



Fiscal Year 2023

Approved Annual Budget



July 1, 2022 – June 30, 2023

Yorktown, VA 23692

yorkcountyschools.org

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EXECUTIVE SUMMARY

York County School Division

FY 2023 BUDGET

(Fiscal Year July 1, 2022 – June 30, 2023)

School Board Members



Laurel M. Garrelts, Chair
District III



Sean P. Myatt, Vice Chair
District V



Brett J. Higginbotham
District II



James E. Richardson
District IV



Mark J. Shafer
District I

Division Administration



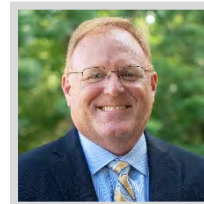
Victor D. Shandor, Ed.D.
Division Superintendent



Candi L. Skinner
Chief Academic Officer



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



William B. Bowen
Chief Financial Officer



Anthony Vladu, Ed.D.
Chief Human Resources
Officer

Allison P. Brabrand
Budget and Financial Supervisor

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School Board Members and Citizens of York County

I am pleased to present the 2022-23 Adopted Annual Financial Plan for the York County School Division. This adopted general fund budget totals \$172.8 million and represents an increase of 5.9% over the 2021-22 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.



For FY23, YCSD continues to recover from the impacts of the COVID-19 pandemic. In FY20, the division ended the year with 12,914 students. Our projection for student enrollment in FY21 was 13,138; however, with the pandemic our actual enrollment decreased 894 students to 12,244. In FY22, student enrollment climbed to 12,670 students and for FY23, we are projecting student enrollment to be 12,766.

One of the primary goals for the FY23 budget was staff compensation. The approved budget includes a 6.5% raise for our teachers and para-educators and 5.5% for other non-licensed staff. This comes at a cost of \$6.8 million. In addition, there are several budget mandates for FY23 that requires funding. This includes increases to the employer's share of health and dental premiums, the state minimum wage, tuition for participation in New Horizons Regional Education Center, at-risk programs, and the state pre-K initiative.

A strong state economy and projected increases in student enrollment, results in our state revenue increasing by \$7.15 million. In addition, YCSD was appropriated \$4.1 million in state general funds to support school construction and renovations. These funds will be used for the Seaford Elementary expansion and renovation project, which is expected to be completed in 2023. The General Assembly also appropriated \$1.2 million specifically for employee bonuses. These funds come from the State allocation of American Rescue Plan Act (ARPA) funds.

As always, safety and security are a top priority for the division. With the support of our local government, YCSD will add two more School Resource Officers (SROs) for FY23. This brings the total number of SROs to 8 for the division.

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

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

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

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

Sincerely,

A handwritten signature in black ink, reading "Victor P. Shandor". The signature is written in a cursive style with a large, sweeping initial "V".

Victor Shandor
Division Superintendent

BUDGET AWARDS

Meritorious Budget Award

The Association of School Business Officials International (ASBO) presented the Meritorious Budget Award to the York County School Division for its annual budget for the fiscal year beginning July 1, 2021.

ASBO International developed the Meritorious Budget Award (MBA) program to promote and recognize best budget presentation practices in school districts. The foundation of the program is a set of criteria that was developed by ASBO International and school business officials throughout the United States and Canada. The criteria are designed to:

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

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



ASSOCIATION OF
SCHOOL BUSINESS OFFICIALS
INTERNATIONAL

This Meritorious Budget Award is presented to

YORK COUNTY SCHOOL DIVISION

for excellence in the preparation and issuance of its budget
for the Fiscal Year 2021–2022.

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



A handwritten signature in black ink, reading 'W. Edward Chabal'.

W. Edward Chabal
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.

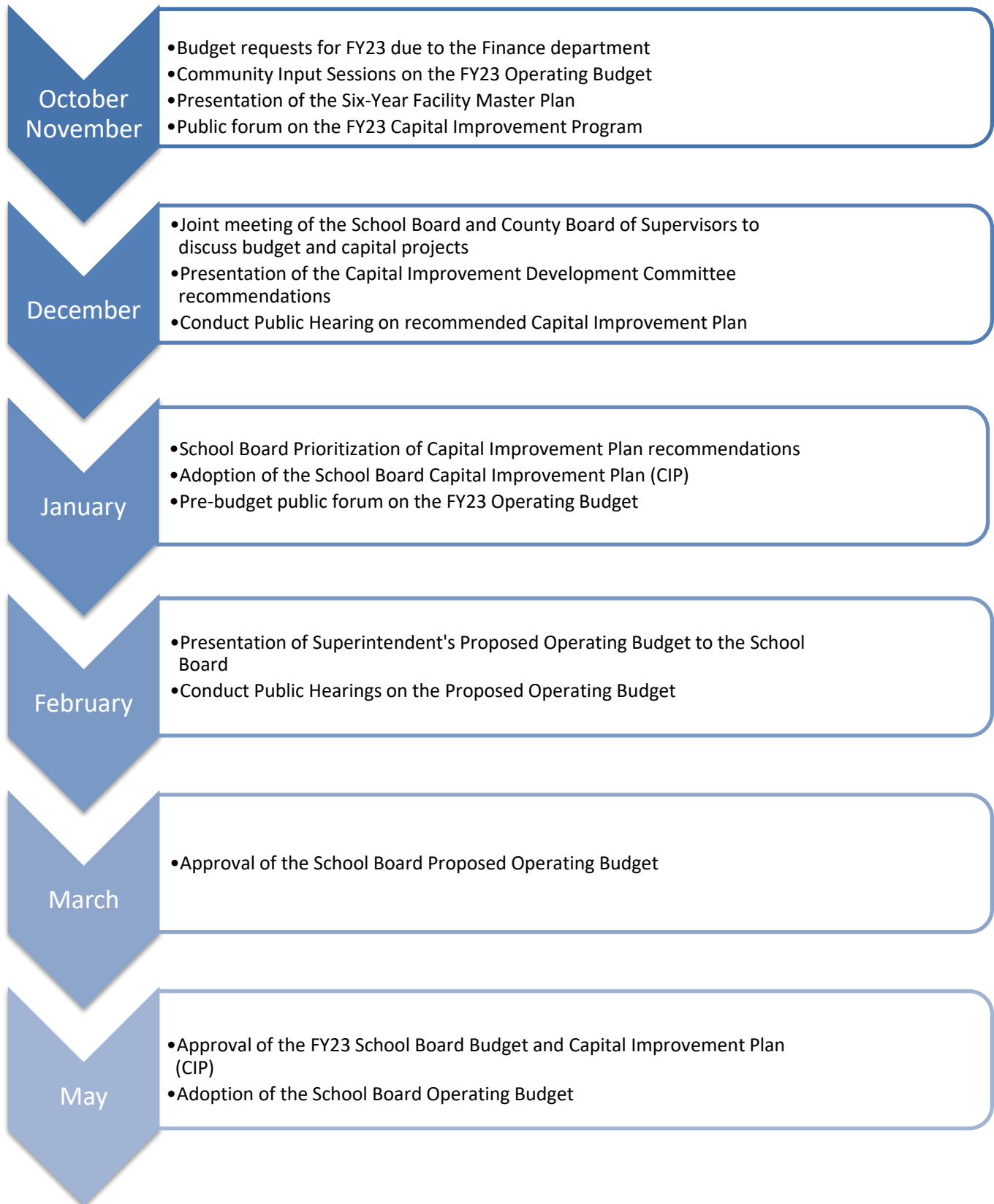
Staff members at all management levels participated in the development of this budget. The Superintendent and Chief Financial Officer held two virtual community budget meetings. The Executive Leadership Team solicited input from their departments, school administrators and school staff. In total more than 200 suggestions came forward totaling more than \$6.2 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 2023
BUDGET TIMELINE**



EXECUTIVE SUMMARY

(continued)

For historical reference purposes, the Budget Approach and Challenges for fiscal years 2017 through 2023 are provided below.

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 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

EXECUTIVE SUMMARY

(continued)

that applied to all SOQ instructional and support positions. The total cost of providing a 2% increase to all full-time staff is \$1.6 million. The only way the 2% increase could be implemented was if the school division cut its budget in combination with a sufficient increase in funding from the County Board of Supervisors. The State's measure of local ability to pay, the local composite index, did not change.

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

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

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

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

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

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

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 \$650,000, 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.

EXECUTIVE SUMMARY

(continued)

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

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

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

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

The County and school division maintain a revenue stabilization fund. This purpose of the fund is to minimize the fiscal impact due to unpredictable fluctuations in federal impact aid revenue. Since FY17, the school division, with the approval of the Board of Supervisors, has been relying on the stabilization fund to achieve a new impact aid revenue baseline of approximately \$8.5 million, down from over \$13 million. If impact aid receipts are greater than \$8.5 million in any year, the excess funds will revert to the revenue stabilization fund. The Board of Supervisors approved the transfer of \$900,000 from the revenue stabilization fund to the school operating budget in FY17, \$600,000 in FY18 and \$300,000 in FY19.

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

Expenditures

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

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

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

FISCAL YEAR 2020 BUDGET APPROACH AND CHALLENGES

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

Federal revenue is projected to decrease approximately \$200,000 when compared to the FY19 Expected Budget; primarily as a result of the decrease in Title II funding and with the closeout of the NOAA and DoDEA Special Education grants. Impact aid is not projected to increase in FY20. At the time this budget was prepared, the President

EXECUTIVE SUMMARY

(continued)

and Congress had not approved a budget for FY20. Ultimately, the amount of impact aid to be received in FY20 will depend on the amount of prior year payments and the appropriations approved by the federal government.

The revenue stabilization fund will continue to fund the operation budget in FY20. The Board of Supervisors have approved the transfer of \$200,000 to continue the strategy of gradually reducing the loss of \$950,000 of impact aid over three to four fiscal years to achieve the new impact aid revenue baseline of approximately \$8.5 million. This is a reduction of \$100,000 from FY19. The school division anticipates that funding from the revenue stabilization fund will end in FY21.

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

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

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

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

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

FISCAL YEAR 2021 BUDGET APPROACH AND CHALLENGES

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

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

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

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

EXECUTIVE SUMMARY

(continued)

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

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

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

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

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

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.

EXECUTIVE SUMMARY

(continued)

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

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

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

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

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

- Added 7 student support positions – 2 social workers, 1 psychologist, 1 licensed behavior analyst and 2 licensed assistant behavior analysts (\$526,000), 2 school counselor FTEs (\$170,000), 1 occupational specialist (\$75,000) 1 media specialist (\$65,000), 1 programmer analyst FTE (\$100,000), and 1 grants coordinator/writer (\$85,500)
- Added \$120,000 for increased participation at New Horizons Regional Education Center
- Added \$150,000 for the Early College Program through our partnership with Thomas Nelson Community College
- Added \$1.2 million for the employer share of health and dental costs
- Added \$150,000 to at-risk programs and \$100,000 for the state pre-school initiative

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

FISCAL YEAR 2023 BUDGET APPROACH AND CHALLENGES

FY23 is the first year of the biennium for the state budget. Leading up to the state budget, several events occur which can have a significant impact on school division funding. First, the Local Composite Index (LCI) is recalculated for all school divisions. The LCI is the state measure of the local government's ability to pay for K-12 education. The higher the LCI, the greater ability of the local government to pay for public education; this translates into the school division receiving less state revenue. For FY23, the York County School Division's LCI decreased from .3812 to .3699. The decrease in the LCI resulted in an increase of state revenue of more than \$850,000.

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

Third, the Board of Trustees of the Virginia Retirement System approve retirement rates that school divisions must pay on behalf of their employees. An increase in retirement rates can have a significant impact on a school division's budget. For FY23, the VRS rates will remain unchanged at 16.62%.

EXECUTIVE SUMMARY

(continued)

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

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

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

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

Impact Aid represents about 40% of our total federal funding. The budget for FY23 is \$8.7 million. At the time this budget was prepared, Impact Aid funding had not been finalized for FY23. Ultimately, the amount of Impact Aid to be received will depend on the amount of prior year payments and the appropriations approved by the federal government.

The Technology Reserve fund was established in June of 2020 as a result of the COVID-19 pandemic. YCSD and the local government responded to the need to establish an ongoing source of funding to support the new one-to-one technology initiative. The fund would also be used to finance significant IT expenditures that reoccur every 5 to 7 years.

It has been common practice to extend servers, software programs, and individual devices beyond the expected useful life as funding remains a challenge due to competing mandates and priorities. The Technology Reserve Fund is currently funded by annual technology grants from the Commonwealth of Virginia, end-of-year funds reappropriated to the school division by the local government, and ongoing strategic budget allocations.

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

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

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

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

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

EXECUTIVE SUMMARY

(continued)

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)

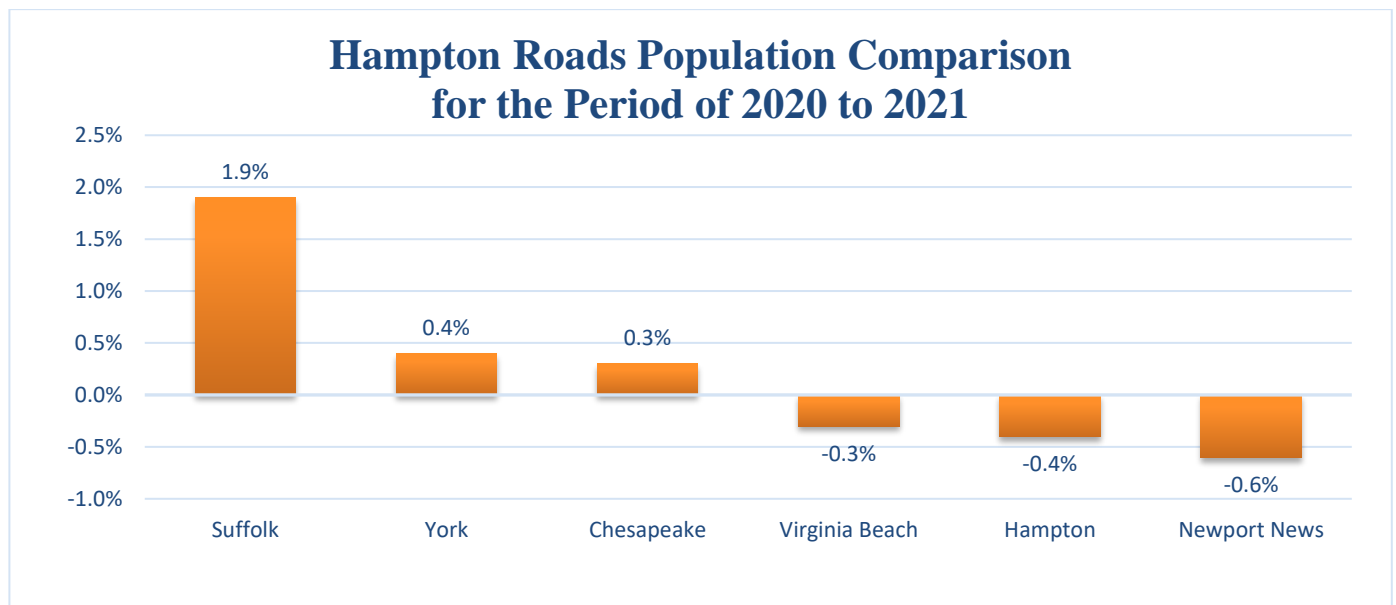
BUDGET FORMAT

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 is home to an estimated 70,319 people and ranks 19th in population among the state's 95 counties and 30th among the 133 cities and counties. In land area, however, the County is the 3rd smallest county in Virginia, making it the 6th most densely populated county. The County's population has grown steadily for decades, and the average annual growth rate for the last 10 years is 0.64%.

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



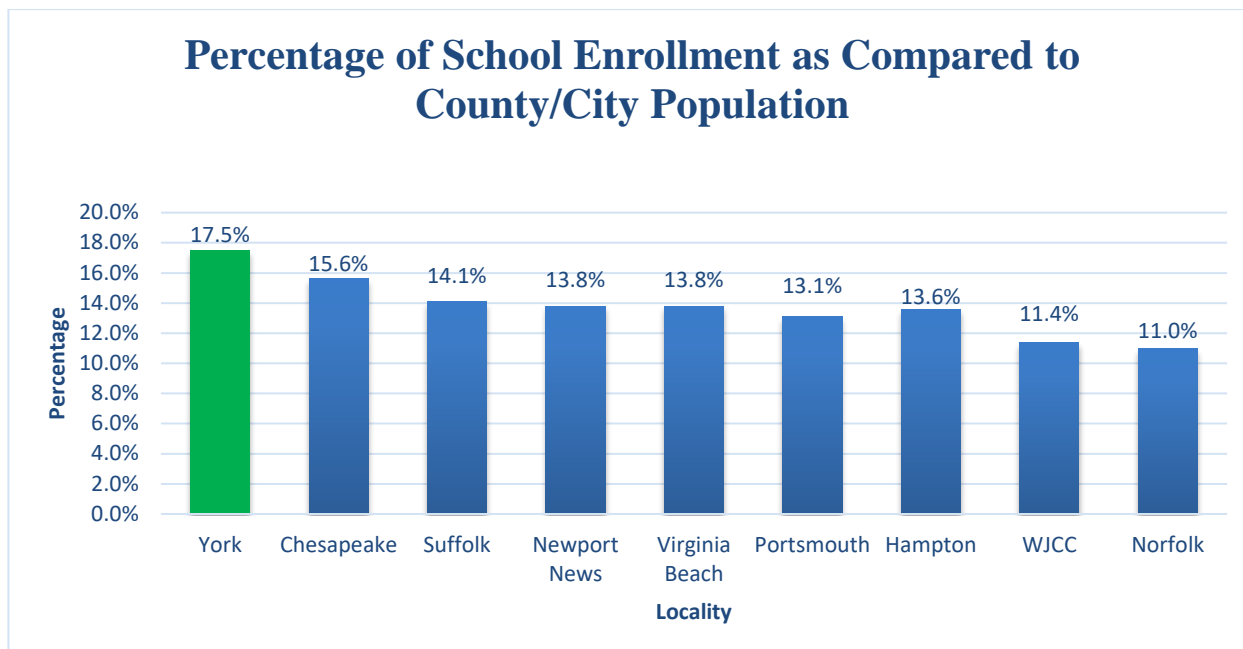
Source: University of Virginia, Weldon Cooper Center for Public Service, Demographics Research Group, July 1, 2021
Population Estimates for Virginia and its Counties and Cities.

EXECUTIVE SUMMARY
(continued)

SCHOOL ENROLLMENT AS COMPARED TO COUNTY/CITY POPULATION

York County has the highest percentage of student enrollment in relation to total population in localities across the region as shown in the following charts. The results of this report show York's student enrollment at 17.5% of the total County population. This ranking has been consistent in recent years.

Locality	Population 2020	Average Daily Membership in Public Schools 2021	Percentage
York	70,121	12,256	17.5%
Chesapeake	249,506	38,846	15.6%
Suffolk	94,378	13,339	14.1%
Newport News	186,284	25,616	13.8%
Virginia Beach	459,529	63,258	13.8%
Portsmouth	97,885	12,788	13.1%
Hampton	137,174	18,660	13.6%
Williamsburg / James City	94,294	10,707	11.4%
Norfolk	238,055	26,251	11.0%



Source: State Auditor of Public Accounts; Comparative Report; Fiscal Year Ended 6/30/21.

EXECUTIVE SUMMARY

(continued)

ENROLLMENT

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

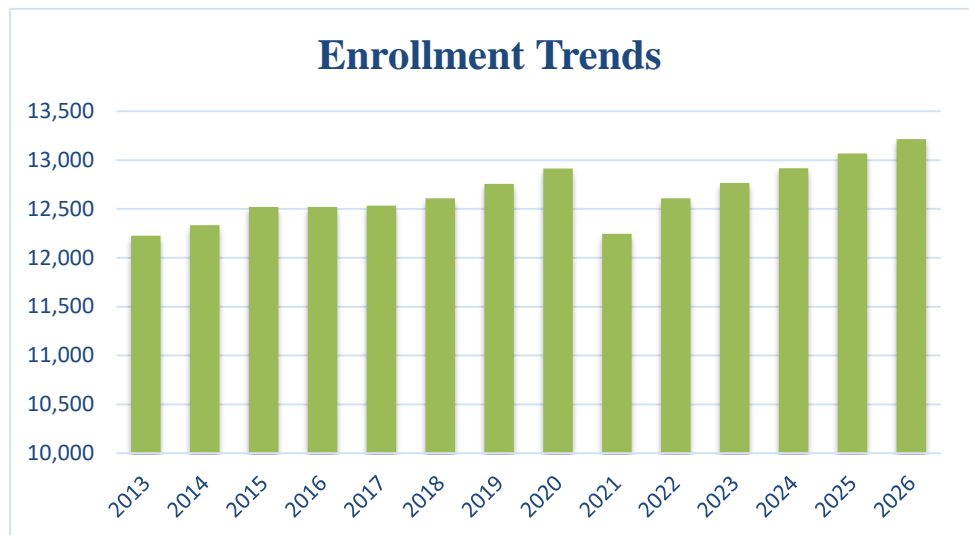
The School Board's approved FY22 Operating Budget was prepared using a conservative enrollment projection of 12,420 students. Actual enrollment was 12,609, which is an increase over the previous year's actual enrollment (12,244) of 365 students.

The Virginia Department of Education has provided an enrollment projection of 12,766 for FY23. This represents an increase of 157 students than FY22 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 2013-2026.

Year	Students
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	12,609
2023	12,766+
2024	12,916*
2025	13,066*
2026	13,216*



+ 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 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, 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.

EXECUTIVE SUMMARY (continued)

DIVISION-WIDE ACCOMPLISHMENTS LINKED TO SCHOOL BOARD FY22 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 recognition at the regional and national level in 2021. (Goals 4 & 5)

NSPRA:

- Presenter at annual National Conference

CHESPRA:

- Award of Merit for STAR Awards – Premier Virtual Event
- Award of Merit for School Calendar

Niche:

- York County School Division was ranked the top school division in Hampton Roads and number 3 in the state

For operations, most capital projects were suspended in FY2021 due to uncertainty in the economy as a result of the pandemic. In FY2022, we resumed activity on the list of approved projects. This included the two year roof replacement project at York High School, A&E services for the Mt. Vernon Elementary and Tabb Middle school HVAC projects, A&E and construction of the Seaford Elementary renovation and expansion project, and A&E services for the Bruton High roof replacement 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. Accreditation was waived for FY20 and FY21. In FY14, 17 schools were "Fully Accredited" and two schools (Bruton High & York River Academy) were "Accredited with Warning." (Goal 1)

(For School Year 2021 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, 2021. 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, 2021. 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 2021, the York County School Division had 438 students take the SATs, exceeding both the national and state mean scaled scores for Evidence-Based Reading/Writing and Mathematics with scores of 578 and 565 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 2020-2021 Annual Performance Report for Career and Technical Education from the Virginia Department of Education:

- Of the York County Career & Technical Education Program Completers, 96.14% 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 2021

In 2021, 630 of 985 graduates completed 26 or more high school credits in specific subjects to earn the Advanced Studies Diploma. In addition, the International Baccalaureate Diploma was awarded to 23 graduates and 39 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 2021 high school graduates.

School	Graduates	% College Bound	Scholarships Earned
Bruton High School	160	53%	\$2,280,808.00
Grafton High School	244	75%	\$2,771,695.00
Tabb High School	249	79%	\$9,206,804.00
York High School	313	81%	\$10,215,259.00
York River Academy	19	57%	\$20,500.00
Total	985	75.5%	\$24,495,066.00

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 ranking of pass rates for English SOL and Math SOL scores.

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

	Per Pupil Expenditure *	Rank		English SOL	Rank
WJCC	13,741	1	York	87	1
Portsmouth	13,587	2	Virginia Beach	78	2
Norfolk	13,416	3	Chesapeake	74	3
Newport News	13,280	4	WJCC	73	4
Virginia Beach	13,254	5	Hampton	69	5
Chesapeake	12,995	6	Suffolk	69	5
Suffolk	12,854	7	Portsmouth	57	6
Hampton	12,664	8	Norfolk	54	7
York	12,416	9	Newport News	53	8

* Source: State Superintendent's Annual Report for Virginia,
Fiscal Year 2021.

	Math SOL	Rank		Graduation Rate	Rank
York	77	1	York	97.6	1
Virginia Beach	69	2	Hampton	96.9	2
Hampton	60	3	Virginia Beach	94.8	3
WJCC	60	3	Newport News	94.7	4
Chesapeake	58	4	WJCC	94.1	5
Suffolk	41	5	Chesapeake	93.7	6
Portsmouth	34	6	Suffolk	86.1	7
Newport News	33	7	Norfolk	85.7	8
Norfolk	26	8	Portsmouth	84.2	9

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 2021, 118 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 2021, 23 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 and Chrome tablets, 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 successfully graduates students through a comprehensive grade 9-12 career and college prep program. Students can earn a standard or advanced studies diploma. The school’s motto is, Together WE Rise with resilience as the cornerstone of the program. YRA believes that each student is unique, and their program of study should reflect that individualism. In addition to providing opportunities for studies in all core subject areas to include accelerated math and science choices, YRA electives focus on applications of technological principals in the fields of design, cybersecurity, and business. This course work provides foundational experiences to support students’ pursuits of careers in fields such as coding, computer animation and design, cybersecurity, computer information systems, and entrepreneurship. Students have extensive opportunities to earn highly sought-after industry credentials, take part in regional vocational programs, career mentorships and internships. The school’s small class sizes and 4x4 schedule allow students to focus on fewer classes at one time while building the academic skills needed to be successful.

The School of the Arts

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

The Middle School Arts Magnet (mSAM)

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

Fine Arts Magnet – Waller Mill Elementary

At the Fine Arts Magnet, students in grades 1 through 5 receive enrichment and instruction in choral/exploratory instrumental music, drama, visual arts and dance. Young artists work together to prepare performances and create exhibitions that display their appreciation of the arts, develop critical thinking and problem-solving skills, and enhance self-esteem. In addition, specific activities develop creativity and critical thinking, and students benefit from partnerships with community fine arts groups and organizations. Excellence in the arts is both a natural extension of the academic program and an integral part of the core curriculum.

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

EXECUTIVE SUMMARY

(continued)

focus of this arts and academics program provides students with core instructional hours similar to those of non-magnet school students and prepares them for the Standards of Learning tests.

Math, Science & Technology Magnet – Yorktown Elementary

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

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 FY23 budget document includes the results for fiscal years 2016, 2017, 2018, 2019, 2020 and 2021.

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

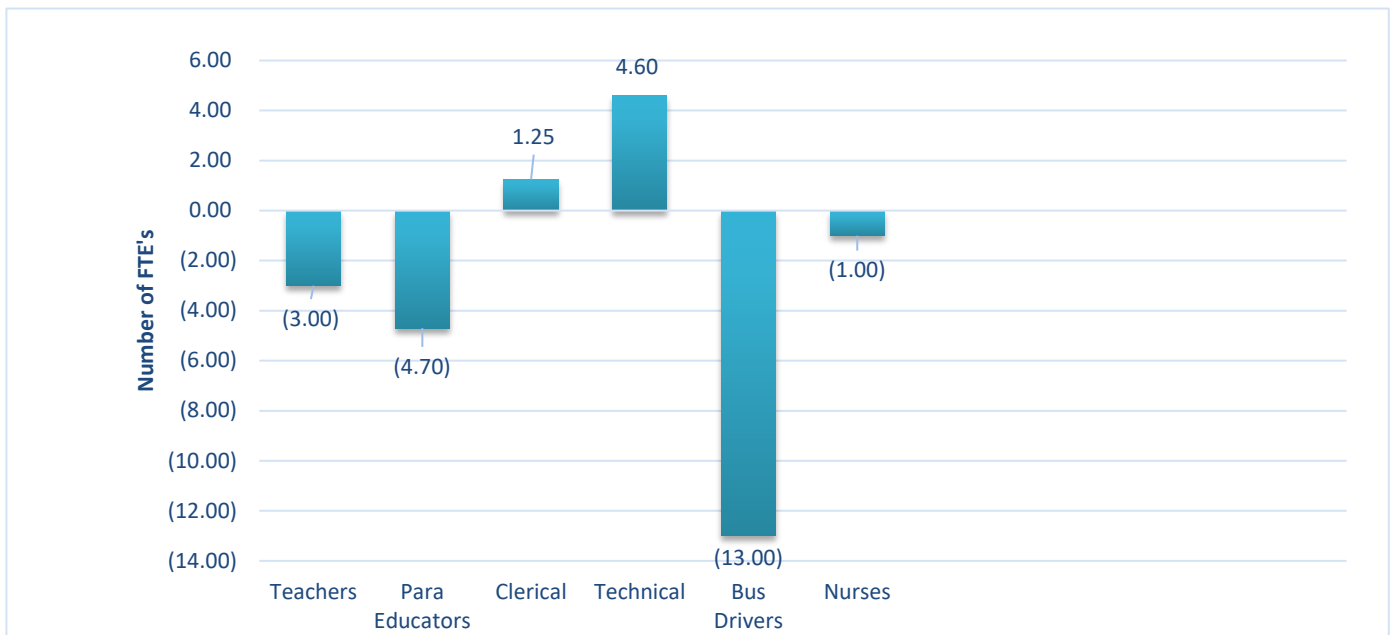
The information below is a summary by position of personnel resource changes included in the FY23 budget as compared to the FY22 Expected Budget. The total of full time equivalent positions for FY23 is 1,874.49.

Summary of Personnel Resource Changes All Funds FY22E Compared to FY23

Increase/(Decrease) in
Full Time Equivalent Positions

Teachers	(3.00)
Para Educators	(4.70)
Clerical	1.25
Technical	4.60
Bus Drivers	(13.00)
Nurses	(1.00)
	<hr/>
	(15.85)

Fiscal Year 2023 FTE Position Increases & Decreases by Job Classification



EXECUTIVE SUMMARY (continued)

SUMMARY OF FUNDS

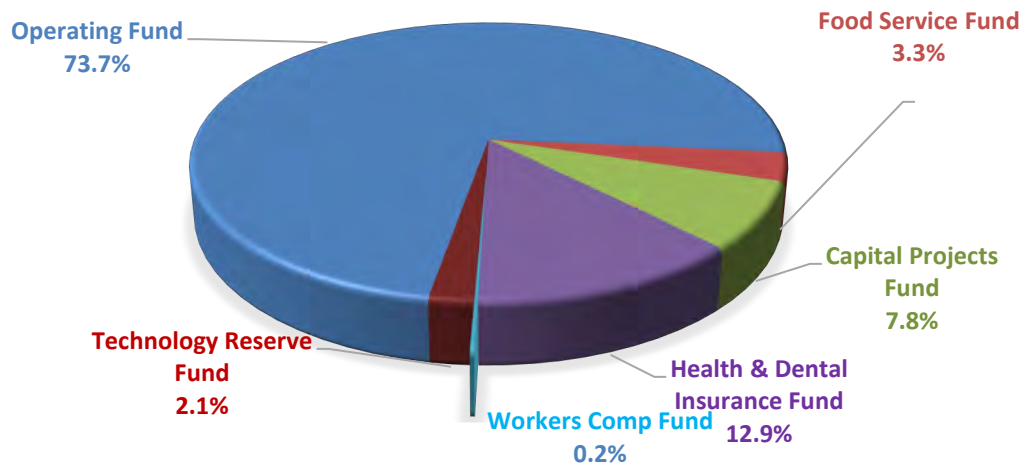
The following budgets are included in the Annual Financial Plan: School Operating Fund, Food Service Fund, Workers Compensation Fund, Health and Dental Insurance Fund, Capital Projects Fund and Technology Reserve Fund. The School Operating Fund is intended to finance instructional programs and day-to-day 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 FY23.

The schedule below presents a summary comparison of the funds included in this budget. The FY23 approved operating budget reflects an increase of 5.6% over the FY22E budget. The FY23 budget projects an increase of 158 students on a budgetary basis. The increase in the operating budget of 5.6% results from increases in state, federal and local funding.

The Food Service Fund reflects an increase of 3.7% over the FY22E budget. The Workers Compensation Fund for FY23 remains the same as FY22E budget. The Health and Dental Insurance Fund reflects an increase of 12.4% over the FY22E budget. The Capital Projects Fund reflects a 14.2% increase in funding and the Technology Reserve Fund increased by 69.2%.

Fund	Budget FY22E	Approved FY23	Change \$	%
Operating Fund	163,529,559	172,758,743	9,229,184	5.6%
Food Service Fund	7,566,320	7,849,456	283,136	3.7%
Workers Compensation Fund	538,000	538,000	0	0.0%
Health & Dental Insurance Fund	26,940,150	30,289,457	3,349,307	12.4%
Capital Projects Fund	15,943,920	18,205,653	2,261,733	14.2%
Technology Reserve Fund	2,908,000	4,920,000	2,012,000	69.2%

SUMMARY OF ALL FUNDS - FY23



EXECUTIVE SUMMARY
(continued)

SCHOOL BOARD APPROVED FY23 OPERATING BUDGET

Major additions and reductions to the FY23 Operating Budget as compared to the FY22 original budget linked to the FY22 School Board goals. All reductions are in parentheses.

