



# Fiscal Year 2022

## Approved Annual Budget



# TABLE OF CONTENTS

	Page
<b>EXECUTIVE SUMMARY</b>	
York County School Board	1
Budget Message	2
Budget Awards	4
Executive Summary	6
<b>ORGANIZATIONAL</b>	
Geographical Area and Location	41
Historical Information	41
The Reporting Entity	41
Population	42
Median Age	42
Zweibrucken	42
Map of York County, Virginia	43
Map of York County Schools	44
Mission Statement and Board Goals	45
Strategic Plan	46
Significant Budget and Accounting Requirements-Fund Accounting	74
School Board Policy	76
Budget Development Process	82
Budget Calendar	84
Budget Timeline	85
Budget Administration Process	86
Organizational Chart	87
<b>FINANCIAL</b>	
Revenues and Expenditures, Significant Trends and Assumptions	89
Description of Financial Structure	100
Financial Pyramid	100
All Funds Summary	103
Comparative Summary Statement of Revenues, Expenditures, and Changes in Fund Balances	104
Summary Statement of Revenues, Expenditures and Changes in Fund Balance	106
Operating Fund	106
Food Service Fund	107
Workers Compensation Fund	108
Health and Dental Fund	109
Capital Projects Fund	110
Technology Reserve Fund	111
Revenue Summaries	112
Expenditures by Major Object	114
Summary of Program Budgets	118
Charts:	
Revenues by Source	124
Expenditures by Major Category	124
<b>Operating Fund Revenue</b>	
Chart:	
Support by Sources	125
Local Revenue	126
State Revenue	128
Federal/County Revenue	130
<b>Instruction</b>	
Charts:	
Instruction Category as a Percent of Operating Budget	133
Instruction Category by Major Object	133
Budget Comparison of Instruction Category	134

# TABLE OF CONTENTS

(continued)

	Page
Classroom Instruction	
Regular Education	135
Special Education	175
Career/Technical	182
Gifted Education	188
Other Programs	190
Instructional Support-Student	
Counseling Service (Guidance)	212
Social Work Services	214
Homebound	215
Improvement of Instruction	
Management and Direction	216
Instruction and Curriculum Development Service	217
Instructional Staff Training Service	219
Media Services	
Media Services	220
Instructional Support-School Administration	
Office of the Principal	222
<b>Administration/Attendance &amp; Health</b>	
Charts:	
Administration/Attendance & Health Category as a Percent of Operating Budget	225
Administration/Attendance & Health Category by Major Object	225
Budget Comparison of Administration/Attendance & Health Category	226
Board Services	227
Executive Services	228
Communication Services	229
Human Resources	230
Fiscal Services	231
Health Services	232
Psychological Services	233
Speech/Audiology Services	234
<b>Pupil Transportation</b>	
Charts:	
Pupil Transportation Category as a Percent of Operating Budget	235
Pupil Transportation Category by Major Object	235
Budget Comparison of Pupil Transportation Category	236
Vehicle Operation Services	237
Vehicle Maintenance Services	239
<b>Operations &amp; Maintenance</b>	
Charts:	
Operations & Maintenance Category as a Percent of Operating Budget	241
Operations & Maintenance Category by Major Object	241
Budget Comparison of Operations and Maintenance Category	242
Management & Direction	243
Building Services	244
Building Services-Grafton Complex Fire	246
Grounds Services	247
Vehicle Services	248
Warehouse/Distribution Services	249
<b>Technology</b>	
Charts:	
Technology Category as a Percent of Operating Budget	251
Technology Category by Major Object	251

# TABLE OF CONTENTS

(continued)

	Page
Budget Comparison of Technology Category	252
Classroom Instruction	253
Grafton Complex Fire	254
Instructional Support	255
Administration	256
Operations & Maintenance	257
Other Programs-Grants	258
<b>Other Funds</b>	
<b>School Food Services</b>	
Charts:	
Revenues by Source	259
Expenditures by Major Object	259
Budget Comparison of School Food Service	260
Fund Balance Summary	261
Revenue Detail	262
Expenditures	263
<b>Workers Compensation Fund</b>	
Charts:	
Revenues by Source	265
Fiscal Year Expenditure Comparison	265
Fund Balance Summary	266
Revenue Detail	267
Expenditures	268
<b>Health &amp; Dental Insurance Fund</b>	
Charts:	
Revenues by Source	269
Fiscal Year Expenditure Comparison	269
Fund Balance Summary	270
Revenue Detail	271
Expenditures	272
<b>Capital Projects Fund</b>	
Charts:	
Revenues by Source	273
Fiscal Year Expenditure Comparison	273
Revenue Detail	274
Expenditures	275
Fund Descriptions	276
<b>Technology Reserve Fund</b>	
Charts:	
Revenues by Source	278
Fiscal Year Expenditure Comparison	278
Revenue Detail	279
Expenditures	280
<b>INFORMATIONAL</b>	
Dropout Statistics	281
Scholastic Achievement Test (SAT)	282
Fully Accredited York County Schools	283
Historical Information Regarding Accredited York County Schools	284
Standards of Learning	285



## TABLE OF CONTENTS

(continued)

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	Page
Support by Sources	289
Source of Revenue Increase/(Decrease)	290
Budgeted Per Pupil Cost	291
Per Pupil Expenditure	292
Actual Required Local Effort (RLE) for the Standards of Quality	293
SOL Performance Measures for English, Math and Graduation Rates	294
School Enrollment as Compared To County/City Population	296
Student Fees	297
School Facility Fee Schedule	299
Summary Statement of Revenues, Expenditures and Changes in Fund Balance	301
School Enrollment Projection Methodology	304
History of Student Population	305
Number of Students Receiving Free or Reduced Lunch	306
Historical Enrollment (not ADM) by School	307
Historical Comparison of Approved Full Time Equivalent (FTE) Positions	308
County of York: Various Statistical Data	309
United States Census Data-York County, VA	310
Glossary of Terms	311

# EXECUTIVE SUMMARY

# *York County School Division*

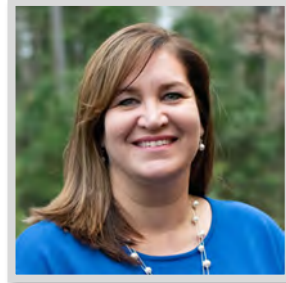
## **FY 2022 BUDGET**

(Fiscal Year July 1, 2021 – June 30, 2022)

### **School Board Members**



**Brett J. Higginbotham, Chair**  
District II



**Laurel M. Garrelts, Vice Chair**  
District III



**Mark J. Shafer**  
District I



**James E. Richardson**  
District IV



**Sean P. Myatt**  
District V

### **Division Administration**



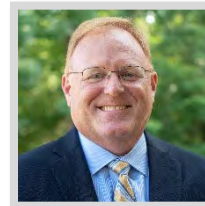
**Victor D. Shandor, Ed.D.**  
Division Superintendent



**Candi L. Skinner**  
Chief Academic Officer



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



**William B. Bowen**  
Chief Financial Officer



**Anthony Vladu, Ed.D.**  
Chief Human Resources  
Officer

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

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Yorktown, Virginia 23692  
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## School Board Members and Citizens of York County

I am pleased to present the 2021-22 Adopted Annual Financial Plan for the York County School Division. This adopted general fund budget totals \$163.1 million and represents an increase of 4.52% over the 2020-21 school year. This budget upholds our goal of supporting important division programs with the resources available.

As is customary, we have engaged our stakeholders in the budget process to include school teams, parent groups, teachers, School Board members and County staff. We have also held public input sessions, including two virtual budget stakeholder meetings. Based on that feedback and the input from the Division Leadership Team, the adopted budget focuses on three primary priorities: Instruction and Learning, Retention and Recruitment, and Compliance and Safety.



This budget season was particularly challenging for the division. We began FY2021 with fiscal uncertainty due to both student enrollment figures and state economy concerns. As a result of the COVID-19 pandemic, student enrollment was down more than 800 students, which could have resulted in the division losing more than \$4 million in state funding. In August 2020, the General Assembly held a Special Session to consider options to assist school divisions and localities with the pending fiscal crisis. The Special Session continued through October when the state revised its economic forecast with optimistic news. The state economy did not decline as had been predicted. In addition, the federal government was in the process of providing multiple appropriations of stimulus funding to school divisions and localities. By December, the Governor released his proposed budget, which included hold-harmless funding to school divisions that experienced student enrollment losses due to the pandemic. This action balanced the budgets for most school divisions in FY2021 and allowed the focus to shift to FY2022 priorities.

The budget for FY2022 includes several new initiatives and mandates. First, the state adopted new ratios for school counselors. Schools are required to have 1 counselor for every 325 students. This change required the division to add 2 counselors. The state also adopted new ratios for student support positions. This change required the division to add 7 positions, which include a licensed clinical social worker, a licensed social worker, 2 psychologists, a licensed behavior analyst and 2 licensed assistant behavior analysts. Additional mandates include increases to the employer's share of health care costs, the state minimum wage, tuition for participation in New Horizons Regional Education Center, at-risk programs, and the state pre-k initiative.

The adopted budget includes a 5% raise for all eligible staff at a cost of \$5.5 million. Eligible staff will receive a step increase and cost-of-living adjustment in the form of a 3% increase July 1 and a 2% increase December 1.

Additional priorities incorporated in the budget include adding a programmer analyst position to support expanding needs in technology, a grants coordinator/writer to increase opportunities in supplemental funding, adding an occupational therapist position to address the demand for service. Additionally, adopting the Post Retirement Earnings Program (PREP) will allow retired teachers and administrators to continue providing essential services to our students in a limited capacity.

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EMBRACE



ENGAGE



EMPOWER

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Our efforts continue to identify opportunities for efficiency in our operations and service delivery with our focus on the division's mission of actively engaging all students in acquiring the skills and knowledge needed to make productive contributions in the world.

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

Sincerely,

A handwritten signature in black ink, reading "Victor P. Shandor". The signature is fluid and cursive, with the first name "Victor" being more prominent.

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, 2020.

ASBO International developed the Meritorious Budget Award (MBA) program to recognize school systems for achieving excellence in their school system budget presentation. The foundation of the program is a set of criteria that was developed by ASBO International and school business officials throughout the United States and Canada. The criteria are designed to:

- provide clear budget presentation guidelines
- define state-of-the-art budget practices
- promote short and long range budget goals
- encourage sound fiscal management practices
- promote effective use of school resources

The award is valid for one year only. We believe our current budget continues to meet the MBA program requirements, and we are submitting it to ASBO International to determine its eligibility for another award.



ASSOCIATION OF  
SCHOOL BUSINESS OFFICIALS  
INTERNATIONAL

This Meritorious Budget Award is presented to

## YORK COUNTY SCHOOL DIVISION

for excellence in the preparation and issuance of its budget  
for the Fiscal Year 2020–2021.

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



A handwritten signature in black ink, reading 'Claire Hertz'.

Claire Hertz, SFO  
President

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

David J. Lewis  
Executive Director

## **EXECUTIVE SUMMARY**

The following executive summary presents highlights of the budget on critical issues facing our school division. Although detailed information follows in other sections of the budget, the executive summary will provide the reader key points regarding the budget.

### **BUDGET PROCESS**

The beliefs/mission/goals statements approved by the School Board provided the foundation for the recommendations contained within this Annual Financial Plan. At the beginning of the budget process staff was provided general direction for preparing their budgets; this included establishing as a priority the goals and objectives as approved by the School Board. Staff was instructed to assume that there would be additional funds to meet the goals and objectives of the School Board but also look at redirecting existing financial resources to meet the priorities as a viable means of financing new initiatives.

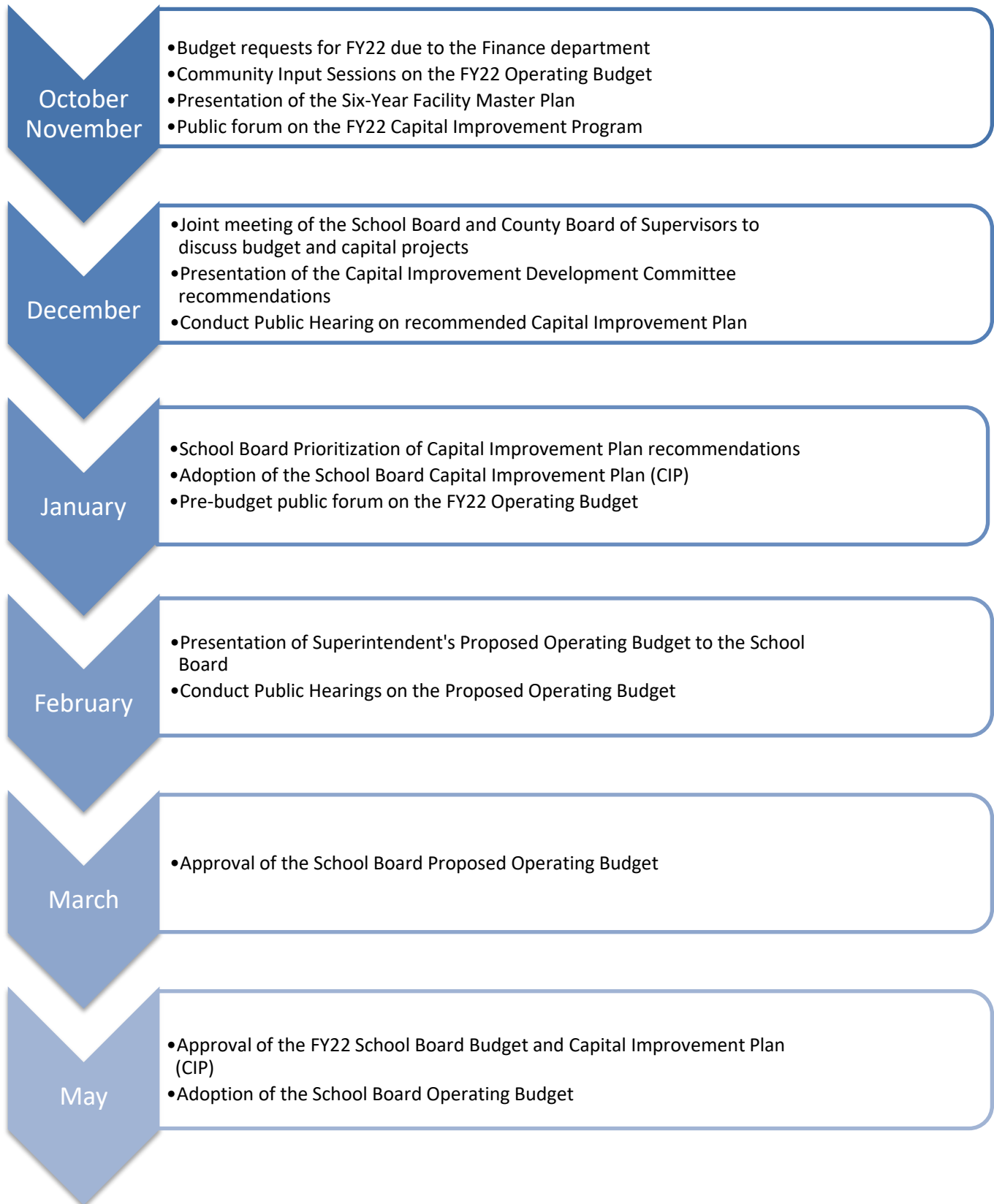
Staff members at all management levels participated in the development of this budget. The Superintendent and Chief Financial Officer held two virtual community budget meetings. The Executive Leadership Team solicited input from their departments, school administrators and school staff. In total more than 300 suggestions came forward totaling more than \$7 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 2022  
BUDGET TIMELINE**





## **EXECUTIVE SUMMARY**

### **(continued)**

For historical reference purposes, the Budget Approach and Challenges for fiscal years 2016 through 2022 are provided below.

#### ***FISCAL YEAR 2016 BUDGET APPROACH AND CHALLENGES***

FY16, the second year of the state biennium, continued to show improvement in state funding. State funds were projected to increase by \$1,513,431 or 2.5%. A major portion (approximately \$1,000,000) was the result of a projected increase in budgeted enrollment of 250 students. The state revenue projection for FY16 did include funding for an average salary increase of 1.5% effective August 16, 2015 for instructional and support positions funded by the state standards of quality.

At the local level, the FY16 School Board proposed budget sought an additional \$1,032,848 million from the County, which represented a 2.1% increase in the County contribution. The additional funds would not have restored all of the cuts of recent years. The Board of Supervisors approved their budget on May 5, 2015 and reduced the School Board's requested increase by \$671,848. The adjustments the School Board made to accommodate the shortfall were: (1) cut \$405,824 needed to maintain the basic technology infrastructure, (2) cut \$281,024 from the bus replacement account. The School Board also added an expenditure of \$15,000 to cover the remaining cost for a secretarial position providing services to the York Foundation for Public Education. It is anticipated that the reductions made to the requested increase in technology and bus replacements will be restored for FY16 on a one-time basis by the County returning FY15 end of year fund balance back to school division. The largest new expenditure in the budget was an investment of more than \$2.6 million in staff compensation.

Federal revenue for FY16 was projected to remain essentially flat as compared to the FY15 Expected Budget. The school division also projected a 6.6% decrease in employee health insurance premiums that was used to reduce premiums for both the employer and staff.

The School Board Strategic Plan coupled with the School Board's financial and operating policies provided the framework for making the required budget reductions. In accommodating the budget shortfall, every effort was made to protect excellent teaching and learning. Given the fiscal limitations, the School Board worked diligently to make the best budget decisions possible. In addition to the above budget adjustments, the School Board approved budget also included a 4.1% average increase in VRS Creditable Compensation for staff covered by VRS. The 4.1% average increase is comprised of four elements: a current step for eligible staff, an across-the-board increase, the required VRS 1% shift, and one restored step for staff that have lost 5 steps. The actual increase for individual staff members varied dependent upon the employee's current step. Therefore, some actual compensation increases were higher than the 4.1% average and some were lower.

Also included in the FY16 approved budget are eight regular education teachers, two para-educators and six special education teachers to meet the demands of a projected enrollment increase of 250 students.

#### ***FISCAL YEAR 2017 BUDGET APPROACH AND CHALLENGES***

FY17 was the first year of the state biennium and during the first year of the biennium the local composite index (LCI) for each school division is recalculated. The LCI is the state measure of the local government's ability to pay for K-12 education. The higher the LCI, the greater ability of the local government to pay for public education; this translates into the school division receiving less state revenue. In FY17 the York County School Division's LCI decreased from .4026 to .3905. The decrease in the LCI resulted in more state revenue of approximately \$300,000.

With the decrease in the LCI and other state revenue adjustments, coupled with a slight increase in projected enrollment (50 students more), overall state revenue increased \$2,410,891 or 3.9% in FY17 as compared to FY16.

Federal revenue for FY17 was projected to decrease by \$1,765,842 or 11.3% primarily due to a reduction in impact aid. The reduction in impact aid was not a result of federal formula changes, but rather one-time impact aid payments received over budget in FY16 that will not be received in FY17 and beyond. The overage, estimated to be approximately \$4.4 million in FY16, was carried forward to FY17 in the Revenue Stabilization Fund.

The revenue stabilization fund will be used, with the approval of the Board of Supervisors, to gradually reduce the loss of impact aid over three to four fiscal years to achieve the new impact aid revenue baseline of approximately \$8.5

## **EXECUTIVE SUMMARY**

### **(continued)**

million. If impact aid receipts are greater than \$8.5 million in FY17, the excess funds will revert to the revenue stabilization fund. The Board of Supervisors approved the transfer of \$900,000 from the revenue stabilization fund to the school operating budget in FY17 to offset the vast majority of the \$950,000 reduction in budgeted impact aid for FY17.

In addition to the \$900,000 transfer from the revenue stabilization fund, the Board of Supervisor's approved an increase in the local contribution to the school operating budget of \$365,000 for a 0.7% increase over FY16. The School Board had requested an increase of \$1,127,864 or 2.2%. As a result, the School Board had to reduce the budget by \$762,864.

On the expenditure side of the budget, several mandated costs were required to be funded. Those mandated costs included (1) VRS rate adjustments of \$334,000, (2) special education staffing requirements of \$258,000, and (3) \$153,000 for limited English proficiency teachers. The most significant increased costs, \$1.7 million, relates to additional compensation for staff. This includes a current step for all eligible teachers and support staff plus a market adjustment of 0.6 % for teachers. Some of the other compensation changes made were an increase in the hourly rate for bus drivers, cafeteria managers, summer maintenance workers, homebound teachers and LEP tutors. The daily rate for teacher substitutes was also increased. A 5% increase in employee health insurance drove \$520,000 in additional costs.

To assist in funding the above initiatives and other increased costs, over \$1 million in savings were identified in areas such as staff attrition, fuel for vehicles, reduction in staff, etc.

The School Board Proposed Budget included one restored step for eligible staff at a cost of \$908,000. Given the \$762,864 reduction in the increase requested from the County, the School Board eliminated the restored step in the approved budget.

### ***FISCAL YEAR 2018 BUDGET APPROACH AND CHALLENGES***

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

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

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

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

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

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

## **EXECUTIVE SUMMARY**

### **(continued)**

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

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

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

To assist in funding the above initiatives and other increased costs, over \$1.4 million in savings were identified in areas such as staff attrition for \$700,000, savings from one-time costs of \$265,136, eliminated 5 teacher position FTEs for 265,000, and many other smaller reductions.

### ***FISCAL YEAR 2019 BUDGET APPROACH AND CHALLENGES***

#### **Revenue**

Fiscal Year 2019 is the first year of the state biennium budget. Leading up to the state budget, several events occur which can have significant impact on school division funding. First, the Local Composite Index (LCI) is recalculated for all school divisions. The LCI is the state measure of the local government's ability to pay for K-12 education. The higher the LCI, the greater ability of the local government to pay for public education; this translates into the school division receiving less state revenue. For FY19, the York County School Division's LCI decreased from .3905 to .3822. The decrease in the LCI resulted in more state revenue of approximately \$400,000.

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

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

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

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

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

## **EXECUTIVE SUMMARY**

### **(continued)**

transfer of \$900,000 from the revenue stabilization fund to the school operating budget in FY17, \$600,000 in FY18 and \$300,000 in FY19.

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

#### Expenditures

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

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

Undoubtedly, staff compensation will continue to be an area for improvement in FY19. The School Board anticipates continued focus on licensed compensation in FY19 and beyond to maintain their goal of being in the top third of the Hampton Roads comparators while addressing internal equity issues related to scale compression.

#### ***FISCAL YEAR 2020 BUDGET APPROACH AND CHALLENGES***

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

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

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.

## **EXECUTIVE SUMMARY**

### **(continued)**

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

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

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

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

FY21 is the first year of the biennium for the state budget. Leading up to the state budget, several events occur which can have significant impact on school division funding. First, the Local Composite Index (LCI) is recalculated for all school divisions. The LCI is the state measure of the local government's ability to pay for K-12 education. The higher the LCI, the greater ability of the local government to pay for public education; this translates into the school division receiving less state revenue. For FY21, the York County School Division's LCI decreased from .3822 to .3812. The decrease in the LCI resulted in more state revenue of approximately \$150,000.

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

Third, the Board of Trustees of the Virginia Retirement System approve retirement rates that school divisions must pay on behalf of their employees. An increase in retirement rates can have a significant impact on a school division's budget. From FY12 through FY18, VRS rates for teachers increased from 6.33% to 16.32%. For FY19, the VRS rate for teachers decreased from 16.32% to 15.68%. For FY21 the rates increased again from 15.68% to 16.62%.

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

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

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

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

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

The Technology Reserve fund is initially funded from several sources. First, the school division realized significant savings as result of the closure of all schools resulting from the COVID-19 pandemic. One million dollars from the



## **EXECUTIVE SUMMARY**

### **(continued)**

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.

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

## **EXECUTIVE SUMMARY**

### **(continued)**

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.

### ***BALANCED BUDGET***

A balanced budget is a budget with total expenditures not exceeding total revenues and monies available in the fund balance within an individual fund. This definition is applied over the long-term, not just during the current period. As required by law, all fund budgets presented in this budget document are balanced.

## **EXECUTIVE SUMMARY**

### **(continued)**

#### ***MISSION OF THE YORK COUNTY SCHOOL DIVISION – FY2018-2022***

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

We Believe...

- Student achievement and continuous student growth are the core priorities of our school division.
- Excellence is characterized by a caring, involved and dedicated school community that exceeds expectations and strives to make our schools even better.
- Student achievement is excelling academically to one's highest potential.
- Achievement is more than performance on standardized tests.
- Educational experiences should be designed to engage students in making contributions as productive citizens.
- Division employees must be committed to motivating all students to achieve positive learning outcomes.
- Family and community involvement are essential to our mission.
- Recruiting and retaining a highly qualified and diverse staff are paramount to the success of our students.
- Students should use technology to improve and maximize the impact of their work.
- Data should be used to inform and adjust instruction and decision making.
- Student wellness supports student success.
- Students learn best in safe and secure environments.

#### ***BOARD GOALS***

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

The School Board goals for fiscal year 2022 are as follows:

- Goal 1: York County students will consistently demonstrate growth and excellence in the skills and knowledge needed to be productive citizens.
- Goal 2: The York County School Division will engage all students in rigorous educational experiences.
- Goal 3: The York County School Division will recruit, hire, retain and support a diverse staff that meets our highest standards.
- Goal 4: The York County School Division will foster effective partnerships with families and our community and promote positive relationships between and among staff, students, and families.
- Goal 5: The York County School Division will maintain efficient, effective, service-oriented operations that support student achievement in safe, secure environments.

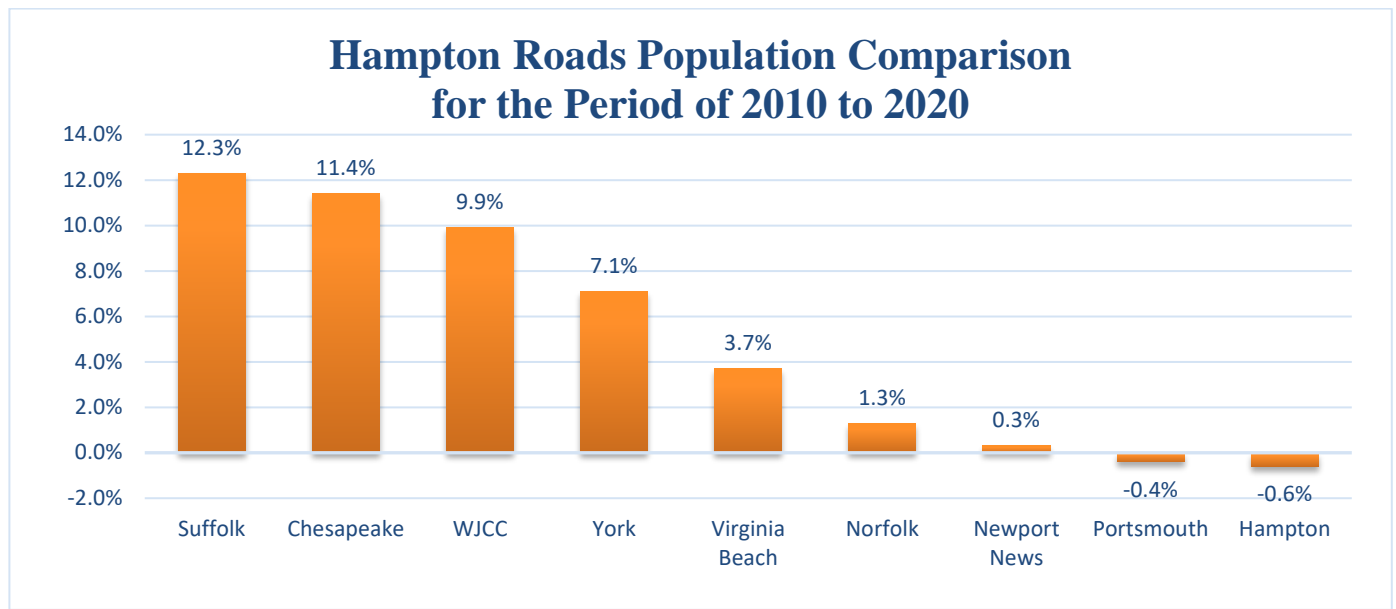
## EXECUTIVE SUMMARY (continued)

### **BUDGET FORMAT**

The School Operating Budget uses a programmatic basis to facilitate review and analysis by the School Board and the citizens of the County of York. Additionally, the high level of line item account detail presented in this budget document is intended to further facilitate its review and understanding by the reader. The highest level of detail, the budget manager level, is not presented in this document. The budget manager level is the point where the funds or part of the funds in any particular line item in the budget have been assigned to a staff member to ensure the funds are spent for the purpose for which they were intended and within the guidelines provided by law.

### **GROWTH IN YORK COUNTY**

York County ranks 19<sup>th</sup> in population among the state's 95 counties and 30<sup>th</sup> among the 133 cities and counties. The County's population has grown steadily for decades, and the average annual growth rate for the last 10 years is 0.6%. The chart below shows a population comparison for surrounding Hampton Roads localities.



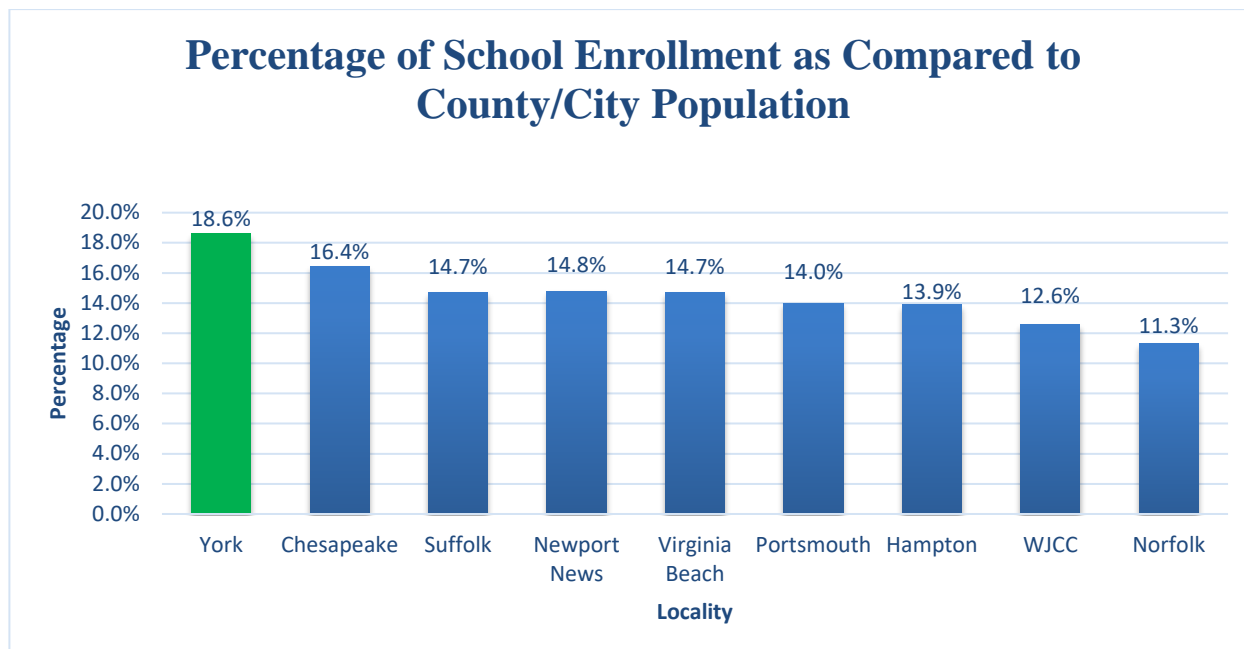
Source: University of Virginia, Weldon Cooper Center for Public Service Demographics Research Group, July 1, 2020 Population Estimates for Virginia and its Counties and Cities.

**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 18.6% of the total County population. This ranking has been consistent in recent years.

<b>Locality</b>	<b>Population 2019</b>	<b>Average Daily Membership in Public Schools 2020</b>	<b>Percentage</b>
York	69,407	12,903	18.6%
Chesapeake	245,745	40,361	16.4%
Suffolk	93,825	13,755	14.7%
Newport News	181,000	26,837	14.8%
Virginia Beach	452,643	66,714	14.7%
Portsmouth	94,581	13,260	14.0%
Hampton	135,753	18,854	13.9%
Williamsburg / James City	91,290	11,461	12.6%
Norfolk	245,054	27,662	11.3%



Source: State Auditor of Public Accounts; Comparative Report; Fiscal Year Ended 6/30/20.



## EXECUTIVE SUMMARY

(continued)

### ENROLLMENT

Historically, the School Board utilizes enrollment projections provided by the County of York Planning Office and the Virginia Department of Education (VDOE) to prepare its budget. However, due to the significant loss of student enrollment in FY21 resulting from the Covid-19 pandemic, the County of York could not provide a reasonable estimate. Therefore, the division relied solely on the VDOE's projection for FY22.

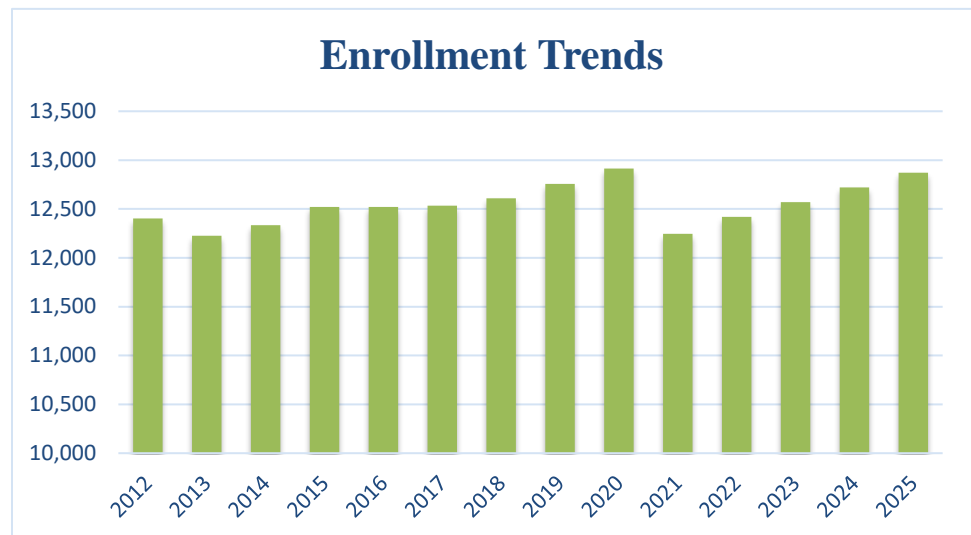
The School Board's approved FY21 Operating Budget was prepared using a conservative enrollment projection of 13,138 students. Actual enrollment was 12,244, which is a decrease over the previous year's actual enrollment (12,914) of 670 students.

The Virginia Department of Education has provided an enrollment projection of 12,420 for FY22. This represents an increase of 176 students than FY21 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 2012-2025.

Year	Students
2012	12,404
2013	12,226
2014	12,333
2015	12,519
2016	12,522
2017	12,534
2018	12,609
2019	12,756
2020	12,914
2021	12,244
2022	12,420+
2023	12,570*
2024	12,720*
2025	12,870*



+ Budgeted enrollment

\* Projected enrollment

### FISCALLY DEPENDENT SCHOOL DIVISION

York County School Division is a fiscally dependent school division pursuant to State law. As a fiscally dependent school division, assessed and market value of taxable property and tax rates do not apply. Nor does the School Division maintain a debt service fund. State law prohibits the school division from entering into debt that extends beyond the current fiscal year without the approval of the local governing body. The governing body in the County of York is the Board of Supervisors. The School Division does not prepare or administer a budget for school debt service. The school debt service budget is prepared and administered by the County of York. The School Division has no current debt.

## **EXECUTIVE SUMMARY**

### **(continued)**

#### ***COMMUNITY SURVEYS & FEEDBACK***

In the spring of 2006, parents were surveyed to assess their level of satisfaction with division schools and programs. The survey was mailed to the homes of a statistically valid random selection of parents and 78 percent of those sampled returned the survey.

Parents at elementary, middle and high schools all were overwhelmingly satisfied with the quality and focus of educational efforts within the division. Findings included:

- Parents think the school environment is safe and conducive to learning
- Teacher/parent communication decreases in middle and high school
- Parents want more communication about student progress
- Parents want more emphasis on computers and instructional technology

School-specific anonymous survey data were provided to school principals to be reviewed and utilized in drafting their school's Educational Operating Plan. The data was also shared with division staff members and will be used to design professional development sessions.

In the fall of 2008, the school division commissioned an online community opinion survey that was designed to gather information to assist the School Board in developing a new strategic plan. The goal of the survey was to determine which issues related to public education our community believed to be the most important. Over 1,100 community members took the survey, and the survey results were reviewed by the School Board at their strategic planning retreat.

Additionally, four community forums were held in each of the four school zones. These forums provided community members with an opportunity to share their opinions regarding expectations for the community's schools and to discuss what they believe defines student success. While turn-out for the forums was lower than expected, the information gathered from participants was very useful and provided the board with additional confirmation of the data gathered in the online survey.

In 2010, the County Government contracted with Responsive Management (an independent firm) to survey County citizens on facilities and services in York County and about living in York County in general. Responsive Management conducted the survey in December 2010 and January 2011. Respondents were asked in an open-minded question to name the main reason they live in York County. Four answers emerged as the top tier: good quality schools (20%), for their family (18%), for work (16%), and because they grew up here (15%). No other answer was given by more than 10% of respondents.

In the spring of 2012, the School Board again conducted an online survey to gain feedback regarding the division Strategic Plan. The survey was designed to allow community members to identify progress made towards goals identified in the existing Strategic Plan and determine which objectives the community rated as most important.

More than 1,200 community members participated in the second Strategic Plan survey, and the survey results were reviewed by the School Board at their strategic planning retreat.

The School Board conducted a survey and public forum in May 2014 to give citizens the opportunity to identify the preferred leadership characteristics in the school system's next superintendent. Nearly 1,000 community members participated, and this feedback assisted in developing the qualifications for candidates in the application process.

In the spring of 2015, the division initiated a new series of surveys to gain parent and staff input in identifying the competencies and qualification sought in building principals. This survey tool is used as part of the principal selection process for each building principal vacancy, as they occur.

In November 2016, the School Board began preliminary discussion regarding the development of the FY18-22 Strategic Plan. The Board affirmed keeping the mission, beliefs, and goals previously established with only minor editorial changes. The development of objectives for the new strategic plan began with a series of stakeholder forums which were conducted in December 2016 and early January 2017. In late January and early February 2017,

## **EXECUTIVE SUMMARY**

### **(continued)**

principals, teachers and central office staff reviewed and analyzed the data collected from the stakeholder forums. Once this analysis was completed, central office staff developed objectives for the FY18-22 Strategic Plan. In March 2017, feedback was solicited from the Board, principals, assistant principals, teachers and parents to further refine and revise the draft objectives. After conducting a public hearing in April, the Board adopted the FY18-22 Strategic Plan in May.

#### ***DIVISION-WIDE ACCOMPLISHMENTS LINKED TO SCHOOL BOARD FY17 GOALS***

The *No Child Left Behind (NCLB)* federal legislation was replaced by the *Every Student Succeeds Act (ESSA)* on December 10, 2015. This legislation implemented annual testing of at least 95% of all students to measure the progress in reading and math through federal targets and added new targets to include chronic absenteeism and dropout rates.

The York County School Division earned several regional and national public relations and design awards in 2020. The following awards recognize the efforts of Community & Public Relations Office staff members working in conjunction with departments throughout the division. (Goals 4 & 5)

##### **NSPRA:**

- Award of Merit for *Career Connections* website
- Award of Merit for *Superintendent's Award Profile* video

##### **CHESPRA:**

- Award of Merit for Crisis Communications (Grafton Complex Fire)

##### **Niche:**

- York County School Division was ranked the top school division in Hampton Roads and number 5 in the state

For operations, several projects were completed or were in progress. Completed the HVAC and roof replacement project at the Grafton Complex; completed the design of the Seaford Elementary renovation and expansion project; (Goal 5)

In FY02, all 18 York County Schools achieved the state's highest accreditation ranking of "Fully Accredited" two years before the School Board's deadline of 2005. The school division maintained the ranking in FY03, FY04, FY05, FY06, FY07, FY08, FY09, FY10, FY11, FY12, FY13, FY15, FY16, FY17, FY18 and FY19. In FY14, 17 schools were "Fully Accredited" and two schools (Bruton High & York River Academy) were "Accredited with Warning." (Goal 1)

***(For School Year 2020 Our Accreditation Was Waived Due To The COVID-19 Pandemic)***

## EXECUTIVE SUMMARY

(continued)

### ***ENERGY MANAGEMENT AWARDS AND RECOGNITION (Goal 5)***

The York County School Division has a long and prestigious record as being a leader in energy conservation and management. Below is a list of awards and recognitions that have been received for energy conservation and management from 2008 through 2016.

- April 2008 – *Governor’s Environmental Excellence Award Silver Award 2008* – York County School Division – Energy Conservation Program
- April 2008 – Environmental Protection Organization (EPA) recognizes six York County School Division schools as *Energy Star Buildings*: Bruton High School, Queens Lake Middle School, Seaford Elementary School, Grafton Middle School, Grafton High School and Mt. Vernon Elementary School
- June 2008 – Alliance to Save Energy (ASE) awards York County School Division the *Star of Energy Efficiency – Andromeda Award*
- June 2008 – Association of School Business Officials (ASBO) awards York County School Division the *Pinnacle of Excellence Award* for a *Nationally Recognized Comprehensive Energy Conservation Program*
- February 2009 - EPA recognizes eleven York County School Division schools as *Energy Star Buildings*: York High School, Tabb High School, Bruton High School, Grafton High School, Grafton Middle School, Tabb Middle School, Queens Lake Middle School, Yorktown Middle School, Seaford Elementary School, Mt. Vernon Elementary School and Yorktown Elementary School
- March 2009 – EPA awards the York County School Division the *Energy Star Leader Top Performer* recognition for decreasing energy consumption
- September 2010 – EPA recognizes eleven York County School Division schools as *Energy Star Buildings*: Bruton High School, York High School, Grafton High & Grafton Middle Schools, Queens Lake Middle School, Yorktown Middle School, Yorktown Elementary School, Mt. Vernon Elementary School, Seaford Elementary School, Coventry Elementary School and the Extend Center
- September 2011 – EPA recognizes thirteen York County School Division schools/buildings as *Energy Star Buildings*: Bruton High School, York High School, Grafton High & Grafton Middle Schools, Queens Lake Middle School, Yorktown Middle School, Yorktown Elementary School, Mt. Vernon Elementary School, Seaford Elementary School, Coventry Elementary School, Magruder Elementary School, the Extend Center and the School Board Office
- September 2012 – EPA recognizes twelve York County School Division schools as *Energy Star Buildings*: Bruton High School, York High School, Grafton High & Grafton Middle Schools, Queens Lake Middle School, Yorktown Middle School, Yorktown Elementary School, Mt. Vernon Elementary School, Seaford Elementary School, Coventry Elementary School, Magruder Elementary School and the Extend Center
- February 2014 – EPA recognizes fifteen York County School Division schools/buildings as *Energy Star Buildings*: Coventry Elementary School, Dare Elementary School, Magruder Elementary School, Mt. Vernon Elementary School, Seaford Elementary School, Tabb Elementary School, Yorktown Elementary School, the Extend Center, Queens Lake Middle School, Tabb Middle School, Yorktown Middle School, Bruton High School, Grafton High & Grafton Middle Schools and York High School
- Fiscal Year 2015 – Virginia School Board Association (VSBA) awards York County School Division the *VSBA Green Schools Challenge Silver Award – Certified Green School Division*

### ***DIVISION-WIDE FINANCIAL REPORTING AWARDS (Goal 5)***

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the York County School Division for its comprehensive annual financial report for the fiscal year ended June 30, 2020. In addition, the Association of School Business Officials of the United States and Canada (ASBO) awarded a Certificate of Excellence in Financial Reporting to the York County School Division for its comprehensive annual financial report for the fiscal year ended June 30, 2020. A Certificate is the highest form of recognition awarded in the field of governmental financial reporting.

## EXECUTIVE SUMMARY (continued)

### ***STUDENT PERFORMANCE (Goal 1)***

York County School Division students have made substantial progress in the areas listed below.

#### ***Scholastic Aptitude Test (SAT)***

Students planning to go to college usually take the SAT in their senior year, although some students take it earlier, and some students take it more than once. In 2020, the York County School Division had 637 students take the SATs, exceeding both the national and state mean scaled scores for Evidence-Based Reading/Writing and Mathematics with scores of 585 and 564 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 2019-2020 Annual Performance Report for Career and Technical Education from the Virginia Department of Education:

- Of the York County Career & Technical Education Program Completers, 97.27% 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 2020***

In 2020, 593 of 954 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 18 graduates and 34 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 2020 high school graduates.

<b>School</b>	<b>Graduates</b>	<b>% College Bound</b>	<b>Scholarships Earned</b>
Bruton High School	111	72%	\$1,394,972.00
Grafton High School	286	80.7%	\$4,056,825.00
Tabb High School	292	84%	\$9,224,181.00
York High School	250	79%	\$5,857,068.00
York River Academy	15	60%	\$20,500.00
<b>Total</b>	<b>954</b>	<b>75.14%</b>	<b>\$20,553,546.00</b>

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

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



# EXECUTIVE SUMMARY

(continued)

## ACADEMIC EFFICIENCY OF DOLLARS SPENT (Goals 1 &5)

Below is a ranked comparison of the per pupil expenditures for school divisions in the Hampton Roads region as compared to the graduation rates. The per pupil and graduation rate data presented below are for fiscal year 2020.

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

	<b>Per Pupil Expenditure *</b>	<b>Rank</b>		<b>Graduation Rate</b>	<b>Rank</b>
Newport News	12,596	1	<b>York</b>	<b>97</b>	<b>1</b>
Norfolk	12,473	2	Hampton	96.2	2
WJCC	12,452	3	Virginia Beach	94.2	3
Portsmouth	12,266	4	Chesapeake	94	4
Virginia Beach	12,260	5	Newport News	93.9	5
Chesapeake	12,162	6	WJCC	91.5	6
Hampton	11,892	7	Portsmouth	89.7	7
Suffolk	11,440	8	Suffolk	87.4	8
<b>York</b>	<b>11,115</b>	<b>9</b>	Norfolk	87	9

\* Source: State Superintendent's Annual Report for Virginia,  
Fiscal Year 2020.

## EXECUTIVE SUMMARY

(continued)

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

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

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

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

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

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

Offered in all York County middle and high schools, the Honors Program is designed to provide eligible students in grades 8-12 with the opportunity to complete a rigorous academic program. Students electing to participate in the Honors Program are required to complete courses prescribed by the Honors Program, maintain a specified grade point average, and complete 20 hours of community service outside of school. For going beyond the State's requirements for an Advanced Studies Diploma, students who successfully complete the Honors Program will be recognized with the Honors Seal on their diplomas. Students in the Class of 2002 were the first to graduate from the Honors Program. In 2020, 115 seniors graduated with the Honors Program Seal on their diplomas.

#### ***International Baccalaureate Diploma Programme***

The International Baccalaureate (IB) Diploma Programme is a college preparatory course of study for academically talented students in Grades 11 and 12. Admission to the York High School Pre-Diploma Programme for Grades 9 and 10 is by application, and the program prepares accepted students for participation in the IB Diploma Programme in their junior and senior years. All IB courses are taught by instructors trained in IB instruction at workshops conducted by the International Baccalaureate Organization (IBO). The courses are designed to develop students' skills in writing, time-management, and critical/higher-order thinking abilities. In addition, through these courses, each student is exposed to the interdisciplinary nature of the IB liberal arts curriculum. Students who complete the full requirements of the IB Diploma Programme are eligible to receive the IB Diploma issued by the International Baccalaureate Organization (IBO), in addition to the appropriate York County School Division diploma. Students in the Class of 2002 were the first to graduate from the International Baccalaureate Diploma Programme at York High School. In 2020, 18 seniors graduated from the rigorous IB Programme.

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

Within the York County School Division, five career and technical education programs are offered for high school credit with concentrations that lead to career and technical education completer status. Meeting the needs of students as they prepare for their future careers are offerings in Business and Information Technology, Health and Medical Sciences, Family and Consumer Sciences, Marketing Education, and Technology Education.

## EXECUTIVE SUMMARY

(continued)

### ***Educational Technology***

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

Prior to FY21, students in grades 3-12 could choose to participate in the “Bring Your Own Technology” program. During Summer Academy 2020 and for FY21, the school division launched a new 1:1 initiative which provided all K-12 students who opt in, a device for blended and remote learning. Students in K-1 had access to ipads, Grades 2-5 students were provided Chromebooks, and students in Grades 6-12 received Windows laptops. These devices supported seamless instruction between home and school and provided opportunities for collaboration, communication, critical thinking, creativity and citizenship (5C) through effective online pedagogy and accessibility for all learners. In FY21, the division also purchased Canvas learning management system. For FY22, the division will continue with the K-12 1:1 initiative and the Canvas Learning Management System.

### ***York River Academy (Charter School)***

The York River Academy opened in FY03, as a charter school, to provide academic and career instruction to students in grades 9 and 10 who meet the application criteria. Students have the opportunity to earn high school credits and verified high school credits toward graduation with a standard diploma. The program at York River Academy allows students to work toward accomplishing proficiency and industry certifications in a technology rich environment. The York River Academy works with an “at risk” population (those students who have not been particularly successful in a traditional school setting and who are at risk of not graduating or graduating below their potential) by providing small class sizes and specialized instruction. The program was expanded to include 11<sup>th</sup> and 12<sup>th</sup> grades and the first graduation was held in 2009. During the summer of 2010, York River Academy moved into a new facility that is a joint venture between YCSD and the Boys and Girls Club.

### ***The School of the Arts***

The York County School of the Arts (SOA), located at Bruton High School, provides high school students with a fine arts educational opportunity comparable to the math and science programs at the Governor’s School for Science and Technology. Enrichment experiences include performances, traveling troupes, mentorships, field trips, artists-in-residence and interdisciplinary classes. SOA engages students in numerous and diverse art forms and encourages them to become lifelong learners and patrons of the arts.

### ***The Middle School Arts Magnet (mSAM)***

This program provides students in grades 6-8 with a creative and challenging arts experience. Interested middle school students may apply for this program that is located at Queens Lake Middle School (QLMS). Literary Arts, Theatre Arts and Rhythmic Arts courses are delivered at the Bruton High School SOA program; students complete the remaining CORE and elective middle school courses at QLMS. All students participating in the Middle School Arts Magnet are enrolled at QLMS.

### ***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.

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.

## **EXECUTIVE SUMMARY**

### **(continued)**

#### ***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. “Exploratoriums,” delivered in a resource setting, integrate instructional technology and focus on various aspects of science and mathematics.

Students participate in the traditional resource areas of physical education, music, art, and library with the addition of STEM learning opportunities.

#### ***Performance Measures for Non-Instructional Activities (Goal 5)***

In FY04, the York County School Division implemented a series of performance measures for non-instructional activities such as operations & finance. The performance measures are designed to measure the effectiveness of managing the school division’s resources in support of the organization’s goals. Over the years the performance measures have been refined and expanded as the needs and requirements of the organization have changed. The FY22 budget document includes the results for fiscal years 2016, 2017, 2018, 2019 and 2020.

The performance measures for instructional activities are embedded in the strategic plan of the School Board. The goals and objectives are linked to the organizational units. The presentation of the goals and objectives is as approved by the School Board.

The performance measures for instructional and non-instructional activities form the basis or process for management by results in the school division.

## EXECUTIVE SUMMARY (continued)

### ***SUMMARY OF PERSONNEL RESOURCE CHANGES***

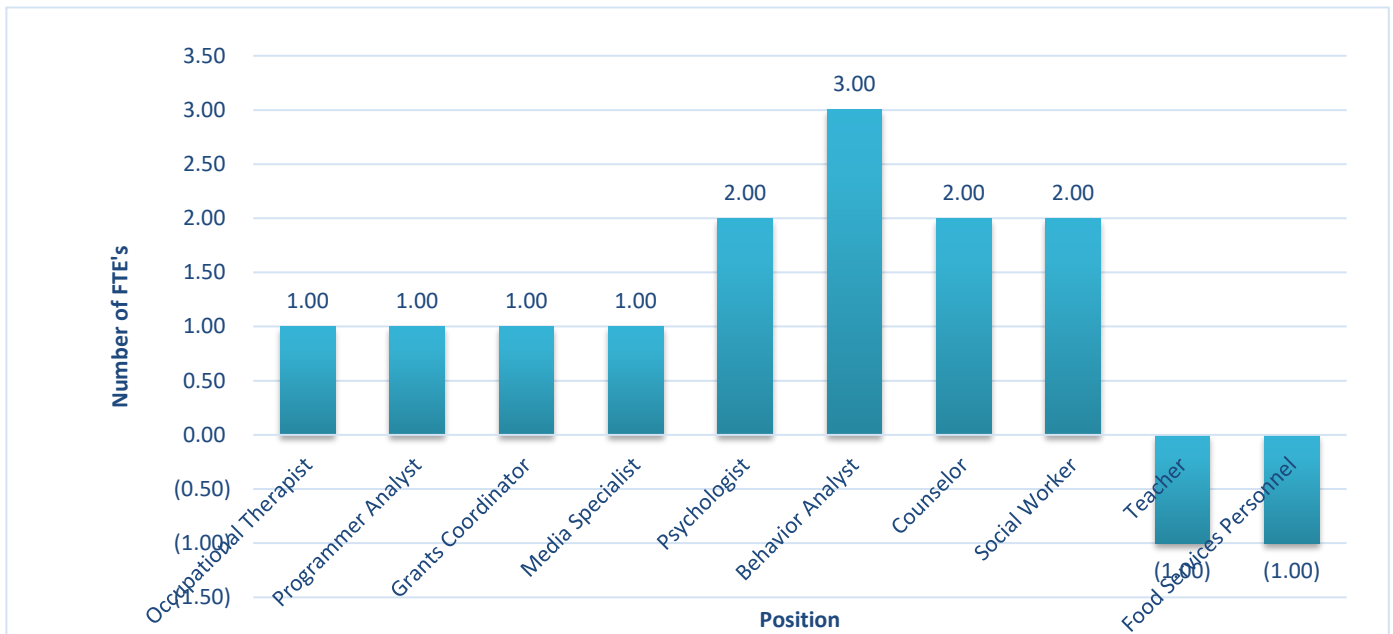
The information below is a summary by position of personnel resource changes included in the FY22 budget as compared to the FY21 Expected Budget. The total of full time equivalent positions for FY22 is 1,885.11.

### **Summary of Personnel Resource Changes All Funds FY21E Compared to FY22**

Increase/(Decrease) in  
Full Time Equivalent Positions

Occupational Therapist	1.00
Programmer Analyst	1.00
Grants Coordinator	1.00
Media Specialist	1.00
Psychologist	2.00
Behavior Analyst	3.00
Counselor	2.00
Social Worker	2.00
Teacher	(1.00)
Food Services Personnel	(1.00)
	11.00

### **Fiscal Year 2022 FTE Position Increases & Decreases by Job Classification**



## EXECUTIVE SUMMARY (continued)

### SUMMARY OF FUNDS

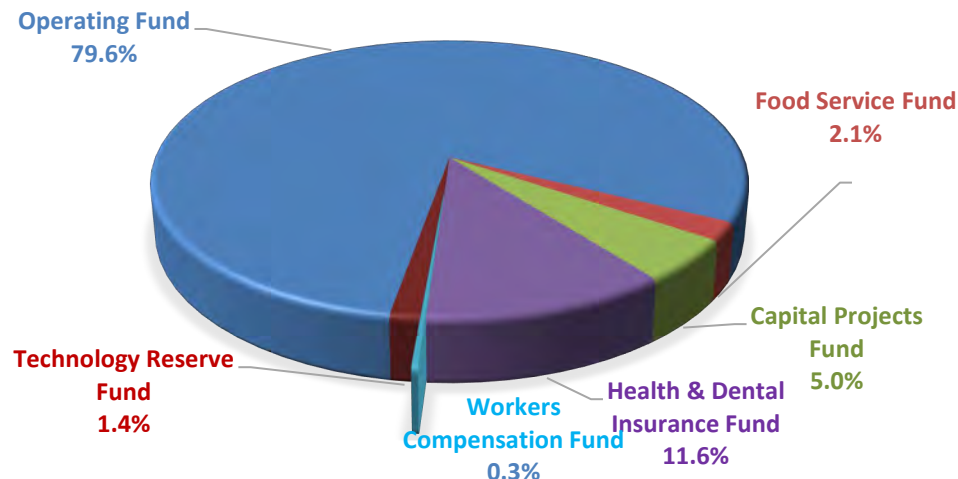
The following budgets are included in the Annual Financial Plan: School Operating Fund, Food Service Fund, Workers Compensation Fund, Health and Dental Insurance Fund, Capital Projects Fund and Technology Reserve Fund. The School Operating Fund is intended to finance instructional programs and day-to-day operations to support those programs. The Food Service Fund accounts for the cafeteria operations within the schools, including breakfast and lunch. The Workers Compensation Fund accounts for the financial resources that are used for the payment of claims and related expenses for workers compensation injuries. The Health and Dental Insurance Fund is utilized to account for the financial resources to be used for the payment of claims and related expenses for the self-insured health care insurance programs. The Capital Projects Fund accounts for financial resources used for the acquisition, construction or renovation of major capital facilities. The Technology Reserve Fund was in response to directives from the Virginia Department of Education that school divisions must be prepared to offer instruction in a virtual environment. All of the above mentioned budgets are balanced for FY22.

The schedule below presents a summary comparison of the funds included in this budget. The FY22 approved operating budget reflects an increase of 4.5% over the FY21E budget. The FY22 budget projects an increase of 176 students on a budgetary basis. The increase in the operating budget of 4.5% results from increases in state, federal and local funding.

The Food Service Fund reflects an increase of 1.1% over the FY21E budget. The Workers Compensation Fund for FY22 remains the same as FY21E budget. The Health and Dental Insurance Fund reflects an increase of 6.7% over the FY21E budget. In FY21, the Capital Projects Fund was significantly reduced to account for economic uncertainties resulting from the pandemic. Funding has been restored in FY22 which explains the 749.9% increase in funding and the Technology Reserve Fund decreased by 54.1%.

Fund	Budget FY21E	Approved FY22	Change \$	%
Operating Fund	156,063,841	163,121,645	7,057,804	4.5%
Food Service Fund	4,247,949	4,294,998	47,049	1.1%
Workers Compensation Fund	538,000	538,000	0	0.0%
Health & Dental Insurance Fund	22,340,750	23,840,750	1,500,000	6.7%
Capital Projects Fund	1,195,520	10,160,920	8,965,400	749.9%
Technology Reserve Fund	6,334,882	2,908,000	(3,426,882)	(54.1%)

### SUMMARY OF ALL FUNDS - FY22



**EXECUTIVE SUMMARY**  
(continued)

***SCHOOL BOARD APPROVED FY22 OPERATING BUDGET***

Major additions and reductions to the FY22 Operating Budget as compared to the FY21 original budget linked to the FY22 School Board goals. All reductions are in parentheses.

**Major Operating Expenditure Increases (Decreases)**

**Mandated Costs**

Student Support Positions - 7 FTEs	526,000	Goals 1 and 3
(1 Licensed Clinical Social Worker, 1 Social Worker, 2 Psychologist, 1 Licensed Behavior Analyst and 2 Licensed Assistant Behavior Analysts)		
School Counselor - 2 FTEs	170,000	Goals 1 and 3
Media Specialist - 1 FTE	65,000	Goals 1 and 3
Occupational Therapist - 1 FTE	75,000	Goals 1 and 3
Programmer Analyst - 1 FTE	89,900	Goals 1, 2 and 5
Grant Coordinator - 1 FTE	85,500	Goals 1, 2 and 5
New Horizons Regional Education Center (SPED, CTE, Gov School)	120,000	Goals 1 and 2
Upgrade Psychologist to Lead Psychologist position	27,000	Goals 1 and 3
Employer increase to health insurance plan	1,200,000	Goal 3

**Compensation**

Average 5% compensation increase (3% July and 2% December) (licensed staff avg. 1.5% step; 3.50% market adjustment) (non-licensed staff 1.75% step; 3.25% market adjustment) (bus drivers/assistants 1.5%; 3.50% market adjustment)	5,500,000	Goal 3
Increase in minimum wage	105,000	Goal 3

**Other Cost Increases**

Post Retirement Earnings Program (PREP)	240,000	Goal 3
Pre-K Initiative	100,000	Goal 1
MAP Testing	28,500	Goal 1
Quadrennial review of group 2 employees	28,000	Goal 3
Additional technology funding to support one-to-one program	197,608	Goals 1, 2 and 5
Remediation services related to the pandemic	1,100,000	Goals 1 and 2
Increase to athletic trainer contract	10,000	Goals 2 and 5
Hygiene supplies for all schools	20,000	Goal 5

**Budget Savings or Reductions**

Staff attrition	(800,000)	Goal 5
Transfer EL Teacher FTE to Media Specialist	(65,000)	Goals 1 and 3

**EXECUTIVE SUMMARY**  
(continued)

*Operating Budget Expenditure Summary*

**School Operating Fund  
FY22**

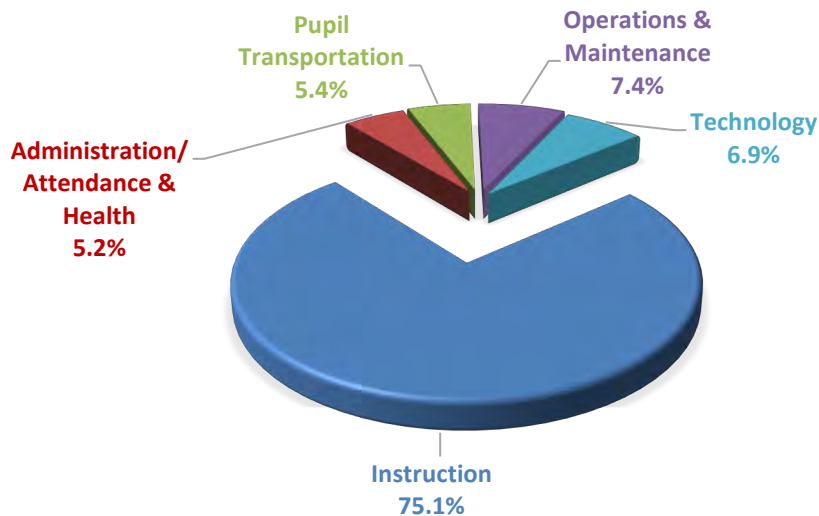
**Expenditures by Major Object**

	<b>Budget FY21E</b>	<b>Approved FY22</b>	<b>Change \$</b>	<b>%</b>
Personal Services	89,448,482	92,859,462	3,410,980	3.8%
Employee Benefits	37,939,804	39,953,218	2,013,414	5.3%
Purchased Services	8,288,540	9,247,756	959,216	11.6%
Other Charges	6,677,153	9,557,707	2,880,554	43.1%
Materials/Supplies	6,489,983	6,120,290	(369,693)	(5.7%)
Equipment	5,077,560	3,332,852	(1,744,708)	(34.4%)
Transfers	2,142,319	2,050,360	(91,959)	(4.3%)
<b>Total</b>	<b>156,063,841</b>	<b>163,121,645</b>	<b>7,057,804</b>	<b>4.5%</b>

Budgeted expenditures in the Operating Fund by major category are:

<b>Category</b>	<b>Budget FY21E</b>	<b>Approved FY22</b>	<b>Change \$</b>	<b>%</b>
Instruction	117,349,339	122,532,992	5,183,653	4.4%
Administration/ Attendance and Health	7,965,276	8,549,485	584,209	7.3%
Pupil Transportation	8,698,269	8,865,751	167,482	1.9%
Operations and Maintenance	11,475,570	11,976,889	501,319	4.4%
Technology	10,575,387	11,196,528	621,141	5.9%
<b>Total</b>	<b>156,063,841</b>	<b>163,121,645</b>	<b>7,057,804</b>	<b>4.5%</b>

**BUDGETED EXPENDITURES**





## 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.



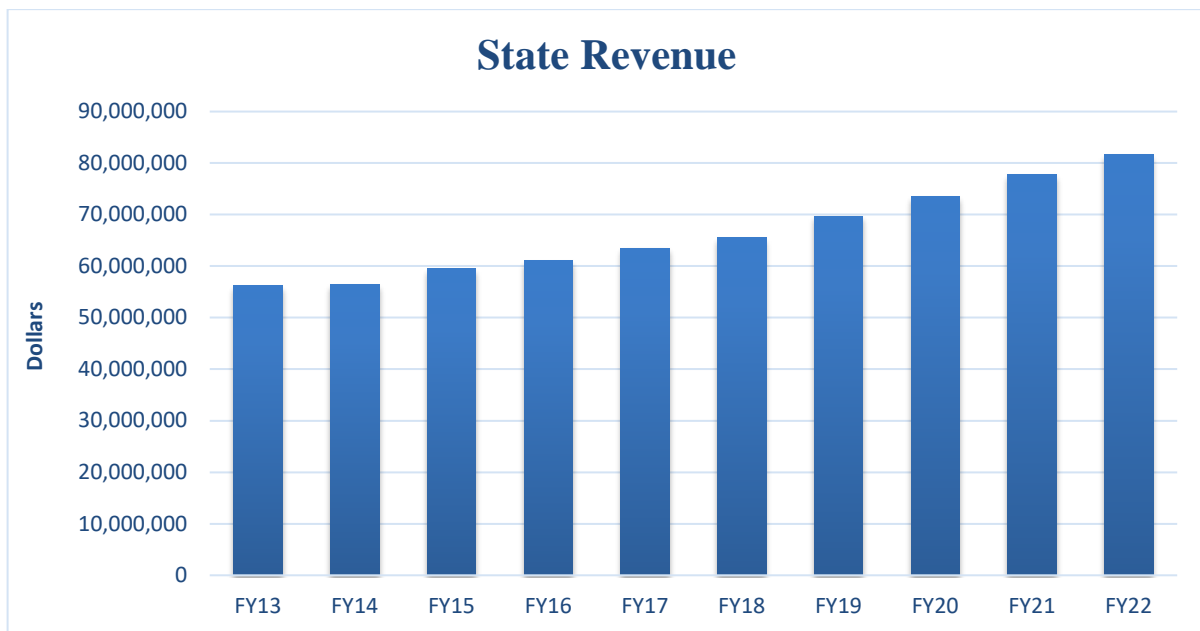
### *Operating Budget Revenue Summary*

The revenue projections for FY22 in the Operating Budget reflect several significant assumptions.

State revenue was projected using the General Assembly's approved budget for FY22. The projected increase in state revenue is 3,427,304 or 4.4%.

The state first provided school divisions a distribution of lottery funds for fiscal year 1999 and the state has continued the lottery funds in each fiscal year thereafter. However, beginning in FY10 the state shifted the lottery funds to other state education programs.

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



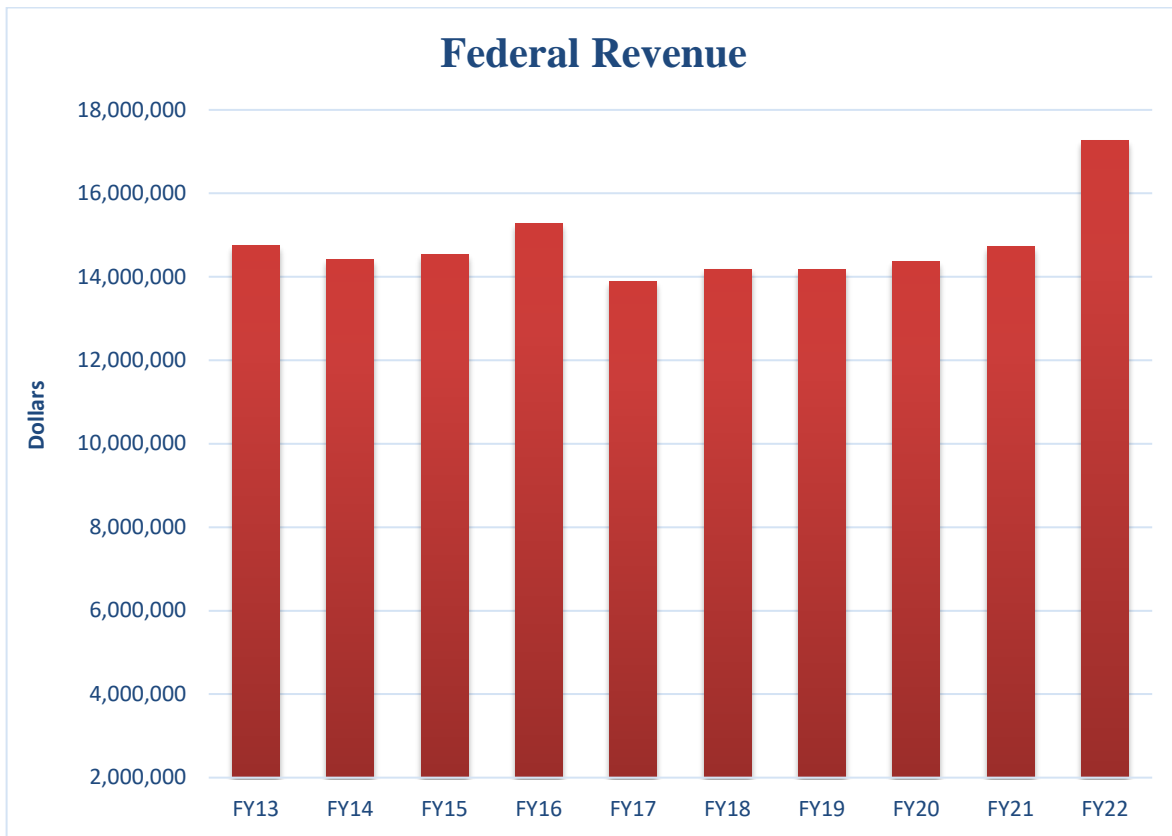
## EXECUTIVE SUMMARY

(continued)

Federal revenue is projected to increase by \$1,834,500 or 8.9% when compared to the FY21 Expected Budget. This is net increase resulting from an allocation of CARES Act stimulus funds of \$590,000, the addition of \$200,000 in Impact Aid funding, the loss of \$388,000 due to the completion of DODEA literacy grant other adjustments to several grants.

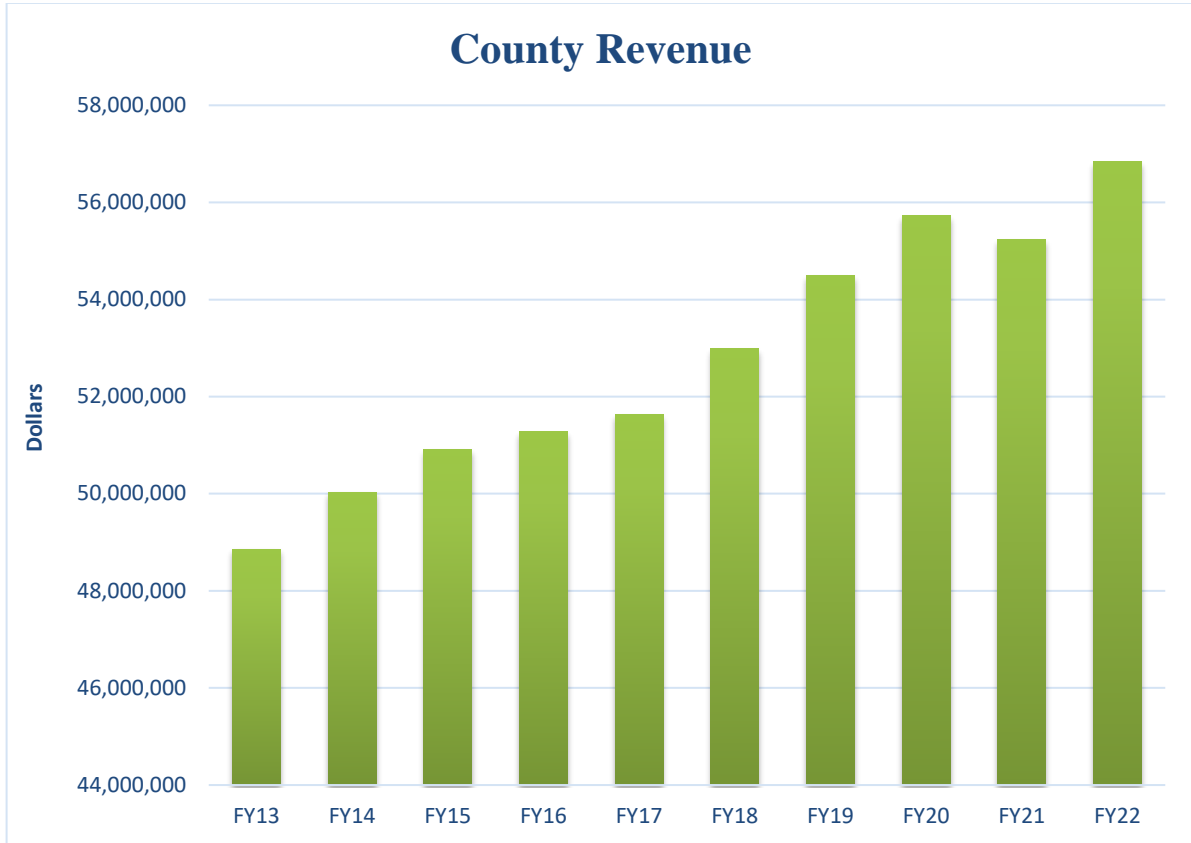
The FY22 budget for impact aid is \$8.7 million, which remains unchanged from FY21. Whether there will be significant changes in impact aid in the federal FY22 budget remains to be seen. Two issues effect impact aid revenue. One, the timing of impact aid payments by the federal government is unpredictable. 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 FY22 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)

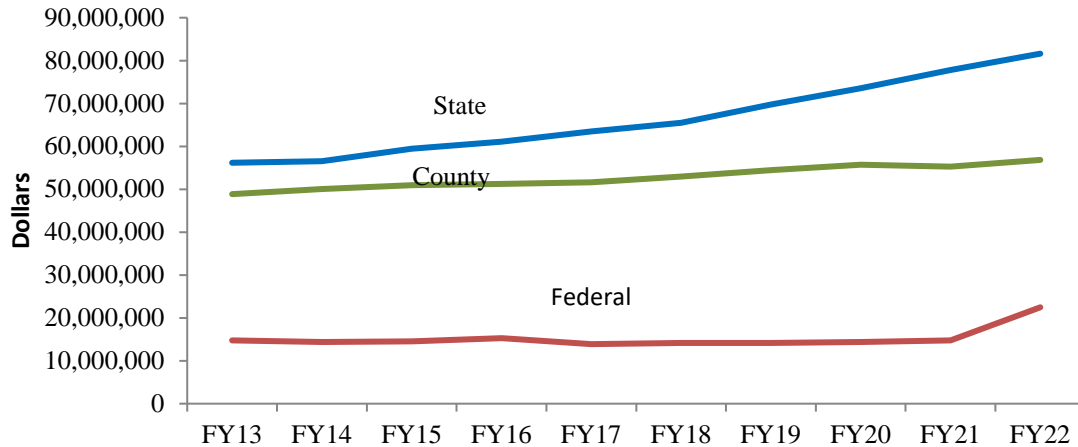
In FY21, there was no increase in County funding for operations due to the economic uncertainty resulting from the pandemic. However, County funding for operations and grounds maintenance increased by \$1,600,000 or 2.9% in FY22. The graph below illustrates the progression of County funding over the past ten years.



## EXECUTIVE SUMMARY (continued)

The following graph depicts state, federal and county funding from FY13 through FY22. This graph shows an increase in federal funding in FY22 due to multiple appropriations of federal stimulus funding. It is expected that these funds will be spent over the next 2-3 fiscal years. In recent years, State and County funding has shown moderate increases in funding. That trend continues in FY22, with a 4.4% increase in State funding and a 2.9% increase in County funding. Additional information regarding significant trends and assumptions can be found on pages 85-92.

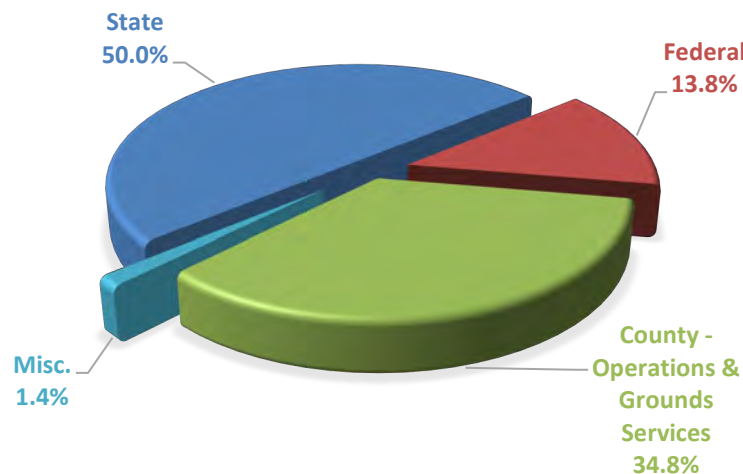
### Operating Fund Revenue



Revenue projections in the Operating Fund by major category are:

Revenue Source	Budget FY21E	Approved FY22	Change \$	%
State	78,186,857	81,614,161	3,427,304	4.4%
Federal	20,633,878	22,468,378	1,834,500	8.9%
County – Operations & Grounds Services	55,237,094	56,837,094	1,600,000	2.9%
Miscellaneous	2,006,012	2,202,012	196,000	9.8%
<b>Total</b>	<b>156,063,841</b>	<b>163,121,645</b>	<b>7,057,804</b>	<b>4.5%</b>

### OPERATING BUDGET REVENUE



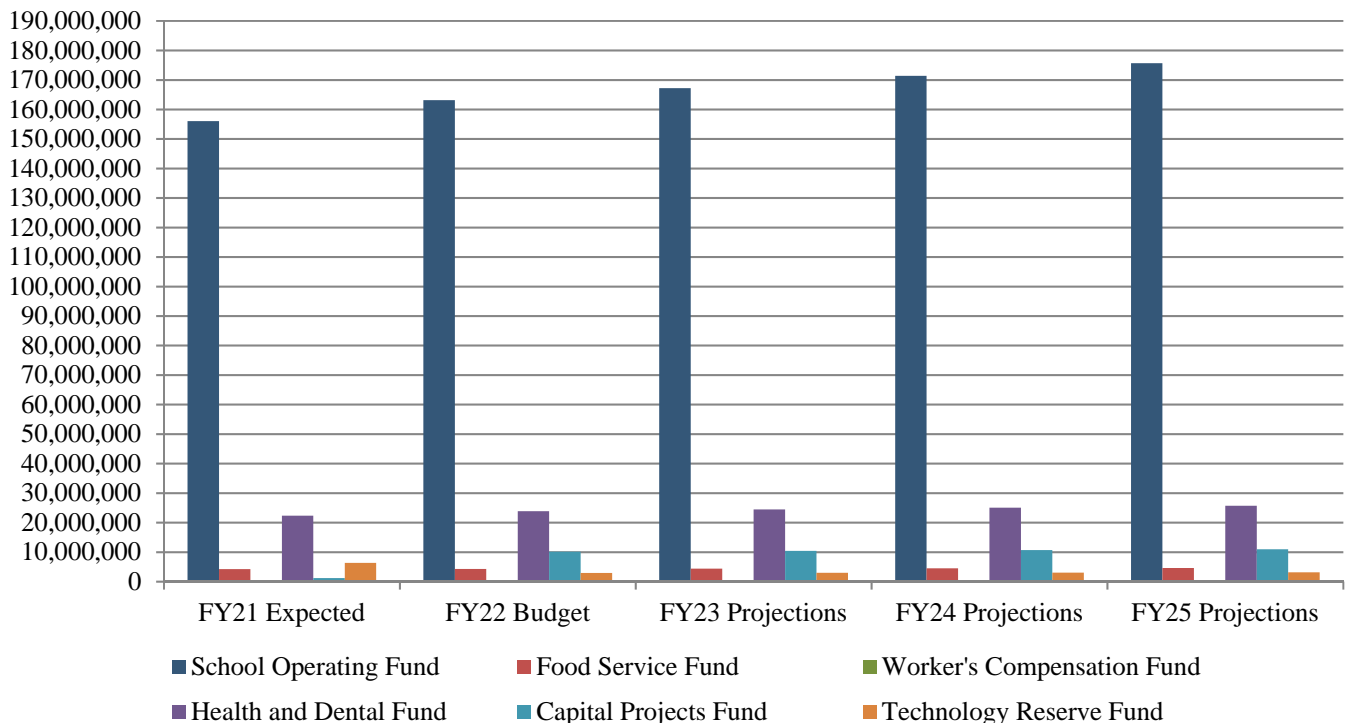
## EXECUTIVE SUMMARY (continued)

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

The chart below is a summary of budget projections for fiscal years 2023 through 2025. The projected years are for informational purposes only based on trend data and are not used for budget planning purposes.

	<b>FY21 Expected</b>	<b>FY22 Budget</b>	<b>FY23 Projections</b>	<b>FY24 Projections</b>	<b>FY25 Projections</b>
<b>School Operating Fund</b>					
Revenue and Expenditures	156,063,841	163,121,645	167,199,686	171,379,678	175,664,170
<b>Food Service Fund</b>					
Revenue and Expenditures	4,247,949	4,294,998	4,402,373	4,512,432	4,625,243
<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	22,340,750	23,840,750	24,436,769	25,047,688	25,673,880
<b>Capital Projects Fund</b>					
Revenue and Expenditures	1,195,520	10,160,920	10,414,943	10,675,317	10,942,200
<b>Technology Reserve Fund</b>					
Revenue and Expenditures	6,334,882	2,908,000	2,980,700	3,055,218	3,131,598

### Comparison of Budget Projections Through FY25



**EXECUTIVE SUMMARY**  
(continued)

**FOOD SERVICE FUND**

The Food Service Fund accounts for the cafeteria operations within the school division, including the preparation and serving of school breakfast and lunch. The Food Service Fund does not receive any contributions from the County of York. Approximately 56% percent of the revenue is derived from the sale of meals. The second largest revenue source, 42%, is federal funding for free and reduced lunches. As compared to FY21E, the Food Service budget reflects an increase of \$47,049 or 1.1% (\$4,247,949 in FY21E to \$4,294,998 in FY22). Variety, quality, presentation and speedy service have contributed to the success of the food service program. In FY21 breakfast and lunch prices were increased by 5 cents. This year is the sixteenth year budgeting for the School Breakfast Program, which is a state funded incentive program which maximizes federal school nutrition revenues and increases student participation in the program. The charts below provide further information on the Food Service Fund.

