b>Total Revenue</b>   | <b>24,054,135</b>      | <b>22,458,812</b>      | <b>25,762,599</b>      | <b>30,289,457</b>        | <b>30,289,457</b>      | <b>31,046,693</b>         | <b>31,822,861</b>         | <b>32,618,432</b>         |
| <b>Expenditures</b>  |                        |                        |                        |                          |                        |                           |                           |                           |
| Personal Services  | 231,417                | 216,485                | 155,466                | 185,795                  | 187,000                | 191,675                   | 196,467                   | 201,379                   |
| Employee Benefits  | 120,442                | 109,443                | 72,563                 | 84,260                   | 80,660                 | 82,677                    | 84,743                    | 86,862                    |
| Purchased Services   | 23,768,369             | 22,036,686             | 19,994,648             | 30,019,402               | 30,021,797             | 30,772,342                | 31,541,650                | 32,330,192                |
| <b>Total Expenditures</b>                                    | <b>24,120,228</b>      | <b>22,362,614</b>      | <b>20,222,677</b>      | <b>30,289,457</b>        | <b>30,289,457</b>      | <b>31,046,693</b>         | <b>31,822,861</b>         | <b>32,618,432</b>         |
| <b>Excess (deficiency) of revenues<br/>over expenditures</b> | (66,093)               | 96,198                 | 5,539,922              | 0                        | 0                      | 0                         | 0                         | 0                         |
| <b>Net Change in Fund Balance</b>                            | (66,093)               | 96,198                 | 5,539,922              | 0                        | 0                      | 0                         | 0                         | 0                         |
| <b>Fund Balance, Beginning of Year</b>                       | (1,819,595)            | (1,885,688)            | (1,789,490)            | 3,750,432                | 3,750,432              | 3,750,432                 | 3,750,432                 | 3,750,432                 |
| <b>Fund Balance, End of Year*</b>                            | (1,885,688)            | (1,789,490)            | 3,750,432              | 3,750,432                | 3,750,432              | 3,750,432                 | 3,750,432                 | 3,750,432                 |

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

|  | <b>FY21<br/>ACTUAL</b> | <b>FY22<br/>ACTUAL</b> | <b>FY23<br/>ACTUAL</b> | <b>FY24<br/>EXPECTED</b> | <b>FY25<br/>BUDGET</b> | <b>FY26<br/>PROJECTED</b> | <b>FY27<br/>PROJECTED</b> | <b>FY28<br/>PROJECTED</b> |
|--|------------------------|------------------------|------------------------|--------------------------|------------------------|---------------------------|---------------------------|---------------------------|
| <b>Revenue</b>                         |                        |                        |                        |                          |                        |                           |                           |                           |
| County                                 | 10,183,774             | 3,250,006              | 19,415,538             | 11,863,000               | 14,277,754             | 9,839,290                 | 15,621,494                | 33,688,178                |
| <b>Total Revenue</b>                   | <b>10,183,774</b>      | <b>3,250,006</b>       | <b>19,415,538</b>      | <b>11,863,000</b>        | <b>14,277,754</b>      | <b>9,839,290</b>          | <b>15,621,494</b>         | <b>33,688,178</b>         |
| <b>Expenditures</b>                    |                        |                        |                        |                          |                        |                           |                           |                           |
| Capital Projects                       | 4,234,175              | 8,736,776              | 15,869,186             | 11,863,000               | 14,277,754             | 9,839,290                 | 15,621,494                | 33,688,178                |
| <b>Total Expenditures</b>              | <b>4,234,175</b>       | <b>8,736,776</b>       | <b>15,869,186</b>      | <b>11,863,000</b>        | <b>14,277,754</b>      | <b>9,839,290</b>          | <b>15,621,494</b>         | <b>33,688,178</b>         |
| <b>Excess (deficiency) of revenues</b> |                        |                        |                        |                          |                        |                           |                           |                           |
| <b>over expenditures</b>               | 0                      | 0                      | 0                      | 0                        | 0                      | 0                         | 0                         | 0                         |
| <b>Fund Bal (Not Applicable*)</b>      | 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**

|  | <b>FY21<br/>ACTUAL</b> | <b>FY22<br/>ACTUAL</b> | <b>FY23<br/>ACTUAL</b> | <b>FY24<br/>EXPECTED</b> | <b>FY25<br/>BUDGET</b> | <b>FY26<br/>PROJECTED</b> | <b>FY27<br/>PROJECTED</b> | <b>FY28<br/>PROJECTED</b> |
|--|------------------------|------------------------|------------------------|--------------------------|------------------------|---------------------------|---------------------------|---------------------------|
| <b>Revenue</b>   |                        |                        |                        |                          |                        |                           |                           |                           |
| Revenue-Local Sources  | 5,211                  | 1,875,519              | 36,051                 | 5,000                    | 5,000                  | 5,125                     | 5,253                     | 5,384                     |
| Charges for Services   | 1,990,671              | 0                      | 0                      | 1,271,000                | 271,000                | 277,775                   | 284,719                   | 291,837                   |
| Revenue-Federal  | 0                      | 0                      | 0                      | 0                        | 0                      | 0                         | 0                         | 0                         |
| Revenue-Commonwealth   | 0                      | 0                      | 597,189                | 3,644,000                | 3,644,000              | 3,735,100                 | 3,828,478                 | 3,924,189                 |
| Transfer From Other Funds                                    | 0                      | 0                      | 3,990,000              | 300,000                  | 700,000                | 717,500                   | 735,438                   | 753,823                   |
| <b>Total Revenue</b>   | <b>1,995,882</b>       | <b>1,875,519</b>       | <b>4,623,240</b>       | <b>5,220,000</b>         | <b>4,620,000</b>       | <b>4,735,500</b>          | <b>4,853,888</b>          | <b>4,975,235</b>          |
| <b>Expenditures</b>  |                        |                        |                        |                          |                        |                           |                           |                           |
| Purchased Services   | 136,493                | 1,364                  | 0                      | 0                        | 0                      | 0                         | 0                         | 0                         |
| Other Charges  | 511,692                | 2,385,799              | 0                      | 511,693                  | 511,693                | 524,485                   | 537,597                   | 551,037                   |
| Materials/Supplies   | 0                      | 518,795                | 0                      | 0                        | 0                      | 0                         | 0                         | 0                         |
| Equipment  | 678,208                | 441,747                | 1,057,366              | 4,708,307                | 4,108,307              | 4,211,015                 | 4,316,290                 | 4,424,197                 |
| Transfers  | 0                      | 0                      | 0                      | 0                        | 0                      | 0                         | 0                         | 0                         |
| <b>Total Expenditures</b>                                    | <b>1,326,393</b>       | <b>3,347,705</b>       | <b>1,057,366</b>       | <b>5,220,000</b>         | <b>4,620,000</b>       | <b>4,735,500</b>          | <b>4,853,888</b>          | <b>4,975,235</b>          |
| <b>Excess (deficiency) of revenues<br/>over expenditures</b> | 669,489                | (1,472,186)            | 3,565,874              | 0                        | 0                      | 0                         | 0                         | 0                         |
| <b>Net Change in Fund Balance</b>                            | 669,489                | (1,472,186)            | 3,565,874              | 0                        | 0                      | 0                         | 0                         | 0                         |
| <b>Fund Balance, Beginning of Year</b>                       | 3,200,000              | 3,869,489              | 2,397,303              | 5,963,177                | 5,963,177              | 5,963,177                 | 5,963,177                 | 5,963,177                 |
| <b>Fund Balance, End of Year*</b>                            | 3,869,489              | 2,397,303              | 5,963,177              | 5,963,177                | 5,963,177              | 5,963,177                 | 5,963,177                 | 5,963,177                 |