Major Operating Expenditure Increases (Decreases)

Mandated Costs

New Horizons Regional Education Center (SPED, CTE, Gov School)	455,000	Goals 1 and 2
Bonus (From State Allocated ARPA Funds)	1,244,843	Goal 3 and 5
Increase to the State Minimum Wage	101,000	Goal 3
Employer increase to health insurance plan	674,000	Goal 3 and 5

Compensation

Compensation increase	6,831,300	Goal 3 and 5
licensed staff avg. 6.5% raise (1.5% step; 5.0% market adjustment)		
para's 6.5% raise (1.75% step; 4.75% market adjustment)		
non-licensed staff 5.5% raise (1.75% step; 3.75% market adjustment)		

Other Cost Increases

Quadrennial review of group 2 employees	128,900	Goal 3
Additional technology funding to support one-to-one program	181,857	Goals 1,2 and 5
Increase in Fuel	100,000	Goal 5
Increase in Utilities	100,000	Goal 5

Budget Savings or Reductions

Staff attrition	(758,000)	Goal 5
Eliminate 10 vacant teacher positions	(700,000)	Goal 5
Eliminate 2 vacant para positions	(60,000)	Goal 5

EXECUTIVE SUMMARY (continued)

Operating Budget Expenditure Summary

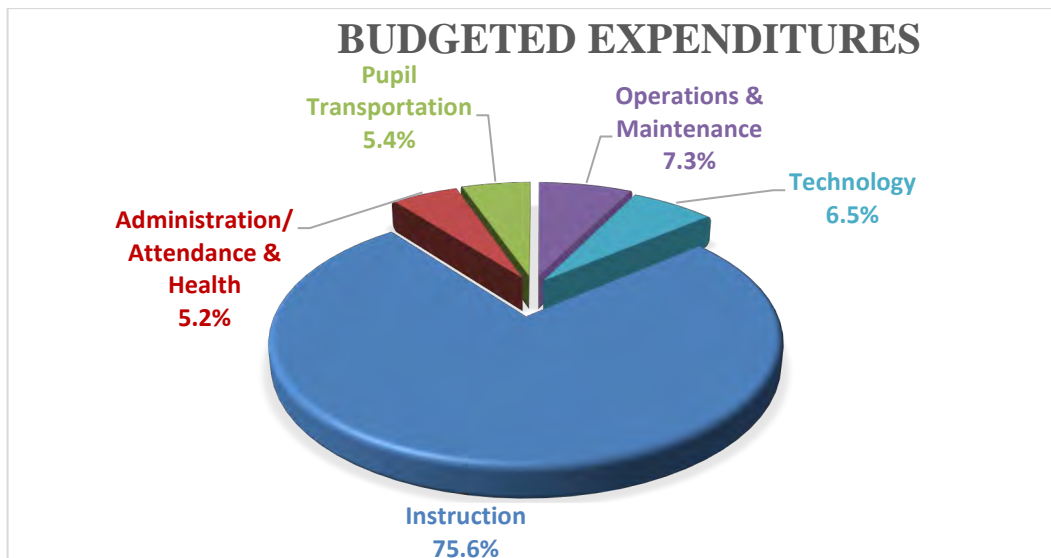
School Operating Fund FY23

Expenditures by Major Object

	Budget FY22E	Approved FY23	Change \$	%
Personal Services	96,248,475	102,135,328	5,886,853	6.1%
Employee Benefits	40,565,886	42,959,729	2,393,843	5.9%
Purchased Services	9,343,978	8,324,141	(1,019,837)	(10.9%)
Other Charges	4,433,676	4,533,677	100,001	2.3%
Materials/Supplies	6,861,284	7,348,192	486,908	7.1%
Equipment	4,025,900	5,407,537	1,381,637	34.3%
Transfers	2,050,360	2,050,139	(221)	(0.0%)
Total	163,529,559	172,758,743	9,229,184	5.6%

Budgeted expenditures in the Operating Fund by major category are:

Category	Budget FY22E	Approved FY23	Change \$	%
Instruction	122,943,166	130,506,135	7,562,969	6.2%
Administration/ Attendance and Health	8,549,485	9,066,562	517,077	6.0%
Pupil Transportation	8,893,116	9,325,338	432,222	4.9%
Operations and Maintenance	11,976,889	12,579,160	602,271	5.0%
Technology	11,166,903	11,281,548	114,645	1.0%
Total	163,529,559	172,758,743	9,229,184	5.6%



EXECUTIVE SUMMARY (continued)

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



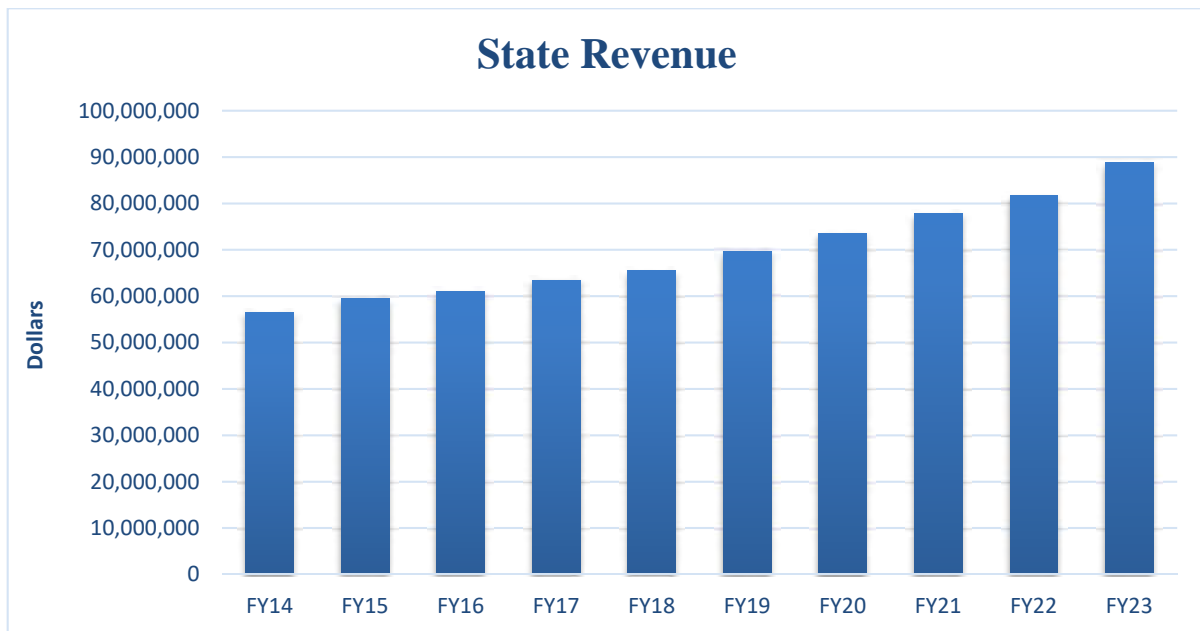
Operating Budget Revenue Summary

The revenue projections for FY23 in the Operating Budget reflect several significant assumptions.

State revenue was projected using the General Assembly's approved budget for FY23. The projected increase in state revenue is 7,457,466 or 9.2%.

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.



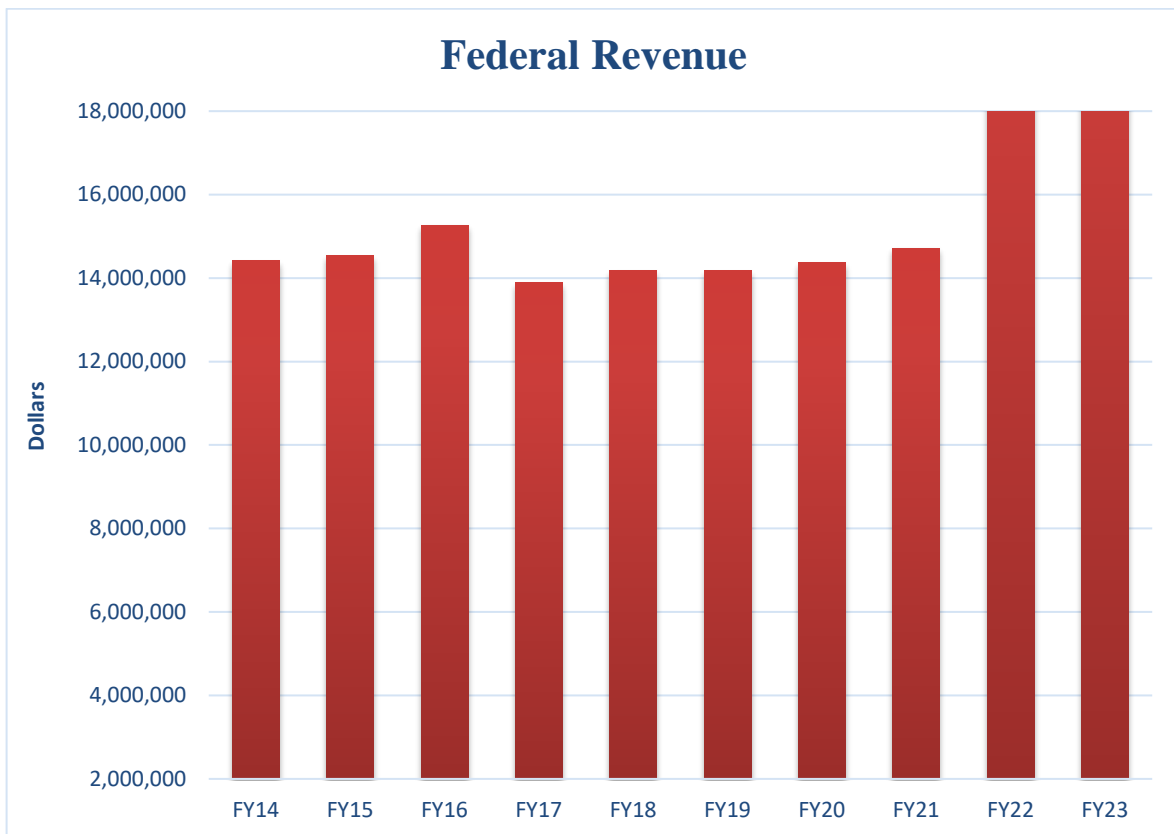
EXECUTIVE SUMMARY

(continued)

Federal revenue is projected to decrease by only \$26,282 or .11% when compared to the FY22 Expected Budget. As the school division continues to spend down its federal stimulus funds, additional stimulus funds have been allocated to YCSD in FY23. This includes the ARPA-ESSER III Set Aside and the State allocated ARPA Staff Bonus funding.

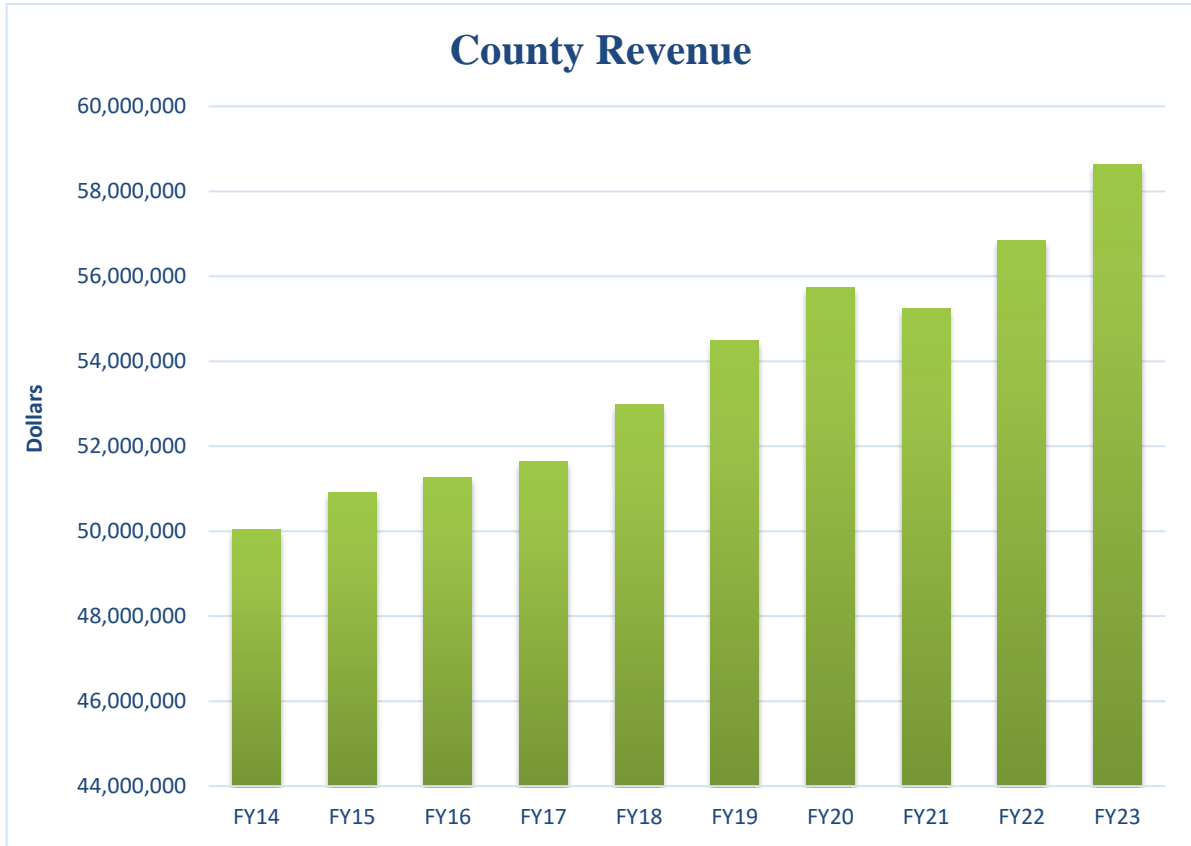
The FY23 budget for impact aid is \$8.7 million, which remains unchanged from FY22. Whether there will be significant changes in impact aid in the federal FY23 budget remains to be seen. Two issues effect impact aid revenue. One, the timing of impact aid payments by the federal government is unpredictable. 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 FY23 for significant changes in funding.

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



EXECUTIVE SUMMARY
(continued)

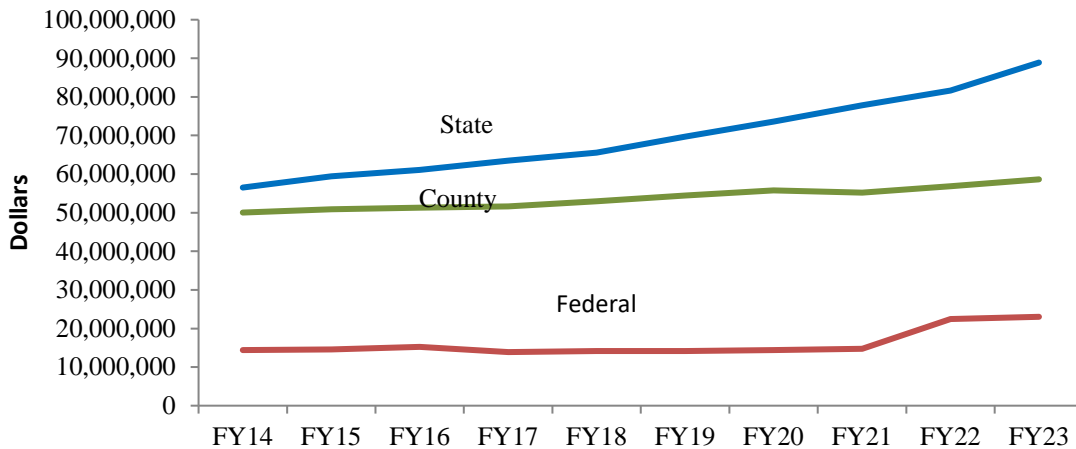
County funding for operations and grounds maintenance increased by \$1,800,000 or 3.2% in FY23. The graph below illustrates the progression of County funding over the past ten years.



EXECUTIVE SUMMARY (continued)

The following graph depicts state, federal and county funding from FY14 through FY23. This graph shows a decrease in federal funding in FY23. 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 FY23, with a 9.2% increase in State funding and a 3.2% increase in County funding. Additional information regarding significant trends and assumptions can be found on page 80.

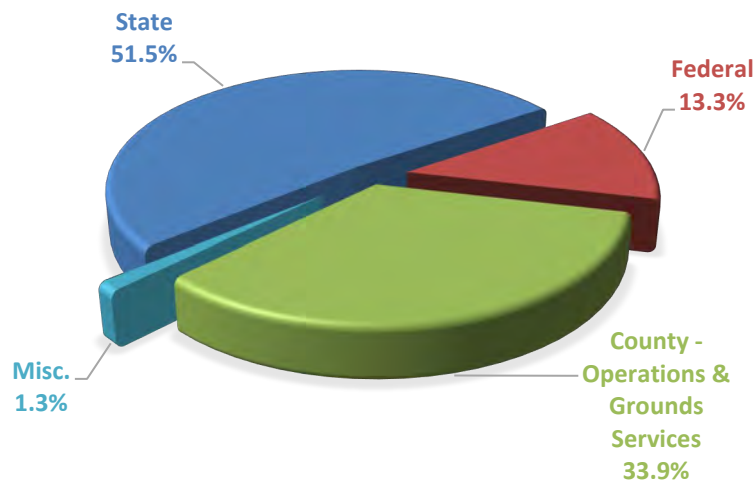
Operating Fund Revenue



Revenue projections in the Operating Fund by major category are:

Revenue Source	Budget FY22E	Approved FY23	Change \$	%
State	81,437,767	88,895,233	7,457,466	9.2%
Federal	23,050,686	23,024,404	(26,282)	(.11%)
County – Operations & Grounds Services	56,837,094	58,637,094	1,800,000	3.2%
Miscellaneous	2,204,012	2,202,012	(2,000)	(.09%)
Total	163,529,559	172,758,743	9,229,184	5.6%

OPERATING BUDGET REVENUE



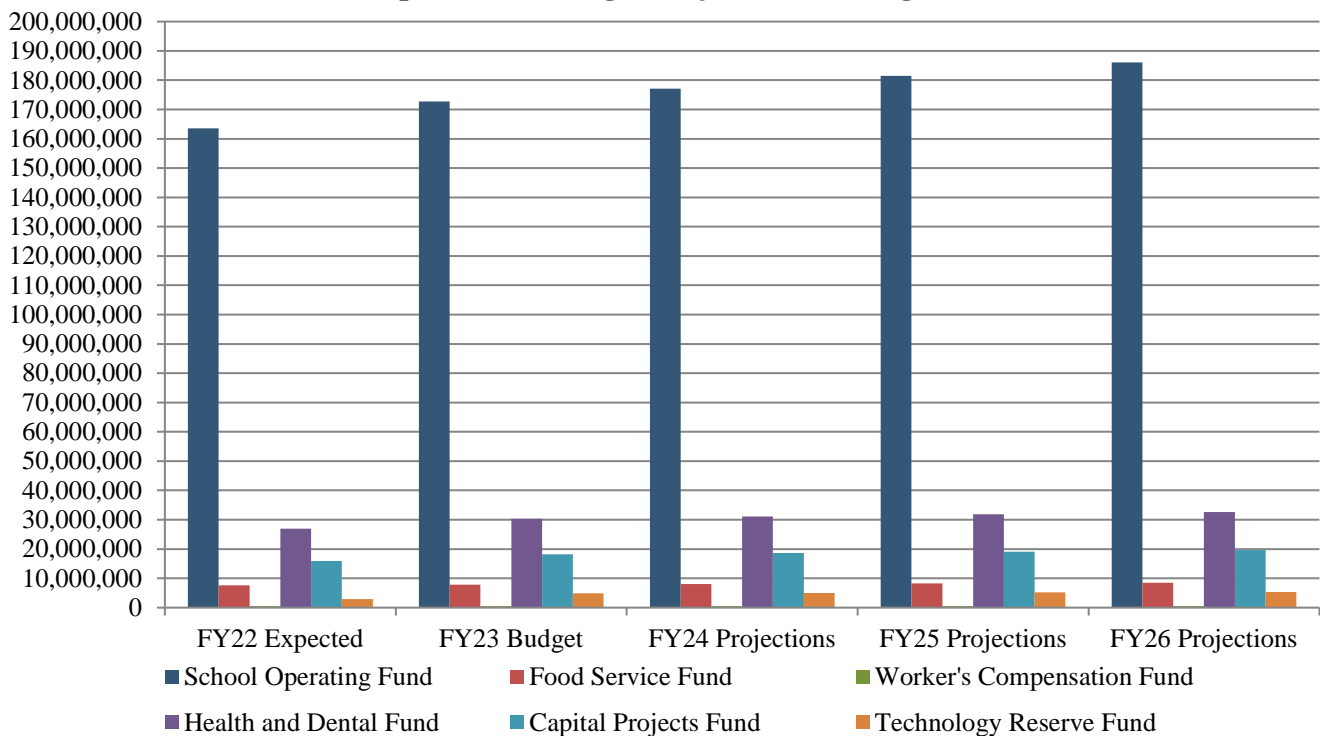
EXECUTIVE SUMMARY (continued)

Summary of Budget Projections for Governmental Funds

The chart below is a summary of budget projections for fiscal years 2024 through 2026. The projected years are for informational purposes only based on trend data and are not used for budget planning purposes.

	FY22 Expected	FY23 Budget	FY24 Projections	FY25 Projections	FY26 Projections
School Operating Fund					
Revenue and Expenditures	163,529,559	172,758,743	177,077,712	181,504,654	186,042,271
Food Service Fund					
Revenue and Expenditures	7,566,320	7,849,456	8,045,692	8,246,835	8,453,006
Worker's Compensation Fund					
Revenue and Expenditures	538,000	538,000	538,000	538,000	538,000
Health and Dental Fund					
Revenue and Expenditures	26,940,150	30,289,457	31,046,693	31,822,861	32,618,432
Capital Projects Fund					
Revenue and Expenditures	15,943,920	18,205,653	18,660,794	19,127,314	19,605,497
Technology Reserve Fund					
Revenue and Expenditures	2,908,000	4,920,000	5,043,000	5,169,075	5,298,302

Comparison of Budget Projections Through FY26



EXECUTIVE SUMMARY
(continued)

FOOD SERVICE FUND

The Food Service Fund accounts for the cafeteria operations within the school division, including the preparation and serving of school breakfast and lunch. The Food Service Fund does not receive any contributions from the County of York. Approximately 2.4% percent of the revenue is derived from the sale of meals. The largest revenue source, 93.9%, is federal funding for free and reduced lunches. As compared to FY22E, the Food Service budget reflects an increase of \$283,136 or 3.7% (\$7,566,320 in FY22E to \$7,849,456 in FY23). Variety, quality, presentation and speedy service have contributed to the success of the food service program. In FY23 breakfast and lunch prices did not change. This year is the seventeenth 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.

FY23 School Food Service Fund
Revenue Summary

Revenue Source	Budget	Approved	Change	
	FY22E	FY23	\$	%
State	206,320	287,812	81,492	39.5%
Federal	7,170,000	7,371,644	201,644	2.8%
Cafeteria Sales	185,000	185,000	0	0%
Miscellaneous	5,000	5,000	0	0%
Total	7,566,320	7,849,456	283,136	3.7%

Expenditures by Major Object

	Budget	Approved	Change	
	FY22E	FY23	\$	%
Personal Services	392,854	392,854	0	0%
Employee Benefits	310,957	310,957	0	0%
Purchased Services	5,893,369	5,893,369	0	0%
Other Charges	10,000	10,000	0	0%
Materials/Supplies	384,140	585,784	201,644	52.5%
Equipment	575,000	656,492	81,492	14.2%
Total	7,566,320	7,849,456	283,136	3.7%

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.

FY23 Workers Compensation Fund
Revenue Summary

Revenue Source	Budget FY22E	Approved FY23	Change \$	%
Transfers In	340,000	340,000	0	0%
Transfer from Resrv.	198,000	198,000	0	0%
Total	538,000	538,000	0	0%

Expenditures by Major Object

	Budget FY22E	Approved FY23	Change \$	%
Personal Services	47,000	47,000	0	0%
Employee Benefits	16,000	16,000	0	0%
Purchased Services	75,000	75,000	0	0%
Other Charges	400,000	400,000	0	0%
Total	538,000	538,000	0	0%

HEALTH AND DENTAL INSURANCE FUND

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

FY23 Health and Dental Insurance Fund
Revenue Summary

Revenue Source	Budget FY22E	Approved FY23	Change \$	%
Interest	40,000	40,000	0	0%
Charges for Svcs	4,511,200	4,511,200	0	0%
Trsfers-Other Funds	22,388,950	25,738,257	3,349,307	15.0%
Total	26,940,150	30,289,457	3,349,307	12.4%

Expenditures by Major Object

	Budget FY22E	Approved FY23	Change \$	%
Personal Services	220,682	184,882	(35,800)	(16.2%)
Employee Benefits	199,468	94,575	(104,893)	(52.6%)
Purchased Services	26,520,000	30,010,000	3,490,000	13.2%
Total	26,940,150	30,289,457	3,349,307	12.4%

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 FY23 Approved Capital Projects Fund budget reflects expenditures in the amount of \$18,205,653.

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 FY23 budget. The charts below provide further information on the Capital Projects Fund.

**FY23 Capital Projects Fund
Revenue Summary**

Revenue Source	Budget	Approved	Change	
	FY22E	FY23	\$	%
Local-County	15,943,920	18,205,653	2,261,733	14.2%
Total	15,943,920	18,205,653	2,261,733	14.2%

Expenditures by Major Object

	Budget	Approved	Change	
	FY22E	FY23	\$	%
Purchased Services	15,943,920	18,205,653	2,261,733	14.2%
Total	15,943,920	18,205,653	2,261,733	14.2%

EXECUTIVE SUMMARY
(continued)

TECHNOLOGY RESERVE FUND

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

The initial funding for the Reserve fund came from several sources. The School Division transferred \$1.0 million from its FY20 operating fund resulting from savings due to the extended school closures. The School Division transferred \$2.2 million of excess Impact Aid revenue received in FY20. The Impact Aid revenue was above and beyond the \$8.5 million used for annual operating expenses

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

**FY23 Technology Reserve Fund
Revenue Summary**

Revenue Source	Budget FY22E	Approved FY23	Change	
			\$	%
Transfers In	0	0	0	0
Charges for Services	1,271,000	1,271,000	0	0
State	1,632,000	3,644,000	2,012,000	123.3%
Miscellaneous	5,000	5,000	0	0%
Total	2,908,000	4,920,000	2,012,000	69.2%

Expenditures by Major Object

	Budget FY22E	Approved FY23	Change	
			\$	%
Purchased Services	0	0	0	0%
Other Charges	511,693	511,693	0	0%
Materials/Supplies	0	0	0	0%
Equipment	2,396,307	4,408,307	2,012,000	83.9%
Total	2,908,000	4,920,000	2,012,000	69.2%

ORGANIZATIONAL

GEOGRAPHICAL AREA AND LOCATION

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

HISTORICAL INFORMATION

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

York County has played a major role in the development of this nation. Most importantly, it was the location of the culminating battle of the Revolutionary War and the subsequent surrender of Lord Cornwallis and his British army on October 19, 1781.

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 12,766 students budgeted in FY23 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 70,319 people and ranks 19th in population among the state's 95 counties and 30th among the 133 cities and counties. In land area, however, the County is the 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 0.64%.

Below is a table indicating the population in the County for the years 1820 through 2021. The source of this information is www.coopercenter.org/demographics.

Year:	<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>	<u>2021</u>
Population:	4,384	4,460	7,349	7,757	8,857	33,203	56,297	65,695	69,792	70,319

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.

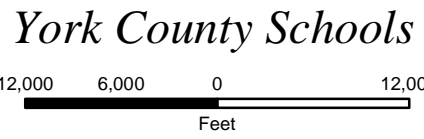
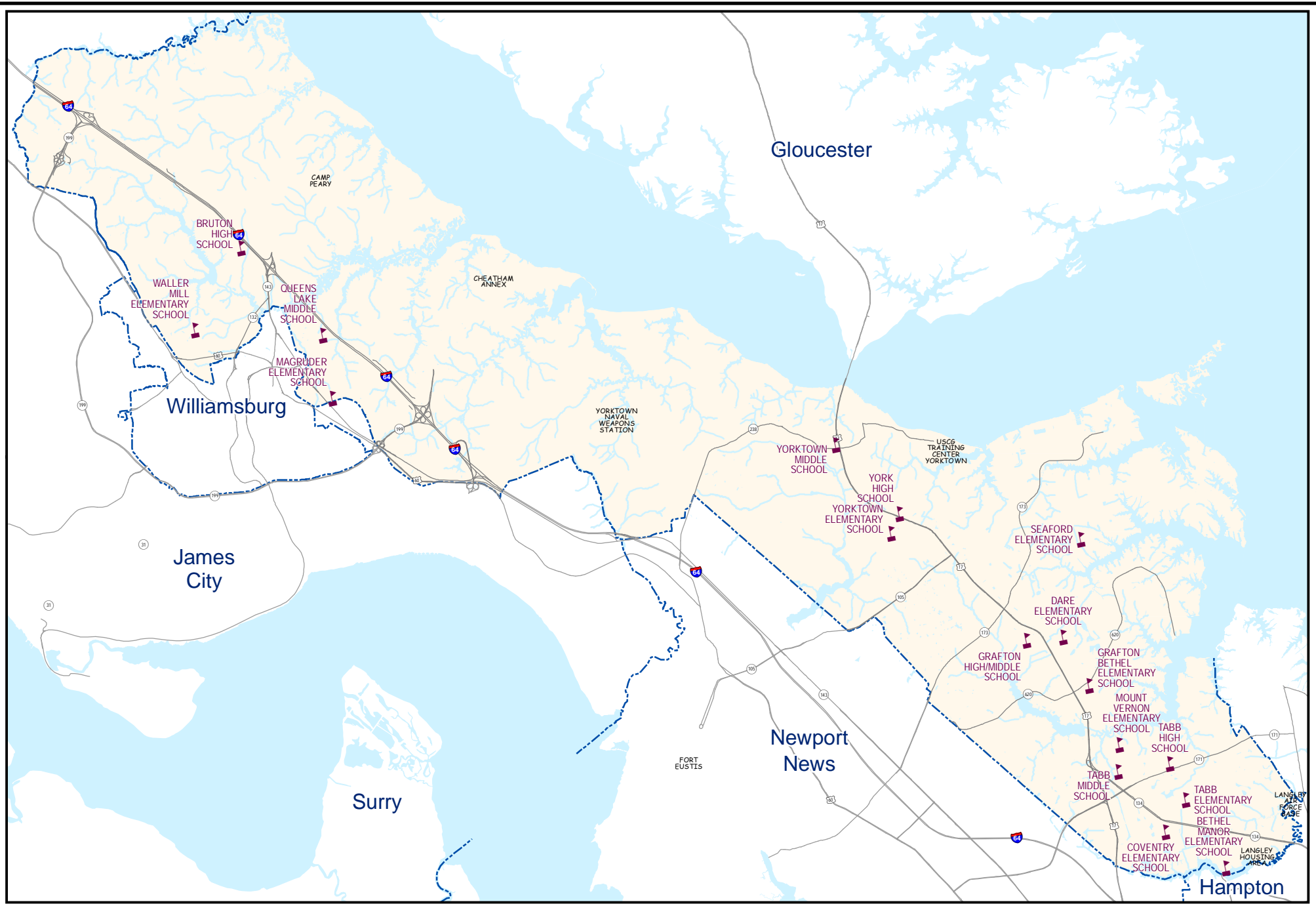
ZWEIBRUCKEN

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





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

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 the pandemic, SOL tests were not given during the 2019-20 school year. Under federal law, SOL tests were required to be administered during the 2020-21 school year, however, state accreditation ratings were not calculated. The school division and all schools were given a rating of “accreditation waived.” While federal accountability was not waived, benchmark targets were not provided therefore limiting the division’s ability to compare student performance to a specific target. Achievement gap performance was reported. Student performance is captured in the the charts below.

2020-21 Reading Performance		
Grade	State	Division
3	61	86
4	68	88
5	66	83
6	69	85
7	71	86
8	69	86
End-of-course	81	91

2020-21 Math Performance		
Grade	State	Division
3	54	82
4	56	84
5	51	77
6	45	70
7	45	47
8	43	78
Algebra I	63	73
Geometry	73	86

2020-21 Federal Accountability						
Subgroup	Reading		Math		Science	
	State	Division	State	Division	State	Division
All	69	87	54	77	59	74
Black	54	74	34	59	39	51
Hispanic	54	84	38	74	42	67
Students w/ Disabilities	40	63	31	50	31	40
English Learners	24	58	21	64	12	26
Econ Disadvantaged	54	75	37	63	40	58
Asian	85	93	79	92	80	87
White	78	89	63	80	70	79

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.

2020-21 Grade 3 Reading Performance					
Reading	17	18	19	20	21*
State	75%	72%	71%	No Data Reported	61%
Division	90%	85%	83%		86%
Bethel Manor	89%	83%	90%		84%
Coventry	90%	88%	85%		96%
Dare	89%	82%	74%		84%
Grafton Bethel	88%	91%	84%		87%
Magruder	86%	73%	76%		77%
Mt. Vernon	91%	93%	87%		89%
Seaford	94%	92%	91%		76%
Tabb	95%	91%	86%		92%
Waller Mill	97%	87%	89%		91%
Yorktown	82%	76%	71%		84%

* New Standards Implemented in Spring 2021

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.