**FY22 School Food Service Fund  
Revenue Summary**

Revenue Source	Budget	Approved	Change	
	FY21E	FY22	\$	%
State	37,949	84,998	47,049	124%
Federal	1,800,000	1,800,000	0	0%
Cafeteria Sales	2,400,000	2,400,000	0	0%
Miscellaneous	10,000	10,000	0	0%
<b>Total</b>	<b>4,247,949</b>	<b>4,294,998</b>	<b>47,049</b>	<b>1.1%</b>

**Expenditures by Major Object**

	Budget	Approved	Change	
	FY21E	FY22	\$	%
Personal Services	392,854	392,854	0	0%
Employee Benefits	310,957	310,957	0	0%
Purchased Services	3,138,197	3,185,246	47,049	1.5%
Other Charges	10,000	10,000	0	0%
Materials/Supplies	325,941	325,941	0	0%
Equipment	70,000	70,000	0	0%
<b>Total</b>	<b>4,247,949</b>	<b>4,294,998</b>	<b>47,049</b>	<b>1.1%</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 Food Service Fund in addition to transfers from the workers compensation reserve.

**FY22 Workers Compensation Fund**  
**Revenue Summary**

<b>Revenue Source</b>	<b>Budget FY21E</b>	<b>Approved FY22</b>	<b>Change \$</b>	<b>%</b>
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**

	<b>Budget FY21E</b>	<b>Approved FY22</b>	<b>Change \$</b>	<b>%</b>
Personal Services	47,000	47,000	0	0%
Employee Benefits	16,000	16,000	0	0%
Purchased Services	75,000	75,000	0	0%
Other Charges	400,000	400,000	0	0%
<b>Total</b>	<b>538,000</b>	<b>538,000</b>	<b>0</b>	<b>0%</b>

**HEALTH AND DENTAL INSURANCE FUND**

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

**FY22 Health and Dental Insurance Fund**  
**Revenue Summary**

<b>Revenue Source</b>	<b>Budget FY21E</b>	<b>Approved FY22</b>	<b>Change \$</b>	<b>%</b>
Interest	40,000	40,000	0	0%
Charges for Svcs	5,342,500	4,492,500	(850,000)	(15.9%)
Trsfers-Other Funds	16,958,250	19,308,250	2,350,000	13.9%
<b>Total</b>	<b>22,340,750</b>	<b>23,840,750</b>	<b>1,500,000</b>	<b>6.7%</b>

**Expenditures by Major Object**

	<b>Budget FY21E</b>	<b>Approved FY22</b>	<b>Change \$</b>	<b>%</b>
Personal Services	269,973	220,682	(49,291)	18.2%
Employee Benefits	153,934	199,468	45,534	29.6%
Purchased Services	21,916,843	23,420,600	1,503,757	6.9%
<b>Total</b>	<b>22,340,750</b>	<b>23,840,750</b>	<b>1,500,000</b>	<b>6.7%</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 FY22 Approved Capital Projects Fund budget reflects expenditures in the amount of \$10,160,920.

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 FY22 budget. The charts below provide further information on the Capital Projects Fund.

**FY22 Capital Projects Fund  
Revenue Summary**

Revenue Source	Budget	Approved	Change	
	FY21E	FY22	\$	%
Local-County	1,195,520	10,160,920	8,965,400	749.9%
<b>Total</b>	<b>1,195,520</b>	<b>10,160,920</b>	<b>8,965,400</b>	<b>749.9%</b>

**Expenditures by Major Object**

	Budget	Approved	Change	
	FY21E	FY22	\$	%
Purchased Services	1,195,520	10,160,920	8,965,400	749.9%
<b>Total</b>	<b>1,195,520</b>	<b>10,160,920</b>	<b>8,965,400</b>	<b>749.9%</b>



**EXECUTIVE SUMMARY**  
(continued)

**TECHNOLOGY RESERVE FUND**

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

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

The School Division 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 years.

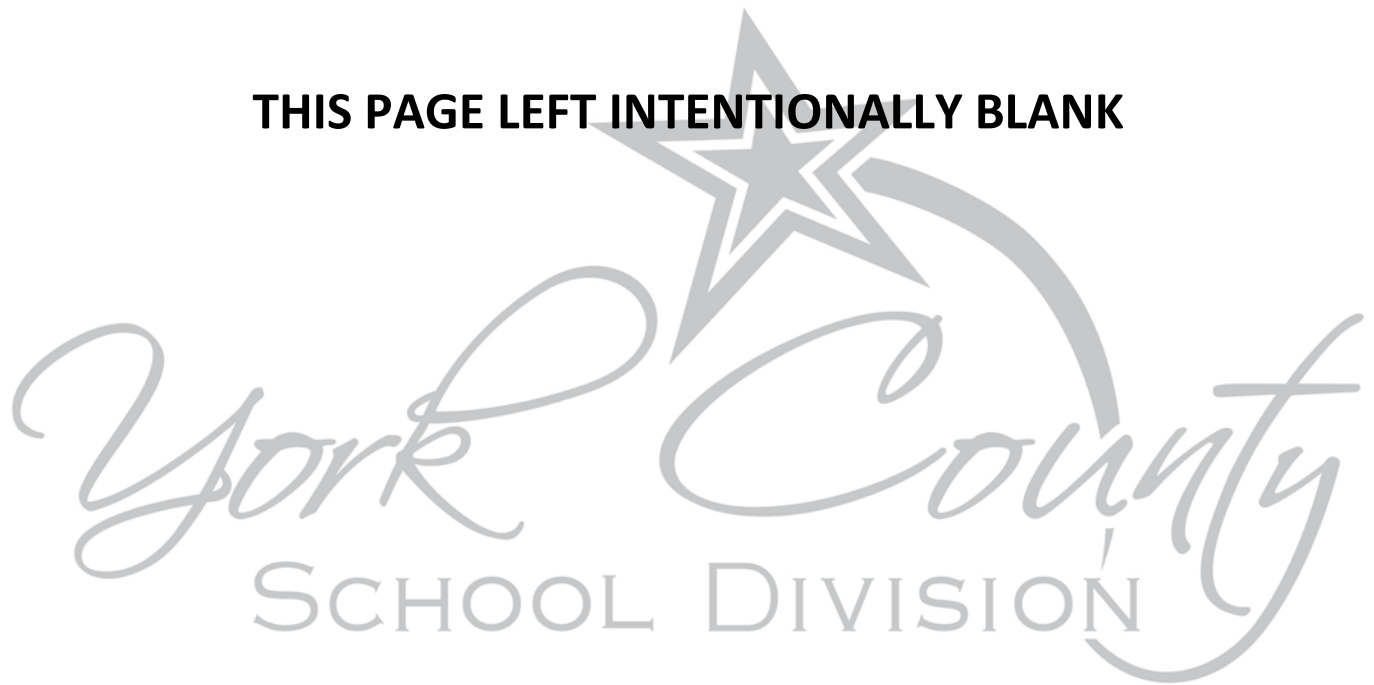
**FY22 Technology Reserve Fund  
Revenue Summary**

<b>Revenue Source</b>	<b>Budget FY21E</b>	<b>Approved FY22</b>	<b>Change</b>	
			<b>\$</b>	<b>%</b>
Transfers In	3,200,000	0	(3,200,000)	(100%)
Charges for Services	2,021,000	1,271,000	(750,000)	(37.1%)
State	1,108,882	1,632,000	523,118	47.2%
Miscellaneous	5,000	5,000	0%	0%
<b>Total</b>	<b>6,334,882</b>	<b>2,908,000</b>	<b>(3,426,882)</b>	<b>(54.1%)</b>

**Expenditures by Major Object**

	<b>Budget FY21E</b>	<b>Approved FY22</b>	<b>Change</b>	
			<b>\$</b>	<b>%</b>
Purchased Services	0	0	0%	0%
Other Charges	511,693	511,693	0%	0%
Materials/Supplies	176,811	0	(176,811)	(100%)
Equipment	5,646,378	2,396,307	(3,250,071)	(57.6%)
<b>Total</b>	<b>6,334,882</b>	<b>2,908,000</b>	<b>(3,426,882)</b>	<b>(54.1%)</b>

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# ORGANIZATIONAL

## **GEOGRAPHICAL AREA AND LOCATION**

York County is located in the Atlantic Coast's "urban crescent" on the beautiful Virginia peninsula. The area consists of approximately 106 square miles, with federal and national park holdings making up over 40% of the total area. The County is located in the Virginia Coastal Plain on a peninsula formed by the James and York Rivers and the Chesapeake Bay. 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.

## **HISTORICAL INFORMATION**

York County, which was originally named Charles River County, was one of Virginia's eight original "shires" formed in 1634. It was renamed 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.

## **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 12,420 students budgeted in FY22 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 69,792 people and ranks 19<sup>th</sup> in population among the state's 95 counties and 30<sup>th</sup> among the 133 cities and counties. In land area, however, the County is the third smallest county in Virginia, making it the 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 0.6%.

Below is a table indicating the population in the County for the years 1790 through 2020. The source of this information is [www.coopercenter.org/demographics](http://www.coopercenter.org/demographics).

Year:	<u>1790</u>	<u>1820</u>	<u>1850</u>	<u>1880</u>	<u>1910</u>	<u>1940</u>	<u>1970</u>	<u>2000</u>	<u>2010</u>	<u>2020</u>
Population:	5,233	4,384	4,460	7,349	7,757	8,857	33,203	56,297	65,695	69,792

## MEDIAN AGE

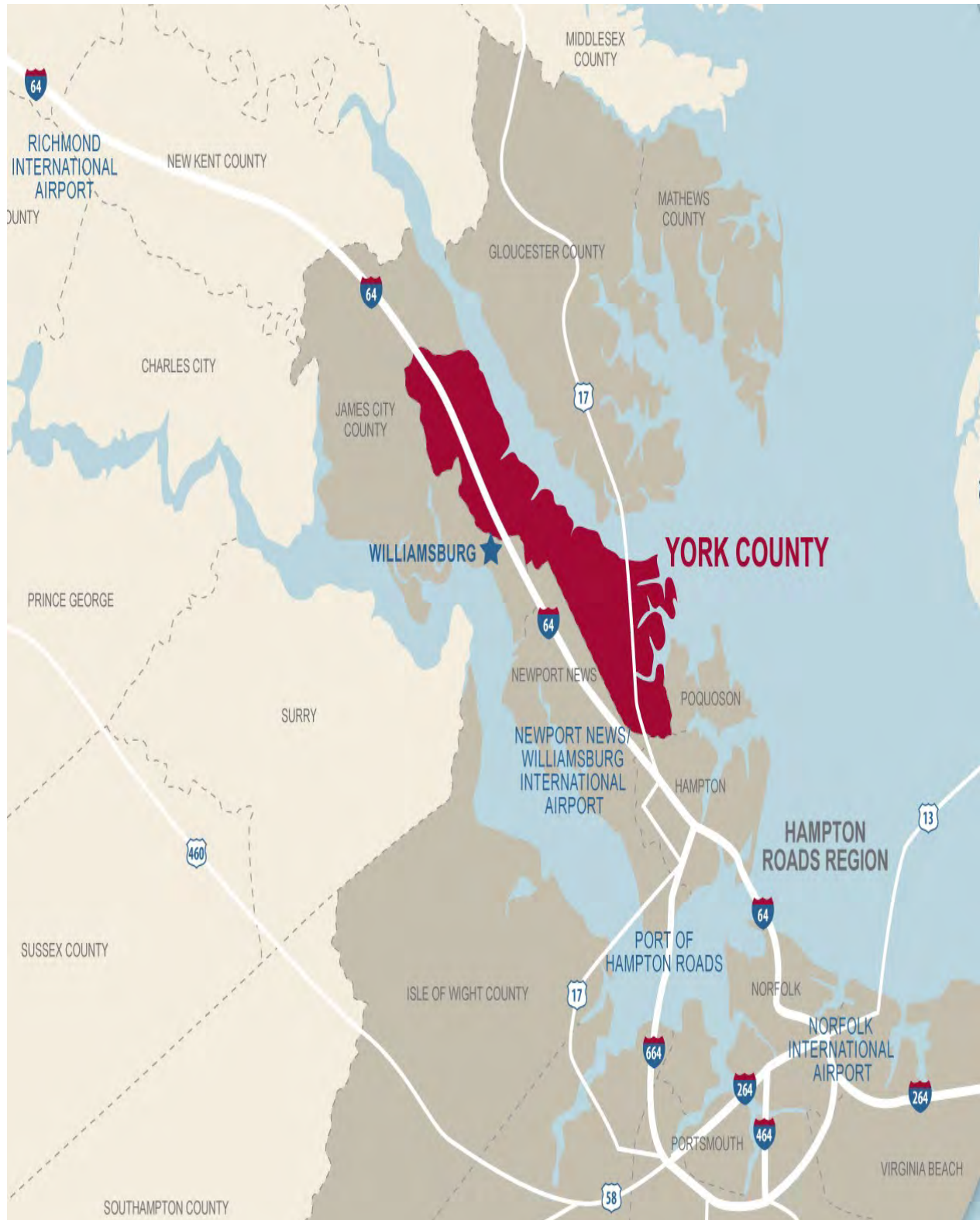
The 2019 median age in York County was 41.3 years. After decades of steady growth, the County's median age appears to be changing more slowly. Despite continued growth in the 55 and older population, Census Bureau estimates suggest that the median age has increased relatively slowly since the 2010 Census.

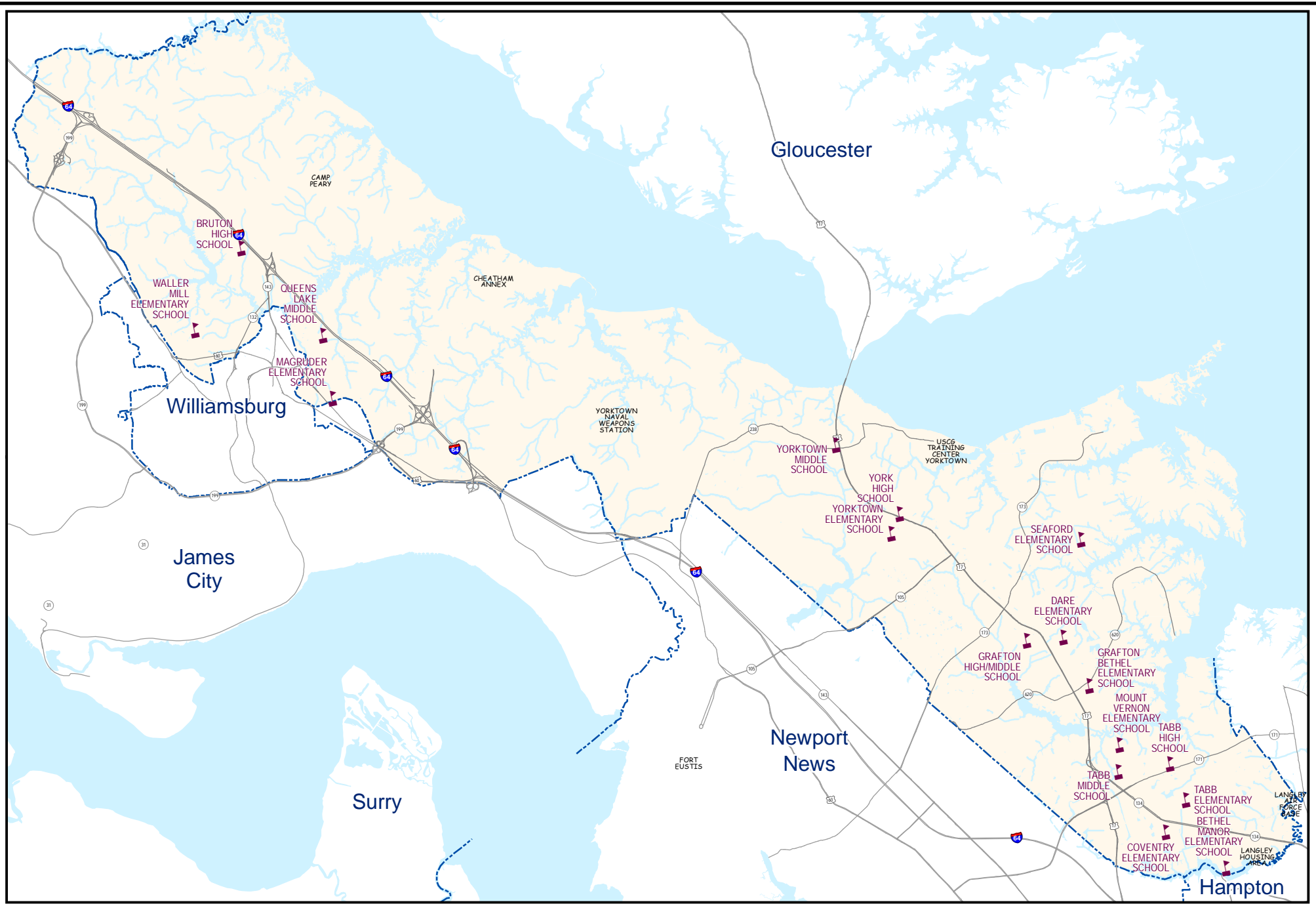
## ZWEIBRUCKEN

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

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

# Map of York County, Virginia





## ***MISSION OF THE YORK COUNTY SCHOOL DIVISION – FY2018-2022***

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

We Believe...

- Student achievement and continuous student growth are the core priorities of our school division.
- Excellence is characterized by a caring, involved and dedicated school community that exceeds expectations and strives to make our schools even better.
- Student achievement is excelling academically to one's highest potential.
- Achievement is more than performance on standardized tests.
- Educational experiences should be designed to engage students in making contributions as productive citizens.
- Division employees must be committed to motivating all students to achieve positive learning outcomes.
- Family and community involvement are essential to our mission.
- Recruiting and retaining a highly qualified and diverse staff are paramount to the success of our students.
- Students should use technology to improve and maximize the impact of their work.
- Data should be used to inform and adjust instruction and decision making.
- Student wellness supports student success.
- Students learn best in safe and secure environments.

## ***BOARD GOALS***

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

The School Board goals for fiscal year 2022 are as follows:

- Goal 1: York County students will consistently demonstrate growth and excellence in the skills and knowledge needed to be productive citizens.
- Goal 2: The York County School Division will engage all students in rigorous educational experiences.
- Goal 3: The York County School Division will recruit, hire, retain and support a diverse staff that meets our highest standards.
- Goal 4: The York County School Division will foster effective partnerships with families and our community and promote positive relationships between and among staff, students, and families.
- Goal 5: The York County School Division will maintain efficient, effective, service-oriented operations that support student achievement in safe, secure environments.





# GOAL 1: STUDENT ACHIEVEMENT



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

**Objective 1.1 - The division and each school will meet or exceed state and federal targets for all students and subgroups including closing achievement gaps in math, English and graduation rates.**

*\*Due to COVID-19 mandated school closures during the 2019-20 school year, no report for this objective was given for this fiscal year.*

**Objective 1.2 - 90 percent of all third grade students will be reading at or above grade level as measured by the Standards of Learning Grade Three Reading Research and Literature Assessment.**

*\*Due to COVID-19 mandated school closures during the 2019-20 school year, no report for this objective was given for this fiscal year.*

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

Due to the COVID-19 pandemic, the fall PSAT administration for 10<sup>th</sup> grade students was postponed to January of 2021. Additionally, students had the opportunity to register for the PSAT at no cost or defer the administration to the Fall 2021 administration at the beginning of the student's 11<sup>th</sup> grade year.

Due to this flexibility, the number of 10<sup>th</sup> grade students who participated in the January 2021 PSAT administration was significantly less than that of the participation during a traditional school year. This year's participation by 10<sup>th</sup> grade students is described below.

## **Number of 10<sup>th</sup> Grade Students**

School	Total Number of 10 <sup>th</sup> grade test takers vs. 10 <sup>th</sup> grade enrollment	Percentage of 10 <sup>th</sup> graders who participated in PSATs
Bruton High School	75/137	54.74%
Grafton High School	162/309	52.42%
Tabb High School	213/308	69.16%
York High School	120/280	42.86%
York River Academy	11/18	61.11%
<b>Total 10<sup>th</sup> grade students</b>	<b>581/1052</b>	<b>55.22%</b>

Only 55% of the division's 10<sup>th</sup> grade students took the PSAT during the January 2021 administration, as compared to a traditional school year when all 10<sup>th</sup> grade students take the PSAT. For this reason, it is difficult to compare this year's data to previous years' data as a way to determine progress related to the objective.

**Grade 10 Students Earning a Combined 910 or Higher Goal**

Year	Annual Goal	Annual Division Percentage
<b>FY18</b>	61%	61%
<b>FY19</b>	62.5%	65.5%
<b>FY20</b>	64%	60%
<b>FY21</b>	65.5%	72.3%
<b>FY22</b>	67%	

The following chart summarizes the averages of both the Evidence Based Reading and Writing (ERW) and Math sections at the division and school level, and shows a comparison to the benchmarks set by College Board. For the 55% of division students who took the PSAT, the averages for both Evidence Based Reading and Writing (ERW) and Math exceed the benchmarks. Additionally, each of our school averages exceed the benchmark for the Evidence Based Reading and Writing (ERW) section.

**Grade 10 College and Career Readiness Benchmark by Section and School**

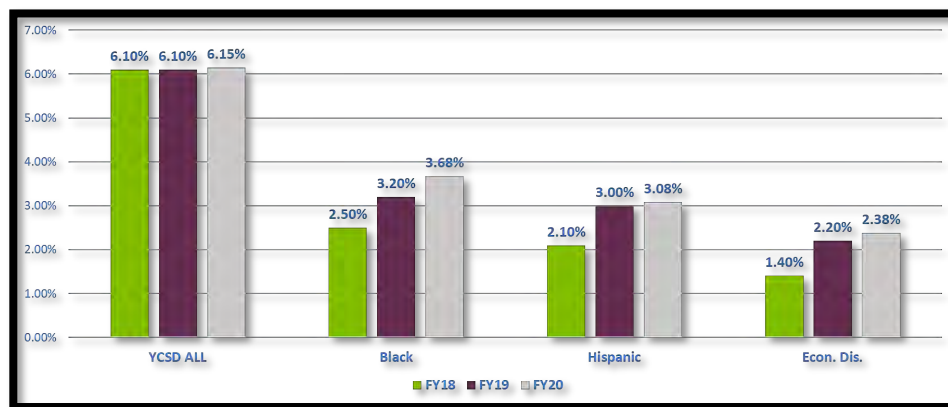
	Evidence Based Reading & Writing	Math
<b>College and Career Readiness Benchmark</b>	<b>430</b>	<b>480</b>
<b>Division</b>	518	490
<b>BHS</b>	504	457
<b>GHS</b>	538	509
<b>THS</b>	515	493
<b>YHS</b>	511	486
<b>YRA</b>	448	416

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

FY18		FY22 Target based on FY18 Data	
YCSD ALL	6.1%	Black	5.0%
Black	2.5%	Economically Disadvantaged	3.9%
Economically Disadvantaged	1.4%	Hispanic	4.6%
Hispanic	2.1%		
White	7.5%		

This chart on the right shows the FY22 target percentages for each subgroup, based on the 2018 baseline data. These target percentages were based on reducing the gap by 2.5 percentage points from the subgroup 2018 baseline data.

### Gifted Enrollment of Subgroups



This chart shows enrollment in the gifted education program by subgroup for spring 2018, 2019 and 2020. Gifted enrollment by subgroups has slightly increased over the last 3 years. The division began administering a non-verbal gifted screener to all first graders in FY19. While this screener has impacted the number of gifted referrals, identification of underrepresented subgroup populations remains low. A division committee assembled this school year to review current gifted data and make recommendations for meeting the objective for reducing the gap between underrepresented student groups and the general population participating in the gifted education program.

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

## AP Enrollment FY18-FY21

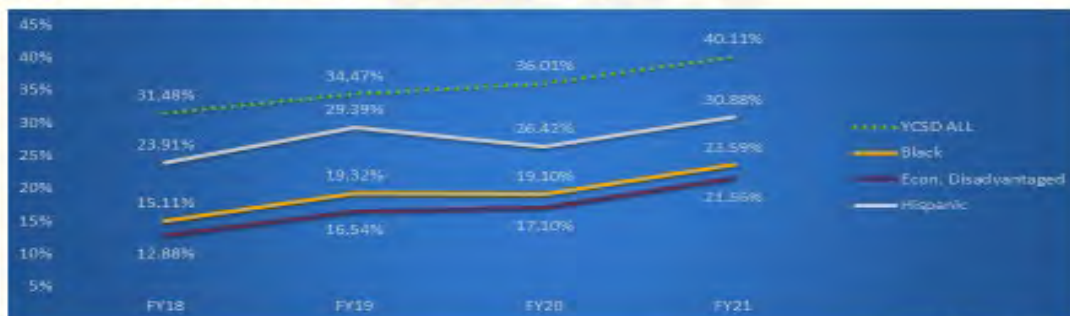
	FY18	FY19	FY20	FY21	3YR Trend
YCSO ALL	31.48%	34.47%	36.01%	40.11%	8.63
Black	15.11%	19.32%	19.10%	23.59%	8.48
Econ. Disadvantaged	12.88%	16.54%	17.10%	21.56%	8.68
Hispanic	23.91%	29.39%	26.42%	30.88%	6.97
White	34.29%	36.11%	37.92%	43.44%	9.15

Data retrieved from Power BI 10/21/20

York County  
SCHOOL DIVISION

This chart shows overall enrollment in AP courses for the school division has increased by 8.63 percentage points from FY18. AP enrollment for all subgroups has also shown a steady increase over these years.

## AP Enrollment FY18-21



York County  
SCHOOL DIVISION

This line graph shows how YCSO calculated the targets based on the FY18 baseline data. The lines represent AP Enrollment by sub group for Black, Economically Disadvantaged and Hispanic students. Over the last three years Black students enrollment has increased by 8.48 percentage points. Our economically disadvantaged enrollments has increased by 8.68 percentage points. Our Hispanic students has increased by 6.97 percentage points. Our subgroups have continuously gone up over time.

The yellow line on the graph shows that the AP enrollment gap between black students and all YCSO students was 16.37%, a reduction of 50% would be 8.18 percentage points. Making the target 23.29% AP Enrollment for our black students, if AP enrollment for all students had remained steady. YCSO would have met this goal for black students and have met or exceeded the gap reduction goals for economically disadvantaged and Hispanic students, as well. We have seen an overall increase in AP enrollment for all YCSO students. As a division, we are dedicated to addressing our current gap and closing it.

# GOAL 1

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

During the 2019-20 school year, the K-12 Coordinator of Mathematics, math coaches, and math leads from each school supported the full implementation of the K-12 math model. Teachers received targeted professional development that supported the mathematical process goals (communication, connections, problem-solving, reasoning and representations.)

Math leads received training on November 12, 2019 and February 18, 2020 focusing on how to implement math talks at the elementary and middle school level, utilizing small groups for reteaching, and lesson planning to support the math model. The division is supporting this implementation by providing math talks by unit at the middle school level and is continuing to curate and provide math talks with a focus on K-3 teachers during 2020-21. A new division SharePoint site for mathematics was created during summer 2020 that will include a section dedicated to implementing math talks.

As a result of the school closure due to Covid-19, all curriculum resources K-Algebra were updated to include unfinished learning and pre/post assessments were created in Mastery Connect in collaboration with YCSD teachers by unit for grades 2-Algebra. These assessments will play an integral role in ensuring student proficiency and growth in each math course during the 2020-21 school year.

During the 2020-21 school year, secondary math leads are meeting bi-monthly to collaborate with the K-12 math coordinator and secondary division math coach to support the continued implementation of the math model. Job embedded professional development will have a focus on providing engaging blended learning opportunities for students using Desmos and utilizing data from Mastery Connect and IXL, an on-line learning site, to support instruction. Additionally, the math coordinator and coach to supported division PLCs by grade level with a focus on providing engaging asynchronous activities and maximizing instructional time to support student learning.

The K-12 math coordinator will collect data during the school year using synchronous and asynchronous walk-throughs, teacher feedback, and student learning to evaluate and make adjustments if required to the math model.

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

**K-12 Word Study and Vocabulary**

The Virginia Department of Education (VDOE) has placed an emphasis on the application of word origins and derivations within the 2017 English *Standards of Learning*. Beginning in kindergarten, students begin to develop foundational skills such as phonological and phonemic awareness. As students matriculate through elementary and middle school, students become proficient at expanding their vocabularies by using context and sentence structure to determine meanings of unknown words. Additionally, students begin to apply their knowledge of roots, affixes, synonyms, antonyms, and homophones to determine the meaning of words. By high school, students begin to apply their knowledge of word origins, derivations to extend their vocabulary development. Students are asked to demonstrate these skills as outlined by The College Board on the PSAT & SAT.

In 2016, The College Board redesigned the PSAT and SAT assessments to better align what students learn in high school with what they need to know and be able to do in order to succeed in high school. The redesigned tests emphasize students' abilities to determine words in context. Many of the questions on the PSAT & SAT focus on important, widely used words and phrases found in texts in many different subjects. Questions on these assessments require students to figure out a word's meaning based on context. These

words are ones that students will most likely encounter in college or in the workplace. As such, students will no longer use flashcards to memorize obscure words. The redesigned assessments engage students in close reading and honor the best work of the classroom.

To support students' acquisition of the skills needed to proficiently apply knowledge of word analysis skills, the York County School Division has begun implementing a tiered K-12 word study and vocabulary training. The focus of these trainings is to equip teachers with the knowledge and support needed to ensure that all students are provided aligned word study and vocabulary instruction that is research-based and differentiated to meet each student's needs. The timeline below outlines the training that will be conducted through FY22.

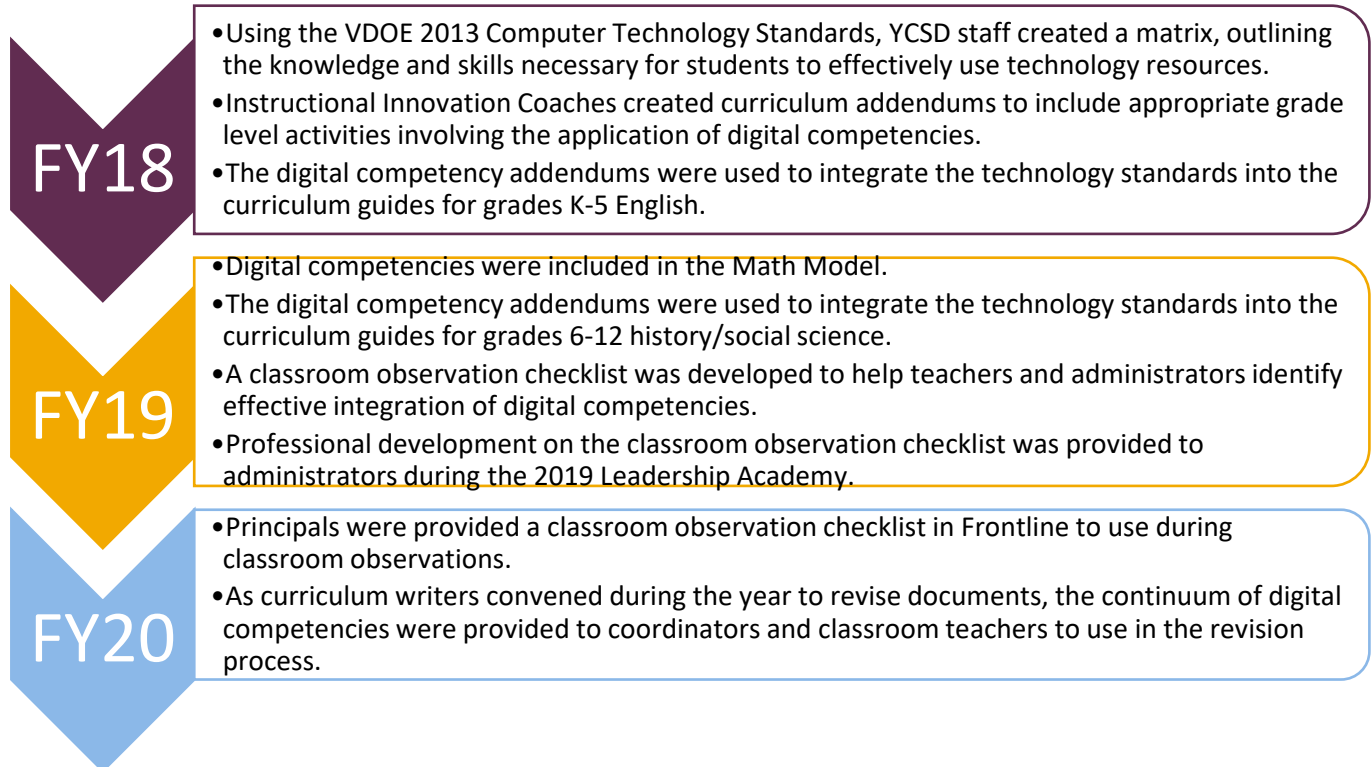
### Implementation Timeline

<b>FY18</b>	<ul style="list-style-type: none"> <li>• K-2 teachers received initial word study training through the train-the-trainer model.</li> <li>• Instructional trainers and reading specialists received direct instruction from an expert in the field, and they served as model classroom teachers.</li> <li>• Elementary Literacy Leadership Team developed an FY19 implementation plan for study training in grades 3-5.</li> </ul>
<b>FY19</b>	<ul style="list-style-type: none"> <li>• K-2 teachers received ongoing word study training and support.</li> <li>• 3-5 teachers received initial word study training through the train-the-trainer model.</li> <li>• Instructional trainers and reading specialists received direct instruction from an expert in the field, and they served as model classroom teachers.</li> <li>• Elementary Leadership Team monitored implementation of all word study.</li> <li>• Secondary curriculum coordinator and middle school reading specialists received initial training.</li> <li>• Select reading specialists and special education teachers received Structured Literacy training.</li> </ul>
<b>FY20</b>	<ul style="list-style-type: none"> <li>• K-5 teachers received ongoing word study professional development.</li> <li>• The Elementary Literacy Leadership Team continued to monitor word study implementation in order to identify needs for additional support.</li> <li>• Planning for middle school implementation began but was placed on hold because of school closures due to COVID19.</li> <li>• Select reading specialists and special education teachers began implementing Structured Literacy supports.</li> </ul>
<b>FY21</b>	<ul style="list-style-type: none"> <li>• K-5 teachers continue to implement word study.</li> <li>• Further implementation plans were placed on hold due to the ongoing impacts of COVID-19.</li> <li>• Select reading specialists and special education teachers continue to implement Structured Literacy supports.</li> <li>• Select reading specialists and special education teachers received training in Word Mapping strategies.</li> </ul>
<b>FY22</b>	<ul style="list-style-type: none"> <li>• K-5 teachers continue to implement word study.</li> <li>• Middle school implementation planning resumes.</li> <li>• Middle school English teachers will receive training in the spring of FY22.</li> <li>• Select reading specialists and special education teachers will continue to implement Structured Literacy supports.</li> <li>• Select reading specialists and special education teachers implement Word Mapping strategies.</li> <li>• Select reading specialists, elementary, and special education teachers receive LETRS training.</li> <li>• English 9 and 10 teachers receive training on best instructional practices to support vocabulary goals of the PSAT/SAT.</li> </ul>
<b>FY23</b>	<ul style="list-style-type: none"> <li>• K-5 and 6-10 English teachers will receive ongoing word study training and vocabulary support as needed.</li> <li>• Select reading specialists and special education teachers continue to implement Structured Literacy supports.</li> </ul>



- Select reading specialists and special education teachers continue to implement Word Mapping strategies.
- Elementary and middle school teachers who are LETRS trained being implementation with follow-up support.
- Select reading specialists, elementary, and special education teachers receive initial LETRS training.

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



The Virginia Department of Education (VDOE) has revised the *2013 Computer Technology Standards of Learning* and renamed them the *2020 Digital Learning Integration Standards of Learning*. The five content strands found in the 2013 document (Basic Operations and Concepts; Social and Ethical Issues; Technology Research Tools; Thinking Skills, Problem Solving and Decision Making; and Technology Communication Tools) have been replaced with the seven student roles developed by the International Society for Technology in Education (ISTE). The revised strands are as follows:

- Empowered Learner
- Digital Citizen
- Knowledge Constructor
- Innovative Designer
- Computational Thinker
- Creative Communicator
- Global Collaborator

These support the Profile of a Virginia Graduate and reflect the constantly changing facets of technology. The VDOE has encouraged local school divisions to incorporate the standards into the local curriculum. Therefore, next steps will include integrating the new standards into YCSD curriculum as content documents are revised.



## GOAL 2: STUDENT EXPERIENCES



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

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

*\*Due to COVID-19 mandated school closures during the 2019-20 school year, no report for this objective was given for this fiscal year.*

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

Included within the VDOE's Curriculum Framework for English/language arts are *Standards of Learning* (SOL) directly associated with oral language and communication. In the English/language arts communication strand, students learn to participate in classroom discussion and collaborate with diverse groups to achieve a common goal. Daily speaking opportunities, both formal and informal, are a part of every English curriculum. Additionally, both YCSD elementary and secondary literacy models outline expectations, best practices, and requirements for explicit instruction and assessment of oral language and communication across the division.

In content areas such as history/social science, science, and mathematics, expectations for oral communication requirements will need to be developed at the division level and communicated with stakeholders. The school division will follow the steps outlined below to accomplish the goal of including an oral communication requirement in all core classes each semester.

### Implementation Timeline

FY19	<ul style="list-style-type: none"><li>All local curricular documents updated to reflect current <i>Standards of Learning</i> that include oral communication requirements.</li><li>Literacy and math models were updated to align to the new standards, which include expectations for instruction on standards related to oral communication.</li></ul>
FY20	<ul style="list-style-type: none"><li>Elementary instructional trainers provided fluency trainings to teachers of grades 1-5. These trainings focus on oral expression, automatic word recognition, rhythm and phrasing, and smoothness.</li><li>In mathematics, division-created number talks (elementary) and opportunities for math discourse (secondary) were provided to all teachers (K-Algebra I).</li><li>Implementation of the math walkthrough tool collected data on oral communication as associated with the process goals.</li><li>Science teachers were provided PD on Argument Driven Inquiry (ADI) that incorporates an oral component in which students defend and provide reasoning for scientific theories.</li><li>Division quarterly assessment requirements were adjusted to provide opportunities for teachers of all content areas to evaluate students' oral communication skills.</li></ul>



FY21	<ul style="list-style-type: none"> <li>The division incorporated a variety of educational software to support oral communication skills across content areas. These include (but not limited to) Canvas Studio, NearPod, FlipGrid, MobyMax, and Seesaw.</li> <li>The annual division science fair incorporated a required video component in which participants orally presented their scientific findings.</li> </ul>
FY22	<ul style="list-style-type: none"> <li>Professional development to support implementation of oral communication experiences and products.</li> <li>Schools will provide authentic opportunities for students to demonstrate oral communication skills.</li> </ul>

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

Included within the VDOE's Curriculum Framework for English/language arts are *Standards of Learning* (SOL) directly associated with writing. In the English/language arts writing strand, students learn to write in a variety of modes including (but not exclusively limited to) argumentative, analytical, expository, persuasive, and technical writing). Daily writing opportunities, both formal and informal, are a part of every English curriculum. Additionally, both YCSD elementary and secondary literacy models outline expectations, best practices, and requirements for explicit instruction and assessment of writing across the division.

In content areas such as history/social science, science, and mathematics, expectations for written communication requirements will need to be developed at the division level and communicated with stakeholders. The school division will follow the steps outlined below to accomplish the goal of including a written communication requirement in all core classes each semester.

Implementation Timeline	
FY19	<ul style="list-style-type: none"> <li>All local content area curricular documents updated to reflect current <i>Standards of Learning</i> (2015 Social Sciences, 2016 Mathematics, 2017 English, and 2018 Science) to include written communication requirements throughout each course.</li> <li>Literacy and math models were updated to align to the new standards, which include expectations for instruction on standards related to written communication.</li> </ul>
FY20	<ul style="list-style-type: none"> <li>Middle school English curriculum was further updated to reflect the "Writers' Workshop" model. Writing units include expectations for required writing in each quarter.</li> <li>Content area teachers were provided professional development on the realigned standards and expectations for written communication to include the following: <ul style="list-style-type: none"> <li>Middle school English teachers were provided professional development and instructional materials to support the implementation of the new "Writers' Workshop" curriculum.</li> <li>Science teachers were provided professional development on Argument Driven Inquiry (ADI) that incorporates a written component using scientific data.</li> <li>History/Social Science teachers were provided professional development on the 2015 History/Social Science skills that are centered on a variety of skills that provide students opportunities to defend conclusions writing using evidence from sources.</li> </ul> </li> <li>High school teachers were provided professional development on balanced assessments in support of quarterly assessment expectations.</li> <li>Division quarterly assessment requirements were adjusted to provide opportunities for teachers to evaluate students' written communication skills.</li> </ul>

FY21	<ul style="list-style-type: none"> <li>• Under the <i>Emergency Guidelines for the Administration of Local Alternative Assessments</i> for Grade 8 Writing, English teachers utilized the Writers' Workshop units in order to meet state requirements for the use of performance assessments in lieu of the SOL assessment.</li> <li>• The division adopted Mastery Connect to support assessments in all content areas. The platform provides opportunities for teachers to assess students on content related standards through short responses and/or essays.</li> <li>• In grades 6-12 English, teachers utilized Mastery Connect for quarterly pre and post assessments in writing.</li> <li>• Division purchased or approved for use a variety of educational software to support written communication skills across content areas. These include (but not limited to) Canvas, NearPod, FlipGrid, Moby Max.</li> </ul>
FY22	<ul style="list-style-type: none"> <li>• Professional development to support implementation of written communication experiences and products across the core content areas.</li> <li>• Schools will provide students with authentic opportunities for students to demonstrate written communication skills.</li> </ul>

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

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

All middle school students are required to take Career Investigations. During this course, students demonstrate workplace readiness skills, as well as make connections between the work environment and citizenship.

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

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

**Previous Progress on this Objective**

During the 2017-18 school year, the coordinator of Career & Technical Education (CTE) collaborated with three Economics & Personal Finance teachers and one business representative to evaluate the course curriculum and begin making revisions to include authentic financial learning experiences. Following this, Economics & Personal Finance teachers participated in training on authentic learning experiences in order to implement the updated curriculum during the 2018-19 school year. The first year of implementation was an opportunity to reflect and revise as needed.

During the summer of 2019, YCSD added two career coaches to provide support to high school students. These professionals, along with the new coordinator of Career Development, continued to bring additional authentic learning experiences to this course, such as the BayPort Credit Union's Bite of Reality event, where students engaged in real life budgeting scenarios. These changes, as well as the Virginia Department of Education's FY20 revisions of the Workplace Readiness Skills, which are part of the Economics & Personal Finance curriculum, provided additional opportunities for further review and revision.

### **FY21 and Remote Learning**

Although Economics and Personal Finance is a blended learning course, which meets the online learning requirement for graduation, students have participated in the course remotely during the 2020-21 year due to pandemic-related school closures. This has offered additional opportunities to enhance the curriculum with virtual experiences that mirror those occurring in the business world. The current curriculum offers the following authentic financial learning experiences:

- Financial scenarios where students work in groups to review each scenario and provide a recommendation on how best to handle each situation.
- "My Paycheck" is a lesson that includes calculating gross and net income, identifying required deductions, and exploring optional deductions such as life insurance, medical insurance, and retirement savings.
- "Filing Your Taxes" is an activity where teachers provide four different W2s for students to use to file taxes using the Intuit Education TurboTax tool.
- Students create a personal, monthly budget including housing, groceries, transportation, insurances, savings and investing, entertainment, and discretionary funds.
- "Taxes and Revenue: What You Pay and What It Pays For" is a lesson that engages students in researching revenue sources, taxes levied, budget priorities, and other items associated with the management of Virginia (state) and York County (local) governments.

While this objective is considered "implemented," within the Strategic Plan, the coordinator of Career Development, career coaches, and Economics and Personal Finance teachers will continue to reflect and revise as needed in order to promote rigorous, applicable financial literacy instruction.

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

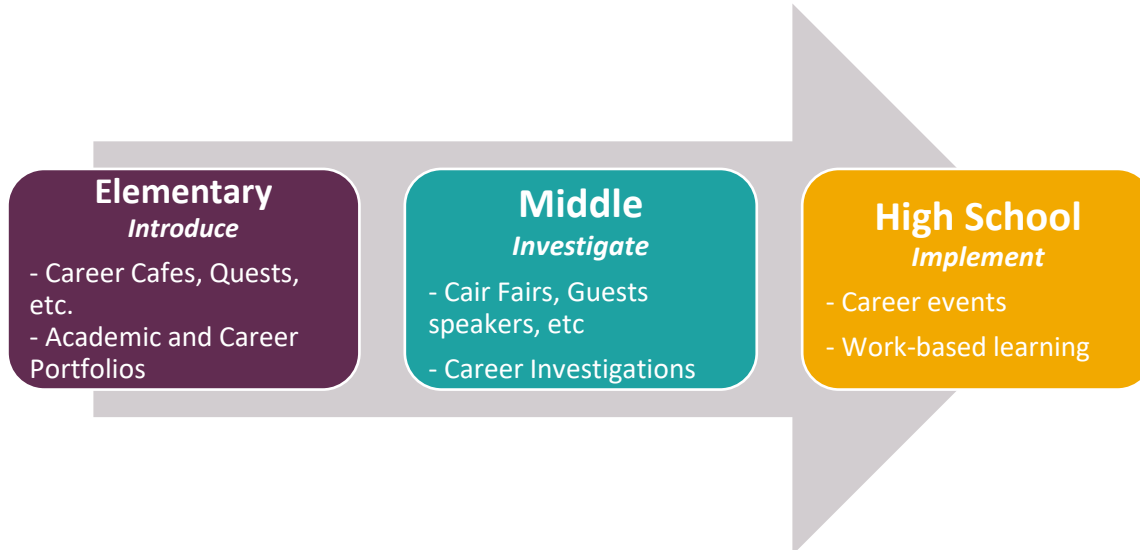
Opportunities for students to participate in an internship, mentorship and other work-based learning experiences were impacted by school and business closings in FY21 as a result of the pandemic. Despite this, 272 students enrolled in courses that included work-based learning experiences.

<i>Work-based learning</i>	<i>Enrollments</i>
<i>Clinical</i>	18
<i>Credit for Work Experience</i>	18
<i>Mentorship</i>	146
<i>Internship</i>	7
<i>Cooperative Education</i>	57
<i>School-based Enterprise</i>	26
<b>Total</b>	272

*(based on PowerBI data on 5/17/21)*

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

Despite a year that included virtual and hybrid instruction, our schools provided opportunities for our students to learn about and explore careers at all grade levels.



This school year, both virtual and in-person students in grades 3-5 had access to their Virginia Education Wizard accounts. Students in grades K-3 explored the 17 Career Clusters and students in grades 4 and 5 identified personal skills and values so they could begin developing personal goals for their Academic and Career portfolios.

Middle school students used the portfolios created in elementary school to develop their academic and career plans for secondary. This plan guides course selection in grades 8-12.

- Our elementary school counselors collaborated with many of our business and community partners to bring 'real world' job experiences into the classroom, both virtually and in-person.
- At the middle school level, our two YCSD Career Coaches developed an extraordinary virtual Career Fair for middle school students. In addition to the *Career Investigations* course, students had the opportunity to enroll in the new entrepreneurship course, *Make It Your Business*.
- High school career focused events included over 80 guest speakers, 17 College & Career Cafes, and a variety of career panels. In addition, mock interviews were held virtually. Over 1,000 students and 50 business and community partners participated.

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

Due to the constraints of the pandemic, schools were not able to provide the same number of clubs as in previous years. However, this did not stop our teachers from providing opportunities for student to learn about high demand careers.

During the time of remote and hybrid learning, elementary reading, math, and stem coaches prepared Weekly STEM lessons for grades K-2 that incorporated SOL aligned math and literacy activities with STEM challenges. These were shared through a new online resources, SeeSaw.

When the elementary students went to in-person learning, they had access to makerspace resources, such as the 3D printer and robotics. Elementary and middle schools hosted a variety of virtual and in-person clubs, expos, and family challenges.

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

A comprehensive analysis of the current special education service delivery model by Gibson, an education consulting and research group, was completed and submitted to the Board in December 2019. The comprehensive analysis conducted by the Gibson group included recommendations in three main categories:

- organization and management,
- program implementation, and
- parent insights and satisfaction.

YCSD formed a special education program improvement team to develop an action plan based on evaluation findings and recommendations.

The recommendations completed in the category of organization and management included reorganization of the office of student services, revised student services job descriptions and an updated student services handbook. The next steps will build school-level staffing efficiency by providing more guidance and support to IEP teams, implement systems to collect and report outcome data, and dedicate staff resource to analyze and verify data.

The action taken in the category of program implementation included training for special education teachers and administrators in progress monitoring programs and implementation of an IEP checklist. Guidance documents addressing various procedures and handbook were examples of written support for administrators and teachers. Next steps will include a review of the Response to Intervention procedures, audits of current IEPs to inform future trainings, and implementation of Social Emotional Learning curriculum.

The recommendations implemented in the category of parent insights and satisfaction included efforts to connect parents with community resource through our YCSD Transition Tuesday's meetings, and the student services monthly family connection newsletter. Families received the Indicator 8 survey and training on VDOE's Critical Decision Points.

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

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

**Professional Development in a Pandemic Year**

The 2020-2021 school year presented many opportunities for professional growth. Significant efforts were made to provide professional development that was job embedded, purposeful and relevant to the needs of teachers. Due to the pandemic, all professional development was delivered virtually, through the use of Microsoft Teams. The use of Microsoft Teams and Wednesday support days exponentially increased the division's capacity to engage teachers in a variety of professional development offerings. Additionally, Frontline Professional Learning Management (PLM) provided a platform to offer professional development sessions, including on-demand offerings, to enable teachers to participate in high-quality professional development during a pandemic year. By harnessing, the virtual trainings delivered through Microsoft Teams, the division was able to provide recorded trainings in Frontline PLM. This gave teachers the flexibility to participate in professional development activities at a time and place of their convenience.

**Professional Development Catalog Offerings**

During the 2020-2021 school year, the school division provided both required and optional professional development opportunities. Input from teachers and administrators was included in professional learning topic decisions, as well as those who have expertise in specific areas of content to provide meaningful professional development. Session offerings in the Frontline PLM Catalog included topics and resources in the areas of curriculum, instruction, assessment and grading practices, digital learning tools, social/emotional learning, and teacher mentorship. Professional development session learning targets aligned to goals and objectives of the YCSD strategic plan and promoted the Profile of a Virginia Graduate.

**Frontline PLM Data:**

This table below provides the number of in the Frontline PLM catalog during the 2020-2021 school year. This data includes YCSD professional development offerings, as well as offerings from approved opportunities outside of the school division.

	YCSD PD	Non-YCSD PD	Total PD
Semester 1	354	173	527
Semester 2	166	97	263
<b>Total</b>	<b>520</b>	<b>270</b>	<b>790</b>

*\*Frontline catalog data as of May 31, 2021*



## GOAL 3: STAFF SUPPORT



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

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

Data from the federally required EE0-5 report is used to report on this Strategic Plan objective.

	Population	2018	2019	2020*	Difference from 2018
Elementary School Teachers and Other (Elem) Classroom Teachers	Minority Percentage	9.66%	10.61%	9.34%	-0.32%
	BAA Percentage	6.79%	6.82%	4.79%	-2.00%
Secondary School Teachers	Minority Percentage	16.81%	15.79%	14.56%	-2.25%
	BAA Percentage	8.72%	8.84%	7.49%	-1.46%
Total Classroom Teachers (All Above)	Minority Percentage	13.62%	13.43%	12.16%	-1.46%
	BAA Percentage	7.86%	7.92%	6.25%	-1.61%

\*Federal Reporting Window Opens July 2021

As related to total classroom teacher status, we recognize that there is work to do to close the gap between teacher and student minority and black African American representation. It is important to YCSD that all of us continue to work at having a teaching force that better mirrors our students. On top of our job fair participation, our efforts in this area to improve these numbers have included sharing data with principals of their minority employee rates in relation to the division average during the 2016 and 2017 hiring seasons along with personal conversations with each principal during the 2017 season about making intentional efforts to protect against hiring bias. The key metric is clearly retention, switching from collecting retention data from a more reliable source than exit surveys; we created a required resignation form that allows us to track actual retention data, an important HR metric. Taking a bottom-line approach, retention percentages listed on the chart below exclude the total number of employees who separated from YCSD for any reason.



Position Type	FY18		FY19		FY20	
	Number Separated	Retention Percent	Number Separated	Retention Percentage	Number Separated	Retention Percent
Licensed	121	88.22%	103	90.16%	98	90.80%
Non-Licensed	126	89.69%	111	91.41%	100	92.41%
Combined Total	247	89.02%	214	90.85%	198	91.69%

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

The charts below depict the FY21 salary for licensed staff in relation to comparator school divisions in Hampton Roads.

Comparison for Rank 3 or Better					
Scale	# of Licensed Employees	% of Licensed Employees	# of Steps in Top 3	% of Steps in Top 3	% of Staff in Top 3
Bachelor's	378	38%	11	35%	51%
Master's	505	51%	17	55%	35%
Master's +30	90	9%	23	74%	74%
Doctorate	11	1%	23	74%	74%
<b>Total</b>	<b>984</b>	<b>100%</b>			

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

*This objective is considered implemented and no report was provided during the current fiscal year.*

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

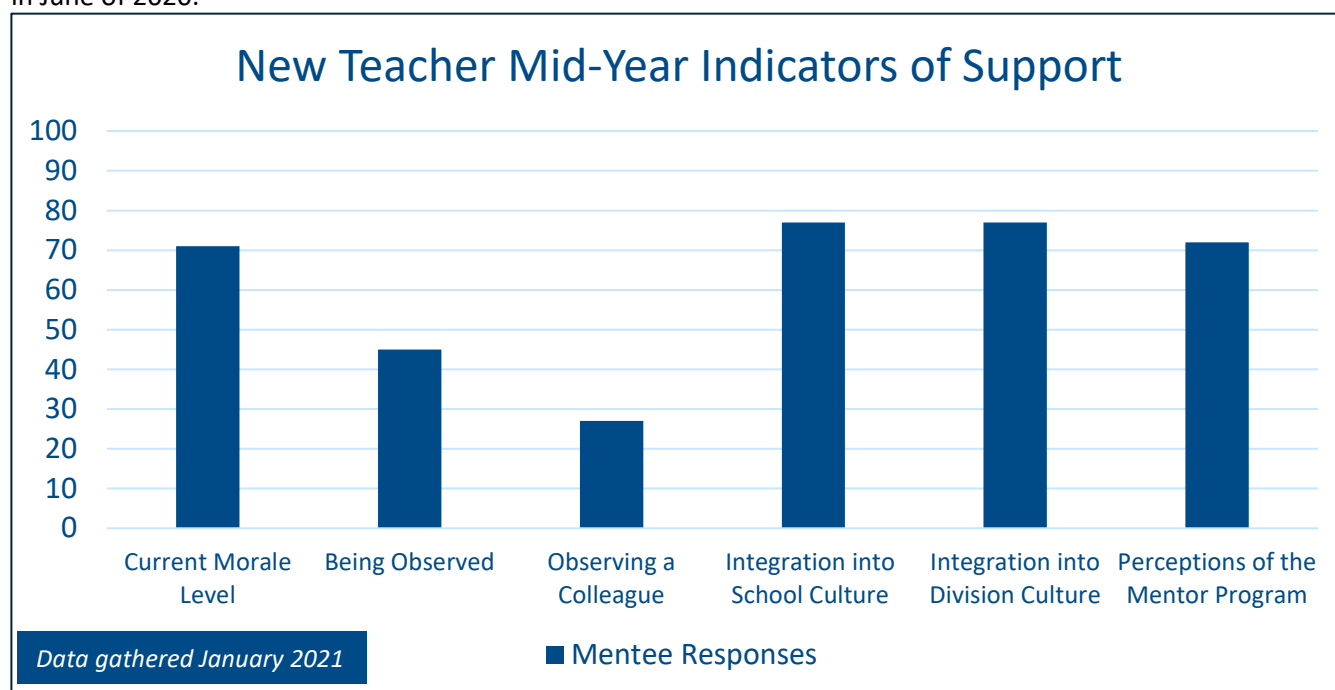
Annually in August, new teachers and new instructional staff participate in a three-day New Teacher Orientation that includes standard orientation topics and immersion in curriculum and instructional practices. The purpose of New Teacher Orientation is to welcome new teachers into the YCSD family, communicate our division's culture of excellence and inclusivity, share our division vision, mission, and goals, focus on student outcomes, and model effective learning strategies and organizational structures.



Beyond New Teacher Orientation, a formal mentor teacher program supports all teachers new to YCSD during their first year. Through our mentor teacher program, new teachers are provided a structure of ongoing support and reflection to ensure they are engaged in strategies to maximize instructional experiences for students while fully integrating into their new school community. New teachers are invited to share their perceptions and feedback related to our mentor program through a mid-year and end-of-year survey.

The effective collaborative practice of PLCs currently undergirds the work YCSD teachers, instructional staff, and administrators engage in weekly as they serve students. An emerging field of research on professional learning communities for mentors of novice teachers asserts, “Extending beyond conventional forms of professional development is the notion of establishing professional learning communities to advance mentoring practices” (Hudson, et. al. 2013). Data indicate that peer observations have been the lowest indicator of support metric for mentees in our YCSD mentor program for the previous three years. Beginning in the 2021-2022 school year, the YCSD Mentor Teacher Program will use a PLC structure to leverage the high yield professional strategy of peer observation and the power it holds to related to staff collaboration and dialogue to advance improved academic and social outcomes for students.

The chart below illustrates the averaged mid-year survey responses (collected January 2021) of new teachers related to several indicators of support. As a result of Covid-19, an end-of-year survey was not administered in June of 2020.



Non-licensed employee support structures include access to training and growth opportunities to include bus driver, custodial, and clerical training.

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

The Human Resources department has developed and implemented an employee discount SharePoint that is available to all employees. York County School Division employees have access to more than a dozen popular retail and service industry discounts. Additionally, four universities provide tuition discounts to employees.

## GOAL 3

Similarly, during FY21, the school division has implemented a wellness program and has expanded the mental health resources available to employees and their families. A presentation of these resources was provided to the school board on February 8, 2021.

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

This objective is measured every 2 years. A report was provided to the school board in FY20 and another report will be provided in FY22.

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

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

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

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

## GOAL 3



## GOAL 4: SCHOOL CULTURE



**Goal Statement:** The York County School Division will foster effective partnerships with families and our community and promote positive relationships between and among staff, students and families.

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

In the 2019-20 school year, each school began developing school-level family engagement plans, which are maintained within School Improvement Plans. Data is included and then reviewed for monitoring family engagement efforts. Student and parent input are an important part of how family engagement goals are established at each building.

For the 2020-21 school year, YCSD expanded communication efforts through the publication of the Return to School Plan, frequent YCSDigests, televised School Board updates, and live streaming of School Board work sessions and meetings. Instructional information was shared through several division newsletters. Stakeholder voice was considered through School Board public comment sessions, "Ask YCSD" email options and YCSD survey data. In addition, numerous parents participated in division committees for such topics as equity and diversity, graduation, special education, gifted education, career/technical education and return to school planning. During this timeframe, family resources for student meals, student computers, childcare and social emotional learning support were provided as well.

In the spring of 2021, a family engagement mobile bus was designed to support the student registration process. Moving forward, the bus will be used to engage families in additional ways.

The division has established a Family Engagement Committee to support the family engagement work happening at schools. The committee's membership includes central office staff, administrators, teachers, and parents. Committee members represent all school zones and stakeholder groups such as Title I, military, English learners, etc. The committee's work involves developing a framework regarding what YCSD values, determining what components of family engagement are important, creating a metric for measuring family engagement, and creating recommendations for school based family engagement plans. The committee will resume meeting at least three times per year in 2021-22.

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

The division expanded student and staff supports under the Virginia Tiered Systems of Support (VTSS) framework to embed social-emotional wellness and health approaches in response to the COVID-19 pandemic. Professional development sessions on First Aid Mental Health, for students, were held throughout the year in partnership with Colonial Behavioral Health (CBH). The focus of the trainings was the identification and response to student behaviors of concern and awareness of school-based and community resources for students and families experiencing a mental wellness issue. The division also partnered with

the Virginia Affiliate of Young Audiences to provide weekly SEL lessons on CASEL competences for elementary students using drama, music, and art.

Culturally responsive trainings were also provided to PBIS Team leaders in each building and for school administrators. These trainings were based on the Equity Framework and VTSS Equity module provided by the Virginia Department of Education.

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

The Committee for Equity and Diversity worked to complete the VDOE developed Equity Audit Toolkit. Information gained through the audit was used to make recommendations related to student and family engagement in the educational processes of YCSD. The committee included parents, school counselors, school administrators, teachers, and school board office staff that represent all attendance zones and school levels. The committee reviewed current data related to diversity and equity connected with the YCSD strategic plan objectives and their alignment with the VDOE Equity Audit Toolkit.

During the COVID-19 Pandemic, division staff utilized several strategies and approaches to engage students in cultural learning experiences including a focus on empathy and support for students navigating life in a virtual and hybrid learning environment. Several book selections were used, K-12, highlighting students' lives during the pandemic or adolescence in general. Within the division learning management system (Canvas) a resource page was developed providing web-based activities, videos, and literature selections related to African American history and heritage.

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

The division began the process of transitioning from the Discipline, Crime, and Violence report format (DCV) to the Virginia Board of Education (VBOE) adopted model policy called Student Behavior and Administrative Response (SBAR) system. This included the use of restorative practices and alternatives to suspension for non-mandatory suspend-able discipline offenses. School based Positive Behavior Intervention Teams (PBIS) continued to use SWIS (School-wide Information System) and Power BI data to analyze behavior trends and determine school-wide or individualized interventions. Based on FY20 data, only 2% of YCSD students received an out of school suspension. There continued to be a downward trajectory of out-of-school suspensions for all students.

	FY17	FY18	FY19	*FY20
Number of reportable offenses	1,682	1,196	1,198	729
Number of violations resulting in suspension*	916	825	830	466
Elementary	364	353	327	188
Middle	243	237	230	94
High	309	235	273	184

## GOAL 4

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

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

This objective is considered complete and no further reports are being developed on this objective.

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

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



## GOAL 5: OPERATIONAL STEWARDSHIP



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

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

### 2020-21 Average Class Size

#### Average Class Size Historical Comparison – Elementary Schools

Grade Level	2014	2015	2016	2017	2018	2019	2020
Kindergarten	18.77	18.53	19.11	19.34	19.3	19.3	19.38
First Grade	19.52	18.74	19.2	19.79	19.34	19.27	17.88
Second Grade	19.89	19.71	19.82	19.51	19.96	20.71	19.37
K-2 Average	19.4	19.01	19.37	19.55	19.54	19.75	18.54
Third Grade	21.6	23.03	23.68	22.55	22.66	22.82	20.77
Fourth Grade	23.74	22.72	24.08	23.52	22.75	23.59	20.96
Fifth Grade	22.52	22.9	22.63	23.68	23.19	22.76	21.24
3-5 Average	22.61	22.8	23.46	23.25	22.87	23.05	20.98

#### Average Class Size Historical Comparison – Middle Schools

Course	2014	2015	2016	2017	2018	2019	2020
English	23.83	23.42	23.06	23.1	23.1	23.5	23.19
Math	24.49	23.77	23.41	23.36	24	24.23	23.54
Science	24.88	24.33	24.16	24.29	24.7	25.32	24.75
History/Social Studies	24.84	24.49	24.37	24.34	25.13	24.84	24.64
Average	24.5	24.01	23.75	23.77	24.23	24.3	23.95



### Average Class Size Historical Comparison – High Schools

Course	2014	2015	2016	2017	2018	2019	2020
English	23.3	21.4	22.4	21.9	21.8	21.4	21.34
Math	22.6	22.1	21.9	21.4	21.6	21.2	21.88
Science	23.6	23	23.3	23	22	23.1	21.99
History/Social Studies	24.7	24.5	24.5	24.5	23.3	23.9	23.50
<b>Average</b>	<b>23.5</b>	<b>22.7</b>	<b>23</b>	<b>22.7</b>	<b>22.2</b>	<b>22.3</b>	<b>22.19</b>

***Objective 5.2 - Resources will be allocated to maximize student achievement. Annual budget documents will include quantitative and qualitative information pertaining to how the allocation of resources maximizes student achievement.***

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

**Academic Efficiency of Dollars Spent**

Due to the COVID-19 pandemic, schools within the Commonwealth of Virginia were closed in March 2020 and the spring assessments for the 2019-20 school year were cancelled. The only data to report for this goal are the per-pupil expenditures and on-time graduation rates.

As illustrated in the Charts A and B, YCSD ranked 9 out of 9 in per pupil spending, yet ranked first in on-time graduation rates. While the comparative data is limited for 2019-20, the results from Charts A through G are consistent with data from previous years and continue to support our strategic goal to allocate financial resources in a manner that maximizes student achievement.

Locality	Per Pupil Expenditures*	Rank
Newport News	12,596	1
Norfolk	12,473	2
WJCC	12,452	3
Portsmouth	12,266	4
Virginia Beach	12,260	5
Chesapeake	12,162	6
Hampton	11,892	7
Suffolk	11,440	8
York County	11,115	9

Locality	On Time Graduation Rate	Rank
STATE AVERAGE	92.3	
York County	96.9	1
Hampton	96.1	2
Newport News	94.5	3
Virginia Beach	94.2	4
Chesapeake	94.0	5
WJCC	91.5	6
Portsmouth	89.7	7
Suffolk	87.4	8
Norfolk	87.0	9

**GOAL 5**



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

YCSD implemented a division-wide preK-12 1:1 program for FY21. This included the adoption of a learning management system to support remote, blended, and in-person instruction. A 1:1 committee comprised of building and division leaders, teachers, librarians and support staff are in the process of evaluating the 1:1 experiences of the FY21 school year and developing a strategic plan for implementing 1:1 in FY22. This committee has shifted its focus from device selection to using technology effectively to personalize learning.

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

**Finance Department**

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

The Finance Department uses a variety of performance measures including:

Performance  
Measurement  
Met ☒ Not Met ☐

**General**

1. Obtain an unqualified audit opinion from a certified public accounting firm on the FY18 school division Comprehensive Annual Financial Report (CAFR).
  - o Obtained an unmodified opinion on the FY20 CAFR.
2. Obtain an unmodified audit opinion from a certified public accounting firm on the FY20 Student Activity Fund Statement of Cash Receipts and Disbursements.
  - o Obtained an unqualified opinion
3. Prepare the FY20 CAFR in accordance with Governmental Accounting Standards Board requirements and submit to ASBO and the GFOA for consideration for the excellence in financial reporting awards.
  - o FY20 CAFR won the award from ASBO and GFOA.
4. Prepare and submit the FY20 budget document in accordance with the ASBO budget presentation award program criteria.
  - o The FY20 budget won the award from ASBO.
5. No less frequent than annually, make risk management recommendations to the Division Superintendent to control and manage risk exposure to the school division and its employees.
  - o All insurance policies and risk management activities were reviewed during the fiscal year.
6. Maximize the availability of resources by actively pursuing state, federal and local grants such as federal impact aid.

FY20	FY19	FY18
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

FY20	FY19	FY18
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

FY20	FY19	FY18
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

FY20	FY19	FY18
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

FY20	FY19	FY18
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

FY20	FY19	FY18
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

**GOAL 5**

- Made application and managed federal, state and local grants including impact aid, Every Student Succeeds Act (ESSA), Title VIB special education funding, Department of Defense Activity Grants, state funding, local grants, etc.

#### Accounting

7. Process all payments within ten business days of receipt in the accounts payable office.

- Performance measure was met 100% of the time.

FY20	FY19	FY18
√	√	√

8. Finance Report given to School Board Clerk for School Board meeting agenda one week prior to Board Meeting every month.

- Performance measure met.

FY20	FY19	FY18
√	√	√

9. Accounts receivable invoices sent out within three working days of notice.

- Performance measure met.

FY20	FY19	FY18
√	√	√

10. All previous year federal grants at a zero balance by September 30.

- Performance measure met. 100% of all federal and state grants were expended with no funds returned to the state or federal government.

FY20	FY19	FY18
√	√	√

11. During end of year accrual period, grant accrual reports to accounts receivable on a weekly basis.

- Performance measure met. Accrual reports were prepared on a weekly basis during the period of January 2020 – July 2020.

FY20	FY19	FY18
√	√	√

12. All grants in state Omega grant system by July 1.

- Performance measure met.

FY20	FY19	FY18
√	√	√

13. Meet all state and federal grant reimbursement deadlines.

- Performance measure met for 100% of grants.

FY20	FY19	FY18
√	√	√

14. Purchasing card ACH payment made each month no later than due date.

- Performance measure met 100% of the time. Every month the P-card electronic payment was made on or before the due date.

FY20	FY19	FY18
√	√	√

15. Each month a sampling of P-card holders will be internally audited.

- Performance measure met 100% of the time. Internal P-card audits are performed each month.

FY20	FY19	FY18
√	√	√

16. New bookkeepers provided training on student activity fund accounting software.

- Performance measure met.

FY20	FY19	FY18
√	√	√

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

- Performance measure met. SAF manual was updated in FY19.

FY20	FY19	FY18
√	√	√

18. Student Activity Fund bank reconciliations prepared on a monthly basis.

- Performance measure met. Monthly bank reconciliations of the Student Activity Funds were performed by all schools and the Finance Department.

FY20	FY19	FY18
√	√	√

#### Budget and Financial Reporting

19. Process all purchase requisitions within two business days of receipt.

- Performance measure met 100% of the time.

FY20	FY19	FY18
√	√	√

GOAL 5

20. Publish the FY20 Approved Annual Budget on the School division external website.

- Performance measure met.

FY20	FY19	FY18
√	√	√

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

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

FY20	FY19	FY18
√	√	√

22. Process and distribute all purchase orders within three days of receipt from County.

- Performance measure met.

FY20	FY19	FY18
√	√	√

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

- Performance measure met.

FY20	FY19	FY18
√	√	√

24. Prepare Food Service financial report on a monthly basis.

- Performance measure met.

FY20	FY19	FY18
√	√	√

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

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

FY20	FY19	FY18
√	√	√

26. Submit completed Annual School Report to the Department of Education by the 30th of September each year.

- Performance measure met.

FY20	FY19	FY18
√	√	√

27. All budget requests submitted online by budget account managers.

- Performance measure met.

FY20	FY19	FY18
√	√	√

28. Prepare Superintendent's Proposed Operating Budget document for public review ten days before public hearing.

- Performance measure met

FY20	FY19	FY18
√	√	√

### Payroll

29. Maintain a 98% to 100% accuracy rate in processing payroll checks.

- Performance measure met. Out of more than 36,000 processed paychecks, the overall accuracy rate was 99.45%.

FY20	FY19	FY18
√	√	√

30. Workers compensation first report of accident reported within 24 hours.

- Performance measure met.

FY20	FY19	FY18
√	√	√

31. All workers compensation bills relating to claims will be processed in a timely manner.

- Performance measure met.

FY20	FY19	FY18
√	√	√

32. Respond to workers compensation service request within three hours.

- Performance measure met.

FY20	FY19	FY18
√	√	√

33. Process monthly reconciliation of payroll deductions and vendor payments within two business days of payroll date.

- Performance measure met.

FY20	FY19	FY18
√	√	√

34. No less than semi-annual cross check between benefits and payroll deduction data.

- Performance measure met.

FY20	FY19	FY18
√	√	√

GOAL 5

35. Process all payrolls by publish date.

- o Performance measure met.

FY20	FY19	FY18
√	√	√

36. Process and mail all W2's error free prior to January 31 deadline.

- o Performance measure met.

FY20	FY19	FY18
√	√	√

37. Process and mail all 1095's error free prior to deadline.

- o Performance measure met.

FY20	FY19	FY18
√	√	√

38. Complete employment verification within two business days.

- o Performance measure met.

FY20	FY19	FY18
√	√	√

### **Conclusion**

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

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

*\*Due to COVID-19 mandated school closures during the 2019-20 school year, no report for this objective was given for this fiscal year.*

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

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

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

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

## SIGNIFICANT BUDGET AND ACCOUNTING REQUIREMENTS – FUND ACCOUNTING

### ***BASIS OF PRESENTATION - FUND ACCOUNTING***

The accounts of the School Division are organized on the basis of funds or account groups, each of which is considered a separate accounting entity. The narrative below indicates the relationship between major funds and non-major funds in the aggregate.

#### ***Governmental Fund Types***

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

**General Fund (Major Fund)** - The General Fund is the general operating fund of the School Division. It is used to account for all financial resources except those required to be accounted for in another fund.

**Special Revenue Fund (Non-Major Fund)** - Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than major capital projects) that are legally restricted to expenditures for specified purposes. The only Special Revenue Fund is School Food Services, which accounts for the activities of preparing and serving breakfast and lunch to students, faculty, adult visitors, and periodic catering services for school events. The School Food Services Fund must be appropriated by the Board of Supervisors.

**Debt Service Fund** - The Debt Service Fund is used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest and related costs. The County government maintains the Debt Service Fund for the School Division. The School Division does not budget for debt service. Pursuant to state law, the School Division does not maintain a debt service fund and cannot issue long-term debt that extends beyond the current fiscal year. Consequently, the school division has no debt service.

**Capital Project Fund** - The Capital Project Fund is used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds). The Capital Project Fund consists of school construction and major renovations to buildings.

**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 is a new fund that was created in FY15.

### ***BASIS OF BUDGETING AND ACCOUNTING***

The modified accrual basis of budgeting and accounting is followed by the Governmental Funds. Under the modified accrual basis, revenues are recorded when susceptible to accrual, i.e., both measurable and available. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures, other than interest and principal on long-term debt which is recorded when due, are recorded when the fund liability is incurred, if measurable. Encumbrances outstanding at year-end are reported as reserved fund balances since they do not constitute expenditures or liabilities and are reappropriated in the ensuing year's budget. Depreciation expense is not included in the budget.

In applying the susceptible to accrual concept to intergovernmental revenues, the legal and contractual requirements of the numerous individual programs are used as guidance. There are, however, essentially two types of these revenues. In one, monies must be expended on the specific purpose or project before any amounts will be paid to the

## **SIGNIFICANT BUDGET AND ACCOUNTING REQUIREMENTS – FUND ACCOUNTING (continued)**

School Division; therefore, revenues are recognized based upon the expenditures recorded. In the other, monies are virtually unrestricted as to purpose of expenditure and are usually revocable only for failure to comply with prescribed compliance requirements. These resources are reflected as revenues at the time of receipt or earlier if the accrual criteria are met.

### ***CLASSIFICATION OF REVENUES AND EXPENDITURES***

Revenues of the School Division are classified by fund and source. There are three primary sources of revenue: local, state, and federal. Local revenues include interest on deposits, fees for the use of school property, tuition for summer school and non-resident students, and the local appropriation from the County government. State revenues include the school system's share of the statewide sales and use tax, funding of the Standards of Quality by the General Assembly of the Commonwealth of Virginia, and state grants. Federal revenues are derived primarily from federal impact aid. The York County School Division is heavily impacted by the federal government. Approximately 44% of the student population is federally connected. Some of the other federal revenues included are Title I, Title II, Title III, Title VIB, and federal grants.

Expenditures in the operating fund are classified based on fund, function, program, location, and object. The levels of fund, function, program, and object are presented in this budget. Location refers to the budget manager responsible for the budget account, and this budget document does not reflect that level of detail. An example of the expenditure classification system as used in this budget document is "Regular Education - Kindergarten - Textbooks."

### ***CASH AND TEMPORARY INVESTMENTS***

The County utilizes the pooled cash investment method. Income from the investment of pooled cash is allocated to the various funds based on the percentage of cash and temporary investments of each fund to the total pooled cash and temporary investments. The investment of School Division cash on hand for all appropriated funds is the responsibility of the County Treasurer, an elected constitutional officer.

### ***FUND BALANCE***

Fund balance is defined as the excess of assets of a fund over its liabilities and reserves. State law prohibits school divisions from carrying over surplus funds from one fiscal year to the next in the General Fund and Capital Projects Fund. Therefore, the School Division does not maintain a fund balance. The County Board of Supervisors may appropriate to the School Division surplus funds from previous fiscal years to the current fiscal year.

### ***DEBT SERVICE FUND***

State law prohibits school divisions from entering into debt that extends beyond the current fiscal year without the approval of the local governing body. The governing body in York County is the County Board of Supervisors. If the Board of Supervisors approves a debt issue, it is listed in the name of the County of York, not the School Division. The Board of Supervisors also maintains the budget and administers all payments related to the debt service fund for the School Division. The School Division has no current debt. Due to the requirements described above, the budget for the debt service fund is not included in the School Division budget document.

### ***OTHER POST EMPLOYMENT BENEFITS (OPEB)***

School division eligible retirees and their dependents receive post-employment health care benefits. For fiscal year ended June 30, 2020, the Annual Required Contribution was \$241,410 and the actuarial accrued liability was \$6,043,980. As of June 30, 2020, the Actuarial Value of Assets in OPEB trust were \$7,826,149.

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 shall be responsible for administering the division budget in accordance with board policies and applicable state and federal regulations, and laws; therefore, the superintendent or his/her designee will use appropriate fiscal planning and management methods, modeled after the best accepted business practices and directed toward the educational goals of the division.

1. If the appropriating body approves the School Board budget by total expenditures, funds may be transferred by the School Board from one category to another. If funds are appropriated to the School Board by major classifications, no funds shall be expended by the School Board except in accordance with such classifications without the consent of the body appropriating the funds.
2. The superintendent is authorized by the School Board to make line item transfers within a category.

The School Board shall manage and control the funds made available to the School Board for the public schools and may incur costs and expenses.

The quantity and quality of learning programs are directly affected by available funding and the effective, efficient management of those funds. It follows that achievement of the division's financial goals can best be achieved through excellent fiscal management. Further, the Board recognizes the important trust inherent in managing substantial public resources.

In the division's fiscal management, the Board seeks to achieve the following goals:

1. To engage in thorough advanced planning to develop budgets and to guide expenditures to achieve the greatest educational returns and the greatest contributions to the educational program;
2. To establish levels of funding which will provide high quality education for the students of the division;
3. To use the best available techniques and processes for budget development and management;
4. To provide timely and appropriate information to the School Board and all staff with fiscal management responsibilities;
5. To establish and implement efficient procedures for accounting, reporting, purchasing, payroll, payment of vendors and contractors, and all other areas of fiscal management;
6. To develop a balanced budget with total expenditures not exceeding total revenues and monies available in fund balance within an individual fund.

## **Annual Budget**

School Board Policy File: DB

The annual school budget is the financial outline of the division's education program. It presents a proposed plan of expenditures and the expected means of financing those expenditures. After adoption, it provides the primary means of managing expenditures.

The fiscal year begins on the first day of July and ends on the thirtieth day of the following June.

The superintendent shall prepare, with the approval of the school board, and submit to the appropriating body, an estimate of the amount of money needed during the next fiscal year for the support of the public schools of the school division. The estimate shall set up the amount of money needed for each major classification prescribed by the Board of Education and such other headings or items as may be necessary.

The superintendent or his/her designee shall prepare a budget calendar identifying all deadlines for the annual budgetary process. The calendar shall include at least one work session for reviewing the budget and at least one

## **SCHOOL BOARD POLICY**

### **(continued)**

public hearing on the budget. Notice of the time and place for the public hearing must be published at least ten days in advance, in a newspaper having general circulation within the school division.

Upon approval of the school division's budget by the appropriating body, the school division shall publish the approved budget, including the estimated required local match, on its website and the document shall also be made available in hard copy as needed to citizens for inspection.

#### **Revenues from Tax Sources**

School Board Policy File: DBY

In an attempt to provide the best education possible within the financial resources available, the Board will:

- request adequate local funds for the operation of the school division;
- accept all available state funds to which the division is entitled by law or through regulations of the state board of education; and
- accept all federal funds which are available providing there is a specific need for them and that any required matching funds are available.

#### **Revenues from Nontax Sources**

School Board Policy File: DBZ

The School Board may obtain and receive funds from nontax sources including but not limited to various student fees, rentals, athletic events, royalties, refunds, insurance loss reimbursements, sale of surplus property, rebates, advertisements, gifts, interest on investments, and other sources not prohibited by state law.

Student fees will be set by the School Board on an annual basis according to the Code of Virginia and Regulations of the State Board of Education. No fees may be charged without prior approval of the School Board.

Fees charged to non-school groups for the use of real and personal property will be approved by the School Board.

#### **Financial Accounting and Reporting**

School Board Policy File: DI

The superintendent or his/her designee shall establish and be responsible for a division's accounting system that will satisfy the Virginia Department of Education's regulations regarding accounting practices and applicable federal, state, and local laws.

##### **Financial Accounting and Reporting**

The School Board will receive monthly financial statements, including statements of revenues and expenditures, showing the financial condition of the division as of the last day of the preceding month. School food service funds will be held in separate, interest bearing, bank accounts.

At least once each year the school board will submit a report of all its expenditures to the appropriating body. Such report shall also be made available to the public either on the school division website or in hard copy at the central school division office, on a template prescribed by the Board of Education.



## **SCHOOL BOARD POLICY**

### **(continued)**

#### **Inventories**

The accountability for all equipment and materials belonging to the York County School Board and the maintenance of current inventory stock records is the responsibility of the superintendent or his/her designee. The accountability of all materials and equipment within the individual schools is the responsibility of the individual school principal. The superintendent will implement this policy with appropriate standard operating procedures.

#### **Capital Assets**

The superintendent is responsible for the accounting and financial reporting of capital assets owned by the County School Board in accordance with generally accepted accounting principles. The superintendent will implement this policy with appropriate regulations and standard operating procedures.

#### **School Level Accounting System**

Each school is required to maintain an accurate, up to date accounting system of all money collected and disbursed by the school. These funds will be deposited in accounts in the name of the school.

A record of all receipts and disbursements will be maintained in accordance with the Student Activity Fund Manual as promulgated by the superintendent and in accordance with regulations issued by the State Board of Education.

#### **Audits of School Board Accounts**

Arrangements for the audit of School Board accounts by an independent Certified Public Accountant will be coordinated with the County Board of Supervisors. The superintendent or his/her designee is responsible for preparing an audited Comprehensive Annual Financial Report (CAFR) as a component unit of the County of York as soon as practical after the close of each fiscal year. The audited CAFR, including the auditor's report on compliance and internal controls, will be presented to the Board.