## **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 FY25 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.

# SCHEDULE OF DEBT OBLIGATIONS

|   |              |                                       | Adopted<br>FY2025            |                            |   |                         |                             |
|---|--------------|---------------------------------------|------------------------------|----------------------------|---|-------------------------|-----------------------------|
|   |              |                                       |                              |                            | Other                                   |                         |                             |
|   | Original     | Principal                             |                              |                            | Debt Service                            | Total                   |                             |
| <u>Maturity</u>                               | <u>Issue</u> | <u>Outstanding</u><br><u>7/1/2024</u> | <u>Principal</u>             | <u>Interest</u>            | <u>Expenditures/</u><br><u>Expenses</u> | <u>Requirements</u>     |                             |
| <b><u>Debt Service Funds</u></b>              |              |                                       |                              |                            |   |                         |                             |
| <b><u>General Obligation Bonds</u></b>        |              |                                       |                              |                            |   |                         |                             |
| 2005 VPSA School Bonds                        | 7/15/2025    | 14,905,000                            | 2,240,000                    | 1,095,000                  | 79,225                                  | 675                     | 1,174,900                   |
| 2010 VPSA Qualified School Construction Bonds | 6/1/2027     | 1,120,000                             | 210,000                      | 70,000                     | 59,475                                  | -                       | 129,475                     |
| 2012 VPSA School Bonds                        | 7/15/2032    | 6,925,000                             | 3,910,000                    | 365,000                    | 159,765                                 | 850                     | 525,615                     |
| 2014 VPSA School Bonds                        | 1/15/2035    | 8,530,000                             | 5,690,000                    | 410,000                    | 218,345                                 | 850                     | 629,195                     |
| 2014B VPSA Refunding School Bonds             | 7/15/2026    | 8,290,000                             | 2,360,000                    | 750,000                    | 90,845                                  | 675                     | 841,520                     |
| 2015A VPSA Refunding School Bonds             | 7/15/2028    | 4,305,000                             | 1,915,000                    | 345,000                    | 90,215                                  | 850                     | 436,065                     |
| 2016 VPSA School Bonds                        | 7/15/2036    | 11,575,000                            | 8,545,000                    | 530,000                    | 264,630                                 | 770                     | 795,400                     |
| 2017 VPSA School Bonds                        | 7/15/2037    | 8,100,000                             | 6,370,000                    | 345,000                    | 229,570                                 | 850                     | 575,420                     |
| 2016B VPSA Refunding School Bonds             | 7/15/2029    | 3,035,000                             | 1,570,000                    | 240,000                    | 55,850                                  | 850                     | 296,700                     |
| 2018 VPSA School Bonds                        | 7/15/2038    | 7,850,000                             | 6,485,000                    | 315,000                    | 243,315                                 | 850                     | 559,165                     |
| 2019 VPSA School Bonds                        | 7/15/2039    | 7,765,000                             | 6,730,000                    | 290,000                    | 264,545                                 | 850                     | 555,395                     |
| 2020 VPSA School Bonds                        | 7/15/2040    | 8,000,000                             | 7,070,000                    | 325,000                    | 200,320                                 | 775                     | 526,095                     |
| 2021 VPSA School Bonds                        | 7/15/2041    | 8,580,000                             | 8,015,000                    | 305,000                    | 262,760                                 | 775                     | 568,535                     |
| 2022 VPSA School Bonds                        | 7/15/2042    | 9,080,000                             | 8,905,000                    | 290,000                    | 420,770                                 | 850                     | 711,620                     |
| 2024 VPSA School Bonds                        | 7/15/2044    | <u>9,740,000</u>                      | <u>9,740,000</u>             | <u>-</u>                   | <u>307,085</u>                          | <u>70,675</u>           | <u>377,760</u>              |
|   |              | <u>117,800,000</u>                    | <u>79,755,000</u>            | <u>5,675,000</u>           | <u>2,946,715</u>                        | <u>81,145</u>           | <u>8,702,860</u>            |
| <b><u>Lease Revenue Bonds</u></b>             |              |                                       |                              |                            |   |                         |                             |
| 2016A VPPF VRA                                | 10/1/2029    | 10,375,000                            | 6,325,000                    | 935,000                    | 264,800                                 | -                       | 1,199,800                   |
| 2018 VRA Lease Revenue Bond                   | 10/1/2038    | 7,555,000                             | 6,275,000                    | 300,000                    | 258,090                                 | -                       | 558,090                     |
| 2020 VRA Lease Revenue Bond                   | 10/1/2040    | 2,185,000                             | 1,975,000                    | 75,000                     | 88,100                                  | -                       | 163,100                     |
| 2022 VRA Lease Revenue Bond                   | 10/1/2042    | 32,165,000                            | 31,195,000                   | 1,020,000                  | 1,430,260                               | -                       | 2,450,260                   |
| 2022 Motorola Lease Purchase                  | 1/1/2027     | <u>2,587,369</u>                      | <u>1,583,660</u>             | <u>517,263</u>             | <u>32,307</u>                           | <u>-</u>                | <u>549,570</u>              |
|   |              | <u>54,867,369</u>                     | <u>47,353,660</u>            | <u>2,847,263</u>           | <u>2,073,557</u>                        | <u>-</u>                | <u>4,920,820</u>            |
| <b><u>Enterprise Funds</u></b>                |              |                                       |                              |                            |   |                         |                             |
| <b><u>Revenue Bonds</u></b>                   |              |                                       |                              |                            |   |                         |                             |
| 2016C Sewer Revenue Refunding Bonds           | 10/1/2028    | 6,540,000                             | 2,790,000                    | 675,000                    | 125,690                                 | -                       | 800,690                     |
| 2020 VRA Pooled                               | 10/1/2030    | 1,245,000                             | 930,000                      | 115,000                    | 44,715                                  | -                       | 159,715                     |
| 2020 VRA Pooled Refunding                     | 10/1/2039    | <u>9,510,000</u>                      | <u>9,510,000</u>             | <u>-</u>                   | <u>422,590</u>                          | <u>1,100</u>            | <u>423,690</u>              |
|   |              | <u>17,295,000</u>                     | <u>13,230,000</u>            | <u>790,000</u>             | <u>592,995</u>                          | <u>1,100</u>            | <u>1,384,095</u>            |
| <b>Total All Issues</b>                       |              | <b><u>\$ 189,962,369</u></b>          | <b><u>\$ 140,338,660</u></b> | <b><u>\$ 9,312,263</u></b> | <b><u>\$ 5,613,267</u></b>              | <b><u>\$ 82,245</u></b> | <b><u>\$ 15,007,775</u></b> |