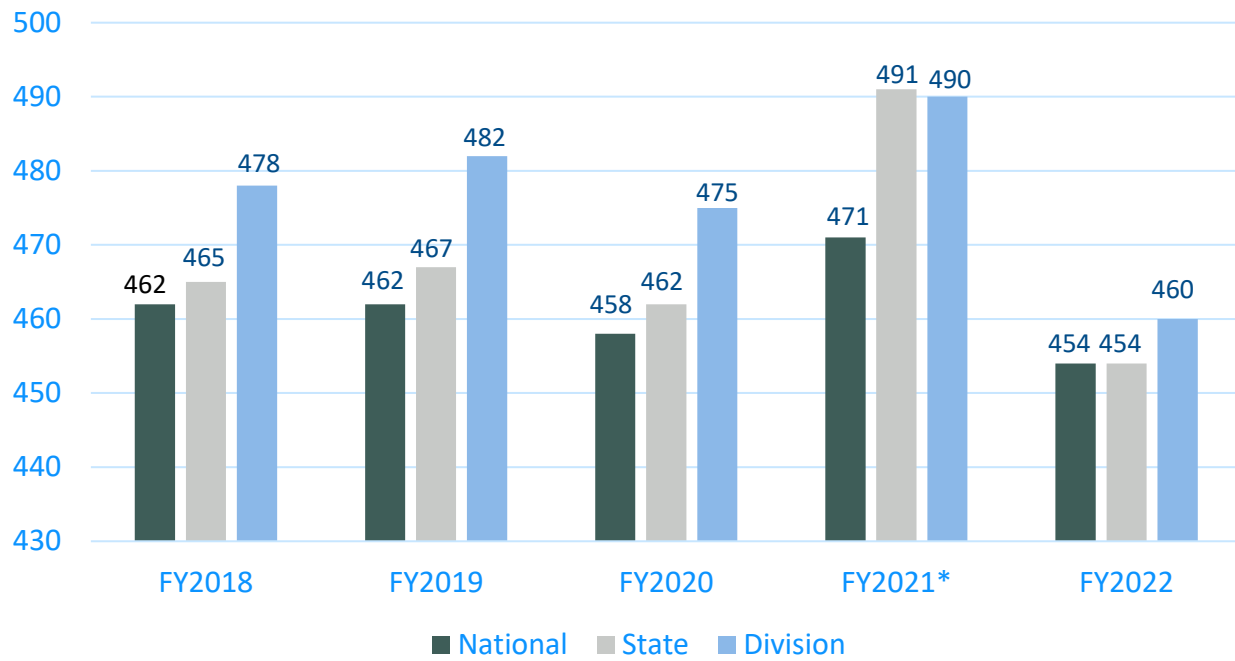
- YCSD currently pays for all grade 10 students to take PSAT/NMSQT.
- Information from PSAT is used to determine likelihood of College and Career Readiness, identify students with AP potential, identify student strengths and areas for growth, and provide feedback on division curriculum.
- Benchmark assessments include the Reading & Writing (ERW) assessment and the Math Assessment.
- For the Grade 10 PSAT, the ERW assessment benchmark is 430 and the Math assessment benchmark is 480, for a total of 910.

Division College and Career Benchmark of 910

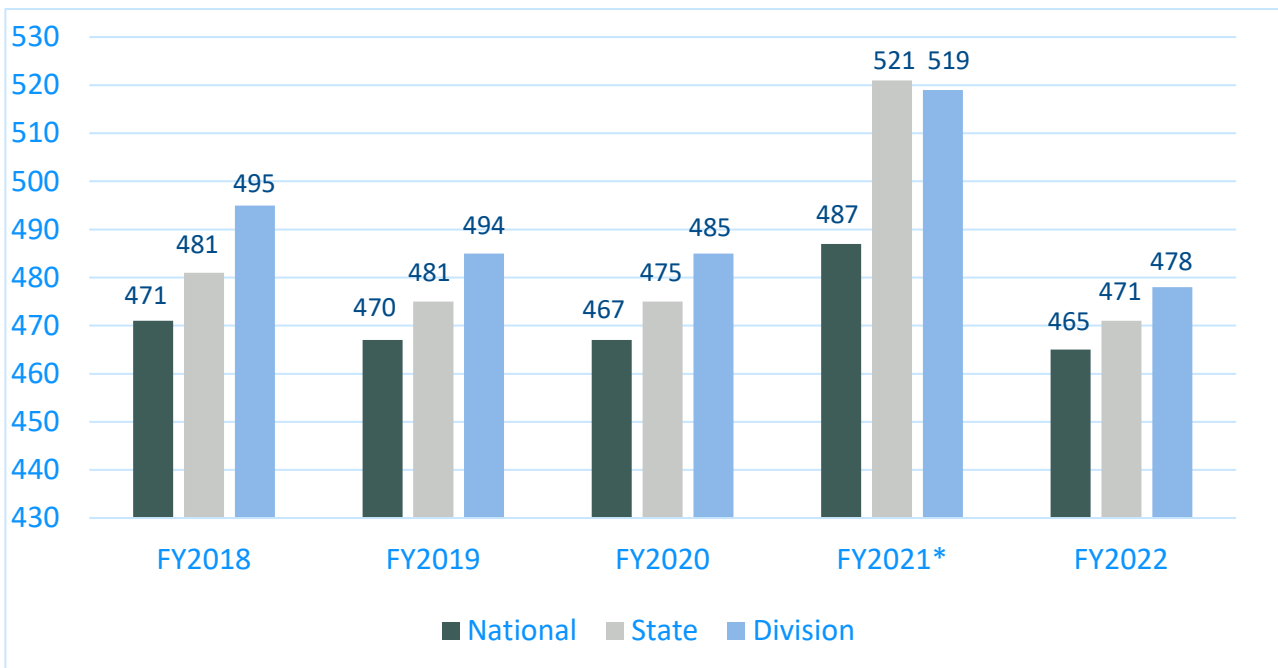
Year	Number of Test Takers	Annual Goal	Annual Division Percentage
FY18	958	61%	61%
FY19	955	62.5%	62.5%
FY20	902	64%	60%
FY21	581	65.5%	72.3%
FY22	877	67%	56%

- *10th grade students elected if they wanted to take the PSATs.

PSAT Trend Data for Mathematics



PSAT Trend Data for Reading and Writing



GOAL 1

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%.

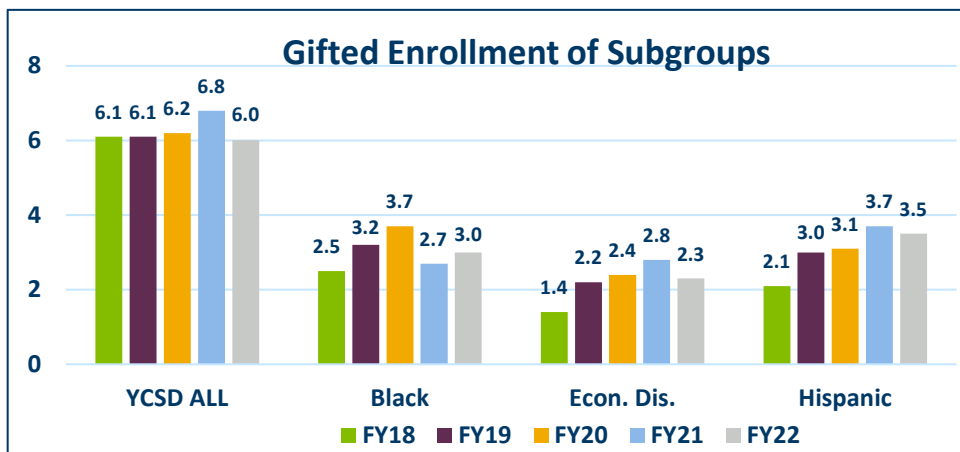
The charts below provide background on gifted enrollment in grades 1-7 from the year in which this objective was created. The chart on the left shows the percentages of each subgroup enrolled in the Extend program in 2018. The chart on the right shows the subgroup goal percentages for FY22, based on the 2018 baseline data. These goal percentages for each subgroup are aimed to reduce the gap by 2.5 percentage points.

Baseline Enrollment Data-FY18	
YCSD All	6.1%
Black	2.5%
Economically Disadvantaged	1.4%
Hispanic	2.1%
White	7.5%

Enrollment Goal-FY22	
Black	5.0%
Economically Disadvantaged	3.9%
Hispanic	4.6%

Objective Progress

This chart provides percentages of each subgroup enrolled in the gifted Extend program in 2018-2022 as compared to all grade 1-7 students in that subgroup. The data indicates 6% of all students in grades 1-7 were enrolled in the gifted program over the first three years of this objective. In the 2020-21 school year, there was a slight increase to almost 7%. The enrollment in the gifted program in grades 1-7 this year was 6.01%. The subgroup enrollment data percentages for each year is indicated by different colors.



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-FY22

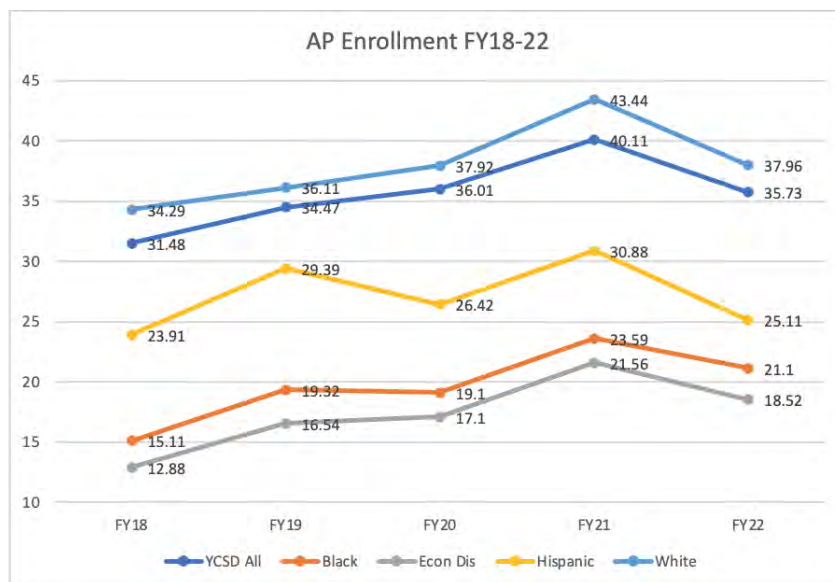
The data below provides an overview of AP enrollment over the last five school years. Overall enrollment in AP courses increased by 4.25 percentage points from FY18. Enrollment for each of the subgroups has also increased over the last five years.

	FY18	FY19	FY20	FY21	FY22	FY18-FY22 Trend
YCSD ALL	31.48%	34.47%	36.01%	40.11%	35.73%	+4.25
Black	15.11%	19.32%	19.10%	23.59%	21.10%	+5.99
Econ. Disadvantaged	12.88%	16.54%	17.10%	21.56%	18.52%	+5.64
Hispanic	23.91%	29.39%	26.42%	30.88%	25.11%	+1.2
White	34.29%	36.11%	37.92%	43.44%	37.96%	+3.76

Note: Data provided through Power BI

FY18 – FY20 data was captured in June; FY21 and FY22 data was captured in late October.

The line graph below provides another representation of the increases and reductions in AP enrollment for each of the following subgroups: black, Hispanic, economically disadvantaged, and white students. When using FY18 enrollment data as a baseline, YCSD did meet the AP course enrollment objective for each underrepresented student group in FY21. However, total AP enrollment also increased for all YCSD students during that time. This year, enrollment has dropped from last school year for all students and all subgroups.



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.

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

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

To support students' acquisition of the skills needed to proficiently apply knowledge of word analysis skills, the York County School Division began 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 was conducted through FY22. In addition, training will continue in FY23.

Implementation Timeline

FY18	<ul style="list-style-type: none">• K-2 teachers received initial word study training through the train-the-trainer model.• Instructional trainers and reading specialists received direct instruction from an expert in the field, and they served as model classroom teachers.• Elementary Literacy Leadership Team developed an FY19 implementation plan for word study training in grades 3-5.
FY19	<ul style="list-style-type: none">• K-2 teachers received ongoing word study training and support.• 3-5 teachers received initial word study training through the train-the-trainer model.• Instructional trainers and reading specialists received direct instruction from an expert in the field, and they served as model classroom teachers.• Elementary Leadership Team monitored implementation of all word study.• Secondary curriculum coordinator and middle school reading specialists received initial training.• Select reading specialists and special education teachers received Structured Literacy training.
FY20	<ul style="list-style-type: none">• K-5 teachers received ongoing word study professional development.• The Elementary Literacy Leadership Team continued to monitor word study implementation in order to identify needs for additional support.• Planning for middle school implementation began but was placed on hold because of school closures due to COVID19.• Select reading specialists and special education teachers began implementing Structured Literacy supports.
FY21	<ul style="list-style-type: none">• K-5 teachers continue to implement word study.• Further implementation plans were placed on hold due to the ongoing impacts of COVID-19.• Select reading specialists and special education teachers continue to implement Structured Literacy supports.• Select reading specialists and special education teachers received training in Word Mapping strategies.
FY22	<ul style="list-style-type: none">• K-5 teachers continue to implement word study.• Middle school reading specialist resumed word study implementation planning with teacher training scheduled for August 2022.• Select reading specialists and special education teachers will continued to implement Structured Literacy supports.• Select reading specialists and special education teachers implemented Word Mapping strategies.• Select reading specialists, elementary, and special education teachers received LETRS training.

FY23	<ul style="list-style-type: none"> • K-5 and will receive ongoing word study training and vocabulary support as needed. • 6-8 English teachers will receive word study and vocabulary training. • New reading specialists and special education teachers will receive Word Mapping and Structured Literacy supports • Select reading specialists and special education teachers continue to implement Structured Literacy supports. • Select reading specialists and special education teachers continue to implement Word Mapping strategies. • Elementary teachers who are LETRS trained will begin implementation with follow-up support. • Select reading specialists, elementary, and special education teachers receive initial LETRS training.
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Objective 1.8 - By FY22, YCSD will develop and implement a continuum of digital competencies that will be integrated into grade level curriculum.

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



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.

For the FY22 school year, qualitative data was used, including pictures and videos from all school sites, to illustrate teachers providing a minimum of two authentic learning experiences in the FY22 school year.

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

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

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.

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

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.

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

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

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

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

During the FY22 school year, 851 students completed a work based learning experience.

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.

During the FY22 school year, our schools provided opportunities for students to learn about and explore careers at all grade levels. 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 student course selection in grades 8-12. In addition, the following career awareness and opportunities occurred in FY22:

- Our elementary school counselors collaborated with many of our business and community partners to bring 'real world' job experiences into the classroom.
- At the middle school level, the two YCSD Career Coaches supported career fairs for students. In addition to the *Career Investigations* course, students had the opportunity to enroll in the entrepreneurship course, *Make It Your Business* where students designed a product and operated a small business.
- High school career events included guest speakers, a variety of career panels, and career fairs. In addition, mock interviews were conducted at all five high schools, with both virtually and in-person options where 970 students and 95 business and community partners participated. Finally, students had the opportunity to enroll in the new *Entrepreneurship* course where students learned entrepreneurship concepts and fundamental business principles. As the culminating project, students participated in “pitch events” where groups brought their concept to reality by presenting their business idea to local businesses.

During the FY22 school year, students in grades 3-5 had access to their Virginia Education Wizard accounts to work on their academic and career portfolios. Students in grades 7-12 had access to Major Clarity to work on a career inventories and post-secondary career and educational options.

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.

During the FY22 school year, a total of 572 elementary and middle school students participated in clubs related to high demand careers.

At the elementary level, high demand career field clubs included: Girls Who Code, Engineering, STEM, Lego, entrepreneurship, stock market, and makerspace. Clubs related to high-demand career fields represented 37% of the total elementary clubs available to students.

At the middle school level, clubs providing exposure to high-demand fields included: Girls Who Code, First Lego League, Robotics, STEM, Coding and Robotics, National Junior Honor Society, and makerspace. These clubs represented 32% of the total middle school clubs available to students.

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 the categories of organization and management, program implementation, and parent insights and satisfaction.

The recommendations completed in the category of organization and management included:

Recommendations	Actions
Implement systems to collect and report special education compliance indicators and other outcome data Assign a dedicated staff resource to data analysis, data verification, and data entry training	<ul style="list-style-type: none"> December 1 Child Count Data for students served out-of-division State and Federal reporting requirements Work with IT and instructional staff
Improve school-level staffing efficiency by providing more guidance and support to IEP teams	<ul style="list-style-type: none"> Site-based visits Special Education Handbook Guidance Documents <ol style="list-style-type: none"> 1. Out of Division Procedures 2. Virtual Learning Guidelines for Students with Disabilities
Update the Special Education Handbook	<ul style="list-style-type: none"> Updated annually and when policies and procedures are added or changed
Expand on current efforts to build proactive and responsive behavioral support systems across YCSD	<ul style="list-style-type: none"> Behavior team expanded to include Board Certified Behavior Analyst (BCBA) and Registered Behavior Technicians (RBT's) Increase specialized training for staff Continue Evidence-Based Practices Academy Developed Coaching Model

The recommendations completed in the category of program implementation included:

Recommendations	Actions
Update Response to Intervention (RtI) standard operating procedures and centrally monitor school-level RtI data	<ul style="list-style-type: none"> Form RtI task force Review current process Develop a progress monitoring system Train staff
Develop standards for IEPs and conduct periodic audits to ensure quality and compliance	<ul style="list-style-type: none"> Develop IEP quality checklist Establish standards/model exemplary IEP Develop schedule for audits
Provide guidance and training to IEP teams regarding student placements, and continually evaluate YCSD's continuum of program and services	<ul style="list-style-type: none"> Sands Anderson Law Firm Special Education Leadership Academy New Special Education Teacher Academy Lead Special Education Teacher meetings
Identify and implement a Social Emotional Learning (SEL) Initiative	<ul style="list-style-type: none"> Create a SEL committee Incorporating VTSS strategies and programs to support social emotional and mental health wellness

The recommendations completed in the category of parent insights and satisfaction included:

Next Steps	Actions
Connect parents with community resources that both support and engage in their child's education	<ul style="list-style-type: none">• Continue with the monthly <i>Family Connections Newsletter</i>• Send Indicator 8 survey to families• Support SEAC to increase membership• Critical Decision Points training• Transition Tuesdays

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

During the 2021-2022 school year, the division was intentional in limiting the demand on teacher's time during the workday by reducing professional development requirements to only essential, optional, and state-mandated trainings. Professional development offerings were aligned to the YCSD strategic plan and supported teachers as part of license renewal process. A variety of job embedded topics were offered focusing on curriculum and instruction, assessments, technology education and E-Learning tools, school climate, safety, and wellness.

Frontline Professional Learning Management (PLM)

Frontline PLM platform provides teachers with a district catalog of professional development offerings hosted by the division, the Virginia Department of Education, or other approved training organizations. This highly customizable platform allows the division to offer, track and manage professional learning for annual requirements or state relicensure. In addition, Frontline PLM provides the division with data to monitor the effectiveness of professional development offerings and identify professional learning needs.

2021-2022 YCSD Professional Development Offerings

Curriculum & Instruction

- Ellevation Training: Teachers of English Learners participated in the Ellevation self-study course, in Canvas. The Ellevation training covered all components of the database, including individualized language plans, differentiation instructional strategies, and monitoring student progress.
- Evidence Based Practices Academy (EBP): Designated K-12 general and special education teachers received training on the implementation of evidence-based practices in their classrooms to improve the outcomes for students with disabilities.

- Individualized Education Plan (IEP) Development Training: K-12 special education teachers participated in IEP Development training. The training focused on the development of the present levels of performance, transition goals, accommodations, services, and the Prior Written Notice documentation.
- LETRS Training: Over 90 classroom and special education teachers, reading specialists and pre-school teachers participated in a yearlong training on the Science of Reading and the fundamentals of literacy instruction, to include phonological awareness, fluency, vocabulary, comprehension, writing, and language.
- PLC Lead Training and Division PLC Meetings: Thirty-three Division PLC lead teachers in grades Pre-K-5, secondary content and specialty areas received training on facilitating effective PLC meetings. Throughout the year, these PLC leads facilitated three optional division-wide PLC meetings, which supported collaborative grade level and content resource sharing.
- Special Education Teacher Academy: New K-12 special education teachers participated in quarterly sessions on various topics in special education, including assessment and evaluation, specially designed instruction, compliance, and behavior interventions.
- Special Education Lead Teacher Training: Division special education lead teachers participated in quarterly meetings designed to provide resources and strategies on IEP and eligibility compliance, instructional delivery, and behavior management.
- Structured Literacy: Designated special education teachers and reading specialists participated in a direct and systematic approach to teaching the structure of the English, aligned to the Science of Reading. This training addressed the needs of students who have specific learning disabilities in the areas of reading, spelling, and/or writing, including students with dyslexia.
- Unfinished Learning Training: The division offered job-embedded, professional development sessions facilitated by YCSD teachers to address unfinished learning in the areas of student engagement, using data to guide instruction, strategies to support unfinished learning, digital learning standards, and evidence-based practices in literacy instruction.
- Unique Learning System Training: K-12 special education teachers, who work with students with significant cognitive disabilities, received training on the use of curriculum tools aligned to the new Virginia Essentialized Standards of Learning (VESOL).
- Word Mapping – Strategic Instruction Model Training (SIM): Secondary reading specialists, special education teachers and English teachers received training on the SIM, a specialized reading strategy aligned to the Science of Reading, designed to support secondary students through vocabulary and reading comprehension strategies.
- YCSD Instructional Coaching Training: Division instruction coaches and coordinators participated in training on instructional coaching and the YCSD coaching model. The monthly training courses focused on the elements of successful instructional coaching and best practices in supporting teachers.

Assessments

- ACCESS for ELLs Training: Teachers of English Learners, reading specialists, and new school testing coordinators received training on the WIDA screener, a proficiency assessment given to students in kindergarten through grade 12.
- Local Alternative Assessment (LAA) Training: Third grade lead teachers received training on the YCSD Balanced Assessment Plan, LAA social studies and science performance assessments, common scoring rubrics, and required LAA documentation.
- VB-MAPP Training: Across the division, pre-K and self-contained special education teachers, as well as speech and language pathologists and occupational therapists received training on the Verbal Behavior

Milestones Assessment and Placement Program (VB-MAPP), an assessment and skills tracking system to measure the language, learning, and social skills of children with autism or other developmental disabilities.

- VESOL Training: K-12 special education teachers who work with students with significant cognitive disabilities received training on the new standards, instructional resources, and IEP documentation.

Technology Education & E-Learning Tools

- Digital Learning Integration Training: K-12 teachers participated in digital learning integration training on the 2020 VDOE Standards of Learning for Digital Learning Integration. The training emphasized the Digital Citizen content strand and the digital health and safety guidelines.
- Raz-Plus: Secondary special education teachers participated in an optional training on the Raz-Plus program, which includes leveled reading resources, standards-aligned skills practice, digital literacy activities, close reading passages, and specific lessons for literacy independent practice.
- Surface Pro Integration Pilot Program Training: Designated middle school math and special education teachers participated initial training on the innovative and strategic use of the Surface Pro device and software and ongoing coaching as part of the pilot program to include observations of modeled instructional practices.
- STEM in the Classroom: As part of the DoDEA STEM grant, K-5 teachers participated in an optional virtual training on STEM lesson integration, makerspace, and the STEM lesson creation process.
- WELNET: Elementary and secondary physical education (PE) teachers across the division received training on this fitness software specifically designed to formulate PE lesson plans and track the Functional Fitness and Virginia Wellness-Related Fitness testing data.
- YCSD Required Canvas Courses: All new teachers completed YCSD required Canvas courses on policies and procedures, cybersecurity, internet safety, and digital accessibility.

School Climate, Safety & Wellness

- Crisis Prevention Intervention (CPI) Training: Special education and school administrators participated in CPI training to learn best practices for managing difficult situations and disruptive behaviors in a way that is safe for staff and students.
- Kognito Training: In compliance with Section 22.1-298.8 of the Code of Virginia requirement, all new division staff participated in an online mental health training designed to teach skills and best practices in identifying the common indicators of suicide and psychological distress.
- Student Connection Coach Training: Representatives from each school received training on the Virginia laws that govern compulsory attendance and the resources and tools to analyze YCSD absenteeism data and implement attendance interventions.
- TregoEd Training: Over forty division leaders and school administrators participated in training designed to achieve problem-solving and decision-making excellence. Participants learned how to use proven analytic processes to develop meaningful solutions, build commitment among stakeholders, and create a culture of effective decision making.
- VTSS/PBIS Training: Two team leaders from each school, including school counselors, teachers, and school administrators, were trained on how to use the Power BI system, Virginia Secondary Climate Survey information, and school-based data to establish academic, behavioral and social supports needed to improve learning outcomes for students.
- YCSD Teacher Mentor Program: All teachers who serve as mentors to new teachers participated in a yearlong training focused on the fundamental roles of mentoring and strategies lead by Dr. Chris Gareis from the College of William and Mary. Mentors participated in four PLC discussion sessions on effective and supportive mentorship, mentoring veteran teachers, and effective strategies for peer observation.



GOAL 3: STAFF SUPPORT



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

The division is also feeling the impact of the national teacher shortage as a result of our current experience with Covid-19. Our principals continue to recommend experienced teachers for hire 3:1 over new teachers to the field and almost 2/3 of those experienced teachers come from divisions that border ours. So, our most effective recruiting tool is to continue to have job fairs, network with our surrounding districts, work to ensure a robust student teacher placement program, and implement creative staffing solutions and internal pipelines in collaboration with our university partners to help employees and community members become teachers. Data from the federally required EEO-5 report is used to report on this Strategic Plan objective.

	Population	2019	2020*	2022**	Difference from 2019
Elementary School Teachers and Other (Elem) Classroom Teachers	Minority Percentage	10.61%	9.34%	9.09%	-1.07%
	BAA Percentage	6.82%	4.79%	4.29%	-2.53%
Secondary School Teachers	Minority Percentage	15.79%	14.56%	13.91%	-1.88%
	BAA Percentage	8.84%	7.49%	7.60%	-1.24%
Total Classroom Teachers	Minority Percentage	13.43%	12.16%	12.06%	-1.37%
(All Above)	BAA Percentage	7.92%	6.25%	6.27%	-1.65%

*2020 Data was Reported to EEOC in 2021

**Federal Reporting Window Opens September 27, 2022

As related to total classroom teacher status, we recognize that there is continued 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, and the Virginia Department of Education has implemented a required coding system to capture employee reasons for leaving. We have aligned our resignation form and process to meet this new requirement. 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	Number Separated FY19	Retention Percent FY19	Number Separated FY20	Retention Percentage FY20	Number Separated FY21	Retention Percent FY21
Licensed	103	90.16%	98	90.80%	133	83.70%
Non-Licensed	111	91.41%	100	92.41%	130	87.44%
Combined Total	214	90.85%	198	91.69%	263	85.79%

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.

Scale	# of Licensed Employees	% of Licensed Employees	# of Steps in Top 3	% of Steps in Top 3	% of Staff in Top 3
Bachelor's	360	37%	0	0%	0%
Master's	520	53%	1	3%	1%
Master's +30	95	10%	1	3%	1%
Doctorate	11	1%	13	42%	18%
Total	986	100%			

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.

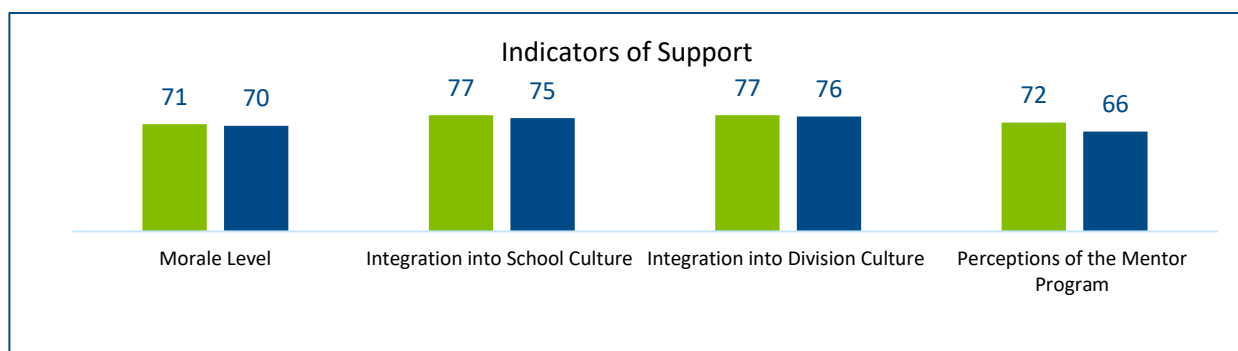
Objective 3.5 - The division will provide new employees with effective support, as measured by mid-year and end-of-year surveys of new employees. Milestones relating to the target level of support and/or growth will be developed for FY18 and subsequent years.

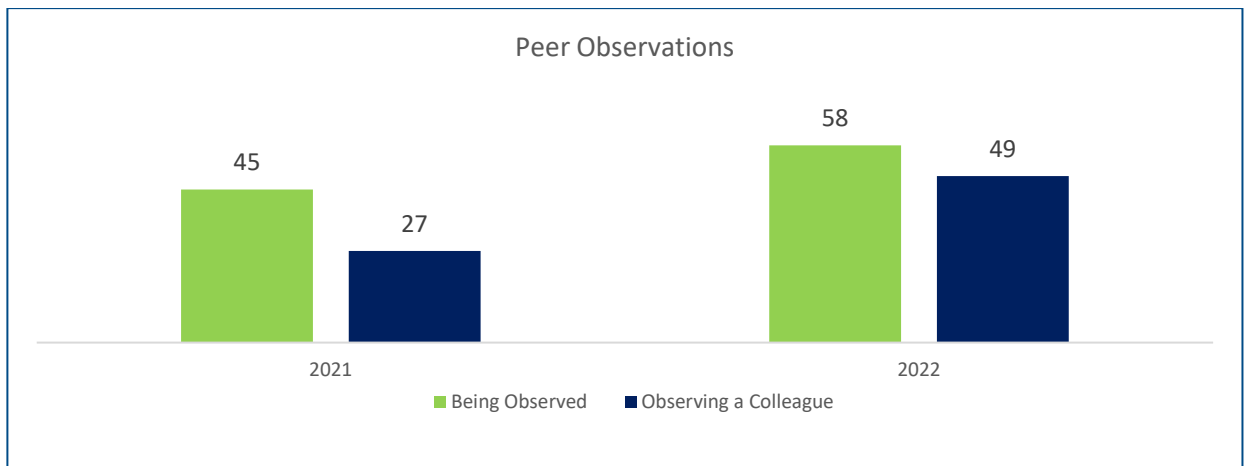
Annually in August, new teachers and new instructional staff participate in a three-day New Teacher Orientation that includes standard orientation topics and immersion in curriculum and instructional practices. The purpose of New Teacher Orientation is to welcome new teachers into the YCSD family, communicate 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 implemented 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 charts below illustrates the averaged mid-year survey responses (collected January 2022) of new teachers related to several indicators of support, and in particular peer observation.





Beginning in FY-22, our Custodial department implemented a custodial training program and we aligned our training with the industry leader, International Sanitation and Supply Association's Cleaning Management Institute. YCSD Custodial Services began A Train the Trainer Model in Nov and Dec of 2021. All Area Supervisors received training and are now certified professional trainers who will teach the Basic Custodial Technician Certification to All YCSD Custodians. Our Goal is that by March 1, 2023, all custodians will have earned their Basic Custodial Technician Certification, the Foundation of our tiered training program.

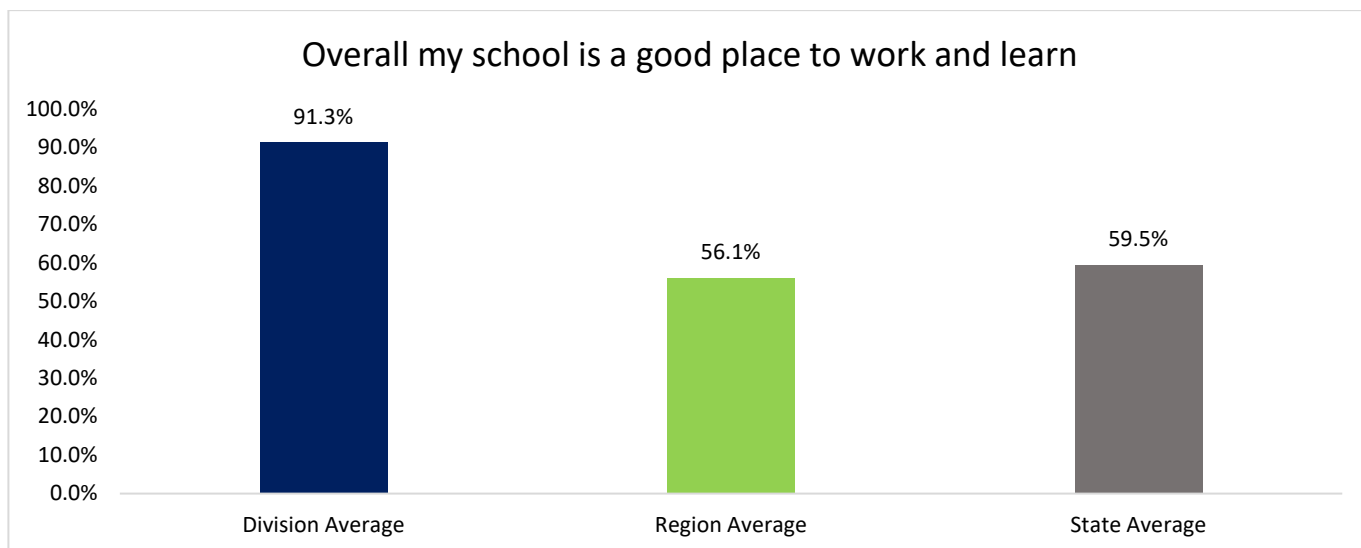
Advanced Custodial Technician Certification will be voluntary and upon successful completion of this, our desire is that a custodian will have promotion opportunities, within the custodial staff ranks. Additional Training Opportunities will be reviewed.

Non-licensed employee support structures also include access to training and growth opportunities for bus drivers and clerical staff.

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

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

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



91.3 percent of instructional staff agree that the schools in our division are good places to work and learn. The school division also rated better than the state and regional average in the following domains:

- Relationships between teachers and students
- Student engagement
- Student relationships
- Parent involvement

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.

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



GOAL 4: SCHOOL CULTURE



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

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

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

Each school year, YCSD schools develop a school-level family engagement plan. These plans include goals for families, and are maintained within School Improvement Plans. Applicable data is reviewed for monitoring family engagement efforts. Student and family input is an important part of how family engagement goals are established at each building.



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



Professional development, utilizing current research that links family engagement initiatives to student learning and academic success, began in the 2018-2019. Because of the COVID-19 pandemic, some learning opportunities were put on hold, however through partnerships with Virginia Tiered Systems of Support (VTSS) staff, many connections have been made for how to engage families. The YCSD team has already benefitted from information learned from experts in the field. The most important learning thus far has been to link any family engagement initiatives to student learning and development. Providing continued training for administrators and school staffs will ensure best practices are implemented as well as monitored.

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

The division continues to use the Virginia Tiered Systems of Support (VTSS) model to implement evidence based approaches to ensure students and families feel welcomed and have opportunities to participate in the life of the school community. Schools engaged in professional development sessions that focused on establishing common communication expectations between school staff and families as well as uniform expectations, language, and procedures related to behaviors and school safety. With the return to in-person learning, school staffs developed methods to make students and families feel at ease returning to buildings and utilized common outreach approaches to support positive school culture.