#### **Fund Balances**

School Board Policy File: DIY

In the governmental fund financial statements of the Comprehensive Annual Financial Report, fund balances will be classified to reflect the limitations and restrictions placed on the respective funds as follows:

- Non-spendable – includes amounts that cannot be spent because they are not in spendable form, or are legally or contractually required to be maintained intact.
- Restricted – includes amounts that can be spent only for the specific purposes stipulated by constitution, external resource providers or through enabling legislation.
- Committed – includes amounts that can be used only for the specific purposes determined by a formal action of the School Board and cannot be used for any other purpose unless the School Division removes or changes the specified use by taking the same type of action it employed to previously commit those amounts.
- Assigned – includes amounts that are intended to be used for specific purposes but do not meet the criteria to be classified as restricted or committed. In governmental funds other than the General Fund, assigned fund balance represents the remaining amount that is not restricted or committed. In the General Fund, the School Board has authorized the Division Superintendent to assign fund balance.
- Unassigned – is the residual classification for the School Division's General Fund and includes all spendable amounts not contained in other classifications.

The School Board's policy is to apply expenditures against restricted resources first when either restricted or unrestricted amounts are available. Within unrestricted fund balance, it is the School Division's policy to apply expenditures against committed amounts first, followed by assigned, and then unassigned amounts. It is possible for

## **SCHOOL BOARD POLICY**

### **(continued)**

the non-general funds to have a negative unassigned fund balance when non-spendable and restricted amounts exceed the positive fund balance for that fund.

#### **Purchasing Authority**

School Board Policy File: DJA

Procurement of all goods and services by the County School Board and all of its employees shall be made pursuant to the York County Ordinance on centralized purchasing policy and the policy's implementing regulations.

In school division procurement the superintendent or his/her designee shall be the County School Board's designee for any action or authority assigned to the "Approving Authority's designee" in the centralized purchasing policy.

All personnel in the division who desire to purchase equipment and supplies shall follow the established procurement procedures for the issuance of a requisition.

#### **Internal Controls**

The superintendent, or his/her designee, shall establish appropriate procedures for internal accounting controls.

#### **Purchasing and Contracting**

It is the policy of the York County School Board to encourage full and open competition whenever practicable among potential contractors and suppliers by competitive bidding practices; to centralize purchasing and contracting to realize the economies resulting therefrom; and to seek maximum educational value for every dollar expended.

#### **Payment Procedures**

School Board Policy File: DK

#### **School Board**

The superintendent is directed to organize and to administer a system for recording receipts and payment of goods and services. The payment system shall provide for a proper recording and prompt payment of all transactions and shall be in accordance with generally accepted accounting principles and regulations of all government agencies. To the extent that the York County ordinances on centralized purchasing allows approval of purchases by the approving authority's designee, approval of all payments shall be authorized by the agent or deputy agent of the Board, who shall be appointed annually by the Board to serve in this capacity. The services of the county central accounting department will be utilized to issue checks for claims arising from financial commitments of the School Board. Accurate records of payment of claims and day to day position of all budget items will be available in the School Board Office.

The superintendent will certify to the Board all claims for approval. Advantage should be taken of discounts for prompt payment of all obligations. Certification of claims will normally be presented to the Board on a monthly basis.

Payment of each claim shall be ordered or authorized by a warrant drawn on the treasurer or other officer charged by law with the responsibility for the receipt, custody and disbursement of the funds of the school board. The face of the warrant shall state the purpose or service for which such payment is drawn and the date of the order entered or authority granted by the school board.

#### **Fiscal Agent**

Any such agent or deputy agent must furnish a corporate surety bond. The School Board shall set the amount of such bond or bonds and the premium therefore shall be paid out of funds made available to the School Board.

## **SCHOOL BOARD POLICY** **(continued)**

### **Special Warrants**

The York County School Board may provide, by resolution, for the drawing of special warrants in payment of compensation, when such compensation has been earned and is due, for

- (i) all employees under written contract,
- (ii) all other employees whose rates of pay have been established by the school board or its properly delegated agent, upon receipt of certified time sheets or other evidence of service performed, and
- (iii) for payment on contracts for school construction projects according to the terms of such contracts.

### **Payroll Procedures**

School Board Policy File: DL

Employees shall be paid pursuant to the School Board's Pay Plan. The salary schedules in the pay plan will be approved by the School Board annually. Funding for salaries and other payments to employees for services rendered shall be authorized as a part of the annual operating budget. The school division will maintain records that accurately reflect the compensation and related benefits of each employee.

The superintendent, by regulation, shall establish appropriate procedures to pay employees earned salaries in a timely and accurate manner. Such superintendent regulation shall also ensure compliance with governing state and federal statutes and regulations.

### **Expense Reimbursements**

School Board Policy File: DLC

The School Board encourages attendance and participation of school personnel at professional meetings. The purpose of this policy is to provide the staff with opportunities to improve their work skills and to maintain high morale.

It shall be the duty of each budget holder (staff member with supervisory control for expending funds in an assigned account) to examine all requests for reimbursement for which they are responsible. All such expenditures shall be necessary and reasonable for the efficient and effective operation of the school division.

Reimbursement for lodging and meals on out of county assignments will not exceed the reasonable cost of the room and meals. In those cases where costs are excessive, proper justification and explanation will be required before reimbursement.

Travel allowances will be provided to employees who must travel on School Board business and use their private automobile. The travel allowance for reimbursement will be the standard mileage rate per mile allowed by the Internal Revenue Service (IRS) for business travel. If at any time the IRS deems it necessary to adjust the standard mileage reimbursement rate the York County School Board rate will automatically adjust to the new IRS rate.

Reimbursement requests should be submitted on a monthly or quarterly basis. Receipts for all expenditures except car mileage must be attached to the reimbursement form before items can be considered reimbursable. If receipts for expenses cannot be obtained, explanations are to be attached, i.e., tips and taxi fares. Alcoholic beverages will not be reimbursed. The Chair will serve as approval authority for all travel reimbursement requests of Board members and of the superintendent. The Vice-Chair will serve as approval authority for all travel reimbursement requests of the School Board Chair.

## **SCHOOL BOARD POLICY** **(continued)**

### **Personal Use of Public Assets**

School Board Policy File: DX

For purposes of this section, "*public assets*" means personal property belonging to or paid for by the Commonwealth, or any city, town, county, or any other political subdivision, or the labor of any person other than the accused that is paid for by the Commonwealth, or any city, town, county, or any other political subdivision.

School Board employees are prohibited, except when lawfully authorized, to use or permit the use of public assets for private or personal purposes unrelated to the duties and office of the employee or any other legitimate government interest.

### **Risk Management**

School Board Policy File: DZ

The York County School Board desires to lessen the potential loss due to damage to property and its associated expenses, liability to third parties, and injury to employees. Accordingly, it is the policy of the York County School Board that:

1. The overall responsibility for the risk management of the School Division rests with the superintendent.
2. The superintendent or his/her designee shall serve as coordinator of the risk management effort.
3. The coordinator of the risk management effort shall:
  - undertake reasonable action which will lessen the possibility of loss or injury in the workplace to all employees.
  - identify systematically loss exposures which can have an adverse effect on the material well-being of the School Board or its employees or students.
  - when possible and financially practical, procure insurance to compensate for losses which in his judgment would adversely affect the School Board.
  - annually submit to the School Board a report on the status of the School Division's risk management program.

## **BUDGET DEVELOPMENT PROCESS**

Virginia school law requires that the budget fiscal year begin July 1 and end June 30. The York County School Division develops an Operating Budget, Food Service Budget and Capital Improvements Budget on an annual basis.

### **Operating Budget**

The Operating Budget covers those necessary expenditures for the day-to-day operations of the School Division for the upcoming fiscal year. This includes costs such as teacher salaries, supplies, equipment and other operating costs.

### **Food Service Budget**

The Food Service Budget accounts for the revenue and expenditures necessary to operate school cafeterias. No local tax dollars are used to defray costs in the food service fund. The primary source of revenue to this fund comes from cafeteria sales.

### **Health and Dental Insurance Budget**

The Health and Dental Insurance Fund is an internal service fund utilized to account for the financial resources to be used for the payment of claims and related expenses for the self-insured health and dental care insurance programs. The fund is supported by transfers from the Operating Fund and employee-paid health insurance premiums. This is a new fund that was created in FY15.

### **Capital Improvements Budget**

The Capital Improvements Program (CIP) reflects the capital maintenance and construction needs of the School Division. Projects included in the CIP are the construction or renovation of school buildings, roof replacements, HVAC replacements and repaving of parking lots. The CIP includes not only the budget for the upcoming fiscal year but also projections for the subsequent nine fiscal years. The out years are for planning purposes only. The upcoming fiscal year is the only fiscal year in which funds are appropriated for use by the School Division. The CIP is updated annually.

### **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 noninstructional operations, (vi) facilities, (vii) debt and fund transfers, (viii) technology, and (ix) contingency.”

The Superintendent’s proposed budget is based on budget requests prepared by administrative and supervisory staff. The Superintendent also receives input from the School Board, employee associations, Parent Teacher Associations, County Administrator, etc. in formulating the budget proposal. Citizen input is provided via a public forum early in the budget process. After the Superintendent’s budget is made public, the School Board conducts a public hearing on the proposed budget.

**Phase II** - The School Board is required by state law (VA Code Section 22.1-92) to conduct a public hearing on the proposed budget to receive the views of citizens. The School Board also holds several work sessions on the proposed

budget and modifies the proposed budget if necessary. The School Board must approve the budget by April 1 and submit it to the Board of Supervisors for the County of York for their approval.

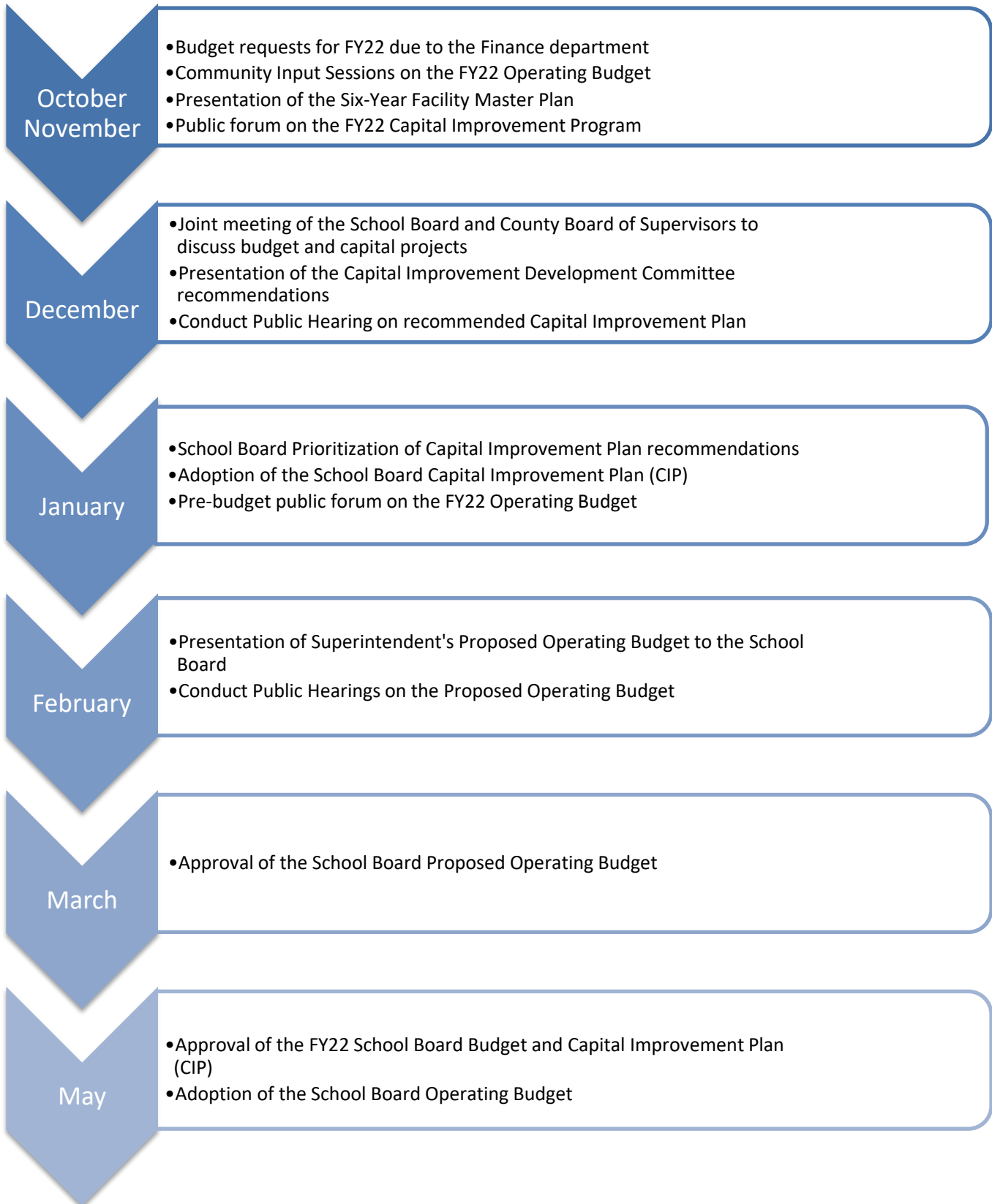
**Phase III** - The Board of Supervisors is required by state law to approve a School Board budget by May 1. If the Board of Supervisors approves a local appropriation that is less than the amount the School Board requested, the School Board must reduce the proposed budget accordingly.

# FISCAL YEAR 2022 BUDGET

## Budget Calendar

Date	Process	Responsible Parties	Detail
August 24, 2020	School Board approval of the Budget Calendar	School Board Superintendent CFO	Present proposed Budget Calendar and receive input from the School Board in regard to the budget process
November 10, 2020 November 12, 2020	Community Input Sessions on FY22 operating budget	Superintendent CFO	Conduct four budget input sessions with the community and other stakeholders
November 9, 2020	Presentation of the Six-Year Facility Master Plan	Superintendent COO	Present facilities master plan to the School Board
November 23, 2020	Public forum on FY22 Capital Improvements Program	Superintendent COO CFO	A public forum to gather community input regarding budget priorities and suggestions.
December 1, 2020	Joint Meeting	County Board of Supervisors School Board	A joint meeting to discuss budget, capital projects, and other matters of interest.
December 7, 2020	Presentation of the Capital Improvement Development Committee Recommendations	Superintendent COO CFO	Superintendent presents the recommended capital budget proposal for the School Board's consideration in accordance with Virginia Code Section §22.1-92.
December 14, 2020	Conduct Public Hearing on Recommended Capital Improvement Plan	Superintendent CFO COO	Conduct budget public hearing in accordance with Virginia Code Section §22.1-92.
January 11, 2021	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 25, 2021	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 25, 2021	Pre-budget public forum on the FY22 operating budget	School Board Superintendent	A public forum to gather community input regarding budget priorities and suggestions.
February 8, 2021	Presentation of Superintendent's Proposed Operating Budget to School Board	Superintendent CFO	Superintendent presents the recommended budget proposal for the School Board's consideration in accordance with Virginia Code Section §22.1-92.
February 22, 2021	Conduct Public Hearings on Proposed Operating Budget	School Board	Conduct budget public hearing in accordance with Virginia Code Section §22.1-92.
March 22, 2021	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 10, 2021	Approval of FY 22 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 24, 2021	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 2022 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.

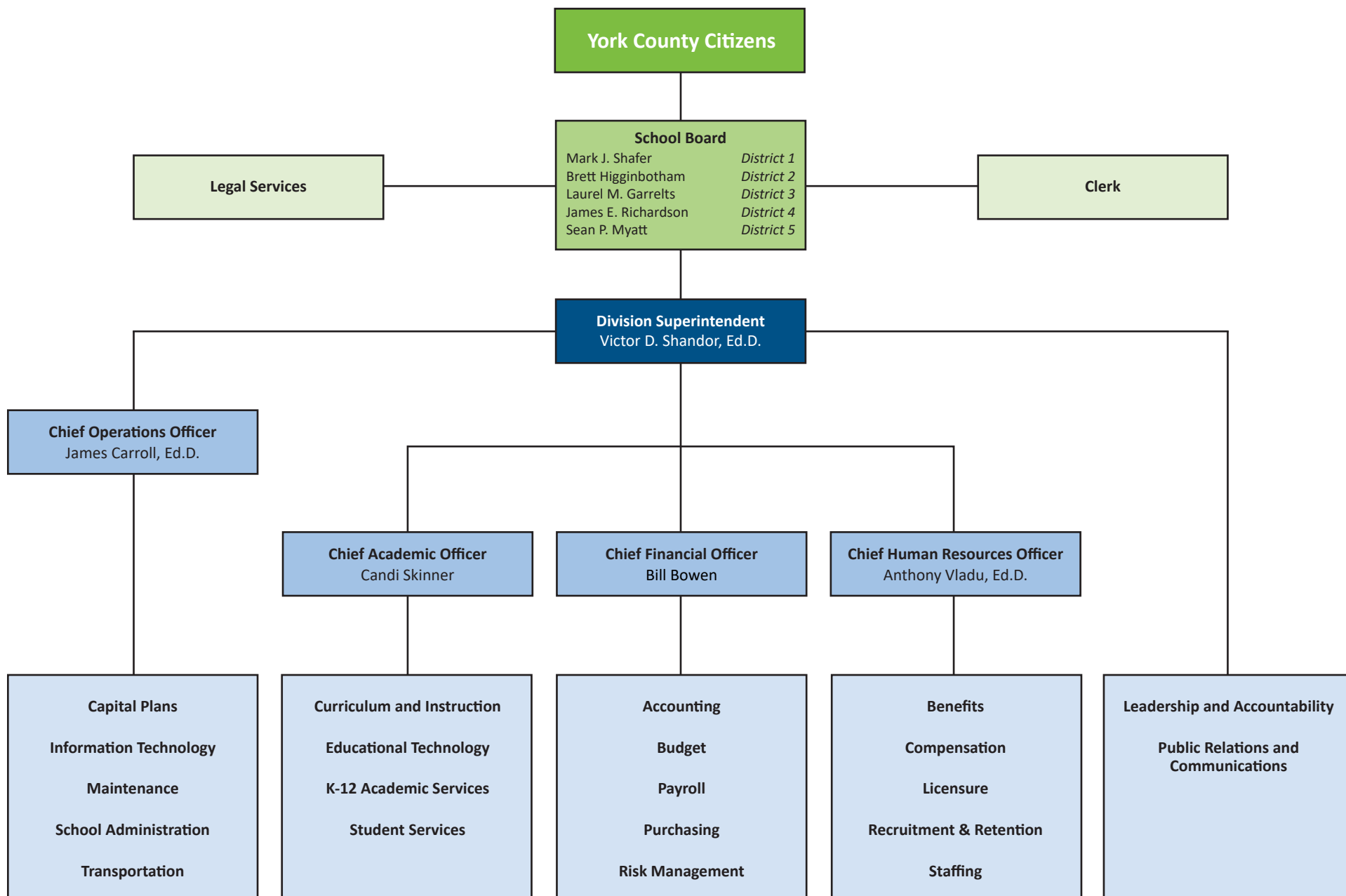
The Division Superintendent has authority to transfer funds within each major category level. Transfers from one major category (i.e. instruction, administration, pupil transportation, etc.) to another must be approved by the School Board.

### **Revenue Monitoring**

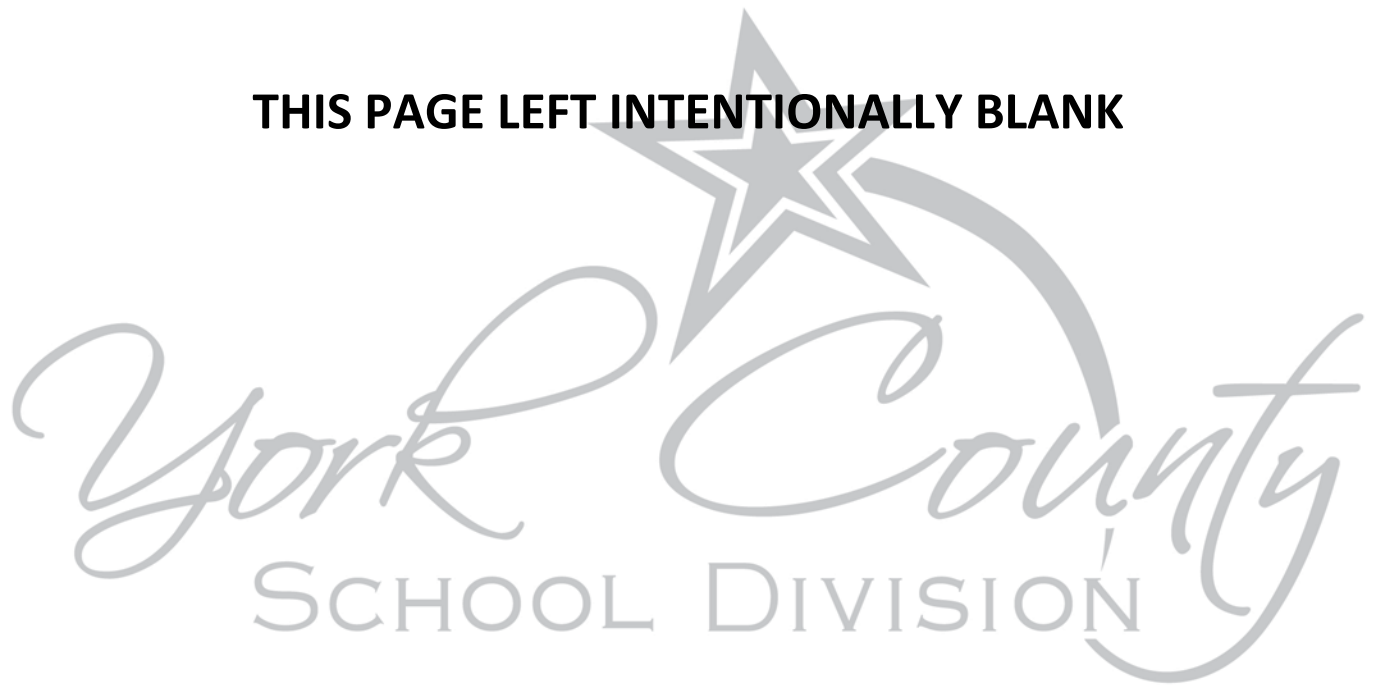
The school division receives 50% of its funding for the operating budget from the state and 13.8% from the federal government. Often during the fiscal year, revenue adjustments are necessary due to changes in appropriations or fluctuations in enrollment. The Chief Financial Officer for the School Division is responsible for monitoring budgeted to actual revenues. If significant changes to revenue projections are required, the Division Superintendent, with the assistance of staff, develops a corresponding adjustment on the expenditure side of the budget.

# YORK COUNTY SCHOOL DIVISION ORGANIZATIONAL CHART FY2022

Effective July 1, 2021



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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.

In FY07, the state significantly increased funding to local school divisions in an effort to address the underfunded state standards of quality; However, a reduction in ADM in FY08 had the effect of lowering state revenues. In FY09, state revenue increased due to the re-benchmarking of the SOQ's and a projected enrollment increase. Due to economic conditions in the state, state revenue decreased in FY10 and FY11 by \$11.4 million or 17.2%. This was the largest decrease in state revenue for school divisions across the Commonwealth of Virginia in decades. On a brighter side, state revenue for the school division in FY12 increased as the economy in Virginia showed some improvement. The economy in Virginia showed signs of recovery for FY13 and some additional funding was provided to school divisions across the state. FY13 also marked the first year of the state biennium and during the first year of the biennium the local composite index (LCI) for each school division is recalculated. The minimum level of state funding and local funding required is determined using the local composite index formula. The local composite index formula is shown in detail in the glossary section of this budget document. The higher the LCI, the greater ability of the local government to pay for public education; this translates into the school division receiving less state revenue. For FY13 the York County School Division's LCI increased from .3727 to .4049. The increase in the LCI resulted in less state revenue of approximately \$2.2 million than would have otherwise been provided if the LCI had not increased. FY14 was the second year of the biennium for the state budget. According to the state's economic projections for FY14, overall state revenue growth was projected in the range of 3% - 4%. While this continued modest growth was very positive, state revenue for the school division for FY14 was essentially flat as compared to the FY13 budget; the total increase was \$333,578 or 6/10ths of a percent. The relatively small increase in projected state funding was primarily due to lower projected enrollment and shifting funds to other priorities at the state level.

FY15, the first year of the new state biennium, state revenue was projected to increase by \$2,950,531 or 5.2%. A major portion (approximately \$816,000) of that increase is required to cover a portion of the state mandated increase in the retirement contribution rate. The remaining increase was attributable to re-benchmarking of the SOQ's, a projected increase in the number of students and a minor reduction in the LCI. The state revenue projection for FY15 did not include funding for a salary increase for instructional and support positions.

## **SIGNIFICANT TRENDS AND ASSUMPTIONS**

### **(continued)**

For FY16, the second year of the state biennium, state funds were projected to increase by \$1,513,431 or 2.5% when compared to the FY15 Expected Budget. The majority of the increase was comprised of three items: (1) approximately \$500,000 of the increase is the result of a projected increase in budgeted enrollment of 250 students; (2) a projected increase from the state in sales tax revenue of \$462,000; and (3) the state share of funding of \$535,000 for an average salary increase of 1.5% effective August 16, 2015 for instructional and support positions funded by the state standards of quality.

FY17 was the first year of the new state biennium. During the first year of the biennium, the local composite index (LCI) for each school division in the state is recalculated. The LCI is the state measure of the local government's ability to pay for K-12 education. The higher the LCI, the greater ability of the local government to pay for public education; this translates into the school division receiving less state revenue. In FY17, the York County School Division's LCI decreased from .4026 to .3905. The decrease in the LCI resulted in more state revenue of approximately \$300,000.

With the decrease in the LCI and other state revenue adjustments, coupled with a slight increase in projected enrollment (50 students more), overall state revenue increased \$2,410,891 or 3.9% in FY17 as compared to FY16. Included in the FY17 state funding were funds to provide a 2% average salary increase, effective December 1, 2016, for funded SOQ instructional and support positions. However, due to a shortfall in the State budget, the State eliminated their support for the 2% average salary increase. The School Board reduced other expenditures to carry through with a 2% average salary increase for eligible staff during FY17.

In FY18, the second year of the biennium, state revenue is projected to increase \$2,047,390 or 3.2%. The vast majority of these funds were dedicated to state and federal mandated costs such as an increase in the VRS professional rate costing \$1.3 million. Other mandated costs included 3 special education teachers, 3 special education para-educators and 3 Limited English Proficiency teachers to list a few. Also included in the state funding was a compensation supplement to provide a 2.0% average salary increase effective February 15, 2018 for funded SOQ instructional and support positions. The school division will meet requirements to qualify for this funding.

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

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

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

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

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

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

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

## SIGNIFICANT TRENDS AND ASSUMPTIONS (continued)

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

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

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

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

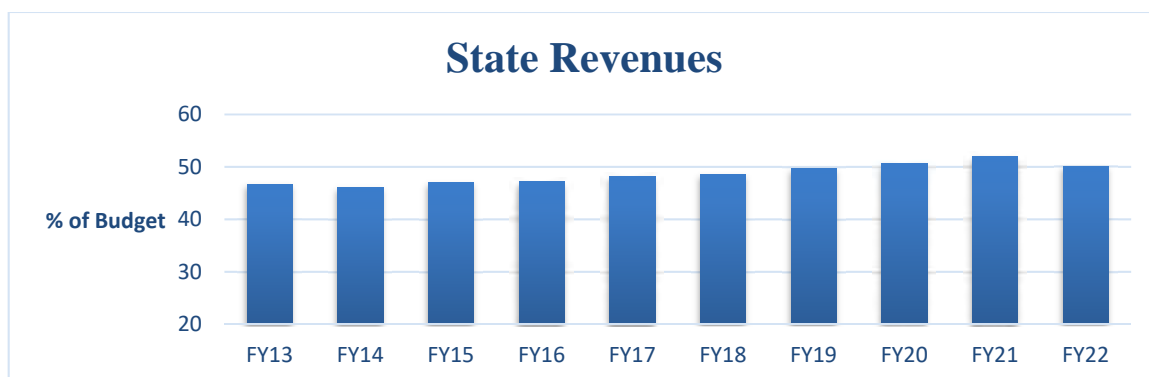
The General Assembly is expected to reconvene in August to update the forecast of state revenues. We will know more at this time whether some or all of our cuts will be restored or if additional reductions will be necessary.

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 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.



## **SIGNIFICANT TRENDS AND ASSUMPTIONS**

### **(continued)**

#### **Federal**

Federal revenue sources in the Operating Budget include Title I, Title II, Title III, and Title VIB. The most significant federal revenue source is federal impact aid. Federal revenue flows directly to the school division. The York County School Division is highly impacted by the presence of the federal government in the County. Approximately 42% of the total students are connected to the federal government. Because the federal government does not pay property taxes, this presents a special challenge to the school division. Federal impact aid is designed to reimburse school districts for the loss of revenue due to the presence of the federal government. Federal impact aid comprises 59.1% of the federal revenue received and 5.8% of the total Operating Budget revenue. As shown on the following chart, the percentage of the budget funded by the federal government has been somewhat steady since FY07. The decrease in the FY08 federal revenue as a percent of the budget is a result of a significant increase in state funding. In FY09, federal revenue as a percent of the total budget decreased as compared to FY08. The decrease was due to the projected level of funding of impact aid coupled with an increase in funding from the state. A \$1,295,800 or 8.5% decrease in federal revenue was projected for FY13 when compared to the FY12 Expected Budget. The decrease was tied to the completion in FY12 of the Federal Jobs Bill, which was one-time funding for FY11 & FY12. In FY14, federal revenue was projected to decrease by \$338,322 or 2.3% due to sequestration reductions at the federal level. As a percent of budget, federal revenues were projected to go down slightly in FY15 due to the increase in state funding and county funding. For FY16, a small increase of \$119,000 in federal revenues was projected. The increase was primarily due to increases in the revenue line items for the Department of Defense-Heavily Impacted and the Department of Defense Education Activity Special Education (DODEA) grant.

Federal revenue for FY17 was projected to decrease by \$1,765,842 or 11.3% primarily due to a reduction impact aid. The reduction in impact aid was not a result of federal formula changes, but rather one-time impact aid payments received over budget in FY16 that will not be received in FY17 and beyond. The overage, of approximately \$4.4 million in FY16, was carried forward to FY17 in the Revenue Stabilization Fund.

The revenue stabilization fund will be used, with the approval of the Board of Supervisors, to gradually reduce the loss of impact aid over two to three fiscal years to achieve the new impact aid revenue baseline of approximately \$8.5 million. If impact aid receipts are greater than \$8.5 million in FY17, the excess funds will revert to the revenue stabilization fund. The Board of Supervisors approved the transfer of \$900,000 from the revenue stabilization fund to the school operating budget in FY17 to offset the vast majority of the \$950,000 reduction in budgeted impact aid for FY17.

The Impact Aid projection for FY20 for the school division will remain at \$8.5 million. As was done in FY17, FY18 and FY19, this budget includes a transfer from the Revenue Stabilization Fund to gradually reduce the \$950,000 loss of impact aid in FY17. For FY19, \$300,000 from the Revenue Stabilization Fund was used to support the operating budget. For FY20, \$200,000 from the Revenue Stabilization Fund will be used to support the operating budget, a decrease of \$100,000.

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

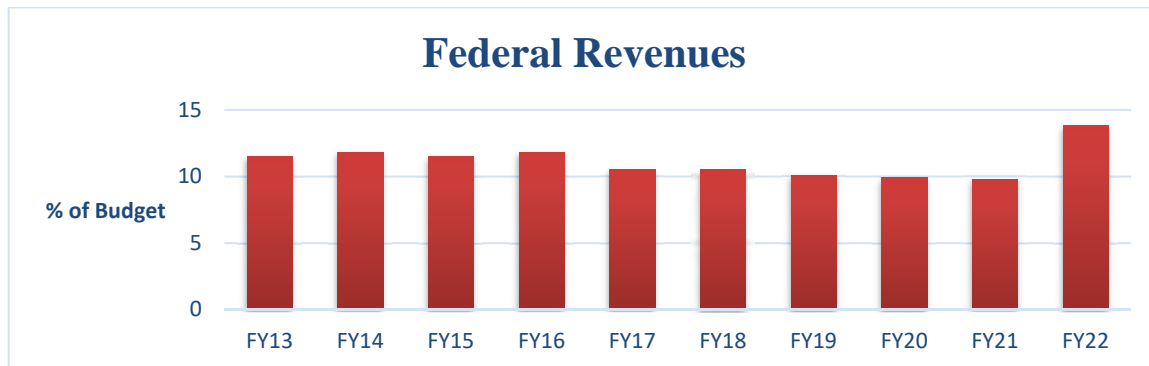
For FY21, we are projecting an increase in federal revenue of about \$516,000. This is the net result of several changes. YCSD received an allocation of \$590,000 of CARES Act stimulus funding resulting from the COVID-19 pandemic. Impact Aid funding increased by \$200,000 and the Title VIB grant increased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

In FY21, 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.



## SIGNIFICANT TRENDS AND ASSUMPTIONS (continued)

Additionally, in FY21, 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.



### County

County funding has grown from 29% of the budget in FY92 to 34.8% of the budget in FY22, not including transfers from the revenue stabilization fund. The basis for the increase in County funding has been partially due to growth in the County tax base coupled with, in some years, an increase in tax rates. The County increases have helped fund additional students as well as the continuation of existing services. In FY13 the County increased the local contribution by \$3,861,636 or 8.5% to help offset a significant increase in the LCI and the increased retirement costs mandated by the state.

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

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

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

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

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

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

## **SIGNIFICANT TRENDS AND ASSUMPTIONS**

### **(continued)**

For FY19, the School Board requested an increase of \$1.5 million or 2.89% in local revenue and the Board of Supervisors approved the request in full.

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

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

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

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

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

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.

Based on the General Assembly approved state budget for FY22, the estimated required local match is \$37,561,639.

### **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 FY22 County Adopted Budget presents the long-term schedule debt schedule for schools and can be viewed pages 297 – 298 at the following link: [FY2022 Adopted Budget \(yorkcounty.gov\)](https://www.yorkcounty.gov/fy2022-adopted-budget).

## **SIGNIFICANT TRENDS AND ASSUMPTIONS**

### **(continued)**

#### **Capital Improvement Program**

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

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

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

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

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

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

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.

## SIGNIFICANT TRENDS AND ASSUMPTIONS (continued)

### **CAPITAL PROJECTS FUND DESCRIPTIONS FOR FISCAL YEAR 2022**

(All of the following projects are expected to be completed by June 2022)

#### **Bruton High – A&E and Construction of Learning Commons**

Renovation of the media center at Bruton High School. The renovated media center will provide an area for students to gather for individual study and group collaboration. The current media center does not meet the needs of the student population.

Operating Budget Impact: Updating the space with LED lighting will reduce operating costs by 50%. Newer electrical wiring and electrical devices will also reduce maintenance costs.

#### **Mt. Vernon Elementary – A&E and Replace HVAC & Controls**

The existing HVAC system consists of roof top mounted equipment. The equipment is at the end of its' useful life and need to be replaced. Improvements will be consistent with other YCSD HVAC systems and controls replacements.

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

#### **Seaford Elementary – Expand Parking Lot**

As more parents drive their students to school, it is causing increased congestion. More parking and a separate bus loop is needed to relieve congestion and improve traffic flow. A civil engineer will be hired to study the issue and provide a solution that can be implemented to improve safety for both pedestrian and vehicular traffic.

Operating Budget Impact: There will be additional utility and maintenance costs that will be necessary in order to support and maintain the larger parking lot.

#### **Seaford Elementary – A&E and 12 classroom expansion, roof coating, window replacement, media center and main office expansions, cafeteria, bus loop and relocate athletic fields**

The building opened in 1962. In 2014, the school received a six-classroom addition to meet increasing enrollment. Continuing residential development and increased enrollment in the school zone is driving the need for an additional twelve classrooms and other modifications to the existing school.

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

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

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

#### **Temporary Modular Classrooms**

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.

#### **York High – Replace/Coat Low Slope Roof (2 year project)**

The original building was opened in 1954. In general, the entire roof was replaced in phases from 1991-1995 with the exception of the gym and locker room areas which were done when the school was renovated in 2006. The majority of the roof is around 30 years old and is 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.

#### **Local Miscellaneous**

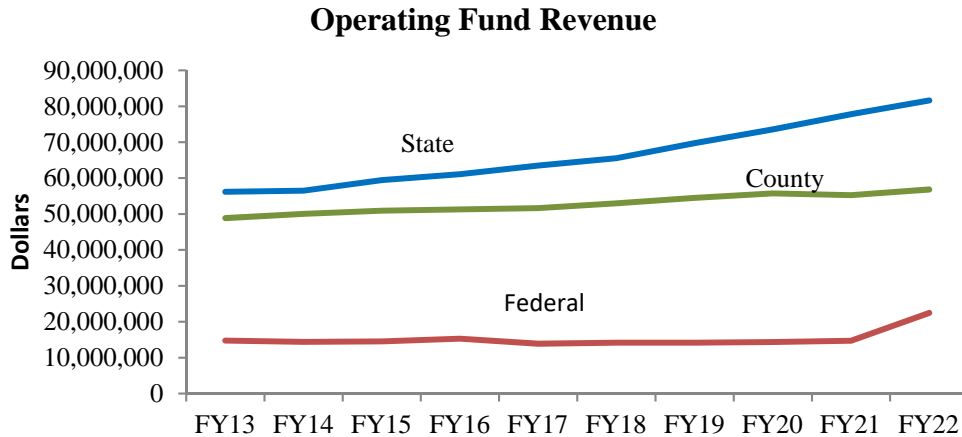
Local miscellaneous revenue includes supply fees charged to students, interest revenue on investments, sale or lease of school division property, etc. The local miscellaneous revenue source has remained fairly constant at about 1.3% of the total Operating Budget.

## SIGNIFICANT TRENDS AND ASSUMPTIONS (continued)

### Summary Historical Revenue Information

The following data and graph show historical comparisons of major revenue sources to the school division:

FY	County	State	Federal	Total
13	48,860,951	56,178,411	13,903,556	118,942,918
14	50,034,444	56,511,989	14,412,585	120,959,018
15	50,914,444	59,462,520	14,531,509	124,908,473
16	51,275,444	61,071,835	15,268,656	127,615,935
17	51,640,444	63,482,726	13,883,314	129,006,484
18	52,987,094	65,530,106	14,184,286	132,701,486
19	54,487,094	69,723,762	14,180,927	138,391,783
20	55,737,094	73,577,720	14,336,919	143,651,733
21	55,237,094	77,801,746	14,719,493	147,758,333
22	56,837,094	81,614,161	22,468,378	160,919,633



### **EXPENDITURES**

The Operating Budget is comprised of five major categories: Instruction, Administration / Attendance and Health, Pupil Transportation, Operation and Maintenance and Technology.

#### Instruction

Programs and services dealing directly with the interaction between teachers and students. Also, included in the instruction category are the activities associated with curriculum development and instructional staff training.

#### Administration/Attendance & Health

Activities concerned with establishing and administering policy for operating the school division. These include Board Services, Executive Services, Human Resources, Fiscal Services and Health Services.

#### Pupil Transportation

Activities associated with transporting students to and from school and on other trips related to school activities.

#### Operations & Maintenance

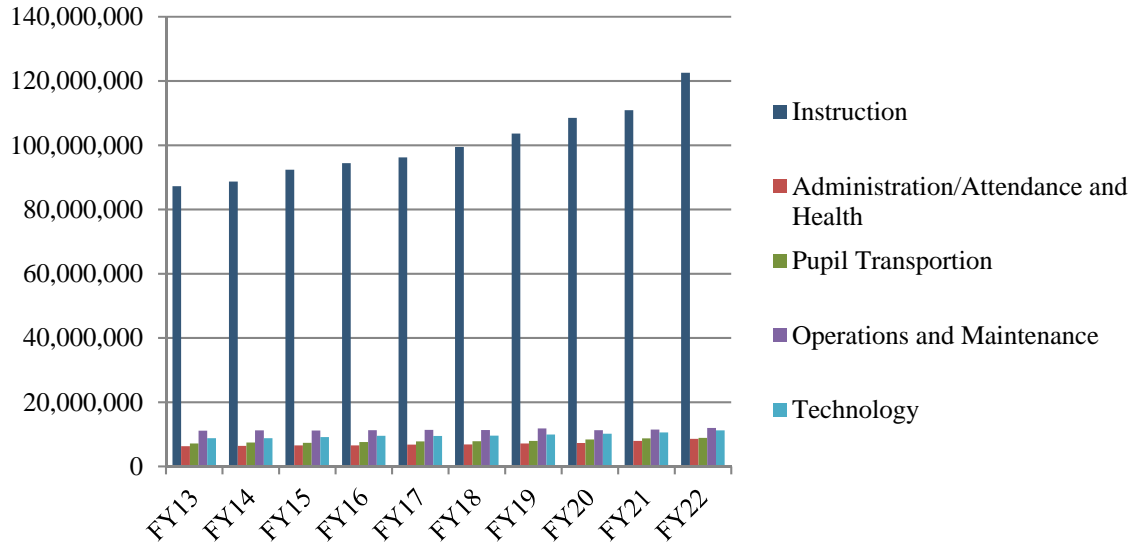
Activities concerned with keeping buildings open, comfortable and safe for use. This includes heating, lighting, ventilating systems, repair of facilities and replacement of facility equipment.

#### Technology

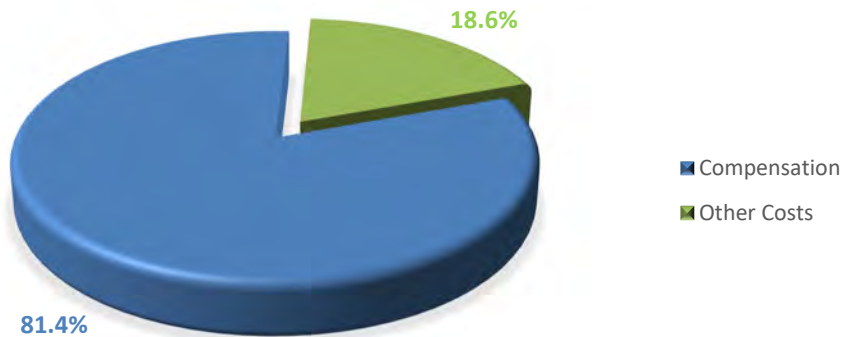
Encompasses technology for classroom instruction, instructional support, administration and operations and maintenance.

## SIGNIFICANT TRENDS AND ASSUMPTIONS (continued)

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

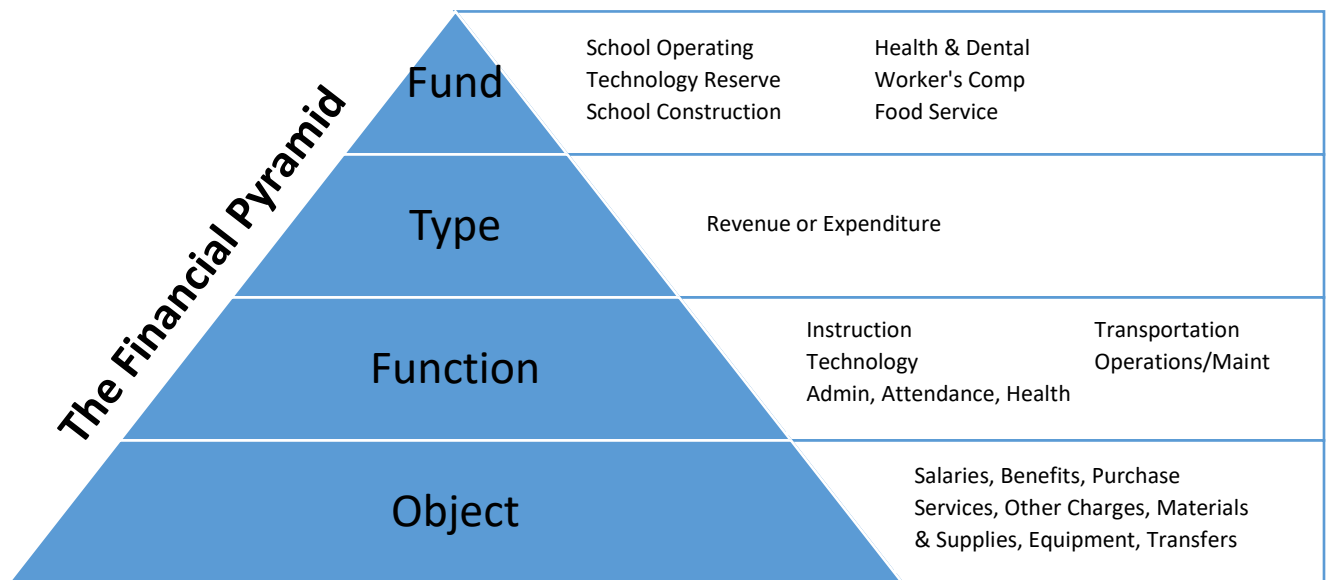


The percentage of the budget directed to compensation and other costs is shown below. These percentages have not changed significantly over the last several fiscal years.



## Description of Financial Structure

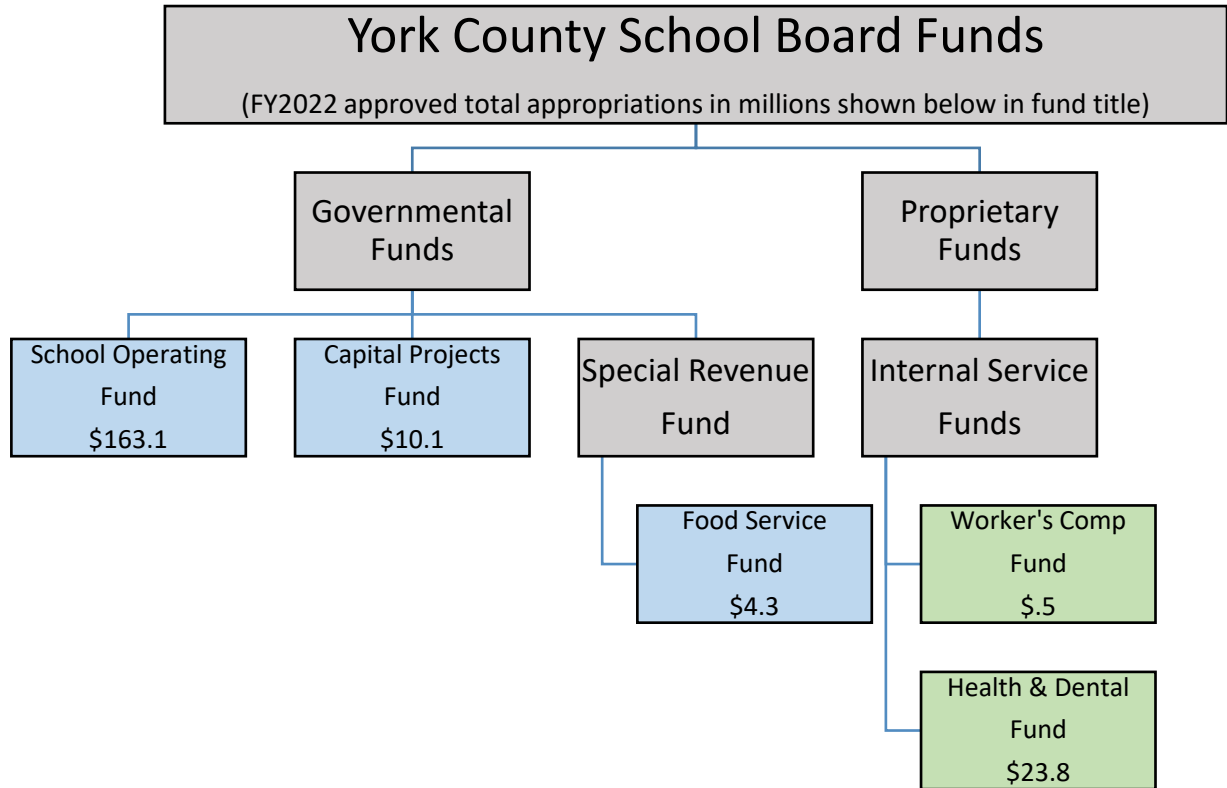
The primary elements used to classify revenue and expenditures are Fund, Type, Function and Object. Fund represents the highest level for the classification structures. Type refers to revenue or expenditures. Function classifies revenue and expenditures into broad categories. The Object serves as the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

	<b>FY2018 ACTUAL</b>	<b>FY2019 ACTUAL</b>	<b>FY2020 ACTUAL</b>	<b>FY2021 BUDGET</b>	<b>FY2021 EXPECTED</b>	<b>FY2022 BUDGET</b>	<b>FY2023 PROJECTED</b>	<b>FY2024 PROJECTED</b>	<b>FY2025 PROJECTED</b>
<b>Revenues by Fund</b>									
Operating Fund	133,722,073	141,881,423	145,990,260	149,560,345	156,063,841	163,121,645	167,199,686	171,379,678	175,664,170
Food Service Fund	3,835,663	3,838,009	3,520,829	4,282,143	4,247,949	4,294,998	4,402,373	4,512,432	4,625,243
Workers Compensation Fund	416,715	301,037	299,494	538,000	538,000	538,000	551,450	565,236	579,367
Health and Dental Insurance Fund	16,923,633	17,257,096	17,557,787	18,482,415	22,340,750	23,840,750	24,436,769	25,047,688	25,673,880
Capital Projects Fund	10,434,897	11,190,282	11,902,637	1,000,000	1,195,520	10,160,920	10,414,943	10,675,317	10,942,200
Technology Reserve Fund	0	0	3,200,000	3,200,000	6,334,882	2,908,000	2,980,700	3,055,218	3,131,598
Total Revenue - All Funds	196,943,889	207,054,271	218,951,753	204,565,461	225,378,043	246,606,981	252,772,156	259,091,459	265,568,748
<b>Expenditures by Fund</b>									
Operating Fund	131,819,403	138,090,316	143,362,607	149,560,345	156,063,841	163,121,645	167,199,686	171,379,678	175,664,170
Food Service Fund	3,653,043	3,723,710	3,351,412	4,282,143	4,247,949	4,294,998	4,402,373	4,512,432	4,625,243
Workers Compensation Fund	397,798	400,552	370,328	538,000	538,000	538,000	551,450	565,236	579,367
Health and Dental Insurance	16,089,940	20,189,495	22,750,199	18,482,415	22,340,750	23,840,750	24,436,769	25,047,688	25,673,880
Capital Projects Fund	9,440,851	10,683,480	19,566,692	1,000,000	1,195,520	10,160,920	10,414,943	10,675,317	10,942,200
Technology Reserve Fund	0	0	0	3,200,000	6,334,882	2,908,000	2,980,700	3,055,218	3,131,598
Total Expenditures - All Funds	161,401,035	173,087,553	189,401,239	177,062,903	190,720,942	204,864,313	209,985,921	215,235,569	220,616,459

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

	<b>FY2018</b>	<b>FY2019</b>	<b>FY2020</b>	<b>FY2021</b>	<b>FY2021</b>	<b>FY2022</b>	<b>FY2023</b>	<b>FY2024</b>	<b>FY2025</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 and Category</b>									
Operating Fund									
State	65,602,215	69,314,229	72,601,664	77,801,746	78,186,857	81,614,161	83,654,515	85,745,878	87,889,525
Federal	13,004,218	16,044,090	15,934,429	14,719,493	20,633,878	22,468,378	23,030,087	23,605,840	24,195,986
Local - County	52,987,094	54,487,094	55,737,094	55,237,094	55,237,094	56,837,094	58,258,021	59,714,472	61,207,334
Local - Revenue Stabilization	600,000	300,000	200,000	0	0	0	0	0	0
Local - Miscellaneous	1,528,546	1,736,010	1,517,073	1,802,012	2,006,012	2,202,012	2,257,062	2,313,489	2,371,326
Food Service Fund									
Interest on Deposits	2,813	13,546	12,703	10,000	10,000	10,000	10,250	10,506	10,769
State	66,343	69,382	69,123	72,143	37,949	84,998	87,123	89,301	91,534
Federal	1,723,615	1,620,688	1,932,035	1,800,000	1,800,000	1,800,000	1,845,000	1,891,125	1,938,403
Local - Cafeteria Sales	2,039,125	2,115,571	1,506,968	2,400,000	2,400,000	2,400,000	2,460,000	2,521,500	2,584,538
Local - Miscellaneous	3,767	18,822	0	0	0	0	0	0	0
Workers Compensation Fund									
Interest on Deposits	1,795	21,270	19,878	0	0	0	0	0	0
Transfers In	279,920	279,767	279,616	340,000	340,000	340,000	348,500	357,213	366,143
Transfers From Reserves	135,000	0	0	198,000	198,000	198,000	202,950	208,024	213,224
Health and Dental Insurance Fund									
Interest on Deposits	248	51,657	25,819	40,000	40,000	40,000	41,000	42,025	43,076
Local - Employee Health Contribution	2,198,098	2,131,292	2,055,060	2,301,165	4,094,500	3,319,500	3,402,488	3,487,550	3,574,738
Local - Employer Health Contribution	13,335,023	13,629,858	13,948,275	13,800,000	15,590,000	17,940,000	18,388,500	18,848,213	19,319,418
Local - Employee Dental Contribution	470,659	483,656	688,151	538,000	788,000	713,000	730,825	749,096	767,823
Local - Employer Dental Contribution	382,086	385,596	197,106	416,750	416,750	416,750	427,169	437,848	448,794
Local - Employee Retiree Health Contribution	336,381	325,050	350,589	360,000	375,000	375,000	384,375	393,984	403,834
Local - Employer Retiree Health Contribution	126,889	112,887	111,480	200,000	200,000	200,000	205,000	210,125	215,378
Local - Employee Retiree Dental Contribution	73,589	78,628	81,661	75,000	85,000	85,000	87,125	89,303	91,536
Local - Employer Retiree Dental Contribution	660	660	440	1,500	1,500	1,500	1,538	1,576	1,615
TR Workers Compensation Fund	0	6,633	6,820	0	0	0	0	0	0
School Insurance Transfer-ER	0	51,179	65,655	0	0	0	0	0	0
Prior Year Refund PPO	0	0	26,731	0	0	0	0	0	0
Transfers From Reserves	0	0	0	750,000	750,000	750,000	768,750	787,969	807,668
Capital Projects Fund									
Local - County	10,434,897	11,190,282	11,902,637	1,000,000	1,195,520	10,160,920	10,414,943	10,675,317	10,942,200.49
Technology Reserve Fund									
Interest on Deposits	0	0	0	0	5,000	5,000	5,125	5,253	5,384
Charges for Services	0	0	0	0	2,021,000	1,271,000	1,302,775	1,335,344	1,368,728
State	0	0	0	0	1,108,882	1,632,000	1,672,800	1,714,620	1,757,486
Transfers In	0	0	3,200,000	3,200,000	3,200,000	0	0	0	0
Total Revenue - All Funds	165,332,981	174,467,847	182,471,007	177,062,903	190,720,942	204,864,313	209,985,921	215,235,569	220,616,459

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

**Expenditures by State Category**

Instruction	96,713,064	101,847,213	104,345,653	110,873,163	117,349,339	122,532,992	125,596,317	128,736,225	131,954,630
Administration/Attendance and Health	6,439,561	7,030,102	7,470,287	7,945,276	7,965,276	8,549,485	8,763,222	8,982,303	9,206,860
Pupil Transportation	7,547,523	8,164,214	7,496,037	8,698,269	8,698,269	8,865,751	9,087,395	9,314,580	9,547,444
Operations and Maintenance	11,622,102	11,414,851	11,795,547	11,475,570	11,475,570	11,976,889	12,276,311	12,583,219	12,897,799
Technology	9,497,153	9,633,936	12,255,083	10,568,067	10,575,387	11,196,528	11,476,441	11,763,352	12,057,436
Food Service	3,653,043	3,723,710	3,351,412	4,282,143	4,247,949	4,294,998	4,402,373	4,512,432	4,625,243
Workers Compensation Fund	397,798	400,552	370,328	538,000	538,000	538,000	551,450	565,236	579,367
Health and Dental Insurance	16,089,940	20,189,495	22,750,199	18,482,415	22,340,750	23,840,750	24,436,769	25,047,688	25,673,880
Facilities	9,440,851	10,683,480	19,566,692	1,000,000	1,195,520	10,160,920	10,414,943	10,675,317	10,942,200
Technology Reserve Fund	0	0	0	3,200,000	6,334,882	2,908,000	2,980,700	3,055,218	3,131,598
Total Expenditures - All Funds	161,401,035	173,087,553	189,401,239	177,062,903	190,720,942	204,864,313	209,985,921	215,235,569	220,616,459

**Excess (Deficiency)**

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

**Fund Balance (Note 1)**

Beginning of fiscal year-Food Services	1,191,119	1,373,739	1,488,038	1,657,455	1,657,455	1,657,455	1,657,455	1,657,455	1,657,455
Beginning of fiscal year-Workers Comp	3,085,163	2,966,579	2,869,564	2,798,730	2,798,730	2,798,730	2,798,730	2,798,730	2,798,730
Beginning of fiscal year-Health & Dental	5,938,338	6,305,216	3,412,679	1,779,733	1,779,733	1,779,733	1,779,733	1,779,733	1,779,733
Projected end of fiscal year-Food Services	1,373,739	1,488,038	1,657,455	1,657,455	1,657,455	1,657,455	1,657,455	1,657,455	1,657,455
Projected end of fiscal year-Workers Comp	2,969,079	2,869,564	2,798,730	2,798,730	2,798,730	2,798,730	2,798,730	2,798,730	2,798,730
Projected end of fiscal year-Health & Dental	6,772,031	(Note 2) 3,412,679	1,779,733	1,779,733	1,779,733	1,779,733	1,779,733	1,779,733	1,779,733

Note 1: State law requires that all unexpended funds in the Operating Fund and Capital Projects Fund revert back to the County Government at fiscal year end. The Food Service Fund is permitted to maintain a fund balance.

Note 2: The Health & Dental Insurance Fund was created in FY16.

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

	<b>FY18</b>	<b>FY19</b>	<b>FY20</b>	<b>FY21</b>	<b>FY22</b>	<b>FY23</b>	<b>FY24</b>	<b>FY25</b>
	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>EXPECTED</b>	<b>BUDGET</b>	<b>PROJECTED</b>	<b>PROJECTED</b>	<b>PROJECTED</b>
<b>Revenue</b>								
State	65,602,215	69,314,229	72,601,664	78,186,857	81,614,161	83,654,515	85,745,878	87,889,525
Federal	13,004,218	16,044,090	15,934,429	20,633,878	22,468,378	23,030,087	23,605,840	24,195,986
County - Operations and Grounds	52,987,094	54,487,094	55,737,094	55,237,094	56,837,094	58,258,021	59,714,472	61,207,334
County - Revenue Stabilization Fund	600,000	300,000	200,000	0	0	0	0	0
Local Miscellaneous	1,528,546	1,736,010	1,517,073	2,006,012	2,202,012	2,257,062	2,313,489	2,371,326
	133,722,073	141,881,423	145,990,260	156,063,841	163,121,645	167,199,686	171,379,678	175,664,170
<b>Expenditures</b>								
Instruction	96,713,064	101,847,213	104,345,653	117,349,339	122,532,992	125,596,317	128,736,225	131,954,630
Administration/Attendance and Health	6,439,561	7,030,102	7,470,287	7,965,276	8,549,485	8,763,222	8,982,303	9,206,860
Pupil Transportation	7,547,523	8,164,214	7,496,037	8,698,269	8,865,751	9,087,395	9,314,580	9,547,444
Operation and Maintenance	11,622,102	11,414,851	11,795,547	11,475,570	11,976,889	12,276,311	12,583,219	12,897,799
Technology	9,497,153	9,633,936	12,255,083	10,575,387	11,196,528	11,476,441	11,763,352	12,057,436
	131,819,403	138,090,316	143,362,607	156,063,841	163,121,645	167,199,686	171,379,678	175,664,170
<b>Excess (deficiency) of revenues over expenditures</b>	1,902,670	3,791,107	2,627,653	0	0	0	0	0
<b>Net Change in Fund Balance</b>	1,902,670	3,791,107	2,627,653	0	0	0	0	0
<b>Fund Balance, Beginning of Year</b>	6,351,570	8,254,240	12,045,347	14,673,000	14,673,000	14,673,000	14,673,000	14,673,000
<b>Fund Balance, End of Year*</b>	8,254,240	12,045,347	14,673,000	14,673,000	14,673,000	14,673,000	14,673,000	14,673,000

\* Fund balance reverts to County Government at the end of the fiscal year. Fund balance for the Operating Fund represents undelivered orders/commitments.

\*Assumptions for Projected Years:

- The projected years are not provided for budget planning purposes but only as a rough estimate for future outlook.

- The projected years are for informational purposes and not for budget formation.

- Does not include the additional operating cost of a new elementary school if added in FY24 - FY25

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

	<b>FY18 ACTUAL</b>	<b>FY19 ACTUAL</b>	<b>FY20 ACTUAL</b>	<b>FY21 EXPECTED</b>	<b>FY22 BUDGET</b>	<i>FY23 PROJECTED</i>	<i>FY24 PROJECTED</i>	<i>FY25 PROJECTED</i>
<b>Revenue</b>								
State	66,343	69,382	69,123	37,949	84,998	87,123	89,301	91,534
Federal	1,723,615	1,620,688	1,932,035	1,800,000	1,800,000	1,845,000	1,891,125	1,938,403
Charges for Services	2,039,125	2,115,571	1,506,968	2,400,000	2,400,000	2,460,000	2,521,500	2,584,538
Local Miscellaneous	6,580	32,368	12,703	10,000	10,000	10,250	10,506	10,769
Total Revenue	3,835,663	3,838,009	3,520,829	4,247,949	4,294,998	4,402,373	4,512,432	4,625,243
<b>Expenditures</b>								
Personal Services	427,340	363,140	303,199	392,854	392,854	402,675	412,742	423,061
Employee Benefits	268,370	247,006	192,656	310,957	310,957	318,731	326,699	334,867
Purchased Services	2,510,757	2,687,160	2,253,677	3,138,197	3,185,246	3,264,877	3,346,499	3,430,162
Other Charges	1,180	16	-	10,000	10,000	10,250	10,506	10,769
Materials and Supplies	439,051	420,615	484,869	325,941	325,941	334,090	342,442	351,003
Capital Outlay	6,345	5,773	117,011	70,000	70,000	71,750	73,544	75,382
Total Expenditures	3,653,043	3,723,710	3,351,412	4,247,949	4,294,998	4,402,373	4,512,432	4,625,243
<b>Excess (deficiency) of revenues over expenditures</b>	182,620	114,299	169,417	0	0	-	-	-
<b>Fund Balance, Beginning of Year</b>	1,191,119	1,373,739	1,488,038	1,657,455	1,657,455	1,657,455	1,657,455	1,657,455
<b>Fund Balance, End of Year</b>	1,373,739	1,488,038	1,657,455	1,657,455	1,657,455	1,657,455	1,657,455	1,657,455

**WORKER'S COMPENSATION FUND  
SUMMARY STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE**

	<b>FY18 ACTUAL</b>	<b>FY19 ACTUAL</b>	<b>FY20 ACTUAL</b>	<b>FY21 EXPECTED</b>	<b>FY22 BUDGET</b>	<i>FY23 PROJECTED</i>	<i>FY24 PROJECTED</i>	<i>FY25 PROJECTED</i>
<b>Revenue</b>								
Workers Compensation Fund								
Interest on Deposits	1,795	21,270	19,878	0	0	0	0	0
Transfers In	279,920	279,767	279,616	340,000	340,000	348,500	357,213	366,143
Transfers From Reserves	135,000	0	0	198,000	198,000	202,950	208,024	213,224
Total Revenue	416,715	301,037	299,494	538,000	538,000	551,450	565,236	579,367
<b>Expenditures</b>								
Personal Services	0	45,122	47,037	47,000	47,000	48,175	49,379	50,614
Employee Benefits	0	18,266	18,605	16,000	16,000	16,400	16,810	17,230
Purchased Services	69,176	67,194	66,911	75,000	75,000	76,875	78,797	80,767
Other Charges	328,622	269,970	237,775	400,000	400,000	410,000	420,250	430,756
Transfers	0	0	0	0	0	0	0	0
Total Expenditures	397,798	400,552	370,328	538,000	538,000	551,450	565,236	579,367
<b>Excess (deficiency) of revenues over expenditures</b>	0	0	0	0	0	0	0	0
<b>Fund Balance, Beginning of Year</b>	3,085,163	2,966,579	2,869,564	2,798,730	2,798,730	2,798,730	2,798,730	2,798,730
<b>Fund Balance, End of Year</b>	2,969,079	2,869,564	2,798,730	2,798,730	2,798,730	2,798,730	2,798,730	2,798,730



**HEALTH AND DENTAL FUND  
SUMMARY STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE**

	<b>FY18 ACTUAL</b>	<b>FY19 ACTUAL</b>	<b>FY20 ACTUAL</b>	<b>FY21 EXPECTED</b>	<b>FY22 BUDGET</b>	<i>FY23 PROJECTED</i>	<i>FY24 PROJECTED</i>	<i>FY25 PROJECTED</i>
<b>Revenue</b>								
Interest on Deposits	248	51,657	25,819	40,000	40,000	41,000	42,025	43,076
Local - Employee Health Contribution	2,198,098	2,131,292	2,055,060	4,094,500	3,319,500	3,402,488	3,487,550	3,574,738
Local - Employer Health Contribution	13,335,023	13,629,858	13,948,275	15,590,000	17,940,000	18,388,500	18,848,213	19,319,418
Local - Employee Dental Contribution	470,659	483,656	688,151	788,000	713,000	730,825	749,096	767,823
Local - Employer Dental Contribution	382,086	385,596	197,106	416,750	416,750	427,169	437,848	448,794
Local - Employee Retiree Health Cont	336,381	325,050	350,589	375,000	375,000	384,375	393,984	403,834
Local - Employer Retiree Health Cont	126,889	112,887	111,480	200,000	200,000	205,000	210,125	215,378
Local - Employee Retiree Dental Cont	73,589	78,628	81,661	85,000	85,000	87,125	89,303	91,536
Local - Employer Retiree Dental Cont	660	660	440	1,500	1,500	1,538	1,576	1,615
TR Workers Compensation Fund	-	6,633	6,820	-	-	-	-	-
School Insurance Transfer-ER	-	51,179	65,655	-	-	-	-	-
Prior Year Refund PPO	-	-	26,731	-	-	-	-	-
Transfers From Reserves	-	-	-	750,000	750,000	768,750	787,969	807,668
Total Revenue	16,923,633	17,257,096	17,557,787	22,340,750	23,840,750	24,436,769	25,047,688	25,673,880
<b>Expenditures</b>								
Personal Services	0	160,586	201,272	269,973	220,682	226,199	231,854	237,650
Employee Benefits	0	86,125	102,958	153,934	199,468	204,455	209,566	214,805
Purchased Services	16,089,940	19,942,784	22,445,969	21,916,843	23,420,600	24,006,115	24,606,268	25,221,425
Total Expenditures	16,089,940	20,189,495	22,750,199	22,340,750	23,840,750	24,436,769	25,047,688	25,673,880
<b>Excess (deficiency) of revenues over expenditures</b>	0	0	0	0	0	0	0	0
<b>Fund Balance, Beginning of Year</b>	5,938,338	6,305,216	3,412,679	1,779,733	1,779,733	1,779,733	1,779,733	1,779,733
<b>Fund Balance, End of Year</b>	6,772,031	3,412,679	1,779,733	1,779,733	1,779,733	1,779,733	1,779,733	1,779,733

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

	<b>FY18 ACTUAL</b>	<b>FY19 ACTUAL</b>	<b>FY20 ACTUAL</b>	<b>FY21 EXPECTED</b>	<b>FY22 BUDGET</b>	<b>FY23 PROJECTED</b>	<b>FY24 PROJECTED</b>	<b>FY25 PROJECTED</b>
<b>Revenue</b>								
County	10,434,897	11,190,282	11,902,637	1,195,520	10,160,920	10,414,943	10,675,317	10,942,199
Total Revenue	10,434,897	11,190,282	11,902,637	1,195,520	10,160,920	10,414,943	10,675,317	10,942,199
<b>Expenditures</b>								
Capital Projects	9,440,851	10,683,480	19,566,692	1,195,520	10,160,920	10,414,943	10,675,317	10,942,200
Total Expenditures	9,440,851	10,683,480	19,566,692	1,195,520	10,160,920	10,414,943	10,675,317	10,942,200
<b>Excess (deficiency) of revenues over expenditures</b>	0	0	0	0	0	0	0	0
<b>Fund Balance(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, EXPENDITURES  
AND CHANGES IN FUND BALANCE**

	<b>FY18 ACTUAL</b>	<b>FY19 ACTUAL</b>	<b>FY20 ACTUAL</b>	<b>FY21 EXPECTED</b>	<b>FY22 BUDGET</b>	<i>FY23 PROJECTED</i>	<i>FY24 PROJECTED</i>	<i>FY25 PROJECTED</i>
<b>Revenue</b>								
Interest on Deposits	0	0	0	5,000	5,000	5,125	5,253	5,384
Charges for Services	0	0	0	2,021,000	1,271,000	1,302,775	1,335,344	1,368,728
State	0	0	0	1,108,882	1,632,000	1,672,800	1,714,620	1,757,486
Transfers In	0	0	3,200,000	3,200,000	0	0	0	0
Total Revenue	0	0	3,200,000	6,334,882	2,908,000	2,980,700	3,055,218	3,131,598
<b>Expenditures</b>								
Purchased Services	0	0	0	0	0	0	0	0
Other Charges	0	0	0	511,693	511,693	524,485	537,597	551,037
Materials/Supplies	0	0	0	176,811	0	0	0	0
Equipment	0	0	0	5,646,378	2,396,307	2,456,215	2,517,620	2,580,561
Transfers	0	0	0	0	0	0	0	0
Total Expenditures	0	0	0	6,334,882	2,908,000	2,980,700	3,055,218	3,131,598
<b>Excess (deficiency) of revenues over expenditures</b>	0	0	0	0	0	0	0	0
<b>Fund Balance, Beginning of Year</b>	0	0	0	2,798,730	2,798,730	2,798,730	2,798,730	2,798,730
<b>Fund Balance, End of Year</b>	0	0	3,200,000	2,798,730	2,798,730	2,798,730	2,798,730	2,798,730

# YORK COUNTY SCHOOL DIVISION

## SCHOOL OPERATING FUND

### REVENUE SUMMARY

REVENUE SOURCE	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2021 EXPECTED	FY 2022 BUDGET	\$ CHANGE COMPARED TO FY21E	% CHANGE COMPARED TO FY21E
STATE	58,569,413	63,555,113	64,210,057	67,078,336	2,868,279	4.5%
STATE SALES TAX	14,032,251	14,246,633	13,976,800	14,535,825	559,025	4.0%
FEDERAL	15,934,429	14,719,493	20,633,878	22,468,378	1,834,500	8.9%
LOCAL APPROPRIATION-OPERATIONS	54,602,444	54,102,444	54,102,444	55,630,494	1,528,050	2.8%
LOCAL APPROPRIATION-GROUNDS	1,134,650	1,134,650	1,134,650	1,206,600	71,950	6.3%
LOCAL APPROPRIATION-REV STAB FD	200,000	0	0	0	0	0.0%
LOCAL OPERATION MISC.	1,517,073	1,802,012	2,006,012	2,202,012	196,000	9.8%
<b>TOTAL</b>	<b>145,990,260</b>	<b>149,560,345</b>	<b>156,063,841</b>	<b>163,121,645</b>	<b>7,057,804</b>	<b>4.5%</b>

## SCHOOL FOOD SERVICE FUND

### REVENUE SUMMARY

REVENUE SOURCE	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2021 EXPECTED	FY 2022 BUDGET	\$ CHANGE COMPARED TO FY21E	% CHANGE COMPARED TO FY21E
INTEREST ON DEPOSITS	12,703	10,000	10,000	10,000	0	0.0%
STATE	69,123	72,143	37,949	84,998	47,049	124.0%
FEDERAL	1,932,035	1,800,000	1,800,000	1,800,000	0	0.0%
CAFETERIA SALES	1,506,968	2,400,000	2,400,000	2,400,000	0	0.0%
MISCELLANEOUS	0	0	0	0	0	0.0%
<b>TOTAL</b>	<b>3,520,829</b>	<b>4,282,143</b>	<b>4,247,949</b>	<b>4,294,998</b>	<b>47,049</b>	<b>1.1%</b>

## WORKERS COMPENSATION FUND

### REVENUE SUMMARY

REVENUE SOURCE	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2021 EXPECTED	FY 2022 BUDGET	\$ CHANGE COMPARED TO FY21E	% CHANGE COMPARED TO FY21E
INTEREST ON DEPOSITS	19,878	0	0	0	0	0.0%
TRANSFERS IN	279,616	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>299,494</b>	<b>538,000</b>	<b>538,000</b>	<b>538,000</b>	<b>0</b>	<b>0.0%</b>

# YORK COUNTY SCHOOL DIVISION

## HEALTH AND DENTAL INSURANCE FUND

### REVENUE SUMMARY

REVENUE SOURCE	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2021 EXPECTED	FY 2022 BUDGET	\$ CHANGE COMPARED TO FY21E	% CHANGE COMPARED TO FY21E
INTEREST ON DEPOSITS	25,819	40,000	40,000	40,000	0	0.0%
CHARGES FOR SERVICES	3,214,054	3,274,165	5,342,500	4,492,500	(850,000)	(15.9%)
TRANSFERS-OTHER FUNDS	14,317,914	15,168,250	16,958,250	19,308,250	2,350,000	13.9%
<b>TOTAL</b>	<b>17,557,787</b>	<b>18,482,415</b>	<b>22,340,750</b>	<b>23,840,750</b>	<b>1,500,000</b>	<b>6.7%</b>

## CAPITAL PROJECTS FUND

### REVENUE SUMMARY

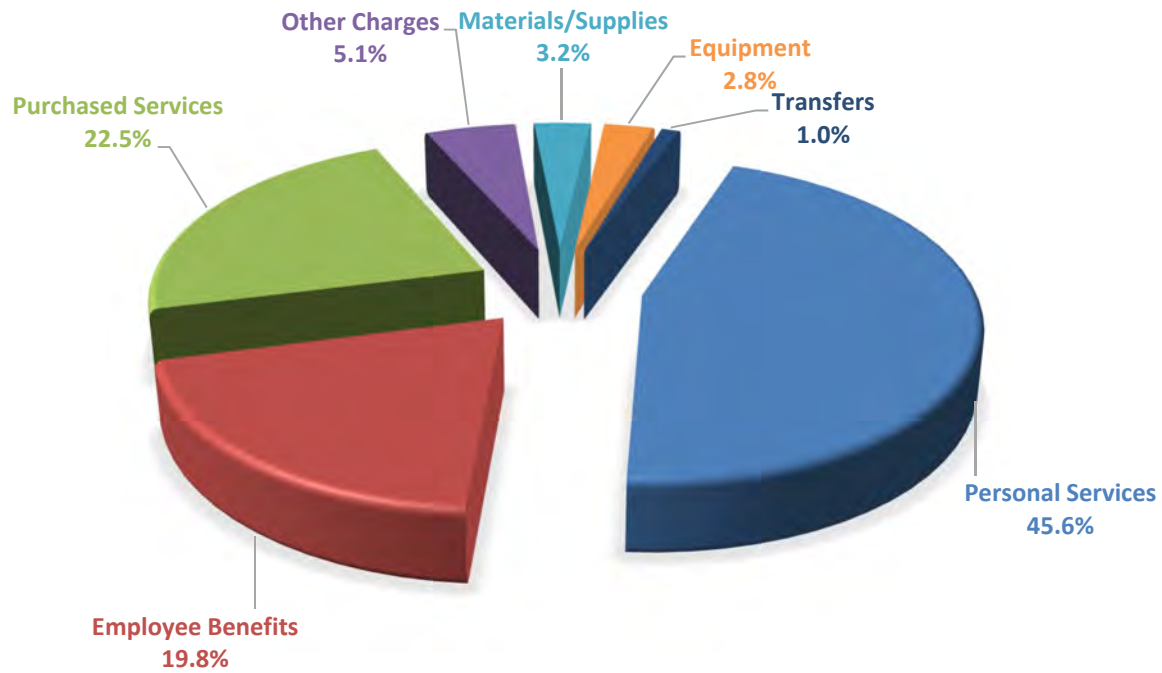
REVENUE SOURCE	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2021 EXPECTED	FY 2022 BUDGET	\$ CHANGE COMPARED TO FY21E	% CHANGE COMPARED TO FY21E
LOCAL-COUNTY	11,902,637	1,000,000	1,195,520	10,160,920	8,965,400	749.9%
<b>TOTAL</b>	<b>11,902,637</b>	<b>1,000,000</b>	<b>1,195,520</b>	<b>10,160,920</b>	<b>8,965,400</b>	<b>749.9%</b>

## TECHNOLOGY RESERVE FUND

### REVENUE SUMMARY

REVENUE SOURCE	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2021 EXPECTED	FY 2022 BUDGET	\$ CHANGE COMPARED TO FY21E	% CHANGE COMPARED TO FY21E
INTEREST ON DEPOSITS	0	0	5,000	5,000	0	0.0%
CHARGES FOR SERVICES	0	0	2,021,000	1,271,000	(750,000)	(37.1%)
STATE	0	0	1,108,882	1,632,000	523,118	47.2%
TRANSFERS IN	3,200,000	3,200,000	3,200,000	0	(3,200,000)	(100.0%)
<b>TOTAL</b>	<b>3,200,000</b>	<b>3,200,000</b>	<b>6,334,882</b>	<b>2,908,000</b>	<b>(3,426,882)</b>	<b>(54.1%)</b>

## FY22 Expenditures by Major Object Summary of All Funds



The above pie chart is a summary of all funds by major object for FY22. Approximately 65.4% percent of the budget is directed to personal services and employee benefits to cover the cost of school division staff. The next largest component of the budget is purchased services at 22.5%. The remaining 12.1% of the budget covers equipment, supplies, other charges and object transfers. A financial summary of the budget by major object is on the following three pages.