## Current Debt Service Amortization Schedule

| Years   | <i>Debt Service Funds</i>       |                      |                            |                      |                       |                  | <i>Enterprise Funds</i> |                     |
|---------|---------------------------------|----------------------|----------------------------|----------------------|-----------------------|------------------|-------------------------|---------------------|
|         | <i>General Obligation Bonds</i> |                      | <i>Lease Revenue Bonds</i> |                      | <i>Capital Leases</i> |                  | <i>Revenue Bonds</i>    |                     |
|         | <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 2025 | 5,675,000                       | 2,946,715            | 2,330,000                  | 2,041,250            | 517,263               | 32,307           | 790,000                 | 592,995             |
| FY 2026 | 6,235,000                       | 2,846,616            | 2,455,000                  | 1,920,197            | 527,815               | 21,755           | 635,000                 | 556,478             |
| FY 2027 | 5,330,000                       | 2,578,522            | 2,575,000                  | 1,794,528            | 538,582               | 10,987           | 665,000                 | 523,166             |
| FY 2028 | 4,640,000                       | 2,296,815            | 2,705,000                  | 1,664,328            | -                     | -                | 700,000                 | 488,187             |
| FY 2029 | 4,845,000                       | 2,091,158            | 2,840,000                  | 1,531,087            | -                     | -                | 740,000                 | 451,287             |
| FY 2030 | 4,610,000                       | 1,898,770            | 2,975,000                  | 1,393,678            | -                     | -                | 825,000                 | 411,184             |
| FY 2031 | 4,485,000                       | 1,722,588            | 1,900,000                  | 1,275,581            | -                     | -                | 865,000                 | 367,878             |
| FY 2032 | 4,665,000                       | 1,540,409            | 1,990,000                  | 1,180,725            | -                     | -                | 745,000                 | 326,622             |
| FY 2033 | 4,845,000                       | 1,355,446            | 2,090,000                  | 1,083,225            | -                     | -                | 785,000                 | 287,416             |
| FY 2034 | 4,505,000                       | 1,185,191            | 2,185,000                  | 987,172              | -                     | -                | 820,000                 | 250,387             |
| FY 2035 | 4,665,000                       | 1,023,729            | 2,275,000                  | 893,119              | -                     | -                | 855,000                 | 215,841             |
| FY 2036 | 4,185,000                       | 866,204              | 2,375,000                  | 793,497              | -                     | -                | 890,000                 | 179,850             |
| FY 2037 | 4,345,000                       | 715,920              | 2,480,000                  | 689,438              | -                     | -                | 925,000                 | 142,416             |
| FY 2038 | 3,685,000                       | 574,326              | 2,595,000                  | 580,697              | -                     | -                | 960,000                 | 103,538             |
| FY 2039 | 3,235,000                       | 451,929              | 2,705,000                  | 467,888              | -                     | -                | 995,000                 | 63,215              |
| FY 2040 | 2,785,000                       | 347,080              | 2,255,000                  | 361,241              | -                     | -                | 1,035,000               | 21,346              |
| FY 2041 | 2,320,000                       | 256,410              | 2,355,000                  | 260,159              | -                     | -                | -                       | -                   |
| FY 2042 | 1,865,000                       | 178,150              | 2,290,000                  | 158,081              | -                     | -                | -                       | -                   |
| FY 2043 | 1,370,000                       | 107,673              | 2,395,000                  | 53,813               | -                     | -                | -                       | -                   |
| FY 2044 | 715,000                         | 55,375               | -                          | -                    | -                     | -                | -                       | -                   |
| FY 2045 | 750,000                         | 18,713               | -                          | -                    | -                     | -                | -                       | -                   |
|         | <u>\$ 79,755,000</u>            | <u>\$ 25,057,739</u> | <u>\$ 45,770,000</u>       | <u>\$ 19,129,704</u> | <u>\$ 1,583,660</u>   | <u>\$ 65,049</u> | <u>\$ 13,230,000</u>    | <u>\$ 4,981,806</u> |

# GENERAL FUND REVENUES

## General Property Taxes

|                   |                |                |               |        |
|-------------------|----------------|----------------|---------------|--------|
| Real Estate       | \$ 84,000,000  | \$ 91,500,000  | \$ 7,500,000  | 8.9%   |
| Public Service    | 3,303,500      | 2,500,000      | (803,500)     | -24.3% |
| Personal Property | 19,300,000     | 22,900,000     | 3,600,000     | 18.7%  |
| Mobile Homes      | 25,000         | 25,000         | -             | 0.0%   |
| Machinery & Tools | 200,000        | 200,000        | -             | 0.0%   |
| Penalties         | 325,000        | 375,000        | 50,000        | 15.4%  |
| Interest          | 200,000        | 200,000        | -             | 0.0%   |
| Total             | \$ 107,353,500 | \$ 117,700,000 | \$ 10,346,500 | 9.6%   |