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.

In 2019, the Virginia Department of Education made a major revision to the Virginia Standards of Student Conduct. The Discipline, Crime, and Violence report was discontinued following the 2020-2021 school year and a new framework, the Student Behavior and Administrative Response system, referred to as SBAR, was adopted to collect required federal data regarding out-of-school and in-school suspensions. The new standards also require divisions to track, monitor, and submit the types of interventions used to address student behaviors including academic, behavior-based modifications, and punitive consequences.

Using the Virginia Tiered System of Supports (VTSS) model, the division continued using the evidence-based positive behavior intervention system (PBIS) framework to create safe and caring learning environments that minimized disruptions to instruction. School based teams received professional development on alternatives to suspension, training on how to utilize the Office 365 PowerBI application to analyze discipline data, and developed school-wide matrixes and Tier I strategies to managing student behaviors. School administrators also received training on proactive disciplinary approaches and problem solving protocols.




GBES
HALLWAY
 Expectations

RESPECT
 Give others personal space.
 Keep hands and feet to yourself.


RESPONSIBILITY
 Walk in a 3S line.
 Keep pace with the line.

SAFETY
 Always walk. Face forward
 and watch where you are going.

KINDNESS
 Allow others to get by.
 Wave silently or smile to others.



Have you witnessed a
 student or staff member
 SOARing?
 Click here or scan the
 QR code to complete the
 SOAR Award Nomination Form
 so we can recognize them for
 being an exemplar Falcon!





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	2015	2016	2017	2018	2019	2020	2021
Kindergarten	18.53	19.11	19.34	19.3	19.3	19.38	19.74
First Grade	18.74	19.2	19.79	19.34	19.27	17.88	19.04
Second Grade	19.71	19.82	19.51	19.96	20.71	19.37	16.92
K-2 Average	19.01	19.37	19.55	19.54	19.75	18.54	18.53
Third Grade	23.03	23.68	22.55	22.66	22.82	20.77	22.07
Fourth Grade	22.72	24.08	23.52	22.75	23.59	20.96	22.55
Fifth Grade	22.9	22.63	23.68	23.19	22.76	21.24	22.83
3-5 Average	22.8	23.46	23.25	22.87	23.05	20.98	22.65

Average Class Size Historical Comparison – Middle Schools

Course	2015	2016	2017	2018	2019	2020	2021
English	23.42	23.06	23.1	23.1	23.5	23.19	22.65
Math	23.77	23.41	23.36	24	24.23	23.54	22.25
Science	24.33	24.16	24.29	24.7	25.32	24.75	23.55
History/Social Studies	24.49	24.37	24.34	25.13	24.84	24.64	23.95
Average	24.01	23.75	23.77	24.23	24.3	23.95	23.08

Average Class Size Historical Comparison – High Schools

Course	2015	2016	2017	2018	2019	2020	2021
English	21.4	22.4	21.9	21.8	21.4	21.34	21.43
Math	22.1	21.9	21.4	21.6	21.2	21.88	21.47
Science	23	23.3	23	22	23.1	21.99	22.36
History/Social Studies	24.5	24.5	24.5	23.3	23.9	23.50	23.42
Average	22.7	23	22.7	22.2	22.3	22.19	22.2

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.

Executive Summary

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

As illustrated in Chart A, YCSD ranked 9 out of 9 in per pupil spending, yet ranked first in on-time graduation rates (Chart B), first in English-Reading SOL scores (Chart C), first in Math SOL scores (Chart D), and first in Science SOL scores (Chart E). It should be noted that due to the COVID-19 pandemic, SOL test results for 2020-2021 reflect reduced student participation in state assessments. However, the results from Charts A through E 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.

Chart A

Locality	Per Pupil Expenditures*	Rank
STATE AVERAGE	14,206	
WJCC	13,741	1
Portsmouth	13,587	2
Norfolk	13,416	3
Newport News	13,280	4
Virginia Beach	13,254	5
Chesapeake	12,995	6
Suffolk	12,854	7
Hampton	12,664	8
York County	12,416	9

Chart B

Locality	On-Time Graduation Rate	Rank
STATE AVERAGE	93.00%	
York County	97.62	1
Hampton	96.86	2
Virginia Beach	94.84	3
Newport News	94.66	4
WJCC	94.12	5
Chesapeake	93.71	6
Suffolk	86.12	7
Norfolk	85.72	8
Portsmouth	84.20	9

GOAL 5

Chart C

Locality	English-Reading SOL	Rank
STATE AVERAGE	69	
York County	87	1
Virginia Beach	78	2
Chesapeake	74	3
WJCC	73	4
Hampton	69	5
Suffolk	69	5
Portsmouth	57	6
Norfolk	54	7
Newport News	53	8

Chart D

Locality	Math SOL	Rank
STATE AVERAGE	54	
York County	77	1
Virginia Beach	69	2
Hampton	60	3
WJCC	60	3
Chesapeake	58	4
Suffolk	41	5
Portsmouth	34	6
Newport News	33	7
Norfolk	26	8

Chart E

Locality	Science SOL	Rank
STATE AVERAGE	59	
York County	74	1
Virginia Beach	69	2
Chesapeake	66	3
WJCC	65	4
Suffolk	54	5
Hampton	52	6
Portsmouth	46	7
Newport News	39	8
Norfolk	35	9

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.

Beginning in FY22, YCSD implemented the YCSD Digital Learning Plan 2021-2024 where instructional staff were equipped with resources to purposefully design and implement digital learning experiences that empower students as learners by enhancing their literacy as digital citizens capable of constructing knowledge, designing innovative products, thinking computationally, communicating creatively, and collaborating locally, regionally, and globally. These experiences are aligned with the VDOE Digital Learning Integration Standards. Two new software items, FEV Tutor and Major Clarity, were purchased and used by students in FY22. FEV Tutor provides real-time tutoring for students whenever a student needs support with class work in grades 3 through 12. Major Clarity is a tool available for YCSD secondary students that helps

connect student interests and abilities with postsecondary opportunities. Students use Major Clarity to plan next steps after high school, learn about resume writing, track applications, and apply for scholarships.

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 X

General

1. Obtain an unqualified audit opinion from a certified public accounting firm on the FY21 school division Comprehensive Annual Financial Report (CAFR).
 - Obtained an unmodified opinion on the FY21 CAFR.
2. Obtain an unmodified audit opinion from a certified public accounting firm on the FY21 Student Activity Fund Statement of Cash Receipts and Disbursements.
 - Obtained an unqualified opinion
3. Prepare the FY21 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.
 - FY21 CAFR won the award from ASBO and GFOA.
4. Prepare and submit the FY21 budget document in accordance with the ASBO budget presentation award program criteria.
 - The FY21 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.
 - 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.
 - 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.

FY21	FY20	FY19
✓	✓	✓

FY21	FY20	FY19
✓	✓	✓

FY21	FY20	FY19
✓	✓	✓

FY21	FY20	FY19
✓	✓	✓

FY21	FY20	FY19
✓	✓	✓

FY21	FY20	FY19
✓	✓	✓

GOAL 5

Accounting

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

- Performance measure was met 100% of the time.

FY21	FY20	FY19
√	√	√

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

- Performance measure met.

FY21	FY20	FY19
√	√	√

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

- Performance measure met.

FY21	FY20	FY19
√	√	√

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.

FY21	FY20	FY19
√	√	√

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 2021 – July 2022.

FY21	FY20	FY19
√	√	√

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

- Performance measure met.

FY21	FY20	FY19
√	√	√

13. Meet all state and federal grant reimbursement deadlines.

- Performance measure met for 100% of grants.

FY21	FY20	FY19
√	√	√

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.

FY21	FY20	FY19
√	√	√

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.

FY21	FY20	FY19
√	√	√

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

- Performance measure met.

FY21	FY20	FY19
√	√	√

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

- Performance measure met. SAF manual was updated in FY20.

FY21	FY20	FY19
√	√	√

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.

FY21	FY20	FY19
√	√	√

Budget and Financial Reporting

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

- Performance measure met 100% of the time.

FY21	FY20	FY19
√	√	√

20. Publish the FY21 Approved Annual Budget on the School division external website.

- Performance measure met.

FY21	FY20	FY19
√	√	√

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

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

FY21	FY20	FY19
√	√	√

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

- o Performance measure met.

FY21	FY20	FY19
√	√	√

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

- o Performance measure met.

FY21	FY20	FY19
√	√	√

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

- o Performance measure met.

FY21	FY20	FY19
√	√	√

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

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

FY21	FY20	FY19
√	√	√

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

- o Performance measure met.

FY21	FY20	FY19
√	√	√

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

- o Performance measure met.

FY21	FY20	FY19
√	√	√

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

- o Performance measure met

FY21	FY20	FY19
√	√	√

Payroll

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

- o Performance measure met. Out of more than 36,000 processed paychecks, the overall accuracy rate was 99.25%.

FY21	FY20	FY19
√	√	√

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

- o Performance measure met.

FY21	FY20	FY19
√	√	√

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

- o Performance measure met.

FY21	FY20	FY19
√	√	√

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

- o Performance measure met.

FY21	FY20	FY19
√	√	√

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

- o Performance measure met.

FY21	FY20	FY19
√	√	√

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

- o Performance measure met.

FY21	FY20	FY19
√	√	√

35. Process all payrolls by publish date.

- o Performance measure met.

FY21	FY20	FY19
√	√	√

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

- o Performance measure met.

FY21	FY20	FY19
√	√	√

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

- o Performance measure met.

FY21	FY20	FY19
√	√	√

38. Complete employment verification within two business days.

- o Performance measure met.

FY21	FY20	FY19
√	√	√

Conclusion

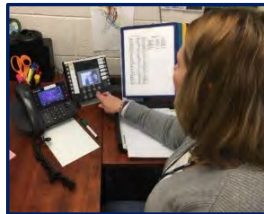
The comparative data for each performance measure are used to improve the operations within the cognizant department and to ensure that division resources are used in the most efficient manner possible. At the core of this point of emphasis is a focus on continuous improvement while providing efficient, 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 FY19 benchmarks as measured by annual staff surveys.

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. These include the use of 800 MHz radios, an access control system (Aiphone) for school buildings, the front office Ident-a-kid system and an employee badge system.



The York County School Division is proud of the partnership shared with the York-Poquoson Sheriff's Office and the York County Department of Fire and Life Safety Department. We work together as a team on all aspects of school safety and training.

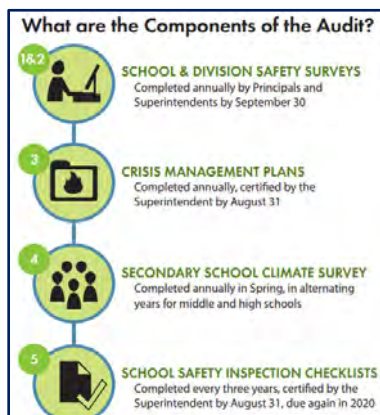


Staff provide professional development for all employees, including new employees that are hired throughout each year. Students and staff practice being safe by participating in several safety drills each year, which assist administrators in focusing on continual improvement at all times. The division provides

GOAL 5

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 Vector/Safe Schools modules and other topics.

YCSD schools participate in the Virginia School Safety Audit through Virginia Code 9.1-184, which is supported by the Virginia Center for School and Campus Safety. Required components of the audit are school and division safety surveys, crisis management plans, a secondary school climate survey and school safety inspection checklists.



In addition, school administrators have been trained in Positive Behavior Intervention Systems (PBIS) through the Virginia Tiered Systems of Support (VTSS) program. YCSD has adopted the DCJS Threat Assessment Model to proactively manage potential risks through interventions, resources, and supports. The Code of Virginia requires every school to assess threats using a team approach. Threat Assessment Teams include Counselors, administrators, school psychologists, law enforcement, and social workers.

YCSD employs a variety of methods to quickly share information with families and to receive concerns about student and school safety using the “Report It” process.

REPORT IT ★

It takes everyone to keep our schools safe!

YCSD students, parents and staff members have a collective responsibility to report incidences of misconduct, such as threats, bullying, discrimination and/or harassment, to the York County School Division.

Choose the reporting method that works best for you!

- Tell a trusted adult**
- Call the YCSD Hotline 757-890-5000**
- Report on the YCSD App or yorkcountyschools.org/ReportIt**

All reports made are confidential. Reports are reviewed and investigated daily until 5 p.m. will be reviewed by 8 a.m. the next business day.

For emergencies, always call 911!

SIGNIFICANT BUDGET AND ACCOUNTING REQUIREMENTS – FUND ACCOUNTING

BASIS OF PRESENTATION - FUND ACCOUNTING

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

Governmental Fund Types

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

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

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

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

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

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

Proprietary Fund Types

Proprietary Funds (Enterprise and Internal Service Funds) are used to account for ongoing governmental organizations and activities that are similar to those often found in the private sector. The measurement focus of proprietary fund types is upon determination of net income. The School Division's Health and Dental Insurance Fund is an Internal Service Fund. This fund was created in FY15.

BASIS OF BUDGETING AND ACCOUNTING

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

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

SIGNIFICANT BUDGET AND ACCOUNTING REQUIREMENTS – FUND ACCOUNTING (continued)

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

CLASSIFICATION OF REVENUES AND EXPENDITURES

Revenues of the School Division are classified by fund and source. There are three primary sources of revenue: local, state, and federal. Local revenues include interest on deposits, fees for the use of school property, tuition for summer school and non-resident students, and the local appropriation from the County government. State revenues include the school system's share of the statewide sales and use tax, funding of the Standards of Quality by the General Assembly of the Commonwealth of Virginia, and state grants. Federal revenues are derived primarily from federal impact aid. The York County School Division is heavily impacted by the federal government. Approximately 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. While we do reflect a fund balance, the County approves all fund balances annually. The County Board of Supervisors may appropriate to the School Division surplus funds from previous fiscal years to the current fiscal year.

DEBT SERVICE FUND

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

OTHER POST EMPLOYMENT BENEFITS (OPEB)

School division eligible retirees and their dependents receive post-employment health care benefits. For fiscal year ended June 30, 2021, the Annual Required Contribution was \$223,313 and the actuarial accrued liability was \$5,235,681. As of June 30, 2021, the Actuarial Value of Assets in OPEB trust were \$10,413,562.

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 Federal funds because USDA was covering the cost of all student meals due to the pandemic.

Health and Dental Insurance Budget

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

Capital Improvements Budget

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

Technology Reserve Budget

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

The York County School Board budget process involves three phases:

Phase I - Section 22.1-92 of the Code of Virginia requires the Division Superintendent to prepare an estimate of the amount of money deemed to be needed during the next fiscal year for the support of the public schools of the school division. The estimate is required to be allocated for each major classification prescribed by the State Board of Education. Section 22.1-115 of the Code of Virginia states “ the Board shall prescribe the following major classifications for expenditures of school funds: (i) instruction, (ii) administration, attendance and health (iii) pupil transportation, (iv) operation and maintenance, (v) school food services and other non-instructional operations, (vi) facilities, (vii) debt and fund transfers, (viii) technology, and (ix) contingency.”

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

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

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

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

FISCAL YEAR 2023 BUDGET

Budget Calendar

Date	Process	Responsible Parties	Detail
August 23, 2021	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 16, 2021 November 18, 2021	Community Input Sessions on FY23 operating budget	Superintendent CFO	Conduct two budget input sessions with the community and other stakeholders
November 8, 2021	Presentation of the Six-Year Facility Master Plan	Superintendent COO	Present facilities master plan to the School Board
November 22, 2021	Public forum on FY23 Capital Improvements Program	Superintendent COO CFO	A public forum to gather community input regarding budget priorities and suggestions.
December 7, 2021	Joint Meeting	County Board of Supervisors School Board	A joint meeting to discuss budget, capital projects, and other matters of interest.
December 6, 2021	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 13, 2021	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 10, 2022	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, 2022	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 24, 2022	Pre-budget public forum on the FY23 operating budget	School Board Superintendent	A public forum to gather community input regarding budget priorities and suggestions.
February 14, 2022	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 28, 2022	Conduct Public Hearings on Proposed Operating Budget	School Board	Conduct budget public hearing in accordance with Virginia Code Section §22.1-92.
March 28, 2022	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 17, 2022	Approval of FY 23 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 23, 2022	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 2023 BUDGET TIMELINE

October
November

- Budget requests for FY23 due to the Finance department
- Community Input Sessions on the FY23 Operating Budget
- Presentation of the Six-Year Facility Master Plan
- Public forum on the FY23 Capital Improvement Program

December

- Joint meeting of the School Board and County Board of Supervisors to discuss budget and capital projects
- Presentation of the Capital Improvement Development Committee recommendations
- Conduct Public Hearing on recommended Capital Improvement Plan

January

- School Board Prioritization of Capital Improvement Plan recommendations
- Adoption of the School Board Capital Improvement Plan (CIP)
- Pre-budget public forum on the FY23 Operating Budget

February

- Presentation of Superintendent's Proposed Operating Budget to the School Board
- Conduct Public Hearings on the Proposed Operating Budget

March

- Approval of the School Board Proposed Operating Budget

May

- Approval of the FY23 School Board Budget and Capital Improvement Plan (CIP)
- Adoption of the School Board Operating Budget

BUDGET ADMINISTRATION PROCESS

The budget serves as a planning tool for managing the financial resources of the School Division. Budget administration is the process of monitoring revenues and expenditures during the fiscal year for compliance with the approved budget. Expenditures are monitored to ensure that they do not exceed authorized amounts and that they are used for intended, proper and legal purposes. Revenues are monitored to identify any fluctuations in budget to actual amounts.

Expenditure and Encumbrance Controls

The York County School Division's budget is segregated into cost centers. Each cost center is assigned to a budget manager. (A budget manager can be a director, principal, manager, supervisor, etc.) The budget manager is responsible for managing the budget accounts within the cost center to which he/she has been assigned to ensure the funds are properly spent or encumbered within the approved budget amount.

Budget Transfers

Budget managers are permitted to transfer budget funds within each cost center. However, the budget manager is not permitted to expend or encumber funds exceeding the cost center appropriation without permission of the Division Superintendent.

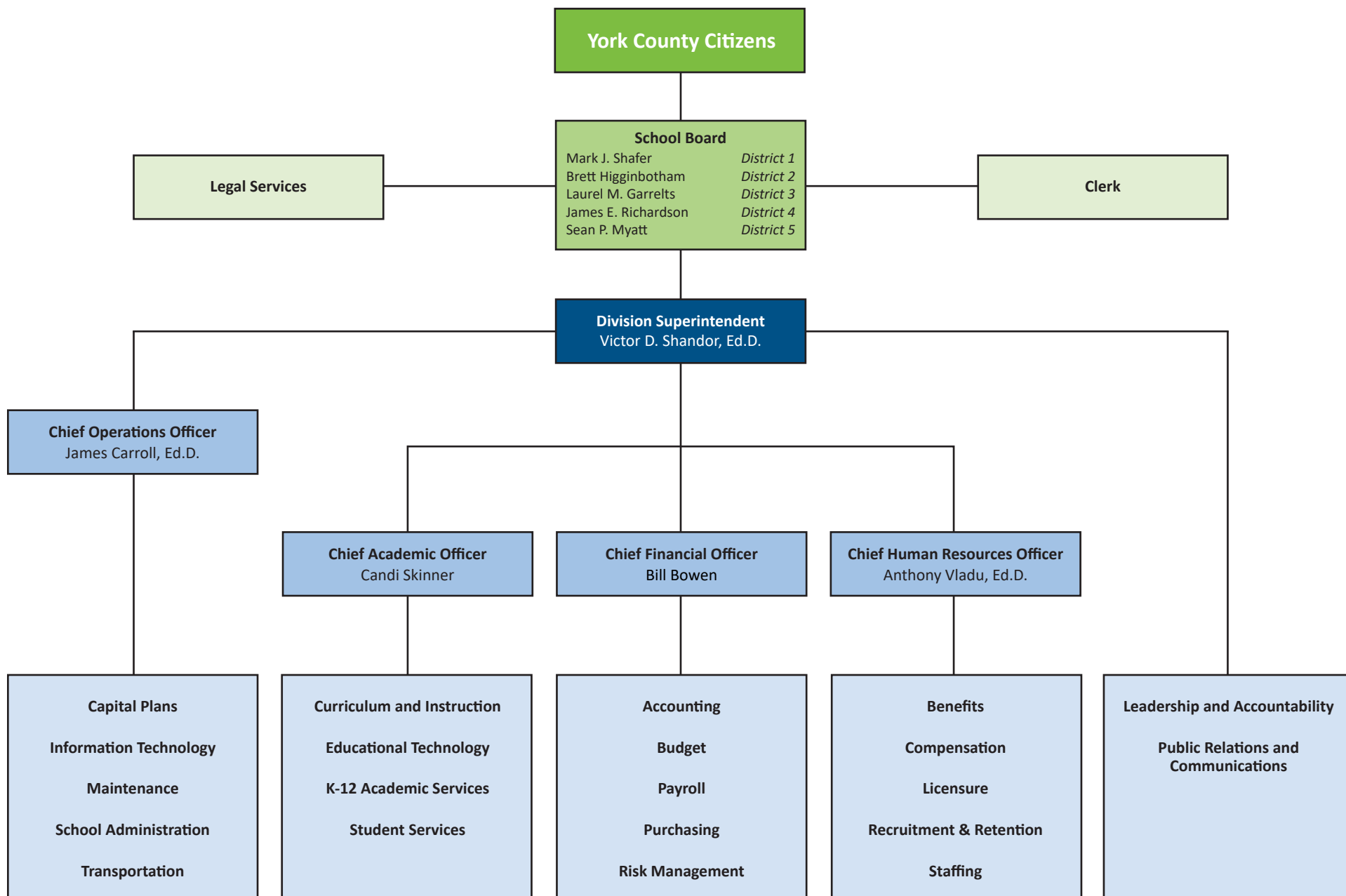
The Division Superintendent has authority to transfer funds within each major category level. Transfers from one major category (i.e. instruction, administration, pupil transportation, etc.) to another must be approved by the School Board.

Revenue Monitoring

The school division receives 51.5% of its funding for the operating budget from the state and 13.3% from the federal government. Often during the fiscal year, revenue adjustments are necessary due to changes in appropriations or fluctuations in enrollment. The Chief Financial Officer for the School Division is responsible for monitoring budgeted to actual revenues. If significant changes to revenue projections are required, the Division Superintendent, with the assistance of staff, develops a corresponding adjustment on the expenditure side of the budget.

YORK COUNTY SCHOOL DIVISION ORGANIZATIONAL CHART FY2022

Effective July 1, 2022



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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.

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

SIGNIFICANT TRENDS AND ASSUMPTIONS **(continued)**

February 15, 1018 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 1/10th of percent, the state fully funded the cost of rebenchmarking and student enrollment is projected to increase by 203 students. In addition, the Governor's proposed budget includes initiatives to decrease the ratio of students to school counselors and English language learners to teachers.

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

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

SIGNIFICANT TRENDS AND ASSUMPTIONS

(continued)

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.

FY23 is the first year of the new state biennium and the local composite index (LCI) was recalculated for all school divisions in the state. For York County School Division, the LCI decreased from .3822 to .3699. The decrease in LCI resulted in additional state revenue of approximately \$850,000.

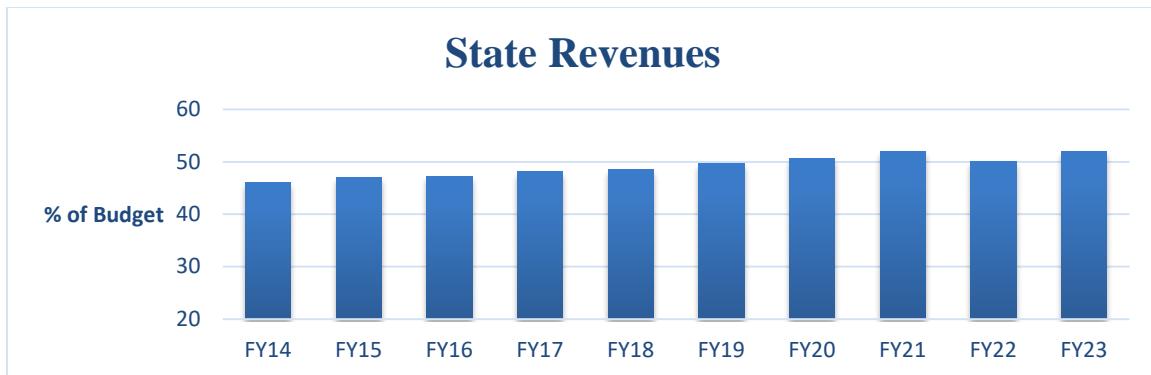
The Direct Aid to Public Education was rebenchmarked for the next biennium. The rebenchmarked budget represents the state cost of continuing the existing Direct Aid to Public Education programs with biennial updates to the input data used in the funding formulas determining the cost of the programs.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

YCSD continues to recover from the loss of student enrollment due to the COVID-19 pandemic. For FY23, student enrollment is projected to be 12,766 students, an increase of 157 students from actual enrollment in FY22. However, this is 372 students below our projected enrollment of 13,138 in FY21. The enrollment

SIGNIFICANT TRENDS AND ASSUMPTIONS (continued)

increase coupled with the increase in state revenue from rebenchmarking, and the decrease in the LCI rate are expected to provide additional state revenue of approximately \$3.86 million.

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



Federal

Federal revenue sources in the Operating Budget include Title I, Title II, Title III, ESSER II, ESSER 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 44% 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 37.8% of the federal revenue received and 5.0% of the total Operating Budget revenue.

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

SIGNIFICANT TRENDS AND ASSUMPTIONS

(continued)

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.

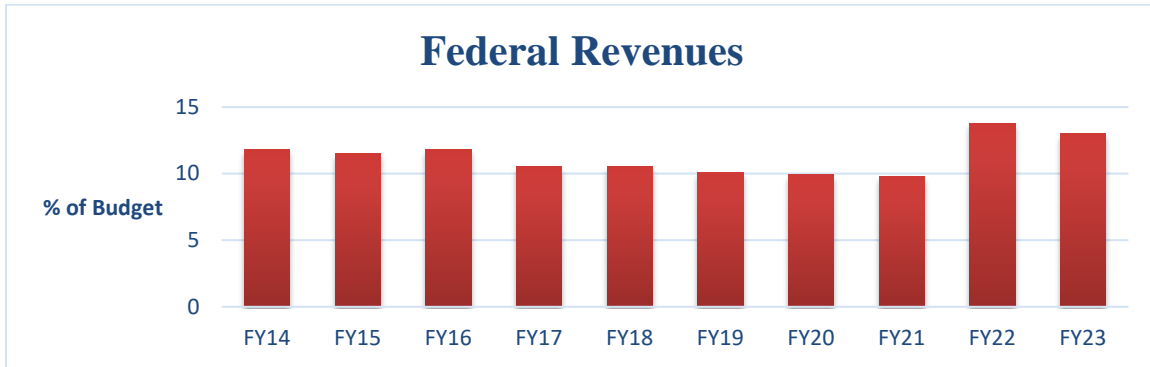
For FY21, we are projecting an increase in federal revenue of about \$516,000. This is the net result of several changes. YCSD received an allocation of \$590,000 of CARES Act stimulus funding resulting from the COVID-19 pandemic. Impact Aid funding increased by \$200,000 and the Title VIB grant increased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

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

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

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

SIGNIFICANT TRENDS AND ASSUMPTIONS (continued)



County

County funding has grown from 40.8% of the budget in FY14 to 33.9% of the budget in FY23, not including transfers from the revenue stabilization fund.

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

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

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

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

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

SIGNIFICANT TRENDS AND ASSUMPTIONS (continued)

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.

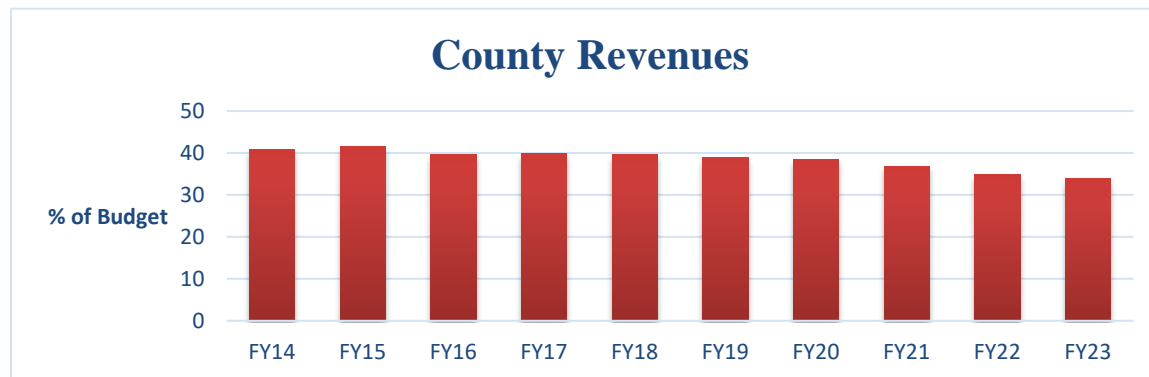
In the closing months of FY20, the School Board and Board of Supervisors established a new fund for the school division. This new fund is a Technology Reserve Fund that will be used to support a new one to one technology program the school division is launching the 20-21 school year. This new program 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.

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

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



SIGNIFICANT TRENDS AND ASSUMPTIONS

(continued)

County Debt Service

Property tax revenue is a function of the tax rate, determined by the county government, size of county population, and the property's value, determined by market forces. York County government collects taxes on real estate, personal property, and other sources and transfers a percentage of those revenues to YCSD for operations and debt service. However, the primary source of revenue for capital projects is general obligation bonds issued by the County government through the Virginia Public Service Authority (VPSA). State law prohibits school divisions in Virginia from issuing this debt. The FY23 County Adopted Budget presents the long-term schedule debt schedule for schools. This information can be found in the Informational section.

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

SIGNIFICANT TRENDS AND ASSUMPTIONS (continued)

Mt. Vernon Elementary, \$6 million for year 1 of the renovation and expansion of Seaford Elementary, 1.6 million for year 1 of York High roof replacement and \$520,000 for the Bruton High learning commons.

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

CAPITAL PROJECTS FUND DESCRIPTIONS FOR FISCAL YEAR 2023

(All of the following projects are expected to be completed by June 2023)

Seaford Elementary – Expand Parking Lot

The bus and personal vehicle traffic patterns at the school should be separated to increase safety. The volume of vehicular traffic entering the parking lot causes tie ups on Seaford Road during arrival and dismissal times. Pedestrian and vehicular traffic is a safety concern. Additional parking space is also needed for meetings, special events and Parks & Recreation activities.

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

Seaford Elementary – Replace Gym HVAC

The existing system is nearing the end of useful life and needs to be replaced. The gymnasium addition was built in 2001. The existing HVAC system will be 22 years old in FY2023. It requires continuous maintenance to keep it operational.

Operating Budget Impact: The new equipment will reduce operating costs, require less maintenance and will be more energy efficient.

Seaford Elementary – A&E and 9 classroom expansion to include roof coating, window replacement, media center and main office expansions, cafeteria, bus loop, relocation athletic fields (A&E and construction-2 year project)

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 nine 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)

Tabb Middle – A&E and Replace HVAC and Controls

The existing geothermal heat pumps and make-up air units are at the end of useful life and need to be replaced. They are designed for operation with R-22 refrigerant which has become obsolete. Repair parts are difficult to obtain resulting in extended down time which impacts indoor air quality within the complex.

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

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

In order to preserve the existing low slope roof integrity, repairing and coating the low slope roof is necessary. A 20 year warranty will be provided following completion.

The 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 High – Renovate Annex Facility to include bathrooms, windows and interior offices

The annex is in poor condition throughout and needs renovation.

The original building was opened in 1954. The existing building, HVAC systems, plumbing, electrical system and lighting are in poor condition. Windows are single pane with steel frames and no gaskets and need to be replaced.

Operating Budget Impact: Operating costs should be reduced with the installation of new high efficiency HVAC systems and the replacement of T-12 fluorescent lights with LED.

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.

SIGNIFICANT TRENDS AND ASSUMPTIONS

(continued)

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.

American Rescue Plan Act (ARPA) Projects – County Funded

Grafton Bethel Elementary – Install resilient gym floor

Magruder Elementary – Replace wall pads behind the basketball goals

Mt Vernon Elementary – Replace 4 side basketball backboards and rims in gym

Yorktown Elementary – Replace mismatched wall pads. Add storage to gym and shades to high windows in the gym

Grafton School Complex – Replace the middle gym floor with resilient floor and add wall mats

Bruton High – Install turf field and fix drainage issues at “The Pit”

Tabb High – Modernize the weight room and add fencing at the soccer field

York High – Replace doors to training room, replacement motors and field hockey score board

ARPA Contingency funds

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Local Miscellaneous

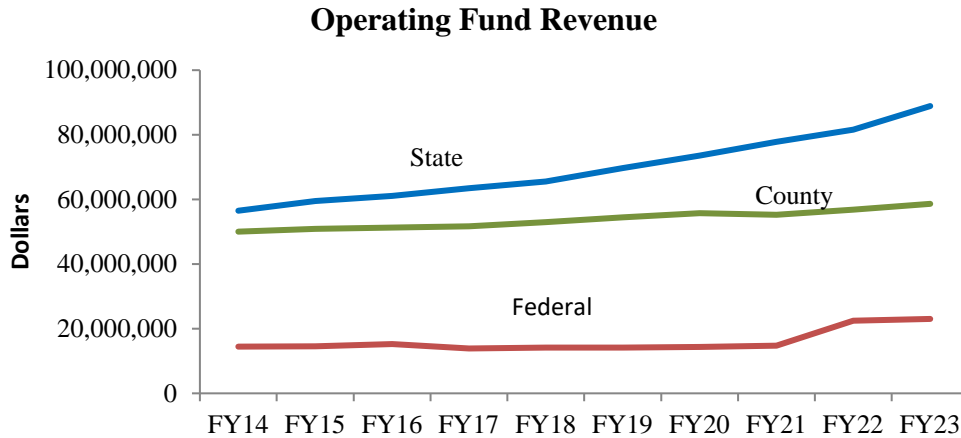
Local miscellaneous revenue includes supply fees charged to students, interest revenue on investments, sale or lease of school division property, etc. The local miscellaneous revenue source has remained fairly constant at about 1.3% of the total Operating Budget.