# YORK COUNTY SCHOOL DIVISION

## SUMMARY OF ALL FUNDS

### EXPENDITURES BY MAJOR OBJECT

	<b>FY 2020 ACTUAL</b>	<b>FY 2021 BUDGET</b>	<b>FY 2021 EXPECTED</b>	<b>FY 2022 BUDGET</b>	<b>\$ CHANGE COMPARED TO FY21E</b>	<b>% CHANGE COMPARED TO FY21E</b>
PERSONAL SERVICES	86,679,409	89,280,744	90,158,309	93,519,998	3,361,689	3.7%
EMPLOYEE BENEFITS	35,820,115	37,924,599	38,420,695	40,479,643	2,058,948	5.4%
PURCHASED SERVICES	31,220,178	30,383,676	34,614,100	46,089,522	11,475,422	33.2%
OTHER CHARGES	3,759,747	4,740,627	7,598,846	10,479,400	2,880,554	37.9%
MATERIALS / SUPPLIES	4,691,901	6,227,555	6,992,735	6,446,231	(546,504)	(7.8%)
EQUIPMENT	21,012,599	3,163,383	10,793,938	5,799,159	(4,994,779)	(46.3%)
TRANSFERS	6,217,289	5,342,319	2,142,319	2,050,360	(91,959)	(4.3%)
<b>TOTAL</b>	<b>189,401,239</b>	<b>177,062,903</b>	<b>190,720,942</b>	<b>204,864,313</b>	<b>14,143,371</b>	<b>7.4%</b>

### SCHOOL OPERATING FUND

#### EXPENDITURES BY MAJOR OBJECT

	<b>FY 2020 ACTUAL</b>	<b>FY 2021 BUDGET</b>	<b>FY 2021 EXPECTED</b>	<b>FY 2022 BUDGET</b>	<b>\$ CHANGE COMPARED TO FY21E</b>	<b>% CHANGE COMPARED TO FY21E</b>
PERSONAL SERVICES	85,978,721	88,570,917	89,448,482	92,859,462	3,410,980	3.8%
EMPLOYEE BENEFITS	35,449,210	37,443,708	37,939,804	39,953,218	2,013,414	5.3%
PURCHASED SERVICES	6,453,621	8,077,777	8,288,540	9,247,756	959,216	11.6%
OTHER CHARGES	3,521,972	4,330,627	6,677,153	9,557,707	2,880,554	43.1%
MATERIALS / SUPPLIES	4,207,032	5,901,614	6,489,983	6,120,290	(369,693)	(5.7%)
EQUIPMENT	1,534,762	3,093,383	5,077,560	3,332,852	(1,744,708)	(34.4%)
TRANSFERS	6,217,289	2,142,319	2,142,319	2,050,360	(91,959)	(4.3%)
<b>TOTAL</b>	<b>143,362,607</b>	<b>149,560,345</b>	<b>156,063,841</b>	<b>163,121,645</b>	<b>7,057,804</b>	<b>4.5%</b>

# YORK COUNTY SCHOOL DIVISION

## SCHOOL FOOD SERVICE FUND

### EXPENDITURES BY MAJOR OBJECT

	<b>FY 2020 ACTUAL</b>	<b>FY 2021 BUDGET</b>	<b>FY 2021 EXPECTED</b>	<b>FY 2022 BUDGET</b>	<b>\$ CHANGE COMPARED TO FY21E</b>	<b>% CHANGE COMPARED TO FY21E</b>
PERSONAL SERVICES	303,199	392,854	392,854	392,854	0	0.0%
EMPLOYEE BENEFITS	192,656	310,957	310,957	310,957	0	0.0%
PURCHASED SERVICES	2,253,677	3,172,391	3,138,197	3,185,246	47,049	1.5%
OTHER CHARGES	0	10,000	10,000	10,000	0	0.0%
MATERIALS / SUPPLIES	484,869	325,941	325,941	325,941	-	0.0%
EQUIPMENT	117,011	70,000	70,000	70,000	0	0.0%
<b>TOTAL</b>	<b>3,351,412</b>	<b>4,282,143</b>	<b>4,247,949</b>	<b>4,294,998</b>	<b>47,049</b>	<b>1.1%</b>

## WORKERS COMPENSATION FUND

### EXPENDITURES BY MAJOR OBJECT

	<b>FY 2020 ACTUAL</b>	<b>FY 2021 BUDGET</b>	<b>FY 2021 EXPECTED</b>	<b>FY 2022 BUDGET</b>	<b>\$ CHANGE COMPARED TO FY21E</b>	<b>% CHANGE COMPARED TO FY21E</b>
PERSONAL SERVICES	47,037	47,000	47,000	47,000	-	0.0%
EMPLOYEE BENEFITS	18,605	16,000	16,000	16,000	-	0.0%
PURCHASED SERVICES	66,911	75,000	75,000	75,000	-	0.0%
OTHER CHARGES	237,775	400,000	400,000	400,000	-	0.0%
TRANSFERS	0	0	0	0	-	0.0%
<b>TOTAL</b>	<b>370,328</b>	<b>538,000</b>	<b>538,000</b>	<b>538,000</b>	<b>-</b>	<b>0.0%</b>



# YORK COUNTY SCHOOL DIVISION

## HEALTH AND DENTAL INSURANCE FUND

### EXPENDITURES BY MAJOR OBJECT

	<b>FY 2020 ACTUAL</b>	<b>FY 2021 BUDGET</b>	<b>FY 2021 EXPECTED</b>	<b>FY 2022 BUDGET</b>	<b>\$ CHANGE COMPARED TO FY21E</b>	<b>% CHANGE COMPARED TO FY21E</b>
PERSONAL SERVICES	201,272	269,973	269,973	220,682	(49,291)	(18.3%)
EMPLOYEE BENEFITS	102,958	153,934	153,934	199,468	45,534	29.6%
PURCHASED SERVICES	22,445,969	18,058,508	21,916,843	23,420,600	1,503,757	6.9%
<b>TOTAL</b>	<b>22,750,199</b>	<b>18,482,415</b>	<b>22,340,750</b>	<b>23,840,750</b>	<b>1,500,000</b>	<b>6.7%</b>

## CAPITAL PROJECTS FUND

### EXPENDITURES BY MAJOR OBJECT

	<b>FY 2020 ACTUAL</b>	<b>FY 2021 BUDGET</b>	<b>FY 2021 EXPECTED</b>	<b>FY 2022 BUDGET</b>	<b>\$ CHANGE COMPARED TO FY21E</b>	<b>% CHANGE COMPARED TO FY21E</b>
PERSONAL SERVICES	149,180	0	0	0	0	0.0%
EMPLOYEE BENEFITS	56,686	0	0	0	0	0.0%
PURCHASED SERVICES	0	1,000,000	1,195,520	10,160,920	8,965,400	749.9%
EQUIPMENT	19,360,826	0	0	0	0	0.0%
<b>TOTAL</b>	<b>19,566,692</b>	<b>1,000,000</b>	<b>1,195,520</b>	<b>10,160,920</b>	<b>8,965,400</b>	<b>749.9%</b>

## TECHNOLOGY RESERVE FUND

### EXPENDITURES BY MAJOR OBJECT

	<b>FY 2020 ACTUAL</b>	<b>FY 2021 BUDGET</b>	<b>FY 2021 EXPECTED</b>	<b>FY 2022 BUDGET</b>	<b>\$ CHANGE COMPARED TO FY21E</b>	<b>% CHANGE COMPARED TO FY21E</b>
PURCHASED SERVICES	0	0	0	0	0	0.0%
OTHER CHARGES	0	0	511,693	511,693	0	0.0%
MATERIALS/SUPPLIES	0	0	176,811	0	(176,811)	(100.0%)
EQUIPMENT	0	0	5,646,378	2,396,307	(3,250,071)	(57.6%)
TRANSFERS	0	3,200,000	0	0	0	0.0%
<b>TOTAL</b>	<b>0</b>	<b>3,200,000</b>	<b>6,334,882</b>	<b>2,908,000</b>	<b>(3,426,882)</b>	<b>(54.1%)</b>

# SUMMARY OF PROGRAM BUDGETS

## FISCAL YEAR 2022

	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2021 EXPECTED	FY 2022 BUDGET
<b>INSTRUCTION</b>				
<b>CLASSROOM INSTRUCTION</b>				
<b>REGULAR EDUCATION</b>				
<b>ELEMENTARY</b>				
2100-611011-010 KINDERGARTEN	4,717,593	5,409,423	5,409,423	3,001,774
2100-611011-020 1ST GRADE	3,737,278	3,849,333	3,849,333	4,227,633
2100-611011-030 2ND GRADE	3,604,331	3,760,517	3,760,517	3,924,686
2100-611011-040 3RD GRADE	3,286,620	3,413,110	3,413,110	3,728,977
2100-611011-050 4TH GRADE	3,157,063	3,231,013	3,231,013	3,738,297
2100-611011-060 5TH GRADE	3,057,502	3,240,067	3,240,067	3,559,779
2100-611011-070 ART	802,460	837,909	837,909	874,388
2100-611011-080 MUSIC	750,511	777,028	777,028	788,831
2100-611011-090 PE	808,218	847,126	847,126	807,221
2100-611011-100 EL	580,550	751,288	751,288	728,645
2100-611011-110 READING	1,721,438	1,876,865	1,876,865	1,946,509
2100-611011-125 SCHOOL OF THE ARTS	1,000	15,184	15,184	15,184
2100-611011-130 CONTRACTED SERVICES	5,000	5,000	5,000	5,000
2100-611011-140 OTHER	3,518,630	3,650,671	3,645,671	3,737,478
<b>SUBTOTAL</b>	<b>29,748,194</b>	<b>31,664,534</b>	<b>31,659,534</b>	<b>31,084,402</b>
<b>MIDDLE</b>				
2100-611012-150 ENCORE	2,426,602	2,331,839	2,331,839	2,514,977
2100-611012-160 CORE/TEAMING/ACADEMIC COACHING	9,545,644	10,479,859	10,655,522	10,878,763
2100-611012-170 ALTERNATIVE EDUCATION	150,556	140,781	140,781	154,611
2100-611012-190 EL	180,239	160,843	160,843	98,525
2100-611012-205 SCHOOL OF ARTS	63,005	65,349	65,349	67,954
2100-611012-210 CONTRACTED SERVICES	6,190	6,200	6,200	6,200
2100-611012-220 OTHER	1,293,433	1,415,532	1,420,532	1,534,520
2100-611012-999 GRAFTON COMPLEX FIRE	9,024	0	0	0
<b>SUBTOTAL</b>	<b>13,674,693</b>	<b>14,600,403</b>	<b>14,781,066</b>	<b>15,255,550</b>
<b>HIGH</b>				
2100-611013-230 ART	762,124	769,806	769,806	818,957
2100-611013-240 MUSIC	670,591	708,165	708,165	682,653
2100-611013-250 ENGLISH	2,829,314	2,823,701	2,823,701	3,060,491
2100-611013-260 EL	205,188	252,669	252,669	262,104
2100-611013-270 MATH	2,953,835	3,081,138	3,081,138	3,186,156
2100-611013-280 SCIENCE	2,868,458	2,973,463	2,973,463	3,178,514
2100-611013-290 SOCIAL STUDIES	3,274,034	3,297,410	3,297,410	3,685,143
2100-611013-300 HEALTH	1,146,745	1,137,102	1,137,102	1,245,562
2100-611013-310 DRIVER EDUCATION	638	2,500	2,500	2,500
2100-611013-320 FOREIGN LANGUAGE	1,678,176	1,694,631	1,694,631	1,750,750
2100-611013-330 YORK RIVER ACADEMY	535,560	570,599	570,599	567,032
2100-611013-335 VIRTUAL HIGH SCHOOL	398,616	406,718	406,718	496,099
2100-611013-345 DRAMA	270,305	282,449	282,449	295,749
2100-611013-350 SCHOOL OF THE ARTS	516,825	519,277	519,277	543,537
2100-611013-360 VHSL/INTERSCHOLASTIC ACTIVITY	669,292	824,222	824,222	836,502
2100-611013-370 CONTRACTED SERVICES	390,262	437,458	437,458	449,427
2100-611013-380 OTHER	2,166,674	2,384,735	2,384,735	2,340,433
2100-611013-999 GRAFTON COMPLEX FIRE	8,263	0	0	0
<b>SUBTOTAL</b>	<b>21,344,900</b>	<b>22,166,043</b>	<b>22,166,043</b>	<b>23,401,609</b>
<b>REGULAR EDUCATION TOTAL</b>	<b>64,767,787</b>	<b>68,430,980</b>	<b>68,606,643</b>	<b>69,741,561</b>

# SUMMARY OF PROGRAM BUDGETS

## FISCAL YEAR 2022

	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2021 EXPECTED	FY 2022 BUDGET
<b>SPECIAL EDUCATION</b>				
<b>ELEMENTARY</b>				
2100-611021-390 CLASSROOM TEACHERS	5,638,801	6,067,426	6,067,426	6,341,772
2100-611021-400 OTHER	117,060	69,910	69,910	69,910
<b>SUBTOTAL</b>	<b>5,755,861</b>	<b>6,137,336</b>	<b>6,137,336</b>	<b>6,411,682</b>
<b>MIDDLE</b>				
2100-611022-410 CLASSROOM TEACHERS	2,674,524	2,720,159	2,720,159	2,747,755
2100-611022-420 OTHER	42,997	35,950	35,950	35,950
<b>SUBTOTAL</b>	<b>2,717,521</b>	<b>2,756,109</b>	<b>2,756,109</b>	<b>2,783,705</b>
<b>HIGH</b>				
2100-611023-430 CLASSROOM TEACHERS	3,500,406	3,653,619	3,653,619	3,732,239
2100-611023-440 OTHER	2,171,696	2,405,936	2,405,936	2,504,936
2100-611023-999 GRAFTON COMPLEX FIRE	5,349	0	0	0
<b>SUBTOTAL</b>	<b>5,677,451</b>	<b>6,059,555</b>	<b>6,059,555</b>	<b>6,237,175</b>
<b>SPECIAL EDUCATION TOTAL</b>	<b>14,150,833</b>	<b>14,953,000</b>	<b>14,953,000</b>	<b>15,432,562</b>
<b>CAREER/TECHNICAL</b>				
<b>SECONDARY</b>				
2100-611034-450 FAMILY & CONSUMER SCIENCE	245,147	238,468	238,468	268,709
2100-611034-460 BUSINESS & INFORMATION TECH	656,773	667,289	667,289	709,094
2100-611034-470 MARKETING EDUCATION	248,559	256,443	256,443	266,755
2100-611034-510 CONTRACTED SERVICES	1,069,530	1,103,384	1,103,384	1,136,486
2100-611034-520 MILITARY SCIENCE (NJROTC & NNDCC)	311,005	315,428	315,428	339,749
2100-611034-530 OTHER	145,487	151,972	151,722	160,978
<b>SUBTOTAL</b>	<b>2,676,501</b>	<b>2,732,984</b>	<b>2,732,734</b>	<b>2,881,771</b>
<b>CAREER/TECHNICAL TOTAL</b>	<b>2,676,501</b>	<b>2,732,984</b>	<b>2,732,734</b>	<b>2,881,771</b>

# SUMMARY OF PROGRAM BUDGETS

## FISCAL YEAR 2022

	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2021 EXPECTED	FY 2022 BUDGET
<b>GIFTED EDUCATION</b>				
<b>ELEMENTARY</b>				
2100-611041-540 EXTEND	377,198	394,562	394,562	416,165
<b>SUBTOTAL</b>	<b>377,198</b>	<b>394,562</b>	<b>394,562</b>	<b>416,165</b>
<b>SECONDARY</b>				
2100-611044-560 EXTEND	65,430	73,729	73,729	73,920
<b>SUBTOTAL</b>	<b>65,430</b>	<b>73,729</b>	<b>73,729</b>	<b>73,920</b>
<b>GIFTED EDUCATION TOTAL</b>	<b>442,628</b>	<b>468,291</b>	<b>468,291</b>	<b>490,085</b>
<b>OTHER PROGRAMS</b>				
2100-611050-580 TITLE I - PART A	666,733	698,147	724,867	724,867
2100-611050-582 TITLE II - PART A	152,744	170,872	192,058	192,058
2100-611050-585 TITLE III - PART A	50,548	42,327	40,898	40,898
2100-611050-586 TITLE IV - PART A	52,446	53,020	54,048	54,048
2100-611050-600 TITLE VIB	2,217,556	2,497,302	2,437,611	2,496,821
2100-611050-606 DEPT. OF DEFENSE ED ACTIVITY GRANT	412,298	0	0	0
2100-611050-607 DEPT. OF DEFENSE ED ACTIVITY GRANT	245,270	356,266	356,266	356,266
2100-611050-620 SUMMER SCHOOL	387,355	270,417	484,411	270,417
2100-611050-640 MISCELLANEOUS	236,814	1,271,834	1,419,305	1,453,241
2100-611050-650 CONTINGENCY	105,087	105,612	105,612	105,703
2100-611050-700 CARES ACT	0	0	583,700	583,700
2100-611050-710 ESSER SPED	0	0	43,645	0
2100-611050-721 ESSER/GEER SUMMER ACADEMY	0	0	33,020	33,020
2100-611050-722 ESSER/GEER INSTRUCTIONAL DELIVERY	0	0	50,000	50,000
2100-611050-723 ESSER/GEER SCHOOL NUTRITION	0	0	26,340	26,340
2100-611050-724 ESSER/GEER VISION	0	0	250,496	118,656
2100-611050-725 ESSER/GEER CLEANING SUPPLIES	0	0	21,185	21,185
2100-611050-726 ESSER/GEER PROTECTIVE EQUIPMENT	0	0	10,271	10,271
2100-611050-727 CARES ACT/ASSESSMENT/ALIGNMENT	0	0	115,991	0
2100-611050-728 CORONAVIRUS RELIEF FUNDS (CRF)	0	0	2,295,440	0
2100-611050-729 CORONAVIRUS RESPONSE AND RELIEF				
SUPPLEMENTAL APPROPRIATIONS ACT (CRRSA)	0	0	2,321,396	2,321,396
2100-611050-730 AMERICAN RESCUE PLAN-ARP-ESSER III	0	0	0	5,213,526
<b>SUBTOTAL</b>	<b>4,526,851</b>	<b>5,465,797</b>	<b>11,566,560</b>	<b>14,072,413</b>
<b>OTHER PROGRAMS TOTAL</b>	<b>4,526,851</b>	<b>5,465,797</b>	<b>11,566,560</b>	<b>14,072,413</b>

# SUMMARY OF PROGRAM BUDGETS

## FISCAL YEAR 2022

	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2021 EXPECTED	FY 2022 BUDGET
<b>INSTRUCTION</b>				
<b>INSTRUCTIONAL SUPPORT - STUDENT</b>				
2100-612121-000 ELEMENTARY GUIDANCE	877,265	878,860	878,860	931,098
2100-612124-000 SECONDARY GUIDANCE	2,542,345	2,656,198	2,656,198	2,995,468
2100-612222-000 SOCIAL WORK SERVICES	271,351	274,290	274,290	528,428
2100-612300-000 HOMEBOUND	37,127	79,354	79,354	79,354
<b>SUBTOTAL</b>	<b>3,728,088</b>	<b>3,888,702</b>	<b>3,888,702</b>	<b>4,534,348</b>
<b>INSTRUCTION</b>				
<b>INSTRUCTIONAL SUPPORT - STAFF</b>				
2100-613110-000 MANAGEMENT	897,641	788,854	988,854	762,471
2100-613120-000 REG. ED.	2,214,796	2,177,986	2,177,986	2,242,493
2100-613121-000 SPEC. ED.	862,303	1,022,207	1,022,207	1,087,729
2100-613130-000 STAFF DEVELOPMENT	96,161	242,605	242,605	242,105
2100-613201-000 ELEMENTARY MEDIA	860,442	971,024	971,024	1,071,381
2100-613204-000 SECONDARY MEDIA	897,650	956,817	956,817	962,137
<b>SUBTOTAL</b>	<b>5,828,993</b>	<b>6,159,493</b>	<b>6,359,493</b>	<b>6,368,316</b>
<b>INSTRUCTION</b>				
<b>INSTRUCTIONAL SUPPORT - SCHOOL ADMINISTRATION</b>				
2100-614101-000 ELEMENTARY PRINCIPALS' OFFICES	3,714,425	3,908,236	3,908,236	4,004,508
2100-614104-000 SECONDARY PRINCIPALS' OFFICES	4,509,547	4,865,680	4,865,680	5,007,428
<b>SUBTOTAL</b>	<b>8,223,972</b>	<b>8,773,916</b>	<b>8,773,916</b>	<b>9,011,936</b>

# SUMMARY OF PROGRAM BUDGETS

## FISCAL YEAR 2022

	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2021 EXPECTED	FY 2022 BUDGET
<b>ADMINISTRATION, ATTENDANCE &amp; HEALTH</b>				
2100-621100-000 BOARD SERVICES	115,386	56,951	56,951	135,741
2100-621200-000 EXECUTIVE SERVICES	767,834	688,277	688,277	722,013
2100-621300-000 COMMUNICATION SERVICES	562,286	741,256	741,256	582,842
2100-621400-000 HUMAN RESOURCES	964,637	1,214,252	1,214,252	1,283,397
2100-621600-000 FISCAL SERVICES	1,266,662	1,206,904	1,226,904	1,299,338
2100-622200-000 HEALTH SERVICES	1,965,368	1,997,187	1,997,187	2,139,336
2100-622300-000 PSYCHOLOGICAL SERVICES	874,365	885,877	885,877	1,343,863
2100-622400-000 SPEECH/AUDIOLOGY SERVICES	953,749	1,154,572	1,154,572	1,042,955
<b>SUBTOTAL</b>	<b>7,470,287</b>	<b>7,945,276</b>	<b>7,965,276</b>	<b>8,549,485</b>
<b>PUPIL TRANSPORTATION</b>				
2100-632000-000 VEHICLE OPERATION SERVICES	6,514,397	7,085,172	7,085,172	7,227,984
2100-634000-000 VEHICLE MAINTENANCE SERVICES	981,640	1,613,097	1,613,097	1,637,767
<b>SUBTOTAL</b>	<b>7,496,037</b>	<b>8,698,269</b>	<b>8,698,269</b>	<b>8,865,751</b>
<b>OPERATIONS &amp; MAINTENANCE</b>				
2100-641000-000 MANAGEMENT & DIRECTION	229,110	232,548	232,548	241,166
2100-642000-000 BUILDING SERVICES	8,823,574	9,307,616	9,307,616	9,721,093
2100-642000-999 BUILDING SVCS - GRAFTON FIRE	6,477	0	0	0
2100-643000-000 GROUNDS SERVICES	2,226,042	1,134,650	1,134,650	1,206,600
2100-645000-000 VEHICLE SERVICES	190,990	429,698	429,698	432,710
2100-647000-000 WAREHOUSE/DISTRIBUTION SVCS	319,354	371,058	371,058	375,320
<b>SUBTOTAL</b>	<b>11,795,547</b>	<b>11,475,570</b>	<b>11,475,570</b>	<b>11,976,889</b>
<b>TECHNOLOGY</b>				
2100-681000-000 CLASSROOM INSTRUCTION	6,096,177	4,793,996	4,793,996	5,067,586
2100-681000-999 GRAFTON COMPLEX FIRE	162,848	0	0	0
2100-682000-000 INSTRUCTIONAL SUPPORT	2,305,984	2,613,896	2,613,896	2,903,030
2100-683000-000 ADMINISTRATION	1,205,430	1,159,002	1,159,002	1,200,841
2100-686000-000 OPERATIONS & MAINTENANCE	2,375,193	1,892,675	1,892,675	1,909,253
2100-689050-000 OTHER PROGRAMS - GRANTS	109,451	108,498	115,818	115,818
<b>SUBTOTAL</b>	<b>12,255,083</b>	<b>10,568,067</b>	<b>10,575,387</b>	<b>11,196,528</b>
<b>TOTAL SCHOOL OPERATING FUND:</b>	<b>143,362,607</b>	<b>149,560,345</b>	<b>156,063,841</b>	<b>163,121,645</b>

# SUMMARY OF PROGRAM BUDGETS

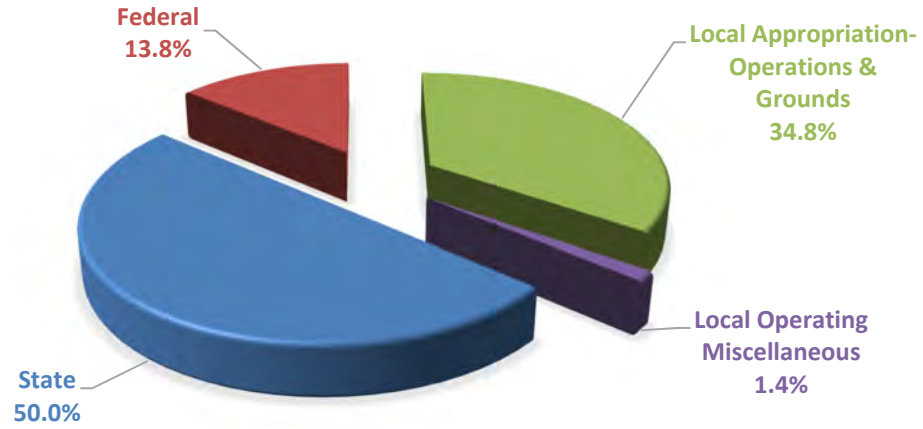
## FISCAL YEAR 2022

	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2021 EXPECTED	FY 2022 BUDGET
<b>FOOD SERVICES</b>				
2200-651000-000	3,351,412	4,282,143	4,247,949	4,294,998
<b>SUBTOTAL</b>	<b>3,351,412</b>	<b>4,282,143</b>	<b>4,247,949</b>	<b>4,294,998</b>
<b>WORKERS COMPENSATION</b>				
2102-621600-000	370,328	538,000	538,000	538,000
<b>SUBTOTAL</b>	<b>370,328</b>	<b>538,000</b>	<b>538,000</b>	<b>538,000</b>
<b>HEALTH &amp; DENTAL INSURANCE</b>				
2700-671100-000	22,750,199	18,482,415	22,340,750	23,840,750
<b>SUBTOTAL</b>	<b>22,750,199</b>	<b>18,482,415</b>	<b>22,340,750</b>	<b>23,840,750</b>
<b>CAPITAL PROJECTS</b>				
2500	19,566,692	1,000,000	1,195,520	10,160,920
<b>SUBTOTAL</b>	<b>19,566,692</b>	<b>1,000,000</b>	<b>1,195,520</b>	<b>10,160,920</b>
<b>TECHNOLOGY RESERVE</b>				
2500-681000-000	0	3,200,000	6,334,882	2,908,000
<b>SUBTOTAL</b>	<b>0</b>	<b>3,200,000</b>	<b>6,334,882</b>	<b>2,908,000</b>
<b>TOTAL ALL FUNDS</b>	<b>189,401,239</b>	<b>177,062,903</b>	<b>190,720,942</b>	<b>204,864,313</b>

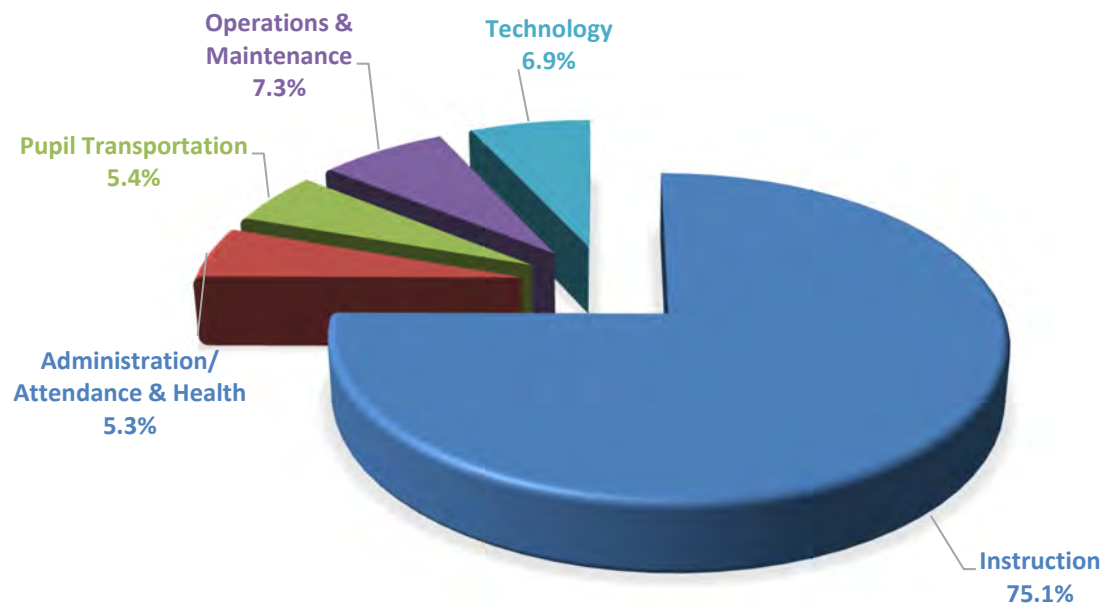
# YORK COUNTY SCHOOL DIVISION

## SCHOOL OPERATING FUND FY 2022

Revenues by Source



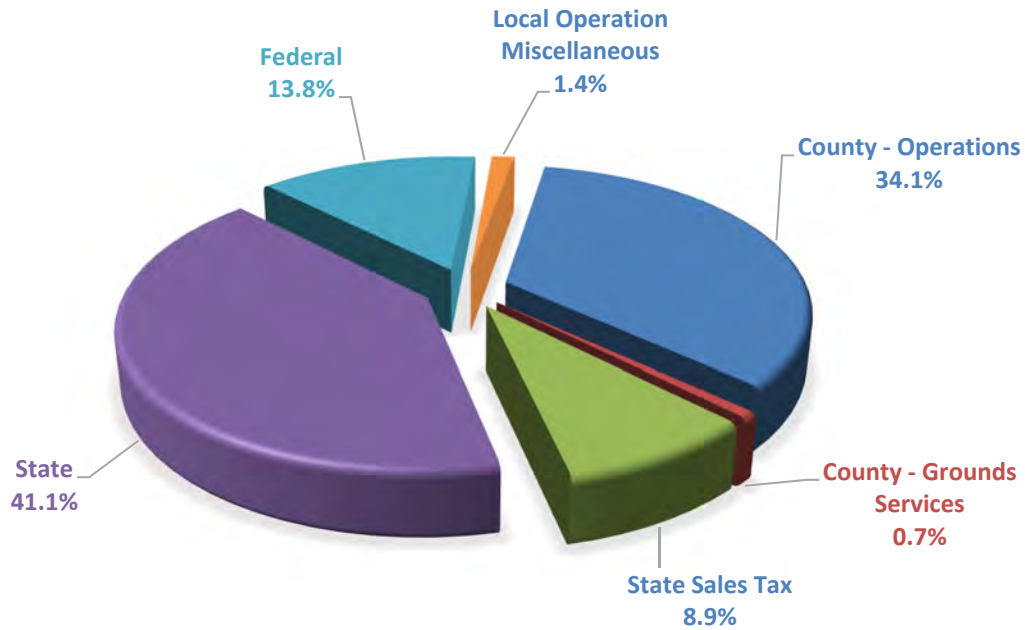
Expenditures by Major Category





## OPERATING FUND REVENUE

**OPERATING FUND**  
**Support by Sources – FY2022**



State revenue (including state sales tax) is the largest funding source of the operating budget, comprising approximately 50% of the total. The second largest funding source (34.8%) is County funding for operations and ground services.

Federal funding comprises 13.8% of the budget and miscellaneous revenue accounts for 1.4%. The revenue detail for the Operating Fund is shown on the following six pages.

**YORK COUNTY SCHOOL DIVISION  
SCHOOL OPERATING FUND  
FISCAL YEAR 2022**

**REVENUE**

**Local Revenue**

**Interest On Deposits**

Income from the investment of school division cash on hand in the operating fund. The investment function is handled by the County Treasurer.

**Rental of Land/Buildings**

This revenue source provides reimbursement for the use of school facilities by outside groups. It includes reimbursement for such items as parks & recreation, youth football leagues, church groups, and community events.

**Use of Vehicles/Buses**

This revenue source provides reimbursement for the use of school vehicles by programs or groups such as Headstart, Parent Child Development Center and Parks and Recreation.

**Property Lease**

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

**Sale of 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 \$50 per student, per season for middle school sports and \$60 per student, per season for high school sports. Fees for middle school students will be no more than \$100 per year; for high school students the maximum per year is \$120. Students who participate in sports in all three seasons will not be charged for the third season. Fees collected by the division will be used to defray the cost of equipment, supplies, officials, transportation costs, and Virginia High School League membership fees. The fee will be waived for students who qualify for free or reduced price meals.

**Insurance Recovery**

Proceeds from insurance companies for damage or loss to school division owned buildings and personal property.

**YORK COUNTY SCHOOL DIVISION  
SCHOOL OPERATING FUND  
FISCAL YEAR 2022**

**REVENUE DETAIL**

**ANNUAL FINANCIAL PLAN  
FUND 2100**

		<b>SCHOOL OPERATING FUND</b>			
<b>ACCT #</b>	<b>DESCRIPTION</b>	<b>FY 2020 ACTUAL</b>	<b>FY 2021 BUDGET</b>	<b>FY 2021 EXPECTED</b>	<b>FY 2022 BUDGET</b>
	<b>REVENUE-LOCAL SOURCES</b>				
	<b>USE OF MONEY AND PROPERTY</b>				
30315-510100	INTEREST ON DEPOSITS	3,523	5,000	5,000	5,000
30315-520100	RENTAL OF LAND/BUILDINGS	78,783	110,000	110,000	110,000
30315-520150	BOYS AND GIRLS CLUB FACILITY USE	15,869	17,000	17,000	17,000
30315-520200	USE OF VEHICLES/BUSES	41,849	50,000	50,000	50,000
30315-520210	CONTRACTED BUS SERVICE/ACT FUNDS	31,810	55,000	55,000	55,000
30315-520250	VHSL	34,184	40,000	40,000	40,000
30315-520260	PROPERTY LEASE	257,003	270,000	270,000	270,000
30315-520300	PRINTING REVENUE	1,824	4,500	4,500	4,500
30315-520350	PROCUREMENT CARD REBATE	36,892	35,000	35,000	35,000
30315-520610	DISPOSAL-SURPLUS PROPERTY	0	5,000	5,000	5,000
30315-520650	SALE OF VEHICLES	14,660	20,000	20,000	20,000
30315-530750	DEBT SERVICE REIMB-NEW HORIZONS	105,087	105,612	105,612	105,612
	<b>SUBTOTAL</b>	<b>621,484</b>	<b>717,112</b>	<b>717,112</b>	<b>717,112</b>
	<b>CHARGES FOR SERVICES</b>				
30316-574100	PUPIL FEES	70,937	70,000	70,000	70,000
30316-574200	TUITION/DAY SCHOOL	438,347	440,000	440,000	440,000
30316-574400	TUITION/SUMMER SCHOOL	193,285	185,000	185,000	185,000
30316-574450	SUMMER SCHOOL TUITION FEES	700	0	0	0
30316-574500	USER TECH REPAIR	50	0	0	0
30316-574600	PRESCHOOL TUITION	37,385	52,000	52,000	52,000
30316-574700	ATHLETIC USER FEE - MIDDLE	18,410	24,400	24,400	24,400
30316-574710	ATHLETIC USER FEE - HIGH	73,874	120,000	120,000	120,000
30316-574750	EARLY COLLEGE TUITION	41,901	70,000	70,000	70,000
30316-574800	EARLY COLLEGE TUITION FEES	856	0	0	0
30316-574850	SCHOOL RYCOR FEES	0	0	0	0
	<b>SUBTOTAL</b>	<b>875,745</b>	<b>961,400</b>	<b>961,400</b>	<b>961,400</b>
	<b>LOCAL MISCELLANEOUS</b>				
30318-521550	SUBSTITUTE REFUNDS	435	0	0	0
30318-530100	PRIOR YEAR EXPENDITURE REFUND	1,404	10,000	10,000	10,000
30318-530150	INSURANCE RECOVERY	5,973	75,000	75,000	75,000
30318-530200	MISCELLANEOUS REVENUE	1,968	20,000	20,000	20,000
30318-530300	COURT RESTITUTION	3,264	0	0	0
30318-530400	YORK FOUNDATION-REIMBURSEMENT	0	0	0	0
30318-530600	VIRTUAL HIGH SCHOOL	1,800	18,500	18,500	18,500
30318-530800	LOCAL DONATIONS	5,000	0	0	0
30318-560050	VIRGINIA RISK SHARING (VRSA)	0	0	2,000	0
30318-560060	HRSSS	0	0	2,000	0
30318-560070	INDIRECT COST	0	0	200,000	400,000
	<b>SUBTOTAL</b>	<b>19,844</b>	<b>123,500</b>	<b>327,500</b>	<b>523,500</b>
	<b>TOTAL REVENUE-LOCAL SOURCE</b>	<b>1,517,073</b>	<b>1,802,012</b>	<b>2,006,012</b>	<b>2,202,012</b>

**YORK COUNTY SCHOOL DIVISION  
SCHOOL OPERATING FUND  
FISCAL YEAR 2022**

**REVENUE**

**State Revenue**

**Basis of State Revenue**

The revenue from the Commonwealth as presented in this budget is based on the State Approved Budget.

**State Sales Tax**

A portion of net revenue from the state sales and use tax dedicated to public education is distributed to school divisions in support of the Standards of Quality. The distributions are based on each locality's pro-rata share of school age population as based on projections provided by the Weldon Cooper Center. The formula used for distribution of sales tax is (School division's projected count / Statewide total school age population) x Total state 1-1/8% sales tax estimate) = Local Distribution.

**State Basic Aid**

State Basic Aid payments are calculated by the state according to the locality's Composite Index; projected adjusted average daily membership; and an established per pupil cost.

**Lottery Funds**

The school division receives a share of the lottery funds collected by the State. Prior to FY10 at least fifty percent of the total lottery funds received was required to be spent on non-recurring costs. The amount in the School Operating Budget did not include the non-recurring portion. For FY11 and beyond, the General Assembly approved shifting lottery proceeds to cover a portion of designated K-12 educational programs.

**Gifted Education - SOQ**

This state payment is used to help defray the cost of providing gifted education. The payment is based on the average daily membership, an established per pupil amount, and the locality's Composite Index.

**Remedial Programs**

This state payment helps offset the cost of remedial education. The payment is based on the average daily membership, an established per pupil amount, and the locality's Composite Index.

**Special Education - SOQ**

Special Education payments are made to support the number of Special Education positions required by the Standards of Quality. The payment is based on average daily membership in accordance with the locality's Composite Index.

**Vocational Education - SOQ**

This account reflects payments for full time equivalent (FTE) students in support of the number of instructional positions required to meet the Standards of Quality.

**Employer Share Benefits**

These accounts reflect the state's share of the cost for teacher retirement, social security and group life insurance based on the state's calculation of the number of instructional positions required to meet the Standards of Quality. The State Department of Education provided this budget estimate.

**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 receive funding for those students.

**YORK COUNTY SCHOOL DIVISION  
SCHOOL OPERATING FUND  
FISCAL YEAR 2022**

**REVENUE DETAIL**

**ANNUAL FINANCIAL PLAN  
FUND 2100**

**SCHOOL OPERATING FUND**

ACCT #	DESCRIPTION	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2021 EXPECTED	FY 2022 BUDGET
<b>REVENUE-COMMONWEALTH</b>					
30324-520101	STATE SALES TAX	14,032,251	14,246,633	13,976,800	14,535,825
30324-520201	BASIC AID	37,700,709	42,338,998	38,940,914	39,911,192
30324-520211	COMPENSATION SUPPLEMENT	2,153,128	0	0	2,432,786
30324-520220	SUPPLEMENTAL LOTTERY	2,920,009	3,038,198	3,158,956	3,107,348
30324-520500	FOSTER HOME CHILDREN	23,008	23,832	41,656	19,223
30324-520600	SPEC ED FOSTER HOME CARE	0	0	27,772	27,772
30324-520700	GIFTED EDUCATION - SOQ	398,897	422,749	394,747	399,672
30324-520800	REMEDIAL PROGRAMS	414,853	463,398	432,703	438,101
30324-520810	REMEDIAL SUMMER SCHOOL	176,531	217,186	179,752	179,752
30324-520830	READING INTERVENTION	121,838	129,790	112,192	112,192
30324-521200	SPECIAL EDUCATION-SOQ	4,316,070	4,642,113	4,334,623	4,388,701
30324-521230	HOMEBOUND	18,167	20,499	17,119	17,290
30324-521250	COMPREHENSIVE SERVICES ACT	480,714	400,000	400,000	400,000
30324-521400	FREE TEXTBOOKS	803,300	873,709	815,835	826,013
30324-521700	VOC ED-SOQ	263,272	308,932	288,469	292,068
30324-522000	SPECIAL ED SUPPORT	692,107	620,018	620,018	620,018
30324-522300	SOCIAL SECURITY	2,154,046	2,316,991	2,163,516	2,205,879
30324-522310	VRS RETIREMENT BENEFITS	4,746,879	5,406,313	5,048,204	5,141,928
30324-522320	VRS GROUP LIFE BENEFITS	143,603	162,596	151,826	153,720
30324-525250	PROJECT GRADUATION	17,498	17,700	17,699	17,699
30324-525300	OTHER CATEGORY/VOC ED	80,026	18,808	17,995	17,995
30324-525400	CAREER SWITCHERS PROGRAM	4,000	0	0	0
30324-526500	AT RISK	169,839	202,843	280,002	396,027
30324-526600	NATIONAL BOARD CERTIFICATION	67,500	50,000	50,000	50,000
30324-527500	K-3 INITIATIVE	155,471	172,209	161,262	163,213
30324-527510	SOL ALGEBRA READINESS	59,534	71,107	68,836	68,838
30324-527680	TECHNOLOGY INITIATIVE	0	544,000	544,000	544,000
30324-528100	PRE-SCHOOL INITIATIVE	125,062	426,684	210,895	525,797
30324-529900	MISCELLANEOUS GRANTS, STATE	94,231	337,548	337,548	337,548
30324-529910	LEP (LIMITED ENGLISH PROFICIENCY)	269,121	307,275	248,218	273,528
30324-540202	ISAEP	0	16,772	16,772	16,772
30324-540252	CTE EQUIPMENT	0	0	23,161	0
30324-540253	CTE OCCUPATIONAL PREP PRGRMS	0	0	13,676	0
30324-540291	MENTOR TEACHER	0	4,845	6,303	6,303
30324-540301	K-12 INNOVATION	0	0	50,000	0
30324-540349	CTE INDUSTRY CERTIFICATIONS	0	0	3,734	0
30324-540365	CTE WORKPLACE READINESS	0	0	2,305	0
30324-540372	MATH SCIENCE TEACHER RECRUIT	0	0	0	0
30324-540401	MCKINNEY-VENTO	0	0	12,417	0
30324-540427	POSITIVE BEHAVIOR (PBIS)	0	0	0	0
30324-540430	SECURITY	0	0	0	0
30324-540435	#GO VA MINI	0	0	0	0
30324-560010	COVID RELIEF	0	0	102,860	0
30324-560020	VHS AP TESTING	0	0	0	0
30324-560030	YORK RIVER ACADEMY	0	0	0	0
30324-560040	PRAXIS ASSISTANCE	0	0	0	0
30324-560070	NO LOSS FUNDING	0	0	4,728,766	3,986,961
30324-560080	VPI PROVISIONAL LICENSURE	0	0	0	0
30324-560090	LEARNING LOSS INSTRUCTIONAL SUPPORT	0	0	185,306	0
<b>TOTAL REVENUE-COMMONWEALTH</b>		<b>72,601,664</b>	<b>77,801,746</b>	<b>78,186,857</b>	<b>81,614,161</b>

**YORK COUNTY SCHOOL DIVISION  
SCHOOL OPERATING FUND  
FISCAL YEAR 2022**

**REVENUE**

**Federal Revenues**

**Title I – Part A**

The Title I program provides payments to meet the educational needs of educationally deprived children.

**Title II – Part A**

Title II, Part A provides funds to support programs that reduce class size; offer professional development; provide teacher and administrator mentoring programs; enhance the preparation, training and recruiting of high-quality teachers and paraprofessionals; and involve parents and the community in programs and activities that support student academic achievement.

**Title III – Part A**

Title III, Part A supports services to limited English proficient (LEP) students, provides instructional resources and activities that focus on increasing English language proficiency and academic achievement and funds professional development for teachers of LEP students. This is a part of the Every Student Succeeds Act (ESSA).

**DODEA Grants**

Department of Defense Education Activity Grants will fund efforts to improve student achievement in Literacy, Reading and Math for students with disabilities.

**Impact Aid**

Impact Aid is designed to provide financial assistance to local school divisions for the cost of educating students who are in the district due to the presence of federal government activity.

**Heavily Impacted Funds**

These funds flow to the school division from the Department of Defense due to a federal student military impactation of 20% or greater.

**Title VIB**

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

**Transfers/Local**

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

**Impact Aid and Transfers/Local Appropriations – Revenue Stabilization Fund**

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

**CARES ACT**

These funds are emergency relief funds intended to address the impact that COVID-19 has had and continues to have on elementary and secondary schools in Virginia.

**YORK COUNTY SCHOOL DIVISION  
SCHOOL OPERATING FUND  
FISCAL YEAR 2022**

**REVENUE**

**ESSER/GEER**

The Elementary and Secondary School Emergency Relief (ESSER) fund and the Governor's Emergency Education Relief (GEER) fund.

**Coronavirus Relief Funds (CRF)**

These funds help to cover costs in preparing for, responding to and mitigating the impacts of the COVID-19 pandemic. The funds are intended for costs incurred related to COVID-19 in reopening and operating public schools during the first months of the 2020-2021 school year.

**Coronavirus Response and Relief Supplemental Appropriations Act (CRRSA)**

These funds were signed into law in December 2020 for education stabilization. CRRSA Act ESSER II and GEER II funds can be used for the same programs and activities as the CARES Act funds.



**YORK COUNTY SCHOOL DIVISION  
SCHOOL OPERATING FUND  
FISCAL YEAR 2022**

**REVENUE DETAIL**

**ANNUAL FINANCIAL PLAN  
FUND 2100**

**SCHOOL OPERATING FUND**

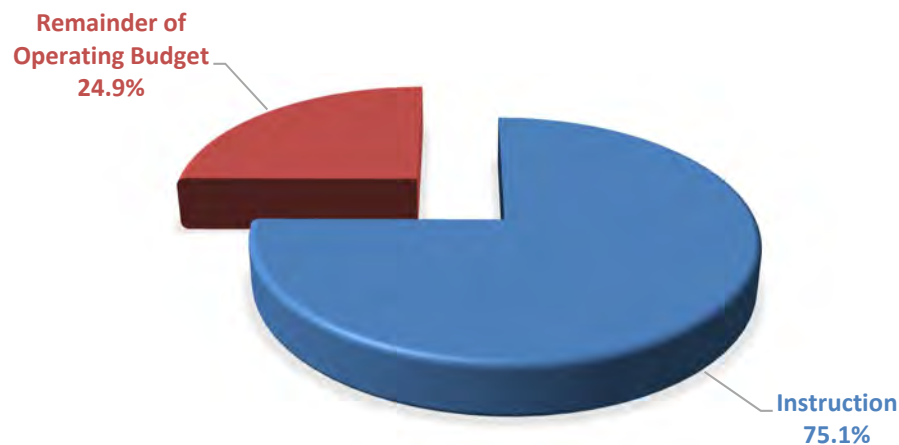
ACCT #	DESCRIPTION	FY 2020 ACTUAL	FY2021 BUDGET	FY 2021 EXPECTE D	FY 2022 BUDGET
<b>REVENUE-FEDERAL</b>					
30333-520202	TITLE I - PART A	665,600	697,930	724,867	724,867
30333-520501	TITLE II - PART A	152,745	179,849	192,058	192,058
30333-520651	TITLE III - PART A	50,547	36,020	40,898	40,898
30333-520701	TITLE IV - PART A	52,446	49,321	54,048	54,048
30333-521201	IMPACT AID	10,709,632	8,700,000	8,700,000	8,700,000
30333-521350	DOD-HEAVILY IMPACTED	924,152	660,000	1,258,000	1,200,000
30333-521400	FREE TEXTBOOKS	27,187	0	0	0
30333-521401	FOREST RESERVE	0	0	5,928	0
30333-521500	MEDICAID REIMBURSEMENT	191,657	135,000	135,000	135,000
30333-521750	DODEA LITERACY GRANT	422,807	0	0	0
30333-521800	DOD STEM GRANT	242,447	356,265	356,265	356,265
30333-521850	CARES ACT STIMULUS	0	590,000	583,701	0
30333-521855	ESSER-GEER	0	0	391,312	0
30333-521860	CORONAVIRUS RELIEF FUND (CRF)	0	0	2,295,440	0
30333-521900	TITLE VIB	2,217,554	2,475,108	2,437,611	2,437,611
30333-521901	CHAMPIONS IN KIND	0	0	1,000	0
30333-522750	DODEA SPED GRANT	0	0	0	0
30333-522800	E-RATE	0	0	0	0
30333-522900	NJROTC	120,767	140,000	140,000	140,000
30333-529900	MISCELLANEOUS GRANTS, FEDERAL	156,888	700,000	788,374	672,383
30333-584048	CTE-CARL PERKINS	0	0	115,819	115,819
30333-584173	SPEC ED PRESCHOOL	0	0	48,516	48,516
30333-521865	ESSER SPECIAL ED	0	0	43,645	0
30333-584050	CRRSA			2,321,396	2,321,396
30333-584040	CARES ACT ASSESS & ALIGN	0	0	0	115,991
30333-584060	ARP-ESSER III	0	0	0	5,213,526
	<b>TOTAL REVENUE-FEDERAL</b>	<b>15,934,429</b>	<b>14,719,493</b>	<b>20,633,878</b>	<b>22,468,378</b>
<b>TRANSFERS-OTHER FUNDS</b>					
30351-510101	TRANSFERS/LOCAL APPN- OPERATIONS	54,602,444	54,102,444	54,102,444	55,630,494
30351-510120	TRANSFERS/LOCAL APPN-GROUNDS TRANSFERS/LOCAL APPN-REV STAB	1,134,650	1,134,650	1,134,650	1,206,600
30351-510130	FUND	200,000	0	0	0
30351-510140	TRANSFERS-OTHER FUNDS	0	0	0	0
	<b>TOTAL TRANSFERS-OTHER FUNDS</b>	<b>55,937,094</b>	<b>55,237,094</b>	<b>55,237,094</b>	<b>56,837,094</b>
	<b>TOTAL SCHOOL OPERATING FUND</b>	<b>145,990,260</b>	<b>149,560,345</b>	<b>156,063,841</b>	<b>163,121,645</b>

# INSTRUCTION

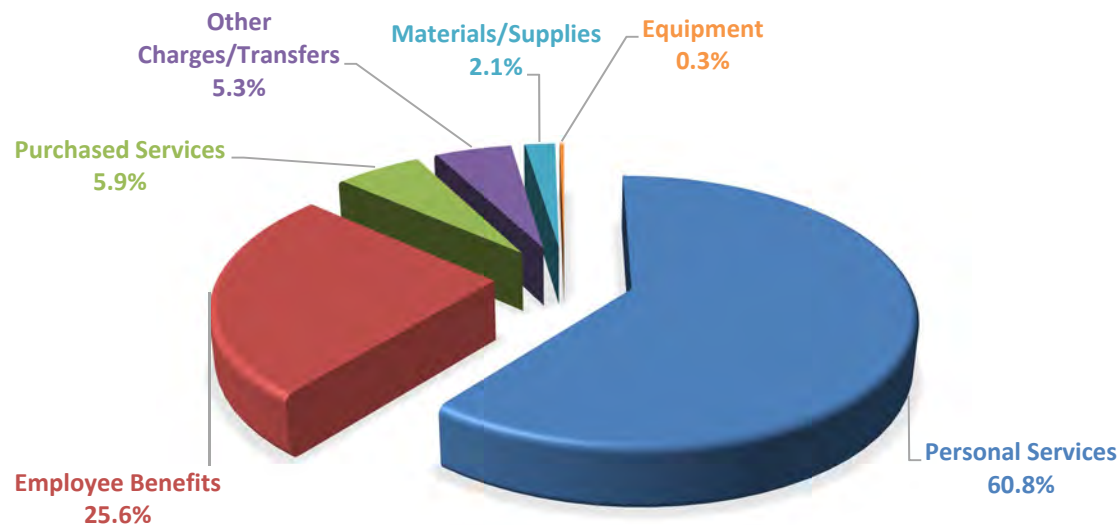
The Instruction category of the budget provides for programs and services dealing directly with the interaction between teachers and students. This category also includes activities associated with the principal’s office, curriculum development, and instructional staff training.

The Instruction category comprises 75.1% of the total Operating Budget. This percentage has remained fairly constant in recent years. Approximately 86.4% of the Instruction category budget is directed towards compensation of staff (Personal Services 60.8% plus Employee Benefits 25.6%). The remaining 13.6% covers such items as instructional supplies, equipment and purchased services. The Instruction category budget reflects an increase of \$5,183,653 or 4.4% (from \$117,349,339 in FY21E to \$122,532,992 in FY22). The charts below and on the next page depict this information.

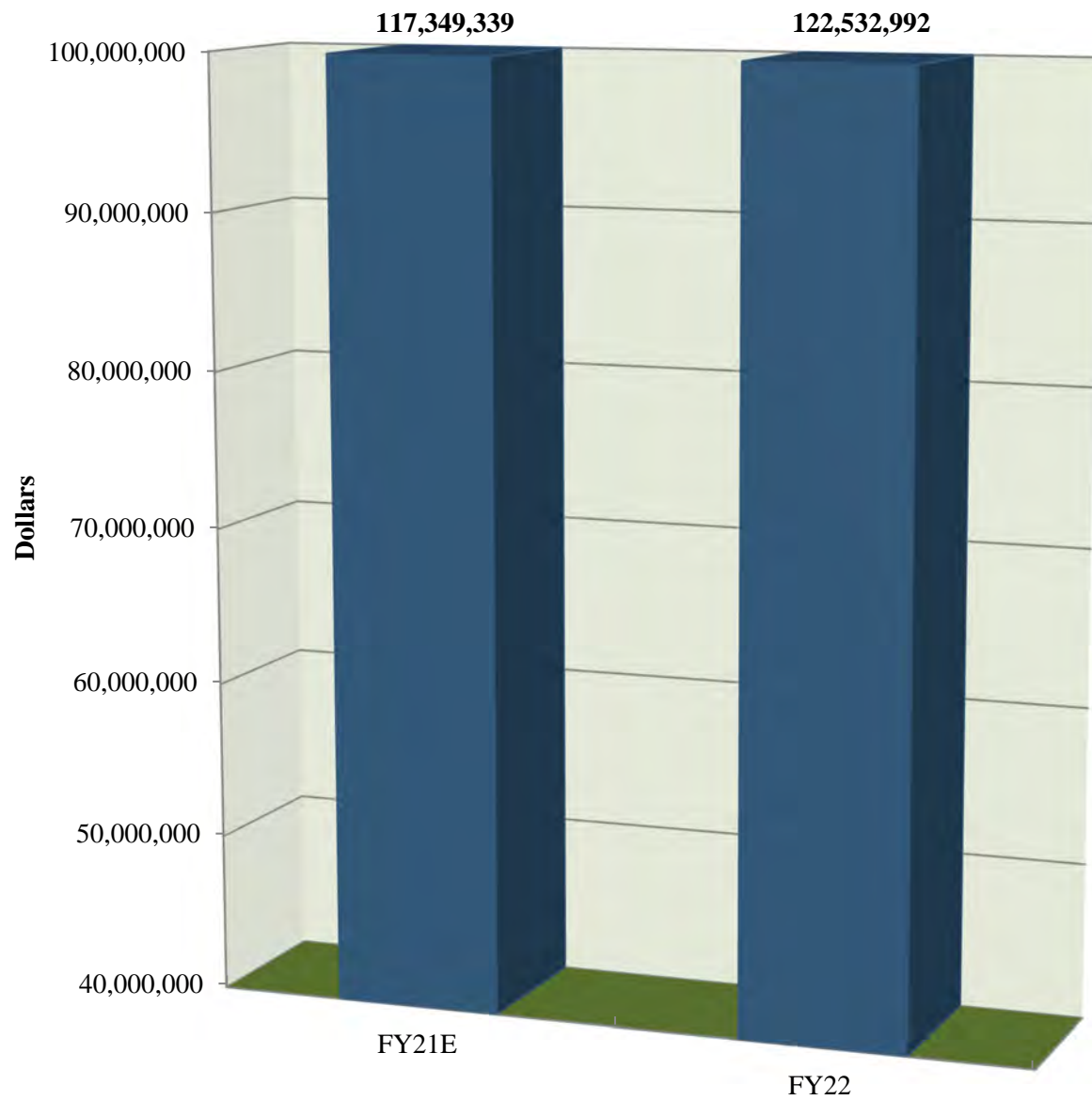
**Instruction Category as a Percent of Operating Budget for FY2022**



**Instruction Category by Major Object for FY2022**



## Budget Comparison of Instruction Category



**REGULAR EDUCATION - ELEMENTARY - KINDERGARTEN**

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

**PERSONNEL**

	<b>FY 2020 ACTUAL</b>	<b>FY 2021 BUDGET</b>	<b>FY 2021 EXPECTED</b>	<b>FY 2022 BUDGET</b>
Teachers	51	50	49	49
Para-Educators	27	28	27	27

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

611210	Teacher Salaries	2,777,951	3,150,474	3,150,474	1,539,255
611410	Para-Educator Salaries	498,831	530,579	530,579	459,494
615950	Overtime	427	0	0	0
	Subtotal	<b>3,277,209</b>	<b>3,681,053</b>	<b>3,681,053</b>	<b>1,998,749</b>

**EMPLOYEE BENEFITS**

621000	FICA	242,732	281,600	281,600	152,925
622000	VRS Retirement	391,330	611,791	611,791	289,827
623000	Health Insurance	533,043	662,497	662,497	431,871
623500	Dental Insurance	14,306	0	0	0
624000	Group Life Insurance	42,899	49,326	49,326	26,140
625000	VRS Hybrid Disability Insurance	3,194	0	0	0
626000	Hybrid Defined Benefit	110,087	0	0	0
627000	ICMA RC Hybrid-DC	7,790	0	0	0
627500	RHCC	39,297	44,541	44,541	23,607
628000	Other Benefits	5,829	5,829	5,829	5,829
628100	ICMA RC Hybrid-457 Match	4,261	0	0	0
	Subtotal	<b>1,394,768</b>	<b>1,655,584</b>	<b>1,655,584</b>	<b>930,199</b>

**MATERIALS/SUPPLIES**

660300	Textbooks	15,881	42,500	42,500	42,500
669000	Other Educational Supplies	15,562	27,557	27,557	27,557
	Subtotal	<b>31,443</b>	<b>70,057</b>	<b>70,057</b>	<b>70,057</b>

**EQUIPMENT**

689210	Furniture/Equipment-Replacement	14,173	2,729	2,729	2,769
	Subtotal	<b>14,173</b>	<b>2,729</b>	<b>2,729</b>	<b>2,769</b>

**TOTAL**

<b>4,717,593</b>	<b>5,409,423</b>	<b>5,409,423</b>	<b>3,001,774</b>
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**REGULAR EDUCATION - ELEMENTARY - 1ST GRADE**

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

**PERSONNEL**

	<b>FY 2020 ACTUAL</b>	<b>FY 2021 BUDGET</b>	<b>FY 2021 EXPECTED</b>	<b>FY 2022 BUDGET</b>
Teachers	48	55	49	49

**CODE: 2100-611011-020**

**ACCT# DESCRIPTION**

PERSONAL SERVICES					
611210	Teacher Salaries	2,623,773	2,647,220	2,647,220	2,803,562
	Subtotal	2,623,773	2,647,220	2,647,220	2,803,562
EMPLOYEE BENEFITS					
621000	FICA	195,762	202,512	202,512	214,500
622000	VRS Retirement	316,995	439,968	439,968	465,975
623000	Health Insurance	395,610	416,460	416,460	595,852
623500	Dental Insurance	9,810	0	0	0
624000	Group Life Insurance	34,678	35,473	35,473	37,590
625000	VRS Hybrid Disability Insurance	2,545	0	0	0
626000	Hybrid Defined Benefit	86,934	0	0	0
627000	ICMA RC Hybrid-DC	6,208	0	0	0
627500	RHCC	31,709	32,031	32,031	33,944
628000	Other Benefits	4,340	4,340	4,340	4,340
628100	ICMA RC Hybrid-457 Match	4,194	0	0	0
	Subtotal	1,088,785	1,130,784	1,130,784	1,352,202
MATERIALS/SUPPLIES					
660300	Textbooks	7,551	42,750	42,750	42,750
669000	Other Educational Supplies	12,335	25,850	25,850	25,850
	Subtotal	19,886	68,600	68,600	68,600
EQUIPMENT					
689110	Furniture/Equipment-Additional	3,320	550	550	550
689210	Furniture/Equipment-Replacement	1,514	2,179	2,179	2,719
	Subtotal	4,834	2,729	2,729	3,269
TOTAL		3,737,278	3,849,333	3,849,333	4,227,633

**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 2020 ACTUAL</b>	<b>FY 2021 BUDGET</b>	<b>FY 2021 EXPECTED</b>	<b>FY 2022 BUDGET</b>
Teachers	48	48	48	48

**CODE: 2100-611011-030**

**ACCT# DESCRIPTION**

PERSONAL SERVICES					
611210	Teacher Salaries	2,556,299	2,579,555	2,579,555	2,677,716
	Subtotal	2,556,299	2,579,555	2,579,555	2,677,716
EMPLOYEE BENEFITS					
621000	FICA	190,636	197,336	197,336	204,872
622000	VRS Retirement	314,351	428,722	428,722	445,062
623000	Health Insurance	354,231	413,820	413,820	452,700
623500	Dental Insurance	8,033	0	0	0
624000	Group Life Insurance	33,552	34,566	34,566	35,905
625000	VRS Hybrid Disability Insurance	2,240	0	0	0
626000	Hybrid Defined Benefit	75,841	0	0	0
627000	ICMA RC Hybrid-DC	5,464	0	0	0
627500	RHCC	30,614	31,213	31,213	32,424
628000	Other Benefits	4,776	4,776	4,776	4,776
628100	ICMA RC Hybrid-457 Match	4,366	0	0	0
	Subtotal	1,024,104	1,110,433	1,110,433	1,175,739
MATERIALS/SUPPLIES					
660300	Textbooks	9,527	42,750	42,750	42,750
669000	Other Educational Supplies	12,016	25,200	25,200	25,200
	Subtotal	21,543	67,950	67,950	67,950
EQUIPMENT					
689110	Furniture/Equipment-Additional	744	400	400	400
689210	Furniture/Equipment-Replacement	1,641	2,179	2,179	2,881
	Subtotal	2,385	2,579	2,579	3,281
TOTAL		3,604,331	3,760,517	3,760,517	3,924,686

**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 2020 ACTUAL</b>	<b>FY 2021 BUDGET</b>	<b>FY 2021 EXPECTED</b>	<b>FY 2022 BUDGET</b>
Teachers	44	44	44	44

**CODE: 2100-611011-040**

**ACCT# DESCRIPTION**

PERSONAL SERVICES					
611210	Teacher Salaries	2,319,214	2,344,672	2,344,672	2,499,523
	Subtotal	2,319,214	2,344,672	2,344,672	2,499,523
EMPLOYEE BENEFITS					
621000	FICA	173,687	179,367	179,367	191,236
622000	VRS Retirement	251,376	389,684	389,684	415,446
623000	Health Insurance	325,078	361,560	361,560	480,924
623500	Dental Insurance	8,130	0	0	0
624000	Group Life Insurance	30,313	31,419	31,419	33,510
625000	VRS Hybrid Disability Insurance	2,896	0	0	0
626000	Hybrid Defined Benefit	97,613	0	0	0
627000	ICMA RC Hybrid-DC	7,062	0	0	0
627500	RHCC	27,713	28,371	28,371	30,261
628000	Other Benefits	4,410	4,410	4,410	4,410
628100	ICMA RC Hybrid-457 Match	6,061	0	0	0
	Subtotal	934,339	994,811	994,811	1,155,787
MATERIALS/SUPPLIES					
660300	Textbooks	19,627	44,000	44,000	44,000
669000	Other Educational Supplies	11,557	27,048	27,048	27,048
	Subtotal	31,184	71,048	71,048	71,048
EQUIPMENT					
689110	Furniture/Equipment-Additional	100	400	400	400
689210	Furniture/Equipment-Replacement	1,783	2,179	2,179	2,219
	Subtotal	1,883	2,579	2,579	2,619
TOTAL		3,286,620	3,413,110	3,413,110	3,728,977



**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 2020 ACTUAL</b>	<b>FY 2021 BUDGET</b>	<b>FY 2021 EXPECTED</b>	<b>FY 2022 BUDGET</b>
Teachers	41	41	43	43

**CODE: 2100-611011-050**

**ACCT# DESCRIPTION**

PERSONAL SERVICES					
611210	Teacher Salaries	2,215,731	2,179,825	2,179,825	2,534,269
	Subtotal	2,215,731	2,179,825	2,179,825	2,534,269
EMPLOYEE BENEFITS					
621000	FICA	164,394	166,757	166,757	193,893
622000	VRS Retirement	246,137	362,287	362,287	421,220
623000	Health Insurance	338,275	392,616	392,616	450,264
623500	Dental Insurance	8,465	0	0	0
624000	Group Life Insurance	28,871	29,210	29,210	33,981
625000	VRS Hybrid Disability Insurance	2,600	0	0	0
626000	Hybrid Defined Benefit	86,860	0	0	0
627000	ICMA RC Hybrid-DC	6,341	0	0	0
627500	RHCC	26,446	26,376	26,376	30,688
628000	Other Benefits	3,883	3,903	3,903	3,903
628100	ICMA RC Hybrid-457 Match	6,228	0	0	0
	Subtotal	918,500	981,149	981,149	1,133,949
MATERIALS/SUPPLIES					
660300	Textbooks	6,271	44,000	44,000	44,000
669000	Other Educational Supplies	10,101	23,460	23,460	23,460
	Subtotal	16,372	67,460	67,460	67,460
EQUIPMENT					
689110	Furniture/Equipment-Additional	5,149	400	400	400
689210	Furniture/Equipment-Replacement	1,311	2,179	2,179	2,219
	Subtotal	6,460	2,579	2,579	2,619
TOTAL		3,157,063	3,231,013	3,231,013	3,738,297

**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 2020 ACTUAL</b>	<b>FY 2021 BUDGET</b>	<b>FY 2021 EXPECTED</b>	<b>FY 2022 BUDGET</b>
Teachers	42	41	46	46

**CODE: 2100-611011-060**

**ACCT# DESCRIPTION**

PERSONAL SERVICES					
611210	Teacher Salaries	2,151,559	2,223,614	2,223,614	2,436,872
	Subtotal	2,151,559	2,223,614	2,223,614	2,436,872
EMPLOYEE BENEFITS					
621000	FICA	159,902	170,106	170,106	186,444
622000	VRS Retirement	251,985	369,565	369,565	405,031
623000	Health Insurance	324,153	349,908	349,908	399,036
623500	Dental Insurance	10,414	0	0	0
624000	Group Life Insurance	28,187	29,796	29,796	32,679
625000	VRS Hybrid Disability Insurance	2,233	0	0	0
626000	Hybrid Defined Benefit	75,398	0	0	0
627000	ICMA RC Hybrid-DC	5,446	0	0	0
627500	RHCC	25,819	26,906	26,906	29,505
628000	Other Benefits	4,210	4,210	4,210	4,210
628100	ICMA RC Hybrid-457 Match	4,548	0	0	0
	Subtotal	892,295	950,491	950,491	1,056,905
MATERIALS/SUPPLIES					
660300	Textbooks	1,607	44,000	44,000	44,000
669000	Other Educational Supplies	11,299	19,583	19,583	19,583
	Subtotal	12,906	63,583	63,583	63,583
EQUIPMENT					
689110	Furniture/Equipment-Additional	0	200	200	200
689210	Furniture/Equipment-Replacement	742	2,179	2,179	2,219
	Subtotal	742	2,379	2,379	2,419
TOTAL		3,057,502	3,240,067	3,240,067	3,559,779

**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 2020 ACTUAL</b>	<b>FY 2021 BUDGET</b>	<b>FY 2021 EXPECTED</b>	<b>FY 2022 BUDGET</b>
Teachers	10	10	10	10

**ADDITIONAL INFORMATION:**

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

**CODE: 2100-611011-070**

**ACCT# DESCRIPTION**

<b>PERSONAL SERVICES</b>					
611210	Teacher Salaries	551,560	551,800	551,800	575,375
	Subtotal	<b>551,560</b>	<b>551,800</b>	<b>551,800</b>	<b>575,375</b>
<b>EMPLOYEE BENEFITS</b>					
621000	FICA	41,074	42,213	42,213	44,021
622000	VRS Retirement	86,522	91,709	91,709	95,632
623000	Health Insurance	84,850	95,256	95,256	101,820
623500	Dental Insurance	2,250	0	0	0
624000	Group Life Insurance	7,229	7,394	7,394	7,714
627500	RHCC	6,622	6,677	6,677	6,966
628000	Other Benefits	977	977	977	977
	Subtotal	<b>229,524</b>	<b>244,226</b>	<b>244,226</b>	<b>257,130</b>
<b>MATERIALS/SUPPLIES</b>					
660500	Art Supplies	19,594	35,717	35,717	35,717
669000	Other Educational Supplies	1,782	6,166	6,166	6,166
	Subtotal	<b>21,376</b>	<b>41,883</b>	<b>41,883</b>	<b>41,883</b>
<b>TOTAL</b>		<b>802,460</b>	<b>837,909</b>	<b>837,909</b>	<b>874,388</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 2020 ACTUAL</b>	<b>FY 2021 BUDGET</b>	<b>FY 2021 EXPECTED</b>	<b>FY 2022 BUDGET</b>
Teachers	10	10	10	10

**ADDITIONAL INFORMATION:**

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

**CODE: 2100-611011-080**

**ACCT# DESCRIPTION**

<b>PERSONAL SERVICES</b>					
611210	Teacher Salaries	523,773	530,162	530,162	532,073
	Subtotal	<b>523,773</b>	<b>530,162</b>	<b>530,162</b>	<b>532,073</b>
<b>EMPLOYEE BENEFITS</b>					
621000	FICA	39,415	40,557	40,557	40,709
622000	VRS Retirement	74,555	88,113	88,113	88,435
623000	Health Insurance	83,102	91,104	91,104	100,464
623500	Dental Insurance	2,577	0	0	0
624000	Group Life Insurance	6,945	7,104	7,104	7,135
625000	VRS Hybrid Disability Insurance	185	0	0	0
626000	Hybrid Defined Benefit	5,940	0	0	0
627000	ICMA RC Hybrid-DC	451	0	0	0
627500	RHCC	6,247	6,415	6,415	6,442
628000	Other Benefits	1,025	1,025	1,025	1,025
628100	ICMA RC Hybrid-457 Match	676	0	0	0
	Subtotal	<b>221,118</b>	<b>234,318</b>	<b>234,318</b>	<b>244,210</b>
<b>MATERIALS/SUPPLIES</b>					
660400	Music Supplies	5,620	12,548	12,548	12,548
	Subtotal	<b>5,620</b>	<b>12,548</b>	<b>12,548</b>	<b>12,548</b>
<b>TOTAL</b>		<b>750,511</b>	<b>777,028</b>	<b>777,028</b>	<b>788,831</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 2020 ACTUAL</b>	<b>FY 2021 BUDGET</b>	<b>FY 2021 EXPECTED</b>	<b>FY 2022 BUDGET</b>
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Teachers	10	10	10	10
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**ADDITIONAL INFORMATION:**

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

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

<b>PERSONAL SERVICES</b>					
611210	Teacher Salaries	552,411	558,450	558,450	551,391
	Subtotal	<b>552,411</b>	<b>558,450</b>	<b>558,450</b>	<b>551,391</b>
<b>EMPLOYEE BENEFITS</b>					
621000	FICA	40,819	42,721	42,721	42,187
622000	VRS Retirement	74,836	92,814	92,814	91,645
623000	Health Insurance	105,384	125,832	125,832	94,860
623500	Dental Insurance	2,959	0	0	0
624000	Group Life Insurance	7,219	7,483	7,483	7,393
625000	VRS Hybrid Disability Insurance	303	0	0	0
626000	Hybrid Defined Benefit	10,452	0	0	0
627000	ICMA RC Hybrid-DC	738	0	0	0
627500	RHCC	6,613	6,757	6,757	6,676
628000	Other Benefits	1,269	1,269	1,269	1,269
628100	ICMA RC Hybrid-457 Match	380	0	0	0
	Subtotal	<b>250,972</b>	<b>276,876</b>	<b>276,876</b>	<b>244,030</b>
<b>MATERIALS/SUPPLIES</b>					
660600	Physical Ed Supplies	4,835	11,800	11,800	11,800
	Subtotal	<b>4,835</b>	<b>11,800</b>	<b>11,800</b>	<b>11,800</b>
<b>TOTAL</b>		<b>808,218</b>	<b>847,126</b>	<b>847,126</b>	<b>807,221</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 2020 ACTUAL</b>	<b>FY 2021 BUDGET</b>	<b>FY 2021 EXPECTED</b>	<b>FY 2022 BUDGET</b>
Teachers	6.5	7	8	8
Para-Educators	4.5	4	3.5	3.5

**ADDITIONAL INFORMATION:**

FTE's are hourly based and calculated using an average teacher salary base with the following formula: hourly rate x 8 hours per day x 260 days per year.

**CODE: 2100-611011-100**

**ACCT# DESCRIPTION**

<b>PERSONAL SERVICES</b>					
611210	Teacher Salaries	366,042	389,865	389,865	397,732
611410	Para-Educator Salaries	33,460	85,151	85,151	68,065
611430	Technical Salaries	2,613	47,402	47,402	47,402
615950	Overtime	29	0	0	0
	Subtotal	<b>402,144</b>	<b>522,418</b>	<b>522,418</b>	<b>513,199</b>
<b>EMPLOYEE BENEFITS</b>					
621000	FICA	29,975	38,413	38,413	37,714
622000	VRS Retirement	52,331	78,948	78,948	70,376
623000	Health Insurance	60,834	89,333	89,333	85,404
623500	Dental Insurance	2,284	0	0	0
624000	Group Life Insurance	5,228	6,365	6,365	6,247
625000	VRS Hybrid Disability Insurance	268	0	0	0
626000	Hybrid Defined Benefit	9,161	0	0	0
627000	ICMA RC Hybrid-DC	653	0	0	0
627500	RHCC	4,789	5,747	5,747	5,641
628000	Other Benefits	659	659	659	659
628100	ICMA RC Hybrid-457 Match	429	0	0	0
	Subtotal	<b>166,611</b>	<b>219,465</b>	<b>219,465</b>	<b>206,041</b>
<b>OTHER CHARGES</b>					
655040	Travel	58	3,000	3,000	3,000
	Subtotal	<b>58</b>	<b>3,000</b>	<b>3,000</b>	<b>3,000</b>
<b>MATERIALS/SUPPLIES</b>					
669000	Other Educational Supplies	11,737	6,405	6,405	6,405
	Subtotal	<b>11,737</b>	<b>6,405</b>	<b>6,405</b>	<b>6,405</b>
<b>TOTAL</b>		<b>580,550</b>	<b>751,288</b>	<b>751,288</b>	<b>728,645</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 2020 ACTUAL</b>	<b>FY 2021 BUDGET</b>	<b>FY 2021 EXPECTED</b>	<b>FY 2022 BUDGET</b>
Teachers	15.5	15.5	16.5	16.5
Para-Educators	12.5	12.5	13.5	13.5

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

PERSONAL SERVICES					
611210	Teacher Salaries	965,261	992,267	992,267	1,043,430
611410	Para-Educator Salaries	259,789	269,881	269,881	295,386
615950	Overtime	82	0	0	0
	Subtotal	1,225,132	1,262,148	1,262,148	1,338,816
EMPLOYEE BENEFITS					
621000	FICA	91,410	96,554	96,554	102,434
622000	VRS Retirement	176,310	209,769	209,769	187,342
623000	Health Insurance	169,371	203,627	203,627	211,872
623500	Dental Insurance	5,503	0	0	0
624000	Group Life Insurance	15,384	16,912	16,912	17,585
625000	VRS Hybrid Disability Insurance	205	0	0	0
626000	Hybrid Defined Benefit	7,259	0	0	0
627000	ICMA RC Hybrid-DC	499	0	0	0
627500	RHCC	14,092	15,272	15,272	15,877
628000	Other Benefits	2,214	2,214	2,214	2,214
628100	ICMA RC Hybrid-457 Match	63	0	0	0
	Subtotal	482,310	544,348	544,348	537,324
OTHER CHARGES					
655040	Travel	0	1,000	1,000	1,000
655060	Employee Development	70	13,000	13,000	13,000
	Subtotal	70	14,000	14,000	14,000
MATERIALS/SUPPLIES					
660800	Remedial Reading Supplies	1,979	24,250	24,250	24,250
669000	Other Educational Supplies	11,947	31,119	31,119	31,119
669900	Miscellaneous Materials & Supplies	0	1,000	1,000	1,000
	Subtotal	13,926	56,369	56,369	56,369
TOTAL		1,721,438	1,876,865	1,876,865	1,946,509

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

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

**PERSONNEL**

	<b>FY 2020 ACTUAL</b>	<b>FY 2021 BUDGET</b>	<b>FY 2021 EXPECTED</b>	<b>FY 2022 BUDGET</b>
N/A	0	0	0	0

**CODE: 2100-611011-125**

**ACCT# DESCRIPTION**

<b>PERSONAL SERVICES</b>				
616250	Stipends	0	1,000	1,000
	Subtotal	<b>0</b>	<b>1,000</b>	<b>1,000</b>
<b>EMPLOYEE BENEFITS</b>				
621000	FICA	0	184	184
	Subtotal	<b>0</b>	<b>184</b>	<b>184</b>
<b>PURCHASED SERVICES</b>				
639000	Miscellaneous Contractual Services	1,000	14,000	14,000
	Subtotal	<b>1,000</b>	<b>14,000</b>	<b>14,000</b>
	<b>TOTAL</b>	<b>1,000</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 2020 ACTUAL</b>	<b>FY 2021 BUDGET</b>	<b>FY 2021 EXPECTED</b>	<b>FY 2022 BUDGET</b>
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N/A	0	0	0	0
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**CODE: 2100-611011-130****ACCT# DESCRIPTION****PURCHASED SERVICES**

638810	Fees For Services	5,000	5,000	5,000	5,000
	Subtotal	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>
	<b>TOTAL</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>

**REGULAR EDUCATION - ELEMENTARY - OTHER**

This program provides services for students in grades K-5 that are not included in other program budgets. Substitutes, testing materials, supplies, and equipment are also contained in this budget category. The teachers, para-educators and technical positions in this program consists of 5.5 Assessment and Compliance Interventionists, 1 teacher, 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 2020 ACTUAL</b>	<b>FY 2021 BUDGET</b>	<b>FY 2021 EXPECTED</b>	<b>FY 2022 BUDGET</b>
Teachers	6.5	7.5	6.5	6.5
Para-Educators	64.5	64.5	62	62
Technical	1	1	1	1

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

<b>PERSONAL SERVICES</b>					
611210	Teacher Salaries	347,268	359,946	359,946	377,039
611410	Para-Educator Salaries	1,221,241	1,269,084	1,269,084	1,278,996
611430	Technical Salaries	53,912	53,912	53,912	56,159
615000	Substitute Salaries	546,963	590,000	590,000	590,000
615100	Substitutes - PREP	0	0	0	240,000
615950	Overtime	874	0	0	0
616000	Supplements	220,586	188,630	188,630	177,500
616250	Stipends	6,073	12,342	12,342	12,342
	Subtotal	<b>2,396,917</b>	<b>2,473,914</b>	<b>2,473,914</b>	<b>2,732,036</b>
<b>EMPLOYEE BENEFITS</b>					
621000	FICA	177,645	129,815	129,815	132,089
622000	VRS Retirement	161,680	279,705	279,705	148,061
623000	Health Insurance	409,227	502,665	502,665	460,524
623500	Dental Insurance	12,689	0	0	0
624000	Group Life Insurance	20,903	22,551	22,551	22,646
625000	VRS Hybrid Disability Insurance	2,253	0	0	0
626000	Hybrid Defined Benefit	76,779	0	0	0
627000	ICMA RC Hybrid-DC	5,494	0	0	0
627500	RHCC	18,965	20,363	20,363	20,464
628000	Other Benefits	3,982	3,982	3,982	3,982
628100	ICMA RC Hybrid-457 Match	3,849	0	0	0
	Subtotal	<b>893,466</b>	<b>959,081</b>	<b>959,081</b>	<b>787,766</b>
<b>PURCHASED SERVICES</b>					
635000	Printing	18,918	30,000	30,000	30,000
639000	Miscellaneous Contractual Services	51,435	14,000	9,000	14,000
	Subtotal	<b>70,353</b>	<b>44,000</b>	<b>39,000</b>	<b>44,000</b>
<b>OTHER CHARGES</b>					
658010	Dues/Memberships	0	750	750	750
	Subtotal	<b>0</b>	<b>750</b>	<b>750</b>	<b>750</b>
<b>MATERIALS/SUPPLIES</b>					
660700	Testing Materials	54,139	56,926	56,926	56,926
669000	Other Educational Supplies	8,092	15,200	15,200	15,200
669150	Supplemental Per Pupil Allocation	94,622	100,000	100,000	100,000
	Subtotal	<b>156,853</b>	<b>172,126</b>	<b>172,126</b>	<b>172,126</b>
<b>EQUIPMENT</b>					
689210	Furniture/Equipment-Replacement	1,041	800	800	800
	Subtotal	<b>1,041</b>	<b>800</b>	<b>800</b>	<b>800</b>
<b>TOTAL</b>		<b>3,518,630</b>	<b>3,650,671</b>	<b>3,645,671</b>	<b>3,737,478</b>

**REGULAR EDUCATION - MIDDLE - ENCORE**

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

**PERSONNEL**

		<b>FY 2020 ACTUAL</b>	<b>FY 2021 BUDGET</b>	<b>FY 2021 EXPECTED</b>	<b>FY 2022 BUDGET</b>
Teachers		32.2	32.2	32.4	32.4
<hr/>					
<b>CODE: 2100-611012-150</b>					
<b>ACCT# DESCRIPTION</b>					
	<b>PERSONAL SERVICES</b>				
611210	Teacher Salaries	1,680,877	1,587,521	1,587,521	1,701,522
	Subtotal	<b>1,680,877</b>	<b>1,587,521</b>	<b>1,587,521</b>	<b>1,701,522</b>
	<b>EMPLOYEE BENEFITS</b>				
621000	FICA	125,247	121,445	121,445	130,183
622000	VRS Retirement	182,760	263,846	263,846	282,804
623000	Health Insurance	277,958	253,272	253,272	291,780
623500	Dental Insurance	5,716	0	0	0
624000	Group Life Insurance	21,585	21,273	21,273	22,813
625000	VRS Hybrid Disability Insurance	1,977	0	0	0
626000	Hybrid Defined Benefit	67,430	0	0	0
627000	ICMA RC Hybrid-DC	4,821	0	0	0
627500	RHCC	19,772	19,209	19,209	20,602
628000	Other Benefits	2,350	2,350	2,350	2,350
628100	ICMA RC Hybrid-457 Match	3,346	0	0	0
	Subtotal	<b>712,962</b>	<b>681,395</b>	<b>681,395</b>	<b>750,532</b>
	<b>PURCHASED SERVICES</b>				
633700	Contract Maint/Music Instruments	3,957	7,950	7,950	7,950
	Subtotal	<b>3,957</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	6,312	12,300	12,300	12,300
660500	Art Supplies	3,869	9,708	9,708	9,708
669000	Other Educational Supplies	4,946	12,965	12,965	12,965
	Subtotal	<b>15,127</b>	<b>39,973</b>	<b>39,973</b>	<b>39,973</b>
	<b>EQUIPMENT</b>				
689110	Furniture/Equipment-Additional	13,679	15,000	15,000	15,000
	Subtotal	<b>13,679</b>	<b>15,000</b>	<b>15,000</b>	<b>15,000</b>
	<b>TOTAL</b>	<b>2,426,602</b>	<b>2,331,839</b>	<b>2,331,839</b>	<b>2,514,977</b>

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

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

**PERSONNEL**

	<b>FY 2020 ACTUAL</b>	<b>FY 2021 BUDGET</b>	<b>FY 2021 EXPECTED</b>	<b>FY 2022 BUDGET</b>
Teachers	123	123	123	123

**CODE: 2100-611012-160**

**ACCT# DESCRIPTION**

**PERSONAL SERVICES**

611210	Teacher Salaries	6,690,198	7,270,517	7,446,180	7,318,122
616250	Stipends	1,400	1,400	1,400	1,400
	Subtotal	<b>6,691,598</b>	<b>7,271,917</b>	<b>7,447,580</b>	<b>7,319,522</b>

**EMPLOYEE BENEFITS**

621000	FICA	497,020	508,407	508,407	529,413
622000	VRS Retirement	820,356	1,104,308	1,104,308	1,143,289
623000	Health Insurance	1,054,513	1,061,028	1,061,028	1,346,260
623500	Dental Insurance	27,620	0	0	0
624000	Group Life Insurance	86,934	89,036	89,036	92,233
625000	VRS Hybrid Disability Insurance	5,717	0	0	0
626000	Hybrid Defined Benefit	190,079	0	0	0
627000	ICMA RC Hybrid-DC	13,943	0	0	0
627500	RHCC	79,504	80,398	80,398	83,281
628000	Other Benefits	12,993	12,993	12,993	12,993
628100	ICMA RC Hybrid-457 Match	14,604	0	0	0
	Subtotal	<b>2,803,283</b>	<b>2,856,170</b>	<b>2,856,170</b>	<b>3,207,469</b>

**MATERIALS/SUPPLIES**

660200	Laboratory Supplies	8,737	19,808	19,808	19,808
660300	Textbooks	2,431	242,383	242,383	242,383
660600	Physical Ed Supplies	2,210	7,344	7,344	7,344
669000	Other Educational Supplies	37,385	82,237	82,237	82,237
	Subtotal	<b>50,763</b>	<b>351,772</b>	<b>351,772</b>	<b>351,772</b>

**TOTAL**

**9,545,644 10,479,859 10,655,522 10,878,763**

**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 2020 ACTUAL</b>	<b>FY 2021 BUDGET</b>	<b>FY 2021 EXPECTED</b>	<b>FY 2022 BUDGET</b>
Para-Educators	4	4	4	4