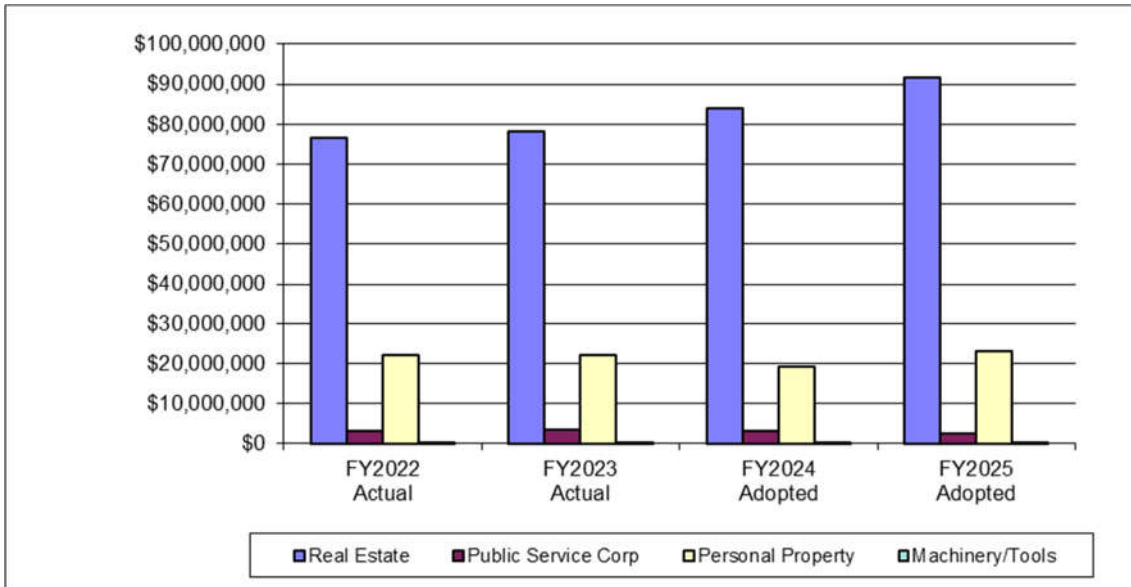
The County levies real estate taxes on all real estate within its boundaries, except that exempted by statute, each year as of January 1, based on the estimated market value of the property, with semi-annual payments due June 25 and December 5. All real estate property is assessed biennially and calendar year 2026 will be the next reassessment year. The real estate rate is adopted at \$0.74, per \$100 of assessed value, a three 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 CY2024, the adopted real estate rate is \$0.74, a three cent decrease, and the adopted personal property rate of \$3.80 is a \$0.10 reduction from the prior calendar year.

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 \$3.80 per \$100 of assessed valuation, a \$0.10 reduction from the prior year's rate. 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 \$3.80 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**

| <u>Calendar Year</u> | <u>Real Estate (1)</u> | <u>Personal Property (1) (2)</u> | <u>Mobile Home (1)</u> | <u>Boats &gt; 5 Tons</u> |
|----------------------|------------------------|----------------------------------|------------------------|--------------------------|
| 2024                 | \$ 0.7400              | \$ 3.80                          | \$ 0.7400              | \$ 0.00000001            |
| 2023                 | \$ 0.7700              | \$ 3.90                          | \$ 0.7700              | \$ 0.00000001            |
| 2022                 | \$ 0.7800              | \$ 4.00                          | \$ 0.7800              | \$ 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

| <b>Other Local Taxes</b>            | <b>FY2024</b>         | <b>FY2025</b>         | <b>\$ Change</b>    | <b>% Change</b> |
|-------------------------------------|-----------------------|-----------------------|---------------------|-----------------|
|                                     | <b><u>Adopted</u></b> | <b><u>Adopted</u></b> |                     |                 |
| Local Sales Tax                     | \$ 14,300,000         | \$ 14,900,000         | \$ 600,000          | 4.2%            |
| Historic Triangle Tax               | 5,800,000             | 6,000,000             | 200,000             | 3.4%            |
| Lodging Tax                         | 2,100,000             | 2,000,000             | (100,000)           | -4.8%           |
| Meals Tax                           | 4,200,000             | 4,600,000             | 400,000             | 9.5%            |
| Cigarette Tax                       | 1,800,000             | 1,800,000             | -                   | 0.0%            |
| Occupational License                | 8,500,000             | 9,100,000             | 600,000             | 7.1%            |
| Utility Consumption Tax             | 230,000               | 230,000               | -                   | 0.0%            |
| Communications Sales Tax            | 950,000               | 900,000               | (50,000)            | -5.3%           |
| Motor Vehicle License               | 1,650,000             | -                     | (1,650,000)         | -100.0%         |
| Franchise Tax                       | 375,000               | 425,000               | 50,000              | 13.3%           |
| Recordation Tax/Deeds of Conveyance | 1,800,000             | 1,450,000             | (350,000)           | -19.4%          |
| Rental Tax                          | 198,000               | 195,000               | (3,000)             | -1.5%           |
| Total                               | <u>\$ 41,903,000</u>  | <u>\$ 41,600,000</u>  | <u>\$ (303,000)</u> | -0.7%           |

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 decrease slightly.

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 \$0.40 per pack Cigarette tax in the same manner as cities in Virginia have been able to impose. The budget adopts a Cigarette tax of \$0.40 per pack. The County implemented a \$0.40 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

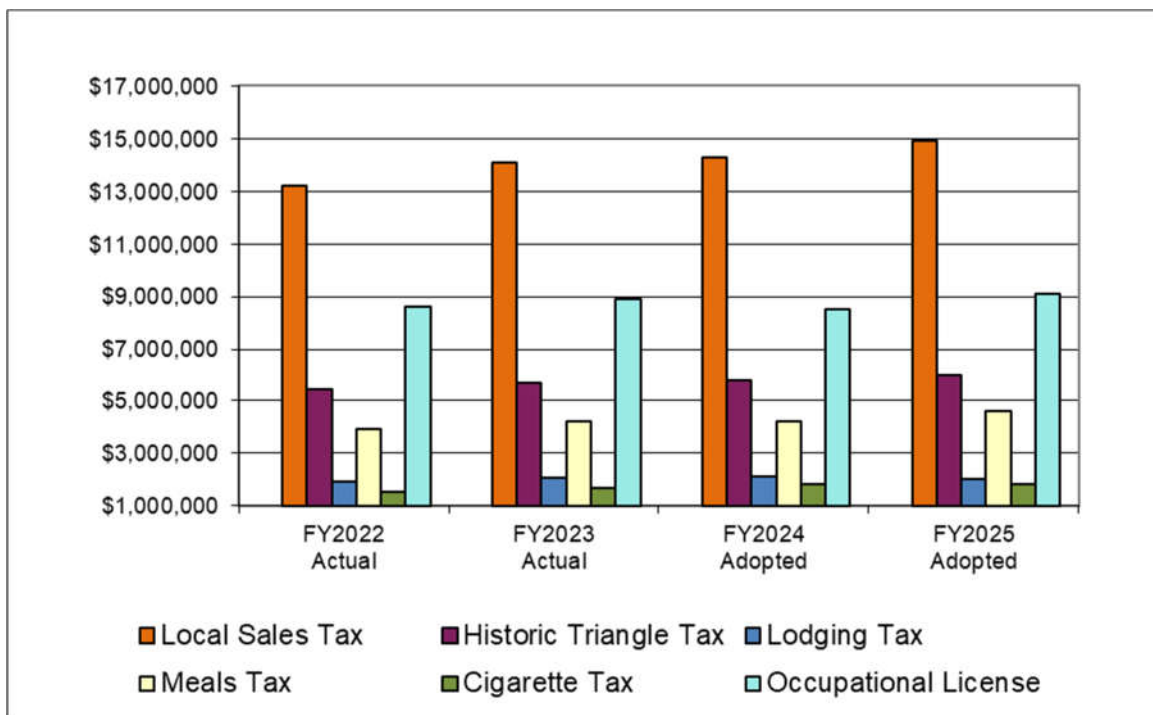
(“Utility Consumption Tax”) on consumers of electricity and natural gas in the state based on kilowatt hours or volume of gas delivered. This tax is collected monthly.