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
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
23	58,637,094	88,895,234	23,024,404	170,556,732



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

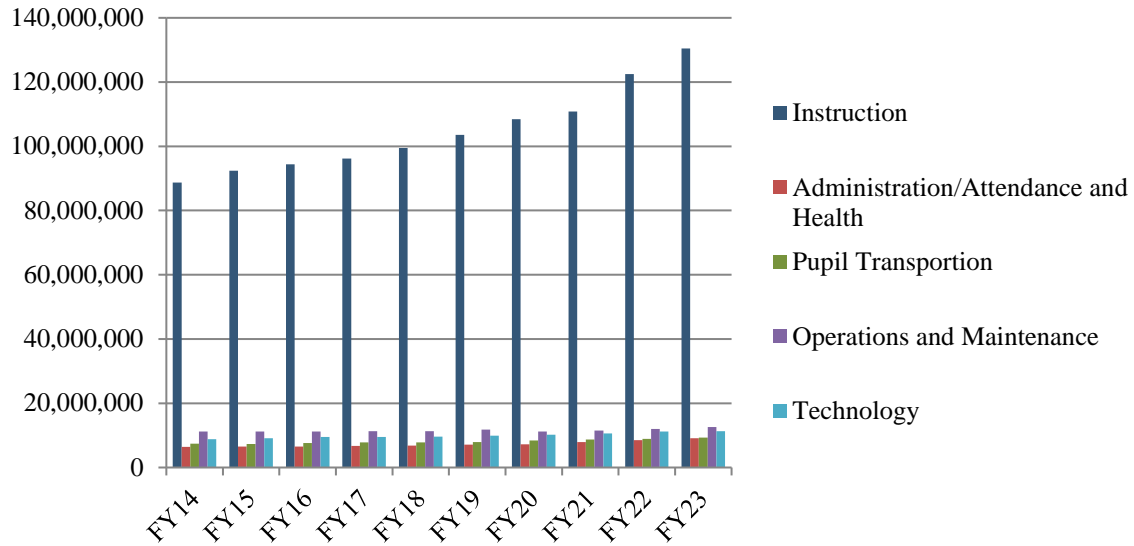
Activities concerned with keeping buildings open, comfortable and safe for use. This includes heating, lighting, ventilating systems, repair of facilities and replacement of facility equipment.

Technology

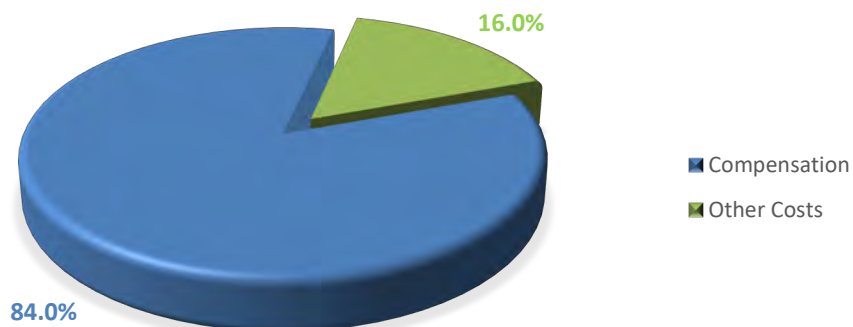
Encompasses technology for classroom instruction, instructional support, administration and operations and maintenance.

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.

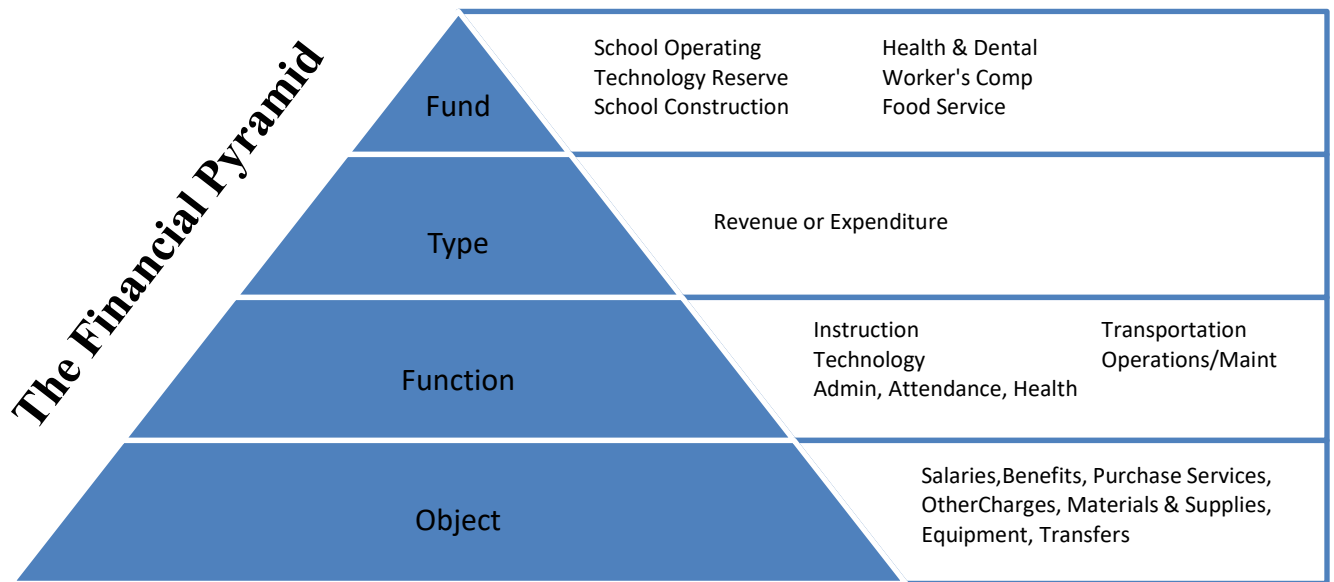


The percentage of the budget directed to compensation and other costs is shown below. These percentages have not changed significantly over the last several fiscal years.



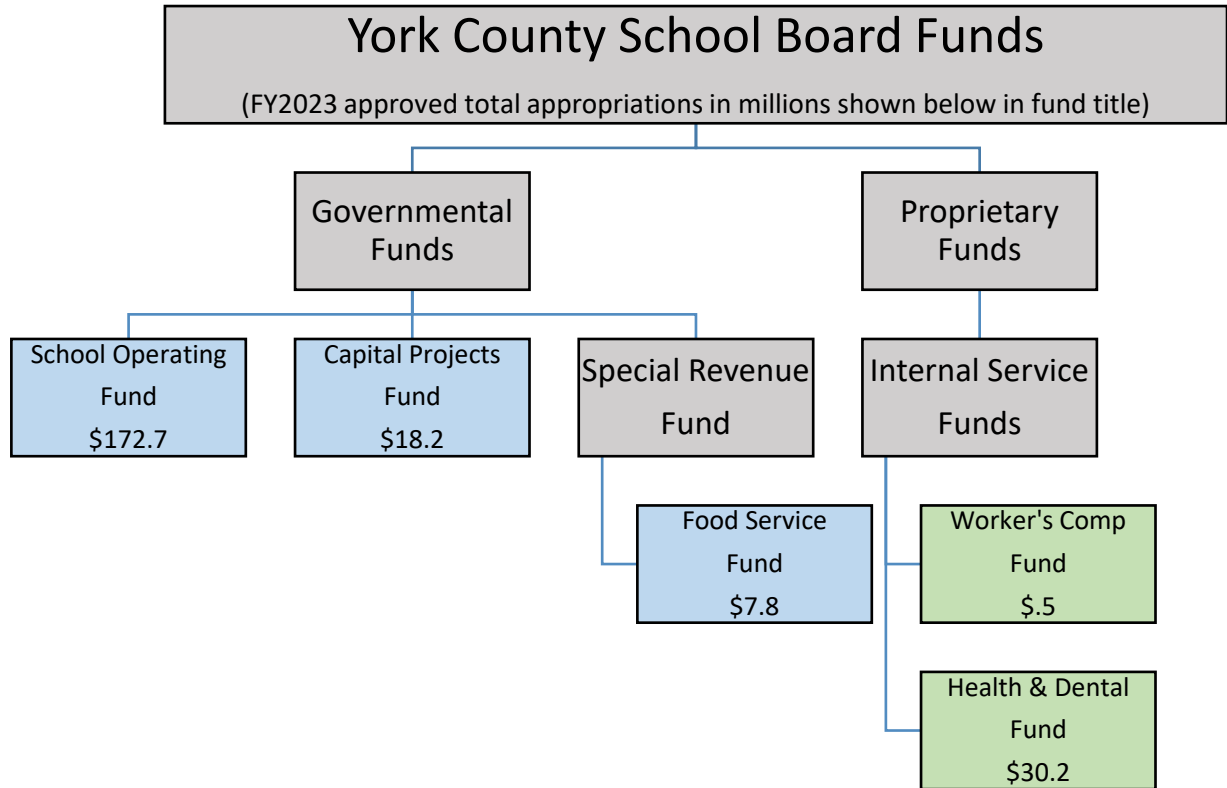
Description of Financial Structure

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**

	FY2019 ACTUAL	FY2020 ACTUAL	FY2021 ACTUAL	FY2022 BUDGET	FY2022 EXPECTED	FY2023 BUDGET	FY2024 PROJECTED	FY2025 PROJECTED	FY2026 PROJECTED
Revenues by Fund									
Operating Fund	141,881,423	145,990,260	153,150,483	163,121,645	163,529,559	172,758,743	177,077,712	181,504,654	186,042,271
Food Service Fund	3,838,009	3,520,829	6,281,012	4,294,998	7,566,320	7,849,456	8,045,692	8,246,835	8,453,006
Workers Compensation Fund	301,037	299,494	283,907	538,000	538,000	538,000	538,000	538,000	538,000
Health and Dental Insurance Fund	17,257,096	17,557,787	24,054,135	23,840,750	26,940,150	30,289,457	31,046,693	31,822,861	32,618,432
Capital Projects Fund	11,190,282	11,902,637	10,183,774	10,160,920	15,943,920	18,205,653	18,660,794	19,127,314	19,605,497
Technology Reserve Fund	0	3,200,000	1,995,882	2,908,000	2,908,000	4,920,000	5,043,000	5,169,075	5,298,302
Total Revenue - All Funds	174,467,847	182,471,007	195,949,193	204,864,313	217,425,949	234,561,309	240,411,892	246,408,739	252,555,508
Expenditures by Fund									
Operating Fund	138,090,316	143,362,607	151,047,016	163,121,645	163,529,559	172,758,743	177,077,712	181,504,654	186,042,271
Food Service Fund	3,723,710	3,351,412	4,332,694	4,294,998	7,566,320	7,849,456	8,045,692	8,246,835	8,453,006
Workers Compensation Fund	400,552	370,328	266,496	538,000	538,000	538,000	538,000	538,000	538,000
Health and Dental Insurance	20,189,495	22,750,199	24,120,228	23,840,750	26,940,150	30,289,457	31,046,693	31,822,861	32,618,432
Capital Projects Fund	10,683,480	19,566,692	4,234,175	10,160,920	15,943,920	18,205,653	18,660,794	19,127,314	19,605,498
Technology Reserve Fund	0	0	1,326,393	2,908,000	2,908,000	4,920,000	5,043,000	5,169,075	5,298,302
Total Expenditures - All Funds	173,087,553	189,401,238	185,327,002	204,864,313	217,425,949	234,561,309	240,411,892	246,408,739	252,555,508

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

	FY2019 ACTUAL	FY2020 ACTUAL	FY2021 ACTUAL	FY2022 BUDGET	FY2022 EXPECTED	FY2023 BUDGET	FY2024 PROJECTED	FY2025 PROJECTED	FY2026 PROJECTED
Revenues by Fund and Category									
Operating Fund									
State	69,314,229	72,601,664	78,032,991	81,749,161	81,437,767	88,895,233	91,117,614	93,395,554	95,730,443
Federal	16,044,090	15,934,429	17,566,385	22,333,378	23,050,686	23,024,404	23,600,014	24,190,014	24,794,765
Local - County	54,487,094	55,737,094	55,237,094	56,837,094	56,837,094	58,637,094	60,103,021	61,605,597	63,145,737
Local - Revenue Stabilization	300,000	200,000	0	0	0	0	0	0	0
Local - Miscellaneous	1,736,010	1,517,073	2,314,013	2,202,012	2,204,012	2,202,012	2,257,062	2,313,489	2,371,326
Food Service Fund									
Interest on Deposits	13,546	12,703	0	10,000	5,000	5,000	5,125	5,253	5,384
State	69,382	69,123	36,320	84,998	206,320	287,812	295,007	302,382	309,942
Federal	1,620,688	1,932,035	6,186,737	1,800,000	7,170,000	7,371,644	7,555,935	7,744,833	7,938,454
Local - Cafeteria Sales	2,115,571	1,506,968	47,280	2,400,000	185,000	185,000	189,625	194,366	199,225
Local - Miscellaneous	18,822	0	10,675	0	0	0	0	0	0
Workers Compensation Fund									
Interest on Deposits	21,270	19,878	4,252	0	0	0	0	0	0
Transfers In	279,767	279,616	279,655	340,000	340,000	340,000	340,000	340,000	340,000
Transfers From Reserves	0	0	0	198,000	198,000	198,000	198,000	198,000	198,000
Health and Dental Insurance Fund (Note 2)									
Interest on Deposits	51,657	25,819	367	40,000	40,000	40,000	41,000	42,025	43,076
Local - Employee Health Contribution	2,131,292	2,055,060	2,344,097	3,319,500	3,319,500	3,319,500	3,402,488	3,487,550	3,574,738
Local - Employer Health Contribution	13,629,858	13,948,275	20,306,648	17,940,000	20,845,450	24,294,757	24,902,126	25,524,679	26,162,796
Local - Employee Dental Contribution	483,656	688,151	494,502	713,000	713,000	713,000	730,825	749,096	767,823
Local - Employer Dental Contribution	385,596	197,106	391,150	416,750	417,000	417,000	427,425	438,111	449,063
Local - Employee Retiree Health Contribution	325,050	350,589	297,531	375,000	375,000	375,000	384,375	393,984	403,834
Local - Employer Retiree Health Contribution	112,887	111,480	60,279	200,000	200,000	200,000	205,000	210,125	215,378
Local - Employee Retiree Dental Contribution	78,628	81,661	76,551	85,000	85,000	85,000	87,125	89,303	91,536
Local - Employer Retiree Dental Contribution	660	440	0	1,500	1,500	1,500	1,538	1,576	1,615
TR Workers Compensation Fund	6,633	6,820	7,160	0	8,700	8,700	8,918	9,140	9,369
School Insurance Transfer-ER	51,179	65,655	75,850	0	85,000	85,000	87,125	89,303	91,536
Prior Year Refund PPO	0	26,731	0	0	0	0	0	0	0
Transfers From Reserves	0	0	0	750,000	850,000	750,000	768,750	787,969	807,668

Capital Projects Fund									
Local - County	11,190,282	11,902,637	10,183,774	10,160,920	15,943,920	18,205,653	18,660,794	19,127,314	19,605,498
Technology Reserve Fund									
Interest on Deposits	0	0	5,211	5,000	5,000	5,000	5,125	5,253	5,384
Charges for Services	0	0	1,990,671	1,271,000	1,271,000	1,271,000	1,302,775	1,335,344	1,368,728
State	0	0	0	1,632,000	1,632,000	3,644,000	3,735,100	3,828,478	3,924,189
Transfers In	0	3,200,000	0	0	0	0	0	0	0
Total Revenue - All Funds	174,467,847	182,471,007	195,949,193	204,864,313	217,425,949	234,561,309	240,411,892	246,408,739	252,555,508
Expenditures by State Category									
Instruction	101,847,213	104,345,653	113,077,401	122,561,492	122,943,166	130,506,135	133,768,788	137,113,008	140,540,833
Administration/Attendance and Health	7,030,102	7,470,287	7,811,235	8,549,485	8,549,485	9,066,562	9,293,226	9,525,557	9,763,696
Pupil Transportation	8,164,214	7,496,037	8,449,853	8,865,751	8,893,116	9,325,338	9,558,471	9,797,433	10,042,369
Operations and Maintenance	11,414,851	11,795,547	11,871,324	11,976,889	11,976,889	12,579,160	12,893,639	13,215,980	13,546,379
Technology	9,633,936	12,255,083	9,837,203	11,168,028	11,166,903	11,281,548	11,563,587	11,852,676	12,148,993
Food Service	3,723,710	3,351,412	4,332,694	4,294,998	7,566,320	7,849,456	8,045,692	8,246,835	8,453,006
Workers Compensation Fund	400,552	370,328	266,496	538,000	538,000	538,000	538,000	538,000	538,000
Health and Dental Insurance	20,189,495	22,750,199	24,120,228	23,840,750	26,940,150	30,289,457	31,046,693	31,822,861	32,618,432
Facilities	10,683,480	19,566,692	4,234,175	10,160,920	15,943,920	18,205,653	18,660,794	19,127,314	19,605,498
Technology Reserve Fund	0	0	1,326,393	2,908,000	2,908,000	4,920,000	5,043,000	5,169,075	5,298,302
Total Expenditures - All Funds	173,087,553	189,401,238	185,327,002	204,864,313	217,425,949	234,561,309	240,411,892	246,408,739	252,555,508
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	1,373,739	1,488,038	1,657,455	3,605,773	3,605,773	3,605,773	3,605,773	3,605,773	3,605,773
Beginning of fiscal year-Workers Comp	2,966,579	2,869,564	2,869,564	2,798,730	2,816,142	2,816,142	2,816,142	2,816,142	2,816,142
Beginning of fiscal year-Health & Dental	6,305,216	3,412,679	-1,779,733	-1,845,826	-1,845,826	-1,845,826	-1,845,826	-1,845,826	-1,845,826
Projected end of fiscal year-Food Services	1,488,038	1,657,455	3,605,773	3,605,773	3,605,773	3,605,773	3,605,773	3,605,773	3,605,773
Projected end of fiscal year-Workers Comp	2,869,564	2,869,564	2,798,730	2,816,142	2,816,142	2,816,142	2,816,142	2,816,142	2,816,142
Projected end of fiscal year-Health & Dental	3,412,679	-1,779,733	-1,845,826	-1,845,826	-1,845,826	-1,845,826	-1,845,826	-1,845,826	-1,845,826

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, Technology Reserve, Health & Dental and Worker's Comp Funds are permitted to maintain a fund balance.

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

	FY19 ACTUAL	FY20 ACTUAL	FY21 ACTUAL	FY22 EXPECTED	FY23 BUDGET	FY24 PROJECTED	FY25 PROJECTED	FY26 PROJECTED
Revenue								
State	69,314,229	72,601,664	78,032,991	81,437,767	88,895,233	91,117,614	93,395,554	95,730,443
Federal	16,044,090	15,934,429	17,566,385	23,050,686	23,024,404	23,600,014	24,190,014	24,794,765
County - Operations and Grounds	54,487,094	55,737,094	55,237,094	56,837,094	58,637,094	60,103,021	61,605,597	63,145,737
County - Revenue Stabilization Fund	300,000	200,000	-	0	0	0	0	0
Local Miscellaneous	1,736,010	1,517,073	2,314,013	2,204,012	2,202,012	2,257,062	2,313,489	2,371,326
	141,881,423	145,990,260	153,150,483	163,529,559	172,758,743	177,077,712	181,504,654	186,042,271
Expenditures								
Personal Services	83,161,613	85,978,721	87,308,553	96,248,475	102,135,328	104,688,711	107,305,929	109,988,577
Employee Benefits	34,075,809	35,449,210	37,056,724	40,565,886	42,959,729	44,033,722	45,134,565	46,262,929
Purchased Services	6,035,977	6,453,621	6,394,611	9,343,978	8,324,141	8,532,245	8,745,551	8,964,189
Other Charges	3,826,285	3,521,972	3,397,208	4,433,676	4,533,677	4,647,019	4,763,194	4,882,274
Materials/Supplies	5,392,658	4,207,032	4,631,895	6,861,284	7,348,192	7,531,897	7,720,194	7,913,199
Equipment	3,461,686	1,534,762	5,405,068	4,025,900	5,407,537	5,542,725	5,681,294	5,823,326
Transfers	2,136,288	6,217,289	6,852,957	2,050,360	2,050,139	2,101,392	2,153,927	2,207,775
	138,090,316	143,362,607	151,047,016	163,529,559	172,758,743	177,077,712	181,504,654	186,042,271
Excess (deficiency) of revenues over expenditures	3,791,107	2,627,653	2,103,467	0	0	0	0	0
Net Change in Fund Balance	3,791,107	2,627,653	2,103,467	0	0	0	0	0
Fund Balance, Beginning of Year	8,254,240	12,045,347	14,673,000	16,776,467	16,776,467	16,776,467	16,776,467	16,776,467
Fund Balance, End of Year*	12,045,347	14,673,000	16,776,467	16,776,467	16,776,467	16,776,467	16,776,467	16,776,467

* 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**

	FY19 ACTUAL	FY20 ACTUAL	FY21 ACTUAL	FY22 EXPECTED	FY23 BUDGET	FY24 PROJECTED	FY25 PROJECTED	FY26 PROJECTED
Revenue								
State	69,382	69,123	36,320	206,320	287,812	295,007	302,382	309,942
Federal	1,620,688	1,932,035	6,186,737	7,170,000	7,371,644	7,555,935	7,744,833	7,938,454
Charges for Services	2,115,571	1,506,968	47,280	185,000	185,000	189,625	194,366	199,225
Local Miscellaneous	32,368	12,703	10,675	5,000	5,000	5,125	5,253	5,384
Total Revenue	3,838,009	3,520,829	6,281,012	7,566,320	7,849,456	8,045,692	8,246,835	8,453,006
Expenditures								
Personal Services	363,140	303,199	279,873	392,854	392,854	402,675	412,742	423,061
Employee Benefits	247,006	192,656	159,197	310,957	310,957	318,731	326,699	334,867
Purchased Services	2,687,160	2,253,677	3,309,447	5,893,369	5,893,369	6,040,703	6,191,721	6,346,514
Other Charges	16	-	-	10,000	10,000	10,250	10,506	10,769
Materials and Supplies	420,615	484,869	543,117	384,140	585,784	600,429	615,439	630,825
Capital Outlay	5,773	117,011	41,060	575,000	656,492	672,904	689,727	706,970
Total Expenditures	3,723,710	3,351,412	4,332,694	7,566,320	7,849,456	8,045,692	8,246,835	8,453,006
Excess (deficiency) of revenues over expenditures	114,299	169,417	1,948,318	-	-	-	-	-
Fund Balance, Beginning of Year	1,373,739	1,488,038	1,657,455	3,605,773	3,605,773	3,605,773	3,605,773	3,605,773
Fund Balance, End of Year	1,488,038	1,657,455	3,605,773	3,605,773	3,605,773	3,605,773	3,605,773	3,605,773

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

	FY19 ACTUAL	FY20 ACTUAL	FY21 ACTUAL	FY22 EXPECTED	FY23 BUDGET	FY24 PROJECTED	FY25 PROJECTED	FY26 PROJECTED
Revenue								
Interest on Deposits	21,270	19,878	4,252	-	-	-	-	-
Workers Comp Transfers In	279,767	279,616	279,655	340,000	340,000	340,000	340,000	340,000
Transfer from Reserves	-	-	-	198,000	198,000	198,000	198,000	198,000
	301,037	299,494	283,907	538,000	538,000	538,000	538,000	538,000
Expenditures								
Personal Services	45,122	47,037	47,717	47,000	47,000	47,000	47,000	47,000
Employee Benefits	18,266	18,605	19,396	16,000	16,000	16,000	16,000	16,000
Purchased Services	284,202	66,911	140,892	75,000	150,000	150,000	150,000	150,000
Other Charges	52,962	237,775	58,490	400,000	325,000	325,000	325,000	325,000
	400,552	370,328	266,496	538,000	538,000	538,000	538,000	538,000
Excess (deficiency) of revenues over expenditures	(99,515)	(70,834)	17,411	0	0	0	0	0
Net Change in Fund Balance	(99,515)	(70,834)	17,411	0	0	0	0	0
Fund Balance, Beginning of Year	2,966,579	2,869,564	2,798,730	2,816,141	2,816,141	2,816,141	2,816,141	2,816,141
Fund Balance, End of Year*	2,869,564	2,798,730	2,816,141	2,816,141	2,816,141	2,816,141	2,816,141	2,816,141

HEALTH & DENTAL FUND

SUMMARY STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

	FY19 ACTUAL	FY20 ACTUAL	FY21 ACTUAL	FY22 EXPECTED	FY23 BUDGET	FY24 PROJECTED	FY25 PROJECTED	FY26 PROJECTED
Revenue								
Interest on Deposits	51,657	25,819	-	40,000	40,000	41,000	42,025	43,076
Charges for Services	3,018,626	3,175,461	3,227,775	4,511,200	4,511,200	4,623,980	4,739,580	4,858,069
Transfers-Other Funds	14,186,813	14,356,507	20,826,360	22,388,950	25,738,257	26,381,713	27,041,256	27,717,288
	17,257,096	17,557,787	24,054,135	26,940,150	30,289,457	31,046,693	31,822,861	32,618,432
Expenditures								
Personal Services	160,586	201,272	231,417	220,682	184,882	189,504	194,242	199,098
Employee Benefits	86,125	102,958	120,442	199,468	94,575	96,939	99,363	101,847
Purchased Services	19,942,784	22,445,969	23,768,369	26,520,000	30,010,000	30,760,250	31,529,256	32,317,488
	20,189,495	22,750,199	24,120,228	26,940,150	30,289,457	31,046,693	31,822,861	32,618,432
Excess (deficiency) of revenues over expenditures	(2,932,399)	(5,192,412)	(66,093)	0	0	0	0	0
Net Change in Fund Balance	(2,932,399)	(5,192,412)	(66,093)	0	0	0	0	0
Fund Balance, Beginning of Year	6,305,216	3,412,679	(1,779,733)	(1,845,826)	(1,845,826)	(1,845,826)	(1,845,826)	(1,845,826)
Fund Balance, End of Year*	3,412,679	(1,779,733)	(1,845,826)	(1,845,826)	(1,845,826)	(1,845,826)	(1,845,826)	(1,845,826)

CAPITAL PROJECTS

SUMMARY STATEMENT OF REVENUES AND EXPENDITURES

	FY19 ACTUAL	FY20 ACTUAL	FY21 ACTUAL	FY22 EXPECTED	FY23 BUDGET	FY24 PROJECTED	FY25 PROJECTED	FY26 PROJECTED
Revenue								
County	11,190,282	11,902,637	10,183,774	15,943,920	18,205,653	18,660,794	19,127,314	19,605,498
Total Revenue	11,190,282	11,902,637	10,183,774	15,943,920	18,205,653	18,660,794	19,127,314	19,605,498
Expenditures								
Capital Projects	10,683,480	19,566,692	4,234,175	15,943,920	18,205,653	18,660,794	19,127,314	19,605,498
Total Expenditures	10,683,480	19,566,692	4,234,175	15,943,920	18,205,653	18,660,794	19,127,314	19,605,498
Excess (deficiency) of revenues over expenditures	0	0	0	0	0	0	0	0
Fund Balance(Not Applicable*)	0	0	0	0	0	0	0	0

*Actual columns do not include encumbrances.

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

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

	FY19 ACTUAL	FY20 ACTUAL	FY21 ACTUAL	FY22 EXPECTED	FY23 BUDGET	FY24 PROJECTED	FY25 PROJECTED	FY26 PROJECTED
Revenue								
Revenue-Local Sources	-	-	5,211	5,000	5,000	5,125	5,253	5,384
Charges for Services	-	-	1,990,671	1,271,000	1,271,000	1,302,775	1,335,344	1,368,728
Revenue-Federal	-	-	-	-	-	-	-	-
Revenue-Commonwealth	-	-	-	1,632,000	3,644,000	3735100	3828478	3924189
Transfer From Other Funds	-	3,200,000	-	-	-	-	-	-
Total Revenue	-	3,200,000	1,995,882	2,908,000	4,920,000	5,043,000	5,169,075	5,298,302
Expenditures								
Purchased Services	-	-	136,493	-	-	-	-	-
Other Charges	-	-	511,692	511,693	511,693	524,485	537,597	551,037
Materials/Supplies	-	-	-	-	-	-	-	-
Equipment	-	-	678,208	2,396,307	4,408,307	4,518,515	4,631,478	4,747,264
Transfers	-	-	-	-	-	-	-	-
Total Expenditures	-	-	1,326,393	2,908,000	4,920,000	5,043,000	5,169,075	5,298,302
Excess (deficiency) of revenues over expenditures	-	3,200,000	669,489	0	0	0	0	0
Net Change in Fund Balance	-	3,200,000	669,489	0	0	0	0	0
Fund Balance, Beginning of Year	-	-	3,200,000	3,869,489	3,869,489	3,869,489	3,869,489	3,869,489
Fund Balance, End of Year*	-	3,200,000	3,869,489	3,869,489	3,869,489	3,869,489	3,869,489	3,869,489

YORK COUNTY SCHOOL DIVISION

SCHOOL OPERATING FUND

REVENUE SUMMARY

REVENUE SOURCE	FY 2021 ACTUAL	FY 2022 BUDGET	FY 2022 EXPECTED	FY 2023 BUDGET	\$ CHANGE COMPARED TO FY22E	% CHANGE COMPARED TO FY22E
STATE	62,766,391	67,213,336	64,984,291	72,598,184	7,613,893	11.7%
STATE SALES TAX	15,266,600	14,535,825	16,453,476	16,297,049	(156,427)	(1.0%)
FEDERAL	17,566,385	22,333,378	23,050,686	23,024,404	(26,282)	(0.1%)
LOCAL APPROPRIATION- OPERATIONS	54,102,444	55,630,494	55,630,494	57,430,494	1,800,000	3.2%
LOCAL APPROPRIATION- GROUNDS	1,134,650	1,206,600	1,206,600	1,206,600	0	0.0%
LOCAL APPROPRIATION- REV STAB FD	0	0	0	0	0	0.0%
LOCAL OPERATION MISC.	2,314,013	2,202,012	2,204,012	2,202,012	(2,000)	(0.1%)
TOTAL	153,150,483	163,121,645	163,529,559	172,758,743	9,229,184	5.6%

SCHOOL FOOD SERVICE FUND

REVENUE SUMMARY

REVENUE SOURCE	FY 2021 ACTUAL	FY 2022 BUDGET	FY 2022 EXPECTED	FY 2023 BUDGET	\$ CHANGE COMPARED TO FY22E	% CHANGE COMPARED TO FY22E
INTEREST ON DEPOSITS	2,924	10,000	5,000	5,000	0	0.0%
STATE	36,320	84,998	206,320	287,812	81,492	39.5%
FEDERAL	6,186,737	1,800,000	7,170,000	7,371,644	201,644	2.8%
CAFETERIA SALES	47,280	2,400,000	185,000	185,000	0	0.0%
MISCELLANEOUS	7,751	0	0	0	0	0.0%
TOTAL	6,281,012	4,294,998	7,566,320	7,849,456	283,136	3.7%

WORKERS COMPENSATION FUND

REVENUE SUMMARY

REVENUE SOURCE	FY 2021 ACTUAL	FY 2022 BUDGET	FY 2022 EXPECTED	FY 2023 BUDGET	\$ CHANGE COMPARED TO FY22E	% CHANGE COMPARED TO FY22E
INTEREST ON DEPOSITS	4,252	0	0	0	0	0.0%
TRANSFERS IN	279,655	340,000	340,000	340,000	0	0.0%
TRANSFER FROM RESERVES	0	198,000	198,000	198,000	0	0.0%
TOTAL	283,907	538,000	538,000	538,000	0	0.0%

YORK COUNTY SCHOOL DIVISION

HEALTH AND DENTAL INSURANCE FUND

REVENUE SUMMARY

REVENUE SOURCE	FY 2021 ACTUAL	FY 2022 BUDGET	FY 2022 EXPECTED	FY 2023 BUDGET	\$ CHANGE COMPARED TO FY22E	% CHANGE COMPARED TO FY22E
INTEREST ON DEPOSITS	0	40,000	40,000	40,000	0	0.0%
CHARGES FOR SERVICES	3,227,775	4,492,500	4,511,200	4,511,200	0	0.0%
TRANSFERS-OTHER FUNDS	20,826,360	19,308,250	22,388,950	25,738,257	3,349,307	15.0%
TOTAL	24,054,135	23,840,750	26,940,150	30,289,457	3,349,307	12.4%

CAPITAL PROJECTS FUND

REVENUE SUMMARY

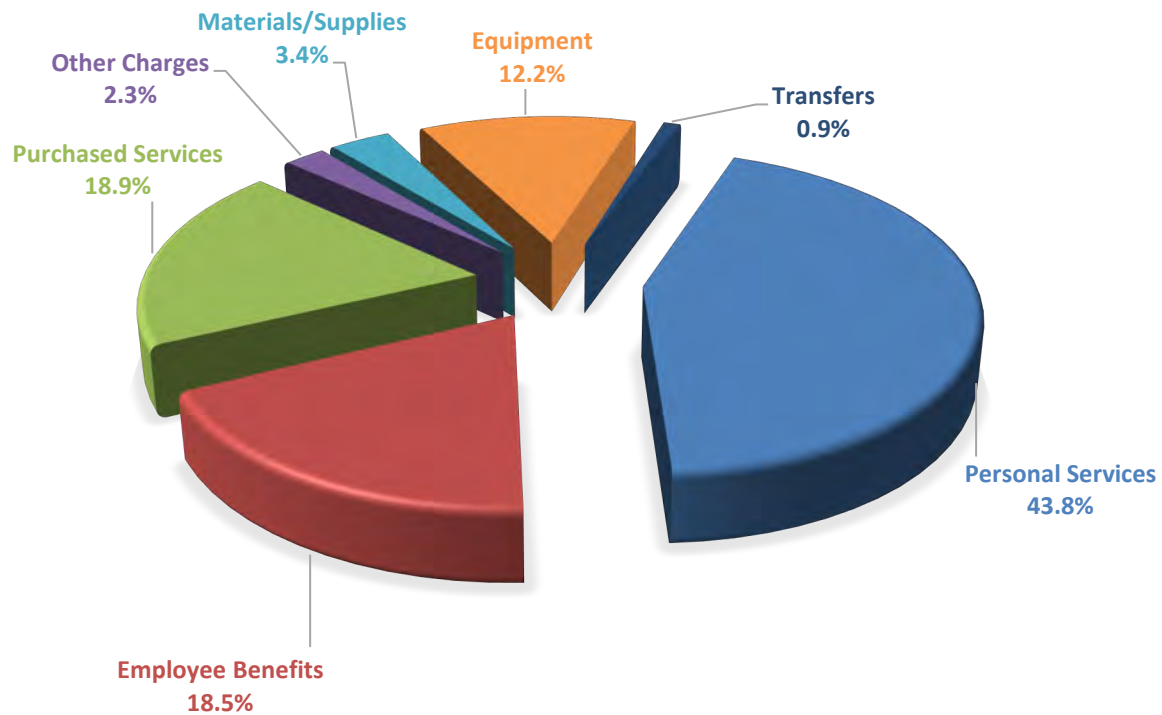
REVENUE SOURCE	FY 2021 ACTUAL	FY 2022 BUDGET	FY 2022 EXPECTED	FY 2023 BUDGET	\$ CHANGE COMPARED TO FY22E	% CHANGE COMPARED TO FY22E
LOCAL-COUNTY	10,183,774	10,160,920	15,943,920	18,205,653	2,261,733	14.2%
TOTAL	10,183,774	10,160,920	15,943,920	18,205,653	2,261,733	14.2%

TECHNOLOGY RESERVE FUND

REVENUE SUMMARY

REVENUE SOURCE	FY 2021 ACTUAL	FY 2022 BUDGET	FY 2022 EXPECTED	FY 2023 BUDGET	\$ CHANGE COMPARED TO FY22E	% CHANGE COMPARED TO FY22E
INTEREST ON DEPOSITS	5,211	5,000	5,000	5,000	0	0.0%
CHARGES FOR SERVICES	1,990,670	1,271,000	1,271,000	1,271,000	0	0.0%
STATE	0	1,632,000	1,632,000	3,644,000	2,012,000	123.3%
TRANSFERS IN	0	0	0	0	0	0
TOTAL	1,995,881	2,908,000	2,908,000	4,920,000	2,012,000	69.2%

FY23 Expenditures by Major Object Summary of All Funds



The above pie chart is a summary of all funds by major object for FY23. Approximately 69.3% percent of the budget is directed to personal services and employee benefits to cover the cost of school division staff. The next largest component of the budget is purchased services at 21%. The remaining 9.7% of the budget covers equipment, supplies, other charges and object transfers. A financial summary of the budget by major object is on the following three pages.