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

<b>PERSONAL SERVICES</b>					
611410	Para-Educator Salaries	89,363	89,360	89,360	93,384
615950	Overtime	435	0	0	0
	Subtotal	<b>89,798</b>	<b>89,360</b>	<b>89,360</b>	<b>93,384</b>
<b>EMPLOYEE BENEFITS</b>					
621000	FICA	6,301	6,836	6,836	7,146
622000	VRS Retirement	7,618	14,852	14,852	5,858
623000	Health Insurance	36,658	24,842	24,842	43,524
623500	Dental Insurance	1,223	0	0	0
624000	Group Life Insurance	1,171	1,197	1,197	1,254
625000	VRS Hybrid Disability Insurance	167	0	0	0
626000	Hybrid Defined Benefit	5,414	0	0	0
627000	ICMA RC Hybrid-DC	408	0	0	0
627500	RHCC	1,072	1,081	1,081	1,132
628000	Other Benefits	154	154	154	154
628100	ICMA RC Hybrid-457 Match	572	0	0	0
	Subtotal	<b>60,758</b>	<b>48,962</b>	<b>48,962</b>	<b>59,068</b>
<b>PURCHASED SERVICES</b>					
639000	Miscellaneous Contractual Services	0	2,459	2,459	2,159
	Subtotal	<b>0</b>	<b>2,459</b>	<b>2,459</b>	<b>2,159</b>
<b>TOTAL</b>		<b>150,556</b>	<b>140,781</b>	<b>140,781</b>	<b>154,611</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 2020 ACTUAL</b>	<b>FY 2021 BUDGET</b>	<b>FY 2021 EXPECTED</b>	<b>FY 2022 BUDGET</b>
Teachers	2	2	1.5	1.5
Para-Educators	0	1	1.5	1.5

**CODE: 2100-611012-190**

**ACCT# DESCRIPTION**

<b>PERSONAL SERVICES</b>					
611210	Teacher Salaries	118,287	106,885	106,885	55,499
611410	Para-Educator Salaries	8,076	0	0	18,516
	Subtotal	<b>126,363</b>	<b>106,885</b>	<b>106,885</b>	<b>74,015</b>
<b>EMPLOYEE BENEFITS</b>					
621000	FICA	9,344	8,177	8,177	5,663
622000	VRS Retirement	12,921	17,764	17,764	10,385
623000	Health Insurance	19,562	18,720	18,720	0
623500	Dental Insurance	396	0	0	0
624000	Group Life Insurance	1,679	1,432	1,432	993
625000	VRS Hybrid Disability Insurance	188	0	0	0
626000	Hybrid Defined Benefit	6,086	0	0	0
627000	ICMA RC Hybrid-DC	458	0	0	0
627500	RHCC	1,538	1,293	1,293	897
628000	Other Benefits	72	72	72	72
628100	ICMA RC Hybrid-457 Match	629	0	0	0
	Subtotal	<b>52,873</b>	<b>47,458</b>	<b>47,458</b>	<b>18,010</b>
<b>MATERIALS/SUPPLIES</b>					
669000	Other Educational Supplies	483	1,500	1,500	1,500
669900	Miscellaneous Materials & Supplies	520	5,000	5,000	5,000
	Subtotal	<b>1,003</b>	<b>6,500</b>	<b>6,500</b>	<b>6,500</b>
<b>TOTAL</b>		<b>180,239</b>	<b>160,843</b>	<b>160,843</b>	<b>98,525</b>

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

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

**PERSONNEL**

	<b>FY 2020 ACTUAL</b>	<b>FY 2021 BUDGET</b>	<b>FY 2021 EXPECTED</b>	<b>FY 2022 BUDGET</b>
Teachers	1	1	1	1

**CODE: 2100-611012-205**

**ACCT# DESCRIPTION**

**PERSONAL SERVICES**

611210	Teacher Salaries	42,715	43,715	43,715	45,767
616250	Stipends	3,650	3,717	3,717	3,717
	Subtotal	<b>46,365</b>	<b>47,432</b>	<b>47,432</b>	<b>49,484</b>

**EMPLOYEE BENEFITS**

621000	FICA	3,550	3,652	3,652	3,810
622000	VRS Retirement	0	7,265	7,265	7,607
624000	Group Life Insurance	573	586	586	614
625000	VRS Hybrid Disability Insurance	179	0	0	0
626000	Hybrid Defined Benefit	6,286	0	0	0
627000	ICMA RC Hybrid-DC	437	0	0	0
627500	RHCC	525	529	529	554
628000	Other Benefits	93	93	93	93
628100	ICMA RC Hybrid-457 Match	131	0	0	0
	Subtotal	<b>11,774</b>	<b>12,125</b>	<b>12,125</b>	<b>12,678</b>

**PURCHASED SERVICES**

639000	Miscellaneous Contractual Services	3,000	2,896	2,896	2,896
	Subtotal	<b>3,000</b>	<b>2,896</b>	<b>2,896</b>	<b>2,896</b>

**MATERIALS/SUPPLIES**

669000	Other Educational Supplies	1,866	2,896	2,896	2,896
	Subtotal	<b>1,866</b>	<b>2,896</b>	<b>2,896</b>	<b>2,896</b>

**TOTAL**

<b>63,005</b>	<b>65,349</b>	<b>65,349</b>	<b>67,954</b>
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**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 2020 ACTUAL</b>	<b>FY 2021 BUDGET</b>	<b>FY 2021 EXPECTED</b>	<b>FY 2022 BUDGET</b>
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N/A	0	0	0	0
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**CODE: 2100-611012-210****ACCT# DESCRIPTION****PURCHASED SERVICES**

639000	Miscellaneous Contractual Services	6,190	6,200	6,200	6,200
	Subtotal	<b>6,190</b>	<b>6,200</b>	<b>6,200</b>	<b>6,200</b>
	<b>TOTAL</b>	<b>6,190</b>	<b>6,200</b>	<b>6,200</b>	<b>6,200</b>



**REGULAR EDUCATION - MIDDLE - OTHER**

Programs and services for Regular Education - Middle Schools that are not included in other program budgets. The teacher and para-educator positions in this program consist of 4 Assessment and Compliance Interventionists, 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 2020 ACTUAL</b>	<b>FY 2021 BUDGET</b>	<b>FY 2021 EXPECTED</b>	<b>FY 2022 BUDGET</b>
Teachers	10.44	10.44	10.74	10.74
Para-Educators	2	2	2	2
Cafeteria Monitors	3.15	3.15	3.15	3.15

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

611210	Teacher Salaries	485,362	485,152	485,152	506,853
611410	Para-Educator Salaries	41,921	40,819	40,819	42,657
611520	Cafeteria Monitor	26,631	0	0	38,016
615000	Substitute Salaries	170,046	290,856	290,856	290,856
615950	Overtime	428	0	0	0
616000	Supplements	218,477	209,359	209,359	204,907
616250	Stipends	2,525	6,054	6,054	6,054
	Subtotal	<b>945,390</b>	<b>1,032,240</b>	<b>1,032,240</b>	<b>1,089,343</b>

**EMPLOYEE BENEFITS**

621000	FICA	71,532	40,752	40,752	45,468
622000	VRS Retirement	63,650	87,416	87,416	89,308
623000	Health Insurance	63,238	46,284	46,284	99,972
623500	Dental Insurance	2,636	0	0	0
624000	Group Life Insurance	6,890	7,048	7,048	7,883
625000	VRS Hybrid Disability Insurance	492	0	0	0
626000	Hybrid Defined Benefit	16,744	0	0	0
627000	ICMA RC Hybrid-DC	1,200	0	0	0
627500	RHCC	6,312	6,364	6,364	7,118
628000	Other Benefits	2,049	2,049	2,049	2,049
628100	ICMA RC Hybrid-457 Match	878	0	0	0
	Subtotal	<b>235,621</b>	<b>189,913</b>	<b>189,913</b>	<b>251,798</b>

**PURCHASED SERVICES**

635000	Printing	18,918	30,000	30,000	30,000
639000	Miscellaneous Contractual Services	41,063	12,500	12,500	12,500
	Subtotal	<b>59,981</b>	<b>42,500</b>	<b>42,500</b>	<b>42,500</b>

**MATERIALS/SUPPLIES**

660010	Stationery/Forms/Office Supplies	2,528	5,200	5,200	5,200
669000	Other Educational Supplies	9,737	15,921	20,921	15,921
669150	Supplemental Per Pupil Allocation	24,151	100,000	100,000	100,000
	Subtotal	<b>36,416</b>	<b>121,121</b>	<b>126,121</b>	<b>121,121</b>

**EQUIPMENT**

689110	Furniture/Equipment-Additional	10,261	11,578	11,578	11,578
689210	Furniture/Equipment-Replacement	5,764	18,180	18,180	18,180
	Subtotal	<b>16,025</b>	<b>29,758</b>	<b>29,758</b>	<b>29,758</b>

**TOTAL**

<b>1,293,433</b>	<b>1,415,532</b>	<b>1,420,532</b>	<b>1,534,520</b>
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**REGULAR EDUCATION - MIDDLE - GRAFTON COMPLEX FIRE**

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

**PERSONNEL**

	<b>FY 2020 ACTUAL</b>	<b>FY 2021 BUDGET</b>	<b>FY 2021 EXPECTED</b>	<b>FY 2022 BUDGET</b>
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N/A	0	0	0	0
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**CODE: 2100-611012-999****ACCT# DESCRIPTION****MATERIALS/SUPPLIES**

669900	Miscellaneous Materials & Supplies	9,024	0	0	0
	Subtotal	<b>9,024</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>TOTAL</b>	<b>9,024</b>	<b>0</b>	<b>0</b>	<b>0</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 2020 ACTUAL</b>	<b>FY 2021 BUDGET</b>	<b>FY 2021 EXPECTED</b>	<b>FY 2022 BUDGET</b>
Teachers	10.5	10.5	10.5	10.5

**CODE: 2100-611013-230**

**ACCT# DESCRIPTION**

<b>PERSONAL SERVICES</b>					
611210	Teacher Salaries	548,394	555,471	555,471	576,433
	Subtotal	<b>548,394</b>	<b>555,471</b>	<b>555,471</b>	<b>576,433</b>
<b>EMPLOYEE BENEFITS</b>					
621000	FICA	41,025	42,494	42,494	44,103
622000	VRS Retirement	59,359	92,319	92,319	95,807
623000	Health Insurance	60,632	50,736	50,736	73,284
623500	Dental Insurance	2,160	0	0	0
624000	Group Life Insurance	7,184	7,443	7,443	7,728
625000	VRS Hybrid Disability Insurance	696	0	0	0
626000	Hybrid Defined Benefit	24,148	0	0	0
627000	ICMA RC Hybrid-DC	1,698	0	0	0
627500	RHCC	6,581	6,721	6,721	6,980
628000	Other Benefits	1,022	1,022	1,022	1,022
628100	ICMA RC Hybrid-457 Match	783	0	0	0
	Subtotal	<b>205,288</b>	<b>200,735</b>	<b>200,735</b>	<b>228,924</b>
<b>MATERIALS/SUPPLIES</b>					
660500	Art Supplies	8,442	13,600	13,600	13,600
	Subtotal	<b>8,442</b>	<b>13,600</b>	<b>13,600</b>	<b>13,600</b>
<b>TOTAL</b>		<b>762,124</b>	<b>769,806</b>	<b>769,806</b>	<b>818,957</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 2020 ACTUAL</b>	<b>FY 2021 BUDGET</b>	<b>FY 2021 EXPECTED</b>	<b>FY 2022 BUDGET</b>
Teachers	7.7	7.7	7.9	7.9

**CODE: 2100-611013-240**

**ACCT# DESCRIPTION**

<b>PERSONAL SERVICES</b>					
611210	Teacher Salaries	473,691	490,744	490,744	474,247
	Subtotal	<b>473,691</b>	<b>490,744</b>	<b>490,744</b>	<b>474,247</b>
<b>EMPLOYEE BENEFITS</b>					
621000	FICA	35,878	37,542	37,542	36,284
622000	VRS Retirement	55,758	81,562	81,562	74,165
623000	Health Insurance	42,022	45,228	45,228	45,696
623500	Dental Insurance	1,865	0	0	0
624000	Group Life Insurance	6,348	6,576	6,576	5,983
625000	VRS Hybrid Disability Insurance	529	0	0	0
626000	Hybrid Defined Benefit	17,046	0	0	0
627000	ICMA RC Hybrid-DC	1,290	0	0	0
627500	RHCC	5,815	5,938	5,938	5,403
628000	Other Benefits	1,075	1,075	1,075	1,075
628100	ICMA RC Hybrid-457 Match	1,893	0	0	0
	Subtotal	<b>169,519</b>	<b>177,921</b>	<b>177,921</b>	<b>168,606</b>
<b>PURCHASED SERVICES</b>					
633700	Contract Maint/Music Instruments	5,478	9,950	9,950	10,250
	Subtotal	<b>5,478</b>	<b>9,950</b>	<b>9,950</b>	<b>10,250</b>
<b>MATERIALS/SUPPLIES</b>					
660400	Music Supplies	3,728	12,550	12,550	12,550
	Subtotal	<b>3,728</b>	<b>12,550</b>	<b>12,550</b>	<b>12,550</b>
<b>EQUIPMENT</b>					
689110	Furniture/Equipment-Additional	18,175	17,000	17,000	17,000
	Subtotal	<b>18,175</b>	<b>17,000</b>	<b>17,000</b>	<b>17,000</b>
<b>TOTAL</b>		<b>670,591</b>	<b>708,165</b>	<b>708,165</b>	<b>682,653</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 2020 ACTUAL</b>	<b>FY 2021 BUDGET</b>	<b>FY 2021 EXPECTED</b>	<b>FY 2022 BUDGET</b>
Teachers	36.6	39.6	38	38

**CODE: 2100-611013-250**

**ACCT# DESCRIPTION**

<b>PERSONAL SERVICES</b>					
611210	Teacher Salaries	2,001,230	1,953,191	1,953,191	2,094,516
	Subtotal	<b>2,001,230</b>	<b>1,953,191</b>	<b>1,953,191</b>	<b>2,094,516</b>
<b>EMPLOYEE BENEFITS</b>					
621000	FICA	149,146	149,419	149,419	160,250
622000	VRS Retirement	211,006	324,620	324,620	348,126
623000	Health Insurance	296,156	312,756	312,756	370,248
623500	Dental Insurance	8,577	0	0	0
624000	Group Life Insurance	25,804	26,173	26,173	28,082
625000	VRS Hybrid Disability Insurance	2,559	0	0	0
626000	Hybrid Defined Benefit	87,736	0	0	0
627000	ICMA RC Hybrid-DC	6,241	0	0	0
627500	RHCC	23,637	23,634	23,634	25,361
628000	Other Benefits	4,198	4,198	4,198	4,198
628100	ICMA RC Hybrid-457 Match	3,877	0	0	0
	Subtotal	<b>818,937</b>	<b>840,800</b>	<b>840,800</b>	<b>936,265</b>
<b>MATERIALS/SUPPLIES</b>					
660300	Textbooks	917	10,000	10,000	10,000
669000	Other Educational Supplies	8,230	19,710	19,710	19,710
	Subtotal	<b>9,147</b>	<b>29,710</b>	<b>29,710</b>	<b>29,710</b>
<b>TOTAL</b>		<b>2,829,314</b>	<b>2,823,701</b>	<b>2,823,701</b>	<b>3,060,491</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 2020 ACTUAL</b>	<b>FY 2021 BUDGET</b>	<b>FY 2021 EXPECTED</b>	<b>FY 2022 BUDGET</b>
Teachers	2.5	2.5	2	2
Para-Educators	1.5	1	1	1

**CODE: 2100-611013-260**

**ACCT# DESCRIPTION**

<b>PERSONAL SERVICES</b>					
611210	Teacher Salaries	119,194	153,877	153,877	135,523
611410	Para-Educator Salaries	0	0	0	34,444
	Subtotal	<b>119,194</b>	<b>153,877</b>	<b>153,877</b>	<b>169,967</b>
<b>EMPLOYEE BENEFITS</b>					
621000	FICA	8,774	11,772	11,772	13,005
622000	VRS Retirement	15,876	25,574	25,574	20,734
623000	Health Insurance	22,739	25,932	25,932	23,076
623500	Dental Insurance	520	0	0	0
624000	Group Life Insurance	1,538	2,062	2,062	1,961
625000	VRS Hybrid Disability Insurance	66	0	0	0
626000	Hybrid Defined Benefit	2,088	0	0	0
627000	ICMA RC Hybrid-DC	161	0	0	0
627500	RHCC	1,409	1,862	1,862	1,771
628100	ICMA RC Hybrid-457 Match	283	0	0	0
	Subtotal	<b>53,454</b>	<b>67,202</b>	<b>67,202</b>	<b>60,547</b>
<b>PURCHASED SERVICES</b>					
639000	Miscellaneous Contractual Services	31,994	20,920	20,920	20,920
	Subtotal	<b>31,994</b>	<b>20,920</b>	<b>20,920</b>	<b>20,920</b>
<b>MATERIALS/SUPPLIES</b>					
669000	Other Educational Supplies	217	5,670	5,670	5,670
669900	Miscellaneous Materials & Supplies	329	5,000	5,000	5,000
	Subtotal	<b>546</b>	<b>10,670</b>	<b>10,670</b>	<b>10,670</b>
<b>TOTAL</b>		<b>205,188</b>	<b>252,669</b>	<b>252,669</b>	<b>262,104</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 2020 ACTUAL</b>	<b>FY 2021 BUDGET</b>	<b>FY 2021 EXPECTED</b>	<b>FY 2022 BUDGET</b>
Teachers	37.6	37.6	36.6	36.6

**CODE: 2100-611013-270**

**ACCT# DESCRIPTION**

PERSONAL SERVICES					
611210	Teacher Salaries	2,057,806	2,134,997	2,134,997	2,166,123
	Subtotal	2,057,806	2,134,997	2,134,997	2,166,123
EMPLOYEE BENEFITS					
621000	FICA	153,016	163,327	163,327	165,728
622000	VRS Retirement	289,948	354,837	354,837	360,028
623000	Health Insurance	341,253	344,592	344,592	410,064
623500	Dental Insurance	9,007	0	0	0
624000	Group Life Insurance	27,026	28,609	28,609	29,042
625000	VRS Hybrid Disability Insurance	877	0	0	0
626000	Hybrid Defined Benefit	28,175	0	0	0
627000	ICMA RC Hybrid-DC	2,138	0	0	0
627500	RHCC	24,756	25,833	25,833	26,228
628000	Other Benefits	5,862	5,862	5,862	5,862
628100	ICMA RC Hybrid-457 Match	3,219	0	0	0
	Subtotal	885,277	923,060	923,060	996,952
MATERIALS/SUPPLIES					
660300	Textbooks	4,051	10,000	10,000	10,000
669000	Other Educational Supplies	6,701	13,081	13,081	13,081
	Subtotal	10,752	23,081	23,081	23,081
TOTAL		2,953,835	3,081,138	3,081,138	3,186,156

**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 2020 ACTUAL</b>	<b>FY 2021 BUDGET</b>	<b>FY 2021 EXPECTED</b>	<b>FY 2022 BUDGET</b>
Teachers	35	35	36	36

**CODE: 2100-611013-280**

**ACCT# DESCRIPTION**

**PERSONAL SERVICES**

611210	Teacher Salaries	1,954,418	1,933,195	1,933,195	2,066,431
616250	Stipends	1,862	1,750	1,750	1,750
	Subtotal	<b>1,956,280</b>	<b>1,934,945</b>	<b>1,934,945</b>	<b>2,068,181</b>

**EMPLOYEE BENEFITS**

621000	FICA	144,096	148,023	148,023	158,232
622000	VRS Retirement	270,671	321,297	321,297	343,461
623000	Health Insurance	349,255	382,416	382,416	418,428
623500	Dental Insurance	8,981	0	0	0
624000	Group Life Insurance	25,714	25,905	25,905	27,708
625000	VRS Hybrid Disability Insurance	971	0	0	0
626000	Hybrid Defined Benefit	32,151	0	0	0
627000	ICMA RC Hybrid-DC	2,367	0	0	0
627500	RHCC	23,554	23,392	23,392	25,019
628000	Other Benefits	3,806	3,806	3,806	3,806
628100	ICMA RC Hybrid-457 Match	2,592	0	0	0
	Subtotal	<b>864,158</b>	<b>904,839</b>	<b>904,839</b>	<b>976,654</b>

**MATERIALS/SUPPLIES**

660200	Laboratory Supplies	25,933	43,883	43,883	43,883
660300	Textbooks	19,943	85,000	85,000	85,000
669000	Other Educational Supplies	2,144	4,796	4,796	4,796
	Subtotal	<b>48,020</b>	<b>133,679</b>	<b>133,679</b>	<b>133,679</b>

**TOTAL**

<b>2,868,458</b>	<b>2,973,463</b>	<b>2,973,463</b>	<b>3,178,514</b>
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**REGULAR EDUCATION - HIGH - SOCIAL STUDIES**

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

**PERSONNEL**

	<b>FY 2020 ACTUAL</b>	<b>FY 2021 BUDGET</b>	<b>FY 2021 EXPECTED</b>	<b>FY 2022 BUDGET</b>
Teachers	41	41	42	42

**CODE: 2100-611013-290**

**ACCT# DESCRIPTION**

<b>PERSONAL SERVICES</b>					
611210	Teacher Salaries	2,270,865	2,263,085	2,263,085	2,379,126
	Subtotal	<b>2,270,865</b>	<b>2,263,085</b>	<b>2,263,085</b>	<b>2,379,126</b>
<b>EMPLOYEE BENEFITS</b>					
621000	FICA	169,659	173,126	173,126	182,027
622000	VRS Retirement	286,585	376,125	376,125	395,431
623000	Health Insurance	383,074	341,460	341,460	581,945
623500	Dental Insurance	10,436	0	0	0
624000	Group Life Insurance	29,680	30,325	30,325	31,901
625000	VRS Hybrid Disability Insurance	1,796	0	0	0
626000	Hybrid Defined Benefit	58,186	0	0	0
627000	ICMA RC Hybrid-DC	4,379	0	0	0
627500	RHCC	27,188	27,383	27,383	28,807
628000	Other Benefits	4,056	4,056	4,056	4,056
628100	ICMA RC Hybrid-457 Match	6,103	0	0	0
	Subtotal	<b>981,142</b>	<b>952,475</b>	<b>952,475</b>	<b>1,224,167</b>
<b>MATERIALS/SUPPLIES</b>					
660300	Textbooks	15,762	70,000	70,000	70,000
669000	Other Educational Supplies	6,265	11,850	11,850	11,850
	Subtotal	<b>22,027</b>	<b>81,850</b>	<b>81,850</b>	<b>81,850</b>
<b>TOTAL</b>		<b>3,274,034</b>	<b>3,297,410</b>	<b>3,297,410</b>	<b>3,685,143</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 2020 ACTUAL</b>	<b>FY 2021 BUDGET</b>	<b>FY 2021 EXPECTED</b>	<b>FY 2022 BUDGET</b>
Teachers	14.3	14.3	14.3	14.3

**CODE: 2100-611013-300**

**ACCT# DESCRIPTION**

<b>PERSONAL SERVICES</b>					
611210	Teacher Salaries	790,162	784,358	784,358	821,729
	Subtotal	<b>790,162</b>	<b>784,358</b>	<b>784,358</b>	<b>821,729</b>
<b>EMPLOYEE BENEFITS</b>					
621000	FICA	58,588	60,003	60,003	62,869
622000	VRS Retirement	108,804	130,360	130,360	131,823
623000	Health Insurance	151,760	130,620	130,620	197,145
623500	Dental Insurance	3,927	0	0	0
624000	Group Life Insurance	9,972	10,510	10,510	10,634
625000	VRS Hybrid Disability Insurance	276	0	0	0
626000	Hybrid Defined Benefit	9,555	0	0	0
627000	ICMA RC Hybrid-DC	673	0	0	0
627500	RHCC	9,134	9,491	9,491	9,602
628000	Other Benefits	1,496	1,496	1,496	1,496
628100	ICMA RC Hybrid-457 Match	320	0	0	0
	Subtotal	<b>354,505</b>	<b>342,480</b>	<b>342,480</b>	<b>413,569</b>
<b>MATERIALS/SUPPLIES</b>					
660300	Textbooks	152	2,500	2,500	2,500
660600	Physical Ed Supplies	1,926	7,764	7,764	7,764
	Subtotal	<b>2,078</b>	<b>10,264</b>	<b>10,264</b>	<b>10,264</b>
<b>TOTAL</b>		<b>1,146,745</b>	<b>1,137,102</b>	<b>1,137,102</b>	<b>1,245,562</b>

**REGULAR EDUCATION - HIGH - DRIVER EDUCATION**

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

**PERSONNEL**

	<b>FY 2020 ACTUAL</b>	<b>FY 2021 BUDGET</b>	<b>FY 2021 EXPECTED</b>	<b>FY 2022 BUDGET</b>
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N/A	0	0	0	0
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**CODE: 2100-611013-310****ACCT# DESCRIPTION****MATERIALS/SUPPLIES**

660300	Textbooks	638	2,500	2,500	2,500
	Subtotal	<b>638</b>	<b>2,500</b>	<b>2,500</b>	<b>2,500</b>
	<b>TOTAL</b>	<b>638</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 2020 ACTUAL</b>	<b>FY 2021 BUDGET</b>	<b>FY 2021 EXPECTED</b>	<b>FY 2022 BUDGET</b>
Teachers	21.6	21.6	21.6	21.6

**CODE: 2100-611013-320**

**ACCT# DESCRIPTION**

PERSONAL SERVICES					
611210	Teacher Salaries	1,168,229	1,147,884	1,147,884	1,173,207
	Subtotal	1,168,229	1,147,884	1,147,884	1,173,207
EMPLOYEE BENEFITS					
621000	FICA	86,187	87,813	87,813	89,760
622000	VRS Retirement	153,635	190,778	190,778	191,835
623000	Health Insurance	200,416	221,148	221,148	248,760
623500	Dental Insurance	5,554	0	0	0
624000	Group Life Insurance	15,299	15,382	15,382	15,475
625000	VRS Hybrid Disability Insurance	771	0	0	0
626000	Hybrid Defined Benefit	26,764	0	0	0
627000	ICMA RC Hybrid-DC	1,881	0	0	0
627500	RHCC	14,014	13,889	13,889	13,976
628000	Other Benefits	2,487	2,487	2,487	2,487
628100	ICMA RC Hybrid-457 Match	841	0	0	0
	Subtotal	507,849	531,497	531,497	562,293
MATERIALS/SUPPLIES					
660300	Textbooks	472	10,000	10,000	10,000
669000	Other Educational Supplies	1,626	5,250	5,250	5,250
	Subtotal	2,098	15,250	15,250	15,250
TOTAL		1,678,176	1,694,631	1,694,631	1,750,750

**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 2020 ACTUAL</b>	<b>FY 2021 BUDGET</b>	<b>FY 2021 EXPECTED</b>	<b>FY 2022 BUDGET</b>
Teachers	6.75	6.75	6.75	6.75

**CODE: 2100-611013-330**

**ACCT# DESCRIPTION**

<b>PERSONAL SERVICES</b>					
611210	Teacher Salaries	367,441	380,568	380,568	384,917
	Subtotal	<b>367,441</b>	<b>380,568</b>	<b>380,568</b>	<b>384,917</b>
<b>EMPLOYEE BENEFITS</b>					
621000	FICA	27,107	29,113	29,113	29,450
622000	VRS Retirement	57,615	63,250	63,250	63,977
623000	Health Insurance	66,495	77,796	77,796	68,700
623500	Dental Insurance	1,497	0	0	0
624000	Group Life Insurance	4,813	5,100	5,100	5,161
627500	RHCC	4,409	4,605	4,605	4,660
628000	Other Benefits	567	567	567	567
	Subtotal	<b>162,503</b>	<b>180,431</b>	<b>180,431</b>	<b>172,515</b>
<b>PURCHASED SERVICES</b>					
639000	Miscellaneous Contractual Services	2,433	4,600	4,600	4,600
	Subtotal	<b>2,433</b>	<b>4,600</b>	<b>4,600</b>	<b>4,600</b>
<b>MATERIALS/SUPPLIES</b>					
669900	Miscellaneous Materials & Supplies	2,834	4,000	4,000	4,000
	Subtotal	<b>2,834</b>	<b>4,000</b>	<b>4,000</b>	<b>4,000</b>
<b>EQUIPMENT</b>					
689110	Furniture/Equipment-Additional	349	1,000	1,000	1,000
	Subtotal	<b>349</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>
<b>TOTAL</b>		<b>535,560</b>	<b>570,599</b>	<b>570,599</b>	<b>567,032</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 2020 ACTUAL</b>	<b>FY 2021 BUDGET</b>	<b>FY 2021 EXPECTED</b>	<b>FY 2022 BUDGET</b>
Para-Educators	4	4	4	4
Technical	1	1	1	1

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

<b>PERSONAL SERVICES</b>					
611410	Para-Educator Salaries	70,544	71,713	71,713	74,020
611430	Technical Salaries	57,568	63,692	63,692	144,240
615000	Substitute Salaries	497	2,500	2,500	2,500
615950	Overtime	156	0	0	0
616250	Stipends	170,168	169,784	169,784	169,784
	Subtotal	<b>298,933</b>	<b>307,689</b>	<b>307,689</b>	<b>390,544</b>
<b>EMPLOYEE BENEFITS</b>					
621000	FICA	22,775	22,960	22,960	29,302
622000	VRS Retirement	11,514	22,505	22,505	28,617
623000	Health Insurance	8,932	16,148	16,148	8,100
623500	Dental Insurance	773	0	0	0
624000	Group Life Insurance	1,613	1,814	1,814	2,928
625000	VRS Hybrid Disability Insurance	204	0	0	0
626000	Hybrid Defined Benefit	7,018	0	0	0
627000	ICMA RC Hybrid-DC	497	0	0	0
627500	RHCC	1,478	1,639	1,639	2,645
628000	Other Benefits	249	249	249	249
628100	ICMA RC Hybrid-457 Match	279	0	0	0
	Subtotal	<b>55,332</b>	<b>65,315</b>	<b>65,315</b>	<b>71,841</b>
<b>PURCHASED SERVICES</b>					
639000	Miscellaneous Contractual Services	44,204	20,938	20,938	20,938
	Subtotal	<b>44,204</b>	<b>20,938</b>	<b>20,938</b>	<b>20,938</b>
<b>OTHER CHARGES</b>					
655060	Employee Development	42	3,000	3,000	3,000
	Subtotal	<b>42</b>	<b>3,000</b>	<b>3,000</b>	<b>3,000</b>
<b>MATERIALS/SUPPLIES</b>					
669000	Other Educational Supplies	105	9,776	9,776	9,776
	Subtotal	<b>105</b>	<b>9,776</b>	<b>9,776</b>	<b>9,776</b>
<b>TOTAL</b>		<b>398,616</b>	<b>406,718</b>	<b>406,718</b>	<b>496,099</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 2020 ACTUAL</b>	<b>FY 2021 BUDGET</b>	<b>FY 2021 EXPECTED</b>	<b>FY 2022 BUDGET</b>
Teachers	3	3	3	3

**CODE: 2100-611013-345**

**ACCT# DESCRIPTION**

<b>PERSONAL SERVICES</b>					
611210	Teacher Salaries	184,474	184,474	184,474	193,196
	Subtotal	<b>184,474</b>	<b>184,474</b>	<b>184,474</b>	<b>193,196</b>
<b>EMPLOYEE BENEFITS</b>					
621000	FICA	13,837	14,112	14,112	14,781
622000	VRS Retirement	28,926	30,660	30,660	32,111
623000	Health Insurance	29,729	33,060	33,060	35,292
623500	Dental Insurance	979	0	0	0
624000	Group Life Insurance	2,417	2,472	2,472	2,591
627500	RHCC	2,214	2,232	2,232	2,339
628000	Other Benefits	439	439	439	439
	Subtotal	<b>78,541</b>	<b>82,975</b>	<b>82,975</b>	<b>87,553</b>
<b>PURCHASED SERVICES</b>					
639000	Miscellaneous Contractual Services	7,290	15,000	15,000	15,000
	Subtotal	<b>7,290</b>	<b>15,000</b>	<b>15,000</b>	<b>15,000</b>
<b>TOTAL</b>		<b>270,305</b>	<b>282,449</b>	<b>282,449</b>	<b>295,749</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 2020 ACTUAL</b>	<b>FY 2021 BUDGET</b>	<b>FY 2021 EXPECTED</b>	<b>FY 2022 BUDGET</b>
Teachers	6	6	6	6

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

<b>PERSONAL SERVICES</b>					
611210	Teacher Salaries	327,772	321,486	321,486	336,368
616250	Stipends	18,425	19,100	19,100	19,100
	Subtotal	<b>346,197</b>	<b>340,586</b>	<b>340,586</b>	<b>355,468</b>
<b>EMPLOYEE BENEFITS</b>					
621000	FICA	25,641	24,725	24,725	25,866
622000	VRS Retirement	35,649	53,431	53,431	55,907
623000	Health Insurance	72,318	78,876	78,876	84,252
623500	Dental Insurance	1,152	0	0	0
624000	Group Life Insurance	4,281	4,308	4,308	4,510
625000	VRS Hybrid Disability Insurance	408	0	0	0
626000	Hybrid Defined Benefit	13,239	0	0	0
627000	ICMA RC Hybrid-DC	994	0	0	0
627500	RHCC	3,921	3,890	3,890	4,073
628000	Other Benefits	624	624	624	624
628100	ICMA RC Hybrid-457 Match	1,356	0	0	0
	Subtotal	<b>159,583</b>	<b>165,854</b>	<b>165,854</b>	<b>175,232</b>
<b>PURCHASED SERVICES</b>					
639000	Miscellaneous Contractual Services	4,350	4,132	4,132	4,132
	Subtotal	<b>4,350</b>	<b>4,132</b>	<b>4,132</b>	<b>4,132</b>
<b>OTHER CHARGES</b>					
655060	Employee Development	404	400	400	400
	Subtotal	<b>404</b>	<b>400</b>	<b>400</b>	<b>400</b>
<b>MATERIALS/SUPPLIES</b>					
669000	Other Educational Supplies	6,291	8,305	8,305	8,305
	Subtotal	<b>6,291</b>	<b>8,305</b>	<b>8,305</b>	<b>8,305</b>
<b>TOTAL</b>		<b>516,825</b>	<b>519,277</b>	<b>519,277</b>	<b>543,537</b>



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

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

**PERSONNEL**

	<b>FY 2020 ACTUAL</b>	<b>FY 2021 BUDGET</b>	<b>FY 2021 EXPECTED</b>	<b>FY 2022 BUDGET</b>
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Athletic Directors	4	4	4	4
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**CODE: 2100-611013-360****ACCT# DESCRIPTION****PERSONAL SERVICES**

611280	Athletic Directors	277,940	277,940	277,940	291,748
616250	Stipends	24,468	43,860	43,860	43,860
	Subtotal	<b>302,408</b>	<b>321,800</b>	<b>321,800</b>	<b>335,608</b>

**EMPLOYEE BENEFITS**

621000	FICA	22,306	21,262	21,262	22,322
622000	VRS Retirement	43,581	46,194	46,194	48,490
623000	Health Insurance	57,665	63,288	63,288	48,048
623500	Dental Insurance	1,295	0	0	0
624000	Group Life Insurance	3,641	3,724	3,724	3,912
627500	RHCC	3,335	3,363	3,363	3,531
628000	Other Benefits	591	591	591	591
	Subtotal	<b>132,414</b>	<b>138,422</b>	<b>138,422</b>	<b>126,894</b>

**PURCHASED SERVICES**

639000	Miscellaneous Contractual Services	216,535	298,000	298,000	338,000
	Subtotal	<b>216,535</b>	<b>298,000</b>	<b>298,000</b>	<b>338,000</b>

**MATERIALS/SUPPLIES**

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

**EQUIPMENT**

689110	Furniture/Equipment-Additional	11,050	17,000	24,000	3,000
689210	Furniture/Equipment-Replacement	6,885	19,000	12,000	3,000
	Subtotal	<b>17,935</b>	<b>36,000</b>	<b>36,000</b>	<b>6,000</b>

**TOTAL**

	<b>669,292</b>	<b>824,222</b>	<b>824,222</b>	<b>836,502</b>
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**REGULAR EDUCATION - HIGH - CONTRACTED SERVICES**

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

**PERSONNEL**

	<b>FY 2020 ACTUAL</b>	<b>FY 2021 BUDGET</b>	<b>FY 2021 EXPECTED</b>	<b>FY 2022 BUDGET</b>
N/A	0	0	0	0

**CODE: 2100-611013-370**

**ACCT# DESCRIPTION**

<b>PURCHASED SERVICES</b>					
638600	Contractual-New Horizons	353,553	398,958	398,958	410,927
639000	Miscellaneous Contractual Services	36,709	38,500	38,500	38,500
	Subtotal	<b>390,262</b>	<b>437,458</b>	<b>437,458</b>	<b>449,427</b>
<b>TOTAL</b>		<b>390,262</b>	<b>437,458</b>	<b>437,458</b>	<b>449,427</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, 2.6 teacher extra class assignments and 4 Alternative to Suspension Program para-educators who are not assigned to a particular grade level the entire school year.

**PERSONNEL**

	<b>FY 2020 ACTUAL</b>	<b>FY 2021 BUDGET</b>	<b>FY 2021 EXPECTED</b>	<b>FY 2022 BUDGET</b>
Teachers	6.2	6.2	6.6	6.6
Para-Educators	4	4	4	4

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

611210	Teacher Salaries	267,340	267,340	267,340	279,202
611410	Para-Educator Salaries	76,213	75,977	75,977	67,454
611510	Co-op Students	7,868	92,350	92,350	85,500
615000	Substitute Salaries	249,174	384,666	384,666	384,666
615950	Overtime	219	0	0	0
616000	Supplements	856,859	855,671	855,671	844,471
616250	Stipends	53,143	44,831	44,831	44,831
616300	NBCT Stipend	67,500	52,500	52,500	52,500
	Subtotal	<b>1,578,316</b>	<b>1,773,335</b>	<b>1,773,335</b>	<b>1,758,624</b>

**EMPLOYEE BENEFITS**

621000	FICA	120,032	37,370	37,370	36,520
622000	VRS Retirement	48,772	57,059	57,059	50,638
623000	Health Insurance	65,464	68,929	68,929	61,512
623500	Dental Insurance	1,913	0	0	0
624000	Group Life Insurance	4,498	4,600	4,600	4,650
625000	VRS Hybrid Disability Insurance	132	0	0	0
626000	Hybrid Defined Benefit	4,641	0	0	0
627000	ICMA RC Hybrid-DC	323	0	0	0
627500	RHCC	4,120	4,154	4,154	4,201
628000	Other Benefits	3,220	3,220	3,220	3,220
628100	ICMA RC Hybrid-457 Match	97	0	0	0
	Subtotal	<b>253,212</b>	<b>175,332</b>	<b>175,332</b>	<b>160,741</b>

**PURCHASED SERVICES**

635000	Printing	18,918	30,000	30,000	30,000
639000	Miscellaneous Contractual Services	138,684	152,325	152,325	137,325
	Subtotal	<b>157,602</b>	<b>182,325</b>	<b>182,325</b>	<b>167,325</b>

**OTHER CHARGES**

652010	Postage	114	200	200	200
655040	Travel	573	125	125	125
655060	Employee Development	5,141	9,450	9,450	9,450
659020	Curriculum Development	0	4,500	4,500	4,500
	Subtotal	<b>5,828</b>	<b>14,275</b>	<b>14,275</b>	<b>14,275</b>

**MATERIALS/SUPPLIES**

660300	Textbooks	9,083	10,000	10,000	10,000
660700	Testing Materials	18,281	23,424	23,424	23,424
668000	Technology-Software	299	0	0	0
669000	Other Educational Supplies	35,403	76,745	76,745	76,745
669150	Supplemental Per Pupil Allocation	72,382	100,000	100,000	100,000
669900	Miscellaneous Materials & Supplies	17,736	9,500	9,500	9,500
	Subtotal	<b>153,184</b>	<b>219,669</b>	<b>219,669</b>	<b>219,669</b>

**EQUIPMENT**

689110	Furniture/Equipment-Additional	1,759	5,000	5,000	5,000
689210	Furniture/Equipment-Replacement	16,773	14,799	14,799	14,799
	Subtotal	<b>18,532</b>	<b>19,799</b>	<b>19,799</b>	<b>19,799</b>

**TOTAL**

<b>2,166,674</b>	<b>2,384,735</b>	<b>2,384,735</b>	<b>2,340,433</b>
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**REGULAR EDUCATION - HIGH - GRAFTON COMPLEX FIRE**

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

**PERSONNEL**

	<b>FY 2020 ACTUAL</b>	<b>FY 2021 BUDGET</b>	<b>FY 2021 EXPECTED</b>	<b>FY 2022 BUDGET</b>
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N/A	0	0	0	0
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**CODE: 2100-611013-999****ACCT# DESCRIPTION****MATERIALS/SUPPLIES**

669900	Miscellaneous Materials & Supplies	8,263	0	0	0
	Subtotal	<b>8,263</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>TOTAL</b>	<b>8,263</b>	<b>0</b>	<b>0</b>	<b>0</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 2020 ACTUAL</b>	<b>FY 2021 BUDGET</b>	<b>FY 2021 EXPECTED</b>	<b>FY 2022 BUDGET</b>
Teachers	54	58	61	61
Para-Educators	53	60	59	59
Technical	1.4	0.4	0.4	0.4

**CODE: 2100-611021-390**

**ACCT# DESCRIPTION**

**PERSONAL SERVICES**

611210	Teacher Salaries	2,860,685	2,889,191	2,889,191	3,249,756
611410	Para-Educator Salaries	902,719	1,070,324	1,070,324	1,076,186
611430	Technical Salaries	47,036	52,303	52,303	28,422
615000	Substitute Salaries	10,290	0	0	0
615950	Overtime	835	0	0	0
616250	Stipends	24,294	44,200	44,200	44,200
	Subtotal	<b>3,845,859</b>	<b>4,056,018</b>	<b>4,056,018</b>	<b>4,398,564</b>

**EMPLOYEE BENEFITS**

621000	FICA	284,954	310,270	310,270	336,534
622000	VRS Retirement	409,389	666,764	666,764	612,372
623000	Health Insurance	762,254	909,946	909,946	861,012
623500	Dental Insurance	21,762	0	0	0
624000	Group Life Insurance	50,536	53,758	53,758	58,409
625000	VRS Hybrid Disability Insurance	5,042	0	0	0
626000	Hybrid Defined Benefit	172,040	0	0	0
627000	ICMA RC Hybrid-DC	12,296	0	0	0
627500	RHCC	46,086	48,543	48,543	52,754
628000	Other Benefits	6,167	6,167	6,167	6,167
628100	ICMA RC Hybrid-457 Match	8,446	0	0	0
	Subtotal	<b>1,778,972</b>	<b>1,995,448</b>	<b>1,995,448</b>	<b>1,927,248</b>

**OTHER CHARGES**

655040	Travel	13,970	15,960	15,960	15,960
	Subtotal	<b>13,970</b>	<b>15,960</b>	<b>15,960</b>	<b>15,960</b>

**TOTAL**

<b>5,638,801</b>	<b>6,067,426</b>	<b>6,067,426</b>	<b>6,341,772</b>
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**SPECIAL EDUCATION - ELEMENTARY - OTHER**

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

**PERSONNEL**

	<b>FY 2020 ACTUAL</b>	<b>FY 2021 BUDGET</b>	<b>FY 2021 EXPECTED</b>	<b>FY 2022 BUDGET</b>
N/A	0	0	0	0

**CODE: 2100-611021-400**

**ACCT# DESCRIPTION**

<b>PURCHASED SERVICES</b>					
639000	Miscellaneous Contractual Services	98,038	32,210	32,210	32,210
	Subtotal	<b>98,038</b>	<b>32,210</b>	<b>32,210</b>	<b>32,210</b>
<b>OTHER CHARGES</b>					
655060	Employee Development	8,141	10,500	10,500	10,500
655800	Pupil Transportation	0	1,800	1,800	1,800
	Subtotal	<b>8,141</b>	<b>12,300</b>	<b>12,300</b>	<b>12,300</b>
<b>MATERIALS/SUPPLIES</b>					
660700	Testing Materials	0	4,000	4,000	4,000
669000	Other Educational Supplies	8,566	4,000	4,000	4,000
669900	Miscellaneous Materials & Supplies	0	8,800	8,800	8,800
	Subtotal	<b>8,566</b>	<b>16,800</b>	<b>16,800</b>	<b>16,800</b>
<b>EQUIPMENT</b>					
688050	Technology-Hardware Additions	0	1,400	1,400	1,400
689110	Furniture/Equipment-Additional	2,315	6,200	6,200	6,200
689210	Furniture/Equipment-Replacement	0	1,000	1,000	1,000
	Subtotal	<b>2,315</b>	<b>8,600</b>	<b>8,600</b>	<b>8,600</b>
<b>TOTAL</b>		<b>117,060</b>	<b>69,910</b>	<b>69,910</b>	<b>69,910</b>

**SPECIAL EDUCATION - MIDDLE - CLASSROOM TEACHERS**

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

**PERSONNEL**

	<b>FY 2020 ACTUAL</b>	<b>FY 2021 BUDGET</b>	<b>FY 2021 EXPECTED</b>	<b>FY 2022 BUDGET</b>
Teachers	25	25	25	25
Para-Educators	24	24	24	24

**CODE: 2100-611022-410**

**ACCT# DESCRIPTION**

**PERSONAL SERVICES**

611210	Teacher Salaries	1,381,800	1,366,727	1,366,727	1,401,789
611410	Para-Educator Salaries	432,043	450,783	450,783	451,016
615000	Substitute Salaries	3,370	3,500	3,500	3,500
615950	Overtime	1,293	0	0	0
616250	Stipends	10,965	9,500	9,500	9,500
	Subtotal	<b>1,829,471</b>	<b>1,830,510</b>	<b>1,830,510</b>	<b>1,865,805</b>

**EMPLOYEE BENEFITS**

621000	FICA	135,011	139,768	139,768	142,492
622000	VRS Retirement	213,494	302,070	302,070	261,284
623000	Health Insurance	363,599	397,819	397,819	427,224
623500	Dental Insurance	10,964	0	0	0
624000	Group Life Insurance	23,784	24,354	24,354	24,857
625000	VRS Hybrid Disability Insurance	1,855	0	0	0
626000	Hybrid Defined Benefit	63,752	0	0	0
627000	ICMA RC Hybrid-DC	4,524	0	0	0
627500	RHCC	21,768	21,991	21,991	22,446
628000	Other Benefits	3,647	3,647	3,647	3,647
628100	ICMA RC Hybrid-457 Match	2,655	0	0	0
	Subtotal	<b>845,053</b>	<b>889,649</b>	<b>889,649</b>	<b>881,950</b>

**TOTAL**

<b>2,674,524</b>	<b>2,720,159</b>	<b>2,720,159</b>	<b>2,747,755</b>
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**SPECIAL EDUCATION - MIDDLE - OTHER**

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

**PERSONNEL**

	<b>FY 2020 ACTUAL</b>	<b>FY 2021 BUDGET</b>	<b>FY 2021 EXPECTED</b>	<b>FY 2022 BUDGET</b>
N/A	0	0	0	0

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

<b>PURCHASED SERVICES</b>					
639000	Miscellaneous Contractual Services	39,100	22,950	22,950	22,950
	Subtotal	<b>39,100</b>	<b>22,950</b>	<b>22,950</b>	<b>22,950</b>
<b>OTHER CHARGES</b>					
655800	Pupil Transportation	250	500	500	500
	Subtotal	<b>250</b>	<b>500</b>	<b>500</b>	<b>500</b>
<b>MATERIALS/SUPPLIES</b>					
660700	Testing Materials	0	4,000	4,000	4,000
669000	Other Educational Supplies	3,269	6,500	6,500	6,500
	Subtotal	<b>3,269</b>	<b>10,500</b>	<b>10,500</b>	<b>10,500</b>
<b>EQUIPMENT</b>					
689110	Furniture/Equipment-Additional	378	1,000	1,000	1,000
689210	Furniture/Equipment-Replacement	0	1,000	1,000	1,000
	Subtotal	<b>378</b>	<b>2,000</b>	<b>2,000</b>	<b>2,000</b>
<b>TOTAL</b>		<b>42,997</b>	<b>35,950</b>	<b>35,950</b>	<b>35,950</b>



**SPECIAL EDUCATION - HIGH - CLASSROOM TEACHERS**

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

**PERSONNEL**

	<b>FY 2020 ACTUAL</b>	<b>FY 2021 BUDGET</b>	<b>FY 2021 EXPECTED</b>	<b>FY 2022 BUDGET</b>
Teachers	32.6	32.6	33.6	33.6
Para-Educators	36	36	37	37
Technical	0	1	1	1

**CODE: 2100-611023-430**

**ACCT# DESCRIPTION**

**PERSONAL SERVICES**

611210	Teacher Salaries	1,711,730	1,733,324	1,733,324	1,795,779
611410	Para-Educator Salaries	651,253	671,915	671,915	708,216
611430	Technical Salaries	0	0	0	26,061
615000	Substitute Salaries	2,300	0	0	0
615950	Overtime	977	0	0	0
616250	Stipends	10,514	11,500	11,500	11,500
	Subtotal	<b>2,376,774</b>	<b>2,416,739</b>	<b>2,416,739</b>	<b>2,541,556</b>

**EMPLOYEE BENEFITS**

621000	FICA	175,287	184,880	184,880	194,461
622000	VRS Retirement	230,818	399,750	399,750	347,237
623000	Health Insurance	492,808	580,610	580,610	574,080
623500	Dental Insurance	15,315	0	0	0
624000	Group Life Insurance	31,067	32,231	32,231	33,940
625000	VRS Hybrid Disability Insurance	3,688	0	0	0
626000	Hybrid Defined Benefit	123,432	0	0	0
627000	ICMA RC Hybrid-DC	8,996	0	0	0
627500	RHCC	28,458	29,103	29,103	30,659
628000	Other Benefits	5,306	5,306	5,306	5,306
628100	ICMA RC Hybrid-457 Match	8,457	0	0	0
	Subtotal	<b>1,123,632</b>	<b>1,231,880</b>	<b>1,231,880</b>	<b>1,185,683</b>

**MATERIALS/SUPPLIES**

669900	Miscellaneous Materials & Supplies	0	5,000	5,000	5,000
	Subtotal	<b>0</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>

**TOTAL**

**3,500,406 3,653,619 3,653,619 3,732,239**

**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 2020 ACTUAL</b>	<b>FY 2021 BUDGET</b>	<b>FY 2021 EXPECTED</b>	<b>FY 2022 BUDGET</b>
N/A	0	0	0	0

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

<b>PURCHASED SERVICES</b>					
638500	Contractual-New Horizons	1,371,923	1,493,069	1,493,069	1,592,069
638550	Private Res Placement	756,583	780,500	780,500	780,500
639000	Miscellaneous Contractual Services	35,372	115,330	115,330	115,330
	Subtotal	<b>2,163,878</b>	<b>2,388,899</b>	<b>2,388,899</b>	<b>2,487,899</b>
<b>OTHER CHARGES</b>					
655800	Pupil Transportation	460	5,000	5,000	5,000
	Subtotal	<b>460</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	3,486	2,500	2,500	2,500
	Subtotal	<b>3,486</b>	<b>4,200</b>	<b>4,200</b>	<b>4,200</b>
<b>EQUIPMENT</b>					
689110	Furniture/Equipment-Additional	3,872	5,837	5,837	5,837
689210	Furniture/Equipment-Replacement	0	2,000	2,000	2,000
	Subtotal	<b>3,872</b>	<b>7,837</b>	<b>7,837</b>	<b>7,837</b>
<b>TOTAL</b>		<b>2,171,696</b>	<b>2,405,936</b>	<b>2,405,936</b>	<b>2,504,936</b>

SPECIAL EDUCATION - HIGH - GRAFTON COMPLEX FIRE

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

PERSONNEL	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2021 EXPECTED	FY 2022 BUDGET
N/A	0	0	0	0

CODE: 2100-611023-999

ACCT# DESCRIPTION

MATERIALS/SUPPLIES					
669900	Miscellaneous Materials & Supplies	5,349	0	0	0
	Subtotal	5,349	0	0	0
	TOTAL	5,349	0	0	0

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

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

**PERSONNEL**

	<b>FY 2020 ACTUAL</b>	<b>FY 2021 BUDGET</b>	<b>FY 2021 EXPECTED</b>	<b>FY 2022 BUDGET</b>
Teachers	3	3	3	3

**CODE: 2100-611034-450**

**ACCT# DESCRIPTION**

<b>PERSONAL SERVICES</b>					
611210	Teacher Salaries	168,791	161,544	161,544	167,993
	Subtotal	<b>168,791</b>	<b>161,544</b>	<b>161,544</b>	<b>167,993</b>
<b>EMPLOYEE BENEFITS</b>					
621000	FICA	12,524	12,358	12,358	12,853
622000	VRS Retirement	25,330	26,849	26,849	27,922
623000	Health Insurance	31,420	25,500	25,500	39,432
623500	Dental Insurance	168	0	0	0
624000	Group Life Insurance	2,116	2,165	2,165	2,253
627500	RHCC	1,939	1,955	1,955	2,034
628000	Other Benefits	370	370	370	370
	Subtotal	<b>73,867</b>	<b>69,197</b>	<b>69,197</b>	<b>84,864</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	0	875	875	9,000
669100	Other Educational/Supplies	2,489	6,352	6,352	6,352
	Subtotal	<b>2,489</b>	<b>7,227</b>	<b>7,227</b>	<b>15,352</b>
<b>TOTAL</b>		<b>245,147</b>	<b>238,468</b>	<b>238,468</b>	<b>268,709</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 2020 ACTUAL</b>	<b>FY 2021 BUDGET</b>	<b>FY 2021 EXPECTED</b>	<b>FY 2022 BUDGET</b>
Teachers	8	8	8	8

**CODE: 2100-611034-460**

**ACCT# DESCRIPTION**

<b>PERSONAL SERVICES</b>				
611210	Teacher Salaries	441,007	441,289	441,289
	Subtotal	<b>441,007</b>	<b>441,289</b>	<b>441,289</b>
<b>EMPLOYEE BENEFITS</b>				
621000	FICA	32,769	33,759	33,759
622000	VRS Retirement	53,668	73,342	73,342
623000	Health Insurance	90,395	77,808	77,808
623500	Dental Insurance	2,279	0	0
624000	Group Life Insurance	5,778	5,913	5,913
625000	VRS Hybrid Disability Insurance	405	0	0
626000	Hybrid Defined Benefit	12,036	0	0
627000	ICMA RC Hybrid-DC	988	0	0
627500	RHCC	5,293	5,340	5,340
628000	Other Benefits	1,305	1,305	1,305
628100	ICMA RC Hybrid-457 Match	2,470	0	0
	Subtotal	<b>207,386</b>	<b>197,467</b>	<b>197,467</b>
<b>OTHER CHARGES</b>				
655060	Employee Development	173	1,668	1,668
	Subtotal	<b>173</b>	<b>1,668</b>	<b>1,668</b>
<b>MATERIALS/SUPPLIES</b>				
660300	Textbooks	3,496	10,150	10,150
669100	Other Educational/Supplies	4,711	16,715	16,715
	Subtotal	<b>8,207</b>	<b>26,865</b>	<b>26,865</b>
<b>TOTAL</b>		<b>656,773</b>	<b>667,289</b>	<b>667,289</b>

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

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

**PERSONNEL**

	<b>FY 2020 ACTUAL</b>	<b>FY 2021 BUDGET</b>	<b>FY 2021 EXPECTED</b>	<b>FY 2022 BUDGET</b>
Teachers	3	3	3	3

**CODE: 2100-611034-470**

**ACCT# DESCRIPTION**

<b>PERSONAL SERVICES</b>					
611210	Teacher Salaries	175,121	175,121	175,121	181,800
	Subtotal	<b>175,121</b>	<b>175,121</b>	<b>175,121</b>	<b>181,800</b>
<b>EMPLOYEE BENEFITS</b>					
621000	FICA	13,188	13,397	13,397	13,910
622000	VRS Retirement	19,872	29,105	29,105	30,217
623000	Health Insurance	19,609	21,612	21,612	23,448
623500	Dental Insurance	809	0	0	0
624000	Group Life Insurance	2,294	2,347	2,347	2,437
625000	VRS Hybrid Disability Insurance	198	0	0	0
626000	Hybrid Defined Benefit	6,910	0	0	0
627000	ICMA RC Hybrid-DC	484	0	0	0
627500	RHCC	2,101	2,119	2,119	2,201
628000	Other Benefits	493	493	493	493
628100	ICMA RC Hybrid-457 Match	194	0	0	0
	Subtotal	<b>66,152</b>	<b>69,073</b>	<b>69,073</b>	<b>72,706</b>
<b>OTHER CHARGES</b>					
655040	Travel	2,802	2,956	2,956	2,956
655060	Employee Development	0	875	875	875
	Subtotal	<b>2,802</b>	<b>3,831</b>	<b>3,831</b>	<b>3,831</b>
<b>MATERIALS/SUPPLIES</b>					
660300	Textbooks	3,176	4,624	4,624	4,624
669100	Other Educational/Supplies	1,308	3,794	3,794	3,794
	Subtotal	<b>4,484</b>	<b>8,418</b>	<b>8,418</b>	<b>8,418</b>
<b>TOTAL</b>		<b>248,559</b>	<b>256,443</b>	<b>256,443</b>	<b>266,755</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 2020 ACTUAL</b>	<b>FY 2021 BUDGET</b>	<b>FY 2021 EXPECTED</b>	<b>FY 2022 BUDGET</b>
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N/A	0	0	0	0
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**CODE: 2100-611034-510****ACCT# DESCRIPTION****PURCHASED SERVICES**

638600	Contractual-New Horizons	1,069,530	1,103,384	1,103,384	1,136,486
	Subtotal	<b>1,069,530</b>	<b>1,103,384</b>	<b>1,103,384</b>	<b>1,136,486</b>
	<b>TOTAL</b>	<b>1,069,530</b>	<b>1,103,384</b>	<b>1,103,384</b>	<b>1,136,486</b>

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

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

**PERSONNEL**

	<b>FY 2020 ACTUAL</b>	<b>FY 2021 BUDGET</b>	<b>FY 2021 EXPECTED</b>	<b>FY 2022 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	246,484	247,802	247,802	264,314
	Subtotal	<b>246,484</b>	<b>247,802</b>	<b>247,802</b>	<b>264,314</b>
<b>EMPLOYEE BENEFITS</b>					
621000	FICA	18,860	18,957	18,957	20,223
622000	VRS Retirement	11,344	41,185	41,185	43,931
623000	Health Insurance	0	348	348	3,720
623500	Dental Insurance	335	0	0	0
624000	Group Life Insurance	3,185	3,321	3,321	3,543
625000	VRS Hybrid Disability Insurance	700	0	0	0
626000	Hybrid Defined Benefit	23,593	0	0	0
627000	ICMA RC Hybrid-DC	1,708	0	0	0
627500	RHCC	2,918	2,998	2,998	3,201
628000	Other Benefits	397	397	397	397
628100	ICMA RC Hybrid-457 Match	1,476	0	0	0
	Subtotal	<b>64,516</b>	<b>67,206</b>	<b>67,206</b>	<b>75,015</b>
<b>MATERIALS/SUPPLIES</b>					
669100	Other Educational/Supplies	5	420	420	420
	Subtotal	<b>5</b>	<b>420</b>	<b>420</b>	<b>420</b>
<b>TOTAL</b>		<b>311,005</b>	<b>315,428</b>	<b>315,428</b>	<b>339,749</b>



**CAREER/TECHNICAL - SECONDARY - OTHER**

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

**PERSONNEL**

	<b>FY 2020 ACTUAL</b>	<b>FY 2021 BUDGET</b>	<b>FY 2021 EXPECTED</b>	<b>FY 2022 BUDGET</b>
Teachers	2	2	2	2

**CODE: 2100-611034-530**

**ACCT# DESCRIPTION**

<b>PERSONAL SERVICES</b>					
611210	Teacher Salaries	95,018	94,336	94,336	98,421
	Subtotal	<b>95,018</b>	<b>94,336</b>	<b>94,336</b>	<b>98,421</b>
<b>EMPLOYEE BENEFITS</b>					
621000	FICA	6,953	7,217	7,217	7,530
622000	VRS Retirement	7,292	15,679	15,679	16,358
623000	Health Insurance	23,203	25,848	25,848	27,684
623500	Dental Insurance	528	0	0	0
624000	Group Life Insurance	1,263	1,264	1,264	1,320
625000	VRS Hybrid Disability Insurance	205	0	0	0
626000	Hybrid Defined Benefit	6,125	0	0	0
627000	ICMA RC Hybrid-DC	499	0	0	0
627500	RHCC	1,157	1,141	1,141	1,192
628000	Other Benefits	53	53	53	53
628100	ICMA RC Hybrid-457 Match	1,197	0	0	0
	Subtotal	<b>48,475</b>	<b>51,202</b>	<b>51,202</b>	<b>54,137</b>
<b>OTHER CHARGES</b>					
655060	Employee Development	0	500	250	250
	Subtotal	<b>0</b>	<b>500</b>	<b>250</b>	<b>250</b>
<b>MATERIALS/SUPPLIES</b>					
660300	Textbooks	0	464	464	2,700
669000	Other Educational Supplies	352	2,000	2,000	2,000
669100	Other Educational/Supplies	1,642	3,470	3,470	3,470
	Subtotal	<b>1,994</b>	<b>5,934</b>	<b>5,934</b>	<b>8,170</b>
<b>TOTAL</b>		<b>145,487</b>	<b>151,972</b>	<b>151,722</b>	<b>160,978</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 2020 ACTUAL</b>	<b>FY 2021 BUDGET</b>	<b>FY 2021 EXPECTED</b>	<b>FY 2022 BUDGET</b>
Teachers	4	4	4	4

**CODE: 2100-611041-540**

**ACCT# DESCRIPTION**

<b>PERSONAL SERVICES</b>					
611210	Teacher Salaries	261,982	261,981	261,981	268,563
	Subtotal	<b>261,982</b>	<b>261,981</b>	<b>261,981</b>	<b>268,563</b>
<b>EMPLOYEE BENEFITS</b>					
621000	FICA	19,650	20,042	20,042	20,547
622000	VRS Retirement	41,079	43,541	43,541	44,638
623000	Health Insurance	32,494	36,132	36,132	49,380
623500	Dental Insurance	911	0	0	0
624000	Group Life Insurance	3,432	3,511	3,511	3,601
627500	RHCC	3,144	3,170	3,170	3,251
628000	Other Benefits	485	485	485	485
	Subtotal	<b>101,195</b>	<b>106,881</b>	<b>106,881</b>	<b>121,902</b>
<b>PURCHASED SERVICES</b>					
639000	Miscellaneous Contractual Services	1,623	5,000	5,000	5,000
	Subtotal	<b>1,623</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>
<b>OTHER CHARGES</b>					
655040	Travel	1,756	1,600	1,600	1,600
655060	Employee Development	2,117	2,000	2,000	2,000
	Subtotal	<b>3,873</b>	<b>3,600</b>	<b>3,600</b>	<b>3,600</b>
<b>MATERIALS/SUPPLIES</b>					
660700	Testing Materials	2,429	4,500	4,500	4,500
669000	Other Educational Supplies	6,096	11,000	11,000	11,000
	Subtotal	<b>8,525</b>	<b>15,500</b>	<b>15,500</b>	<b>15,500</b>
<b>EQUIPMENT</b>					
689110	Furniture/Equipment-Additional	0	1,600	1,600	1,600
	Subtotal	<b>0</b>	<b>1,600</b>	<b>1,600</b>	<b>1,600</b>
<b>TOTAL</b>		<b>377,198</b>	<b>394,562</b>	<b>394,562</b>	<b>416,165</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 2020 ACTUAL</b>	<b>FY 2021 BUDGET</b>	<b>FY 2021 EXPECTED</b>	<b>FY 2022 BUDGET</b>
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Teachers	1	1	1	1
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**CODE: 2100-611044-560****ACCT# DESCRIPTION**

<b>PERSONAL SERVICES</b>					
611210	Teacher Salaries	51,426	51,426	51,426	53,941
	Subtotal	<b>51,426</b>	<b>51,426</b>	<b>51,426</b>	<b>53,941</b>
<b>EMPLOYEE BENEFITS</b>					
621000	FICA	3,946	3,934	3,934	4,127
622000	VRS Retirement	8,064	8,547	8,547	8,965
623000	Health Insurance	0	3,000	3,000	0
624000	Group Life Insurance	674	689	689	723
627500	RHCC	617	622	622	653
628000	Other Benefits	111	111	111	111
	Subtotal	<b>13,412</b>	<b>16,903</b>	<b>16,903</b>	<b>14,579</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	86	600	600	600
655060	Employee Development	375	1,000	1,000	1,000
	Subtotal	<b>461</b>	<b>1,600</b>	<b>1,600</b>	<b>1,600</b>
<b>MATERIALS/SUPPLIES</b>					
660700	Testing Materials	0	500	500	500
669000	Other Educational Supplies	131	2,000	2,000	2,000
	Subtotal	<b>131</b>	<b>2,500</b>	<b>2,500</b>	<b>2,500</b>
<b>EQUIPMENT</b>					
689110	Furniture/Equipment-Additional	0	300	300	300
	Subtotal	<b>0</b>	<b>300</b>	<b>300</b>	<b>300</b>
<b>TOTAL</b>		<b>65,430</b>	<b>73,729</b>	<b>73,729</b>	<b>73,920</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 2020 ACTUAL</b>	<b>FY 2021 BUDGET</b>	<b>FY 2021 EXPECTED</b>	<b>FY 2022 BUDGET</b>
Administrative	0.25	0.25	0.25	0.25
Teachers	7	7	6	6
Para-Educators	1	1	1	1
Clerical	0.65	0.65	0.4	0.4

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

611100	Administrative Salaries	16,956	16,957	16,957	16,957
611210	Teacher Salaries	361,199	413,225	413,830	413,830
611410	Para-Educator Salaries	24,713	24,542	14,854	14,854
611500	Office Clerical	30,803	33,543	28,623	28,623
615000	Substitute Salaries	3,240	2,000	1,000	1,000
615950	Overtime	19	0	0	0
616250	Stipends	0	2,450	700	700
	Subtotal	<b>436,930</b>	<b>492,717</b>	<b>475,964</b>	<b>475,964</b>

**EMPLOYEE BENEFITS**

621000	FICA	32,866	34,284	49,107	34,283
622000	VRS Retirement	65,938	81,290	96,114	110,938
623000	Health Insurance	54,940	35,561	35,561	35,561
623500	Dental Insurance	2,090	0	0	0
624000	Group Life Insurance	5,674	0	0	0
625000	VRS Hybrid Disability Insurance	52	0	0	0
626000	Hybrid Defined Benefit	1,856	0	0	0
627000	ICMA RC Hybrid-DC	126	0	0	0
627500	RHCC	5,198	0	0	0
628000	Other Benefits	1,423	1,423	1,423	1,423
	Subtotal	<b>170,163</b>	<b>152,558</b>	<b>182,205</b>	<b>182,205</b>

**OTHER CHARGES**

655040	Travel	6,079	2,000	0	0
655060	Employee Development	0	21,491	11,700	11,700
655650	In-Service	425	0	0	0
655800	Pupil Transportation	0	350	300	300
	Subtotal	<b>6,504</b>	<b>23,841</b>	<b>12,000</b>	<b>12,000</b>

**MATERIALS/SUPPLIES**

669000	Other Educational Supplies	52,892	29,031	54,698	54,698
669900	Miscellaneous Materials & Supplies	244	0	0	0
	Subtotal	<b>53,136</b>	<b>29,031</b>	<b>54,698</b>	<b>54,698</b>

**TOTAL**

<b>666,733</b>	<b>698,147</b>	<b>724,867</b>	<b>724,867</b>
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**OTHER PROGRAMS - TITLE II - PART A**

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

**PERSONNEL**

	<b>FY 2020 ACTUAL</b>	<b>FY 2021 BUDGET</b>	<b>FY 2021 EXPECTED</b>	<b>FY 2022 BUDGET</b>
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Technical	0.5	0.5	0.5	0.5
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**CODE: 2100-611050-582****ACCT# DESCRIPTION****PERSONAL SERVICES**

611430	Technical Salaries	53,299	50,492	47,969	67,808
616250	Stipends	70,525	85,000	93,379	85,000
	Subtotal	<b>123,824</b>	<b>135,492</b>	<b>141,348</b>	<b>152,808</b>

**EMPLOYEE BENEFITS**

621000	FICA	9,484	3,670	6,046	4,160
622000	VRS Retirement	8,357	7,522	9,898	9,036
623000	Health Insurance	8,524	9,000	11,376	10,208
623500	Dental Insurance	167	0	0	0
624000	Group Life Insurance	698	2,067	2,067	2,067
627500	RHCC	640	0	0	658
628000	Other Benefits	200	250	250	250
	Subtotal	<b>28,070</b>	<b>22,509</b>	<b>29,637</b>	<b>26,379</b>

**PURCHASED SERVICES**

639000	Miscellaneous Contractual Services	850	836	1,213	836
	Subtotal	<b>850</b>	<b>836</b>	<b>1,213</b>	<b>836</b>

**OTHER CHARGES**

655040	Travel	0	0	1,232	0
655060	Employee Development	0	11,785	14,011	11,785
	Subtotal	<b>0</b>	<b>11,785</b>	<b>15,243</b>	<b>11,785</b>

**MATERIALS/SUPPLIES**

669000	Other Educational Supplies	0	250	4,617	250
	Subtotal	<b>0</b>	<b>250</b>	<b>4,617</b>	<b>250</b>

**TOTAL**

	<b>152,744</b>	<b>170,872</b>	<b>192,058</b>	<b>192,058</b>
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**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 2020 ACTUAL</b>	<b>FY 2021 BUDGET</b>	<b>FY 2021 EXPECTED</b>	<b>FY 2022 BUDGET</b>
Para-Educators	1	1	1	1

**CODE: 2100-611050-585**

**ACCT# DESCRIPTION**

<b>PERSONAL SERVICES</b>					
611210	Teacher Salaries	6,493	0	0	0
611410	Para-Educator Salaries	12,438	10,000	11,534	11,534
615000	Substitute Salaries	0	500	500	500
615950	Overtime	478	0	0	0
616250	Stipends	0	6,000	3,000	3,000
	Subtotal	<b>19,409</b>	<b>16,500</b>	<b>15,034</b>	<b>15,034</b>
<b>EMPLOYEE BENEFITS</b>					
621000	FICA	1,485	1,448	948	948
628000	Other Benefits	52	52	52	52
	Subtotal	<b>1,537</b>	<b>1,500</b>	<b>1,000</b>	<b>1,000</b>
<b>PURCHASED SERVICES</b>					
639000	Miscellaneous Contractual Services	0	2,300	2,500	2,500
	Subtotal	<b>0</b>	<b>2,300</b>	<b>2,500</b>	<b>2,500</b>
<b>OTHER CHARGES</b>					
655040	Travel	4,291	500	1,000	1,000
655060	Employee Development	3,658	3,000	2,500	2,500
	Subtotal	<b>7,949</b>	<b>3,500</b>	<b>3,500</b>	<b>3,500</b>
<b>MATERIALS/SUPPLIES</b>					
669000	Other Educational Supplies	21,653	18,527	18,864	18,864
	Subtotal	<b>21,653</b>	<b>18,527</b>	<b>18,864</b>	<b>18,864</b>
<b>TOTAL</b>		<b>50,548</b>	<b>42,327</b>	<b>40,898</b>	<b>40,898</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 2020 ACTUAL</b>	<b>FY 2021 BUDGET</b>	<b>FY 2021 EXPECTED</b>	<b>FY 2022 BUDGET</b>
N/A	0	0	0	0

**CODE: 2100-611050-586**

**ACCT# DESCRIPTION**

<b>PERSONAL SERVICES</b>					
616250	Stipends	28,900	28,900	28,900	28,900
	Subtotal	<b>28,900</b>	<b>28,900</b>	<b>28,900</b>	<b>28,900</b>
<b>EMPLOYEE BENEFITS</b>					
621000	FICA	2,211	2,211	2,211	2,211
	Subtotal	<b>2,211</b>	<b>2,211</b>	<b>2,211</b>	<b>2,211</b>
<b>OTHER CHARGES</b>					
655040	Travel	9,647	4,435	650	650
655060	Employee Development	4,622	8,755	8,500	8,500
	Subtotal	<b>14,269</b>	<b>13,190</b>	<b>9,150</b>	<b>9,150</b>
<b>MATERIALS/SUPPLIES</b>					
669000	Other Educational Supplies	7,066	8,719	13,787	13,787
	Subtotal	<b>7,066</b>	<b>8,719</b>	<b>13,787</b>	<b>13,787</b>
<b>TOTAL</b>		<b>52,446</b>	<b>53,020</b>	<b>54,048</b>	<b>54,048</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 2020 ACTUAL</b>	<b>FY 2021 BUDGET</b>	<b>FY 2021 EXPECTED</b>	<b>FY 2022 BUDGET</b>
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Teachers	17.4	17.4	17.4	17.4
Speech Pathologist	1	1	1	1
Para-Educators	35.5	35.5	35.5	35.5
Interpreter/Transliterator VQAS Level 3 or 4	1	1	1	1
Oral Communication Facilitator	2	2	2	2

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

611210	Teacher Salaries	804,609	862,662	814,569	839,006
611300	Professional Salaries	47,734	48,625	48,912	50,379
611410	Para-Educator Salaries	590,435	658,423	616,718	635,220
611430	Technical Salaries	91,306	93,744	91,013	93,744
615950	Overtime	894	0	0	0
	Subtotal	<b>1,534,978</b>	<b>1,663,454</b>	<b>1,571,212</b>	<b>1,618,349</b>

**EMPLOYEE BENEFITS**

621000	FICA	113,717	127,254	120,197	123,804
622000	VRS Retirement	125,194	260,830	261,136	268,970
623000	Health Insurance	273,663	244,202	284,209	284,209
623500	Dental Insurance	10,651	9,271	9,303	9,303
624000	Group Life Insurance	20,196	21,791	21,054	21,686
625000	VRS Hybrid Disability Insurance	3,038	0	0	0
626000	Hybrid Defined Benefit	101,698	0	0	0
627000	ICMA RC Hybrid-DC	7,408	0	0	0
627500	RHCC	18,470	0	0	0
628000	Other Benefits	1,500	1,500	1,500	1,500
628100	ICMA RC Hybrid-457 Match	7,043	0	0	0
	Subtotal	<b>682,578</b>	<b>664,848</b>	<b>697,399</b>	<b>709,472</b>

**PURCHASED SERVICES**

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

**TOTAL**

<b>2,217,556</b>	<b>2,497,302</b>	<b>2,437,611</b>	<b>2,496,821</b>
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**OTHER PROGRAMS - DEPARTMENT OF DEFENSE EDUCATION ACTIVITY GRANT**

The Department of Defense Activity (DoDEA) Educational Partnership awarded \$1.5 million grant to the York County School Division for fiscal years 2016-2020. The grant will fund efforts to improve student achievement in literacy. To be eligible for participation in the grant, the division must have an active military-connected student population of 5% or more, with a population of 15% or more military-connected students at the school level. Although funding levels are related to military student enrollment, the program will serve all students at the target schools.

**PERSONNEL**

	<b>FY 2020 ACTUAL</b>	<b>FY 2021 BUDGET</b>	<b>FY 2021 EXPECTED</b>	<b>FY 2022 BUDGET</b>
Technical	0.21	0	0	0

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

<b>PERSONAL SERVICES</b>				
611430	Technical Salaries	15,806	0	0
615000	Substitute Salaries	3,800	0	0
616250	Stipends	20,743	0	0
	Subtotal	<b>40,349</b>	<b>0</b>	<b>0</b>
<b>EMPLOYEE BENEFITS</b>				
621000	FICA	3,066	0	0
622000	VRS Retirement	2,478	0	0
623000	Health Insurance	1,954	0	0
623500	Dental Insurance	60	0	0
624000	Group Life Insurance	208	0	0
627500	RHCC	190	0	0
628000	Other Benefits	44	0	0
	Subtotal	<b>8,000</b>	<b>0</b>	<b>0</b>
<b>PURCHASED SERVICES</b>				
639000	Miscellaneous Contractual Services	225,720	0	0
	Subtotal	<b>225,720</b>	<b>0</b>	<b>0</b>
<b>OTHER CHARGES</b>				
655040	Travel	46	0	0
655060	Employee Development	169	0	0
	Subtotal	<b>215</b>	<b>0</b>	<b>0</b>
<b>MATERIALS/SUPPLIES</b>				
669000	Other Educational Supplies	138,014	0	0
	Subtotal	<b>138,014</b>	<b>0</b>	<b>0</b>
<b>TOTAL</b>		<b>412,298</b>	<b>0</b>	<b>0</b>

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

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

**PERSONNEL**

	<b>FY 2020 ACTUAL</b>	<b>FY 2021 BUDGET</b>	<b>FY 2021 EXPECTED</b>	<b>FY 2022 BUDGET</b>
Clerical	0.5	0.5	0.5	0.5

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

<b>PERSONAL SERVICES</b>					
611430	Technical Salaries	31,878	32,000	32,000	32,000
615000	Substitute Salaries	1,120	5,625	5,625	5,625
616250	Stipends	3,773	6,000	6,000	6,000
	Subtotal	<b>36,771</b>	<b>43,625</b>	<b>43,625</b>	<b>43,625</b>
<b>EMPLOYEE BENEFITS</b>					
621000	FICA	2,763	6,342	6,342	6,342
622000	VRS Retirement	4,998	5,018	5,018	5,018
623000	Health Insurance	4,374	419	419	419
623500	Dental Insurance	136	0	0	0
624000	Group Life Insurance	418	384	384	384
627500	RHCC	383	0	0	0
628000	Other Benefits	300	13	13	13
	Subtotal	<b>13,372</b>	<b>12,176</b>	<b>12,176</b>	<b>12,176</b>
<b>PURCHASED SERVICES</b>					
639000	Miscellaneous Contractual Services	20,125	36,000	36,000	36,000
	Subtotal	<b>20,125</b>	<b>36,000</b>	<b>36,000</b>	<b>36,000</b>
<b>OTHER CHARGES</b>					
655040	Travel	4,307	31,759	31,759	31,759
655060	Employee Development	6,545	27,020	27,020	27,020
	Subtotal	<b>10,852</b>	<b>58,779</b>	<b>58,779</b>	<b>58,779</b>
<b>MATERIALS/SUPPLIES</b>					
669000	Other Educational Supplies	60,203	53,020	53,020	53,020
	Subtotal	<b>60,203</b>	<b>53,020</b>	<b>53,020</b>	<b>53,020</b>
<b>EQUIPMENT</b>					
688050	Technology-Hardware Additions	103,947	152,666	152,666	152,666
	Subtotal	<b>103,947</b>	<b>152,666</b>	<b>152,666</b>	<b>152,666</b>
<b>TOTAL</b>		<b>245,270</b>	<b>356,266</b>	<b>356,266</b>	<b>356,266</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 2020 ACTUAL</b>	<b>FY 2021 BUDGET</b>	<b>FY 2021 EXPECTED</b>	<b>FY 2022 BUDGET</b>
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N/A	0	0	0	0
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**ADDITIONAL INFORMATION:**

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

**CODE: 2100-611050-620**

**ACCT# DESCRIPTION**

<b>PERSONAL SERVICES</b>					
611210	Teacher Salaries	121,234	183,094	183,094	183,094
611260	Principal Salaries	9,000	4,000	4,000	4,000
611270	Assistant Principal Salaries	0	6,000	6,000	6,000
611310	Nurses	5,150	1,658	1,658	1,658
611410	Para-Educator Salaries	933	2,400	2,400	2,400
611500	Office Clerical	2,827	2,100	2,100	2,100
611710	Bus Driver Spec Trans	115,375	23,100	23,100	23,100
616250	Stipends	93,493	0	0	0
	Subtotal	<b>348,012</b>	<b>222,352</b>	<b>222,352</b>	<b>222,352</b>
<b>EMPLOYEE BENEFITS</b>					
621000	FICA	26,613	17,005	17,005	17,005
628000	Other Benefits	0	300	300	300
	Subtotal	<b>26,613</b>	<b>17,305</b>	<b>17,305</b>	<b>17,305</b>
<b>OTHER CHARGES</b>					
655040	Travel	0	100	100	100
655800	Pupil Transportation	0	20,160	20,160	20,160
	Subtotal	<b>0</b>	<b>20,260</b>	<b>20,260</b>	<b>20,260</b>
<b>MATERIALS/SUPPLIES</b>					
660300	Textbooks	6,668	7,500	221,494	7,500
669900	Miscellaneous Materials & Supplies	6,062	3,000	3,000	3,000
	Subtotal	<b>12,730</b>	<b>10,500</b>	<b>224,494</b>	<b>10,500</b>
<b>TOTAL</b>		<b>387,355</b>	<b>270,417</b>	<b>484,411</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 2020 ACTUAL</b>	<b>FY 2021 BUDGET</b>	<b>FY 2021 EXPECTED</b>	<b>FY 2022 BUDGET</b>
Teachers	0.25	1	0.25	0.25
Para-Educators	5.75	4.5	4.5	4.5

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

<b>PERSONAL SERVICES</b>					
611210	Teacher Salaries	57,146	37,713	84,203	186,340
611410	Para-Educator Salaries	63,322	70,425	64,900	66,848
611430	Technical Salaries	0	0	9,360	0
615000	Substitute Salaries	240	1,800	6,467	1,800
615950	Overtime	16	0	0	0
616250	Stipends	15,854	8,000	22,700	8,000
	Subtotal	<b>136,578</b>	<b>117,938</b>	<b>187,630</b>	<b>262,988</b>
<b>EMPLOYEE BENEFITS</b>					
621000	FICA	8,555	8,273	13,194	11,719
622000	VRS Retirement	12,173	14,921	22,173	23,303
623000	Health Insurance	23,413	20,218	19,428	19,571
623500	Dental Insurance	788	609	750	764
624000	Group Life Insurance	1,315	1,246	1,823	1,879
625000	VRS Hybrid Disability Insurance	93	0	0	0
626000	Hybrid Defined Benefit	3,291	0	0	0
627000	ICMA RC Hybrid-DC	227	0	0	0
627500	RHCC	1,205	0	0	0
628000	Other Benefits	500	500	500	500
628100	ICMA RC Hybrid-457 Match	48	0	0	0
	Subtotal	<b>51,608</b>	<b>45,767</b>	<b>57,868</b>	<b>57,736</b>
<b>PURCHASED SERVICES</b>					
639000	Miscellaneous Contractual Services	9,134	1,039,450	1,056,450	1,039,450
	Subtotal	<b>9,134</b>	<b>1,039,450</b>	<b>1,056,450</b>	<b>1,039,450</b>
<b>OTHER CHARGES</b>					
655040	Travel	9,087	0	4,550	0
655060	Employee Development	0	3,000	3,000	3,000
655800	Pupil Transportation	80	0	0	0
	Subtotal	<b>9,167</b>	<b>3,000</b>	<b>7,550</b>	<b>3,000</b>
<b>MATERIALS/SUPPLIES</b>					
660050	Janitorial Supplies	0	0	2,000	0
669900	Miscellaneous Materials & Supplies	27,220	58,679	100,807	87,466
	Subtotal	<b>27,220</b>	<b>58,679</b>	<b>102,807</b>	<b>87,466</b>
<b>EQUIPMENT</b>					
688050	Technology-Hardware Additions	1,017	0	0	0
689110	Furniture/Equipment-Additional	2,090	7,000	7,000	2,601
	Subtotal	<b>3,107</b>	<b>7,000</b>	<b>7,000</b>	<b>2,601</b>
<b>TOTAL</b>		<b>236,814</b>	<b>1,271,834</b>	<b>1,419,305</b>	<b>1,453,241</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 2020 ACTUAL</b>	<b>FY 2021 BUDGET</b>	<b>FY 2021 EXPECTED</b>	<b>FY 2022 BUDGET</b>
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N/A	0	0	0	0
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**CODE: 2100-611050-650**

**ACCT# DESCRIPTION**

**TRANSFERS**

693050	Transfer to County-Debt Service	105,087	105,612	105,612	105,703
	Subtotal	<b>105,087</b>	<b>105,612</b>	<b>105,612</b>	<b>105,703</b>

**TOTAL**

<b>105,087</b>	<b>105,612</b>	<b>105,612</b>	<b>105,703</b>
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**OTHER PROGRAMS - CARES ACT**

The CARES ACT ESSER funds are emergency relief funds intended to address the impact that COVID-19 has had and continues to have on elementary and secondary schools in Virginia.