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.

Adopted for FY2025 is the removal of the motor vehicle license that was an annual vehicle registration fee.

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 FY2025 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.



## 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 FY2026 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 2024 is equal to the number of eleventh graders in 2023.

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.

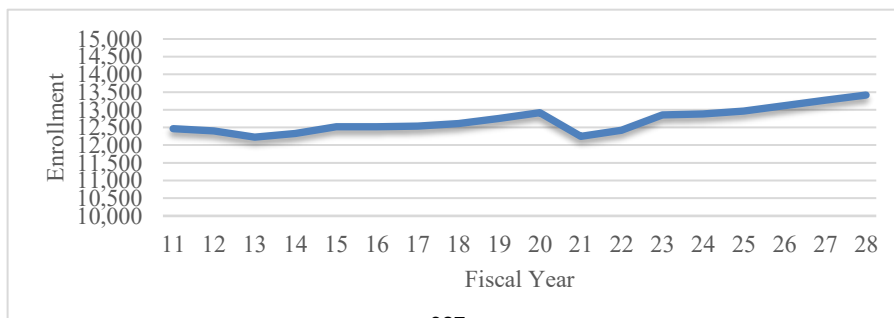
The second step is the adjustment of the stationary enrollment figures for each grade level by a growth (or, in some cases, decline) factor. Adjustment factors are based on the number of new homes built in the County and on recent historical patterns of increase or decline at each grade level that have 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 Enrollment

### History of Student Population

| Fiscal Year |           | Enrollment          | Unadjusted ADM | Adjusted ADM |
|-------------|-----------|---------------------|----------------|--------------|
| 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          | Actual    | 12,879              | 12,879         | 12,879       |
| 25          | Projected | <sup>2</sup> 12,966 | 12,966         | 12,966       |
| 26          | Projected | <sup>2</sup> 13,116 | 13,116         | 13,116       |
| 27          | Projected | <sup>2</sup> 13,266 | 13,266         | 13,266       |
| 28          | Projected | <sup>2</sup> 13,416 | 13,416         | 13,416       |