YORK COUNTY SCHOOL DIVISION

SUMMARY OF ALL FUNDS

EXPENDITURES BY MAJOR OBJECT

	FY 2021 ACTUAL	FY 2022 BUDGET	FY 2022 EXPECTED	FY 2023 BUDGET	\$ CHANGE COMPARED TO FY22E	% CHANGE COMPARED TO FY22E
PERSONAL SERVICES	87,867,560	93,502,498	96,909,011	102,760,064	5,851,053	6.0%
EMPLOYEE BENEFITS	37,355,759	40,479,643	41,092,311	43,381,261	2,288,950	5.6%
PURCHASED SERVICES	33,681,181	35,928,602	41,832,347	44,377,510	2,545,163	6.1%
OTHER CHARGES	4,036,021	10,490,900	5,355,369	5,380,370	25,001	0.5%
MATERIALS / SUPPLIES	5,175,012	6,452,231	7,245,424	7,933,976	688,552	9.5%
EQUIPMENT	10,358,512	15,960,079	22,941,127	28,677,989	5,736,862	25.0%
TRANSFERS	6,852,957	2,050,360	2,050,360	2,050,139	(221)	(0.0%)
TOTAL	185,327,002	204,864,313	217,425,949	234,561,309	17,135,360	7.9%

SCHOOL OPERATING FUND

EXPENDITURES BY MAJOR OBJECT

	FY 2021 ACTUAL	FY 2022 BUDGET	FY 2022 EXPECTED	FY 2023 BUDGET	\$ CHANGE COMPARED TO FY22E	% CHANGE COMPARED TO FY22E
PERSONAL SERVICES	87,308,553	92,841,962	96,248,475	102,135,328	5,886,853	6.1%
EMPLOYEE BENEFITS	37,056,724	39,953,218	40,565,886	42,959,729	2,393,843	5.9%
PURCHASED SERVICES	6,394,611	9,247,756	9,343,978	8,324,141	(1,019,837)	(10.9%)
OTHER CHARGES	3,397,208	9,569,207	4,433,676	4,533,677	100,001	2.3%
MATERIALS / SUPPLIES	4,631,895	6,126,290	6,861,284	7,348,192	486,908	7.1%
EQUIPMENT	5,405,068	3,332,852	4,025,900	5,407,537	1,381,637	34.3%
TRANSFERS	6,852,957	2,050,360	2,050,360	2,050,139	(221)	(0.0%)
TOTAL	151,047,016	163,121,645	163,529,559	172,758,743	9,229,184	5.6%

YORK COUNTY SCHOOL DIVISION

SCHOOL FOOD SERVICE FUND

EXPENDITURES BY MAJOR OBJECT

	FY 2021 ACTUAL	FY 2022 BUDGET	FY 2022 EXPECTED	FY 2023 BUDGET	\$ CHANGE COMPARED TO FY22E	% CHANGE COMPARED TO FY22E
PERSONAL SERVICES	279,873	392,854	392,854	392,854	0	0.0%
EMPLOYEE BENEFITS	159,197	310,957	310,957	310,957	0	0.0%
PURCHASED SERVICES	3,262,524	3,185,246	5,893,369	5,893,369	-	0.0%
OTHER CHARGES	0	10,000	10,000	10,000	0	0.0%
MATERIALS / SUPPLIES	543,117	325,941	384,140	585,784	201644	52.5%
EQUIPMENT	87,983	70,000	575,000	656,492	81492	14.2%
TOTAL	4,332,694	4,294,998	7,566,320	7,849,456	283,136	3.7%

WORKERS COMPENSATION FUND

EXPENDITURES BY MAJOR OBJECT

	FY 2021 ACTUAL	FY 2022 BUDGET	FY 2022 EXPECTED	FY 2023 BUDGET	\$ CHANGE COMPARED TO FY22E	% CHANGE COMPARED TO FY22E
PERSONAL SERVICES	47,717	47,000	47,000	47,000	0	0.0%
EMPLOYEE BENEFITS	19,396	16,000	16,000	16,000	0	0.0%
PURCHASED SERVICES	72,261	75,000	75,000	75,000	0	0.0%
OTHER CHARGES	127,121	400,000	400,000	400,000	0	0.0%
TRANSFERS	0	0	0	0	0	0.0%
TOTAL	266,496	538,000	538,000	538,000	0	0.0%

YORK COUNTY SCHOOL DIVISION

HEALTH AND DENTAL INSURANCE FUND

EXPENDITURES BY MAJOR OBJECT

	FY 2021 ACTUAL	FY 2022 BUDGET	FY 2022 EXPECTED	FY 2023 BUDGET	\$ CHANGE COMPARED TO FY22E	% CHANGE COMPARED TO FY22E
PERSONAL SERVICES	231,417	220,682	220,682	184,882	(35,800)	(16.2%)
EMPLOYEE BENEFITS	120,442	199,468	199,468	94,575	(104,893)	(52.6%)
PURCHASED SERVICES	23,768,369	23,420,600	26,520,000	30,010,000	3,490,000	13.2%
TOTAL	24,120,228	23,840,750	26,940,150	30,289,457	3,349,307	12.4%

CAPITAL PROJECTS FUND

EXPENDITURES BY MAJOR OBJECT

	FY 2021 ACTUAL	FY 2022 BUDGET	FY 2022 EXPECTED	FY 2023 BUDGET	\$ CHANGE COMPARED TO FY22E	% CHANGE COMPARED TO FY22E
PERSONAL SERVICES	115,757	0	0	0	0	0.0%
EMPLOYEE BENEFITS	44,843	0	0	0	0	0.0%
PURCHASED SERVICES	0	10,160,920	15,943,920	18,205,653	2,261,733	14.2%
EQUIPMENT	4,073,575	0	0	0	0	0.0%
TOTAL	4,234,175	10,160,920	15,943,920	18,205,653	2,261,733	14.2%

TECHNOLOGY RESERVE FUND

EXPENDITURES BY MAJOR OBJECT

	FY 2021 ACTUAL	FY 2022 BUDGET	FY 2022 EXPECTED	FY 2023 BUDGET	\$ CHANGE COMPARED TO FY22E	% CHANGE COMPARED TO FY22E
PURCHASED SERVICES	136,493	0	0	0	0	0.0%
OTHER CHARGES	511,692	511,693	511,693	511,693	0	0.0%
MATERIALS/SUPPLIES	0	0	-	0	-	#DIV/0!
EQUIPMENT	678,208	2,396,307	2,396,307	4,408,307	2,012,000	84.0%
TRANSFERS	0	-	0	0	0	0.0%
TOTAL	1,326,393	2,908,000	2,908,000	4,920,000	2,012,000	69.2%

SUMMARY OF PROGRAM BUDGETS

FISCAL YEAR 2023

	FY 2021 ACTUAL	FY 2022 BUDGET	FY 2022 EXPECTED	FY 2023 BUDGET
INSTRUCTION				
CLASSROOM INSTRUCTION				
REGULAR EDUCATION				
ELEMENTARY				
2100-611011-005 PRE-KINDERGARTEN	0	0	0	4,777
2100-611011-010 KINDERGARTEN	4,195,048	3,001,774	3,001,774	4,843,938
2100-611011-020 1ST GRADE	3,838,419	4,227,633	4,227,633	4,116,983
2100-611011-030 2ND GRADE	3,623,182	3,924,686	3,924,686	4,119,890
2100-611011-040 3RD GRADE	3,476,230	3,728,977	3,728,977	3,767,984
2100-611011-050 4TH GRADE	3,431,618	3,738,297	3,738,297	3,629,261
2100-611011-060 5TH GRADE	3,166,641	3,559,779	3,559,779	3,569,397
2100-611011-070 ART	849,468	874,388	874,388	882,075
2100-611011-080 MUSIC	764,351	788,831	788,831	845,520
2100-611011-090 PE	784,907	807,221	807,221	863,636
2100-611011-100 EL	611,844	728,645	728,645	969,329
2100-611011-110 READING	1,838,536	1,946,509	1,946,509	2,101,685
2100-611011-125 SCHOOL OF THE ARTS	0	15,184	15,184	15,184
2100-611011-130 CONTRACTED SERVICES	0	5,000	5,000	5,000
2100-611011-140 OTHER	3,416,309	3,765,978	3,765,978	4,125,437
SUBTOTAL	29,996,553	31,112,902	31,112,902	33,860,096
MIDDLE				
2100-611012-150 ENCORE	2,568,417	2,514,977	2,514,977	2,737,396
2100-611012-160 CORE/TEAMING/ACADEMIC COACHING	9,970,913	10,861,263	10,861,263	11,828,192
2100-611012-170 ALTERNATIVE EDUCATION	160,514	154,611	154,611	153,827
2100-611012-190 EL	134,880	98,525	98,525	217,563
2100-611012-205 SCHOOL OF ARTS	71,291	67,954	67,954	80,210
2100-611012-210 CONTRACTED SERVICES	5,375	6,200	6,200	6,200
2100-611012-220 OTHER	1,399,887	1,534,520	1,534,520	1,437,515
2100-611012-999 GRAFTON COMPLEX FIRE	56,724	0	0	0
SUBTOTAL	14,368,001	15,238,050	15,238,050	16,460,903
HIGH				
2100-611013-230 ART	800,707	818,957	818,957	922,338
2100-611013-240 MUSIC	678,215	682,653	682,653	746,287
2100-611013-250 ENGLISH	2,987,383	3,060,491	3,060,491	3,361,105
2100-611013-260 EL	169,180	262,104	262,104	236,694
2100-611013-270 MATH	3,032,543	3,186,156	3,186,156	3,265,552
2100-611013-280 SCIENCE	3,194,483	3,178,514	3,178,514	3,382,744
2100-611013-290 SOCIAL STUDIES	3,420,649	3,685,143	3,685,143	3,789,775
2100-611013-300 HEALTH	1,202,607	1,245,562	1,245,562	1,437,182
2100-611013-310 DRIVER EDUCATION	0	2,500	2,500	2,500
2100-611013-320 FOREIGN LANGUAGE	1,652,884	1,750,750	1,750,750	1,840,605
2100-611013-330 YORK RIVER ACADEMY	463,709	567,032	567,032	491,860
2100-611013-335 VIRTUAL HIGH SCHOOL	323,609	496,099	496,099	435,476
2100-611013-345 DRAMA	277,959	295,749	295,749	318,040
2100-611013-350 SCHOOL OF THE ARTS	535,290	543,537	543,537	564,344
2100-611013-360 VHSL/INTERSCHOLASTIC ACTIVITY	797,713	836,502	836,502	869,569
2100-611013-370 CONTRACTED SERVICES	456,606	449,427	449,427	614,219
2100-611013-380 OTHER	2,221,420	2,340,433	2,340,433	2,485,361
2100-611013-999 GRAFTON COMPLEX FIRE	12,970	0	0	0
SUBTOTAL	22,227,927	23,401,609	23,401,609	24,763,651
REGULAR EDUCATION TOTAL	66,592,481	69,752,561	69,752,561	75,084,650

SUMMARY OF PROGRAM BUDGETS

FISCAL YEAR 2023

	FY 2021 ACTUAL	FY 2022 BUDGET	FY 2022 EXPECTED	FY 2023 BUDGET
SPECIAL EDUCATION				
ELEMENTARY				
2100-611021-390 CLASSROOM TEACHERS	5,904,555	6,341,772	6,341,772	7,090,786
2100-611021-400 OTHER	77,207	69,910	69,910	69,910
SUBTOTAL	5,981,762	6,411,682	6,411,682	7,160,696
MIDDLE				
2100-611022-410 CLASSROOM TEACHERS	2,633,232	2,747,755	2,747,755	3,003,120
2100-611022-420 OTHER	21,048	35,950	35,950	35,950
SUBTOTAL	2,654,280	2,783,705	2,783,705	3,039,070
HIGH				
2100-611023-430 CLASSROOM TEACHERS	3,659,901	3,732,239	3,732,239	3,997,414
2100-611023-440 OTHER	2,250,182	2,504,936	2,504,936	2,540,476
SUBTOTAL	5,910,083	6,237,175	6,237,175	6,537,890
SPECIAL EDUCATION TOTAL	14,546,125	15,432,562	15,432,562	16,737,656
CAREER/TECHNICAL				
SECONDARY				
2100-611034-450 FAMILY & CONSUMER SCIENCE	248,504	268,709	268,709	280,760
2100-611034-460 BUSINESS & INFORMATION TECH	674,092	709,094	709,094	754,367
2100-611034-470 MARKETING EDUCATION	259,799	266,755	266,755	289,186
2100-611034-510 CONTRACTED SERVICES	1,125,785	1,136,486	1,136,486	1,363,034
2100-611034-520 MILITARY SCIENCE (NJROTC & NNDCC)	358,746	339,749	339,749	287,634
2100-611034-530 OTHER	199,427	160,978	160,978	314,280
SUBTOTAL	2,866,353	2,881,771	2,881,771	3,289,261
CAREER/TECHNICAL TOTAL	2,866,353	2,881,771	2,881,771	3,289,261

SUMMARY OF PROGRAM BUDGETS

FISCAL YEAR 2023

	FY 2021 ACTUAL	FY 2022 BUDGET	FY 2022 EXPECTED	FY 2023 BUDGET
GIFTED EDUCATION				
ELEMENTARY				
2100-611041-540 EXTEND	380,245	416,165	416,165	413,468
SUBTOTAL	380,245	416,165	416,165	413,468
SECONDARY				
2100-611044-560 EXTEND	67,396	73,920	73,920	78,650
SUBTOTAL	67,396	73,920	73,920	78,650
GIFTED EDUCATION TOTAL	447,641	490,085	490,085	492,118
OTHER PROGRAMS				
2100-611050-580 TITLE I - PART A	729,758	724,867	823,412	823,412
2100-611050-582 TITLE II - PART A	179,100	192,058	190,408	190,408
2100-611050-585 TITLE III - PART A	21,189	40,898	36,938	36,938
2100-611050-586 TITLE IV - PART A	45,912	54,048	54,048	54,048
2100-611050-600 TITLE VIB	2,268,961	2,496,821	2,346,421	2,656,618
2100-611050-606 DEPT. OF DEFENSE ED ACTIVITY GRANT	3,811	0	0	0
2100-611050-607 DEPT. OF DEFENSE ED ACTIVITY GRANT	183,462	356,266	356,266	356,266
2100-611050-620 SUMMER SCHOOL	310,040	270,417	270,417	270,417
2100-611050-640 MISCELLANEOUS	336,309	1,453,241	2,150,270	1,467,281
2100-611050-641 ISAP	0	0	0	16,465
2100-611050-642 VIRGINIA PRESCHOOL INITIATIVE-VPI	0	0	0	531,765
2100-611050-643 FEDERAL PRESCHOOL GRANT	0	0	0	49,332
2100-611050-650 CONTINGENCY	105,219	105,703	105,703	105,482
2100-611050-700 CARES ACT	285,874	583,700	583,700	0
2100-611050-710 ESSER SPED	43,645	0	0	0
2100-611050-721 ESSER/GEER SUMMER ACADEMY	32,960	33,020	33,020	0
2100-611050-722 ESSER/GEER INSTRUCTIONAL DELIVERY	50,000	50,000	50,000	0
2100-611050-723 ESSER/GEER SCHOOL NUTRITION	26,340	26,340	26,340	0
2100-611050-724 ESSER/GEER VISION	250,495	118,656	118,656	0
2100-611050-725 ESSER/GEER CLEANING SUPPLIES	21,185	21,185	21,185	0
2100-611050-726 ESSER/GEER PROTECTIVE EQUIPMENT	10,271	10,271	10,271	0
2100-611050-727 CARES ACT/ASSESSMENT/ALIGNMENT	114,780	0	0	0
2100-611050-728 CORONAVIRUS RELIEF FUNDS (CRF)	2,295,440	0	0	0
2100-611050-729 CORONAVIRUS RESPONSE AND RELIEF SUPPLEMENTAL APPROPR. ACT (CRRSA)	30,154	2,321,396	2,318,396	0
2100-611050-730 AMERICAN RESCUE PLAN-ARP-ESSER III	0	5,213,526	0	0
2100-611050-731 UNFINISHED LEARNING-ESSER II	0	0	2,470,500	1,235,254
2100-611050-732 EXTENDED SCHOOL YR-ESSER II	0	0	900,000	450,000
2100-611050-733 ARP ESSER III PRESCHOOL	0	0	15,089	27,706
2100-611050-734 ARP ESSER III VIB	0	0	86,591	498,706
2100-611050-735 ARP ESSER III	0	0	1,461,912	3,751,614
2100-611050-736 MCKINNEY-VENTO ARP HOMELESS II	0	0	24,544	23,917
2100-611050-737 ARP ESSER III SET ASIDE	0	0	0	970,650
SUBTOTAL	7,344,905	14,072,413	14,454,087	13,516,279
OTHER PROGRAMS TOTAL	7,344,905	14,072,413	14,454,087	13,516,279

SUMMARY OF PROGRAM BUDGETS

FISCAL YEAR 2023

	FY 2021 ACTUAL	FY 2022 BUDGET	FY 2022 EXPECTED	FY 2023 BUDGET
INSTRUCTION				
INSTRUCTIONAL SUPPORT - STUDENT				
2100-612121-000 ELEMENTARY GUIDANCE	950,691	931,098	931,098	1,165,439
2100-612124-000 SECONDARY GUIDANCE	2,693,214	2,995,468	2,995,468	3,055,771
2100-612222-000 SOCIAL WORK SERVICES	288,752	528,428	528,428	582,785
2100-612300-000 HOMEBOUND	3,380	79,354	79,354	79,354
SUBTOTAL	3,936,037	4,534,348	4,534,348	4,883,349
INSTRUCTION				
INSTRUCTIONAL SUPPORT - STAFF				
2100-613110-000 MANAGEMENT	755,258	784,471	784,471	1,225,510
2100-613110-019	4,779	0	0	0
2100-613120-000 REG. ED.	2,308,783	2,237,993	2,237,993	2,227,999
2100-613121-000 SPEC. ED.	1,014,511	1,087,729	1,087,729	1,237,231
2100-613130-000 STAFF DEVELOPMENT	120,764	242,105	242,105	242,105
2100-613201-000 ELEMENTARY MEDIA	905,774	1,071,381	1,071,381	1,021,254
2100-613204-000 SECONDARY MEDIA	917,739	962,137	962,137	1,167,015
SUBTOTAL	6,027,608	6,385,816	6,385,816	7,121,114
INSTRUCTION				
INSTRUCTIONAL SUPPORT - SCHOOL ADMINISTRATION				
2100-614101-000 ELEMENTARY PRINCIPALS' OFFICES	3,827,708	4,004,508	4,004,508	4,256,279
2100-614104-000 SECONDARY PRINCIPALS' OFFICES	7,488,543	5,007,428	5,007,428	5,125,429
SUBTOTAL	11,316,251	9,011,936	9,011,936	9,381,708

SUMMARY OF PROGRAM BUDGETS

FISCAL YEAR 2023

	FY 2021 ACTUAL	FY 2022 BUDGET	FY 2022 EXPECTED	FY 2023 BUDGET
ADMINISTRATION, ATTENDANCE & HEALTH				
2100-621100-000 BOARD SERVICES	122,613	135,741	135,741	147,141
2100-621200-000 EXECUTIVE SERVICES	700,686	722,013	722,013	751,066
2100-621300-000 COMMUNICATION SERVICES	630,929	582,842	582,842	699,296
2100-621400-000 HUMAN RESOURCES	904,015	1,283,397	1,283,397	1,313,766
2100-621600-000 FISCAL SERVICES	1,526,093	1,299,338	1,299,338	1,422,655
2100-622200-000 HEALTH SERVICES	1,977,436	2,139,336	2,139,336	2,309,717
2100-622300-000 PSYCHOLOGICAL SERVICES	898,365	1,343,863	1,343,863	1,396,469
2100-622400-000 SPEECH/AUDIOLOGY SERVICES	1,051,098	1,042,955	1,042,955	1,026,452
SUBTOTAL	7,811,235	8,549,485	8,549,485	9,066,562
PUPIL TRANSPORTATION				
2100-632000-000 VEHICLE OPERATION SERVICES	6,636,977	7,227,984	7,255,349	7,641,573
2100-632000-019	321	0	0	0
2100-634000-000 VEHICLE MAINTENANCE SERVICES	1,812,555	1,637,767	1,637,767	1,683,765
SUBTOTAL	8,449,853	8,865,751	8,893,116	9,325,338
OPERATIONS & MAINTENANCE				
2100-641000-000 MANAGEMENT & DIRECTION	236,524	241,166	241,166	257,680
2100-642000-000 BUILDING SERVICES	8,679,674	9,721,093	9,721,093	10,264,212
2100-643000-000 GROUNDS SERVICES	2,386,895	1,206,600	1,206,600	1,206,600
2100-645000-000 VEHICLE SERVICES	243,740	432,710	432,710	439,766
2100-647000-000 WAREHOUSE/DISTRIBUTION SVCS	324,491	375,320	375,320	410,902
SUBTOTAL	11,871,324	11,976,889	11,976,889	12,579,160
TECHNOLOGY				
2100-681000-000 CLASSROOM INSTRUCTION	4,156,348	5,067,586	5,067,586	4,867,559
2100-682000-000 INSTRUCTIONAL SUPPORT	2,473,748	2,874,530	2,874,530	2,925,765
2100-683000-000 ADMINISTRATION	1,197,866	1,200,841	1,200,841	1,367,157
2100-686000-000 OPERATIONS & MAINTENANCE	1,870,405	1,909,253	1,909,253	2,006,374
2100-689050-000 OTHER PROGRAMS - GRANTS	138,836	115,818	114,693	114,693
SUBTOTAL	9,837,203	11,168,028	11,166,903	11,281,548
TOTAL SCHOOL OPERATING FUND:	151,047,016	163,121,645	163,529,559	172,758,743

SUMMARY OF PROGRAM BUDGETS

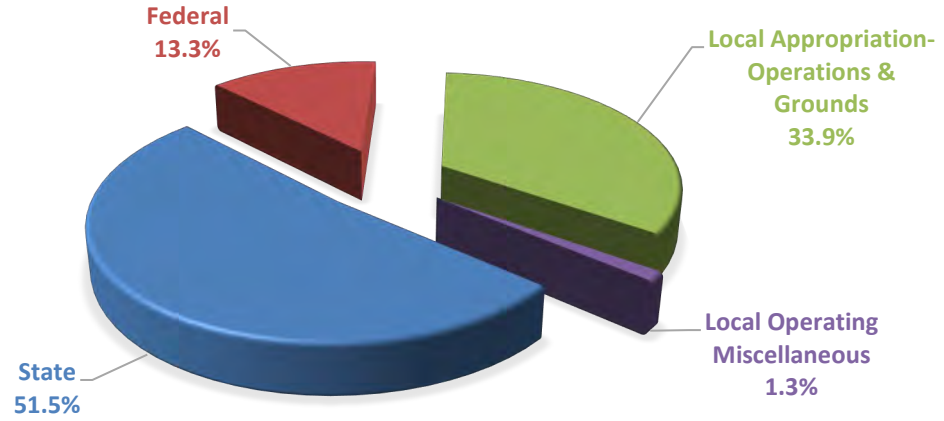
FISCAL YEAR 2023

	FY 2021 ACTUAL	FY 2022 BUDGET	FY 2022 EXPECTED	FY 2023 BUDGET
FOOD SERVICES				
2200-651000-000	4,332,694	4,294,998	7,566,320	7,849,456
SUBTOTAL	4,332,694	4,294,998	7,566,320	7,849,456
WORKERS COMPENSATION				
2102-621600-000	266,496	538,000	538,000	538,000
SUBTOTAL	266,496	538,000	538,000	538,000
HEALTH & DENTAL INSURANCE				
2700-671100-000	24,120,228	23,840,750	26,940,150	30,289,457
SUBTOTAL	24,120,228	23,840,750	26,940,150	30,289,457
CAPITAL PROJECTS				
2500	4,234,175	10,160,920	15,943,920	18,205,653
SUBTOTAL	4,234,175	10,160,920	15,943,920	18,205,653
TECHNOLOGY RESERVE				
2500-681000-000	1,326,393	2,908,000	2,908,000	4,920,000
SUBTOTAL	1,326,393	2,908,000	2,908,000	4,920,000
TOTAL ALL FUNDS	185,327,002	204,864,313	217,425,949	234,561,309

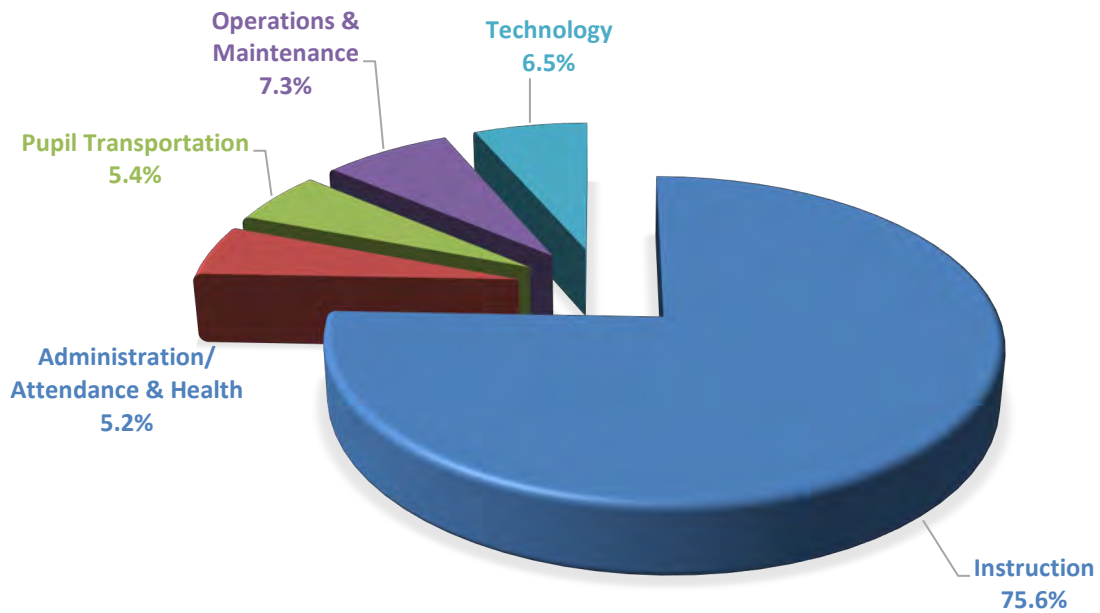
YORK COUNTY SCHOOL DIVISION

SCHOOL OPERATING FUND FY 2023

Revenues by Source



Expenditures by Major Category

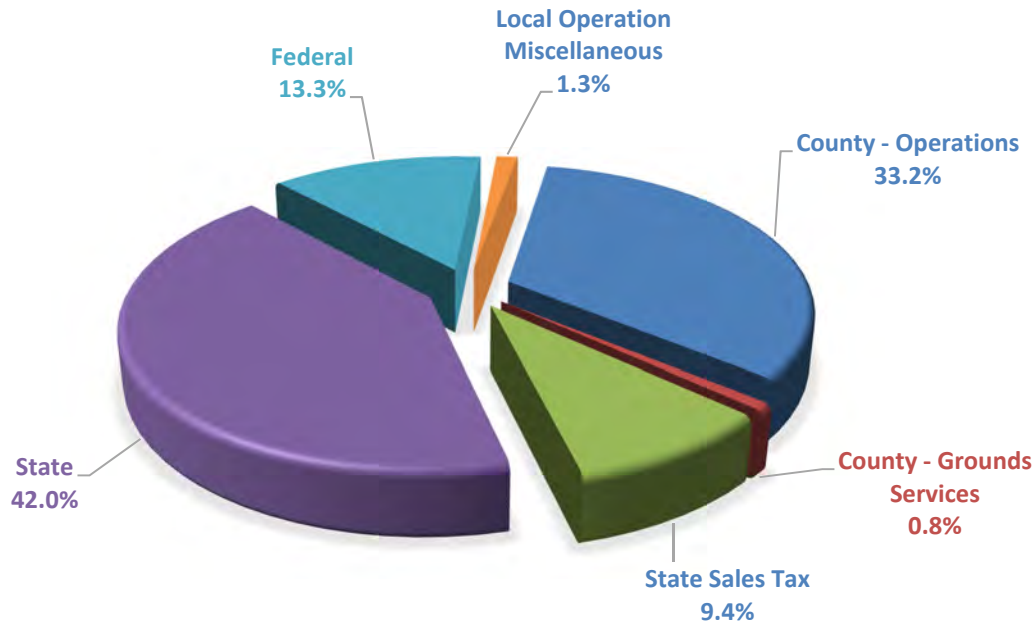


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OPERATING FUND REVENUE

OPERATING FUND
Support by Sources – FY2023



State revenue (including state sales tax) is the largest funding source of the operating budget, comprising approximately 51.4% of the total. The second largest funding source (34%) is County funding for operations and ground services.

Federal funding comprises 13.3% of the budget and miscellaneous revenue accounts for 1.3%. The revenue detail for the Operating Fund is shown on the following six pages.