**PERSONNEL**

	<b>FY 2020 ACTUAL</b>	<b>FY 2021 BUDGET</b>	<b>FY 2021 EXPECTED</b>	<b>FY 2022 BUDGET</b>
N/A	0	0	0	0

**CODE: 2100-611050-700**

**ACCT# DESCRIPTION**

PERSONAL SERVICES					
611430	Technical Salaries	0	0	273,915	273,915
616250	Stipends	0	0	96,092	96,092
	Subtotal	0	0	370,007	370,007
EMPLOYEE BENEFITS					
621000	FICA	0	0	161,765	161,765
	Subtotal	0	0	161,765	161,765
OTHER CHARGES					
655040	Travel	0	0	300	300
655060	Employee Development	0	0	37,654	37,654
	Subtotal	0	0	37,954	37,954
MATERIALS/SUPPLIES					
669000	Other Educational Supplies	0	0	13,974	8,579
669900	Miscellaneous Materials & Supplies	0	0	0	5,395
	Subtotal	0	0	13,974	13,974
TOTAL		0	0	583,700	583,700

**OTHER PROGRAMS - ESSER SPED**

The ESSER-Special Education Services and Supports grant allocates federal funds for professional development and Individualized Education Plan (IEP) amendments.

**PERSONNEL**

	<b>FY 2020 ACTUAL</b>	<b>FY 2021 BUDGET</b>	<b>FY 2021 EXPECTED</b>	<b>FY 2022 BUDGET</b>
N/A	0	0	0	0

**CODE: 2100-611050-710**

**ACCT# DESCRIPTION**

<b>PERSONAL SERVICES</b>					
616250	Stipends	0	0	39,150	0
	Subtotal	<b>0</b>	<b>0</b>	<b>39,150</b>	<b>0</b>
<b>EMPLOYEE BENEFITS</b>					
621000	FICA	0	0	2,995	0
	Subtotal	<b>0</b>	<b>0</b>	<b>2,995</b>	<b>0</b>
<b>PURCHASED SERVICES</b>					
639000	Miscellaneous Contractual Services	0	0	1,500	0
	Subtotal	<b>0</b>	<b>0</b>	<b>1,500</b>	<b>0</b>
<b>TOTAL</b>		<b>0</b>	<b>0</b>	<b>43,645</b>	<b>0</b>

**OTHER PROGRAMS - ESSER/GEER SUMMER ACADEMY**

The Coronavirus Aid, Relief, and Economic Security (CARES) Act awarded emergency relief funds to states for elementary and secondary education through the Elementary and Secondary School Emergency Relief (ESSER) Fund and the Governor's Emergency Education Relief (GEER) Fund.

**PERSONNEL**

	<b>FY 2020 ACTUAL</b>	<b>FY 2021 BUDGET</b>	<b>FY 2021 EXPECTED</b>	<b>FY 2022 BUDGET</b>
N/A	0	0	0	0

**CODE: 2100-611050-721**

**ACCT# DESCRIPTION**

PERSONAL SERVICES					
616250	Stipends	0	0	29,724	29,724
	Subtotal	0	0	29,724	29,724
EMPLOYEE BENEFITS					
621000	FICA	0	0	3,296	3,296
	Subtotal	0	0	3,296	3,296
TOTAL		0	0	33,020	33,020



**OTHER PROGRAMS - ESSER/GEER INSTRUCTIONAL DELIVERY**

The Coronavirus Aid, Relief, and Economic Security (CARES) Act awarded emergency relief funds to states for elementary and secondary education through the Elementary and Secondary School Emergency Relief (ESSER) Fund and the Governor's Emergency Education Relief (GEER) Fund.

**PERSONNEL**

	<b>FY 2020 ACTUAL</b>	<b>FY 2021 BUDGET</b>	<b>FY 2021 EXPECTED</b>	<b>FY 2022 BUDGET</b>
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N/A	0	0	0	0
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**CODE: 2100-611050-722****ACCT# DESCRIPTION****PURCHASED SERVICES**

639000	Miscellaneous Contractual Services	0	0	50,000	50,000
	Subtotal	<b>0</b>	<b>0</b>	<b>50,000</b>	<b>50,000</b>
	<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>50,000</b>	<b>50,000</b>

**OTHER PROGRAMS - ESSER/GEER SCHOOL NUTRITION**

The Coronavirus Aid, Relief, and Economic Security (CARES) Act awarded emergency relief funds to states for elementary and secondary education through the Elementary and Secondary School Emergency Relief (ESSER) Fund and the Governor's Emergency Education Relief (GEER) Fund.

**PERSONNEL**

	<b>FY 2020 ACTUAL</b>	<b>FY 2021 BUDGET</b>	<b>FY 2021 EXPECTED</b>	<b>FY 2022 BUDGET</b>
Bus Drivers (5, 6 and 7 hours)	0	0	1	1

**CODE: 2100-611050-723**

**ACCT# DESCRIPTION**

PERSONAL SERVICES					
611710	Bus Driver Spec Trans	0	0	24,325	24,325
	Subtotal	0	0	24,325	24,325
EMPLOYEE BENEFITS					
621000	FICA	0	0	2,015	2,015
	Subtotal	0	0	2,015	2,015
TOTAL		0	0	26,340	26,340

**OTHER PROGRAMS - ESSER/GEER VISION**

The Coronavirus Aid, Relief, and Economic Security (CARES) Act awarded emergency relief funds to states for elementary and secondary education through the Elementary and Secondary School Emergency Relief (ESSER) Fund and the Governor's Emergency Education Relief (GEER) Fund.

**PERSONNEL**

	<b>FY 2020 ACTUAL</b>	<b>FY 2021 BUDGET</b>	<b>FY 2021 EXPECTED</b>	<b>FY 2022 BUDGET</b>
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N/A	0	0	0	0
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**CODE: 2100-611050-724****ACCT# DESCRIPTION****EQUIPMENT**

688050	Technology-Hardware Additions	0	0	250,496	118,656
	Subtotal	<b>0</b>	<b>0</b>	<b>250,496</b>	<b>118,656</b>
	<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>250,496</b>	<b>118,656</b>

**OTHER PROGRAMS - ESSER/GEER CLEANING SUPPLIES**

The Coronavirus Aid, Relief, and Economic Security (CARES) Act awarded emergency relief funds to states for elementary and secondary education through the Elementary and Secondary School Emergency Relief (ESSER) Fund and the Governor's Emergency Education Relief (GEER) Fund.

**PERSONNEL**

	<b>FY 2020 ACTUAL</b>	<b>FY 2021 BUDGET</b>	<b>FY 2021 EXPECTED</b>	<b>FY 2022 BUDGET</b>
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N/A	0	0	0	0
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**CODE: 2100-611050-725****ACCT# DESCRIPTION****MATERIALS/SUPPLIES**

669900	Miscellaneous Materials & Supplies	0	0	21,185	21,185
	Subtotal	<b>0</b>	<b>0</b>	<b>21,185</b>	<b>21,185</b>
	<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>21,185</b>	<b>21,185</b>

**OTHER PROGRAMS - ESSER/GEER PROTECTIVE EQUIPMENT**

The Coronavirus Aid, Relief, and Economic Security (CARES) Act awarded emergency relief funds to states for elementary and secondary education through the Elementary and Secondary School Emergency Relief (ESSER) Fund and the Governor's Emergency Education Relief (GEER) Fund.

**PERSONNEL**

	<b>FY 2020 ACTUAL</b>	<b>FY 2021 BUDGET</b>	<b>FY 2021 EXPECTED</b>	<b>FY 2022 BUDGET</b>
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N/A	0	0	0	0
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**CODE: 2100-611050-726****ACCT# DESCRIPTION****MATERIALS/SUPPLIES**

669900	Miscellaneous Materials & Supplies	0	0	10,271	10,271
	Subtotal	<b>0</b>	<b>0</b>	<b>10,271</b>	<b>10,271</b>
	<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>10,271</b>	<b>10,271</b>

**OTHER PROGRAMS - CARES ACT/ASSESSMENT/ALIGNMENT**

The CARES Act ESSER funding is to conduct alignment studies. The purpose of the alignment studies are to ensure that any assessments administered to students are for the purpose of identifying learning gaps that are measured by the Virginia's Standards of Learning.

**PERSONNEL**

	<b>FY 2020 ACTUAL</b>	<b>FY 2021 BUDGET</b>	<b>FY 2021 EXPECTED</b>	<b>FY 2022 BUDGET</b>
N/A	0	0	0	0

**CODE: 2100-611050-727**

**ACCT# DESCRIPTION**

PERSONAL SERVICES					
616250	Stipends	0	0	10,000	0
	Subtotal	0	0	10,000	0
EMPLOYEE BENEFITS					
621000	FICA	0	0	765	0
	Subtotal	0	0	765	0
PURCHASED SERVICES					
639000	Miscellaneous Contractual Services	0	0	105,226	0
	Subtotal	0	0	105,226	0
TOTAL		0	0	115,991	0

**OTHER PROGRAMS - CORONAVIRUS RELIEF FUNDS (CRF)**

The Coronavirus Relief Funds help to cover costs in preparing for, responding to and mitigating the impacts of the COVID-19 pandemic. These CRF awards are intended for costs incurred related to COVID-19 in reopening and operating public schools during the months of the 2020-2021 school year.

**PERSONNEL**

	<b>FY 2020 ACTUAL</b>	<b>FY 2021 BUDGET</b>	<b>FY 2021 EXPECTED</b>	<b>FY 2022 BUDGET</b>
N/A	0	0	0	0

**CODE: 2100-611050-728**

**ACCT# DESCRIPTION**

**PERSONAL SERVICES**

611270	Assistant Principal Salaries	0	0	82,671	0
616000	Supplements	0	0	943	0
616250	Stipends	0	0	10,400	0
	Subtotal	<b>0</b>	<b>0</b>	<b>94,014</b>	<b>0</b>

**EMPLOYEE BENEFITS**

621000	FICA	0	0	7,482	0
622000	VRS Retirement	0	0	10,010	0
623000	Health Insurance	0	0	145	0
623500	Dental Insurance	0	0	6,941	0
624000	Group Life Insurance	0	0	1,108	0
626100	Unemployment Compensation	0	0	190,637	0
627500	RHCC	0	0	1,000	0
	Subtotal	<b>0</b>	<b>0</b>	<b>217,323</b>	<b>0</b>

**MATERIALS/SUPPLIES**

668000	Technology-Software	0	0	244,378	0
	Subtotal	<b>0</b>	<b>0</b>	<b>244,378</b>	<b>0</b>

**EQUIPMENT**

688050	Technology-Hardware Additions	0	0	1,739,725	0
	Subtotal	<b>0</b>	<b>0</b>	<b>1,739,725</b>	<b>0</b>

**TOTAL**

<b>0</b>	<b>0</b>	<b>2,295,440</b>	<b>0</b>
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## OTHER PROGRAMS - CORONAVIRUS RESPONSE AND RELIEF SUPPLEMENTAL APPROPRIATIONS ACT (CRRSA)

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

### PERSONNEL

	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2021 EXPECTED	FY 2022 BUDGET
N/A	0	0	0	0

**CODE: 2100-611050-729**

**ACCT# DESCRIPTION**

PERSONAL SERVICES					
611210	Teacher Salaries	0	0	0	890,270
611410	Para-Educator Salaries	0	0	0	110,685
	Subtotal	0	0	0	1,000,955
EMPLOYEE BENEFITS					
621000	FICA	0	0	0	76,582
622000	VRS Retirement	0	0	0	154,914
623000	Health Insurance	0	0	0	154,752
624000	Group Life Insurance	0	0	0	13,425
627500	RHCC	0	0	0	12,120
	Subtotal	0	0	0	411,793
PURCHASED SERVICES					
639000	Miscellaneous Contractual Services	0	0	0	908,648
	Subtotal	0	0	0	908,648
OTHER CHARGES					
658010	Dues/Memberships	0	0	2,321,396	0
	Subtotal	0	0	2,321,396	0
TOTAL		0	0	2,321,396	2,321,396



**OTHER PROGRAMS - AMERICAN RESCUE PLAN-ARP-ESSER III**

The American Rescue Plan (ARP) Act was authorized in March 2021. The ARP Act includes ESSER III funds, which can be used for the same programs and activities as ESSER I and ESSER II.

**PERSONNEL**

	<b>FY 2020 ACTUAL</b>	<b>FY 2021 BUDGET</b>	<b>FY 2021 EXPECTED</b>	<b>FY 2022 BUDGET</b>
N/A	0	0	0	0

**CODE: 2100-611050-730**

**ACCT# DESCRIPTION**

<b>OTHER CHARGES</b>				
658010	Dues/Memberships	0	0	0 5,213,526
	Subtotal	<b>0</b>	<b>0</b>	<b>0 5,213,526</b>
<b>TOTAL</b>		<b>0</b>	<b>0</b>	<b>0 5,213,526</b>

**COUNSELING SERVICE - ELEMENTARY - ELEMENTARY GUIDANCE**

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

**PERSONNEL**

	<b>FY 2020 ACTUAL</b>	<b>FY 2021 BUDGET</b>	<b>FY 2021 EXPECTED</b>	<b>FY 2022 BUDGET</b>
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Counselors	12	12	13	15
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**ADDITIONAL INFORMATION:**

In FY22 added 2 Counselor FTEs.

**CODE: 2100-612121-000**

**ACCT# DESCRIPTION**

<b>PERSONAL SERVICES</b>					
611230	Counselor Salaries	617,280	617,280	617,280	649,977
616000	Supplements	2,492	2,492	2,492	0
	Subtotal	<b>619,772</b>	<b>619,772</b>	<b>619,772</b>	<b>649,977</b>
<b>EMPLOYEE BENEFITS</b>					
621000	FICA	46,369	47,337	47,337	49,731
622000	VRS Retirement	59,147	102,592	102,592	103,989
623000	Health Insurance	83,560	76,416	76,416	93,948
623500	Dental Insurance	2,174	0	0	0
624000	Group Life Insurance	8,086	8,272	8,272	8,389
625000	VRS Hybrid Disability Insurance	984	0	0	0
626000	Hybrid Defined Benefit	32,705	0	0	0
627000	ICMA RC Hybrid-DC	2,401	0	0	0
627500	RHCC	7,407	7,469	7,469	7,577
628000	Other Benefits	1,028	1,028	1,028	1,028
628100	ICMA RC Hybrid-457 Match	2,537	0	0	0
	Subtotal	<b>246,398</b>	<b>243,114</b>	<b>243,114</b>	<b>264,662</b>
<b>OTHER CHARGES</b>					
655040	Travel	2,204	1,000	1,000	1,106
659020	Curriculum Development	840	1,121	1,121	1,500
	Subtotal	<b>3,044</b>	<b>2,121</b>	<b>2,121</b>	<b>2,606</b>
<b>MATERIALS/SUPPLIES</b>					
669900	Miscellaneous Materials & Supplies	8,051	13,853	13,853	13,853
	Subtotal	<b>8,051</b>	<b>13,853</b>	<b>13,853</b>	<b>13,853</b>
<b>TOTAL</b>		<b>877,265</b>	<b>878,860</b>	<b>878,860</b>	<b>931,098</b>

**COUNSELING SERVICE - SECONDARY - SECONDARY GUIDANCE**

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

**PERSONNEL**

	<b>FY 2020 ACTUAL</b>	<b>FY 2021 BUDGET</b>	<b>FY 2021 EXPECTED</b>	<b>FY 2022 BUDGET</b>
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Counselors	24	25	24.5	24.5
Clerical	8	8	8	8

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

611230	Counselor Salaries	1,528,487	1,576,149	1,576,149	1,738,935
611500	Office Clerical	261,202	266,761	266,761	277,891
615950	Overtime	1,663	0	0	0
616000	Supplements	0	2,732	2,732	2,732
	Subtotal	<b>1,791,352</b>	<b>1,845,642</b>	<b>1,845,642</b>	<b>2,019,558</b>

**EMPLOYEE BENEFITS**

621000	FICA	133,695	140,982	140,982	154,303
622000	VRS Retirement	234,129	306,292	306,292	330,659
623000	Health Insurance	285,899	300,304	300,304	422,076
623500	Dental Insurance	7,892	0	0	0
624000	Group Life Insurance	22,702	24,695	24,695	26,675
625000	VRS Hybrid Disability Insurance	984	0	0	0
626000	Hybrid Defined Benefit	31,823	0	0	0
627000	ICMA RC Hybrid-DC	2,399	0	0	0
627500	RHCC	20,794	22,299	22,299	24,091
628000	Other Benefits	3,302	3,302	3,302	3,302
628100	ICMA RC Hybrid-457 Match	3,407	0	0	0
	Subtotal	<b>747,026</b>	<b>797,874</b>	<b>797,874</b>	<b>961,106</b>

**OTHER CHARGES**

655040	Travel	0	1,000	1,000	1,105
655060	Employee Development	0	4,233	4,233	5,000
659020	Curriculum Development	0	0	0	1,250
	Subtotal	<b>0</b>	<b>5,233</b>	<b>5,233</b>	<b>7,355</b>

**MATERIALS/SUPPLIES**

660010	Stationery/Forms/Office Supplies	2,071	889	889	889
669900	Miscellaneous Materials & Supplies	1,896	6,560	6,560	6,560
	Subtotal	<b>3,967</b>	<b>7,449</b>	<b>7,449</b>	<b>7,449</b>

**TOTAL**

<b>2,542,345</b>	<b>2,656,198</b>	<b>2,656,198</b>	<b>2,995,468</b>
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**SOCIAL WORK SERVICES**

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

**PERSONNEL**

	<b>FY 2020 ACTUAL</b>	<b>FY 2021 BUDGET</b>	<b>FY 2021 EXPECTED</b>	<b>FY 2022 BUDGET</b>
Social Worker	5	5	5	7

**ADDITIONAL INFORMATION:**

In FY22 added 2 Social Worker FTEs.

**CODE: 2100-612222-000**

**ACCT# DESCRIPTION**

<b>PERSONAL SERVICES</b>					
611340	Social Worker	202,297	202,297	202,297	386,226
	Subtotal	<b>202,297</b>	<b>202,297</b>	<b>202,297</b>	<b>386,226</b>
<b>EMPLOYEE BENEFITS</b>					
621000	FICA	15,324	15,476	15,476	29,549
622000	VRS Retirement	16,137	33,622	33,622	64,195
623000	Health Insurance	15,647	17,736	17,736	38,601
623500	Dental Insurance	878	0	0	0
624000	Group Life Insurance	2,650	2,711	2,711	5,180
625000	VRS Hybrid Disability Insurance	407	0	0	0
626000	Hybrid Defined Benefit	13,518	0	0	0
627000	ICMA RC Hybrid-DC	994	0	0	0
627500	RHCC	2,428	2,448	2,448	4,677
628100	ICMA RC Hybrid-457 Match	1,071	0	0	0
	Subtotal	<b>69,054</b>	<b>71,993</b>	<b>71,993</b>	<b>142,202</b>
<b>TOTAL</b>		<b>271,351</b>	<b>274,290</b>	<b>274,290</b>	<b>528,428</b>

**HOMEBOUND**

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

**PERSONNEL**

	<b>FY 2020 ACTUAL</b>	<b>FY 2021 BUDGET</b>	<b>FY 2021 EXPECTED</b>	<b>FY 2022 BUDGET</b>
N/A	0	0	0	0

**ADDITIONAL INFORMATION:**

No personnel are reflected on this page because the salaries are paid on an hourly basis to teachers on call for homebound services.

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**CODE: 2100-612300-000**

**ACCT# DESCRIPTION**

<b>PERSONAL SERVICES</b>					
611210	Teacher Salaries	34,489	71,280	71,280	73,716
	Subtotal	<b>34,489</b>	<b>71,280</b>	<b>71,280</b>	<b>73,716</b>
<b>EMPLOYEE BENEFITS</b>					
621000	FICA	2,638	8,074	8,074	5,638
	Subtotal	<b>2,638</b>	<b>8,074</b>	<b>8,074</b>	<b>5,638</b>
<b>TOTAL</b>		<b>37,127</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 2020 ACTUAL</b>	<b>FY 2021 BUDGET</b>	<b>FY 2021 EXPECTED</b>	<b>FY 2022 BUDGET</b>
Administrative	1	1	1	1
Technical	6.47	6.47	7.47	8.47

**ADDITIONAL INFORMATION:**

In FY22 added 1 Grant Coordinator FTE.

**CODE: 2100-613110-000**

**ACCT# DESCRIPTION**

<b>PERSONAL SERVICES</b>					
611100	Administrative Salaries	263,049	130,000	302,990	135,420
611430	Technical Salaries	436,615	438,049	438,049	433,844
615950	Overtime	1,006	0	0	0
	Subtotal	<b>700,670</b>	<b>568,049</b>	<b>741,039</b>	<b>569,264</b>
<b>EMPLOYEE BENEFITS</b>					
621000	FICA	49,710	43,456	47,956	43,553
622000	VRS Retirement	75,157	94,410	104,210	91,752
623000	Health Insurance	41,981	64,148	75,348	39,072
623500	Dental Insurance	1,761	0	0	0
624000	Group Life Insurance	7,334	7,612	8,412	7,632
625000	VRS Hybrid Disability Insurance	331	0	0	0
626000	Hybrid Defined Benefit	11,597	0	0	0
627000	ICMA RC Hybrid-DC	805	0	0	0
627500	RHCC	6,718	6,873	7,583	6,892
628000	Other Benefits	1,016	1,016	1,016	1,016
628100	ICMA RC Hybrid-457 Match	234	0	0	0
	Subtotal	<b>196,644</b>	<b>217,515</b>	<b>244,525</b>	<b>189,917</b>
<b>OTHER CHARGES</b>					
655040	Travel	297	3,148	3,148	3,148
	Subtotal	<b>297</b>	<b>3,148</b>	<b>3,148</b>	<b>3,148</b>
<b>MATERIALS/SUPPLIES</b>					
660010	Stationery/Forms/Office Supplies	30	142	142	142
	Subtotal	<b>30</b>	<b>142</b>	<b>142</b>	<b>142</b>
<b>TOTAL</b>		<b>897,641</b>	<b>788,854</b>	<b>988,854</b>	<b>762,471</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 2020 ACTUAL</b>	<b>FY 2021 BUDGET</b>	<b>FY 2021 EXPECTED</b>	<b>FY 2022 BUDGET</b>
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Administrative	6	6	6	6
Teacher	0	0	0.5	0.5
Technical	7.04	7.25	7.25	7.25
Clerical	4.6	4.6	4.6	4.6

**CODE: 2100-613120-000****ACCT# DESCRIPTION****PERSONAL SERVICES**

611100	Administrative Salaries	645,639	636,010	636,010	662,525
611210	Teacher Salaries	28,785	0	0	0
611430	Technical Salaries	575,693	592,860	592,860	564,738
611500	Office Clerical	196,636	135,287	135,287	180,600
615950	Overtime	4,513	0	0	0
616250	Stipends	37,498	45,500	45,500	27,000
	Subtotal	<b>1,488,764</b>	<b>1,409,657</b>	<b>1,409,657</b>	<b>1,434,863</b>

**EMPLOYEE BENEFITS**

621000	FICA	112,170	106,806	106,806	110,159
622000	VRS Retirement	202,824	226,723	226,723	222,495
623000	Health Insurance	174,294	153,524	153,524	197,568
623500	Dental Insurance	4,898	0	0	0
624000	Group Life Insurance	18,369	18,280	18,280	18,875
625000	VRS Hybrid Disability Insurance	416	0	0	0
626000	Hybrid Defined Benefit	14,331	0	0	0
627000	ICMA RC Hybrid-DC	1,010	0	0	0
627500	RHCC	16,733	16,507	16,507	17,044
628000	Other Benefits	122,987	2,282	2,282	2,282
628100	ICMA RC Hybrid-457 Match	525	0	0	0
	Subtotal	<b>668,557</b>	<b>524,122</b>	<b>524,122</b>	<b>568,423</b>

**PURCHASED SERVICES**

639000	Miscellaneous Contractual Services	0	138,955	138,955	138,955
	Subtotal	<b>0</b>	<b>138,955</b>	<b>138,955</b>	<b>138,955</b>

**OTHER CHARGES**

655040	Travel	14,919	22,240	22,240	22,240
655060	Employee Development	15,313	49,797	49,797	44,797
658010	Dues/Memberships	1,600	1,830	1,830	1,830
659020	Curriculum Development	2,075	5,613	5,613	5,613
	Subtotal	<b>33,907</b>	<b>79,480</b>	<b>79,480</b>	<b>74,480</b>

**MATERIALS/SUPPLIES**

660010	Stationery/Forms/Office Supplies	7,405	16,408	16,408	16,408
669000	Other Educational Supplies	7,310	3,727	3,727	3,727
669900	Miscellaneous Materials & Supplies	6,011	1,500	1,500	1,500
	Subtotal	<b>20,726</b>	<b>21,635</b>	<b>21,635</b>	<b>21,635</b>

**EQUIPMENT**

689210	Furniture/Equipment-Replacement	2,842	4,137	4,137	4,137
	Subtotal	<b>2,842</b>	<b>4,137</b>	<b>4,137</b>	<b>4,137</b>

<b>TOTAL</b>	<b>2,214,796</b>	<b>2,177,986</b>	<b>2,177,986</b>	<b>2,242,493</b>
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**INSTRUCTION & CURRICULUM DEVELOPMENT SERVICE - REGULAR - SPEC. ED.**

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

**PERSONNEL**

	<b>FY 2020 ACTUAL</b>	<b>FY 2021 BUDGET</b>	<b>FY 2021 EXPECTED</b>	<b>FY 2022 BUDGET</b>
Administrative	1	1	1	1
Technical	6	7	7	7
Clerical	1	1	1	1

**CODE: 2100-613121-000**

**ACCT# DESCRIPTION**

<b>PERSONAL SERVICES</b>					
611100	Administrative Salaries	109,645	202,430	202,430	114,216
611430	Technical Salaries	491,843	491,843	491,843	613,594
611500	Office Clerical	27,151	34,255	34,255	38,246
615950	Overtime	31	0	0	0
	Subtotal	<b>628,670</b>	<b>728,528</b>	<b>728,528</b>	<b>766,056</b>
<b>EMPLOYEE BENEFITS</b>					
621000	FICA	47,398	55,733	55,733	58,607
622000	VRS Retirement	98,118	121,081	121,081	127,323
623000	Health Insurance	68,434	97,239	97,239	115,152
623500	Dental Insurance	2,058	0	0	0
624000	Group Life Insurance	8,258	9,763	9,763	10,268
625000	VRS Hybrid Disability Insurance	20	0	0	0
626000	Hybrid Defined Benefit	688	0	0	0
627000	ICMA RC Hybrid-DC	46	0	0	0
627500	RHCC	7,564	8,814	8,814	9,274
628000	Other Benefits	1,049	1,049	1,049	1,049
	Subtotal	<b>233,633</b>	<b>293,679</b>	<b>293,679</b>	<b>321,673</b>
<b>TOTAL</b>		<b>862,303</b>	<b>1,022,207</b>	<b>1,022,207</b>	<b>1,087,729</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 2020 ACTUAL</b>	<b>FY 2021 BUDGET</b>	<b>FY 2021 EXPECTED</b>	<b>FY 2022 BUDGET</b>
N/A	0	0	0	0

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

<b>PERSONAL SERVICES</b>				
615000	Substitute Salaries	0	75,147	75,147
616250	Stipends	0	5,700	5,700
	Subtotal	<b>0</b>	<b>80,847</b>	<b>80,847</b>
<b>EMPLOYEE BENEFITS</b>				
621000	FICA	0	3,450	3,450
	Subtotal	<b>0</b>	<b>3,450</b>	<b>3,450</b>
<b>PURCHASED SERVICES</b>				
639000	Miscellaneous Contractual Services	21,377	32,122	32,122
	Subtotal	<b>21,377</b>	<b>32,122</b>	<b>32,122</b>
<b>OTHER CHARGES</b>				
655040	Travel	3,241	7,520	7,520
655060	Employee Development	63,234	101,115	101,115
	Subtotal	<b>66,475</b>	<b>108,635</b>	<b>108,635</b>
<b>MATERIALS/SUPPLIES</b>				
660010	Stationery/Forms/Office Supplies	108	623	623
660120	Books	0	500	0
669000	Other Educational Supplies	1,199	2,578	2,578
669900	Miscellaneous Materials & Supplies	7,002	13,850	13,850
	Subtotal	<b>8,309</b>	<b>17,551</b>	<b>17,051</b>
<b>TOTAL</b>		<b>96,161</b>	<b>242,605</b>	<b>242,105</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 2020 ACTUAL</b>	<b>FY 2021 BUDGET</b>	<b>FY 2021 EXPECTED</b>	<b>FY 2022 BUDGET</b>
Media Specialists	10	10	10	10
Para-Educators	1.5	1.5	1.5	1.5

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

611220	Media Specialist Salaries	559,917	579,739	579,739	651,340
611410	Para-Educator Salaries	8,318	25,165	25,165	25,834
615950	Overtime	129	0	0	0
	Subtotal	<b>568,364</b>	<b>604,904</b>	<b>604,904</b>	<b>677,174</b>

**EMPLOYEE BENEFITS**

621000	FICA	43,096	46,275	46,275	51,810
622000	VRS Retirement	80,094	100,535	100,535	109,880
623000	Health Insurance	50,982	62,400	62,400	73,752
623500	Dental Insurance	1,486	0	0	0
624000	Group Life Insurance	7,622	8,106	8,106	9,080
625000	VRS Hybrid Disability Insurance	203	0	0	0
626000	Hybrid Defined Benefit	6,034	0	0	0
627000	ICMA RC Hybrid-DC	495	0	0	0
627500	RHCC	6,724	7,319	7,319	8,200
628000	Other Benefits	1,682	1,682	1,682	1,682
628100	ICMA RC Hybrid-457 Match	1,239	0	0	0
	Subtotal	<b>199,657</b>	<b>226,317</b>	<b>226,317</b>	<b>254,404</b>

**MATERIALS/SUPPLIES**

660120	Books	73,268	95,365	95,365	95,365
660900	AV Materials/Supplies	8,234	20,072	20,072	20,072
669900	Miscellaneous Materials & Supplies	10,693	24,066	24,066	24,066
	Subtotal	<b>92,195</b>	<b>139,503</b>	<b>139,503</b>	<b>139,503</b>

**EQUIPMENT**

689110	Furniture/Equipment-Additional	226	300	300	300
	Subtotal	<b>226</b>	<b>300</b>	<b>300</b>	<b>300</b>

**TOTAL**

<b>860,442</b>	<b>971,024</b>	<b>971,024</b>	<b>1,071,381</b>
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**SECONDARY - SECONDARY MEDIA**

The Secondary Media Services budget pays for activities concerned with the use of all teaching and learning resources, including equipment and content materials. This includes printed and non-printed sensory materials. Reflected in the budget are school library services which encompass selecting, acquiring, preparing, cataloging, and circulating books and other printed materials, planning the use of the library by students, teachers, and other staff members, and guiding individuals in the use of library books and materials.

**PERSONNEL**

	<b>FY 2020 ACTUAL</b>	<b>FY 2021 BUDGET</b>	<b>FY 2021 EXPECTED</b>	<b>FY 2022 BUDGET</b>
Media Specialists	8	8	8	9
Para-Educators	6	6	6	6

**ADDITIONAL INFORMATION:**

In FY22 added 1 Media Specialist FTE.

**CODE: 2100-613204-000**

**ACCT# DESCRIPTION**

<b>PERSONAL SERVICES</b>					
611220	Media Specialist Salaries	496,314	489,429	489,429	494,276
611410	Para-Educator Salaries	121,361	121,314	121,314	126,777
615950	Overtime	172	0	0	0
616250	Stipends	13,558	0	0	0
	Subtotal	<b>631,405</b>	<b>610,743</b>	<b>610,743</b>	<b>621,053</b>
<b>EMPLOYEE BENEFITS</b>					
621000	FICA	47,227	46,722	46,722	47,518
622000	VRS Retirement	78,480	101,505	101,505	90,104
623000	Health Insurance	71,875	88,634	88,634	93,972
623500	Dental Insurance	2,246	0	0	0
624000	Group Life Insurance	8,188	8,184	8,184	8,328
625000	VRS Hybrid Disability Insurance	510	0	0	0
626000	Hybrid Defined Benefit	16,161	0	0	0
627000	ICMA RC Hybrid-DC	1,245	0	0	0
627500	RHCC	7,500	7,390	7,390	7,523
628000	Other Benefits	1,179	1,179	1,179	1,179
628100	ICMA RC Hybrid-457 Match	2,115	0	0	0
	Subtotal	<b>236,726</b>	<b>253,614</b>	<b>253,614</b>	<b>248,624</b>
<b>PURCHASED SERVICES</b>					
638100	Purchased Services	2,669	25,981	25,981	25,981
	Subtotal	<b>2,669</b>	<b>25,981</b>	<b>25,981</b>	<b>25,981</b>
<b>MATERIALS/SUPPLIES</b>					
660120	Books	21,052	46,957	46,957	46,957
660900	AV Materials/Supplies	2,469	10,234	10,234	10,234
669900	Miscellaneous Materials & Supplies	3,329	9,288	9,288	9,288
	Subtotal	<b>26,850</b>	<b>66,479</b>	<b>66,479</b>	<b>66,479</b>
<b>TOTAL</b>		<b>897,650</b>	<b>956,817</b>	<b>956,817</b>	<b>962,137</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 2020 ACTUAL</b>	<b>FY 2021 BUDGET</b>	<b>FY 2021 EXPECTED</b>	<b>FY 2022 BUDGET</b>
Principals	10	10	10	10
Assistant Principals	12	12	12	12
Clerical	20.5	24.5	24.5	24.5

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

611260	Principal Salaries	925,749	920,087	920,087	952,571
611270	Assistant Principal Salaries	865,526	880,671	880,671	922,645
611500	Office Clerical	737,811	773,548	773,548	797,934
615950	Overtime	6,630	0	0	0
	Subtotal	<b>2,535,716</b>	<b>2,574,306</b>	<b>2,574,306</b>	<b>2,673,150</b>

**EMPLOYEE BENEFITS**

621000	FICA	188,574	196,934	196,934	204,516
622000	VRS Retirement	332,590	427,850	427,850	442,449
623000	Health Insurance	360,147	459,165	459,165	433,548
623500	Dental Insurance	8,978	0	0	0
624000	Group Life Insurance	32,854	34,496	34,496	35,842
625000	VRS Hybrid Disability Insurance	1,335	0	0	0
626000	Hybrid Defined Benefit	46,027	0	0	0
627000	ICMA RC Hybrid-DC	3,356	0	0	0
627500	RHCC	29,454	31,149	31,149	32,369
628000	Other Benefits	4,926	4,926	4,926	4,926
628100	ICMA RC Hybrid-457 Match	1,156	0	0	0
	Subtotal	<b>1,009,397</b>	<b>1,154,520</b>	<b>1,154,520</b>	<b>1,153,650</b>

**PURCHASED SERVICES**

639000	Miscellaneous Contractual Services	13,845	6,000	6,000	6,000
	Subtotal	<b>13,845</b>	<b>6,000</b>	<b>6,000</b>	<b>6,000</b>

**OTHER CHARGES**

655040	Travel	3,367	5,894	5,894	5,319
	Subtotal	<b>3,367</b>	<b>5,894</b>	<b>5,894</b>	<b>5,319</b>

**MATERIALS/SUPPLIES**

660010	Stationery/Forms/Office Supplies	45,718	53,762	53,762	54,097
669000	Other Educational Supplies	4,741	7,495	7,495	7,995
	Subtotal	<b>50,459</b>	<b>61,257</b>	<b>61,257</b>	<b>62,092</b>

**EQUIPMENT**

689110	Furniture/Equipment-Additional	206	500	500	500
689210	Furniture/Equipment-Replacement	2,435	6,702	6,702	4,740
	Subtotal	<b>2,641</b>	<b>7,202</b>	<b>7,202</b>	<b>5,240</b>

**TRANSFERS**

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

<b>TOTAL</b>		<b>3,714,425</b>	<b>3,908,236</b>	<b>3,908,236</b>	<b>4,004,508</b>
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**SECONDARY - SECONDARY PRINCIPALS' OFFICES**

The Office of the Principal includes those activities associated with directing and managing the operation of a particular school. Included are activities performed by the principals and other assistants while they supervise all operations; evaluate the staff members of the school; assign duties to staff members; supervise and maintain the records of the school; and coordinate school instructional activities with those of the school division. This budget also includes the work of clerical staff in support of the teaching and administrative duties.

**PERSONNEL**

	<b>FY 2020 ACTUAL</b>	<b>FY 2021 BUDGET</b>	<b>FY 2021 EXPECTED</b>	<b>FY 2022 BUDGET</b>
Principals	9	9	9	9
Assistant Principals	15	15	15	15
Clerical	27	27	27	27

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

611260	Principal Salaries	906,960	906,960	906,960	944,774
611270	Assistant Principal Salaries	1,181,827	1,178,550	1,178,550	1,235,850
611500	Office Clerical	813,769	856,795	856,795	880,582
615950	Overtime	7,833	0	0	0
619980	Personal Leave/Retirement	0	19,340	19,340	19,340
	Subtotal	<b>2,910,389</b>	<b>2,961,645</b>	<b>2,961,645</b>	<b>3,080,546</b>

**EMPLOYEE BENEFITS**

621000	FICA	217,227	225,086	225,086	234,207
622000	VRS Retirement	405,647	489,011	489,011	508,797
623000	Health Insurance	414,223	516,370	516,370	493,224
623500	Dental Insurance	10,065	0	0	0
624000	Group Life Insurance	37,972	39,427	39,427	41,044
625000	VRS Hybrid Disability Insurance	1,264	0	0	0
626000	Hybrid Defined Benefit	43,428	0	0	0
627000	ICMA RC Hybrid-DC	3,077	0	0	0
627500	RHCC	34,726	35,601	35,601	37,070
628000	Other Benefits	5,493	5,493	5,493	5,493
628100	ICMA RC Hybrid-457 Match	1,770	0	0	0
	Subtotal	<b>1,174,892</b>	<b>1,310,988</b>	<b>1,310,988</b>	<b>1,319,835</b>

**PURCHASED SERVICES**

639000	Miscellaneous Contractual Services	19,300	20,500	20,500	20,500
	Subtotal	<b>19,300</b>	<b>20,500</b>	<b>20,500</b>	<b>20,500</b>

**OTHER CHARGES**

655040	Travel	8,484	15,945	15,945	15,945
	Subtotal	<b>8,484</b>	<b>15,945</b>	<b>15,945</b>	<b>15,945</b>

**MATERIALS/SUPPLIES**

660010	Stationery/Forms/Office Supplies	16,423	31,602	31,602	31,602
	Subtotal	<b>16,423</b>	<b>31,602</b>	<b>31,602</b>	<b>31,602</b>

**TRANSFERS**

693030	Transfer to County-Deputies	380,059	525,000	525,000	539,000
	Subtotal	<b>380,059</b>	<b>525,000</b>	<b>525,000</b>	<b>539,000</b>

<b>TOTAL</b>		<b>4,509,547</b>	<b>4,865,680</b>	<b>4,865,680</b>	<b>5,007,428</b>
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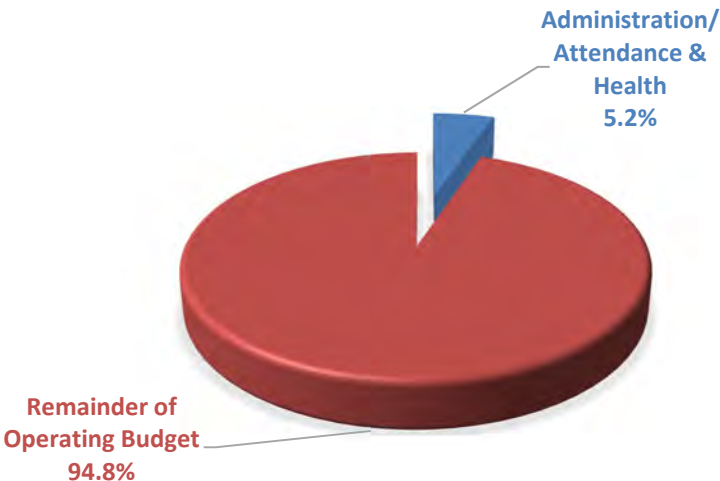


ADMINISTRATION  
ATTENDANCE & HEALTH

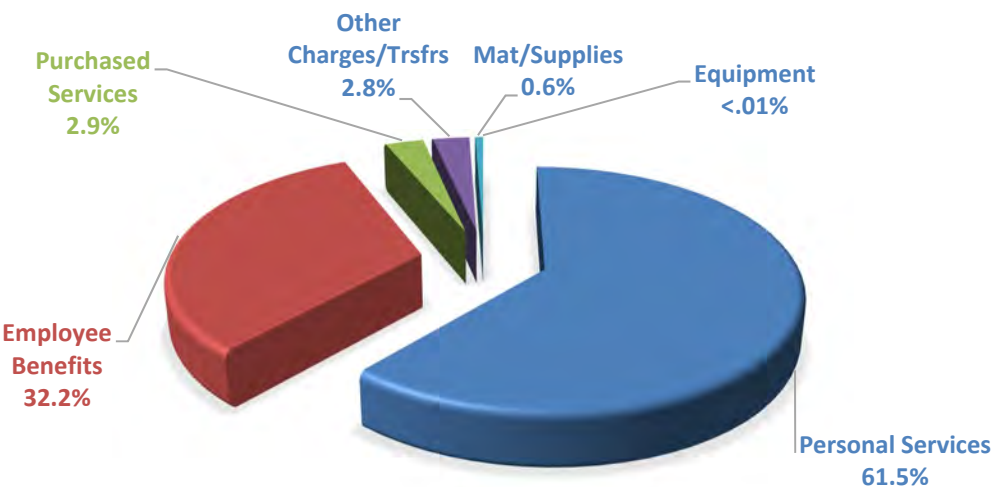
The Administration/Attendance and Health category of the budget provides for activities concerned with establishing and administering policy for the school division. This includes Board Services, Executive Services, Communication Services, Human Resources, Fiscal Services, Health Services, Psychological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

The Administration/Attendance and Health category comprises 5.2% of the total Operating Budget. This percentage has remained fairly constant in recent years. Approximately 93.7% of the Administration / Attendance and Health category budget is directed towards compensation of staff (Personal Services 61.5% plus Employee Benefits 32.2%). The remaining 6.3% covers such items as office supplies, equipment and purchased services. The Administration/Attendance and Health category budget reflects an increase of \$584,209 or 7.3% (from \$7,965,276 in FY21E to \$8,549,485 in FY22). The charts below and on the next page depict this information.

**Administration/Attendance & Health Category  
as a Percent of Operating Budget for FY2022**

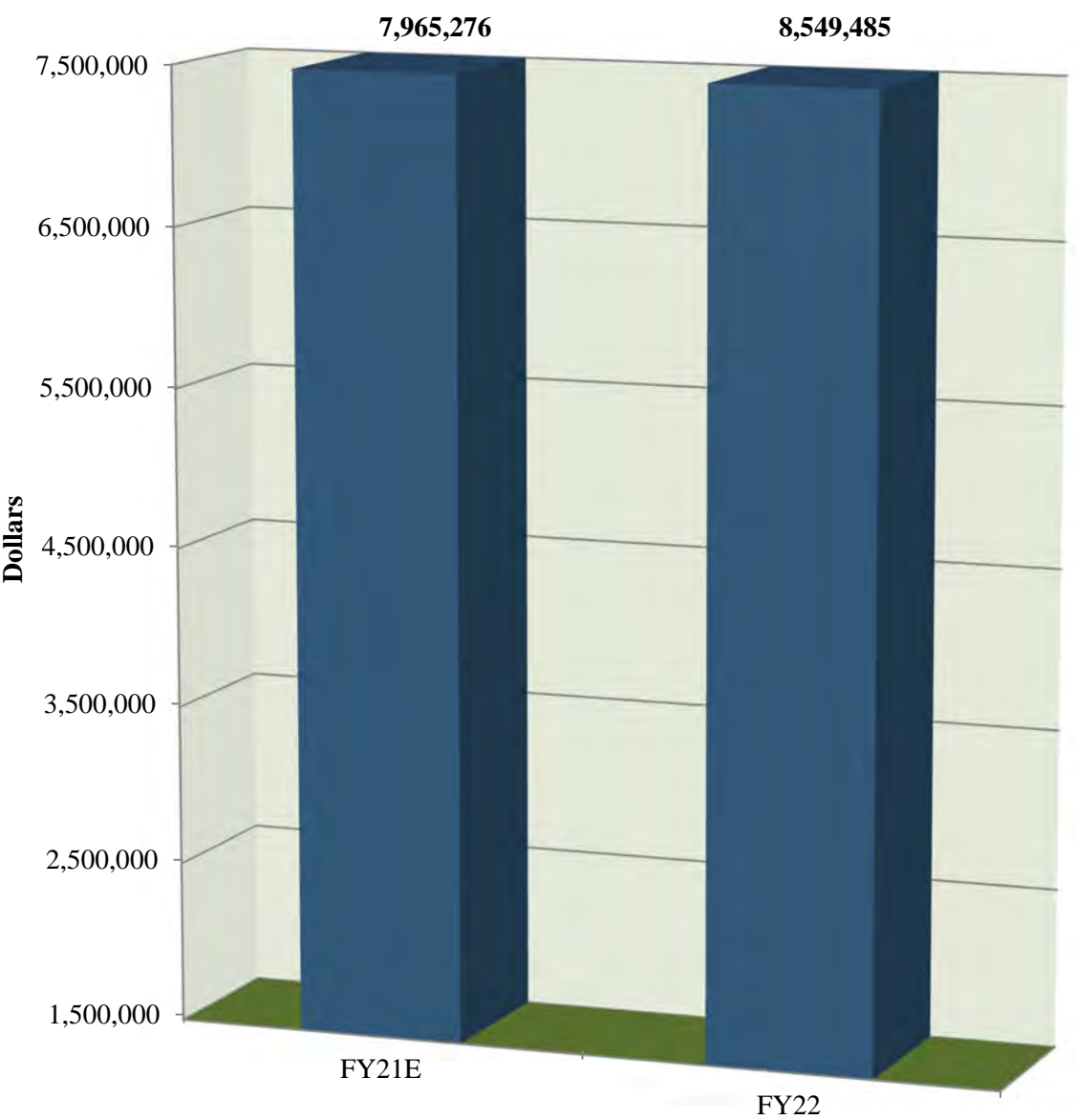


**Administration/Attendance & Health Category  
by Major Object for FY2022**





**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 2020 ACTUAL</b>	<b>FY 2021 BUDGET</b>	<b>FY 2021 EXPECTED</b>	<b>FY 2022 BUDGET</b>
Chairman	1	1	1	1
Board Members	4	4	4	4
Clerk of the Board	1	1	1	1

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

PERSONAL SERVICES					
611150	Office of the Clerk	6,000	0	0	6,000
613110	Members of Board	46,800	0	0	46,800
	Subtotal	52,800	0	0	52,800
EMPLOYEE BENEFITS					
621000	FICA	3,927	0	0	4,042
622000	VRS Retirement	0	0	0	377
623000	Health Insurance	12,288	0	0	20,220
623500	Dental Insurance	431	0	0	0
624000	Group Life Insurance	0	0	0	710
627500	RHCC	0	0	0	641
628000	Other Benefits	116	116	116	116
	Subtotal	16,762	116	116	26,106
PURCHASED SERVICES					
631200	Auditing: CPA	25,680	21,000	21,000	21,000
	Subtotal	25,680	21,000	21,000	21,000
OTHER CHARGES					
655040	Travel	7,259	15,300	15,300	15,300
658010	Dues/Memberships	11,504	17,035	17,035	17,035
	Subtotal	18,763	32,335	32,335	32,335
MATERIALS/SUPPLIES					
660010	Stationery/Forms/Office Supplies	1,020	2,500	2,500	2,500
	Subtotal	1,020	2,500	2,500	2,500
EQUIPMENT					
689110	Furniture/Equipment-Additional	361	1,000	1,000	1,000
	Subtotal	361	1,000	1,000	1,000
TOTAL		115,386	56,951	56,951	135,741

**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 2020 ACTUAL</b>	<b>FY 2021 BUDGET</b>	<b>FY 2021 EXPECTED</b>	<b>FY 2022 BUDGET</b>
Division Superintendent	1	1	1	1
Chief Operations Officer	1	1	1	1
Technical	1	1	1	1

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

<b>PERSONAL SERVICES</b>					
611100	Administrative Salaries	360,816	388,765	388,765	413,788
611430	Technical Salaries	47,258	53,258	53,258	55,478
615950	Overtime	3,264	4,500	4,500	4,500
619980	Personal Leave/Retirement	21,973	13,650	13,650	13,650
	Subtotal	<b>433,311</b>	<b>460,173</b>	<b>460,173</b>	<b>487,416</b>
<b>EMPLOYEE BENEFITS</b>					
621000	FICA	25,608	33,815	33,815	35,901
622000	VRS Retirement	46,528	73,464	73,464	78,424
623000	Health Insurance	46,658	52,382	52,382	51,132
623500	Dental Insurance	1,697	0	0	0
624000	Group Life Insurance	5,791	5,923	5,923	6,289
625000	VRS Hybrid Disability Insurance	596	0	0	0
626000	Hybrid Defined Benefit	17,712	0	0	0
627000	ICMA RC Hybrid-DC	1,454	0	0	0
627500	RHCC	5,305	5,348	5,348	5,679
628000	Other Benefits	133,360	7,938	7,938	7,938
628100	ICMA RC Hybrid-457 Match	3,635	0	0	0
	Subtotal	<b>288,344</b>	<b>178,870</b>	<b>178,870</b>	<b>185,363</b>
<b>PURCHASED SERVICES</b>					
639000	Miscellaneous Contractual Services	24,285	26,075	26,075	26,075
	Subtotal	<b>24,285</b>	<b>26,075</b>	<b>26,075</b>	<b>26,075</b>
<b>OTHER CHARGES</b>					
655040	Travel	6,346	8,874	8,874	8,874
658010	Dues/Memberships	14,064	12,568	12,568	12,568
	Subtotal	<b>20,410</b>	<b>21,442</b>	<b>21,442</b>	<b>21,442</b>
<b>MATERIALS/SUPPLIES</b>					
660010	Stationery/Forms/Office Supplies	1,484	1,717	1,717	1,717
	Subtotal	<b>1,484</b>	<b>1,717</b>	<b>1,717</b>	<b>1,717</b>
<b>TOTAL</b>		<b>767,834</b>	<b>688,277</b>	<b>688,277</b>	<b>722,013</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 2020 ACTUAL</b>	<b>FY 2021 BUDGET</b>	<b>FY 2021 EXPECTED</b>	<b>FY 2022 BUDGET</b>
Professional Salaries	0	1	1	1
Technical	2	2	1.6	1.6
Clerical	1	1	1	1

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

611300	Professional Salaries	0	0	108,463	112,985
611430	Technical Salaries	156,665	237,602	129,139	134,524
611500	Office Clerical	34,260	34,255	34,255	35,683
615950	Overtime	146	0	0	0
616250	Stipends	9,500	0	0	0
	Subtotal	<b>200,571</b>	<b>271,857</b>	<b>271,857</b>	<b>283,192</b>

**EMPLOYEE BENEFITS**

621000	FICA	14,976	20,798	20,798	21,666
622000	VRS Retirement	22,392	45,182	45,182	47,069
623000	Health Insurance	24,974	37,757	37,757	42,960
623500	Dental Insurance	741	0	0	0
624000	Group Life Insurance	2,502	3,643	3,643	3,796
625000	VRS Hybrid Disability Insurance	198	0	0	0
626000	Hybrid Defined Benefit	6,956	0	0	0
627000	ICMA RC Hybrid-DC	482	0	0	0
627500	RHCC	2,291	3,289	3,289	3,429
628000	Other Benefits	249	249	249	249
628100	ICMA RC Hybrid-457 Match	120	0	0	0
	Subtotal	<b>75,881</b>	<b>110,918</b>	<b>110,918</b>	<b>119,169</b>

**PURCHASED SERVICES**

635000	Printing	6,574	3,000	3,000	3,000
636000	Advertising	248	700	700	700
639000	Miscellaneous Contractual Services	59,304	60,000	60,000	60,000
639050	Good Will	4,939	2,000	2,000	2,000
	Subtotal	<b>71,065</b>	<b>65,700</b>	<b>65,700</b>	<b>65,700</b>

**OTHER CHARGES**

655040	Travel	1,515	2,203	2,203	2,203
655060	Employee Development	587	1,628	1,628	1,628
	Subtotal	<b>2,102</b>	<b>3,831</b>	<b>3,831</b>	<b>3,831</b>

**MATERIALS/SUPPLIES**

660010	Stationery/Forms/Office Supplies	0	1,250	1,250	1,250
669900	Miscellaneous Materials & Supplies	2,352	6,700	6,700	6,700
	Subtotal	<b>2,352</b>	<b>7,950</b>	<b>7,950</b>	<b>7,950</b>

**EQUIPMENT**

689110	Furniture/Equipment-Additional	3,214	3,000	3,000	3,000
	Subtotal	<b>3,214</b>	<b>3,000</b>	<b>3,000</b>	<b>3,000</b>

**TRANSFERS**

693020	Transfer to County-Video Services	207,101	278,000	278,000	100,000
	Subtotal	<b>207,101</b>	<b>278,000</b>	<b>278,000</b>	<b>100,000</b>

**TOTAL**

<b>562,286</b>	<b>741,256</b>	<b>741,256</b>	<b>582,842</b>
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**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 2020 ACTUAL</b>	<b>FY 2021 BUDGET</b>	<b>FY 2021 EXPECTED</b>	<b>FY 2022 BUDGET</b>
Administrative	1	1	1	1
Technical	5	5	5	5
Clerical	1.5	1.5	1.5	1.5

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

<b>PERSONAL SERVICES</b>					
611100	Administrative Salaries	135,000	130,000	130,000	135,420
611430	Technical Salaries	305,585	292,778	292,778	314,459
611500	Office Clerical	58,865	73,580	73,580	51,716
615950	Overtime	29,006	0	0	0
616250	Stipends	223	0	0	0
	Subtotal	<b>528,679</b>	<b>496,358</b>	<b>496,358</b>	<b>501,595</b>
<b>EMPLOYEE BENEFITS</b>					
621000	FICA	39,343	37,972	37,972	38,377
622000	VRS Retirement	46,903	82,495	82,495	81,840
623000	Health Insurance	64,527	74,230	74,230	88,248
623100	Retiree Health Care Credit	105,539	350,000	350,000	400,000
623500	Dental Insurance	1,631	0	0	0
624000	Group Life Insurance	6,474	6,651	6,651	6,725
625000	VRS Hybrid Disability Insurance	805	0	0	0
626000	Hybrid Defined Benefit	24,532	0	0	0
626100	Unemployment Compensation	31,283	19,000	19,000	19,000
627000	ICMA RC Hybrid-DC	1,951	0	0	0
627500	RHCC	5,928	6,006	6,006	6,072
628000	Other Benefits	1,396	1,396	1,396	1,396
628100	ICMA RC Hybrid-457 Match	4,190	0	0	0
	Subtotal	<b>334,502</b>	<b>577,750</b>	<b>577,750</b>	<b>641,658</b>
<b>PURCHASED SERVICES</b>					
635000	Printing	462	1,000	1,000	1,000
636000	Advertising	9,019	4,000	4,000	4,000
639000	Miscellaneous Contractual Services	50,987	75,784	75,784	75,784
	Subtotal	<b>60,468</b>	<b>80,784</b>	<b>80,784</b>	<b>80,784</b>
<b>OTHER CHARGES</b>					
655040	Travel	7,086	10,000	10,000	10,000
655060	Employee Development	27,061	38,000	38,000	38,000
	Subtotal	<b>34,147</b>	<b>48,000</b>	<b>48,000</b>	<b>48,000</b>
<b>MATERIALS/SUPPLIES</b>					
660010	Stationery/Forms/Office Supplies	636	1,000	1,000	1,000
669900	Miscellaneous Materials & Supplies	6,205	10,360	10,360	10,360
	Subtotal	<b>6,841</b>	<b>11,360</b>	<b>11,360</b>	<b>11,360</b>
<b>TOTAL</b>		<b>964,637</b>	<b>1,214,252</b>	<b>1,214,252</b>	<b>1,283,397</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 2020 ACTUAL</b>	<b>FY 2021 BUDGET</b>	<b>FY 2021 EXPECTED</b>	<b>FY 2022 BUDGET</b>
Administrative	1	1	1	1
Technical	8.75	9.75	9.75	9.75
Clerical	1	0	0	0

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

611100	Administrative Salaries	149,934	144,381	144,381	150,400
611430	Technical Salaries	657,210	626,357	626,357	655,523
611500	Office Clerical	33,215	0	0	0
611530	Interns	4,065	0	0	0
615950	Overtime	11,353	0	0	0
	Subtotal	<b>855,777</b>	<b>770,738</b>	<b>770,738</b>	<b>805,923</b>

**EMPLOYEE BENEFITS**

621000	FICA	62,156	58,961	58,961	61,661
622000	VRS Retirement	126,240	128,097	128,097	129,443
623000	Health Insurance	157,245	167,157	167,157	199,452
623500	Dental Insurance	3,456	0	0	0
624000	Group Life Insurance	10,545	10,328	10,328	10,805
627500	RHCC	9,659	9,326	9,326	9,757
628000	Other Benefits	1,558	1,558	1,558	1,558
	Subtotal	<b>370,859</b>	<b>375,427</b>	<b>375,427</b>	<b>412,676</b>

**PURCHASED SERVICES**

639000	Miscellaneous Contractual Services	15,763	31,990	51,990	51,990
	Subtotal	<b>15,763</b>	<b>31,990</b>	<b>51,990</b>	<b>51,990</b>

**OTHER CHARGES**

655040	Travel	4,933	4,280	4,280	4,280
655060	Employee Development	3,199	4,769	4,769	4,769
658010	Dues/Memberships	12,288	14,500	14,500	14,500
	Subtotal	<b>20,420</b>	<b>23,549</b>	<b>23,549</b>	<b>23,549</b>

**MATERIALS/SUPPLIES**

660010	Stationery/Forms/Office Supplies	400	1,600	1,600	1,600
669900	Miscellaneous Materials & Supplies	2,718	2,900	2,900	2,900
	Subtotal	<b>3,118</b>	<b>4,500</b>	<b>4,500</b>	<b>4,500</b>

**EQUIPMENT**

689210	Furniture/Equipment-Replacement	725	700	700	700
	Subtotal	<b>725</b>	<b>700</b>	<b>700</b>	<b>700</b>

**TOTAL**

<b>1,266,662</b>	<b>1,206,904</b>	<b>1,226,904</b>	<b>1,299,338</b>
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**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 2020 ACTUAL</b>	<b>FY 2021 BUDGET</b>	<b>FY 2021 EXPECTED</b>	<b>FY 2022 BUDGET</b>
Health Services Paraprofessional	1	1	1	1
Occupational Safety/Regulatory Compliance Specialist	1	1	1	1
Occupational Therapist	5	5	5	6
Physical Therapist	1.6	1.6	1.6	1.6
Nurses	18	18	18	18

**ADDITIONAL INFORMATION:**

In FY22 added 1 Occupational Therapist FTE.

**CODE: 2100-622200-000**

**ACCT# DESCRIPTION**

PERSONAL SERVICES					
611300	Professional Salaries	502,589	502,590	502,590	581,631
611310	Nurses	671,165	684,950	684,950	677,646
611430	Technical Salaries	197,680	185,246	185,246	193,097
615950	Overtime	452	0	0	0
616000	Supplements	2,492	0	0	0
	Subtotal	1,374,378	1,372,786	1,372,786	1,452,374
EMPLOYEE BENEFITS					
621000	FICA	102,459	105,018	105,018	111,119
622000	VRS Retirement	151,490	228,158	228,158	237,270
623000	Health Insurance	179,834	234,572	234,572	279,864
623500	Dental Insurance	4,931	0	0	0
624000	Group Life Insurance	17,366	18,395	18,395	19,475
625000	VRS Hybrid Disability Insurance	1,474	0	0	0
626000	Hybrid Defined Benefit	51,326	0	0	0
627000	ICMA RC Hybrid-DC	3,596	0	0	0
627500	RHCC	15,909	16,610	16,610	17,586
628000	Other Benefits	51,010	2,457	2,457	2,457
628100	ICMA RC Hybrid-457 Match	1,457	0	0	0
	Subtotal	580,852	605,210	605,210	667,771
PURCHASED SERVICES					
639000	Miscellaneous Contractual Services	1,260	1,376	1,376	1,376
	Subtotal	1,260	1,376	1,376	1,376
OTHER CHARGES					
655040	Travel	0	250	250	250
655060	Employee Development	0	2,563	2,563	2,563
	Subtotal	0	2,813	2,813	2,813
MATERIALS/SUPPLIES					
660040	Medical Supplies	7,934	13,502	13,502	13,502
	Subtotal	7,934	13,502	13,502	13,502
EQUIPMENT					
689210	Furniture/Equipment-Replacement	944	1,500	1,500	1,500
	Subtotal	944	1,500	1,500	1,500
TOTAL		1,965,368	1,997,187	1,997,187	2,139,336

**PSYCHOLOGICAL SERVICES**

School psychologists provide counseling and evaluation services to students.

**PERSONNEL**

	<b>FY 2020 ACTUAL</b>	<b>FY 2021 BUDGET</b>	<b>FY 2021 EXPECTED</b>	<b>FY 2022 BUDGET</b>
Psychologists	8	8	8	13

**ADDITIONAL INFORMATION:**

In FY22 added 1 Lead Psychologist, 2 School Psychologists, 1 Behavioral Support Analyst (Licensed) and 2 Behavioral Support Assistant Analyst FTEs.

**CODE: 2100-622300-000**

**ACCT# DESCRIPTION**

<b>PERSONAL SERVICES</b>				
611320	Psychologist Salaries	618,500	613,081	613,081 974,302
	Subtotal	<b>618,500</b>	<b>613,081</b>	<b>613,081 974,302</b>
<b>EMPLOYEE BENEFITS</b>				
621000	FICA	45,962	46,901	46,901 74,542
622000	VRS Retirement	66,463	101,894	101,894 161,935
623000	Health Insurance	83,435	101,723	101,723 101,580
623500	Dental Insurance	2,152	0	0 0
624000	Group Life Insurance	8,100	8,215	8,215 13,063
625000	VRS Hybrid Disability Insurance	797	0	0 0
626000	Hybrid Defined Benefit	26,138	0	0 0
627000	ICMA RC Hybrid-DC	1,945	0	0 0
627500	RHCC	7,420	7,418	7,418 11,796
628000	Other Benefits	1,145	1,145	1,145 1,145
628100	ICMA RC Hybrid-457 Match	2,408	0	0 0
	Subtotal	<b>245,965</b>	<b>267,296</b>	<b>267,296 364,061</b>
<b>OTHER CHARGES</b>				
655040	Travel	784	4,000	4,000 4,000
	Subtotal	<b>784</b>	<b>4,000</b>	<b>4,000 4,000</b>
<b>MATERIALS/SUPPLIES</b>				
660700	Testing Materials	9,116	1,500	1,500 1,500
	Subtotal	<b>9,116</b>	<b>1,500</b>	<b>1,500 1,500</b>
<b>TOTAL</b>		<b>874,365</b>	<b>885,877</b>	<b>885,877 1,343,863</b>



**SPEECH/AUDIOLOGY SERVICES**

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

**PERSONNEL**

	<b>FY 2020 ACTUAL</b>	<b>FY 2021 BUDGET</b>	<b>FY 2021 EXPECTED</b>	<b>FY 2022 BUDGET</b>
Speech - Language Pathologists	10	10	10	10
Para-Educators	4	4	4	4

**CODE: 2100-622400-000**

**ACCT# DESCRIPTION**

**PERSONAL SERVICES**

611300	Professional Salaries	535,063	707,949	707,949	615,651
611410	Para-Educator Salaries	80,313	79,974	79,974	85,233
615950	Overtime	99	0	0	0
	Subtotal	<b>615,475</b>	<b>787,923</b>	<b>787,923</b>	<b>700,884</b>

**EMPLOYEE BENEFITS**

621000	FICA	45,472	60,276	60,276	53,624
622000	VRS Retirement	79,763	130,953	130,953	107,672
623000	Health Insurance	127,005	145,129	145,129	152,688
623500	Dental Insurance	2,880	0	0	0
624000	Group Life Insurance	7,986	10,559	10,559	9,400
625000	VRS Hybrid Disability Insurance	414	0	0	0
626000	Hybrid Defined Benefit	13,165	0	0	0
627000	ICMA RC Hybrid-DC	1,009	0	0	0
627500	RHCC	7,315	9,534	9,534	8,489
628000	Other Benefits	1,198	1,198	1,198	1,198
628100	ICMA RC Hybrid-457 Match	1,648	0	0	0
	Subtotal	<b>287,855</b>	<b>357,649</b>	<b>357,649</b>	<b>333,071</b>

**PURCHASED SERVICES**

639000	Miscellaneous Contractual Services	45,680	0	0	0
	Subtotal	<b>45,680</b>	<b>0</b>	<b>0</b>	<b>0</b>

**OTHER CHARGES**

655040	Travel	2,156	3,500	3,500	3,500
	Subtotal	<b>2,156</b>	<b>3,500</b>	<b>3,500</b>	<b>3,500</b>

**MATERIALS/SUPPLIES**

669000	Other Educational Supplies	2,583	5,500	5,500	5,500
	Subtotal	<b>2,583</b>	<b>5,500</b>	<b>5,500</b>	<b>5,500</b>

**TOTAL**

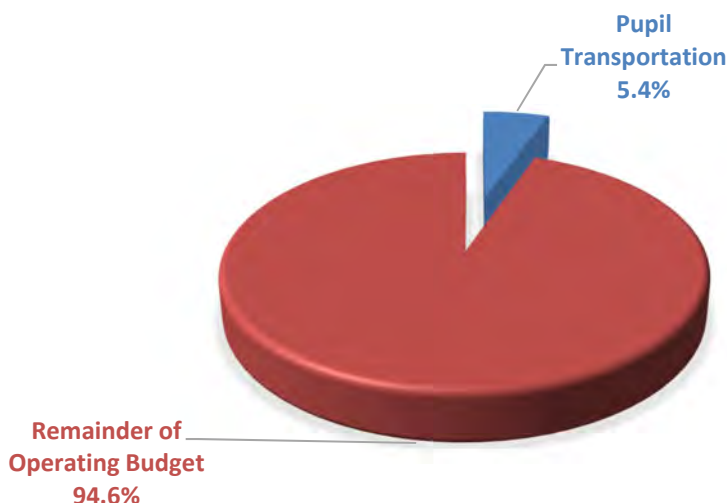
**953,749 1,154,572 1,154,572 1,042,955**

# PUPIL TRANSPORTATION

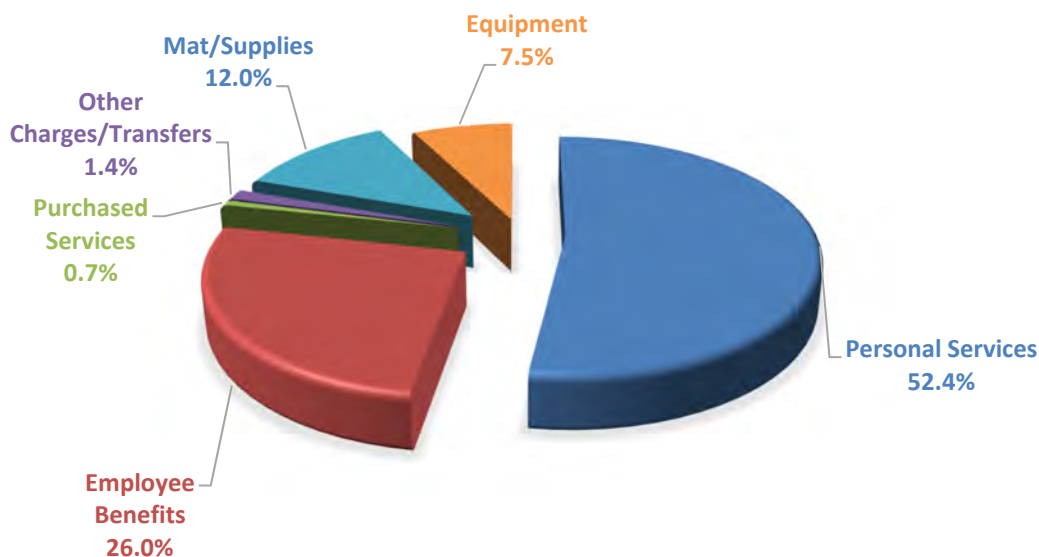
The Pupil Transportation category of the budget provides for activities associated with transporting students to and from school and on other trips related to school activities.

The Pupil Transportation category comprises 5.4% of the total Operating Budget. This percentage has remained fairly constant in recent years. Approximately 78.4% of the Pupil Transportation category budget is directed towards compensation of staff (Personal Services 52.4% plus Employee Benefits 26.0%). The remaining 21.6% covers such items as fuel, vehicle parts, replacement buses, equipment, and purchased services. The Pupil Transportation category budget reflects an increase of \$167,482 or 1.9% (from \$8,698,269 in FY21E to \$8,865,751 in FY22). The charts below and on the next page depict this information.

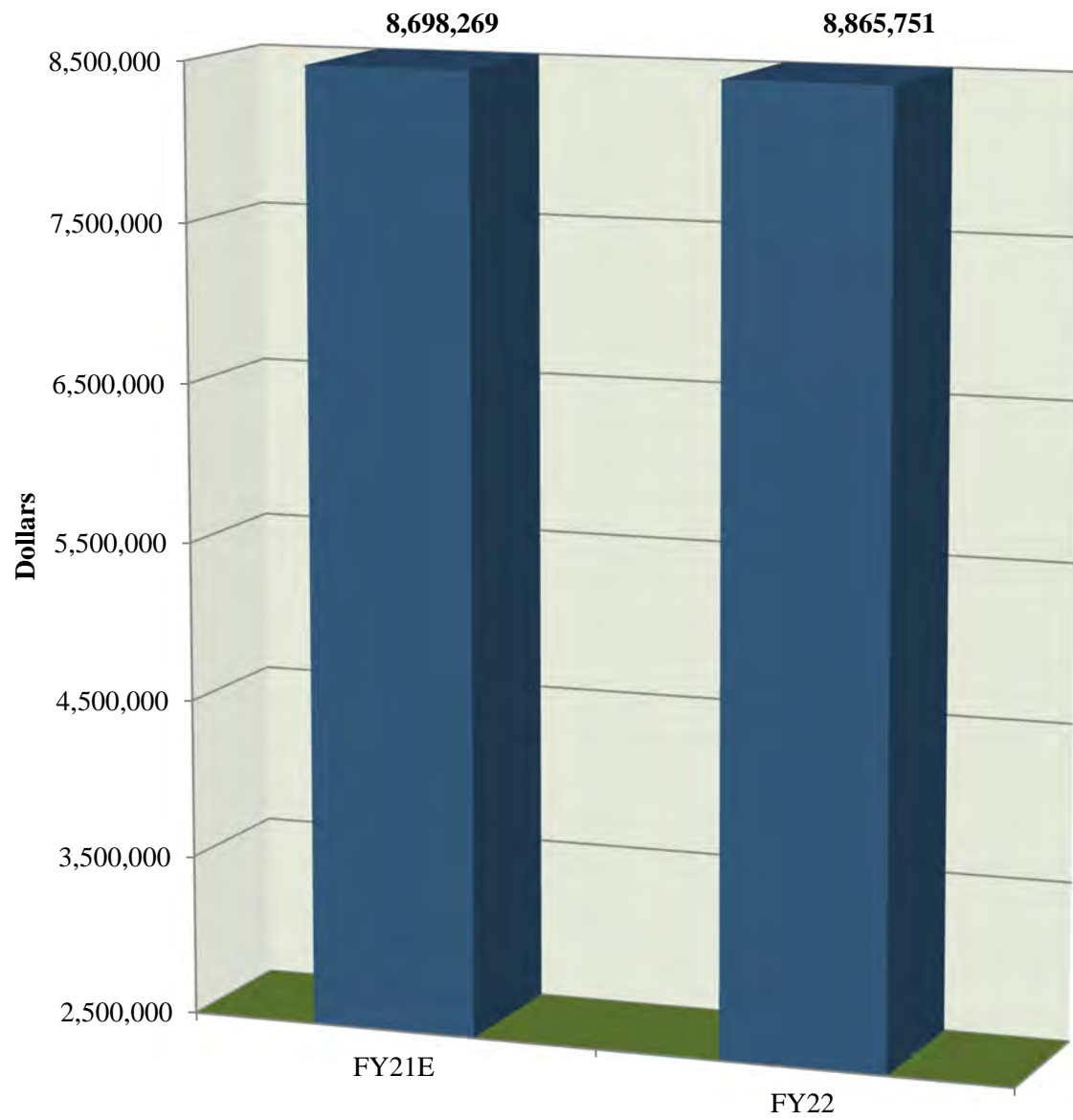
### **Pupil Transportation Category as a Percent of Operating Budget for FY2022**



### **Pupil Transportation Category by Major Object for FY2022**



## 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 2020 ACTUAL</b>	<b>FY 2021 BUDGET</b>	<b>FY 2021 EXPECTED</b>	<b>FY 2022 BUDGET</b>
--	---------------------------	---------------------------	-----------------------------	---------------------------

Technical	8	9	9	9
Bus Drivers (5, 6 & 7 hours)	119	119	119	119
Bus Driver Assistants (5, 5.5 & 6 hours)	30	30	30	30
Crossing Guards (6 hours)	3.5	3.5	3.5	3.5
Clerical	4	4	4	4

**CODE: 2100-632000-000****ACCT# DESCRIPTION****PERSONAL SERVICES**

611430	Technical Salaries	378,091	428,996	428,996	417,741
611500	Office Clerical	167,716	182,858	182,858	190,898
611700	Bus Drivers	2,246,036	2,340,081	2,340,081	2,442,368
611710	Bus Driver Spec Trans	16,373	10,000	10,000	10,000
611720	Bus Drivers, Schools Contracted	1,354	57,076	57,076	57,076
611750	Bus Driver Assistants	408,425	430,455	430,455	421,428
611770	Crossing Guards	19,646	49,650	49,650	64,968
611790	Van Driver Salary	99,175	0	0	0
615000	Substitute Salaries	198,877	269,780	269,780	269,780
615950	Overtime	513,286	301,033	301,033	301,033
616000	Supplements	0	5,000	5,000	5,000
616250	Stipends	1,750	6,500	6,500	10,000
	Subtotal	<b>4,050,729</b>	<b>4,081,429</b>	<b>4,081,429</b>	<b>4,190,292</b>

**EMPLOYEE BENEFITS**

621000	FICA	292,852	260,249	260,249	268,396
622000	VRS Retirement	140,614	244,054	244,054	249,087
623000	Health Insurance	1,284,036	1,471,873	1,471,873	1,489,800
623500	Dental Insurance	37,687	0	0	0
624000	Group Life Insurance	43,549	45,586	45,586	47,074
625000	VRS Hybrid Disability Insurance	7,751	0	0	0
626000	Hybrid Defined Benefit	56,135	0	0	0
627000	ICMA RC Hybrid-DC	11,371	0	0	0
627500	RHCC	19,669	41,165	41,165	42,519
628000	Other Benefits	62,456	38,315	38,315	38,315
628100	ICMA RC Hybrid-457 Match	8,363	0	0	0
	Subtotal	<b>1,964,483</b>	<b>2,101,242</b>	<b>2,101,242</b>	<b>2,135,191</b>

**PURCHASED SERVICES**

639000	Miscellaneous Contractual Services	11,882	21,500	21,500	21,500
	Subtotal	<b>11,882</b>	<b>21,500</b>	<b>21,500</b>	<b>21,500</b>

**OTHER CHARGES**

653090	Vehicle Insurance (Pupil Trans only)	98,059	105,121	105,121	105,121
655060	Employee Development	2,481	14,000	14,000	14,000
	Subtotal	<b>100,540</b>	<b>119,121</b>	<b>119,121</b>	<b>119,121</b>

<b>MATERIALS/SUPPLIES</b>					
660010	Stationery/Forms/Office Supplies	1,845	4,500	4,500	4,500
660080	Gas, Diesel, Oil & Grease	378,985	742,000	742,000	742,000
669900	Miscellaneous Materials & Supplies	3,016	5,880	5,880	5,880
	Subtotal	<b>383,846</b>	<b>752,380</b>	<b>752,380</b>	<b>752,380</b>
<b>EQUIPMENT</b>					
688000	Technology-Hardware Replacement	192	1,000	1,000	1,000
688050	Technology-Hardware Additions	0	3,000	3,000	3,000
689110	Furniture/Equipment-Additional	2,725	5,500	5,500	5,500
	Subtotal	<b>2,917</b>	<b>9,500</b>	<b>9,500</b>	<b>9,500</b>
<b>TOTAL</b>		<b>6,514,397</b>	<b>7,085,172</b>	<b>7,085,172</b>	<b>7,227,984</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 2020 ACTUAL</b>	<b>FY 2021 BUDGET</b>	<b>FY 2021 EXPECTED</b>	<b>FY 2022 BUDGET</b>
Mechanics	8	8	8	8

**CODE: 2100-634000-000**

**ACCT# DESCRIPTION**

**PERSONAL SERVICES**

611600	Trades Salaries	435,926	427,571	427,571	445,393
615950	Overtime	22,586	9,000	9,000	9,000
616250	Stipends	3,600	0	0	3,600
	Subtotal	<b>462,112</b>	<b>436,571</b>	<b>436,571</b>	<b>457,993</b>

**EMPLOYEE BENEFITS**

621000	FICA	34,244	32,709	32,709	34,077
622000	VRS Retirement	23,574	26,809	26,809	27,930
623000	Health Insurance	86,549	101,032	101,032	101,328
623500	Dental Insurance	2,115	0	0	0
624000	Group Life Insurance	5,631	5,729	5,729	5,972
625000	VRS Hybrid Disability Insurance	1,024	0	0	0
626000	Hybrid Defined Benefit	4,706	0	0	0
627000	ICMA RC Hybrid-DC	1,413	0	0	0
627500	RHCC	2,803	5,174	5,174	5,394
628000	Other Benefits	1,673	1,673	1,673	1,673
628100	ICMA RC Hybrid-457 Match	1,642	0	0	0
	Subtotal	<b>165,374</b>	<b>173,126</b>	<b>173,126</b>	<b>176,374</b>

**PURCHASED SERVICES**

639000	Miscellaneous Contractual Services	25,097	41,000	41,000	41,000
	Subtotal	<b>25,097</b>	<b>41,000</b>	<b>41,000</b>	<b>41,000</b>

**OTHER CHARGES**

655060	Employee Development	276	2,000	2,000	2,000
	Subtotal	<b>276</b>	<b>2,000</b>	<b>2,000</b>	<b>2,000</b>

**MATERIALS/SUPPLIES**

660010	Stationery/Forms/Office Supplies	0	1,400	1,400	1,400
660090	Vehicle Maintenance, Tires, Tubes	207,382	290,000	290,000	290,000
669900	Miscellaneous Materials & Supplies	17,782	16,000	16,000	16,000
	Subtotal	<b>225,164</b>	<b>307,400</b>	<b>307,400</b>	<b>307,400</b>

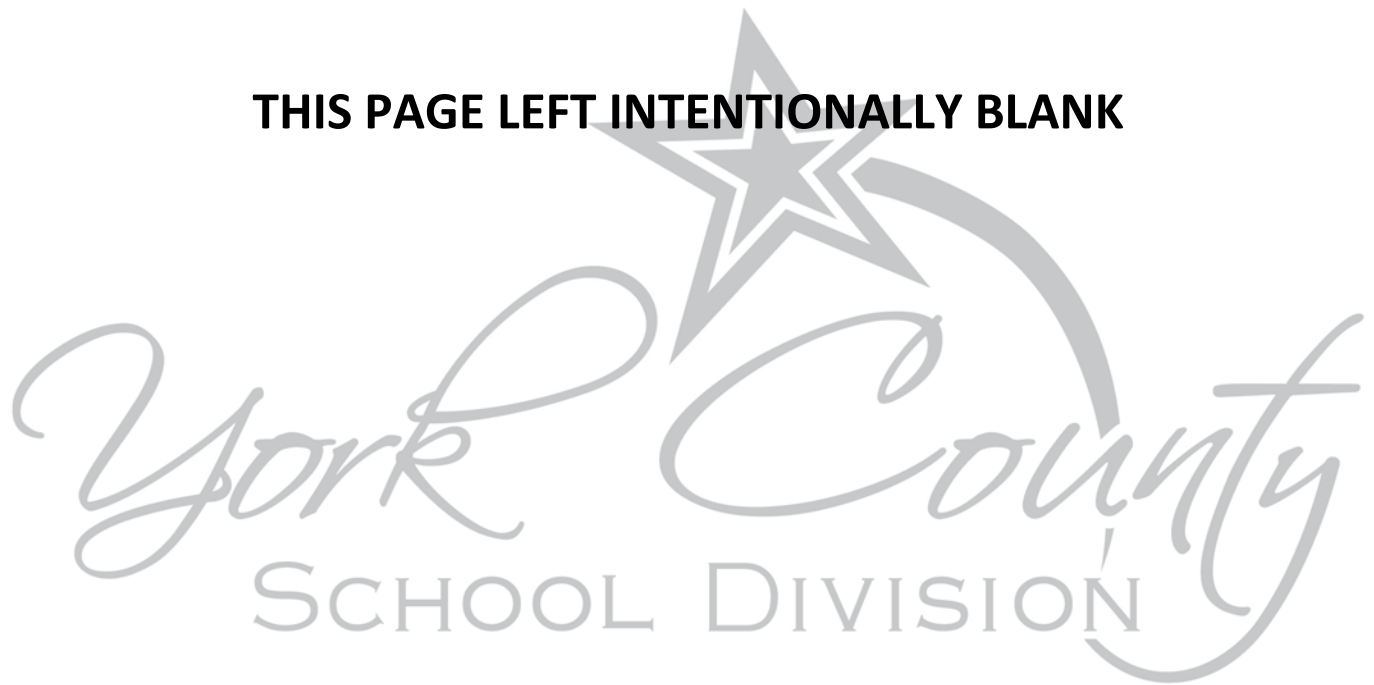
**EQUIPMENT**

681020	Veh Maint, Machine/Tools	3,894	3,000	3,000	3,000
685020	Bus Replacement	99,275	600,000	600,000	600,000
685520	Vehicle Replacement	0	50,000	50,000	50,000
688000	Technology-Hardware Replacement	448	0	0	0
	Subtotal	<b>103,617</b>	<b>653,000</b>	<b>653,000</b>	<b>653,000</b>

**TOTAL**

**981,640 1,613,097 1,613,097 1,637,767**

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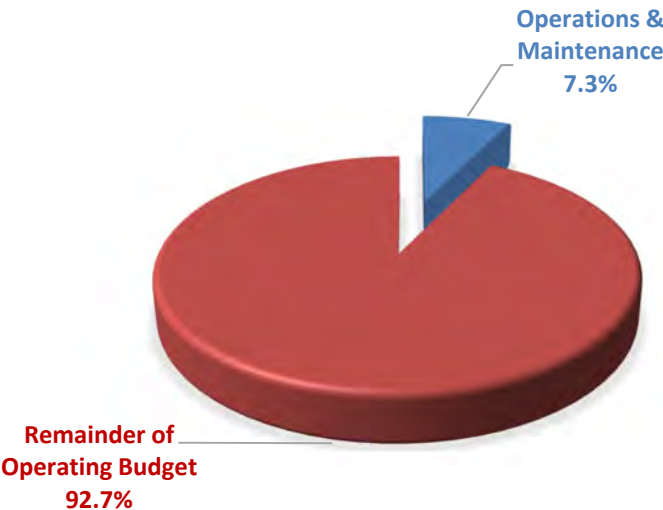


## OPERATION & MAINTENANCE

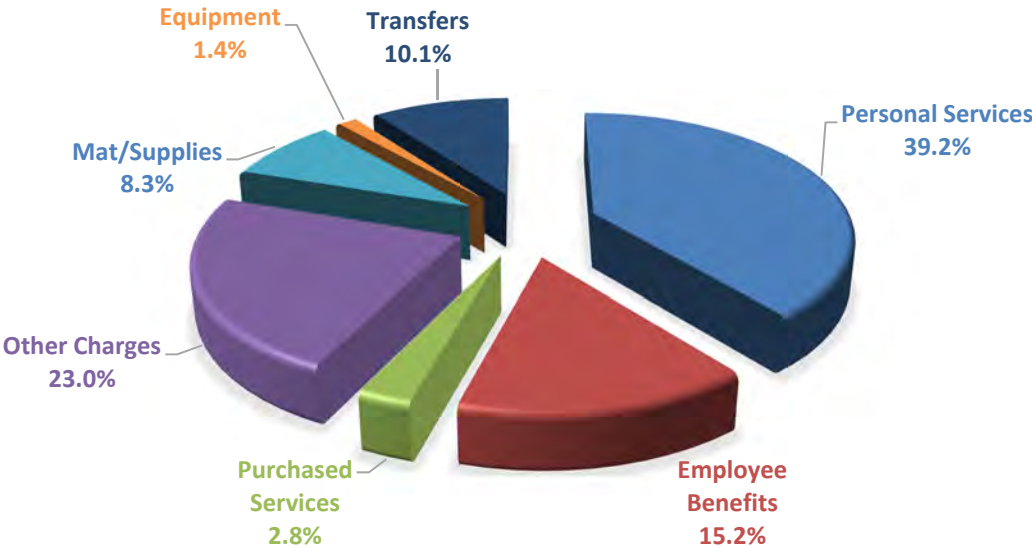
The Operations and Maintenance category of the budget provides for activities concerned with keeping buildings open, comfortable and safe for use. This includes heating, lighting, ventilating systems, repair of facilities, and replacement of facility equipment.