<sup>2</sup> Projection not for budget planning purposes



## 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: 2021-2022 - Month of April |            |              |               |               | School Year: 2022-2023 - Month of April |            |              |               |               | School Year: 2023-2024 - Month of April |            |              |               |               |
|---------------------------|---|------------|--------------|---------------|---------------|---|------------|--------------|---------------|---------------|---|------------|--------------|---------------|---------------|
|                           | Free                                    | Reduced    | Total        | Enrollment    | %             | Free                                    | Reduced    | Total        | Enrollment    | %             | Free                                    | Reduced    | Total        | Enrollment    | %             |
| Bethel Manor Elementary   | 75                                      | 96         | 171          | 640           | 26.72%        | 77                                      | 175        | 252          | 637           | 39.56%        | 109                                     | 149        | 258          | 656           | 39.33%        |
| Coventry Elementary       | 145                                     | 16         | 161          | 712           | 22.61%        | 141                                     | 20         | 161          | 676           | 23.82%        | 176                                     | 22         | 198          | 690           | 28.70%        |
| Dare Elementary           | 107                                     | 11         | 118          | 414           | 28.50%        | 118                                     | 12         | 130          | 402           | 32.34%        | 124                                     | 4          | 128          | 421           | 30.40%        |
| Grafton Bethel Elementary | 122                                     | 22         | 144          | 631           | 22.82%        | 155                                     | 28         | 183          | 641           | 28.55%        | 173                                     | 20         | 193          | 643           | 30.02%        |
| Magruder Elementary       | 185                                     | 21         | 206          | 637           | 32.34%        | 205                                     | 42         | 247          | 730           | 33.84%        | 219                                     | 44         | 263          | 734           | 35.83%        |
| Mount Vernon Elementary   | 86                                      | 16         | 102          | 603           | 16.92%        | 92                                      | 25         | 117          | 580           | 20.17%        | 98                                      | 16         | 114          | 566           | 20.14%        |
| Seaford Elementary        | 118                                     | 15         | 133          | 545           | 24.40%        | 117                                     | 26         | 143          | 504           | 28.37%        | 110                                     | 23         | 133          | 502           | 26.49%        |
| Tabb Elementary           | 102                                     | 22         | 124          | 683           | 18.16%        | 145                                     | 34         | 179          | 703           | 25.46%        | 152                                     | 27         | 179          | 714           | 25.07%        |
| Waller Mill Elementary    | 82                                      | 12         | 94           | 410           | 22.93%        | 110                                     | 16         | 126          | 395           | 31.90%        | 102                                     | 17         | 119          | 395           | 30.13%        |
| Yorktown Elementary       | 212                                     | 24         | 236          | 633           | 37.28%        | 259                                     | 40         | 299          | 658           | 45.44%        | 270                                     | 45         | 315          | 656           | 48.02%        |
| <b>Total</b>              | <b>1,234</b>                            | <b>255</b> | <b>1,489</b> | <b>5,908</b>  | <b>25.20%</b> | <b>1,419</b>                            | <b>418</b> | <b>1,837</b> | <b>5,926</b>  | <b>31.00%</b> | <b>1,533</b>                            | <b>367</b> | <b>1,900</b> | <b>5,977</b>  | <b>31.79%</b> |
| <br>                      |   |            |              |               |               |   |            |              |               |               |   |            |              |               |               |
| Grafton Middle            | 161                                     | 23         | 184          | 697           | 26.40%        | 193                                     | 35         | 228          | 894           | 25.50%        | 203                                     | 37         | 240          | 903           | 26.58%        |
| Queens Lake Middle        | 126                                     | 21         | 147          | 556           | 26.44%        | 141                                     | 30         | 171          | 581           | 29.43%        | 150                                     | 31         | 181          | 571           | 31.70%        |
| Tabb Middle               | 130                                     | 56         | 186          | 884           | 21.04%        | 133                                     | 73         | 206          | 898           | 22.94%        | 166                                     | 73         | 239          | 966           | 24.74%        |
| Yorktown Middle           | 160                                     | 26         | 186          | 478           | 38.91%        | 171                                     | 8          | 179          | 635           | 28.19%        | 188                                     | 27         | 215          | 652           | 32.98%        |
| <b>Total</b>              | <b>577</b>                              | <b>126</b> | <b>703</b>   | <b>2,615</b>  | <b>26.88%</b> | <b>638</b>                              | <b>146</b> | <b>784</b>   | <b>3,008</b>  | <b>26.06%</b> | <b>707</b>                              | <b>168</b> | <b>875</b>   | <b>3,092</b>  | <b>28.30%</b> |
| <br>                      |   |            |              |               |               |   |            |              |               |               |   |            |              |               |               |
| Bruton High               | 159                                     | 26         | 185          | 666           | 27.78%        | 168                                     | 32         | 200          | 699           | 28.61%        | 177                                     | 36         | 213          | 729           | 29.22%        |
| Grafton High              | 170                                     | 30         | 200          | 956           | 20.92%        | 213                                     | 36         | 249          | 1,203         | 20.70%        | 226                                     | 40         | 266          | 1,210         | 21.98%        |
| Tabb High                 | 119                                     | 46         | 165          | 1,062         | 15.54%        | 151                                     | 61         | 212          | 1,108         | 19.13%        | 153                                     | 58         | 211          | 1,104         | 19.11%        |
| York High                 | 200                                     | 33         | 233          | 1,068         | 21.82%        | 212                                     | 52         | 264          | 1,037         | 25.46%        | 208                                     | 26         | 234          | 943           | 24.81%        |
| York River Academy        | 15                                      | 2          | 17           | 51            | 33.33%        | 17                                      | 22         | 39           | 70            | 55.71%        | 21                                      | 4          | 25           | 73            | 34.25%        |
| <b>Total</b>              | <b>663</b>                              | <b>137</b> | <b>800</b>   | <b>3,803</b>  | <b>21.04%</b> | <b>761</b>                              | <b>203</b> | <b>964</b>   | <b>4,117</b>  | <b>23.42%</b> | <b>785</b>                              | <b>164</b> | <b>949</b>   | <b>4,059</b>  | <b>23.38%</b> |
| <br>                      |   |            |              |               |               |   |            |              |               |               |   |            |              |               |               |
| <b>Division Total</b>     | <b>2,474</b>                            | <b>518</b> | <b>2,992</b> | <b>12,326</b> | <b>24.27%</b> | <b>2,818</b>                            | <b>767</b> | <b>3,585</b> | <b>13,051</b> | <b>27.47%</b> | <b>3,025</b>                            | <b>699</b> | <b>3,724</b> | <b>13,128</b> | <b>28.37%</b> |



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

| <u>School</u>             | <u>2024</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> |
|---------------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| <b>Elementary:</b>        |             |             |             |             |             |             |             |             |             |             |             |
| Bethel Manor Elementary   | 634         | 606         | 594         | 593         | 680         | 641         | 608         | 604         | 597         | 596         | 510         |
| Coventry Elementary       | 657         | 619         | 664         | 681         | 765         | 691         | 585         | 563         | 578         | 582         | 576         |
| Dare Elementary           | 397         | 368         | 389         | 356         | 406         | 414         | 422         | 420         | 378         | 380         | 375         |
| Grafton Bethel Elementary | 613         | 596         | 596         | 597         | 674         | 622         | 640         | 643         | 615         | 617         | 641         |
| Magruder Elementary       | 703         | 673         | 596         | 562         | 644         | 614         | 608         | 626         | 626         | 606         | 523         |
| Mt. Vernon Elementary     | 547         | 553         | 573         | 540         | 624         | 591         | 591         | 559         | 531         | 521         | 534         |
| Seaford Elementary        | 475         | 474         | 517         | 494         | 560         | 531         | 451         | 437         | 451         | 470         | 483         |
| Tabb Elementary           | 688         | 657         | 646         | 619         | 742         | 656         | 620         | 606         | 629         | 668         | 641         |
| Waller Mill Elementary    | 373         | 369         | 382         | 327         | 386         | 372         | 387         | 342         | 320         | 287         | 296         |
| Yorktown Elementary       | 618         | 616         | 588         | 562         | 615         | 619         | 674         | 695         | 696         | 654         | 656         |
| <b>Middle:</b>            |             |             |             |             |             |             |             |             |             |             |             |
| Queens Lake Middle        | 536         | 535         | 517         | 506         | 515         | 486         | 461         | 465         | 459         | 455         | 454         |
| Tabb Middle               | 926         | 859         | 830         | 854         | 887         | 865         | 858         | 851         | 913         | 918         | 892         |
| Yorktown Middle           | 611         | 597         | 585         | 648         | 710         | 729         | 751         | 791         | 766         | 774         | 767         |
| Grafton Middle            | 855         | 830         | 827         | 868         | 919         | 935         | 904         | 882         | 872         | 870         | 870         |
| <b>High:</b>              |             |             |             |             |             |             |             |             |             |             |             |
| Bruton High               | 673         | 652         | 610         | 569         | 572         | 549         | 600         | 567         | 606         | 590         | 575         |
| Grafton High              | 1,120       | 1,125       | 1,079       | 1,084       | 1,162       | 1,158       | 1,169       | 1,184       | 1,177       | 1,188       | 1,212       |
| Tabb High                 | 1,029       | 1,045       | 981         | 1,038       | 1,115       | 1,102       | 1,126       | 1,165       | 1,164       | 1,157       | 1,092       |
| York High                 | 871         | 961         | 972         | 1,084       | 1,110       | 1,106       | 1,106       | 1,062       | 1,062       | 1,094       | 1,064       |
| York River Academy        | 68          | 62          | 57          | 54          | 69          | 71          | 65          | 73          | 73          | 79          | 71          |
|                           | 12,395      | 12,197      | 12,003      | 12,036      | 13,155      | 12,752      | 12,626      | 12,535      | 12,513      | 12,506      | 12,232      |