**YORK COUNTY SCHOOL DIVISION
SCHOOL OPERATING FUND
FISCAL YEAR 2023**

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 2023**

REVENUE DETAIL

**ANNUAL FINANCIAL PLAN
FUND 2100**

SCHOOL OPERATING FUND

ACCT #	DESCRIPTION	FY 2021 ACTUAL	FY 2022 BUDGET	FY 2022 EXPECTED	FY 2023 BUDGET
REVENUE-LOCAL SOURCES					
USE OF MONEY AND PROPERTY					
30315-510100	INTEREST ON DEPOSITS	3,419	5,000	5,000	5,000
30315-520100	RENTAL OF LAND/BUILDINGS	39,972	110,000	110,000	110,000
30315-520150	BOYS AND GIRLS CLUB FACILITY USE	0	17,000	17,000	17,000
30315-520200	USE OF VEHICLES/BUSES	0	50,000	50,000	50,000
30315-520210	CONTRACTED BUS SERVICE/ACT FUNDS	295	55,000	55,000	55,000
30315-520250	VHSL	18,262	40,000	40,000	40,000
30315-520260	PROPERTY LEASE	745,636	270,000	270,000	270,000
30315-520300	PRINTING REVENUE	0	4,500	4,500	4,500
30315-520350	PROCUREMENT CARD REBATE	29,073	35,000	35,000	35,000
30315-520610	DISPOSAL-SURPLUS PROPERTY	0	5,000	5,000	5,000
30315-520650	SALE OF VEHICLES	63,342	20,000	20,000	20,000
30315-530750	DEBT SERVICE REIMB-NEW HORIZONS	105,219	105,612	105,612	105,612
SUBTOTAL		1,005,218	717,112	717,112	717,112
CHARGES FOR SERVICES					
30316-574100	PUPIL FEES	1,920	70,000	70,000	70,000
30316-574150	PSAT CREDIT CARD FEES	1	0	0	0
30316-574200	TUITION/DAY SCHOOL	428,359	440,000	440,000	440,000
30316-574400	TUITION/SUMMER SCHOOL	208,242	185,000	185,000	185,000
30316-574450	SUMMER SCHOOL TUITION FEES	4,213	0	0	0
30316-574500	USER TECH REPAIR	0	0	0	0
30316-574600	PRESCHOOL TUITION	12,250	52,000	52,000	52,000
30316-574700	ATHLETIC USER FEE - MIDDLE	16,630	24,400	24,400	24,400
30316-574710	ATHLETIC USER FEE - HIGH	81,716	120,000	120,000	120,000
30316-574750	EARLY COLLEGE TUITION	19,424	70,000	70,000	70,000
30316-574800	EARLY COLLEGE TUITION FEES	242	0	0	0
30316-574850	SCHOOL RYCOR FEES	5,888	0	0	0
SUBTOTAL		778,885	961,400	961,400	961,400
LOCAL MISCELLANEOUS					
30318-530100	PRIOR YEAR EXPENDITURE REFUND	21,746	10,000	10,000	10,000
30318-530150	INSURANCE RECOVERY	481,518	75,000	75,000	75,000
30318-530200	MISCELLANEOUS REVENUE	16,573	20,000	20,000	20,000
30318-530300	COURT RESTITUTION	1,072	0	0	0
30318-530400	YORK FOUNDATION-REIMBURSEMENT	0	0	0	0
30318-530600	VIRTUAL HIGH SCHOOL	0	18,500	18,500	18,500
30318-530800	LOCAL DONATIONS	5,000	0	0	0
30318-560050	VIRGINIA RISK SHARING (VRSA)	2,000	0	0	0
30318-560060	HRSSS	2,000	0	2,000	0
30318-560070	INDIRECT COST	0	400,000	400,000	400,000
SUBTOTAL		529,910	523,500	525,500	523,500
TOTAL REVENUE-LOCAL SOURCE		2,314,013	2,202,012	2,204,012	2,202,012

**YORK COUNTY SCHOOL DIVISION
SCHOOL OPERATING FUND
FISCAL YEAR 2023**

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**

FUND 2100		SCHOOL OPERATING FUND			
ACCT #	DESCRIPTION	FY 2021 ACTUAL	FY 2022 BUDGET	FY 2022 EXPECTED	FY 2023 BUDGET
REVENUE-COMMONWEALTH					
30324-520101	STATE SALES TAX	15,266,600	14,535,825	16,453,476	16,297,049
30324-520201	BASIC AID	38,824,864	39,911,192	39,069,075	44,960,349
30324-520211	COMPENSATION SUPPLEMENT	0	2,432,786	2,451,209	2,520,150
30324-520220	SUPPLEMENTAL LOTTERY	3,159,398	3,107,348	3,152,807	3,237,254
30324-520500	FOSTER HOME CHILDREN	21,482	19,223	19,835	20,138
30324-520600	SPEC ED FOSTER HOME CARE	48,642	27,772	28,543	28,979
30324-520700	GIFTED EDUCATION - SOQ	393,960	399,672	402,487	442,412
30324-520800	REMEDIAL PROGRAMS	431,841	438,101	441,188	506,763
30324-520810	REMEDIAL SUMMER SCHOOL	179,752	179,752	236,747	136,520
30324-520830	READING INTERVENTION	112,192	112,192	219,983	237,810
30324-521200	SPECIAL EDUCATION-SOQ	4,325,987	4,388,701	4,419,618	4,327,595
30324-521230	HOMEBOUND	1,523	17,290	1,680	17,605
30324-521250	COMPREHENSIVE SERVICES ACT	521,250	400,000	400,000	475,000
30324-521400	FREE TEXTBOOKS	814,210	826,013	831,833	1,064,846
30324-521700	VOC ED-SOQ	287,894	292,068	294,125	466,544
30324-522000	SPECIAL ED SUPPORT	772,151	620,018	909,108	971,995
30324-522300	SOCIAL SECURITY	2,159,206	2,205,879	2,221,419	2,437,289
30324-522310	VRS RETIREMENT BENEFITS	5,038,147	5,141,928	5,178,151	5,687,007
30324-522320	VRS GROUP LIFE BENEFITS	151,523	153,720	154,803	168,921
30324-525001	MEDICAID REIMBURSEMENT	182,308	135,000	135,000	150,000
30324-525250	PROJECT GRADUATION	17,699	17,699	21,202	21,762
30324-525300	OTHER CATEGORY/VOC ED	6,937	17,995	33,832	33,832
30324-525400	CAREER SWITCHERS PROGRAM	2,000	0	0	0
30324-526500	AT RISK	279,416	396,027	382,101	508,667
30324-526600	NATIONAL BOARD CERTIFICATION	52,500	50,000	50,000	50,000
30324-527500	K-3 INITIATIVE	161,262	163,213	169,515	177,226
30324-527510	SOL ALGEBRA READINESS	68,836	68,838	68,913	76,582
30324-527660	FY19 TECH INITIATIVE	20,881	0	0	0
30324-527680	FY21 TECH INITIATIVE	0	0	0	0
30324-527680	TECHNOLOGY INITIATIVE	0	544,000	544,000	0
30324-528100	PRE-SCHOOL INITIATIVE	210,895	525,797	248,688	389,758
30324-529900	MISCELLANEOUS GRANTS, STATE	0	337,548	337,548	319,999
30324-529910	LEP (LIMITED ENGLISH PROFICIENCY)	248,218	273,528	303,278	347,140
30324-540202	ISAEP	16,773	16,772	16,465	16,465
30324-540252	CTE EQUIPMENT	23,161	0	0	0
30324-540253	CTE OCCUPATIONAL PREP PRGRMS	13,676	0	0	0
30324-540291	MENTOR TEACHER	6,303	6,303	6,797	6,797
30324-540301	K-12 INNOVATION	50,000	0	85,000	0
30324-540349	CTE INDUSTRY CERTIFICATIONS	3,734	0	0	0
30324-540365	CTE WORKPLACE READINESS	2,305	0	0	0
30324-540372	MATH SCIENCE TEACHER RECRUIT	3,000	0	0	0
30324-540401	MCKINNEY-VENTO	12,420	0	0	0
30324-540427	POSITIVE BEHAVIOR (PBIS)	26,500	0	0	0
30324-540430	SECURITY	0	0	0	0
30324-540435	#GO VA MINI	227,162	0	0	0
30324-540883	ALBUTEROL GRANT	0	0	1,176	0
30324-560010	COVID RELIEF	0	0	0	0
30324-560020	VHS AP TESTING	0	0	0	0
30324-560030	YORK RIVER ACADEMY	0	0	0	0
30324-560040	PRAXIS ASSISTANCE	4,535	0	0	0
30324-560070	NO LOSS FUNDING	3,690,542	3,986,961	2,148,165	0
30324-560080	VPI PROVISIONAL LICENSURE	6,000	0	0	0
30324-560090	LEARNING LOSS INSTRUCTIONAL SUPPORT	185,306	0	0	0
30324-540440	GROCERY TAX HOLD HARMLESS	0	0	0	975,574
30324-540450	REBENCHMARKING HOLD HARMLESS	0	0	0	1,817,205
TOTAL REVENUE-COMMONWEALTH		78,032,991	81,749,161	81,437,767	88,895,233

**YORK COUNTY SCHOOL DIVISION
SCHOOL OPERATING FUND
FISCAL YEAR 2023**

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).

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 impaction 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.

**YORK COUNTY SCHOOL DIVISION
SCHOOL OPERATING FUND
FISCAL YEAR 2023**

REVENUE

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.

Unfinished Learning-CRRSA ESSER II

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

Extended Year-CRRSA ESSER II

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

ARP-ESSER III

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

ARP-ESSER III Preschool

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

ARPA-ESSER III Set Aside

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

McKinney-Vento ARP Homeless II

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

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

REVENUE DETAIL

**ANNUAL FINANCIAL PLAN
FUND 2100**

SCHOOL OPERATING FUND

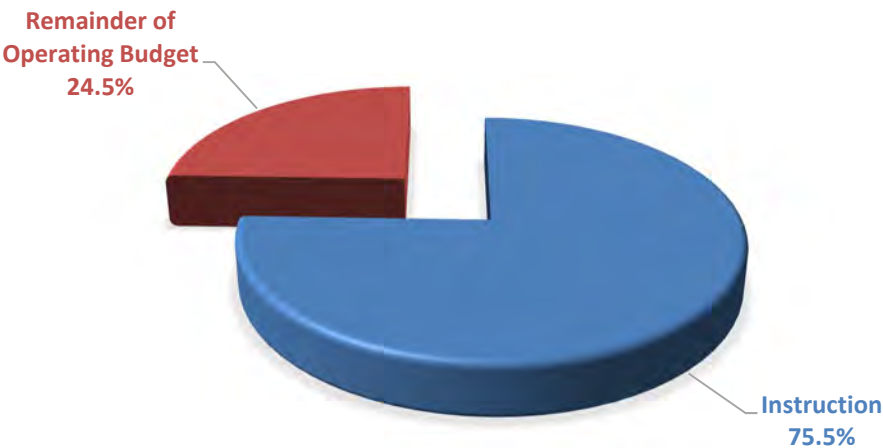
ACCT #	DESCRIPTION	FY 2021 ACTUAL	FY2022 BUDGET	FY 2022 EXPECTED	FY 2023 BUDGET
REVENUE-FEDERAL					
30333-520202	TITLE I - PART A	755,511	724,867	823,412	823,412
30333-520501	TITLE II - PART A	179,100	192,058	190,408	190,408
30333-520651	TITLE III - PART A	23,326	40,898	36,938	36,938
30333-520701	TITLE IV - PART A	46,102	54,048	54,048	54,048
30333-521201	IMPACT AID	9,123,392	8,700,000	8,700,000	8,700,000
30333-521350	DOD-HEAVILY IMPACTED	1,257,379	1,200,000	1,200,000	1,200,000
30333-521400	FREE TEXTBOOKS	0	0	0	0
30333-521401	FOREST RESERVE	5,928	0	0	0
30333-521750	DODEA LITERACY GRANT	3,611	0	0	0
30333-521800	DOD STEM GRANT	183,152	356,265	356,265	356,265
30333-521850	CARES ACT STIMULUS	583,700	0	583,700	0
30333-521855	ESSER-GEER	391,252	0	259,472	0
30333-521860	CORONAVIRUS RELIEF FUND (CRF)	2,295,440	0	0	0
30333-521900	TITLE VIB	2,268,963	2,437,611	2,346,421	2,656,618
30333-521901	CHAMPIONS IN KIND	1,000	0	0	0
30333-522750	DODEA SPED GRANT		0	0	0
30333-522800	E-RATE		0	0	0
30333-522900	NJROTC	126,578	140,000	140,000	140,000
30333-529900	MISCELLANEOUS GRANTS, FEDERAL	0	672,383	892,063	500,000
30333-584048	CTE-CARL PERKINS	115,819	115,819	114,693	114,693
30333-584173	SPEC ED PRESCHOOL	47,709	48,516	48,869	49,332
30333-521865	ESSER SPECIAL ED	43,645	0	0	0
30333-584050	CRRSA	0	2,321,396	2,318,396	0
	UNFINISHED LEARNING-CRRSA ESSER				
30333-584051	II	0	0	2,470,500	1,235,254
30333-584052	EXTENDED YEAR-CRRSA ESSER II	0	0	900,000	450,000
30333-584040	CARES ACT ASSESS & ALIGN	114,780	115,991	0	0
30333-584060	ARP-ESSER III	0	5,213,526	1,461,912	3,751,614
30333-584174	ARP-PRESCHOOL	0	0	15,089	27,706
30333-584027	ARP-TITLE VIB	0	0	86,591	498,706
30333-521870	BUS DRIVER INCENTIVE GRANT			27,365	0
30333-584045	ARP II-HOMELESS			24,544	23,917
30333-584065	ARPA-ESSER III SET ASIDE	0	0	0	970,650
30333-584075	ARPA BONUS PAYMENTS	0	0	0	1,244,843
	TOTAL REVENUE-FEDERAL	17,566,385	22,333,378	23,050,686	23,024,404
TRANSFERS-OTHER FUNDS					
	TRANSFERS/LOCAL APPN-				
30351-510101	OPERATIONS	54,102,444	55,630,494	55,630,494	57,430,494
30351-510120	TRANSFERS/LOCAL APPN-GROUNDS	1,134,650	1,206,600	1,206,600	1,206,600
	TRANSFERS/LOCAL APPN-REV STAB				
30351-510130	FUND	0	0	0	0
30351-510140	TRANSFERS-OTHER FUNDS	0	0	0	0
	TOTAL TRANSFERS-OTHER FUNDS	55,237,094	56,837,094	56,837,094	58,637,094
	TOTAL SCHOOL OPERATING FUND	153,150,483	163,121,645	163,529,559	172,758,743

INSTRUCTION

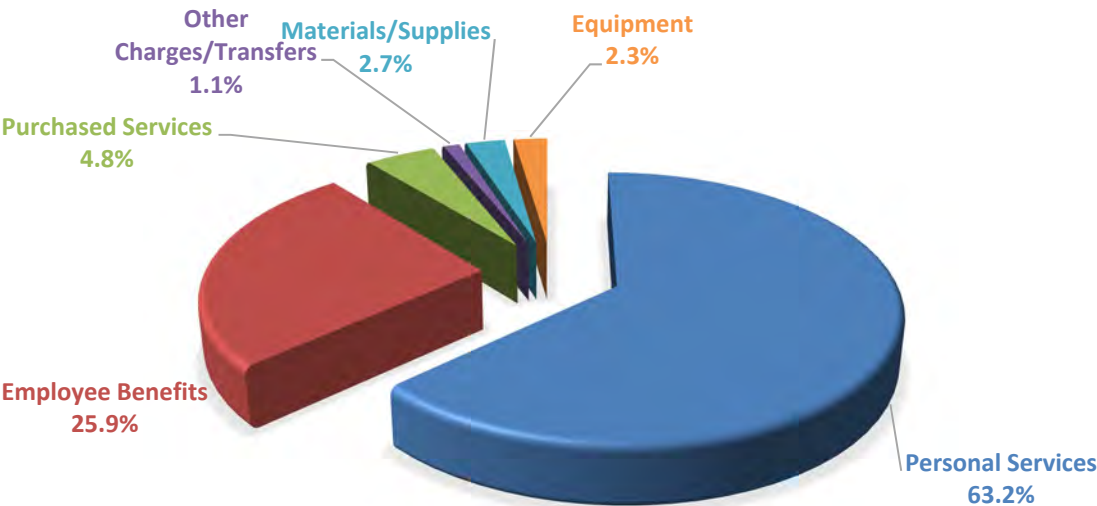
The Instruction category of the budget provides for programs and services dealing directly with the interaction between teachers and students. This category also includes activities associated with the principal’s office, curriculum development, and instructional staff training.

The Instruction category comprises 75.5% of the total Operating Budget. This percentage has remained fairly constant in recent years. Approximately 89.1% of the Instruction category budget is directed towards compensation of staff (Personal Services 63.2% plus Employee Benefits 25.9%). The remaining 10.9% covers such items as instructional supplies, equipment and purchased services. The Instruction category budget reflects an increase of \$7,562,969 or 6.2% (from \$122,943,166 in FY22E to \$130,506,135 in FY23). The charts below and on the next page depict this information.

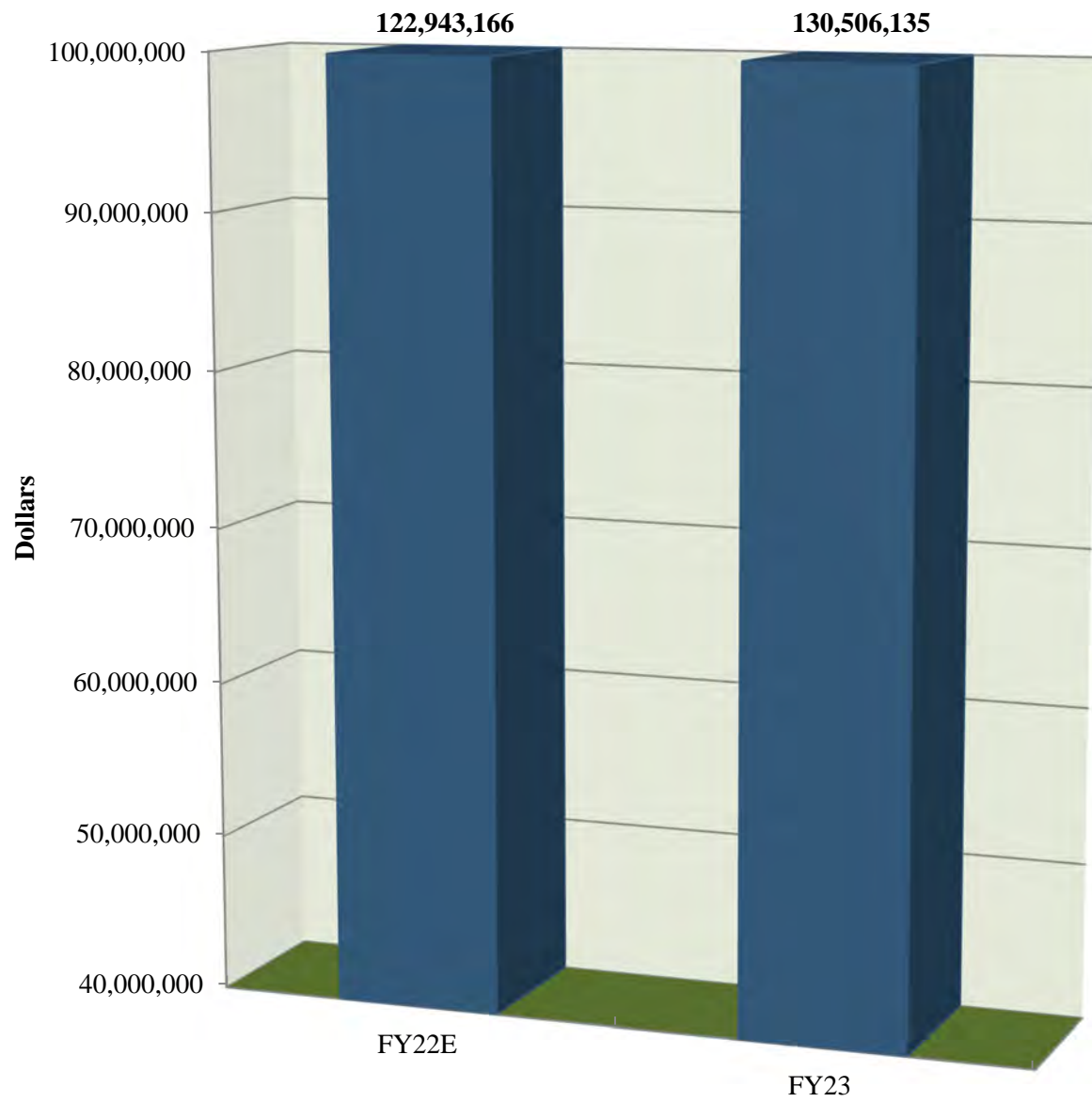
Instruction Category as a Percent of Operating Budget for FY2023



Instruction Category by Major Object for FY2023



Budget Comparison of Instruction Category



REGULAR EDUCATION - ELEMENTARY - PRE-KINDERGARTEN

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

PERSONNEL	FY 2021 ACTUAL	FY 2022 BUDGET	FY 2022 EXPECTED	FY 2023 BUDGET
N/A	0	0	0	0

CODE: 2100-611011-005
ACCT# DESCRIPTION

MATERIALS/SUPPLIES					
669000	Other Educational Supplies	0	0	0	4,777
	Subtotal	0	0	0	4,777
	TOTAL	0	0	0	4,777

REGULAR EDUCATION - ELEMENTARY - KINDERGARTEN

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

PERSONNEL

	FY 2021 ACTUAL	FY 2022 BUDGET	FY 2022 EXPECTED	FY 2023 BUDGET
Teachers	49	49	51	45
Para-Educators	27	27	28	26

ADDITIONAL INFORMATION:

In FY23 reduced by 5 Teacher FTE's and 2 Para-Educator FTE's.

CODE: 2100-611011-010

ACCT# DESCRIPTION

PERSONAL SERVICES				
611210	Teacher Salaries	2,304,044	1,539,255	1,539,255 2,758,799
611410	Para-Educator Salaries	492,764	459,494	459,494 563,390
615950	Overtime	255	0	0 0
616600	One-Time Bonus	101,350	0	0 0
	Subtotal	2,898,413	1,998,749	1,998,749 3,322,189
EMPLOYEE BENEFITS				
621000	FICA	213,550	152,925	152,925 254,020
622000	VRS Retirement	351,481	289,827	289,827 551,869
623000	Health Insurance	507,524	431,871	431,871 557,358
623500	Dental Insurance	13,762	0	0 0
624000	Group Life Insurance	37,373	26,140	26,140 44,495
625000	VRS Hybrid Disability Insurance	3,167	0	0 0
626000	Hybrid Defined Benefit	99,240	0	0 0
627000	ICMA RC Hybrid-DC	6,742	0	0 0
627500	RHCC	33,745	23,607	23,607 40,179
628000	Other Benefits	5,829	5,829	5,829 5,829
628100	ICMA RC Hybrid-457 Match	6,052	0	0 0
	Subtotal	1,278,465	930,199	930,199 1,453,750
MATERIALS/SUPPLIES				
660300	Textbooks	152	42,500	42,500 42,500
669000	Other Educational Supplies	16,308	27,557	27,557 22,780
	Subtotal	16,460	70,057	70,057 65,280
EQUIPMENT				
689210	Furniture/Equipment-Replacement	1,710	2,769	2,769 2,719
	Subtotal	1,710	2,769	2,769 2,719
TOTAL		4,195,048	3,001,774	3,001,774 4,843,938

REGULAR EDUCATION - ELEMENTARY - 1ST GRADE

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

PERSONNEL

	FY 2021 ACTUAL	FY 2022 BUDGET	FY 2022 EXPECTED	FY 2023 BUDGET
Teachers	49	49	47	46

ADDITIONAL INFORMATION:

In FY23 reduced by 1 Teacher FTE.

CODE: 2100-611011-020

ACCT# DESCRIPTION

PERSONAL SERVICES					
611210	Teacher Salaries	2,616,097	2,803,562	2,803,562	2,793,594
616600	One-Time Bonus	74,250	0	0	0
	Subtotal	2,690,347	2,803,562	2,803,562	2,793,594
EMPLOYEE BENEFITS					
621000	FICA	199,719	214,501	214,501	213,710
622000	VRS Retirement	332,251	465,975	465,975	464,296
623000	Health Insurance	411,667	595,852	595,852	497,324
623500	Dental Insurance	9,684	0	0	0
624000	Group Life Insurance	34,618	37,590	37,590	37,435
625000	VRS Hybrid Disability Insurance	2,673	0	0	0
626000	Hybrid Defined Benefit	83,231	0	0	0
627000	ICMA RC Hybrid-DC	5,688	0	0	0
627500	RHCC	31,071	33,944	33,944	33,803
628000	Other Benefits	4,340	4,340	4,340	4,340
628100	ICMA RC Hybrid-457 Match	5,745	0	0	0
	Subtotal	1,120,687	1,352,202	1,352,202	1,250,908
MATERIALS/SUPPLIES					
660300	Textbooks	6,210	42,750	42,750	42,750
669000	Other Educational Supplies	16,904	25,850	25,850	25,850
	Subtotal	23,114	68,600	68,600	68,600
EQUIPMENT					
689110	Furniture/Equipment-Additional	690	550	550	550
689210	Furniture/Equipment-Replacement	3,581	2,719	2,719	3,331
	Subtotal	4,271	3,269	3,269	3,881
TOTAL		3,838,419	4,227,633	4,227,633	4,116,983

REGULAR EDUCATION - ELEMENTARY - 2ND GRADE

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

PERSONNEL

	FY 2021 ACTUAL	FY 2022 BUDGET	FY 2022 EXPECTED	FY 2023 BUDGET
Teachers	48	48	51	50

ADDITIONAL INFORMATION:

In FY23 reduced by 1 Teacher FTE.

CODE: 2100-611011-030

ACCT# DESCRIPTION

PERSONAL SERVICES					
611210	Teacher Salaries	2,463,926	2,677,716	2,677,716	2,865,738
616600	One-Time Bonus	70,500	0	0	0
	Subtotal	2,534,426	2,677,716	2,677,716	2,865,738
EMPLOYEE BENEFITS					
621000	FICA	187,704	204,872	204,872	219,229
622000	VRS Retirement	340,830	445,062	445,062	476,286
623000	Health Insurance	396,191	452,700	452,700	410,265
623500	Dental Insurance	7,897	0	0	0
624000	Group Life Insurance	33,107	35,905	35,905	38,401
625000	VRS Hybrid Disability Insurance	1,953	0	0	0
626000	Hybrid Defined Benefit	62,522	0	0	0
627000	ICMA RC Hybrid-DC	4,155	0	0	0
627500	RHCC	29,841	32,424	32,424	34,676
628000	Other Benefits	4,776	4,776	4,776	4,776
628100	ICMA RC Hybrid-457 Match	2,380	0	0	0
	Subtotal	1,071,356	1,175,739	1,175,739	1,183,633
MATERIALS/SUPPLIES					
660300	Textbooks	0	42,750	42,750	42,750
669000	Other Educational Supplies	15,568	25,200	25,200	25,200
	Subtotal	15,568	67,950	67,950	67,950
EQUIPMENT					
689110	Furniture/Equipment-Additional	180	400	400	400
689210	Furniture/Equipment-Replacement	1,652	2,881	2,881	2,169
	Subtotal	1,832	3,281	3,281	2,569
TOTAL		3,623,182	3,924,686	3,924,686	4,119,890

REGULAR EDUCATION - ELEMENTARY - 3RD GRADE

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

PERSONNEL

	FY 2021 ACTUAL	FY 2022 BUDGET	FY 2022 EXPECTED	FY 2023 BUDGET
Teachers	44	44	42	43

ADDITIONAL INFORMATION:

In FY23 added 1 Teacher FTE.

CODE: 2100-611011-040

ACCT# DESCRIPTION

PERSONAL SERVICES					
611210	Teacher Salaries	2,326,428	2,499,523	2,499,523	2,552,812
616600	One-Time Bonus	66,000	0	0	0
	Subtotal	2,392,428	2,499,523	2,499,523	2,552,812
EMPLOYEE BENEFITS					
621000	FICA	177,298	191,236	191,236	195,291
622000	VRS Retirement	224,092	415,446	415,446	424,278
623000	Health Insurance	422,985	480,924	480,924	452,478
623500	Dental Insurance	8,754	0	0	0
624000	Group Life Insurance	31,179	33,510	33,510	34,208
625000	VRS Hybrid Disability Insurance	4,599	0	0	0
626000	Hybrid Defined Benefit	145,442	0	0	0
627000	ICMA RC Hybrid-DC	9,785	0	0	0
627500	RHCC	28,154	30,261	30,261	30,890
628000	Other Benefits	4,410	4,410	4,410	4,410
628100	ICMA RC Hybrid-457 Match	7,748	0	0	0
	Subtotal	1,064,446	1,155,787	1,155,787	1,141,555
MATERIALS/SUPPLIES					
660300	Textbooks	162	44,000	44,000	44,000
669000	Other Educational Supplies	17,259	27,048	27,048	27,048
	Subtotal	17,421	71,048	71,048	71,048
EQUIPMENT					
689110	Furniture/Equipment-Additional	547	400	400	400
689210	Furniture/Equipment-Replacement	1,388	2,219	2,219	2,169
	Subtotal	1,935	2,619	2,619	2,569
TOTAL		3,476,230	3,728,977	3,728,977	3,767,984

REGULAR EDUCATION - ELEMENTARY - 4TH GRADE

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

PERSONNEL

	FY 2021 ACTUAL	FY 2022 BUDGET	FY 2022 EXPECTED	FY 2023 BUDGET
Teachers	43	43	43	42

ADDITIONAL INFORMATION:

In FY23 reduced by 1 Teacher FTE.

CODE: 2100-611011-050

ACCT# DESCRIPTION

PERSONAL SERVICES					
611210	Teacher Salaries	2,310,674	2,534,269	2,534,269	2,459,698
616600	One-Time Bonus	65,250	0	0	0
	Subtotal	2,375,924	2,534,269	2,534,269	2,459,698
EMPLOYEE BENEFITS					
621000	FICA	175,334	193,893	193,893	188,167
622000	VRS Retirement	254,383	421,220	421,220	408,802
623000	Health Insurance	402,083	450,264	450,264	435,939
623500	Dental Insurance	10,769	0	0	0
624000	Group Life Insurance	31,223	33,981	33,981	32,960
625000	VRS Hybrid Disability Insurance	3,757	0	0	0
626000	Hybrid Defined Benefit	116,957	0	0	0
627000	ICMA RC Hybrid-DC	7,995	0	0	0
627500	RHCC	28,121	30,688	30,688	29,763
628000	Other Benefits	3,903	3,903	3,903	3,903
628100	ICMA RC Hybrid-457 Match	7,917	0	0	0
	Subtotal	1,042,442	1,133,949	1,133,949	1,099,534
MATERIALS/SUPPLIES					
660300	Textbooks	545	44,000	44,000	44,000
669000	Other Educational Supplies	10,775	23,460	23,460	23,460
	Subtotal	11,320	67,460	67,460	67,460
EQUIPMENT					
689110	Furniture/Equipment-Additional	450	400	400	400
689210	Furniture/Equipment-Replacement	1,482	2,219	2,219	2,169
	Subtotal	1,932	2,619	2,619	2,569
TOTAL		3,431,618	3,738,297	3,738,297	3,629,261

REGULAR EDUCATION - ELEMENTARY - 5TH GRADE

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

PERSONNEL

	FY 2021 ACTUAL	FY 2022 BUDGET	FY 2022 EXPECTED	FY 2023 BUDGET
Teachers	46	46	45	44

ADDITIONAL INFORMATION:

In FY23 reduced by 1 Teacher FTE.

CODE: 2100-611011-060

ACCT# DESCRIPTION

PERSONAL SERVICES					
611210	Teacher Salaries	2,156,083	2,436,872	2,436,872	2,455,901
616600	One-Time Bonus	62,250	0	0	0
	Subtotal	2,218,333	2,436,872	2,436,872	2,455,901
EMPLOYEE BENEFITS					
621000	FICA	164,896	186,444	186,444	187,877
622000	VRS Retirement	215,887	405,031	405,031	408,171
623000	Health Insurance	319,504	399,036	399,036	384,659
623500	Dental Insurance	9,065	0	0	0
624000	Group Life Insurance	28,843	32,679	32,679	32,910
625000	VRS Hybrid Disability Insurance	3,989	0	0	0
626000	Hybrid Defined Benefit	129,332	0	0	0
627000	ICMA RC Hybrid-DC	8,488	0	0	0
627500	RHCC	25,987	29,505	29,505	29,717
628000	Other Benefits	4,210	4,210	4,210	4,210
628100	ICMA RC Hybrid-457 Match	3,241	0	0	0
	Subtotal	913,442	1,056,905	1,056,905	1,047,544
MATERIALS/SUPPLIES					
660300	Textbooks	0	44,000	44,000	44,000
669000	Other Educational Supplies	12,865	19,583	19,583	19,583
	Subtotal	12,865	63,583	63,583	63,583
EQUIPMENT					
689110	Furniture/Equipment-Additional	450	200	200	200
689210	Furniture/Equipment-Replacement	21,551	2,219	2,219	2,169
	Subtotal	22,001	2,419	2,419	2,369
TOTAL		3,166,641	3,559,779	3,559,779	3,569,397

REGULAR EDUCATION - ELEMENTARY - ART

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

PERSONNEL

	FY 2021 ACTUAL	FY 2022 BUDGET	FY 2022 EXPECTED	FY 2023 BUDGET
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

PERSONAL SERVICES					
611210	Teacher Salaries	554,800	575,375	575,375	596,306
616600	One-Time Bonus	15,000	0	0	0
	Subtotal	569,800	575,375	575,375	596,306
EMPLOYEE BENEFITS					
621000	FICA	42,265	44,021	44,021	45,618
622000	VRS Retirement	91,709	95,632	95,632	99,106
623000	Health Insurance	91,395	101,820	101,820	82,978
623500	Dental Insurance	2,390	0	0	0
624000	Group Life Insurance	7,394	7,714	7,714	7,991
627500	RHCC	6,677	6,966	6,966	7,216
628000	Other Benefits	977	977	977	977
	Subtotal	242,807	257,130	257,130	243,886
MATERIALS/SUPPLIES					
660500	Art Supplies	30,906	35,717	35,717	35,717
669000	Other Educational Supplies	5,955	6,166	6,166	6,166
	Subtotal	36,861	41,883	41,883	41,883
TOTAL		849,468	874,388	874,388	882,075

REGULAR EDUCATION - ELEMENTARY - MUSIC

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

PERSONNEL

	FY 2021 ACTUAL	FY 2022 BUDGET	FY 2022 EXPECTED	FY 2023 BUDGET
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

PERSONAL SERVICES					
611210	Teacher Salaries	508,829	532,073	532,073	570,038
616600	One-Time Bonus	15,000	0	0	0
	Subtotal	523,829	532,073	532,073	570,038
EMPLOYEE BENEFITS					
621000	FICA	39,260	40,709	40,709	43,608
622000	VRS Retirement	69,812	88,435	88,435	94,741
623000	Health Insurance	91,860	100,464	100,464	109,023
623500	Dental Insurance	2,287	0	0	0
624000	Group Life Insurance	6,819	7,135	7,135	7,639
625000	VRS Hybrid Disability Insurance	417	0	0	0
626000	Hybrid Defined Benefit	12,775	0	0	0
627000	ICMA RC Hybrid-DC	888	0	0	0
627500	RHCC	6,157	6,442	6,442	6,898
628000	Other Benefits	1,025	1,025	1,025	1,025
628100	ICMA RC Hybrid-457 Match	1,093	0	0	0
	Subtotal	232,393	244,210	244,210	262,934
MATERIALS/SUPPLIES					
660400	Music Supplies	8,129	12,548	12,548	12,548
	Subtotal	8,129	12,548	12,548	12,548
TOTAL		764,351	788,831	788,831	845,520

REGULAR EDUCATION - ELEMENTARY - PE

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

PERSONNEL

	FY 2021 ACTUAL	FY 2022 BUDGET	FY 2022 EXPECTED	FY 2023 BUDGET
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Teachers	10	10	10	10
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ADDITIONAL INFORMATION:

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

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

611210	Teacher Salaries	528,482	551,391	551,391	589,538
616600	One-Time Bonus	15,000	0	0	0
	Subtotal	543,482	551,391	551,391	589,538

EMPLOYEE BENEFITS

621000	FICA	40,201	42,187	42,187	45,100
622000	VRS Retirement	72,653	91,645	91,645	97,982
623000	Health Insurance	87,659	94,860	94,860	102,913
623500	Dental Insurance	2,513	0	0	0
624000	Group Life Insurance	7,081	7,393	7,393	7,900
625000	VRS Hybrid Disability Insurance	429	0	0	0
626000	Hybrid Defined Benefit	13,170	0	0	0
627000	ICMA RC Hybrid-DC	913	0	0	0
627500	RHCC	6,394	6,676	6,676	7,134
628000	Other Benefits	1,269	1,269	1,269	1,269
628100	ICMA RC Hybrid-457 Match	869	0	0	0
	Subtotal	233,151	244,030	244,030	262,298

MATERIALS/SUPPLIES

660600	Physical Ed Supplies	8,274	11,800	11,800	11,800
	Subtotal	8,274	11,800	11,800	11,800

TOTAL

	784,907	807,221	807,221	863,636
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REGULAR EDUCATION - ELEMENTARY - EL

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

PERSONNEL

	FY 2021 ACTUAL	FY 2022 BUDGET	FY 2022 EXPECTED	FY 2023 BUDGET
Teachers	8	8	8.25	8.5
Para-Educators	3.5	3.5	3.75	3.75

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.