The Operations and Maintenance category comprises 7.3% of the total Operating Budget. This percentage has remained fairly constant in recent years. Approximately 54.4% of the Operations and Maintenance category budget is directed towards compensation of staff (Personal Services 39.2% plus Employee Benefits 15.2%). The remaining 45.6% covers such items as maintenance vehicle costs, utilities, purchased services, maintenance supplies and equipment. The Operations and Maintenance category reflects an increase of \$501,319 or 4.4% (from \$11,475,570 in FY21E to \$11,976,889 in FY22). The charts below and on the next page depict this information.

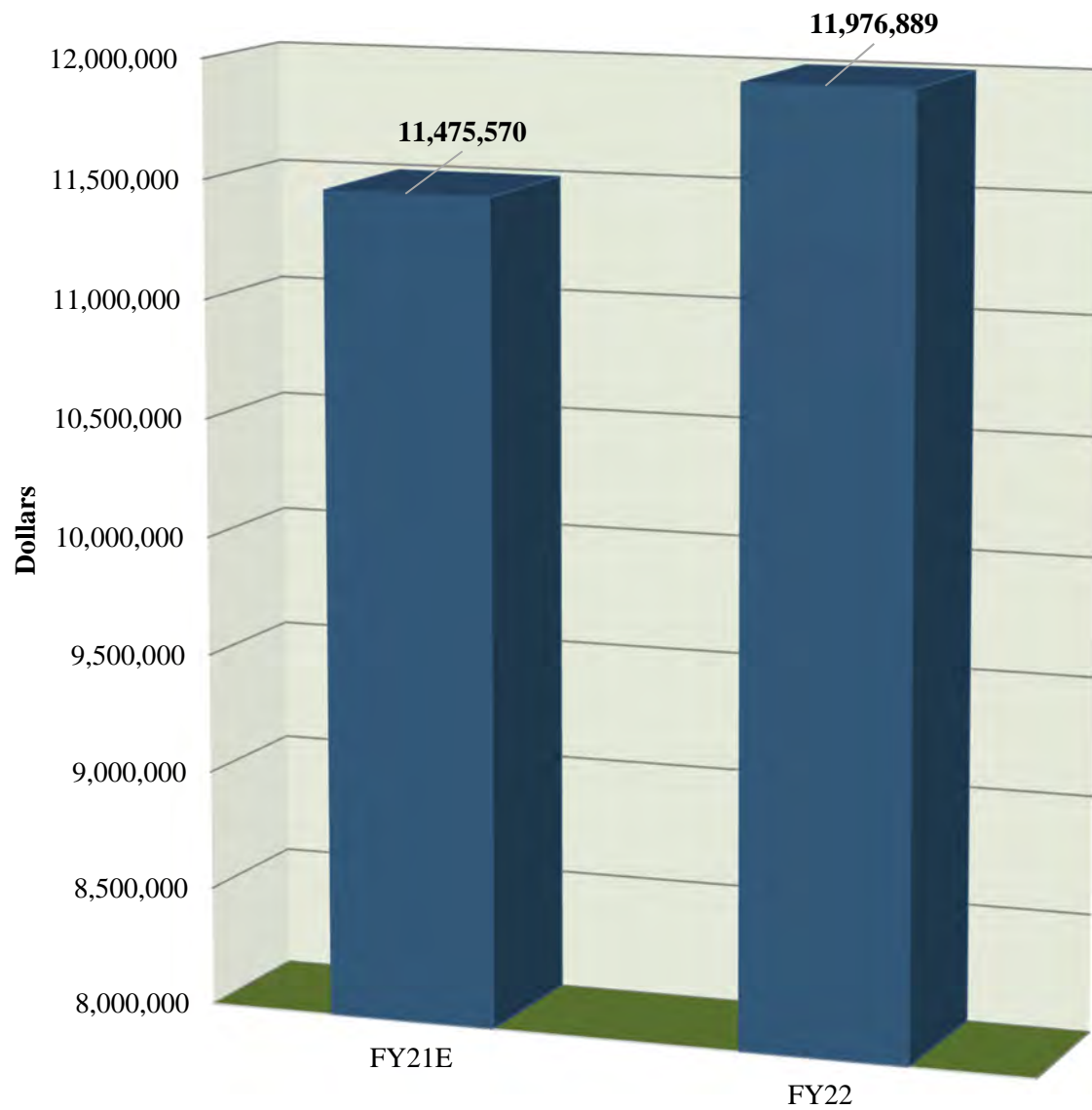
**Operations & Maintenance Category  
as a Percent of Operating Budget for FY2022**



**Operations & Maintenance Category  
by Major Object for FY2022**



## 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 2020 ACTUAL</b>	<b>FY 2021 BUDGET</b>	<b>FY 2021 EXPECTED</b>	<b>FY 2022 BUDGET</b>
Technical	1	1	1	1
Clerical	1	1	1	1

**CODE: 2100-641000-000**

**ACCT# DESCRIPTION**

**PERSONAL SERVICES**

611430	Technical Salaries	114,257	114,257	114,257	119,020
611500	Office Clerical	50,003	49,847	49,847	51,924
615950	Overtime	2,273	0	0	0
	Subtotal	<b>166,533</b>	<b>164,104</b>	<b>164,104</b>	<b>170,944</b>

**EMPLOYEE BENEFITS**

621000	FICA	12,488	12,554	12,554	13,079
622000	VRS Retirement	25,751	27,275	27,275	28,412
623000	Health Insurance	17,048	20,496	20,496	20,436
623500	Dental Insurance	670	0	0	0
624000	Group Life Insurance	2,919	2,199	2,199	2,291
627500	RHCC	1,969	1,986	1,986	2,070
628000	Other Benefits	282	282	282	282
	Subtotal	<b>61,127</b>	<b>64,792</b>	<b>64,792</b>	<b>66,570</b>

**OTHER CHARGES**

655060	Employee Development	1,103	2,152	2,152	2,152
	Subtotal	<b>1,103</b>	<b>2,152</b>	<b>2,152</b>	<b>2,152</b>

**MATERIALS/SUPPLIES**

660010	Stationery/Forms/Office Supplies	347	1,500	1,500	1,500
	Subtotal	<b>347</b>	<b>1,500</b>	<b>1,500</b>	<b>1,500</b>

**TOTAL**

<b>229,110</b>	<b>232,548</b>	<b>232,548</b>	<b>241,166</b>
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**BUILDING SERVICES**

The Building Services budget pays for keeping buildings open, comfortable, and safe for use. This includes heating, lighting, ventilating systems, repairs of facilities, and replacement of facility equipment. Also included is the cost of facility and liability insurance.

**PERSONNEL**

	<b>FY 2020 ACTUAL</b>	<b>FY 2021 BUDGET</b>	<b>FY 2021 EXPECTED</b>	<b>FY 2022 BUDGET</b>
Trades	21	21	21	21
Custodial (49 at 12 months/45.5 at 10 months)	94.5	94.5	94.5	94.5
Technical	4	4	4	4
Building Maintenance Manager	1	1	1	1

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

611430	Technical Salaries	300,697	299,531	299,531	320,911
611600	Trades Salaries	980,642	1,085,643	1,085,643	1,157,342
611610	Summer Trades	59,607	0	0	0
611910	Custodial Salaries	2,044,050	2,395,408	2,395,408	2,463,341
615950	Overtime	298,771	225,000	225,000	225,000
619980	Personal Leave/Retirement	11,345	12,360	12,360	12,360
	Subtotal	<b>3,695,112</b>	<b>4,017,942</b>	<b>4,017,942</b>	<b>4,178,954</b>

**EMPLOYEE BENEFITS**

621000	FICA	275,184	289,215	289,215	301,597
622000	VRS Retirement	130,456	237,043	237,043	260,933
623000	Health Insurance	729,834	706,129	706,129	898,080
623500	Dental Insurance	23,213	0	0	0
624000	Group Life Insurance	44,154	50,660	50,660	52,886
625000	VRS Hybrid Disability Insurance	7,577	0	0	0
626000	Hybrid Defined Benefit	41,320	0	0	0
627000	ICMA RC Hybrid-DC	10,463	0	0	0
627500	RHCC	17,928	45,744	45,744	47,760
628000	Other Benefits	95,366	71,225	71,225	71,225
628100	ICMA RC Hybrid-457 Match	5,660	0	0	0
	Subtotal	<b>1,381,155</b>	<b>1,400,016</b>	<b>1,400,016</b>	<b>1,632,481</b>

**PURCHASED SERVICES**

633100	Repair and Maintenance	79,910	166,497	166,497	166,497
633400	Bldg Svc, Contract Maintenance/Other	96,087	70,350	70,350	70,350
633500	Contractual AV	736	3,000	3,000	3,000
639000	Miscellaneous Contractual Services	207,780	67,120	67,120	67,120
	Subtotal	<b>384,513</b>	<b>306,967</b>	<b>306,967</b>	<b>306,967</b>

**OTHER CHARGES**

651010	Electric Current	1,421,403	1,745,000	1,745,000	1,745,000
651030	Water	111,313	120,000	120,000	120,000
651040	Sewage	210,904	185,000	185,000	185,000
651060	Solid Waste	106,855	127,500	127,500	127,500
651070	Fuel	65,487	85,000	85,000	85,000
651200	Laundry Service	11,820	12,000	12,000	12,000
651210	Uniform Rental	8,071	28,000	28,000	28,000
651300	Bldg Svc, Repairs - Bldg/GR	2,275	113,750	113,750	113,750
652010	Postage	37,570	57,101	57,101	57,101
653080	Insurance/Bonds	265,000	275,000	275,000	275,000
654010	Lease Copy Machine	-16,897	0	0	0
655040	Travel	276	1,500	1,500	1,500
655060	Employee Development	117,655	6,053	6,053	6,053
	Subtotal	<b>2,341,732</b>	<b>2,755,904</b>	<b>2,755,904</b>	<b>2,755,904</b>

<b>MATERIALS/SUPPLIES</b>					
660050	Janitorial Supplies	507,586	340,000	340,000	340,000
660130	Bldg Svc, A/V Supplies	0	10,900	10,900	10,900
660140	Stadium Supplies	0	9,500	9,500	9,500
660150	Bldg Svc, Heat & A/C Supplies	155,433	98,125	98,125	98,125
660160	Bldg Svc, Electrical Supplies	49,222	61,262	61,262	61,262
660170	Bldg Svc, Plumbing Supplies	69,412	55,000	55,000	55,000
660180	Bldg Svc, Painting Supplies	16,745	17,500	17,500	17,500
660190	Bldg Svc, Carpentry Supplies	79,507	65,000	65,000	65,000
660210	Safety Materials and Supplies	24,116	30,000	30,000	30,000
660220	Preventive Maintenance Supplies	53,883	80,000	80,000	80,000
660230	Pest Control	30,770	25,000	25,000	25,000
669900	Miscellaneous Materials & Supplies	32,883	29,500	29,500	49,500
	Subtotal	<b>1,019,557</b>	<b>821,787</b>	<b>821,787</b>	<b>841,787</b>
<b>EQUIPMENT</b>					
689110	Furniture/Equipment-Additional	1,277	2,000	2,000	2,000
689210	Furniture/Equipment-Replacement	228	3,000	3,000	3,000
	Subtotal	<b>1,505</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>
<b>TOTAL</b>		<b>8,823,574</b>	<b>9,307,616</b>	<b>9,307,616</b>	<b>9,721,093</b>

**BUILDING SERVICES - GRAFTON COMPLEX FIRE**

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

**PERSONNEL**

	<b>FY 2020 ACTUAL</b>	<b>FY 2021 BUDGET</b>	<b>FY 2021 EXPECTED</b>	<b>FY 2022 BUDGET</b>
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N/A	0	0	0	0
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**CODE: 2100-642000-999**

**ACCT# DESCRIPTION**

**PURCHASED SERVICES**

639000	Miscellaneous Contractual Services	6,463	0	0	0
	Subtotal	<b>6,463</b>	<b>0</b>	<b>0</b>	<b>0</b>

**MATERIALS/SUPPLIES**

669900	Miscellaneous Materials & Supplies	14	0	0	0
	Subtotal	<b>14</b>	<b>0</b>	<b>0</b>	<b>0</b>

**TOTAL**

<b>6,477</b>	<b>0</b>	<b>0</b>	<b>0</b>
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**GROUNDS SERVICES**

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

**PERSONNEL**

	<b>FY 2020 ACTUAL</b>	<b>FY 2021 BUDGET</b>	<b>FY 2021 EXPECTED</b>	<b>FY 2022 BUDGET</b>
N/A	0	0	0	0

**CODE: 2100-643000-000**

**ACCT# DESCRIPTION**

<b>TRANSFERS</b>					
693010	Transfer to County-Grounds Services	1,135,000	1,134,650	1,134,650	1,206,600
693100	Year End Reversion To General Fund	1,091,042	0	0	0
	Subtotal	<b>2,226,042</b>	<b>1,134,650</b>	<b>1,134,650</b>	<b>1,206,600</b>
<b>TOTAL</b>		<b>2,226,042</b>	<b>1,134,650</b>	<b>1,134,650</b>	<b>1,206,600</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 2020 ACTUAL</b>	<b>FY 2021 BUDGET</b>	<b>FY 2021 EXPECTED</b>	<b>FY 2022 BUDGET</b>
Trades	1	1	1	1

**CODE: 2100-645000-000**

**ACCT# DESCRIPTION**

PERSONAL SERVICES					
611600	Trades Salaries	59,112	57,705	57,705	60,110
615950	Overtime	1,130	4,000	4,000	4,000
616250	Stipends	600	0	0	600
	Subtotal	60,842	61,705	61,705	64,710
EMPLOYEE BENEFITS					
621000	FICA	4,374	4,414	4,414	4,599
622000	VRS Retirement	3,170	3,618	3,618	3,769
623000	Health Insurance	17,048	20,468	20,468	20,076
623500	Dental Insurance	335	0	0	0
624000	Group Life Insurance	757	773	773	806
627500	RHCC	309	698	698	728
628000	Other Benefits	122	122	122	122
	Subtotal	26,115	30,093	30,093	30,100
PURCHASED SERVICES					
639000	Miscellaneous Contractual Services	13,096	25,000	25,000	25,000
	Subtotal	13,096	25,000	25,000	25,000
OTHER CHARGES					
655060	Employee Development	635	500	500	500
	Subtotal	635	500	500	500
MATERIALS/SUPPLIES					
660010	Stationery/Forms/Office Supplies	0	600	600	600
660080	Gas, Diesel, Oil & Grease	64,440	105,000	105,000	105,000
660090	Vehicle Maintenance, Tires, Tubes	20,594	46,300	46,300	46,300
669900	Miscellaneous Materials & Supplies	4,574	3,000	3,000	3,000
	Subtotal	89,608	154,900	154,900	154,900
EQUIPMENT					
681010	Veh Svc, Machine Tools, Res	694	3,000	3,000	3,000
685520	Vehicle Replacement	0	150,000	150,000	150,000
688000	Technology-Hardware Replacement	0	1,400	1,400	1,400
688050	Technology-Hardware Additions	0	1,000	1,000	1,000
689110	Furniture/Equipment-Additional	0	600	600	600
689210	Furniture/Equipment-Replacement	0	1,500	1,500	1,500
	Subtotal	694	157,500	157,500	157,500
TOTAL		190,990	429,698	429,698	432,710

**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 2020 ACTUAL</b>	<b>FY 2021 BUDGET</b>	<b>FY 2021 EXPECTED</b>	<b>FY 2022 BUDGET</b>
Trades	4	5	5	5
Technical	1	1	1	1
Clerical	1	1	1	1

**CODE: 2100-647000-000**

**ACCT# DESCRIPTION**

**PERSONAL SERVICES**

611430	Technical Salaries	44,583	44,583	44,583	48,782
611500	Office Clerical	34,332	36,047	36,047	39,430
611600	Trades Salaries	138,486	185,186	185,186	184,430
615950	Overtime	13,483	4,000	4,000	4,000
	Subtotal	<b>230,884</b>	<b>269,816</b>	<b>269,816</b>	<b>276,642</b>

**EMPLOYEE BENEFITS**

621000	FICA	17,308	20,336	20,336	20,860
622000	VRS Retirement	19,782	16,666	16,666	26,228
623000	Health Insurance	38,207	51,522	51,522	38,688
623500	Dental Insurance	1,508	0	0	0
624000	Group Life Insurance	3,121	3,561	3,561	3,657
627500	RHCC	1,665	3,216	3,216	3,304
628000	Other Benefits	441	441	441	441
	Subtotal	<b>82,032</b>	<b>95,742</b>	<b>95,742</b>	<b>93,178</b>

**MATERIALS/SUPPLIES**

669900	Miscellaneous Materials & Supplies	629	1,000	1,000	1,000
	Subtotal	<b>629</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>

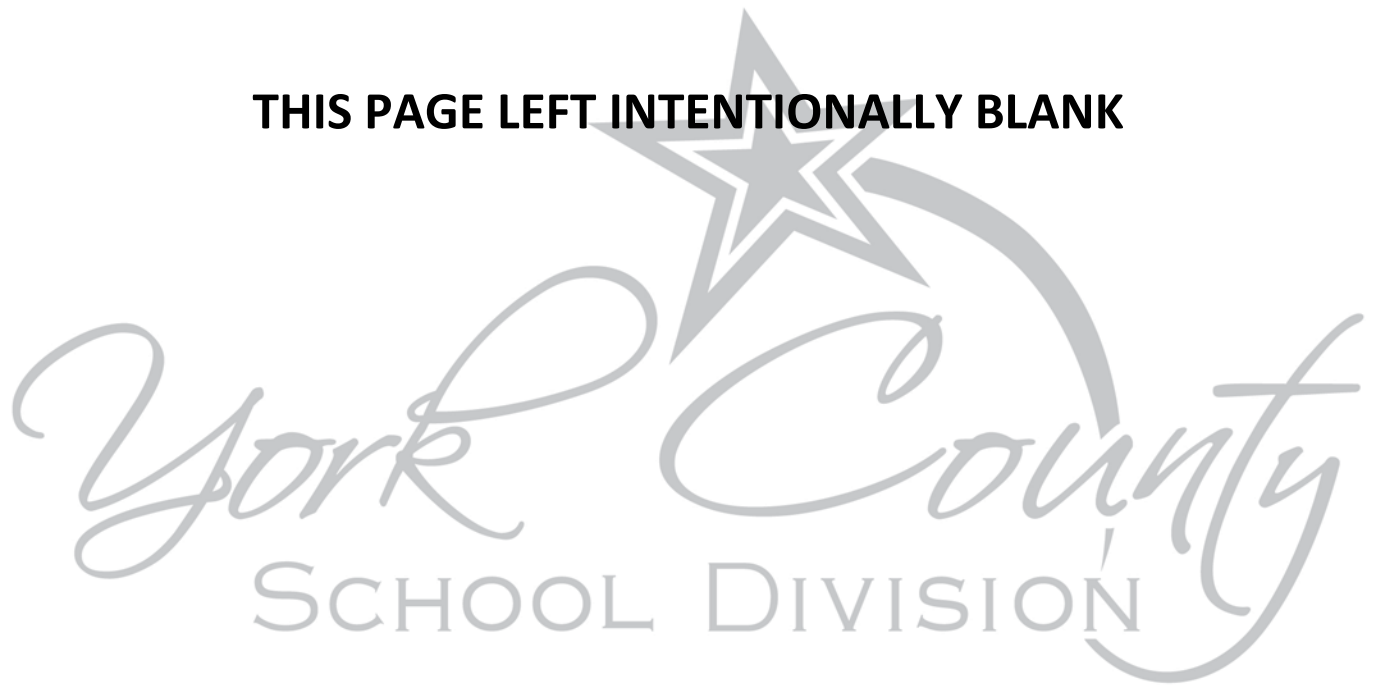
**EQUIPMENT**

689110	Furniture/Equipment-Additional	4,814	4,000	4,000	4,000
689210	Furniture/Equipment-Replacement	995	500	500	500
	Subtotal	<b>5,809</b>	<b>4,500</b>	<b>4,500</b>	<b>4,500</b>

**TOTAL**

**319,354      371,058      371,058      375,320**

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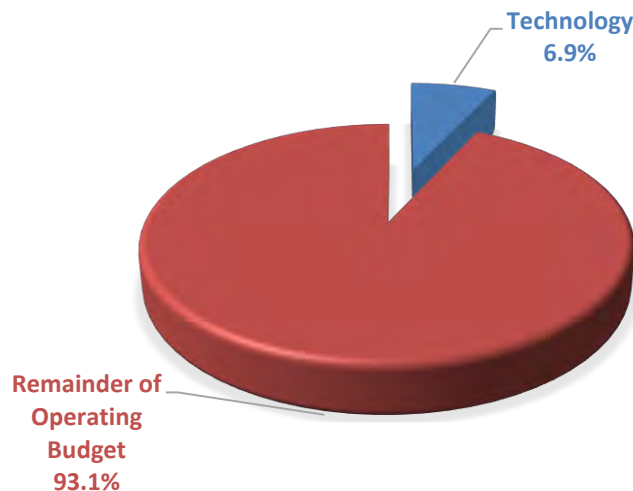


# TECHNOLOGY

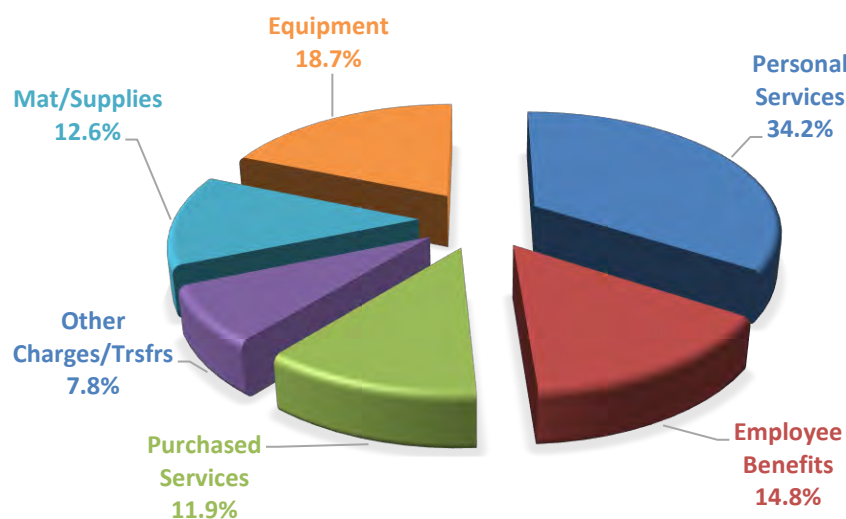
The Technology category of the budget encompasses technology for classroom instruction, instructional support, administration and operations and maintenance. During the 2008 General Assembly session the state approved a new technology category classification for local school division budgets to be effective 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 6.9% of the total Operating Budget. Approximately 49% percent of the Technology category budget is directed towards compensation of staff (Personal Services 34.2% plus Employee Benefits 14.8%). The remaining 51% covers such items as equipment, materials and supplies and purchased services. The Technology category budget reflects an increase of \$621,141 or 5.9% (from \$10,575,387 in FY21E to \$11,196,528 in FY22). The charts below and on the next page depict this information.

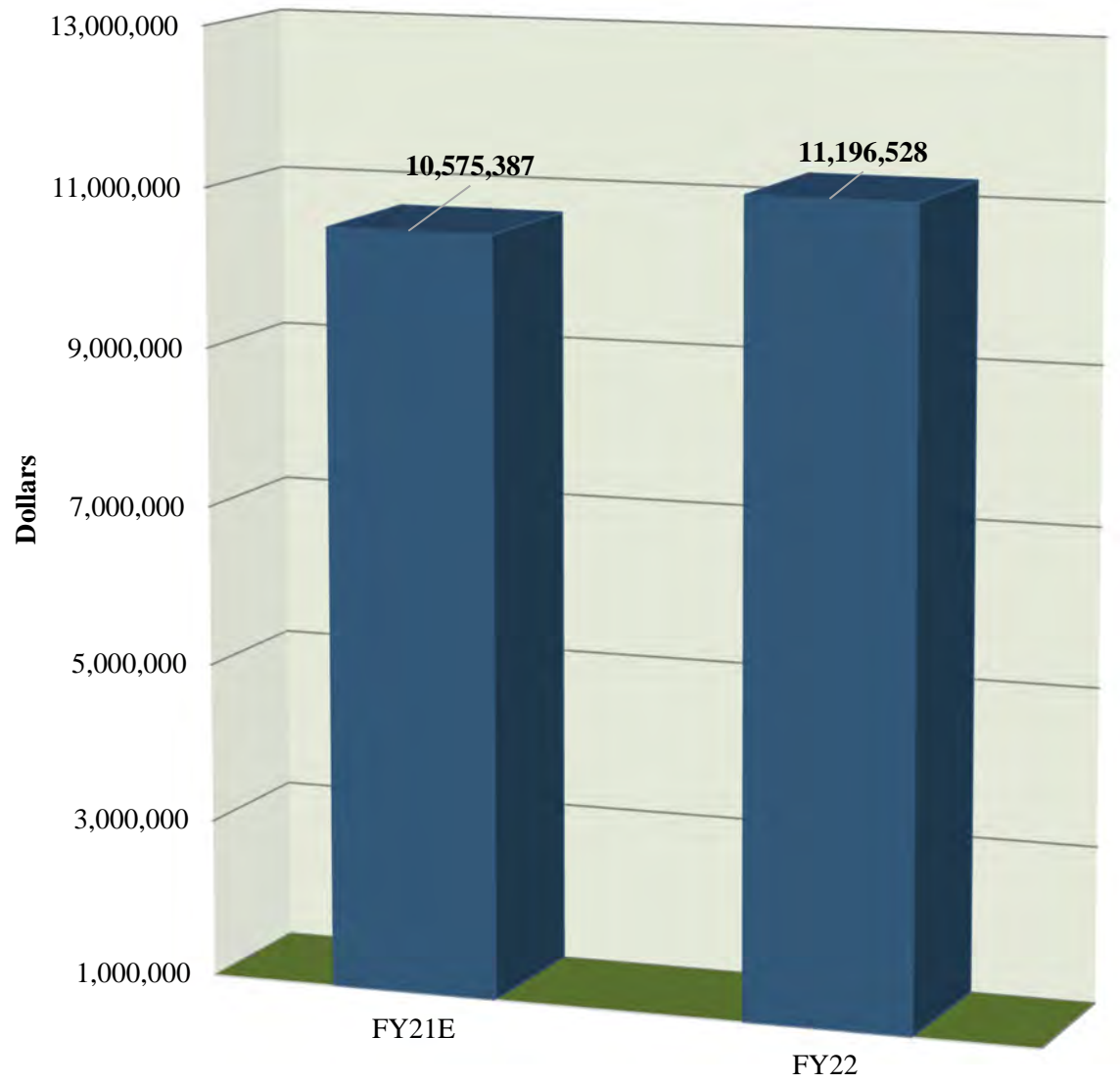
### **Technology Category as a Percent of Operating Budget for FY2022**



### **Technology Category by Major Object for FY2022**



## 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 2020 ACTUAL</b>	<b>FY 2021 BUDGET</b>	<b>FY 2021 EXPECTED</b>	<b>FY 2022 BUDGET</b>
Teachers	16.1	16.1	15.6	15.6

**CODE: 2100-681000-000**

**ACCT# DESCRIPTION**

PERSONAL SERVICES					
611210	Teacher Salaries	963,577	1,044,383	1,044,383	1,085,224
615000	Substitute Salaries	0	4,000	4,000	4,000
616250	Stipends	2,970	0	0	0
	Subtotal	966,547	1,048,383	1,048,383	1,089,224
EMPLOYEE BENEFITS					
621000	FICA	71,088	80,195	80,195	83,328
622000	VRS Retirement	131,801	173,576	173,576	176,512
623000	Health Insurance	177,845	203,100	203,100	221,268
623500	Dental Insurance	4,126	0	0	0
624000	Group Life Insurance	11,697	13,995	13,995	14,238
625000	VRS Hybrid Disability Insurance	215	0	0	0
626000	Hybrid Defined Benefit	6,951	0	0	0
627000	ICMA RC Hybrid-DC	523	0	0	0
627500	RHCC	10,715	12,637	12,637	12,859
628000	Other Benefits	2,533	2,533	2,533	2,533
628100	ICMA RC Hybrid-457 Match	733	0	0	0
	Subtotal	418,227	486,036	486,036	510,738
PURCHASED SERVICES					
633400	Bldg Svc, Contract Maintenance/Other	29,530	84,900	84,900	84,900
639000	Miscellaneous Contractual Services	1,910	225,000	225,000	225,000
	Subtotal	31,440	309,900	309,900	309,900
OTHER CHARGES					
655060	Employee Development	0	875	875	875
	Subtotal	0	875	875	875
MATERIALS/SUPPLIES					
660300	Textbooks	14,759	76,624	76,624	92,855
668000	Technology-Software	901,208	968,613	968,613	998,613
668100	Technology Consumables	106,849	146,487	146,487	146,487
669000	Other Educational Supplies	4,531	2,400	2,400	2,400
669100	Other Educational/Supplies	678	0	0	0
	Subtotal	1,028,025	1,194,124	1,194,124	1,240,355
EQUIPMENT					
683500	Technology-Hardware Additions	0	0	0	800
688000	Technology-Hardware Replacement	256,324	1,011,589	1,011,589	984,997
688050	Technology-Hardware Additions	194,150	739,089	739,089	926,697
688100	Technology-Infrastructure Replacement	1,464	2,000	2,000	2,000
689110	Furniture/Equipment-Additional	0	2,000	2,000	2,000
	Subtotal	451,938	1,754,678	1,754,678	1,916,494
TRANSFERS					
693060	Transfer to County-VRS Retiree Debt	3,200,000	0	0	0
	Subtotal	3,200,000	0	0	0
TOTAL		6,096,177	4,793,996	4,793,996	5,067,586

TECHNOLOGY-GRAFTON COMPLEX FIRE

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

PERSONNEL	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2021 EXPECTED	FY 2022 BUDGET
N/A	0	0	0	0

CODE: 2100-681000-999

ACCT# DESCRIPTION

EQUIPMENT					
688050	Technology-Hardware Additions	162,848	0	0	0
	Subtotal	162,848	0	0	0
TOTAL		162,848	0	0	0



**TECHNOLOGY - INSTRUCTIONAL SUPPORT**

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

**PERSONNEL**

	<b>FY 2020 ACTUAL</b>	<b>FY 2021 BUDGET</b>	<b>FY 2021 EXPECTED</b>	<b>FY 2022 BUDGET</b>
Technical	22	22	23	23

**CODE: 2100-682000-000**

**ACCT# DESCRIPTION**

**PERSONAL SERVICES**

611430	Technical Salaries	1,415,992	1,524,858	1,524,858	1,701,301
611530	Interns	16,633	0	0	0
615950	Overtime	11,665	2,000	2,000	2,000
	Subtotal	<b>1,444,290</b>	<b>1,526,858</b>	<b>1,526,858</b>	<b>1,703,301</b>

**EMPLOYEE BENEFITS**

621000	FICA	108,319	116,652	116,652	130,162
622000	VRS Retirement	201,969	204,620	204,620	261,838
623000	Health Insurance	189,767	244,872	244,872	253,812
623500	Dental Insurance	5,816	0	0	0
624000	Group Life Insurance	18,522	20,433	20,433	22,808
625000	VRS Hybrid Disability Insurance	520	0	0	0
626000	Hybrid Defined Benefit	16,847	0	0	0
627000	ICMA RC Hybrid-DC	1,263	0	0	0
627500	RHCC	16,964	18,451	18,451	20,599
628000	Other Benefits	2,688	2,688	2,688	2,688
628100	ICMA RC Hybrid-457 Match	1,724	0	0	0
	Subtotal	<b>564,399</b>	<b>607,716</b>	<b>607,716</b>	<b>691,907</b>

**OTHER CHARGES**

654010	Lease Copy Machine	267,174	355,262	355,262	355,262
655040	Travel	5,106	2,160	2,160	2,160
	Subtotal	<b>272,280</b>	<b>357,422</b>	<b>357,422</b>	<b>357,422</b>

**MATERIALS/SUPPLIES**

668000	Technology-Software	24,037	120,900	120,900	149,400
	Subtotal	<b>24,037</b>	<b>120,900</b>	<b>120,900</b>	<b>149,400</b>

**EQUIPMENT**

688050	Technology-Hardware Additions	978	1,000	1,000	1,000
	Subtotal	<b>978</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>

**TOTAL**

<b>2,305,984</b>	<b>2,613,896</b>	<b>2,613,896</b>	<b>2,903,030</b>
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**TECHNOLOGY - ADMINISTRATION**

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

**PERSONNEL**

	<b>FY 2020 ACTUAL</b>	<b>FY 2021 BUDGET</b>	<b>FY 2021 EXPECTED</b>	<b>FY 2022 BUDGET</b>
Administrative	1	1	1	1
Technical	9	8	8.4	9.4
Clerical	1	1	1	1

**ADDITIONAL INFORMATION:**

In FY22 added 1 Programmer Analyst FTE.

**CODE: 2100-683000-000**

**ACCT# DESCRIPTION**

<b>PERSONAL SERVICES</b>					
611100	Administrative Salaries	125,970	125,970	125,970	131,222
611430	Technical Salaries	674,697	645,264	645,264	650,748
611500	Office Clerical	36,266	41,908	41,908	43,373
615950	Overtime	1,137	250	250	250
616250	Stipends	7,177	0	0	0
	Subtotal	<b>845,247</b>	<b>813,392</b>	<b>813,392</b>	<b>825,593</b>
<b>EMPLOYEE BENEFITS</b>					
621000	FICA	63,782	62,206	62,206	63,144
622000	VRS Retirement	109,855	129,171	129,171	137,176
623000	Health Insurance	99,947	106,501	106,501	126,876
623500	Dental Insurance	2,615	0	0	0
624000	Group Life Insurance	10,895	10,897	10,897	11,064
625000	VRS Hybrid Disability Insurance	538	0	0	0
626000	Hybrid Defined Benefit	17,234	0	0	0
627000	ICMA RC Hybrid-DC	1,312	0	0	0
627500	RHCC	9,980	9,839	9,839	9,992
628000	Other Benefits	25,742	1,601	1,601	1,601
628100	ICMA RC Hybrid-457 Match	2,024	0	0	0
	Subtotal	<b>343,924</b>	<b>320,215</b>	<b>320,215</b>	<b>349,853</b>
<b>OTHER CHARGES</b>					
651210	Uniform Rental	1,368	400	400	400
655060	Employee Development	10,389	16,857	16,857	16,857
	Subtotal	<b>11,757</b>	<b>17,257</b>	<b>17,257</b>	<b>17,257</b>
<b>MATERIALS/SUPPLIES</b>					
660010	Stationery/Forms/Office Supplies	289	538	538	538
	Subtotal	<b>289</b>	<b>538</b>	<b>538</b>	<b>538</b>
<b>EQUIPMENT</b>					
689110	Furniture/Equipment-Additional	0	1,300	1,300	1,300
689210	Furniture/Equipment-Replacement	4,213	6,300	6,300	6,300
	Subtotal	<b>4,213</b>	<b>7,600</b>	<b>7,600</b>	<b>7,600</b>
<b>TOTAL</b>		<b>1,205,430</b>	<b>1,159,002</b>	<b>1,159,002</b>	<b>1,200,841</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 2020 ACTUAL</b>	<b>FY 2021 BUDGET</b>	<b>FY 2021 EXPECTED</b>	<b>FY 2022 BUDGET</b>
Technical	3	3	3	3

**CODE: 2100-686000-000**

**ACCT# DESCRIPTION**

<b>PERSONAL SERVICES</b>					
611430	Technical Salaries	227,629	220,802	220,802	213,945
	Subtotal	<b>227,629</b>	<b>220,802</b>	<b>220,802</b>	<b>213,945</b>
<b>EMPLOYEE BENEFITS</b>					
621000	FICA	16,909	16,891	16,891	16,368
622000	VRS Retirement	34,865	21,468	21,468	35,560
623000	Health Insurance	35,420	40,961	40,961	51,000
623500	Dental Insurance	976	0	0	0
624000	Group Life Insurance	2,913	2,959	2,959	2,868
627500	RHCC	2,668	2,672	2,672	2,590
628000	Other Benefits	392	392	392	392
	Subtotal	<b>94,143</b>	<b>85,343</b>	<b>85,343</b>	<b>108,778</b>
<b>PURCHASED SERVICES</b>					
633100	Repair and Maintenance	180	20,000	20,000	20,000
633400	Bldg Svc, Contract Maintenance/Other	947,208	904,000	904,000	904,000
639000	Miscellaneous Contractual Services	73,353	55,000	55,000	55,000
	Subtotal	<b>1,020,741</b>	<b>979,000</b>	<b>979,000</b>	<b>979,000</b>
<b>OTHER CHARGES</b>					
652030	Telephone	482,475	482,530	482,530	482,530
	Subtotal	<b>482,475</b>	<b>482,530</b>	<b>482,530</b>	<b>482,530</b>
<b>MATERIALS/SUPPLIES</b>					
668000	Technology-Software	64,666	15,000	15,000	15,000
669900	Miscellaneous Materials & Supplies	2,832	5,000	5,000	5,000
	Subtotal	<b>67,498</b>	<b>20,000</b>	<b>20,000</b>	<b>20,000</b>
<b>EQUIPMENT</b>					
688000	Technology-Hardware Replacement	445,134	95,000	95,000	95,000
688050	Technology-Hardware Additions	37,573	10,000	10,000	10,000
	Subtotal	<b>482,707</b>	<b>105,000</b>	<b>105,000</b>	<b>105,000</b>
<b>TOTAL</b>		<b>2,375,193</b>	<b>1,892,675</b>	<b>1,892,675</b>	<b>1,909,253</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 2020 ACTUAL</b>	<b>FY 2021 BUDGET</b>	<b>FY 2021 EXPECTED</b>	<b>FY 2022 BUDGET</b>
N/A	0	0	0	0

**CODE: 2100-689050-000**

**ACCT# DESCRIPTION**

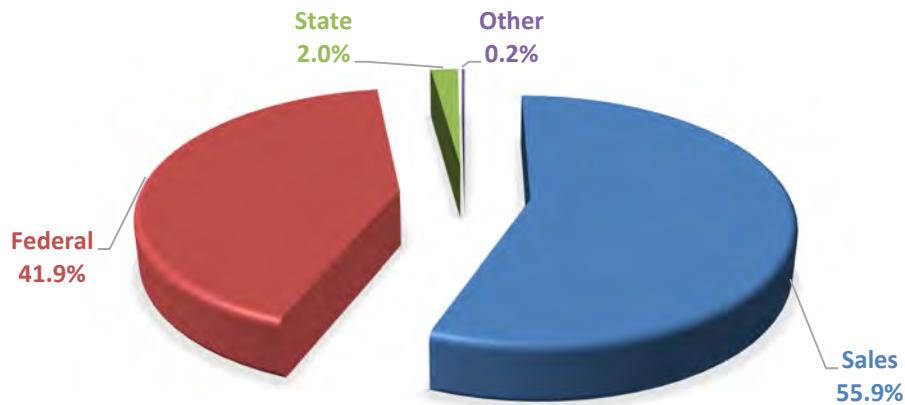
<b>PERSONAL SERVICES</b>				
616250	Stipends	0	3,395	0
	Subtotal	<b>0</b>	<b>3,395</b>	<b>0</b>
<b>PURCHASED SERVICES</b>				
638600	Contractual-New Horizons	8,691	0	0
639000	Miscellaneous Contractual Services	12,679	24,570	46,030
	Subtotal	<b>21,370</b>	<b>24,570</b>	<b>46,030</b>
<b>OTHER CHARGES</b>				
655040	Travel	3,114	3,000	4,400
655060	Employee Development	8,216	14,701	8,600
	Subtotal	<b>11,330</b>	<b>17,701</b>	<b>13,000</b>
<b>EQUIPMENT</b>				
688000	Technology-Hardware Replacement	76,751	62,832	56,788
	Subtotal	<b>76,751</b>	<b>62,832</b>	<b>56,788</b>
<b>TOTAL</b>		<b>109,451</b>	<b>108,498</b>	<b>115,818</b>

## OTHER FUNDS

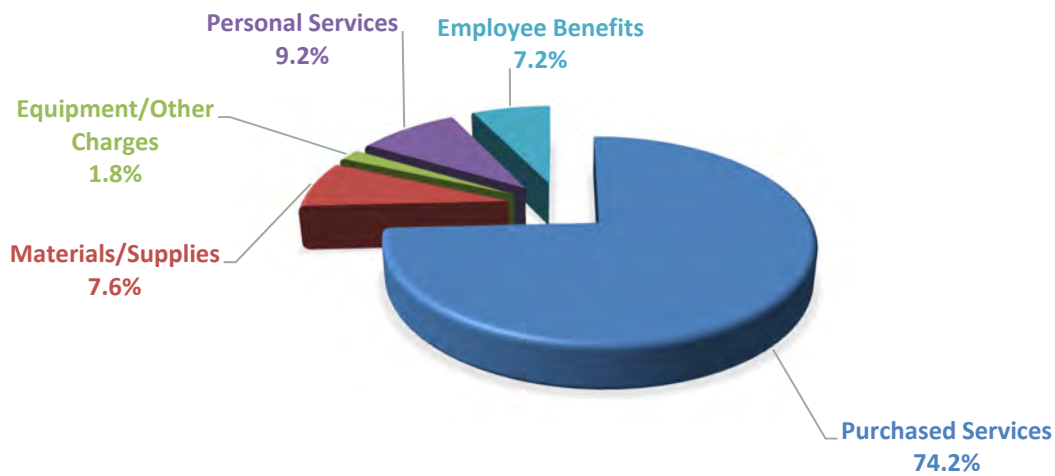
**YORK COUNTY SCHOOL DIVISION  
SCHOOL FOOD SERVICE FUND  
FISCAL YEAR 2022**

The Food Service Fund accounts for the cafeteria operations within the school division, including the preparation and serving of school breakfast and lunch. The Food Service Fund does not receive any contributions from the County of York. Approximately 55.9% percent of the revenue is derived from the sale of meals. The second largest revenue source, 41.9%, is federal funding for free and reduced lunches. As compared to FY21E, the Food Service budget reflects an increase of \$47,049 or 1.1% (\$4,247,949 in FY21E to \$4,294,998 in FY22). Variety, quality, presentation and speedy service have contributed to the success of the food service program. In FY21 breakfast and lunch prices were increased by 5 cents. This year is the sixteenth year budgeting for the School Breakfast Program, which is a state funded incentive program which maximizes federal school nutrition revenues and increases student participation in the program.

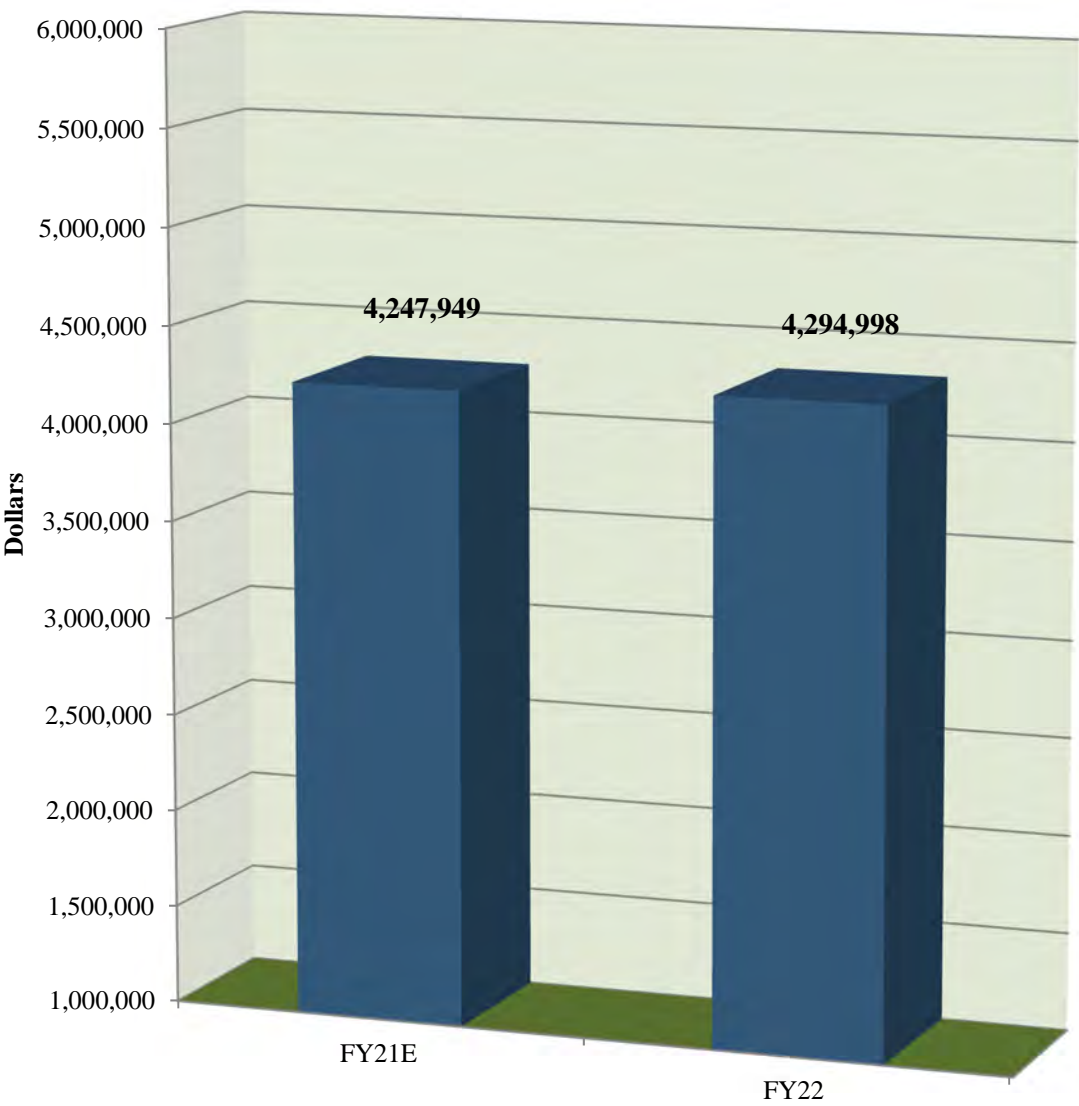
**Revenues by Source – FY2022**



**Expenditures by Major Object – FY2022**



**Budget Comparison of School Food Service Category**



**YORK COUNTY SCHOOL DIVISION  
SCHOOL FOOD SERVICE FUND  
FISCAL YEAR 2022**

**FUND BALANCE SUMMARY**

BEGINNING FUND BALANCE 7/1/20		\$1,355,041
PROJECTED FY 2021 REVENUES	4,247,949	
PROJECTED FY 2021 EXPENDITURES	<u>4,247,949</u>	0
PROJECTED FY 2022 REVENUES	4,294,998	
PROJECTED FY 2022 EXPENDITURES	<u>4,294,998</u>	0
BUDGETED FUND BALANCE 6/30/22		<u><u>\$1,355,041</u></u>



**YORK COUNTY SCHOOL DIVISION  
SCHOOL FOOD SERVICE FUND  
FISCAL YEAR 2022**

**REVENUE DETAIL**

**ANNUAL FINANCIAL PLAN  
FUND 2200**

**SCHOOL FOOD SERVICE**

ACCT #	DESCRIPTION	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2021 EXPECTED	FY 2022 BUDGET
	<b>REVENUE-LOCAL SOURCES</b>				
30315-510100	INTEREST ON DEPOSITS	12,703	10,000	10,000	10,000
	<b>CHARGES FOR SERVICES</b>				
30316-575000	CAFETERIA SALES	1,501,391	2,400,000	2,400,000	2,400,000
30316-575050	SUMMER SCHOOL CAFETERIA SALES	577	0	0	0
30316-575100	CAFETERIA SALES DONATION	5,000	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	37,949	38,900	37,949	37,949
30324-525100	SCHOOL FOOD PROGRAM-BREAKFAST	31,174	33,243	0	47,049
	<b>REVENUE-FEDERAL</b>				
30333-521300	SCHOOL FOOD PRGM/USDA	1,182,230	1,200,000	1,200,000	1,200,000
30333-521310	SCHOOL FOOD - BREAKFAST PGM	425,841	300,000	300,000	300,000
30333-521320	USDA DONATED FOODS	323,964	300,000	300,000	300,000
	<b>TOTAL FOOD SERVICE FUND</b>	<b>3,520,829</b>	<b>4,282,143</b>	<b>4,247,949</b>	<b>4,294,998</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 and Meals on Wheels. In FY04 the School Division privatized the food service operation in the division. Beginning in FY14, SODEXO (private company) became the service provider for the School Division for the preparation and delivery of food services to students. In March of FY20 when school divisions across the country closed due to the COVID-19 pandemic the Food Services Department began the Meal Distribution program and is continuing to do so.

**PERSONNEL**

	<b>FY 2020 ACTUAL</b>	<b>FY 2021 BUDGET</b>	<b>FY 2021 EXPECTED</b>	<b>FY 2022 BUDGET</b>
Technical	1	1	1	1
Food Service Personnel	15	15	13	12

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

611430	Technical Salaries	37,764	36,798	36,798	36,798
611710	Bus Driver Spec Trans	1,416	0	0	0
611930	Food Services Salaries	256,845	345,456	345,456	345,456
615950	Overtime	7,174	10,600	10,600	10,600
	Subtotal	<b>303,199</b>	<b>392,854</b>	<b>392,854</b>	<b>392,854</b>

**EMPLOYEE BENEFITS**

621000	FICA	21,789	29,242	29,242	29,242
622000	VRS Retirement	14,013	50,038	50,038	50,038
623000	Health Insurance	129,124	204,242	204,242	204,242
623500	Dental Insurance	3,501	0	0	0
624000	Group Life Insurance	5,400	5,007	5,007	5,007
625000	VRS Hybrid Disability Insurance	265	0	0	0
626000	Hybrid Defined Benefit	1,531	2,841	2,841	2,841
627000	ICMA RC Hybrid-DC	368	0	0	0
627500	RHCC	1,555	4,587	4,587	4,587
628000	Other Benefits	15,000	15,000	15,000	15,000
628100	ICMA RC Hybrid-457 Match	110	0	0	0
	Subtotal	<b>192,656</b>	<b>310,957</b>	<b>310,957</b>	<b>310,957</b>

**PURCHASED SERVICES**

633100	Repair and Maintenance	0	25,000	25,000	25,000
633400	Bldg Svc, Contract Maintenance/Other	22,102	49,680	49,680	49,680
639000	Miscellaneous Contractual Services	0	7,950	7,950	7,950
639100	Administrative Fee-Sodexo	146,379	255,272	255,272	255,272
639200	Management Fee-Sodexo	40,820	81,472	81,472	81,472
639350	Personal Svc-Sodexo	715,911	892,000	892,000	892,000
639400	Benefits-Sodexo	133,491	185,300	185,300	185,300
639450	Emp. Develop-Sodexo	0	3,150	3,150	3,150
639500	New Hires-Sodexo	1,676	3,850	3,850	3,850
639550	Supplies-Sodexo	102,255	255,400	255,400	255,400
639600	Food-Sodexo	999,676	1,369,629	1,335,435	1,382,484
639650	Capital Outlay-Sodexo	0	17,038	17,038	17,038
639700	Other Chrgs.- Sodexo	91,367	26,650	26,650	26,650
	Subtotal	<b>2,253,677</b>	<b>3,172,391</b>	<b>3,138,197</b>	<b>3,185,246</b>

**OTHER CHARGES**

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>

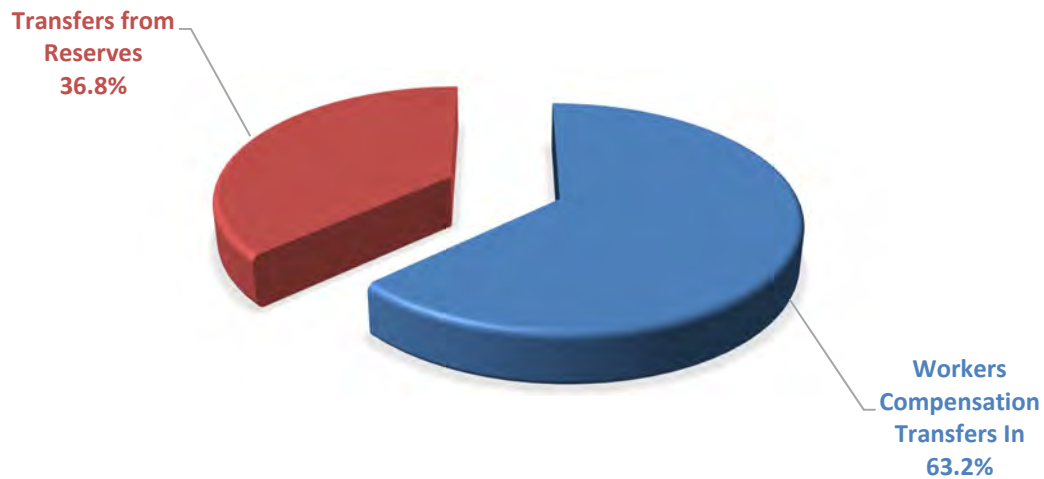
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<b>MATERIALS/SUPPLIES</b>					
660020	Food Supplies	160,907	55,941	55,941	55,941
669950	USDA Commodities	323,962	270,000	270,000	270,000
	Subtotal	<b>484,869</b>	<b>325,941</b>	<b>325,941</b>	<b>325,941</b>
<b>EQUIPMENT</b>					
689110	Furniture/Equipment-Additional	0	20,000	20,000	20,000
689210	Furniture/Equipment-Replacement	117,011	50,000	50,000	50,000
	Subtotal	<b>117,011</b>	<b>70,000</b>	<b>70,000</b>	<b>70,000</b>
<b>TOTAL</b>		<b>3,351,412</b>	<b>4,282,143</b>	<b>4,247,949</b>	<b>4,294,998</b>

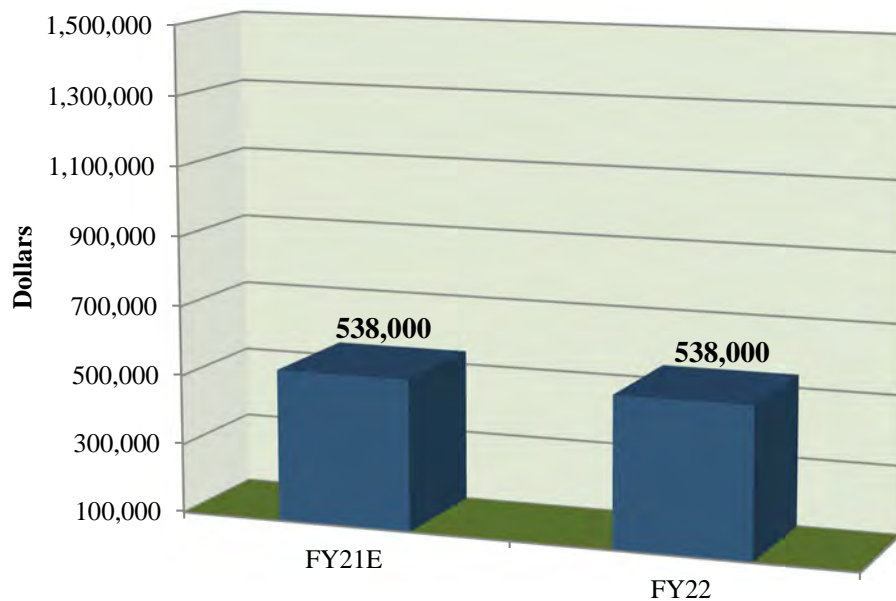
**YORK COUNTY SCHOOL DIVISION  
WORKERS COMPENSATION FUND  
FISCAL YEAR 2022**

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

**Revenues by Source – FY2022**



**Fiscal Year Expenditure Comparison**



**YORK COUNTY SCHOOL DIVISION  
WORKERS COMPENSATION FUND  
FISCAL YEAR 2022**

**FUND BALANCE SUMMARY**

BEGINNING FUND BALANCE 7/1/20		\$2,798,730
PROJECTED FY 2021 REVENUES	538,000	
PROJECTED FY 2021 EXPENDITURES	<u>538,000</u>	-
PROJECTED FY 2022 REVENUES	538,000	
PROJECTED FY 2022 EXPENDITURES	<u>538,000</u>	-
BUDGETED FUND BALANCE 6/30/22		<u><u>\$2,798,730</u></u>

**YORK COUNTY SCHOOL DIVISION  
WORKERS COMPENSATION FUND  
FISCAL YEAR 2022**

**REVENUE DETAIL**

**ANNUAL FINANCIAL PLAN  
FUND 2102**

**WORKERS COMPENSATION FUND**

ACCT #	DESCRIPTION	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2021 EXPECTED	FY 2022 BUDGET
	<b>TRANSFER FROM OTHER FUNDS</b>				
030315-510100	INTEREST ON DEPOSITS	19,878	0	0	0
030351-510500	WRKRS COMP TRANSFERS IN	279,616	340,000	340,000	340,000
030399-599990	TRANSFER FROM RESERVES	0	198,000	198,000	198,000
	<b>TOTAL WORKERS COMPENSATION FUND</b>	<b>299,494</b>	<b>538,000</b>	<b>538,000</b>	<b>538,000</b>

**WORKERS COMPENSATION FUND**

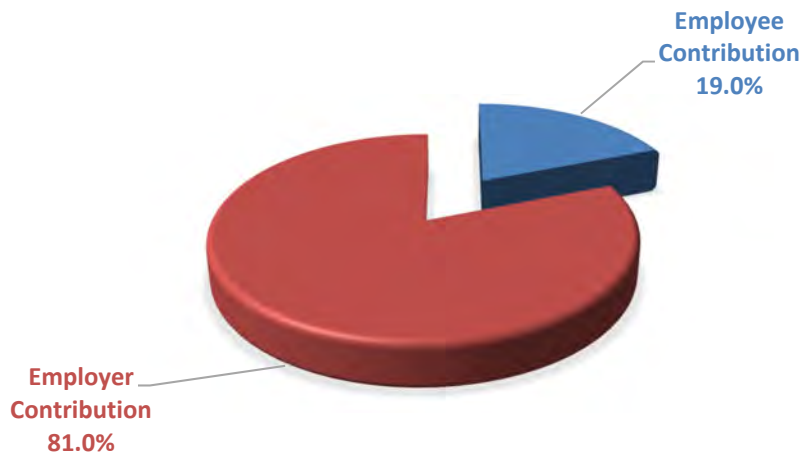
The Workers Compensation Fund is utilized to account for the financial resources that are used for the payment of claims and related expenses for workers compensation injuries. The fund is supported by transfers from the Operating Fund and the Food Service Fund in addition to transfers from the workers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

<b>PERSONNEL</b>	<b>FY 2020 ACTUAL</b>	<b>FY 2021 BUDGET</b>	<b>FY 2021 EXPECTED</b>	<b>FY 2022 BUDGET</b>
Technical	0	0	1	1
<hr/>				
<b>CODE: 2102-621600-000</b>				
<b>ACCT# DESCRIPTION</b>				
<b>PERSONAL SERVICES</b>				
611430 Technical Salaries	46,152	47,000	47,000	47,000
615950 Overtime	885	0	0	0
Subtotal	47,037	47,000	47,000	47,000
<b>EMPLOYEE BENEFITS</b>				
621000 FICA	3,592	3,500	3,500	3,500
622000 VRS Retirement	7,232	4,700	4,700	4,700
623000 Health Insurance	6,340	6,600	6,600	6,600
623500 Dental Insurance	286	0	0	0
624000 Group Life Insurance	603	600	600	600
627500 RHCC	552	600	600	600
Subtotal	18,605	16,000	16,000	16,000
<b>PURCHASED SERVICES</b>				
639000 Miscellaneous Contractual Services	66,911	75,000	75,000	75,000
Subtotal	66,911	75,000	75,000	75,000
<b>OTHER CHARGES</b>				
650000 Medical Reimbursements	158,249	340,000	340,000	340,000
651000 Lost Time	7,852	25,000	25,000	25,000
652000 Other Charges	71,674	35,000	35,000	35,000
Subtotal	237,775	400,000	400,000	400,000
<b>TOTAL</b>	<b>370,328</b>	<b>538,000</b>	<b>538,000</b>	<b>538,000</b>

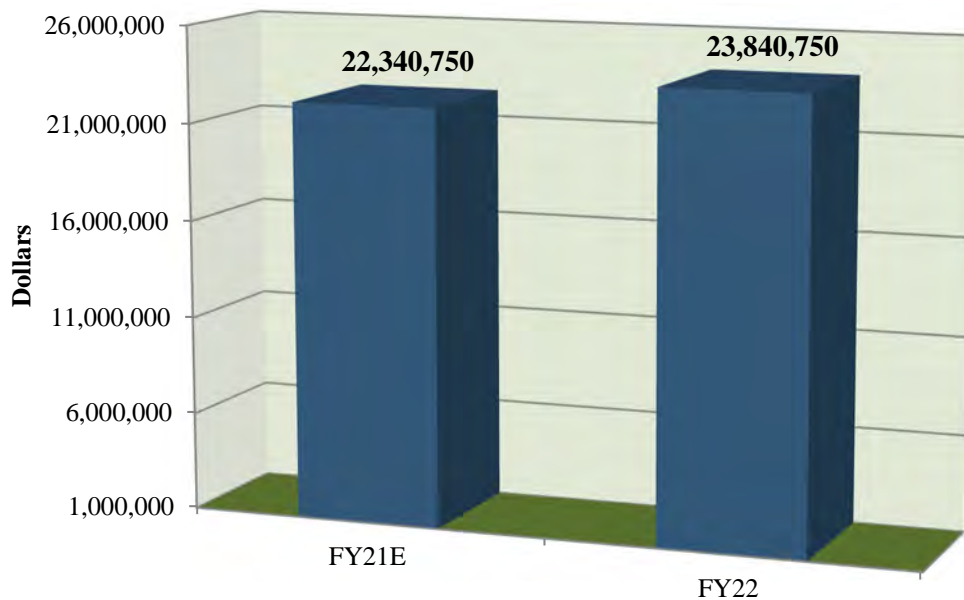
**YORK COUNTY SCHOOL DIVISION  
HEALTH & DENTAL INSURANCE FUND  
FISCAL YEAR 2022**

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 – FY2022**



**Fiscal Year Expenditure Comparison**





**YORK COUNTY SCHOOL DIVISION  
HEALTH & DENTAL INSURANCE FUND  
FISCAL YEAR 2022**

**FUND BALANCE SUMMARY**

BEGINNING FUND BALANCE 7/1/20		\$1,696,632
PROJECTED FY 2021 REVENUES	22,340,750	
PROJECTED FY 2021 EXPENDITURES	<u>22,340,750</u>	-
PROJECTED FY 2022 REVENUES	23,840,750	
PROJECTED FY 2022 EXPENDITURES	<u>23,840,750</u>	-
BUDGETED FUND BALANCE 6/30/22		<u><u>\$1,696,632</u></u>

**YORK COUNTY SCHOOL DIVISION  
HEALTH & DENTAL INSURANCE FUND  
FISCAL YEAR 2022**

**REVENUE DETAIL**

**ANNUAL FINANCIAL PLAN  
FUND 2700**

**HEALTH AND DENTAL INSURANCE**

<b>ACCT #</b>	<b>DESCRIPTION</b>	<b>FY 2020 ACTUAL</b>	<b>FY 2021 BUDGET</b>	<b>FY 2021 EXPECTED</b>	<b>FY 2022 BUDGET</b>
<b>USE OF MONEY &amp; PROPERTY</b>					
30315-510100	INTEREST ON DEPOSITS	25,819	40,000	40,000	40,000
		<b>25,819</b>	<b>40,000</b>	<b>40,000</b>	<b>40,000</b>
<b>CHARGES FOR SERVICES</b>					
30316-510501	EMPLOYEE HEALTH CONT. FROM OPER.	2,032,856	2,261,165	4,054,500	3,300,000
30316-510530	EMPLOYEE HEALTH CONT. FROM FOOD SVC	18,821	37,000	37,000	16,200
30316-510550	TR WORKERS COMPENSATION FUND	480	0	0	0
30316-510560	SCHOOL INSURANCE TRANSFER ER	9,600	0	0	0
30316-510700	EMPLOYEE HEALTH CONT. FROM CIP	3,383	3,000	3,000	3,300
30316-520502	EMPLOYEE DENTAL CONT. FROM OPER.	684,120	525,000	775,000	700,000
30316-520530	EMPLOYEE DENTAL CONT. FROM FOOD SVC	3,507	8,000	8,000	8,000
30316-520550	SCHOOL INSURANCE TRANSFER ER	122	0	0	0
30316-520560	SCHOOL INSURANCE TRANSFER ER	1,660	0	0	0
30316-520703	EMPLOYEE DENTAL CONT. FROM CIP	524	5,000	5,000	5,000
30316-523200	RETIREE HEALTH CONTRIBUTION	350,589	360,000	375,000	375,000
30316-523300	RETIREE DENTAL CONTRIBUTION	81,661	75,000	85,000	85,000
30316-525101	PRIOR YR REFUND PPO	26,731	0	0	0
	<b>SUBTOTAL</b>	<b>3,214,054</b>	<b>3,274,165</b>	<b>5,342,500</b>	<b>4,492,500</b>
<b>TRANSFERS-OTHER FUNDS</b>					
30351-510502	EMPLOYER HEALTH CONT. T/F FROM OPER.	13,797,935	13,560,000	15,350,000	17,800,000
30351-510531	EMPLOYER HEALTH CONT. T/F FROM FOOD SVC	131,542	210,000	210,000	110,000
30351-510550	TR WORKERS COMPENSATION FUND	6,340	0	0	0
30351-510560	SCHOOL INSURANCE TRANSFER ER	53,276	0	0	0
30351-510701	EMPLOYER HEALTH CONT. T/F FROM CIP	18,798	30,000	30,000	30,000
30351-520503	EMPLOYER DENTAL CONT. T/F FROM OPER.	193,132	410,000	410,000	410,000
30351-520531	EMPLOYER DNTL CONT T/F FROM FOOD SVC	3,563	6,000	6,000	6,000
30351-520550	SCHOOL INSURANCE TRANSFER ER	286	0	0	0
30351-520560	SCHOOL INSURANCE TRANSFER ER	711	0	0	0
30351-520702	EMPLOYER DENTAL CONT. T/F FROM CIP	411	750	750	750
30351-530500	EMPLOYER RETIREE HLTH T/F FROM OPER.	111,480	200,000	200,000	200,000
30351-540500	EMPLOYER RETIREE DNTL T/R FROM OPER.	440	1,500	1,500	1,500
30399-599990	TRANSFER FROM RESERVES	0	750,000	750,000	750,000
	<b>SUBTOTAL</b>	<b>14,317,914</b>	<b>15,168,250</b>	<b>16,958,250</b>	<b>19,308,250</b>
	<b>TOTAL HEALTH AND DENTAL INSURANCE FUND</b>	<b>17,557,787</b>	<b>18,482,415</b>	<b>22,340,750</b>	<b>23,840,750</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 2020 ACTUAL</b>	<b>FY 2021 BUDGET</b>	<b>FY 2021 EXPECTED</b>	<b>FY 2022 BUDGET</b>
Technical	3.5	3.5	3.5	3.5

**CODE: 2700-671100-000****ACCT# DESCRIPTION****PERSONAL SERVICES**

611430	Technical Salaries	192,342	269,973	269,973	220,682
615950	Overtime	8,930	0	0	0
	Subtotal	<b>201,272</b>	<b>269,973</b>	<b>269,973</b>	<b>220,682</b>

**EMPLOYEE BENEFITS**

621000	FICA	14,670	20,653	20,653	16,884
622000	VRS Retirement	20,412	44,870	44,870	30,936
623000	Health Insurance	52,606	81,526	81,526	146,018
623500	Dental Insurance	698	0	0	0
624000	Group Life Insurance	2,499	3,618	3,618	2,958
625000	VRS Hybrid Disability Insurance	250	0	0	0
626000	Hybrid Defined Benefit	7,412	0	0	0
627000	ICMA RC Hybrid-DC	606	0	0	0
627500	RHCC	2,288	3,267	3,267	2,672
628100	ICMA RC Hybrid-457 Match	1,517	0	0	0
	Subtotal	<b>102,958</b>	<b>153,934</b>	<b>153,934</b>	<b>199,468</b>

**PURCHASED SERVICES**

639130	Cigna Claims Payment	20,621,617	16,177,508	19,730,843	21,034,600
639140	Delta Claims Payment	816,793	900,000	900,000	1,000,000
639150	Delta Care Premiums	0	110,000	110,000	110,000
639160	HSA Payments	39,330	10,000	10,000	10,000
639210	Cigna ACA Insurer Vision	0	3,000	3,000	3,000
639220	Cigna ACA Patient Centered Fee	5,875	5,000	10,000	10,000
639230	Cigna State Premium Tax	0	13,000	13,000	13,000
639240	Cigna ACA Reinsurance Fee	0	30,000	30,000	30,000
639250	Cigna Reinsurance-Stop Loss	882,498	600,000	900,000	1,000,000
639260	Cigna Other Charges/Credits	0	30,000	30,000	30,000
639300	Initital 4 wk payment-Sodexo	6,678	0	0	0
639800	Cigna Administration Fee	0	80,000	80,000	80,000
639900	Delta Admin Fee	54,483	100,000	100,000	100,000
639950	EAP Premium	18,695	0	0	0
	Subtotal	<b>22,445,969</b>	<b>18,058,508</b>	<b>21,916,843</b>	<b>23,420,600</b>

**TOTAL**

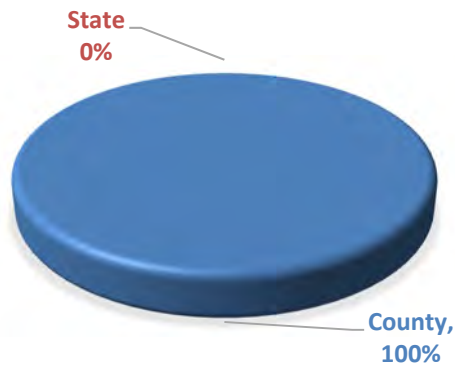
<b>22,750,199</b>	<b>18,482,415</b>	<b>22,340,750</b>	<b>23,840,750</b>
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**YORK COUNTY SCHOOL DIVISION  
CAPITAL PROJECTS FUND  
FISCAL YEAR 2022**

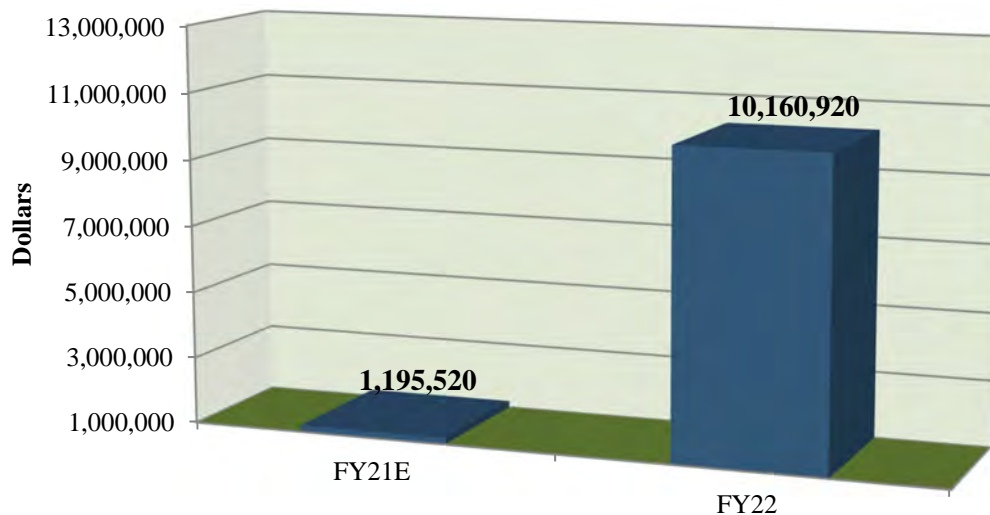
The School Board prepares a six year Capital Projects Program that is updated each fiscal year. Only the fiscal year presented in this budget document (FY22) is appropriated. The remaining five fiscal years are for planning purposes only. The six year CIP is a separate document. The Capital Projects 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 FY22 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 – FY2022**



**Fiscal Year Expenditure Comparison**



**YORK COUNTY SCHOOL DIVISION  
CAPITAL PROJECTS FUND  
FISCAL YEAR 2022**

**REVENUE DETAIL**

**ANNUAL FINANCIAL PLAN  
FUND 2500**

**CAPITAL PROJECTS FUND**

ACCT #	DESCRIPTION	FY 2021 BUDGET	FY 2021 EXPECTED	FY 2022 BUDGET
	<b>TRANSFER FROM OTHER FUNDS</b>			
30315-1010	COUNTY	1,000,000	1,195,520	10,160,920
	<b>TOTAL CAPITAL PROJECTS FUND</b>	<b>1,000,000</b>	<b>1,195,520</b>	<b>10,160,920</b>

**CAPITAL PROJECTS FUND**

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

**PERSONNEL**

	<b>FY 2021 BUDGET</b>	<b>FY 2021 EXPECTED</b>	<b>FY 2022 BUDGET</b>
Associate Director for Capital Plans & Projects	1	1	1
Construction Project Manager	1	1	1

**CODE: FUND 2500****ACCT# DESCRIPTION**

Bruton High - A&E and Construction of Learning Commons	0	0	520,000
Bruton High - Renovate activity wing restrooms (SOA and cafeteria)	0	416,900	0
Mt. Vernon Elementary - A&E and replace HVAC and controls	0	0	1,600,000
Seaford Elementary - Expand parking lot	0	0	42,300
Seaford Elementary - A&E and 12 classroom expansion to include roof coating, window replacement, media center and main office expansions, cafeteria, bus loop, relocate athletic fields	0	400,000	6,000,000
Temporary Modular Classrooms	1,000,000	378,620	378,620
York High - Replace/Coat Low Slope Roof	0	0	1,620,000
<b>TOTAL</b>	<b>1,000,000</b>	<b>1,195,520</b>	<b>10,160,920</b>

**CAPITAL PROJECTS FUND  
FISCAL YEAR 2022**

**CAPITAL PROJECTS FUND DESCRIPTIONS**

All of the following projects are expected to be completed by June 2022.

**Bruton High – A&E and Construction of Learning Commons**

Renovation of the media center at Bruton High School. The renovated media center will provide an area for students to gather for individual study and group collaboration. The current media center does not meet the needs of the student population.

Operating Budget Impact: Updating the space with LED lighting will reduce operating costs by 50%. Newer electrical wiring and electrical devices will also reduce maintenance costs.

**Mt. Vernon Elementary – A&E and Replace HVAC & Controls**

The existing HVAC system consists of roof top mounted equipment. The equipment is at the end of its' useful life and need to be replaced. Improvements will be consistent with other YCSD HVAC systems and controls replacements.

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

**Seaford Elementary – Expand Parking Lot**

As more parents drive their students to school, it is causing increased congestion. More parking and a separate bus loop is needed to relieve congestion and improve traffic flow. A civil engineer will be hired to study the issue and provide a solution that can be implemented to improve safety for both pedestrian and vehicular traffic.

Operating Budget Impact: There will be additional utility and maintenance costs that will be necessary in order to support and maintain the larger parking lot.

**Seaford Elementary – A&E and 12 classroom expansion, roof coating, window replacement, media center and main office expansions, cafeteria, bus loop and relocate athletic fields**

The building opened in 1962. In 2014, the school received a six-classroom addition to meet increasing enrollment. Continuing residential development and increased enrollment in the school zone is driving the need for an additional twelve classrooms and other modifications to the existing school.

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

**CAPITAL PROJECTS FUND  
FISCAL YEAR 2022**

**Temporary Modular Classrooms**

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.

**York High – Replace/Coat Low Slope Roof (2 year project)**

The original building was opened in 1954. In general, the entire roof was replaced in phases from 1991-1995 with the exception of the gym and locker room areas which were done when the school was renovated in 2006. The majority of the roof is around 30 years old and is in need of repair and a protective coating.

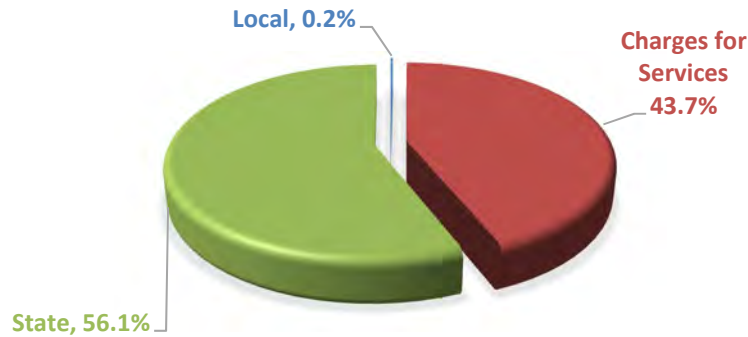
Operating Budget Impact: Repairing the roof and applying the white coating will reduce maintenance and HVAC operating costs.