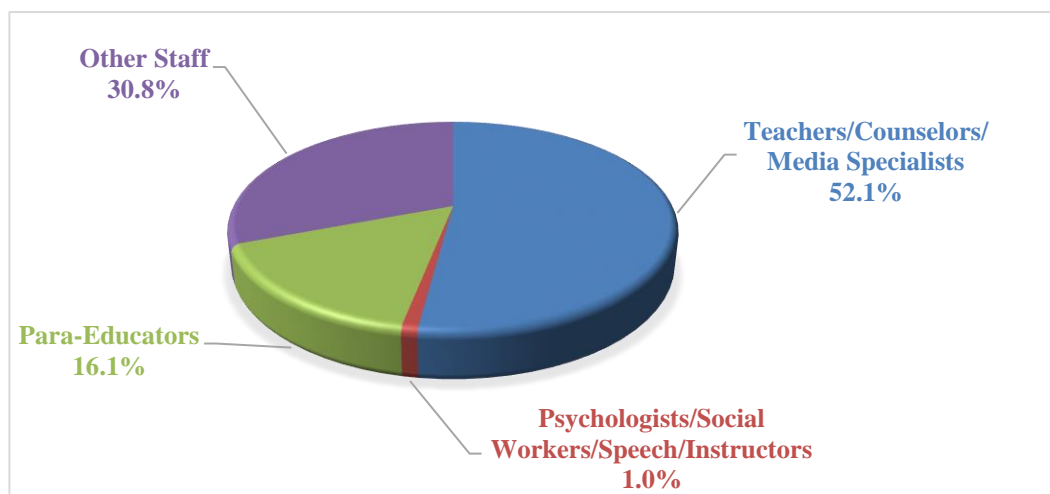
Source: ASPEN, ADA May 2024

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

| <i>POSITION</i>            | <i>FTE's<br/>FY21E</i> | <i>FTE's<br/>FY22E</i> | <i>FTE's<br/>FY23</i> | <i>FTE's<br/>FY23E</i> | <i>FTE's<br/>FY24E</i> | <i>FTE's<br/>FY25</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                 | 106.00                | 106.00                 | 106.00                 | 112.00                |
| 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                   | 5.10                   | 5.10                  |
| 6 DIVISION CHIEFS          | 4.00                   | 4.00                   | 4.00                  | 4.00                   | 4.00                   | 4.00                  |
| 7 CLERICAL                 | 77.00                  | 76.50                  | 77.75                 | 77.75                  | 76.75                  | 74.75                 |
| 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                   | 3.34                   | 2.00                  |
| 10 CUSTODIANS              | 94.50                  | 94.50                  | 94.50                 | 94.50                  | 86.50                  | 73.30                 |
| 11 DIRECTORS               | 10.25                  | 14.25                  | 14.25                 | 14.25                  | 14.25                  | 14.25                 |
| 12 FOOD SERVICE PERSONNEL  | 15.00                  | 11.00                  | 11.00                 | 11.00                  | 8.00                   | 5.00                  |
| 13 GUIDANCE COUNSELORS     | 37.00                  | 39.50                  | 39.50                 | 39.50                  | 44.00                  | 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                  | 19.00                  | 19.00                 | 19.00                  | 22.00                  | 21.00                 |
| 17 NURSES                  | 18.00                  | 18.00                  | 17.00                 | 17.00                  | 17.00                  | 18.00                 |
| 18 OCCUPATIONAL THERAPISTS | 5.00                   | 5.00                   | 5.00                  | 5.00                   | 5.00                   | 6.00                  |
| 19 PARA-EDUCATORS          | 299.50                 | 296.00                 | 291.30                | 291.30                 | 289.10                 | 305.50                |
| 20 PHYSICAL THERAPIST      | 1.60                   | 1.60                   | 1.60                  | 1.60                   | 1.60                   | 1.60                  |
| 21 PRINCIPALS              | 19.00                  | 19.00                  | 19.00                 | 19.00                  | 19.00                  | 19.00                 |
| 22 PRINCIPALS (ASSISTANTS) | 27.00                  | 27.00                  | 27.00                 | 27.00                  | 28.00                  | 28.00                 |
| 23 PSYCHOLOGISTS           | 14.00                  | 13.00                  | 13.00                 | 13.00                  | 12.00                  | 12.00                 |
| 24 SUPERINTENDENT          | 1.00                   | 1.00                   | 1.00                  | 1.00                   | 1.00                   | 1.00                  |
| 25 TEACHERS                | 907.14                 | 925.84                 | 922.84                | 922.84                 | 917.54                 | 926.75                |
| 26 TECHNICAL               | 115.47                 | 114.50                 | 119.10                | 119.10                 | 120.00                 | 130.97                |
| 27 TRADES                  | 27.00                  | 27.00                  | 27.00                 | 27.00                  | 27.00                  | 27.00                 |
| 28 SECURITY OFFICERS       | 0.00                   | 0.00                   | 0.00                  | 0.00                   | 12.00                  | 13.00                 |
| <b>TOTALS</b>              | <b>1874.11</b>         | <b>1890.34</b>         | <b>1874.49</b>        | <b>1874.49</b>         | <b>1877.18</b>         | <b>1902.22</b>        |

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

### Full Time Equivalent Positions-FY25



## COUNTY OF YORK: VARIOUS STATISTICAL DATA

Population - 72,000  
Median Age - 40  
Land Area (sq.miles) - 106  
Land Owned by Federal Government and National Park - 40%  
Households - (approx.) 27,400  
Average Household Size - 2.67  
Median Household Income - \$105,154

## 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, 2023

### Taxpayer

Virginia Power Company  
Lawyers Title/Fairfield Resorts/Wyndham  
BP/Western Refining/Plains Marketing  
GWR OP Lessee VA LLC (Great Wolf Lodge)  
City of Newport News  
Kings Creek Plantation  
Busch Entertainment/Water Country USA  
Walmart  
De Arbordale LLC  
Moyock LLC Commonwealth Apartments

### Description

Generating Plant  
Timeshare Condominiums  
Former Refinery  
Hotel & Water Park  
Water System  
Timeshare Condominiums  
Water Park  
Retail Sales  
Housing Community  
Apartment Complex

Source: County of York, VA  
FY2025 Proposed Budget

## United States Census Data - York County, Virginia

| Selected Demographic and Social Characteristics | 1990   |         | 2000   |         | 2010   |         | 2020   |         | 2023   |         |
|---|--------|---------|--------|---------|--------|---------|--------|---------|--------|---------|
|   | Number | Percent | Number | Percent | Number | Percent | Number | Percent | Number | Percent |
| Land Area (square miles)                        | 105.5  | NA      | 105.5  | NA      | 104.78 | NA      | 104.71 | NA      | NA     | NA      |
| Population                                      | 42,434 | NA      | 56,297 | NA      | 65,464 | NA      | 70,045 | NA      | 70,952 | 1.3%    |
| Sex   |        |         |        |         |        |         |        |         |        |         |
| Male  | 21,133 | 49.8%   | 27,650 | 49.1%   | 32,001 | 48.9%   | 49.5%  | 49.1%   | NA     | NA      |
| Female  | 21,289 | 50.2%   | 28,647 | 50.9%   | 33,463 | 51.1%   | 50.5%  | 50.9%   | NA     | 50.2%   |
| Race  |        |         |        |         |        |         |        |         |        |         |
| White   | 34,487 | 81.3%   | 45,942 | 81.6%   | 51,895 | 79.3%   | NA     | 74.2%   | NA     | 73.6%   |
| Black   | 6,613  | 15.6%   | 7,954  | 14.1%   | 9,715  | 14.8%   | NA     | 14.3%   | NA     | 14.7%   |
| Asian   | 954    | 2.2%    | 2,267  | 4.0%    | 4,190  | 6.4%    | NA     | 6.4%    | NA     | 6.5%    |
| American Indian and Alaska Native               | 112    | 0.3%    | 521    | 0.9%    | 757    | 1.2%    | NA     | 0.5%    | NA     | 0.5%    |
| Native Hawaiian and Other Pacific Islander      | 34     | 0.1%    | 121    | 0.2%    | 219    | 0.3%    | NA     | 0.2%    | NA     | 0.2%    |
| Some Other Race                                 | 222    | 0.5%    | 724    | 1.3%    | 1,175  | 1.8%    | NA     | 4.3%    | NA     | NA      |
| Hispanic or Latino                              | 723    | 1.7%    | 1,509  | 2.7%    | 2,892  | 4.4%    | NA     | 7.5%    | NA     | 7.7%    |
| Median Age                                      | 32.8   | NA      | 36.5   | NA      | 39.4   | NA      | NA     | NA      | NA     | NA      |
| Population Density (persons per square mile)    | 402.2  | NA      | 533.6  | NA      | 624.8  | NA      | 669.0  | NA      | NA     | NA      |
| Households                                      | 14,474 | NA      | 20,000 | NA      | 24,006 | NA      | 25,389 | NA      | 25,878 | NA      |
| Persons per Household                           | 2.90   | NA      | 2.78   | NA      | 2.70   | NA      | 2.68   | NA      | 2.67   | NA      |
| Total Families                                  | 11,875 | NA      | 15,887 | NA      | 18,705 | NA      | NA     | NA      | NA     | NA      |
| Persons per Family                              | 3.24   | NA      | 3.15   | NA      | 3.08   | NA      | NA     | NA      | NA     | NA      |
| Educational Attainment (highest level achieved) |        |         |        |         |        |         |        |         |        |         |
| Population 25 years and over                    | 26,468 | 100.0%  | 36,138 | 100.0%  | 39,414 | 100.0%  | 95.2%  | NA      | NA     | NA      |
| Graduate or Professional Degree                 | 3,229  | 12.2%   | 5,945  | 16.5%   | 7,032  | 17.8%   | NA     | NA      | NA     | NA      |
| Bachelor's Degree                               | 4,415  | 16.7%   | 7,567  | 20.9%   | 9,306  | 23.6%   | 48.5%  | NA      | NA     | 49.5%   |
| Associate Degree                                | 1,901  | 7.2%    | 2,729  | 7.6%    | 3,890  | 9.9%    | NA     | NA      | NA     | NA      |
| Some College, no degree                         | 6,385  | 24.1%   | 9,270  | 25.7%   | 8,808  | 22.3%   | NA     | NA      | NA     | NA      |
| High School Diploma                             | 7,429  | 28.1%   | 7,649  | 21.2%   | 8,101  | 20.6%   | NA     | NA      | NA     | 95.3%   |
| 9th to 12th Grade, no diploma                   | 1,952  | 7.4%    | 2,070  | 5.7%    | 1,544  | 3.9%    | NA     | NA      | NA     | NA      |
| Less than 9th Grade                             | 1,157  | 4.4%    | 938    | 2.6%    | 733    | 1.9%    | NA     | NA      | 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. The 2024 survey was conducted as part of a small-scale testing program aimed at gathering initial data about proposed enhancements for the 2030 Census design. Responses were collected from February 16-April 12, 2024.*

*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.

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

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

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

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

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

**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.

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

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

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

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

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

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

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

**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.

**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 (School division's projected count / Statewide total school age population) x Total state 1-1/8% sales tax estimate) = 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* | $\frac{\frac{\text{Local Adjusted Gross Income}}{\text{Local Average Daily Membership}}}{\frac{\text{Total Adjusted Gross Income Statewide}}{\text{Total Average Daily Membership Statewide}}}$ | +.1* | $\frac{\frac{\text{Local Taxable Retail Sales}}{\text{Local Average Daily Membership}}}{\frac{\text{Total Taxable Retail Sales Statewide}}{\text{Total Average Daily Membership Statewide}}}$ | = Average Daily<br>Membership<br>Composite<br>Index |
|-----|--|------|---|------|---|---|

|     |  |      |   |      |   |                                    |
|-----|--|------|---|------|---|------------------------------------|
| .5* | $\frac{\frac{\text{Local True Value of Real Property}}{\text{Local Population}}}{\frac{\text{Total Local True Values of Real Property Statewide}}{\text{State Population}}}$ | +.4* | $\frac{\frac{\text{Local Adjusted Gross Income}}{\text{Local Population}}}{\frac{\text{Total Adjusted Gross Income Statewide}}{\text{State Population}}}$ | +.1* | $\frac{\frac{\text{Local Taxable Retail Sales}}{\text{Local Population}}}{\frac{\text{Total Taxable Retail Sales Statewide}}{\text{State Population}}}$ | = Per Capita<br>Composite<br>Index |
|-----|--|------|---|------|---|------------------------------------|

|  |   |  |   |                             |
|--|---|--|---|-----------------------------|
| $.6667 \times \text{Average Daily Membership Composite Index}$ | + | $.3333 \times \text{Per Capita Composite Index}$ | = | Local<br>Composite<br>Index |
|--|---|--|---|-----------------------------|

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