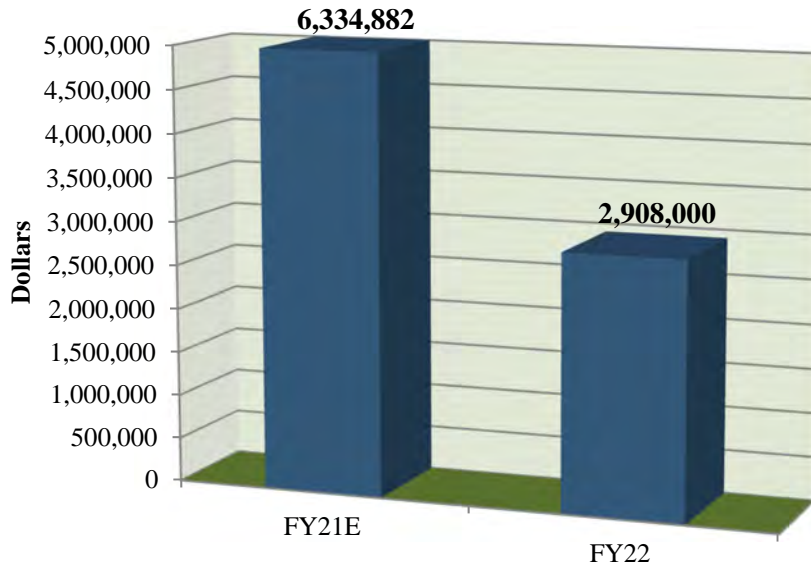
**YORK COUNTY SCHOOL DIVISION  
TECHNOLOGY RESERVE FUND  
FISCAL YEAR 2022**

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 in anticipation of schools remaining closed for the FY20-21 school year as a result of the COVID-19 pandemic.

**Revenues by Source – FY2022**



**Fiscal Year Expenditure Comparison**



**YORK COUNTY SCHOOL DIVISION  
TECHNOLOGY RESERVE FUND  
FISCAL YEAR 2022**

**REVENUE DETAIL**

**ANNUAL FINANCIAL PLAN  
FUND 2300**

**TECHNOLOGY RESERVE FUND**

ACCT #	DESCRIPTION	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2021 EXPECTED	FY 2022 BUDGET
	<b>REVENUE-LOCAL SOURCES</b>				
30315-510100	INTEREST ON DEPOSITS	0	0	5,000	5,000
	<b>CHARGES FOR SERVICES</b>				
	PROCEEDS FOR LEASE				
30316-574300	PURCHASE	0	0	2,000,000	1,000,000
30316-574550	STUDENT TECHNOLOGY FEES	0	0	20,000	270,000
30316-574555	STUDENT TECHNOLOGY CC FEES	0	0	1,000	1,000
30316-574500	USER TECH REPAIR	0	0		
	<b>REVENUE-FEDERAL</b>				
30333-521201	IMPACT AID	0	0	0	0
	<b>REVENUE-COMMONWEALTH</b>				
30324-527600	STATE TECHNOLOGY GRANT	0	0	1,108,882	1,632,000
	<b>TRANSFER FROM OTHER FUNDS</b>				
30351-593150	TRANSFER IN FROM SCHOOL OPS	3,200,000	3,200,000	3,200,000	0
	<b>TOTAL TECHNOLOGY RESERVE FUND</b>	<b>3,200,000</b>	<b>3,200,000</b>	<b>6,334,882</b>	<b>2,908,000</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 2020 ACTUAL</b>	<b>FY 2021 BUDGET</b>	<b>FY 2021 EXPECTED</b>	<b>FY 2022 BUDGET</b>
N/A	0	0	0	0
<hr/>				
<b>CODE: 2300-681000-000</b>				
<b>ACCT# DESCRIPTION</b>				
PURCHASED SERVICES				
639000 Miscellaneous Contractual Services	0	0	0	0
Subtotal	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
OTHER CHARGES				
654000 Leases and Rentals	0	0	511,693	511,693
Subtotal	<b>0</b>	<b>0</b>	<b>511,693</b>	<b>511,693</b>
MATERIALS/SUPPLIES				
660410 Technology Software/Online Content	0	0	176,811	0
660510 Noncapitalized Technology Hardware	0	0	0	0
660610 Noncapitalized Technology Infrastructure	0	0	0	0
669900 Miscellaneous Materials & Supplies	0	0	0	0
Subtotal	<b>0</b>	<b>0</b>	<b>176,811</b>	<b>0</b>
EQUIPMENT				
681100 Hardware-Replacement	0	0	4,646,378	1,196,307
681200 Infrastructure-Replacement	0	0	1000000	1,200,000
682010 Capital Outlay-Additional	0	0	0	0
682110 Hardware-Additional	0	0	0	0
682210 Infrastructure-Additional	0	0	0	0
689110 Furniture/Equipment-Additional	0	0	0	0
689210 Furniture/Equipment-Replacement	-	0	-	0
Subtotal	<b>0</b>	<b>0</b>	<b>5,646,378</b>	<b>2,396,307</b>
TRANSFERS				
693140 Transfer from County	0	0	0	0
693150 Transfer from Sch Op	0	3,200,000	0	0
Subtotal	<b>0</b>	<b>3,200,000</b>	<b>0</b>	<b>0</b>
<b>TOTAL</b>	<b>0</b>	<b>3,200,000</b>	<b>6,334,882</b>	<b>2,908,000</b>

INFORMATIONAL

**YORK COUNTY SCHOOL DIVISION  
SCHOOL OPERATING FUND  
FISCAL YEAR 2022**

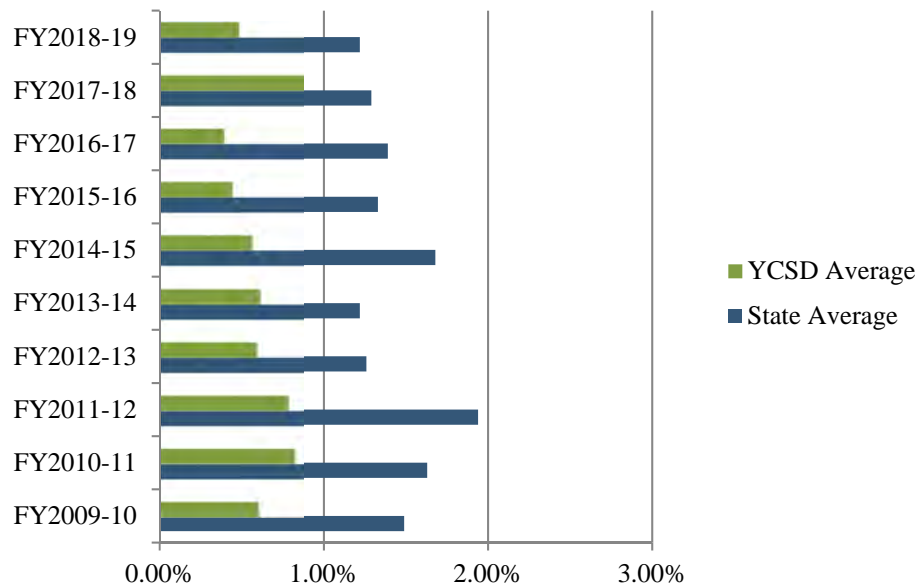
**DROPOUT STATISTICS**

***Due to COVID-19, VDOE has not provided the data on FY20 dropout statistics. As soon as information is provided from VDOE this data will be updated.***

	<b>York</b>				<b>State Average</b>
	<b>End of Year Membership Grades 7-12 Plus Ungrades</b>	<b>Number of Dropouts</b>	<b>Percent of Dropouts</b>	<b> </b>	<b>Percent of Dropouts</b>
FY 2009-10	6,340	38	0.60%		1.49%
FY 2010-11	6,260	51	0.82%		1.63%
FY 2011-12	6,140	48	0.78%		1.94%
FY 2012-13	6,142	36	0.59%		1.26%
FY 2013-14	6,053	37	0.61%		1.22%
FY 2014-15	6,045	34	0.56%		1.68%
FY 2015-16	6,160	27	0.44%		1.33%
FY 2016-17	6,127	24	0.39%		1.39%
FY 2017-18	6,103	53	0.87%		1.29%
FY 2018-19	6,062	29	0.48%		1.22%

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

**YCSD/State Dropout Rate Comparison**



**YORK COUNTY SCHOOL DIVISION  
SCHOOL OPERATING FUND  
FISCAL YEAR 2022**

**SCHOLASTIC ACHIEVEMENT TEST (SAT)**

**YORK COUNTY**

**2015-2020**

<b>Year</b>	<b>Number of Students Taking Test</b>	<b>Critical Reading Mean</b>	<b>Evidence-Based Reading &amp; Writing(ERW)</b>	<b>Math Mean</b>	<b>Writing Mean</b>	<b>Total Mean</b>
2016	702	537	N/A	528	511	1576
2017	666	N/A	577	560	N/A	1137
2018	740	N/A	579	560	N/A	1138
2019	691	N/A	573	558	N/A	1131
2020	637	N/A	585	564	N/A	1149

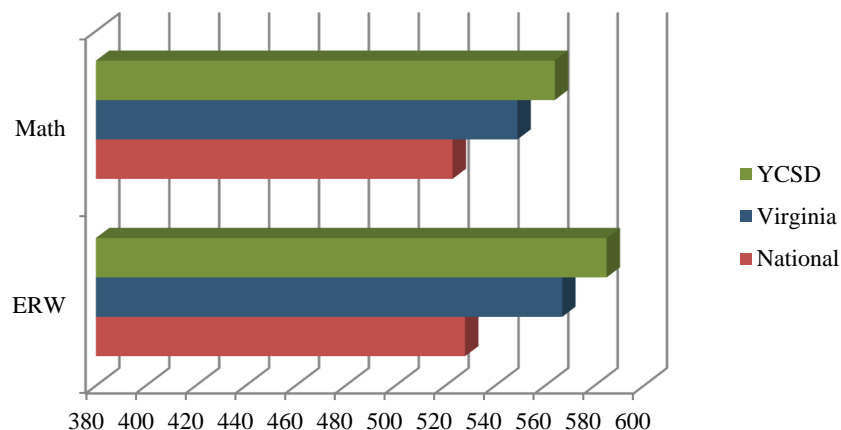
Source: Commonwealth of Virginia, Department of Education

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

**2020 COMPARATIVE RESULTS**

<b>Report</b>	<b>Number of Students Taking Test</b>	<b>Critical Reading Mean</b>	<b>Evidence-Based Reading &amp; Writing(ERW)</b>	<b>Math Mean</b>	<b>Writing Mean</b>	<b>Total Mean</b>
National	2,198,460	N/A	528	523	N/A	1051
Virginia	58,485	N/A	567	549	N/A	1116
YCSD	637	N/A	585	564	N/A	1149

**SAT Comparative Results (2020)**



**YORK COUNTY SCHOOL DIVISION  
SCHOOL OPERATING FUND  
FISCAL YEAR 2022**

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

Bethel Manor Elementary  
Coventry Elementary  
Dare Elementary  
Grafton Bethel Elementary  
Magruder Elementary  
Mt. Vernon Elementary  
Seaford Elementary  
Tabb Elementary  
Waller Mill Elementary  
Yorktown Elementary

Grafton Middle  
Queens Lake Middle  
Tabb Middle  
Yorktown Middle

Bruton High  
Grafton High  
Tabb High  
York High  
York River Academy

***\*\*The governor closed all public schools on March 13, 2020 due to the COVID-19 pandemic. As such, all State assessments were cancelled. Federal accountability and State accreditation were waived for the 2020-2021 school year.***

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 2022**

**Historical Information Regarding Accredited York County Schools**

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

\*Accredited With Warning in Math.

Source: Commonwealth of Virginia, Department of Education



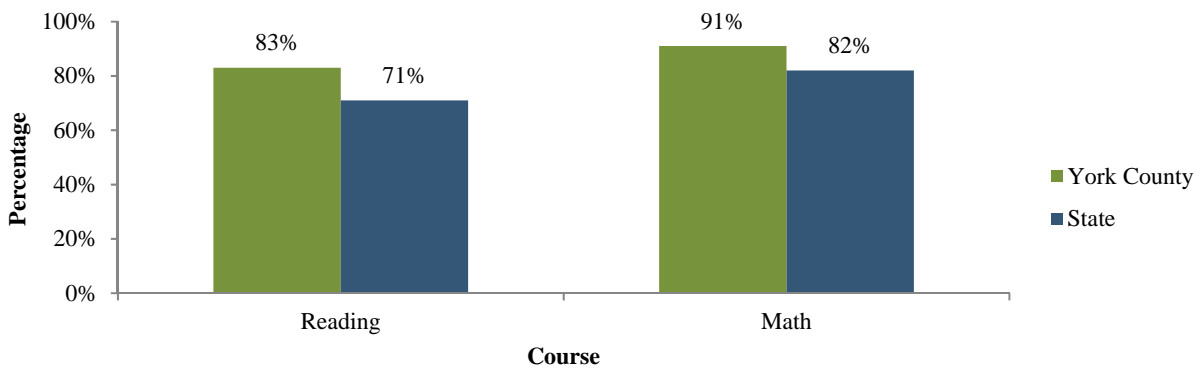
**YORK COUNTY SCHOOL DIVISION  
SCHOOL OPERATING FUND  
FISCAL YEAR 2022**

This is the 25th year Virginia students have taken the Standards of Learning (SOL) exams. Students in grades 3-8 and students enrolled in certain high school classes.

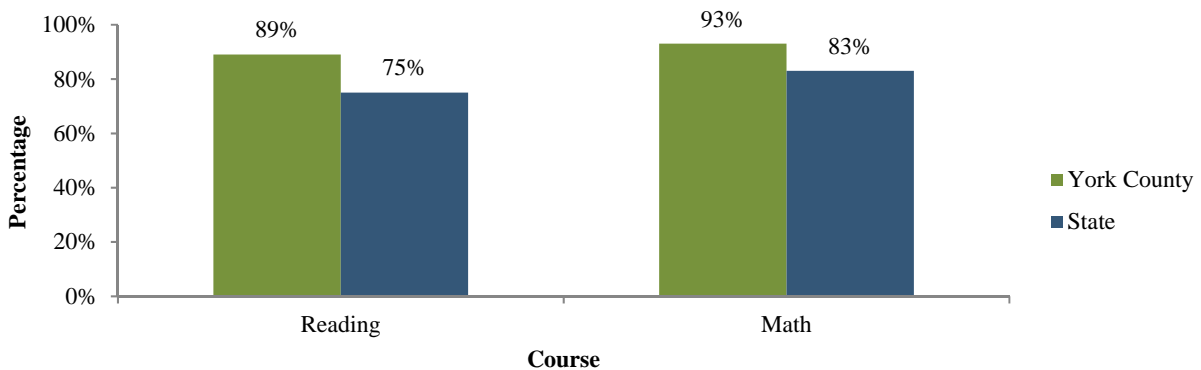
Students must pass end-of-course SOL exams in order to receive verified credit for a course and in order to graduate from a Virginia high school. With the implementation of the new Profile of a Virginia Graduate, students are only required to sit for end-of-course SOL tests to earn verified credits or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

*(As a result of the COVID-19 Pandemic all State assessments were waived and data is unavailable for 2020)*

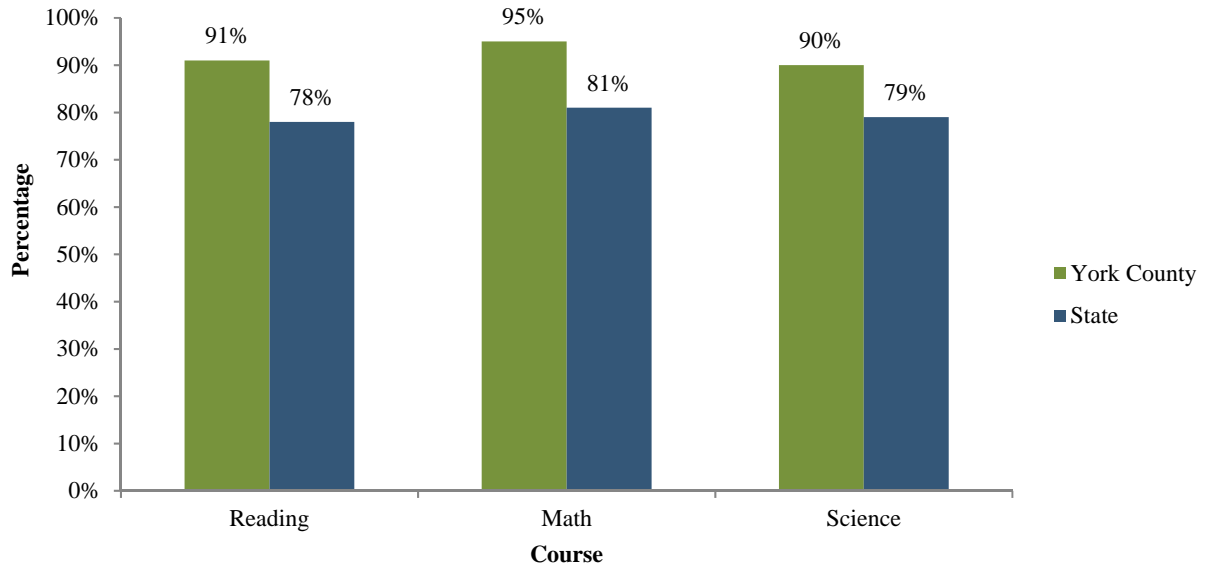
**Standards of Learning – Grade 3 Percent Passing (2019)**



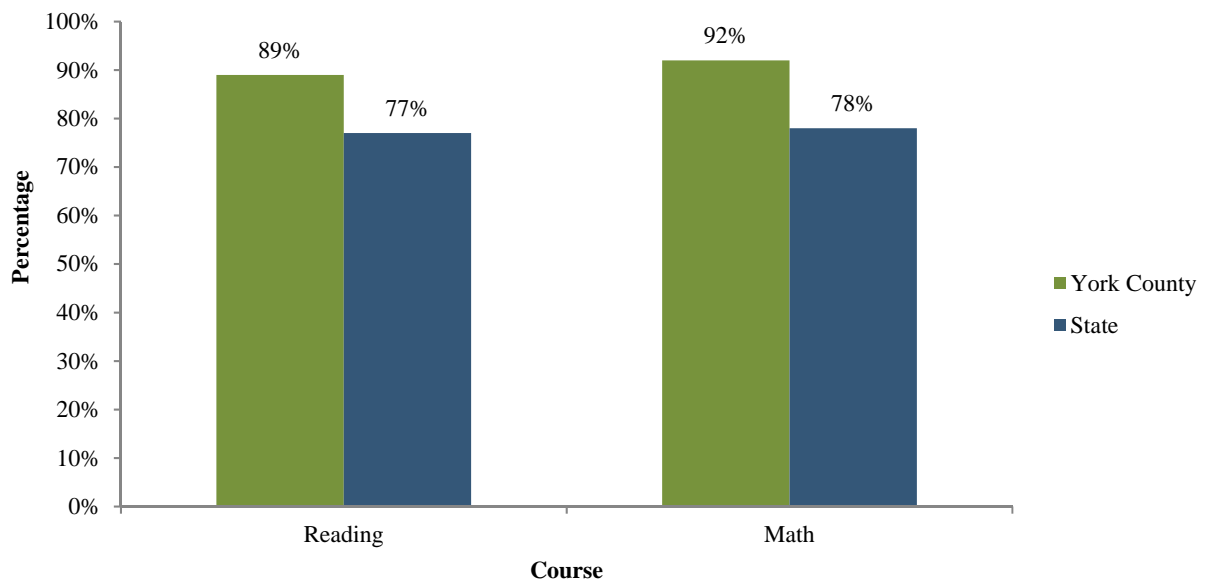
**Standards of Learning – Grade 4 Percent Passing (2019)**



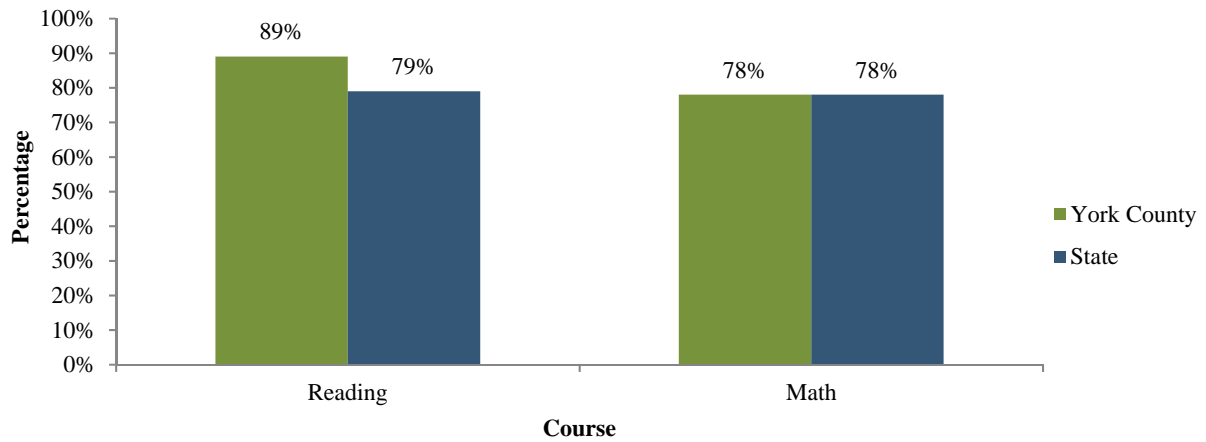
### Standards of Learning – Grade 5 Percent Passing (2019)



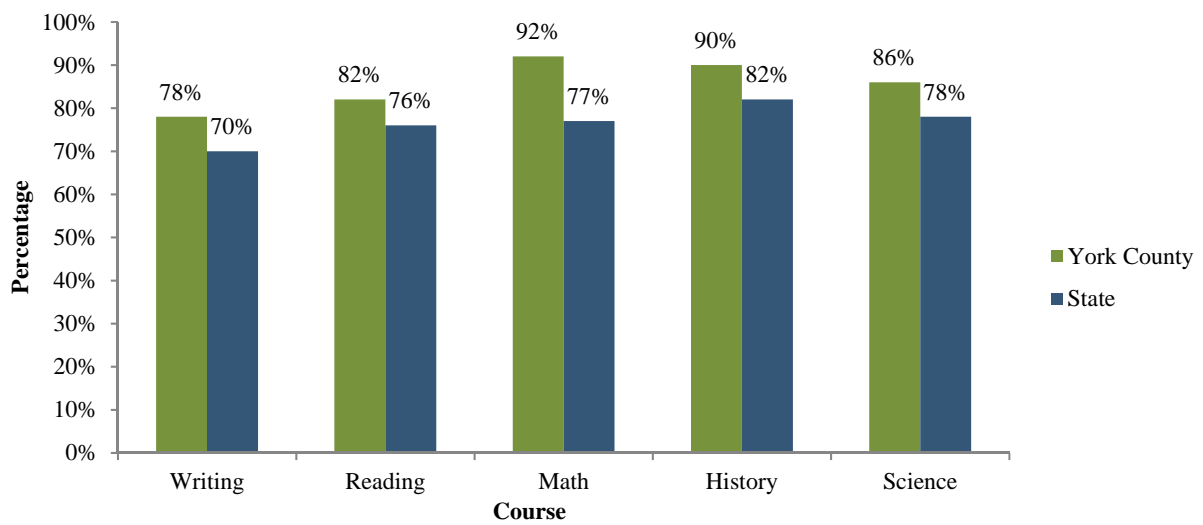
### Standards of Learning – Grade 6 Percent Passing (2019)



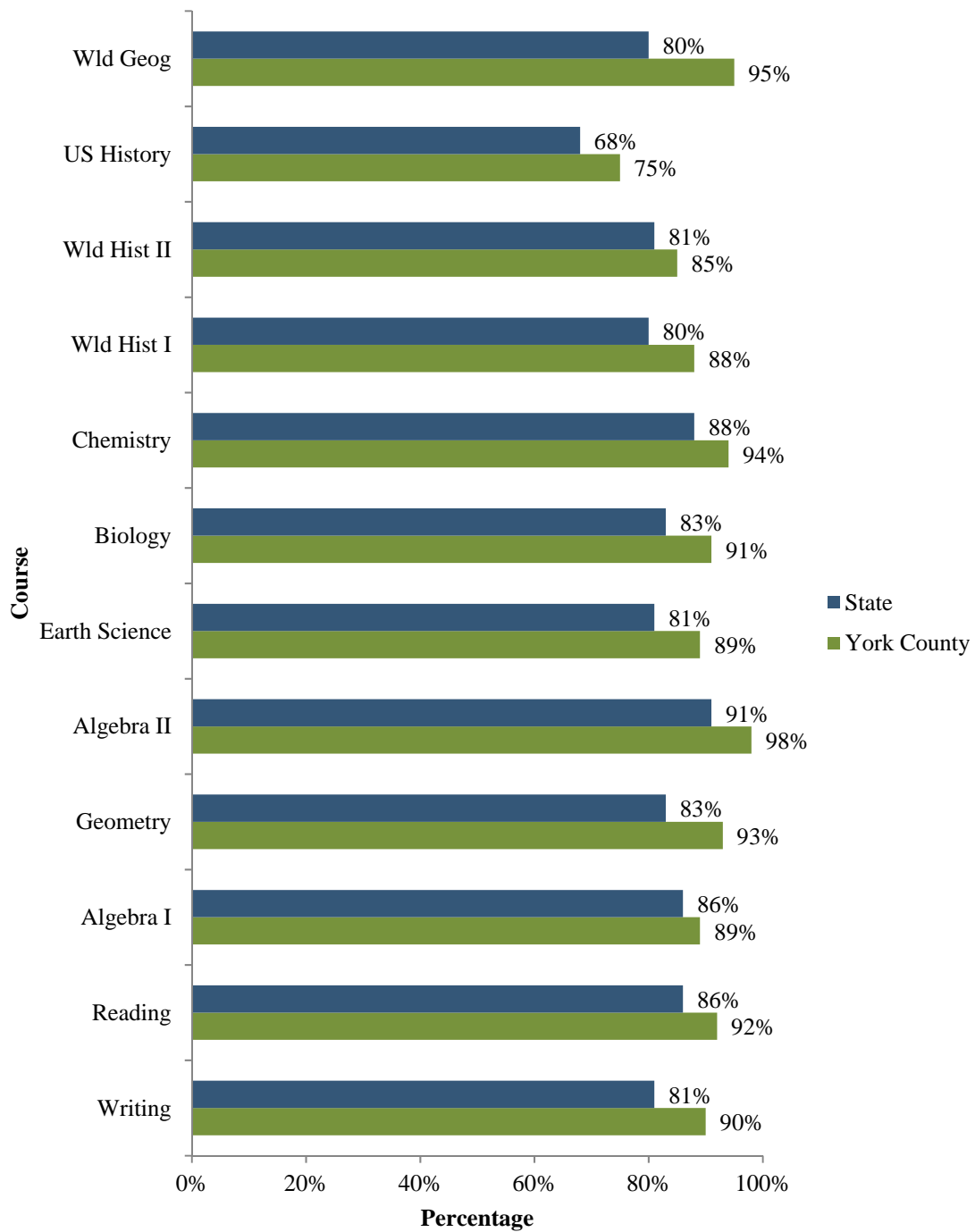
### Standards of Learning – Grade 7 Percent Passing (2019)



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



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



**YORK COUNTY SCHOOL DIVISION  
SCHOOL OPERATING FUND  
FISCAL YEAR 2022**

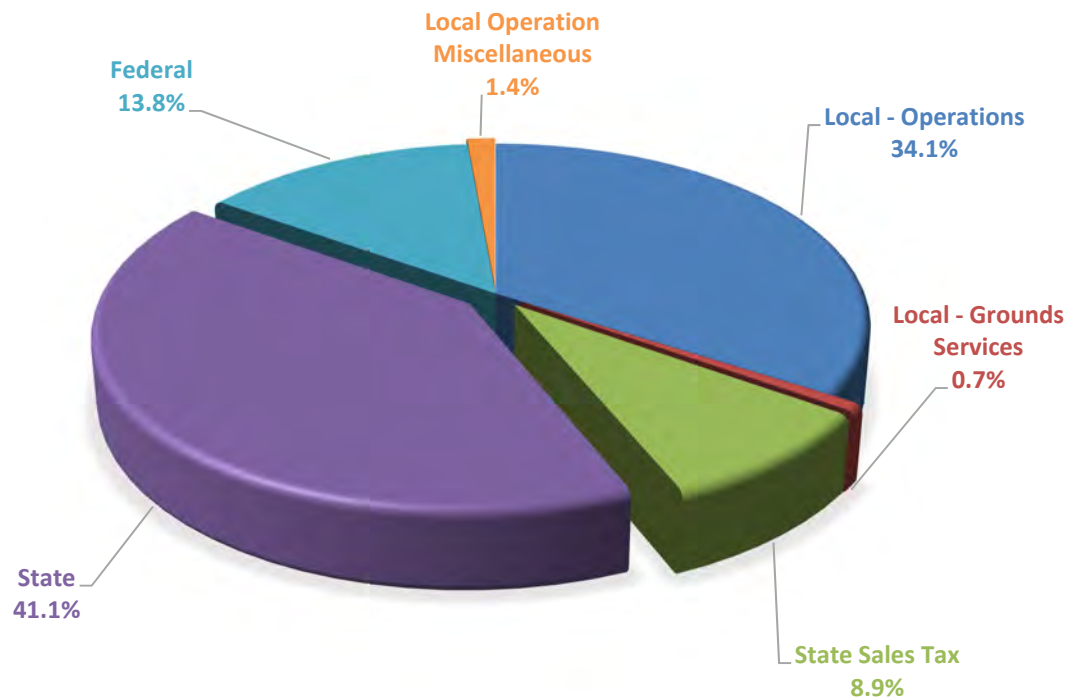
**SUPPORT BY SOURCES**

(IN PERCENTAGES)

	FY13	FY14	FY15	FY16	FY17	FY18	FY19	FY20	FY21	FY22
LOCAL - OPERATIONS	39.7	39.9	39.3	38.8	38.4	38.4	38.0	37.4	36.2	34.1
LOCAL - GROUNDS SERVICES	0.9	0.9	0.9	0.9	0.9	0.8	0.8	0.8	0.8	0.7
LOCAL - REVENUE STABILIZATION	0.0	0.0	0.0	0.0	0.7	0.5	0.2	0.1	0.0	0.0
LOCAL - FUND BALANCE (see note)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
SALES TAX	10.1	10.1	9.6	9.7	9.9	10.0	9.5	9.6	9.5	8.9
STATE	36.5	36.0	37.4	37.5	38.3	38.5	40.2	41.0	42.5	41.1
FEDERAL	11.5	11.8	11.5	11.8	10.5	10.5	10.1	9.9	9.8	13.8
LOCAL OPERATION, MISC.	1.3	1.3	1.3	1.3	1.3	1.3	1.2	1.2	1.2	1.4

Note: Beginning with FY96 the Board of Supervisors appropriated the fund balance to the School Board Capital Projects Fund for instructional technology.

**Support by Sources – FY22**

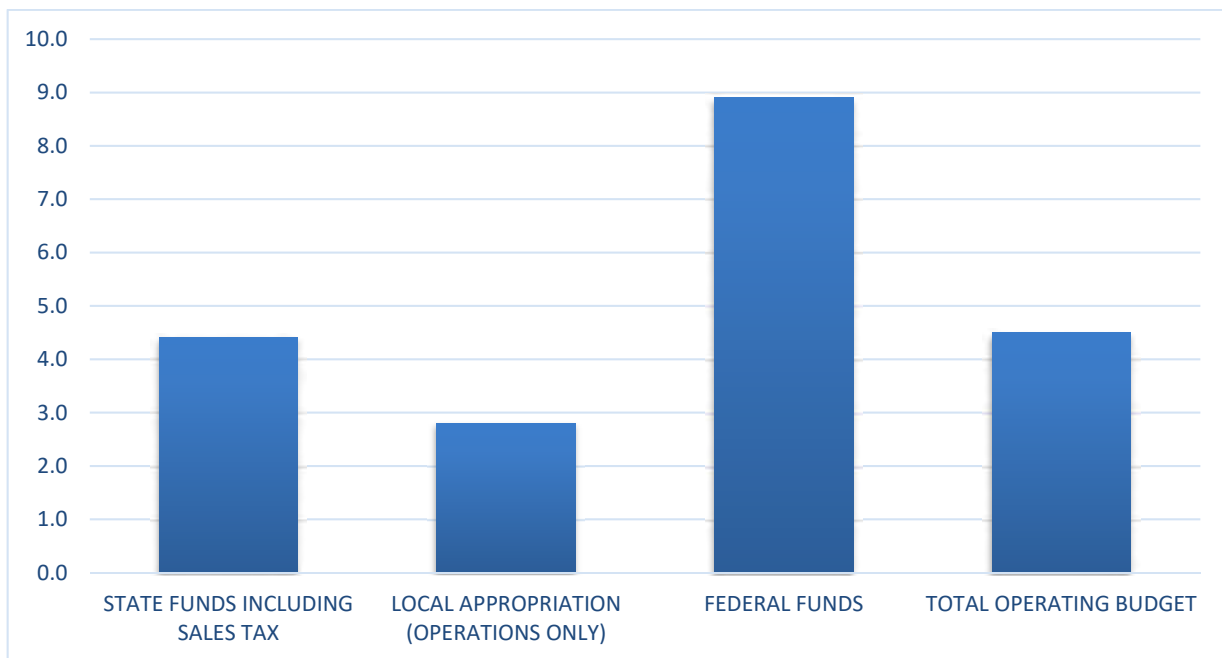


**YORK COUNTY SCHOOL DIVISION  
SCHOOL OPERATING FUND  
FISCAL YEAR 2022**

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

	FY13	FY14	FY15	FY16	FY17	FY18	FY19	FY20	FY21	FY22
STATE FUNDS INCLUDING SALES TAX	(0.6)	0.6	5.2	2.5	3.9	3.2	5.9	5.1	5.5	4.4
LOCAL APPROPRIATION (OPERATIONS ONLY)	8.8	2.5	1.8	0.7	0.7	2.7	2.9	2.3	(0.9)	2.8
FEDERAL FUNDS	(8.5)	(2.3)	0.8	0.8	(11.3)	1.6	0.0	1.3	3.6	8.9
TOTAL OPERATING BUDGET	2.0	1.0	3.3	1.6	1.5	2.5	3.7	3.2	2.8	4.5

**Source of Revenue Increase/(Decrease) – FY22**



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 2022**

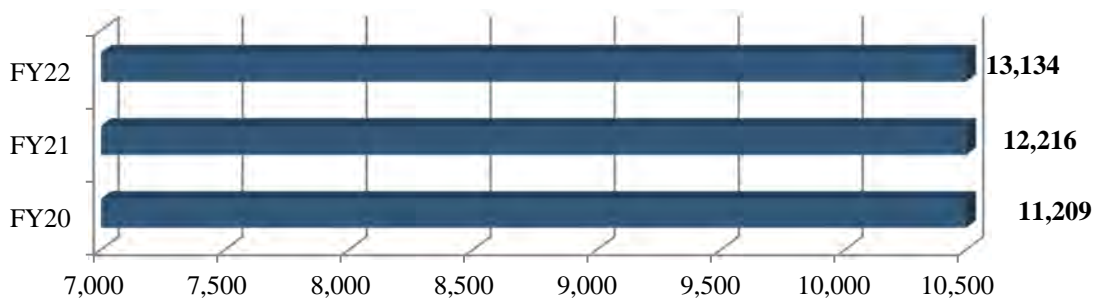
**BUDGETED PER PUPIL COST**

BUDGETED ADM	*LOCAL	STATE SALES TAX	STATE	FEDERAL	TOTAL PER BUDGET	TOTAL ACTUAL
FY08 (12,570 ADM)	3,464	912	3,867	1,035	9,278	8,996
FY09 (12,705 ADM)	3,607	897	4,301	992	9,797	9,506
FY10 (12,750 ADM)	3,602	936	3,948	1,056	9,542	9,736+
FY11 (12,600 ADM)	3,703	902	3,425	1,099	9,129	9,292+
FY12 (12,410 ADM)	3,738	987	3,566	1,121	9,412	9,424+
FY13 (12,350 ADM)	4,081	985	3,564	1,126	9,756	9,743
FY14 (12,230 ADM)	4,221	1,012	3,609	1,178	10,020	9,584
FY15 (12,420 ADM)	4,230	978	3,810	1,170	10,188	10,177
FY16 (12,670 ADM)	4,179	995	3,825	1,205	10,204	10,081
FY17 (12,620 ADM)	4,296	1,038	3,992	1,100	10,426	10,346
FY18 (12,570 ADM)	4,396	1,078	4,135	1,129	10,738	10,776
FY19 (12,730 ADM)	4,436	1,044	4,397	1,114	10,991	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	---
FY22 (12,420 ADM)	4,754	1,170	5,401	1,809	13,134	---

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

+Includes federal stimulus funds

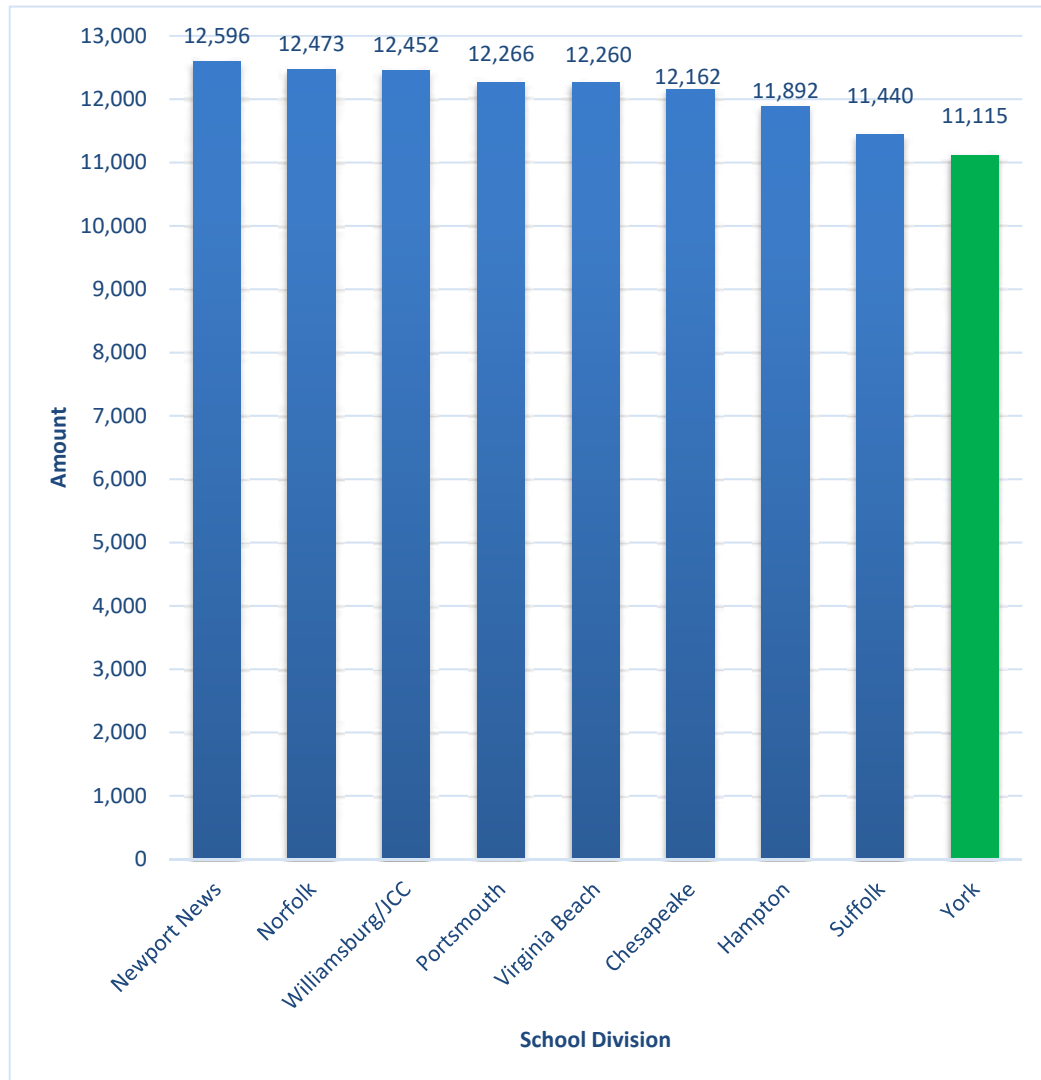
**Comparison of Budgeted Per Pupil Cost**



**YORK COUNTY SCHOOL DIVISION  
SCHOOL OPERATING FUND  
FISCAL YEAR 2022**

Below is a comparison of actual per pupil expenditures for surrounding school divisions. The data presented relates to the 2020 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 2020  
Per Pupil Expenditure**



Source: State Superintendent's Annual Report for Virginia, Fiscal Year 2020.

Note: Data represents operating expenditures only.



**FY20 Actual Required Local Effort (RLE) for the Standards of Quality  
Compared to Actual Local Expenditures for Operations**

<b>School Division</b>	<b>FY20-FY22 Local Composite Index</b>	<b>FY2020 Required Local Effort</b>	<b>FY2020 Actual Local Expenditures for Operations</b>	<b>FY2020 Actual Local Expenditures for Operations Above RLE</b>	<b>% of FY2020 Actual Local Expenditures for Operations Above RLE</b>	<b>Statewide Rank by % Exceeded</b>
Portsmouth	0.2426	20,635,149	48,604,086	27,968,937	135.54%	120
Virginia Beach	0.4082	166,899,196	376,445,688	209,546,492	125.55%	117
Hampton	0.2743	32,606,554	70,401,492	37,794,938	115.91%	109
Prince William	0.3799	235,210,035	480,504,847	245,294,812	104.29%	101
Newport News	0.2842	49,985,216	106,614,715	56,629,499	113.29%	107
James City (Note 2)	0.5553	37,711,006	79,008,646	41,297,640	109.51%	104
Norfolk	0.3059	53,179,530	97,074,141	43,894,611	82.54%	71
Mathews	0.5162	3,866,595	8,313,487	4,446,892	115.01%	108
Gloucester	0.3885	12,909,447	27,200,075	14,290,628	110.70%	105
Suffolk	0.3487	30,291,647	55,562,591	25,270,944	83.43%	74
<b>York</b>	0.3812	32,070,563	55,601,905	23,531,342	73.37%	63
Isle of Wight	0.3964	14,721,502	24,970,198	10,248,696	69.62%	58
(Note 3)						(Note 1)
<b>State Average</b>					<b>82.16%</b>	

Source: Virginia Department of Education

Note 1: Rank is based on 135 school divisions

Note 2: FY2020 is the latest year data is available

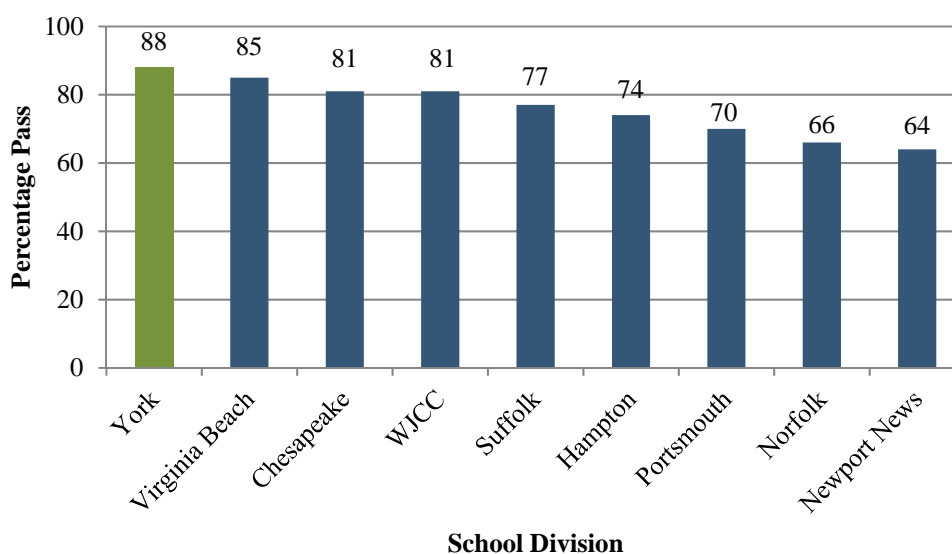
**YORK COUNTY SCHOOL DIVISION  
SCHOOL OPERATING FUND  
FISCAL YEAR 2022**

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

*(As a result of the COVID-19 Pandemic all State assessments were waived and data is unavailable for SY19-20)*

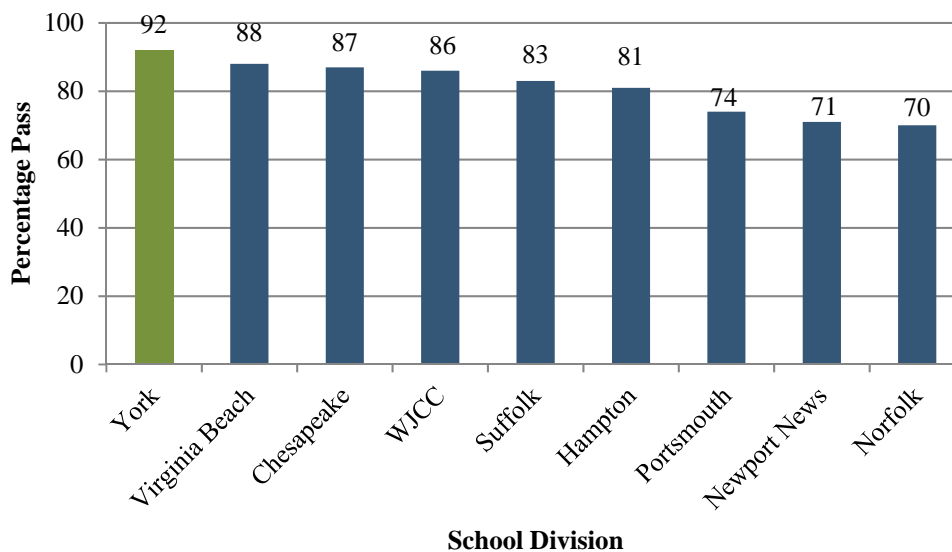
**English Reading SOL Performance 18-19 School Year**

**All Students State Average – 78%**



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

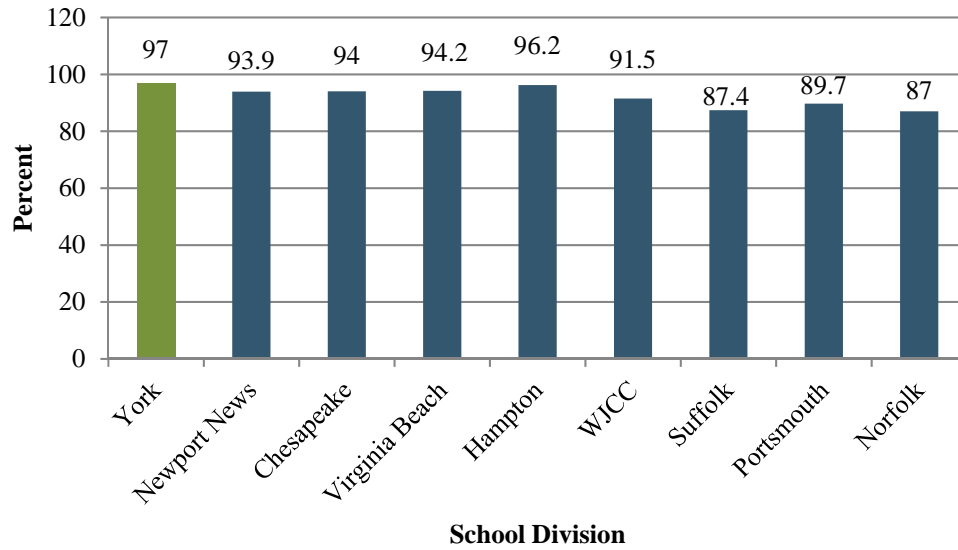
**All Students State Average – 82%**



**YORK COUNTY SCHOOL DIVISION  
SCHOOL OPERATING FUND  
FISCAL YEAR 2022**

**Graduation Rate 19-20 School Year**

**All Students State Average – 92.3%**



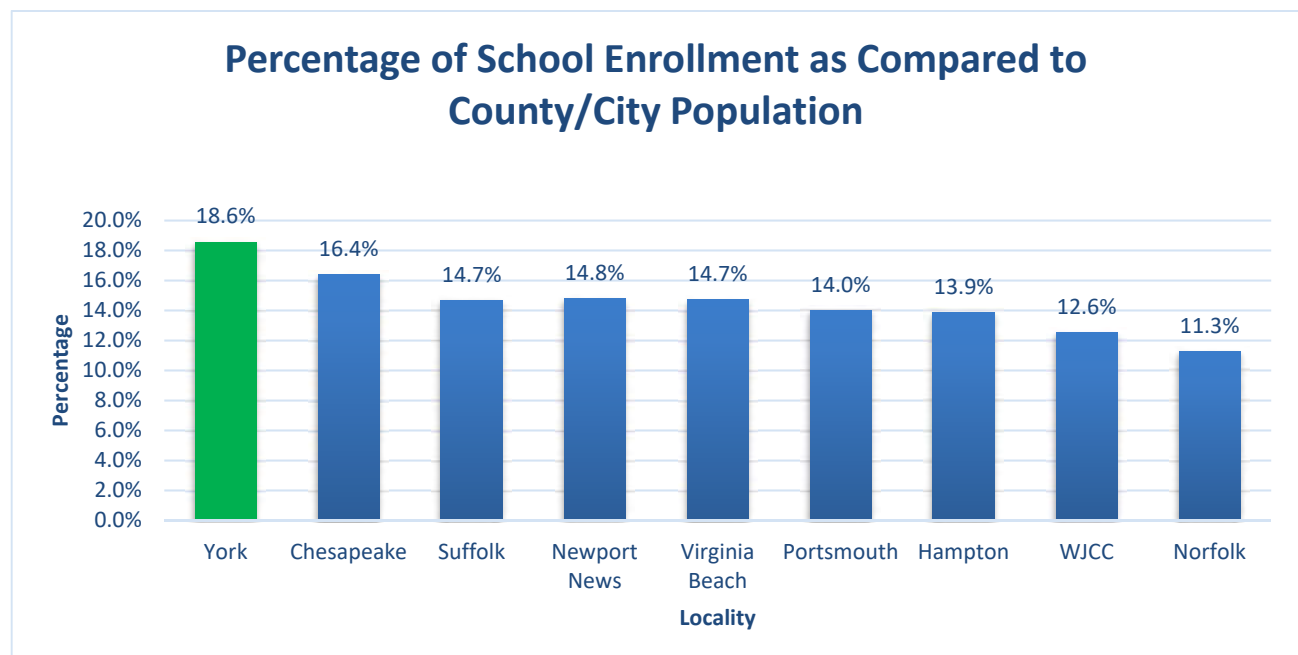
Source: Commonwealth of Virginia, Department of Education

**YORK COUNTY SCHOOL DIVISION  
SCHOOL OPERATING FUND  
FISCAL YEAR 2022**

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

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

<b>Locality</b>	<b>Population 2019</b>	<b>Average Daily Membership in Public Schools 2020</b>	<b>Percentage</b>
York	69,407	12,903	18.6%
Chesapeake	245,745	40,361	16.4%
Suffolk	93,825	13,755	14.7%
Newport News	181,000	26,837	14.8%
Virginia Beach	452,643	66,714	14.7%
Portsmouth	94,581	13,260	14.0%
Hampton	135,753	18,854	13.9%
Williamsburg / James City	91,290	11,461	12.6%
Norfolk	245,054	27,662	11.3%



Source: State Auditor of Public Accounts; Comparative Report; Fiscal Year Ended 6/30/20.

**YORK COUNTY SCHOOL DIVISION  
SCHOOL OPERATING FUND  
FISCAL YEAR 2022**

**STUDENT FEES**

		2017-18	2018-19	2019-20	2020-21	2021-22
1	Instrument Rental	\$30	\$30	\$30	\$30	\$30
2	Vocational Courses	15	15	15	15	15
	Semester	7.50	7.50	7.50	7.50	7.50
3	Art Courses	15	15	15	15	15
	Semester	7.50	7.50	7.50	7.50	7.50
	9 weeks	5	5	5	5	5
4	Band Uniforms (High School)	20	20	20	20	20
5	Computer Courses (Full Year)	15	15	15	15	15
6	Drama	15	15	15	15	15
	Semester	7.50	7.50	7.50	7.50	7.50
	9 weeks	5	5	5	5	5
7	Parking Fee	100	100	100	100	100
8	Athletic Fees					
	Middle School	50	50	50	50	50
	High School	60	60	60	60	60
9	Tuition-(Out of Zone)	5,673	5,879	5,720	6,158	-*

\* not available at time of printing

**YORK COUNTY SCHOOL DIVISION  
SCHOOL OPERATING FUND  
FISCAL YEAR 2022**

**STUDENT FEES**

	<b>SUMMER SCHOOL</b>	2017-18	2018-19	2019-20	2020-21	2021-22
1	High School Course:					
	Local Residents	\$450	\$450	\$450	\$450	\$450
	Non-Residents	500	500	500	500	500
2	Middle School Basics	240	240	240	240	240
3	Elementary Basics	120	120	120	120	120
4	Enrichment Courses	Fees and Courses to be determined				
5	Virtual High School:					
	Local Residents	550	550	550	550	550
	Non-Residents	550	550	550	550	550

**YORK COUNTY SCHOOL DIVISION  
SCHOOL OPERATING FUND  
FISCAL YEAR 2022**

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

		<b>Daily Charges</b>	
		<b>Monday– Thursday</b>	<b>Friday– Sunday</b>
<b>High School</b>	<b>FACILITY</b>		
	Auditorium.....	\$360	\$490
	Gymnasium.....	\$360	\$490
	Auxiliary Gymnasium .....	\$210	\$285
	Cafeteria.....	\$235	\$320
	Atrium at GHS.....	\$235	\$320
	Commons Area at BHS or THS.....	\$180	\$245
	Kiva BHS.....	\$230	\$315
<b>Middle School</b>	Kiva THS or YHS.....	\$120	\$165
	Auditorium.....	\$335	\$455
	Gymnasium.....	\$335	\$455
	Cafeteria.....	\$235	\$320
	Atrium at GMS .....	\$235	\$320
<b>Elementary School</b>	Kiva at GMS .....	\$280	\$380
	Cafeteria.....	\$235	\$320
	Cafetorium.....	\$235	\$320
	Gymnasium.....	\$235	\$320

		<b>Daily Charges</b>
<b>Bailey Field</b>	Including concession stand, field house, press box, ...	\$1,000
	public address system and restrooms	
	Field Lights.....	\$210
	Security.....	TBD

*(Groups renting Bailey Field should contact the Administrative Division of the York/Poquoson Sheriff's Office for security requirements.)*

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

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

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

**YORK COUNTY SCHOOL DIVISION  
SCHOOL OPERATING FUND  
FISCAL YEAR 2022**

**School Facility Fee Schedule  
(continued)**

		<b>Monday –</b>	
		<b>Saturday</b>	<b>Sunday</b>
<b>Hourly Services</b>	Custodial (see information below).....	\$30/hr .....	\$40/hr
	Lighting and Sound .....	\$7/hr .....	\$8/hr

**Additional Information**

All charges are for spaces only (except as noted) and the use of the furniture customarily found in the space. Use DOES NOT include the use of equipment in the room such as computers, LCD projectors, band and choral equipment or instruments. Pianos may be available at some locations for an additional charge.

**Custodial Services**

Any use of a York County School Division building requires a school division employee to be present at all times. Typically, the employee is a building custodian. The number of custodians is determined by the group size and anticipated work. The hourly fee is per custodian. Custodial charges are incurred from the time the staff arrive to open the facility until the facility has been cleaned and prepared for the next business day. If use of the facility occurs during the normal work day of the custodial staff, there will be no charge for custodial services unless use of the building requires extra custodial work that cannot be completed during the normal work day. This fee, when applicable, is included with the invoice that includes other facility use charges.

**Lighting and Sound**

The use of lighting and sound equipment owned by the school requires school personnel to operate the systems. The number of personnel involved depends on the size of the production but is typically one or two people. The hourly fee is per person. The lighting and sound equipment use fee and the hourly fee are both paid directly to the school.

**Rehearsal**

Each rehearsal is charged at one half of the daily rate of one performance for the auditorium. Other rooms used are charged at regular daily rates. Appropriate custodial changes may apply if the time of the rehearsal falls outside of the normal work day for the custodian(s)



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

	<b>FY18 ACTUAL</b>	<b>FY19 ACTUAL</b>	<b>FY20 ACTUAL</b>	<b>FY21 EXPECTED</b>	<b>FY22 BUDGET</b>	<b>FY23 PROJECTED</b>	<b>FY24 PROJECTED</b>	<b>FY25 PROJECTED</b>
<b>Revenue</b>								
State	65,602,215	69,314,229	72,601,664	78,186,857	81,614,161	83,654,515	85,745,878	87,889,525
Federal	13,004,218	16,044,090	15,934,429	20,633,878	22,468,378	23,030,087	23,605,840	24,195,986
County - Operations and Grounds	52,987,094	54,487,094	55,737,094	55,237,094	56,837,094	58,258,021	59,714,472	61,207,334
County - Revenue Stabilization Fund	600,000	300,000	200,000	0	0	0	0	0
Local Miscellaneous	1,528,546	1,736,010	1,517,073	2,006,012	2,202,012	2,257,062	2,313,489	2,371,326
	133,722,073	141,881,423	145,990,260	156,063,841	163,121,645	167,199,686	171,379,678	175,664,170
<b>Expenditures</b>								
Instruction	96,713,064	101,847,213	104,345,653	117,349,339	122,532,992	125,596,317	128,736,225	131,954,630
Administration/Attendance and Health	6,439,561	7,030,102	7,470,287	7,965,276	8,549,485	8,763,222	8,982,303	9,206,860
Pupil Transportation	7,547,523	8,164,214	7,496,037	8,698,269	8,865,751	9,087,395	9,314,580	9,547,444
Operation and Maintenance	11,622,102	11,414,851	11,795,547	11,475,570	11,976,889	12,276,311	12,583,219	12,897,799
Technology	9,497,153	9,633,936	12,255,083	10,575,387	11,196,528	11,476,441	11,763,352	12,057,436
	131,819,403	138,090,316	143,362,607	156,063,841	163,121,645	167,199,686	171,379,678	175,664,170
<b>Excess (deficiency) of revenues over expenditures</b>	1,902,670	3,791,107	2,627,653	0	0	0	0	0
<b>Net Change in Fund Balance</b>	1,902,670	3,791,107	2,627,653	0	0	0	0	0
<b>Fund Balance, Beginning of Year</b>	6,351,570	8,254,240	12,045,347	14,673,000	14,673,000	14,673,000	14,673,000	14,673,000
<b>Fund Balance, End of Year*</b>	8,254,240	12,045,347	14,673,000	14,673,000	14,673,000	14,673,000	14,673,000	14,673,000

\* Fund balance reverts to County Government at the end of the fiscal year. Fund balance for the Operating Fund represents undelivered orders/commitments.

\*Assumptions for Projected Years:

- The projected years are not provided for budget planning purposes but only as a rough estimate for future outlook.
- The projected years are for informational purposes and not for budget formation.
- Does not include the additional operating cost of a new elementary school if added in FY24 - FY25

**FOOD SERVICE FUND**

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

	<b>FY18 ACTUAL</b>	<b>FY19 ACTUAL</b>	<b>FY20 ACTUAL</b>	<b>FY21 EXPECTED</b>	<b>FY22 BUDGET</b>	<i>FY23 PROJECTED</i>	<i>FY24 PROJECTED</i>	<i>FY25 PROJECTED</i>
<b>Revenue</b>								
State	66,343	69,382	69,123	37,949	84,998	87,123	89,301	91,534
Federal	1,723,615	1,620,688	1,932,035	1,800,000	1,800,000	1,845,000	1,891,125	1,938,403
Charges for Services	2,039,125	2,115,571	1,506,968	2,400,000	2,400,000	2,460,000	2,521,500	2,584,538
Local Miscellaneous	6,580	32,368	12,703	10,000	10,000	10,250	10,506	10,769
Total Revenue	3,835,663	3,838,009	3,520,829	4,247,949	4,294,998	4,402,373	4,512,432	4,625,243
<b>Expenditures</b>								
Personal Services	427,340	363,140	303,199	392,854	392,854	402,675	412,742	423,061
Employee Benefits	268,370	247,006	192,656	310,957	310,957	318,731	326,699	334,867
Purchased Services	2,510,757	2,687,160	2,253,677	3,138,197	3,185,246	3,264,877	3,346,499	3,430,162
Other Charges	1,180	16	-	10,000	10,000	10,250	10,506	10,769
Materials and Supplies	439,051	420,615	484,869	325,941	325,941	334,090	342,442	351,003
Capital Outlay	6,345	5,773	117,011	70,000	70,000	71,750	73,544	75,382
Total Expenditures	3,653,043	3,723,710	3,351,412	4,247,949	4,294,998	4,402,373	4,512,432	4,625,243
<b>Excess (deficiency) of revenues over expenditures</b>	182,620	114,299	169,417	0	0	-	-	-
<b>Fund Balance, Beginning of Year</b>	1,191,119	1,373,739	1,488,038	1,657,455	1,657,455	1,657,455	1,657,455	1,657,455
<b>Fund Balance, End of Year</b>	1,373,739	1,488,038	1,657,455	1,657,455	1,657,455	1,657,455	1,657,455	1,657,455

# CAPITAL PROJECTS

## SUMMARY STATEMENT OF REVENUES AND EXPENDITURES

	<b>FY18 ACTUAL</b>	<b>FY19 ACTUAL</b>	<b>FY20 ACTUAL</b>	<b>FY21 EXPECTED</b>	<b>FY22 BUDGET</b>	<b>FY23 PROJECTED</b>	<b>FY24 PROJECTED</b>	<b>FY25 PROJECTED</b>
<b>Revenue</b>								
County	10,434,897	11,190,282	11,902,637	1,195,520	10,160,920	10,414,943	10,675,317	10,942,199
Total Revenue	10,434,897	11,190,282	11,902,637	1,195,520	10,160,920	10,414,943	10,675,317	10,942,199
<b>Expenditures</b>								
Capital Projects	9,440,851	10,683,480	19,566,692	1,195,520	10,160,920	10,414,943	10,675,317	10,942,200
Total Expenditures	9,440,851	10,683,480	19,566,692	1,195,520	10,160,920	10,414,943	10,675,317	10,942,200
<b>Excess (deficiency) of revenues over expenditures</b>	0	0	0	0	0	0	0	0
Fund Balance(Not Applicable*)	0	0	0	0	0	0	0	0

\*Actual columns do not include encumbrances.

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

## SCHOOL ENROLLMENT PROJECTION METHODOLOGY

The School Division relies on the County Planning Office to provide the school enrollment projections. The methodology used by the County Planning Office for projecting York County's school enrollment is a two-step process. Step 1 involves the development of a base or stationary enrollment figure projected for each grade level using the standard Grade Progression Method of enrollment projection. Under this method the number of students in each grade is assumed to equal the number of students in the previous grade during the previous year. For example, the number of twelfth-graders in 2022 is equal to the number of eleventh-graders in 2021.

Although the Grade Progression Method gives an indication of the future grade structure of school enrollment, it does not account for net migration or for students who fail or drop out. It also does not account for first-graders who do not attend kindergarten.

The second step is the adjustment of the stationary enrollment figures for each grade level by a growth (or, in some cases, decline) factor. Adjustment factors are based on the number of new homes built in the County and on recent historical patterns of increase or decline at each grade level that have been observed in the County. There are certain patterns in the grade structure that occur regularly, such as large increases in the seventh and ninth grades and steady declines in grades ten, eleven, and twelve. The size of the kindergarten class is projected in a similar manner. The stationary kindergarten enrollment is equal to the number of resident births in the County five years prior to the projection year. Added to this is a growth factor to account for migration during that five-year period.

## History of Student Population

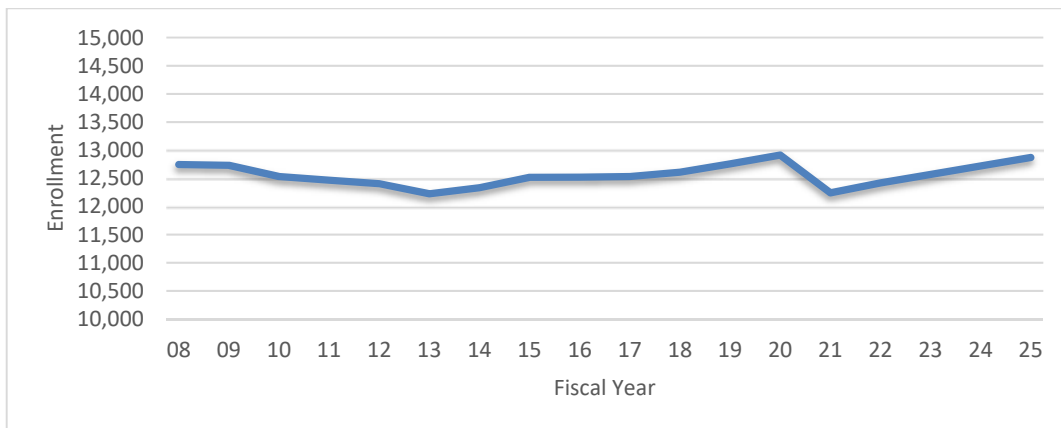
<b>Fiscal Year</b>		<b>Enrollment</b>	<b>Unadjusted ADM</b> <sup>1</sup>	<b>Adjusted ADM</b> <sup>2</sup>
08	Actual	12,745	12,745	12,745
09	Actual	12,732	12,732	12,732
10	Actual	12,533	12,533	12,533
11	Actual	12,467	12,467	12,467
12	Actual	12,404	12,404	12,404
13	Actual	12,226	12,226	12,226
14	Actual	12,333	12,333	12,333
15	Actual	12,519	12,519	12,519
16	Actual	12,522	12,522	12,522
17	Actual	12,534	12,534	12,534
18	Actual	12,609	12,609	12,609
19	Actual	12,756	12,756	12,756
20	Actual	12,914	12,914	12,914
21	Actual	12,244	12,244	12,244
22	Projected <sup>3</sup>	12,420	12,420	12,420
23	Projected <sup>3</sup>	12,570	12,570	12,570
24	Projected <sup>3</sup>	12,720	12,720	12,720
25	Projected <sup>3</sup>	12,870	12,870	12,870

<sup>1</sup> Average Daily Membership

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

<sup>3</sup> Projection not for budget planning purposes

## History of Enrollment



## Number of Students Receiving Free or Reduced Lunch

Students whose parents or legal guardians meet certain income levels can qualify for free or reduced lunch prices. The free or reduced lunch program is funded by the federal government. The data below provides summary information on students that qualify for the federal free or reduced lunch program in the school division.

	School Year: 2018-2019 - Month of May					School Year: 2019-2020 - Month of March					School Year: 2020-2021 - Month of April				
	Free	Reduced	Total	Enrollment	%	Free	Reduced	Total	Enrollment	%	Free	Reduced	Total	Enrollment	%
Bethel Manor Elementary	100	182	282	687	41.05%	87	192	279	679	41.09%	75	168	243	618	39.32%
Coventry Elementary	89	23	112	729	15.36%	76	40	116	763	15.20%	130	31	161	711	22.64%
Dare Elementary	97	16	113	426	26.53%	79	14	93	406	22.91%	82	17	99	374	26.47%
Grafton Bethel Elementary	114	25	139	649	21.42%	108	31	139	669	20.78%	123	24	147	626	23.48%
Magruder Elementary	165	54	219	637	34.38%	169	56	225	645	34.88%	181	29	210	597	35.18%
Mount Vernon Elementary	61	22	83	617	13.45%	44	22	66	624	10.58%	52	20	72	563	12.79%
Seaford Elementary	88	28	116	545	21.28%	71	42	113	560	20.18%	85	26	111	520	21.35%
Tabb Elementary	72	50	122	687	17.76%	63	42	105	744	14.11%	73	44	117	637	18.37%
Waller Mill Elementary	42	13	55	402	13.68%	47	15	62	382	16.23%	51	19	70	344	20.35%
Yorktown Elementary	184	45	229	639	35.84%	180	37	217	614	35.34%	192	30	222	598	37.12%
<b>Total</b>	<b>1,012</b>	<b>458</b>	<b>1,470</b>	<b>6,018</b>	<b>24.43%</b>	<b>924</b>	<b>491</b>	<b>1,415</b>	<b>6,086</b>	<b>23.25%</b>	<b>1,044</b>	<b>408</b>	<b>1,452</b>	<b>5,588</b>	<b>25.98%</b>
Grafton Middle	124	29	153	933	16.40%	114	26	140	921	15.20%	131	37	168	899	18.69%
Queens Lake Middle	95	33	128	495	25.86%	94	37	131	514	25.49%	128	28	156	527	29.60%
Tabb Middle	103	84	187	867	21.57%	89	111	200	889	22.50%	122	104	226	880	25.68%
Yorktown Middle	165	39	204	727	28.06%	154	49	203	709	28.63%	157	40	197	690	28.55%
<b>Total</b>	<b>487</b>	<b>185</b>	<b>672</b>	<b>3,022</b>	<b>22.24%</b>	<b>451</b>	<b>223</b>	<b>674</b>	<b>3,033</b>	<b>22.22%</b>	<b>538</b>	<b>209</b>	<b>747</b>	<b>2,996</b>	<b>24.93%</b>
Bruton High	123	21	144	558	25.81%	107	29	136	567	23.99%	145	25	170	607	28.01%
Grafton High	119	27	146	1,149	12.71%	112	31	143	1,167	12.25%	149	45	194	1,124	17.26%
Tabb High	85	58	143	1,086	13.17%	89	62	151	1,113	13.57%	105	77	182	1,070	17.01%
York High	159	38	197	1,090	18.07%	141	41	182	1,108	16.43%	200	39	239	1,139	20.98%
York River Academy	16	1	17	72	23.61%	11	1	12	69	17.39%	14	1	15	65	23.08%
<b>Total</b>	<b>502</b>	<b>145</b>	<b>647</b>	<b>3,955</b>	<b>16.36%</b>	<b>460</b>	<b>164</b>	<b>624</b>	<b>4,024</b>	<b>15.51%</b>	<b>613</b>	<b>187</b>	<b>800</b>	<b>4,005</b>	<b>19.98%</b>
<b>Division Total</b>	<b>2,001</b>	<b>788</b>	<b>2,789</b>	<b>12,995</b>	<b>21.46%</b>	<b>1,835</b>	<b>878</b>	<b>2,713</b>	<b>13,143</b>	<b>20.64%</b>	<b>2,195</b>	<b>804</b>	<b>2,999</b>	<b>12,589</b>	<b>23.82%</b>

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

<u>School</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>
<b>Elementary:</b>											
Bethel Manor Elementary	593	680	641	608	604	597	596	510	410	382	388
Coventry Elementary	681	765	691	585	563	578	582	576	590	629	640
Dare Elementary	356	406	414	422	420	378	380	375	409	429	460
Grafton Bethel Elementary	597	674	622	640	643	615	617	641	622	639	624
Magruder Elementary	562	644	614	608	626	626	606	523	600	554	578
Mt. Vernon Elementary	540	624	591	591	559	531	521	534	550	595	557
Seaford Elementary	494	560	531	451	437	451	470	483	479	492	521
Tabb Elementary	619	742	656	620	606	629	668	641	625	644	635
Waller Mill Elementary	327	386	372	387	342	320	287	296	278	316	311
Yorktown Elementary	562	615	619	674	695	696	654	656	664	633	630
<b>Middle:</b>											
Queens Lake Middle	506	515	486	461	465	459	455	454	448	468	473
Tabb Middle	854	887	865	858	851	913	918	892	828	787	773
Yorktown Middle	648	710	729	751	791	766	774	767	743	759	743
Grafton Middle	868	919	935	904	882	872	870	870	851	867	881
<b>High:</b>											
Bruton High	569	572	549	600	567	606	590	575	585	617	637
Grafton High	1,084	1,162	1,158	1,169	1,184	1,177	1,188	1,212	1,271	1,301	1,309
Tabb High	1,038	1,115	1,102	1,126	1,165	1,164	1,157	1,092	1,100	1,140	1,164
York High	1,084	1,110	1,106	1,106	1,062	1,062	1,094	1,064	1,055	1,063	1,045
York River Academy	54	69	71	65	73	73	79	71	65	60	55
	12,036	13,155	12,752	12,626	12,535	12,513	12,506	12,232	12,173	12,375	12,424

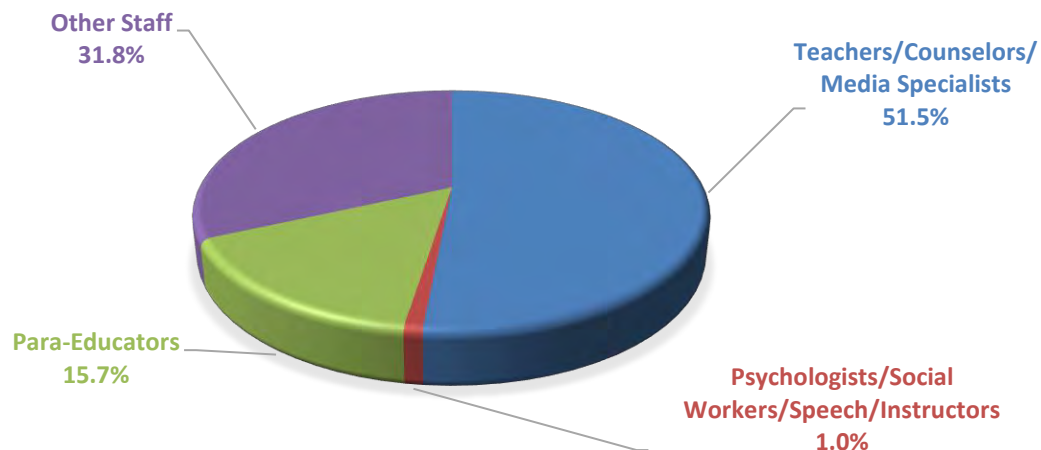
Source: ADM2000, Month of May 2021

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

<i>POSITION</i>	<i>FTE's FY18E</i>	<i>FTE's FY19E</i>	<i>FTE's FY20E</i>	<i>FTE's FY21</i>	<i>FTE's FY21E</i>	<i>FTE's FY22</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	129.00	129.00	119.00	119.00	119.00	119.00
4 BUS DRIVER ASSISTANTS	25.00	25.00	30.00	30.00	30.00	30.00
5 CAFETERIA MONITORS	3.00	3.15	3.15	3.15	3.15	3.15
6 DIVISION CHIEFS	4.00	4.00	4.00	4.00	4.00	4.00
7 CLERICAL	69.25	72.75	73.75	76.75	77.00	76.50
8 CLERK OF THE BOARD	1.00	1.00	1.00	1.00	1.00	1.00
9 CROSSING GUARDS	3.50	3.50	3.50	3.50	3.50	3.50
10 CUSTODIANS	94.50	94.50	94.50	94.50	94.50	94.50
11 DIRECTORS	8.25	9.25	9.25	10.25	10.25	10.25
12 FOOD SERVICE PERSONNEL	23.00	20.00	15.00	15.00	15.00	12.00
13 GUIDANCE COUNSELORS	33.50	33.50	36.00	37.00	37.00	39.50
14 INSTRUCTORS	9.00	10.00	10.00	10.00	10.00	10.00
15 MECHANICS	8.00	8.00	8.00	8.00	8.00	8.00
16 MEDIA SPECIALISTS	18.00	18.00	18.00	18.00	18.00	19.00
17 NURSES	17.00	18.00	18.00	18.00	18.00	18.00
18 OCCUPATIONAL THERAPISTS	5.00	5.00	5.00	5.00	5.00	6.00
19 PARA-EDUCATORS	275.50	280.50	291.75	299.50	299.50	296.00
20 PHYSICAL THERAPIST	1.60	1.60	1.60	1.60	1.60	1.60
21 PRINCIPALS	19.00	19.00	19.00	19.00	19.00	19.00
22 PRINCIPALS (ASSISTANTS)	27.00	27.00	27.00	27.00	27.00	27.00
23 PSYCHOLOGISTS	11.00	12.00	14.00	14.00	14.00	20.00
24 SUPERINTENDENT	1.00	1.00	1.00	1.00	1.00	1.00
25 TEACHERS	870.55	889.08	893.64	907.14	907.14	912.64
26 TECHNICAL	95.42	96.87	113.47	115.47	115.47	117.47
27 TRADES	25.00	26.00	26.00	27.00	27.00	27.00
<b>TOTALS</b>	<b>1786.07</b>	<b>1816.70</b>	<b>1844.61</b>	<b>1873.86</b>	<b>1874.11</b>	<b>1885.11</b>

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

**Full Time Equivalent Positions-FY22**





## COUNTY OF YORK: VARIOUS STATISTICAL DATA

Population - 69,792  
Median Age - 41.3  
Land Area (sq.miles) - 106  
Land Area (acreage) - 67,840  
Land Owned by Federal Government - 40%  
Households - (approx.) 26,000  
Average Household Size - 2.76

## HISTORICAL SITES LOCATED WITHIN COUNTY OF YORK

Colonial National Historic Park  
Historic Yorktown  
Nelson House  
Yorktown Battlefield

## PRINCIPAL PROPERTY TAXPAYERS FOR THE COUNTY OF YORK As of June 30, 2019

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

Source: County of York, VA  
Comprehensive Annual Financial Report Fiscal Year 2020

## United States Census Data - York County, Virginia

Selected Demographic and Social Characteristics	1970		1980		1990		2000		2010	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Land Area (square miles)	108.5	NA	105.5	NA	105.5	NA	105.5	NA	105.5	NA
Population	27,762	NA	35,463	NA	42,434	NA	56,297	NA	65,464	NA
Sex										
Male	14,468	52.1%	18,185	51.3%	21,133	49.8%	27,650	49.1%	32,001	48.9%
Female	13,294	47.9%	17,278	48.7%	21,289	50.2%	28,647	50.9%	33,463	51.1%
Race*										
White	22,762	82.0%	28,636	80.7%	34,487	81.3%	45,942	81.6%	51,895	79.3%
Black	4,778	17.2%	6,118	17.3%	6,613	15.6%	7,954	14.1%	9,715	14.8%
Asian	222	0.8%	290	0.8%	954	2.2%	2,267	4.0%	4,190	6.4%
American Indian and Alaska Native			49	0.1%	112	0.3%	521	0.9%	757	1.2%
Native Hawaiian and Other Pacific Islander			20	0.1%	34	0.1%	121	0.2%	219	0.3%
Some Other Race			350	1.0%	222	0.5%	724	1.3%	1,175	1.8%
Hispanic or Latino	475	1.7%	572	1.6%	723	1.7%	1,509	2.7%	2,892	4.4%
Median Age		NA	28.6	NA	32.8	NA	36.5	NA	39.4	NA
Population Density (persons per square mile)		NA	336.1	NA	402.2	NA	533.6	NA	620.5	NA
Households	7,287	NA	10,895	NA	14,474	NA	20,000	NA	24,006	NA
Persons per Household	3.63	NA	3.15	NA	2.90	NA	2.78	NA	2.70	NA
Total Families	6,682	NA	9,255	NA	11,875	NA	15,887	NA	18,705	NA
Persons per Family	3.83	NA	3.46	NA	3.24	NA	3.15	NA	3.08	NA
Educational Attainment (highest level achieved)**										
Population 25 years and over	13,317	100.0%	19,536	100.0%	26,468	100.0%	36,138	100.0%	39,414	100.0%
Graduate or Professional Degree	1,669	12.5%	4,226	21.6%	3,229	12.2%	5,945	16.5%	7,032	17.8%
Bachelor's Degree					4,415	16.7%	7,567	20.9%	9,306	23.6%
Associate Degree	1,599	12.0%	3,858	19.7%	1,901	7.2%	2,729	7.6%	3,890	9.9%
Some College, no degree					6,385	24.1%	9,270	25.7%	8,808	22.3%
High School Diploma	4,121	30.9%	6,757	34.6%	7,429	28.1%	7,649	21.2%	8,101	20.6%
9th to 12th Grade, no diploma	3,171	23.8%	2,793	14.3%	1,952	7.4%	2,070	5.7%	1,544	3.9%
Less than 9th Grade	2,757	20.7%	1,902	9.7%	1,157	4.4%	938	2.6%	733	1.9%

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

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

Source: U. S. Census Bureau

## GLOSSARY OF TERMS

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

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

**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.

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

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

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

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

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

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

**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.

**CARES Act** – The Coronavirus Aid, Relief, and Economic Security Act, also known as the CARES Act, is a law intended to address the economic fallout of the COVID-19 pandemic in the United States.

**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 reappropriated 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.

**Coronavirus Relief Funds (CRF)** - These funds help to cover costs in preparing for, responding to and mitigating the impacts of the COVID-19 pandemic. The funds are intended for costs incurred related to COVID-19 in reopening and operating public schools during the first months of the 2020-2021 school year.

**Coronavirus Response and Relief Supplemental Appropriations Act (CRRSA)** - These funds were signed into law in December 2020 for education stabilization. CRRSA Act ESSER II and GEER II funds can be used for the same programs and activities as the CARES Act funds.

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

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

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

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

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

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

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

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

**ESSER/GEER** - The Elementary and Secondary School Emergency Relief (ESSER) fund and the Governor's Emergency Education Relief (GEER) fund.

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

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

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

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

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

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

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

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

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

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

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

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

**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

$.5^*$	$+.4^*$	$+.1^*$		
$\frac{\frac{\text{Local True Value of Real Property}}{\text{Local Average Daily Membership}}}{\frac{\text{Total Local True Values of Real Property Statewide}}{\text{Total Average Daily Membership Statewide}}}$	$\frac{\frac{\text{Local Adjusted Gross Income}}{\text{Local Average Daily Membership}}}{\frac{\text{Total Adjusted Gross Income Statewide}}{\text{Total Average Daily Membership Statewide}}}$	$\frac{\frac{\text{Local Taxable Retail Sales}}{\text{Local Average Daily Membership}}}{\frac{\text{Total Taxable Retail Sales Statewide}}{\text{Total Average Daily Membership Statewide}}}$	=	Average Daily Membership Composite Index
$.5^*$	$+.4^*$	$+.1^*$		
$\frac{\frac{\text{Local True Value of Real Property}}{\text{Local Population}}}{\frac{\text{Total Local True Values of Real Property Statewide}}{\text{State Population}}}$	$\frac{\frac{\text{Local Adjusted Gross Income}}{\text{Local Population}}}{\frac{\text{Total Adjusted Gross Income Statewide}}{\text{State Population}}}$	$\frac{\frac{\text{Local Taxable Retail Sales}}{\text{Local Population}}}{\frac{\text{Total Taxable Retail Sales Statewide}}{\text{State Population}}}$	=	Per Capita Composite Index
$.6667 \times \text{Average Daily Membership Composite Index} + .3333 \times \text{Per Capita Composite Index} = \text{Local Composite Index}$			=	Local Composite Index

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