In FY23 increased by .25 Teacher FTE.

CODE: 2100-611011-100

ACCT# DESCRIPTION

PERSONAL SERVICES					
611210	Teacher Salaries	388,738	397,732	397,732	509,212
611410	Para-Educator Salaries	24,009	68,065	68,065	69,583
611430	Technical Salaries	2,000	47,402	47,402	47,402
615950	Overtime	3	0	0	0
616600	One-Time Bonus	12,000	0	0	0
	Subtotal	426,750	513,199	513,199	626,197
EMPLOYEE BENEFITS					
621000	FICA	31,646	37,714	37,714	46,353
622000	VRS Retirement	46,730	70,376	70,376	96,196
623000	Health Insurance	59,019	85,404	85,404	175,758
623500	Dental Insurance	2,170	0	0	0
624000	Group Life Insurance	5,519	6,247	6,247	7,757
625000	VRS Hybrid Disability Insurance	614	0	0	0
626000	Hybrid Defined Benefit	19,835	0	0	0
627000	ICMA RC Hybrid-DC	1,307	0	0	0
627500	RHCC	4,984	5,641	5,641	7,004
628000	Other Benefits	659	659	659	659
628100	ICMA RC Hybrid-457 Match	935	0	0	0
	Subtotal	173,418	206,041	206,041	333,727
OTHER CHARGES					
655040	Travel	711	3,000	3,000	3,000
	Subtotal	711	3,000	3,000	3,000
MATERIALS/SUPPLIES					
669000	Other Educational Supplies	10,965	6,405	6,405	6,405
	Subtotal	10,965	6,405	6,405	6,405
TOTAL		611,844	728,645	728,645	969,329

REGULAR EDUCATION - ELEMENTARY - READING

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

PERSONNEL

	FY 2021 ACTUAL	FY 2022 BUDGET	FY 2022 EXPECTED	FY 2023 BUDGET
Teachers	16.5	16.5	16.5	16.5
Para-Educators	13.5	13.5	13.5	13

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

PERSONAL SERVICES					
611210	Teacher Salaries	1,002,834	1,043,430	1,043,430	1,127,096
611410	Para-Educator Salaries	247,643	295,386	295,386	284,193
615950	Overtime	74	0	0	0
616250	Stipends	4,050	0	0	0
616600	One-Time Bonus	42,000	0	0	0
	Subtotal	1,296,601	1,338,816	1,338,816	1,411,289
EMPLOYEE BENEFITS					
621000	FICA	96,386	102,434	102,434	107,964
622000	VRS Retirement	192,744	187,342	187,342	234,557
623000	Health Insurance	180,575	211,872	211,872	239,302
623500	Dental Insurance	5,563	0	0	0
624000	Group Life Insurance	16,216	17,585	17,585	18,913
625000	VRS Hybrid Disability Insurance	233	0	0	0
626000	Hybrid Defined Benefit	7,733	0	0	0
627000	ICMA RC Hybrid-DC	495	0	0	0
627500	RHCC	14,631	15,877	15,877	17,077
628000	Other Benefits	2,214	2,214	2,214	2,214
	Subtotal	516,790	537,324	537,324	620,027
OTHER CHARGES					
655040	Travel	0	1,000	1,000	1,000
655060	Employee Development	2,093	13,000	13,000	13,000
	Subtotal	2,093	14,000	14,000	14,000
MATERIALS/SUPPLIES					
660800	Remedial Reading Supplies	3,561	24,250	24,250	24,250
669000	Other Educational Supplies	18,075	31,119	31,119	31,119
669900	Miscellaneous Materials & Supplies	1,416	1,000	1,000	1,000
	Subtotal	23,052	56,369	56,369	56,369
TOTAL		1,838,536	1,946,509	1,946,509	2,101,685

REGULAR EDUCATION - ELEMENTARY - SCHOOL OF THE ARTS

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

PERSONNEL

	FY 2021 ACTUAL	FY 2022 BUDGET	FY 2022 EXPECTED	FY 2023 BUDGET
N/A	0	0	0	0

CODE: 2100-611011-125

ACCT# DESCRIPTION

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

REGULAR EDUCATION - ELEMENTARY - CONTRACTED SERVICES

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

PERSONNEL

	FY 2021 ACTUAL	FY 2022 BUDGET	FY 2022 EXPECTED	FY 2023 BUDGET
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N/A	0	0	0	0
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CODE: 2100-611011-130**ACCT# DESCRIPTION****PURCHASED SERVICES**

638810	Fees For Services	0	5,000	5,000	5,000
	Subtotal	0	5,000	5,000	5,000
	TOTAL	0	5,000	5,000	5,000

REGULAR EDUCATION - ELEMENTARY - OTHER

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

PERSONNEL

	FY 2021 ACTUAL	FY 2022 BUDGET	FY 2022 EXPECTED	FY 2023 BUDGET
Teachers	6.5	6.5	6.6	6.6
Para-Educators	62	62	61	58
Technical	1	1	1	1

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

611210	Teacher Salaries	361,350	377,039	377,039	424,937
611410	Para-Educator Salaries	1,122,200	1,278,996	1,278,996	1,399,700
611430	Technical Salaries	53,912	56,159	56,159	59,795
615000	Substitute Salaries	517,125	590,000	590,000	590,000
615100	Substitutes - PREP	0	240,000	240,000	240,000
615950	Overtime	899	0	0	0
616000	Supplements	172,637	177,500	177,500	177,500
616250	Stipends	4,260	12,342	12,342	12,342
616600	One-Time Bonus	97,500	0	0	0
	Subtotal	2,329,883	2,732,036	2,732,036	2,904,274

EMPLOYEE BENEFITS

621000	FICA	172,015	132,089	132,089	145,231
622000	VRS Retirement	163,026	148,061	148,061	313,194
623000	Health Insurance	398,069	460,524	460,524	497,857
623500	Dental Insurance	11,742	0	0	0
624000	Group Life Insurance	19,919	22,646	22,646	25,253
625000	VRS Hybrid Disability Insurance	2,379	0	0	0
626000	Hybrid Defined Benefit	75,295	0	0	0
627000	ICMA RC Hybrid-DC	5,075	0	0	0
627500	RHCC	17,984	20,464	20,464	22,803
628000	Other Benefits	3,982	3,982	3,982	3,982
628100	ICMA RC Hybrid-457 Match	3,847	0	0	0
	Subtotal	873,333	787,766	787,766	1,008,320

PURCHASED SERVICES

635000	Printing	14,481	30,000	30,000	30,000
639000	Miscellaneous Contractual Services	12,838	14,000	14,000	14,000
	Subtotal	27,319	44,000	44,000	44,000

OTHER CHARGES

658010	Dues/Memberships	700	750	750	750
	Subtotal	700	750	750	750

MATERIALS/SUPPLIES

660700	Testing Materials	23,976	85,426	85,426	85,426
669000	Other Educational Supplies	8,991	15,200	15,200	15,200
669150	Supplemental Per Pupil Allocation	150,966	100,000	100,000	66,667
	Subtotal	183,933	200,626	200,626	167,293

EQUIPMENT

689210	Furniture/Equipment-Replacement	1,141	800	800	800
	Subtotal	1,141	800	800	800

TOTAL

3,416,309	3,765,978	3,765,978	4,125,437
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REGULAR EDUCATION - MIDDLE - ENCORE

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

PERSONNEL

	FY 2021 ACTUAL	FY 2022 BUDGET	FY 2022 EXPECTED	FY 2023 BUDGET
Teachers	32.4	32.4	32.4	31.4

ADDITIONAL INFORMATION:

In FY23 reduced by 1 Teacher FTE.

CODE: 2100-611012-150

ACCT# DESCRIPTION

PERSONAL SERVICES				
611210	Teacher Salaries	1,738,839	1,701,522	1,701,522
616600	One-Time Bonus	45,000	0	0
	Subtotal	1,783,839	1,701,522	1,701,522
EMPLOYEE BENEFITS				
621000	FICA	133,014	130,183	130,183
622000	VRS Retirement	173,225	282,804	282,804
623000	Health Insurance	278,299	291,780	291,780
623500	Dental Insurance	5,649	0	0
624000	Group Life Insurance	22,766	22,813	22,813
625000	VRS Hybrid Disability Insurance	3,086	0	0
626000	Hybrid Defined Benefit	98,491	0	0
627000	ICMA RC Hybrid-DC	6,567	0	0
627500	RHCC	20,557	20,602	20,602
628000	Other Benefits	2,350	2,350	2,350
628100	ICMA RC Hybrid-457 Match	4,079	0	0
	Subtotal	748,083	750,532	750,532
PURCHASED SERVICES				
633700	Contract Maint/Music Instruments	3,823	7,950	7,950
	Subtotal	3,823	7,950	7,950
MATERIALS/SUPPLIES				
660300	Textbooks	0	5,000	5,000
660400	Music Supplies	6,922	12,300	12,300
660500	Art Supplies	3,768	9,708	9,708
669000	Other Educational Supplies	5,719	12,965	12,965
	Subtotal	16,409	39,973	39,973
EQUIPMENT				
689110	Furniture/Equipment-Additional	16,263	15,000	15,000
	Subtotal	16,263	15,000	15,000
TOTAL		2,568,417	2,514,977	2,514,977

REGULAR EDUCATION - MIDDLE - CORE/TEAMING/ACADEMIC COACHING

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

PERSONNEL

	FY 2021 ACTUAL	FY 2022 BUDGET	FY 2022 EXPECTED	FY 2023 BUDGET
Teachers	123	123	124	125

ADDITIONAL INFORMATION:

In FY23 increased by 1 Teacher FTE.

CODE: 2100-611012-160

ACCT# DESCRIPTION

PERSONAL SERVICES					
611210	Teacher Salaries	6,643,452	7,300,622	7,300,622	8,372,477
616250	Stipends	1,400	1,400	1,400	1,400
616600	One-Time Bonus	182,625	0	0	0
	Subtotal	6,827,477	7,302,022	7,302,022	8,373,877
EMPLOYEE BENEFITS					
621000	FICA	504,870	529,413	529,413	567,076
622000	VRS Retirement	857,111	1,143,289	1,143,289	1,231,768
623000	Health Insurance	1,133,250	1,346,260	1,346,260	1,301,715
623500	Dental Insurance	27,217	0	0	0
624000	Group Life Insurance	88,523	92,233	92,233	99,313
625000	VRS Hybrid Disability Insurance	6,747	0	0	0
626000	Hybrid Defined Benefit	209,058	0	0	0
627000	ICMA RC Hybrid-DC	14,357	0	0	0
627500	RHCC	79,772	83,281	83,281	89,678
628000	Other Benefits	12,993	12,993	12,993	12,993
628100	ICMA RC Hybrid-457 Match	15,880	0	0	0
	Subtotal	2,949,778	3,207,469	3,207,469	3,302,543
MATERIALS/SUPPLIES					
660200	Laboratory Supplies	14,089	19,808	19,808	19,808
660300	Textbooks	128,495	242,383	242,383	42,383
660600	Physical Ed Supplies	4,204	7,344	7,344	7,344
669000	Other Educational Supplies	46,870	82,237	82,237	82,237
	Subtotal	193,658	351,772	351,772	151,772
TOTAL		9,970,913	10,861,263	10,861,263	11,828,192

REGULAR EDUCATION - MIDDLE - ALTERNATIVE EDUCATION

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

PERSONNEL

	FY 2021 ACTUAL	FY 2022 BUDGET	FY 2022 EXPECTED	FY 2023 BUDGET
Para-Educators	4	4	4	4

CODE: 2100-611012-170

ACCT# DESCRIPTION

PERSONAL SERVICES					
611410	Para-Educator Salaries	90,179	93,384	93,384	85,501
615950	Overtime	186	0	0	0
616600	One-Time Bonus	6,000	0	0	0
	Subtotal	96,365	93,384	93,384	85,501
EMPLOYEE BENEFITS					
621000	FICA	6,724	7,146	7,146	6,541
622000	VRS Retirement	8,075	5,858	5,858	14,211
623000	Health Insurance	38,726	43,524	43,524	43,080
623500	Dental Insurance	1,223	0	0	0
624000	Group Life Insurance	1,197	1,254	1,254	1,146
625000	VRS Hybrid Disability Insurance	192	0	0	0
626000	Hybrid Defined Benefit	5,757	0	0	0
627000	ICMA RC Hybrid-DC	408	0	0	0
627500	RHCC	1,081	1,132	1,132	1,035
628000	Other Benefits	154	154	154	154
628100	ICMA RC Hybrid-457 Match	612	0	0	0
	Subtotal	64,149	59,068	59,068	66,167
PURCHASED SERVICES					
639000	Miscellaneous Contractual Services	0	2,159	2,159	2,159
	Subtotal	0	2,159	2,159	2,159
TOTAL		160,514	154,611	154,611	153,827

REGULAR EDUCATION - MIDDLE - EL

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

PERSONNEL

	FY 2021 ACTUAL	FY 2022 BUDGET	FY 2022 EXPECTED	FY 2023 BUDGET
Teachers	1.5	1.5	1.75	1.75
Para-Educators	1.5	1.5	1.25	1.25

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

PERSONAL SERVICES					
611210	Teacher Salaries	84,401	55,499	55,499	112,555
611410	Para-Educator Salaries	9,767	18,516	18,516	18,477
616600	One-Time Bonus	1,500	0	0	0
	Subtotal	95,668	74,015	74,015	131,032
EMPLOYEE BENEFITS					
621000	FICA	7,152	5,663	5,663	10,025
622000	VRS Retirement	13,282	10,385	10,385	21,778
623000	Health Insurance	10,373	0	0	44,813
623500	Dental Insurance	230	0	0	0
624000	Group Life Insurance	1,262	993	993	1,757
625000	VRS Hybrid Disability Insurance	67	0	0	0
626000	Hybrid Defined Benefit	2,130	0	0	0
627000	ICMA RC Hybrid-DC	142	0	0	0
627500	RHCC	1,139	897	897	1,586
628000	Other Benefits	72	72	72	72
628100	ICMA RC Hybrid-457 Match	94	0	0	0
	Subtotal	35,943	18,010	18,010	80,031
MATERIALS/SUPPLIES					
669000	Other Educational Supplies	2,756	1,500	1,500	1,500
669900	Miscellaneous Materials & Supplies	513	5,000	5,000	5,000
	Subtotal	3,269	6,500	6,500	6,500
TOTAL		134,880	98,525	98,525	217,563

REGULAR EDUCATION - MIDDLE - SCHOOL OF ARTS

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

PERSONNEL

	FY 2021 ACTUAL	FY 2022 BUDGET	FY 2022 EXPECTED	FY 2023 BUDGET
Teachers	1	1	1	1

CODE: 2100-611012-205

ACCT# DESCRIPTION

PERSONAL SERVICES

611210	Teacher Salaries	43,715	45,767	45,767	48,983
616250	Stipends	1,725	3,717	3,717	3,717
616600	One-Time Bonus	1,500	0	0	0
	Subtotal	46,940	49,484	49,484	52,700

EMPLOYEE BENEFITS

621000	FICA	5,406	3,810	3,810	4,056
622000	VRS Retirement	0	7,607	7,607	8,141
623000	Health Insurance	5,121	0	0	8,178
624000	Group Life Insurance	586	614	614	657
625000	VRS Hybrid Disability Insurance	206	0	0	0
626000	Hybrid Defined Benefit	6,610	0	0	0
627000	ICMA RC Hybrid-DC	437	0	0	0
627500	RHCC	529	554	554	593
628000	Other Benefits	93	93	93	93
628100	ICMA RC Hybrid-457 Match	219	0	0	0
	Subtotal	19,207	12,678	12,678	21,718

PURCHASED SERVICES

639000	Miscellaneous Contractual Services	2,896	2,896	2,896	2,896
	Subtotal	2,896	2,896	2,896	2,896

MATERIALS/SUPPLIES

669000	Other Educational Supplies	2,248	2,896	2,896	2,896
	Subtotal	2,248	2,896	2,896	2,896

TOTAL

71,291	67,954	67,954	80,210
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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

	FY 2021 ACTUAL	FY 2022 BUDGET	FY 2022 EXPECTED	FY 2023 BUDGET
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N/A	0	0	0	0
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CODE: 2100-611012-210**ACCT# DESCRIPTION****PURCHASED SERVICES**

639000	Miscellaneous Contractual Services	5,375	6,200	6,200	6,200
	Subtotal	5,375	6,200	6,200	6,200
	TOTAL	5,375	6,200	6,200	6,200

REGULAR EDUCATION - MIDDLE - OTHER

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

PERSONNEL

	FY 2021 ACTUAL	FY 2022 BUDGET	FY 2022 EXPECTED	FY 2023 BUDGET
Teachers	10.74	10.74	9.74	9.74
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	490,858	506,853	506,853	549,815
611410	Para-Educator Salaries	40,854	42,657	42,657	45,714
611520	Cafeteria Monitor	23,638	38,016	38,016	0
615000	Substitute Salaries	246,198	290,856	290,856	290,856
615950	Overtime	367	0	0	0
616000	Supplements	201,376	204,907	204,907	204,907
616250	Stipends	3,749	6,054	6,054	6,054
616600	One-Time Bonus	19,500	0	0	0
	Subtotal	1,026,540	1,089,343	1,089,343	1,097,346
EMPLOYEE BENEFITS					
621000	FICA	77,328	45,468	45,468	46,074
622000	VRS Retirement	67,057	89,308	89,308	98,978
623000	Health Insurance	80,834	99,972	99,972	17,835
623500	Dental Insurance	2,676	0	0	0
624000	Group Life Insurance	7,049	7,883	7,883	7,981
625000	VRS Hybrid Disability Insurance	580	0	0	0
626000	Hybrid Defined Benefit	17,884	0	0	0
627000	ICMA RC Hybrid-DC	1,226	0	0	0
627500	RHCC	6,358	7,118	7,118	7,207
628000	Other Benefits	2,049	2,049	2,049	2,049
628100	ICMA RC Hybrid-457 Match	1,137	0	0	0
	Subtotal	264,178	251,798	251,798	180,124
PURCHASED SERVICES					
635000	Printing	14,410	30,000	30,000	30,000
639000	Miscellaneous Contractual Services	8,821	12,500	12,500	12,500
	Subtotal	23,231	42,500	42,500	42,500
MATERIALS/SUPPLIES					
660010	Stationery/Forms/Office Supplies	4,039	5,200	5,200	5,200
669000	Other Educational Supplies	11,073	15,921	15,921	15,921
669150	Supplemental Per Pupil Allocation	50,177	100,000	100,000	66,666
	Subtotal	65,289	121,121	121,121	87,787
EQUIPMENT					
689110	Furniture/Equipment-Additional	13,091	11,578	11,578	11,578
689210	Furniture/Equipment-Replacement	7,558	18,180	18,180	18,180
	Subtotal	20,649	29,758	29,758	29,758
TOTAL		1,399,887	1,534,520	1,534,520	1,437,515

REGULAR EDUCATION - MIDDLE - GRAFTON COMPLEX FIRE

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

PERSONNEL

	FY 2021 ACTUAL	FY 2022 BUDGET	FY 2022 EXPECTED	FY 2023 BUDGET
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N/A	0	0	0	0
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CODE: 2100-611012-999**ACCT# DESCRIPTION****MATERIALS/SUPPLIES**

669900	Miscellaneous Materials & Supplies	13,695	0	0	0
	Subtotal	13,695	0	0	0

EQUIPMENT

689210	Furniture/Equipment-Replacement	43,029	0	0	0
	Subtotal	43,029	0	0	0

TOTAL

		56,724	0	0	0
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REGULAR EDUCATION - HIGH - ART

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

PERSONNEL

	FY 2021 ACTUAL	FY 2022 BUDGET	FY 2022 EXPECTED	FY 2023 BUDGET
Teachers	10.5	10.5	11.5	11.5

CODE: 2100-611013-230

ACCT# DESCRIPTION

PERSONAL SERVICES

611210	Teacher Salaries	549,066	576,433	576,433	645,872
616600	One-Time Bonus	16,500	0	0	0
	Subtotal	565,566	576,433	576,433	645,872

EMPLOYEE BENEFITS

621000	FICA	41,937	44,103	44,103	49,410
622000	VRS Retirement	63,936	95,807	95,807	107,344
623000	Health Insurance	64,989	73,284	73,284	88,619
623500	Dental Insurance	2,227	0	0	0
624000	Group Life Insurance	7,360	7,728	7,728	8,655
625000	VRS Hybrid Disability Insurance	773	0	0	0
626000	Hybrid Defined Benefit	24,632	0	0	0
627000	ICMA RC Hybrid-DC	1,646	0	0	0
627500	RHCC	6,646	6,980	6,980	7,816
628000	Other Benefits	1,022	1,022	1,022	1,022
628100	ICMA RC Hybrid-457 Match	1,070	0	0	0
	Subtotal	216,238	228,924	228,924	262,866

MATERIALS/SUPPLIES

660500	Art Supplies	18,903	13,600	13,600	13,600
	Subtotal	18,903	13,600	13,600	13,600

TOTAL

800,707	818,957	818,957	922,338
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REGULAR EDUCATION - HIGH - MUSIC

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

PERSONNEL

	FY 2021 ACTUAL	FY 2022 BUDGET	FY 2022 EXPECTED	FY 2023 BUDGET
Teachers	7.9	7.9	7.5	7.5

CODE: 2100-611013-240

ACCT# DESCRIPTION

PERSONAL SERVICES

611210	Teacher Salaries	465,930	474,247	474,247	497,350
616600	One-Time Bonus	12,750	0	0	0
	Subtotal	478,680	474,247	474,247	497,350

EMPLOYEE BENEFITS

621000	FICA	36,304	36,284	36,284	38,048
622000	VRS Retirement	48,992	74,165	74,165	82,660
623000	Health Insurance	41,839	45,696	45,696	74,671
623500	Dental Insurance	1,646	0	0	0
624000	Group Life Insurance	6,237	5,983	5,983	6,665
625000	VRS Hybrid Disability Insurance	802	0	0	0
626000	Hybrid Defined Benefit	24,715	0	0	0
627000	ICMA RC Hybrid-DC	1,707	0	0	0
627500	RHCC	5,632	5,403	5,403	6,018
628000	Other Benefits	1,075	1,075	1,075	1,075
628100	ICMA RC Hybrid-457 Match	1,940	0	0	0
	Subtotal	170,889	168,606	168,606	209,137

PURCHASED SERVICES

633700	Contract Maint/Music Instruments	6,758	10,250	10,250	10,250
	Subtotal	6,758	10,250	10,250	10,250

MATERIALS/SUPPLIES

660400	Music Supplies	6,269	12,550	12,550	12,550
	Subtotal	6,269	12,550	12,550	12,550

EQUIPMENT

689110	Furniture/Equipment-Additional	15,619	17,000	17,000	17,000
	Subtotal	15,619	17,000	17,000	17,000

TOTAL

678,215	682,653	682,653	746,287
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REGULAR EDUCATION - HIGH - ENGLISH

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

PERSONNEL

	FY 2021 ACTUAL	FY 2022 BUDGET	FY 2022 EXPECTED	FY 2023 BUDGET
Teachers	38	38	38	38

CODE: 2100-611013-250

ACCT# DESCRIPTION

PERSONAL SERVICES

611210	Teacher Salaries	2,016,588	2,094,516	2,094,516	2,267,077
616600	One-Time Bonus	57,000	0	0	0
	Subtotal	2,073,588	2,094,516	2,094,516	2,267,077

EMPLOYEE BENEFITS

621000	FICA	153,246	160,250	160,250	173,432
622000	VRS Retirement	231,221	348,126	348,126	376,789
623000	Health Insurance	344,756	370,248	370,248	452,088
623500	Dental Insurance	9,084	0	0	0
624000	Group Life Insurance	27,084	28,082	28,082	30,379
625000	VRS Hybrid Disability Insurance	2,916	0	0	0
626000	Hybrid Defined Benefit	91,584	0	0	0
627000	ICMA RC Hybrid-DC	6,204	0	0	0
627500	RHCC	24,341	25,361	25,361	27,432
628000	Other Benefits	4,198	4,198	4,198	4,198
628100	ICMA RC Hybrid-457 Match	5,394	0	0	0
	Subtotal	900,028	936,265	936,265	1,064,318

MATERIALS/SUPPLIES

660300	Textbooks	1,756	10,000	10,000	10,000
669000	Other Educational Supplies	12,011	19,710	19,710	19,710
	Subtotal	13,767	29,710	29,710	29,710

TOTAL

2,987,383	3,060,491	3,060,491	3,361,105
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REGULAR EDUCATION - HIGH - EL

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

PERSONNEL

	FY 2021 ACTUAL	FY 2022 BUDGET	FY 2022 EXPECTED	FY 2023 BUDGET
Teachers	2	2	1.75	1.75
Para-Educators	1	1	1	1

CODE: 2100-611013-260

ACCT# DESCRIPTION

PERSONAL SERVICES					
611210	Teacher Salaries	86,332	135,523	135,523	112,555
611410	Para-Educator Salaries	226	34,444	34,444	13,834
616600	One-Time Bonus	3,750	0	0	0
	Subtotal	90,308	169,967	169,967	126,389
EMPLOYEE BENEFITS					
621000	FICA	6,742	13,005	13,005	9,670
622000	VRS Retirement	13,282	20,734	20,734	21,007
623000	Health Insurance	10,509	23,076	23,076	44,813
623500	Dental Insurance	233	0	0	0
624000	Group Life Insurance	1,143	1,961	1,961	1,695
625000	VRS Hybrid Disability Insurance	25	0	0	0
626000	Hybrid Defined Benefit	747	0	0	0
627000	ICMA RC Hybrid-DC	54	0	0	0
627500	RHCC	1,032	1,771	1,771	1,530
628100	ICMA RC Hybrid-457 Match	94	0	0	0
	Subtotal	33,861	60,547	60,547	78,715
PURCHASED SERVICES					
639000	Miscellaneous Contractual Services	41,116	20,920	20,920	20,920
	Subtotal	41,116	20,920	20,920	20,920
MATERIALS/SUPPLIES					
669000	Other Educational Supplies	2,616	5,670	5,670	5,670
669900	Miscellaneous Materials & Supplies	1,279	5,000	5,000	5,000
	Subtotal	3,895	10,670	10,670	10,670
TOTAL		169,180	262,104	262,104	236,694

REGULAR EDUCATION - HIGH - MATH

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

PERSONNEL

	FY 2021 ACTUAL	FY 2022 BUDGET	FY 2022 EXPECTED	FY 2023 BUDGET
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Teachers	36.6	36.6	35.6	35.6
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CODE: 2100-611013-270**ACCT# DESCRIPTION****PERSONAL SERVICES**

611210	Teacher Salaries	2,053,804	2,166,123	2,166,123	2,188,674
616600	One-Time Bonus	54,000	0	0	0
	Subtotal	2,107,804	2,166,123	2,166,123	2,188,674

EMPLOYEE BENEFITS

621000	FICA	156,562	165,728	165,728	167,434
622000	VRS Retirement	297,075	360,028	360,028	363,758
623000	Health Insurance	338,905	410,064	410,064	460,931
623500	Dental Insurance	8,443	0	0	0
624000	Group Life Insurance	27,445	29,042	29,042	29,329
625000	VRS Hybrid Disability Insurance	1,225	0	0	0
626000	Hybrid Defined Benefit	37,321	0	0	0
627000	ICMA RC Hybrid-DC	2,607	0	0	0
627500	RHCC	24,783	26,228	26,228	26,483
628000	Other Benefits	5,862	5,862	5,862	5,862
628100	ICMA RC Hybrid-457 Match	3,401	0	0	0
	Subtotal	903,629	996,952	996,952	1,053,797

MATERIALS/SUPPLIES

660300	Textbooks	11,508	10,000	10,000	10,000
669000	Other Educational Supplies	9,602	13,081	13,081	13,081
	Subtotal	21,110	23,081	23,081	23,081

TOTAL

	3,032,543	3,186,156	3,186,156	3,265,552
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REGULAR EDUCATION - HIGH - SCIENCE

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

PERSONNEL

	FY 2021 ACTUAL	FY 2022 BUDGET	FY 2022 EXPECTED	FY 2023 BUDGET
Teachers	36	36	36	36

CODE: 2100-611013-280

ACCT# DESCRIPTION

PERSONAL SERVICES

611210	Teacher Salaries	2,015,200	2,066,431	2,066,431	2,178,907
616250	Stipends	1,750	1,750	1,750	1,750
616600	One-Time Bonus	54,000	0	0	0
	Subtotal	2,070,950	2,068,181	2,068,181	2,180,657

EMPLOYEE BENEFITS

621000	FICA	152,204	158,232	158,232	166,821
622000	VRS Retirement	284,871	343,461	343,461	362,135
623000	Health Insurance	379,796	418,428	418,428	480,083
623500	Dental Insurance	9,373	0	0	0
624000	Group Life Insurance	26,796	27,708	27,708	29,198
625000	VRS Hybrid Disability Insurance	1,343	0	0	0
626000	Hybrid Defined Benefit	39,766	0	0	0
627000	ICMA RC Hybrid-DC	2,857	0	0	0
627500	RHCC	24,196	25,019	25,019	26,365
628000	Other Benefits	3,806	3,806	3,806	3,806
628100	ICMA RC Hybrid-457 Match	4,856	0	0	0
	Subtotal	929,864	976,654	976,654	1,068,408

MATERIALS/SUPPLIES

660200	Laboratory Supplies	30,318	43,883	43,883	43,883
660300	Textbooks	160,255	85,000	85,000	85,000
669000	Other Educational Supplies	3,096	4,796	4,796	4,796
	Subtotal	193,669	133,679	133,679	133,679

TOTAL

3,194,483 3,178,514 3,178,514 3,382,744

REGULAR EDUCATION - HIGH - SOCIAL STUDIES

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

PERSONNEL

	FY 2021 ACTUAL	FY 2022 BUDGET	FY 2022 EXPECTED	FY 2023 BUDGET
Teachers	42	42	42	42

CODE: 2100-611013-290

ACCT# DESCRIPTION

PERSONAL SERVICES

611210	Teacher Salaries	2,283,878	2,379,126	2,379,126	2,523,710
616600	One-Time Bonus	63,000	0	0	0
	Subtotal	2,346,878	2,379,126	2,379,126	2,523,710

EMPLOYEE BENEFITS

621000	FICA	174,226	182,027	182,027	193,064
622000	VRS Retirement	298,349	395,431	395,431	419,441
623000	Health Insurance	435,049	581,945	581,945	503,299
623500	Dental Insurance	10,959	0	0	0
624000	Group Life Insurance	30,509	31,901	31,901	33,818
625000	VRS Hybrid Disability Insurance	2,264	0	0	0
626000	Hybrid Defined Benefit	67,944	0	0	0
627000	ICMA RC Hybrid-DC	4,817	0	0	0
627500	RHCC	27,549	28,807	28,807	30,537
628000	Other Benefits	4,056	4,056	4,056	4,056
628100	ICMA RC Hybrid-457 Match	7,289	0	0	0
	Subtotal	1,063,011	1,224,167	1,224,167	1,184,215

MATERIALS/SUPPLIES

660300	Textbooks	4,586	70,000	70,000	70,000
669000	Other Educational Supplies	6,174	11,850	11,850	11,850
	Subtotal	10,760	81,850	81,850	81,850

TOTAL

3,420,649	3,685,143	3,685,143	3,789,775
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REGULAR EDUCATION - HIGH - HEALTH

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

PERSONNEL

	FY 2021 ACTUAL	FY 2022 BUDGET	FY 2022 EXPECTED	FY 2023 BUDGET
Teachers	14.3	14.3	14.9	14.9

CODE: 2100-611013-300

ACCT# DESCRIPTION

PERSONAL SERVICES

611210	Teacher Salaries	787,035	821,729	821,729	922,812
616600	One-Time Bonus	21,750	0	0	0
	Subtotal	808,785	821,729	821,729	922,812

EMPLOYEE BENEFITS

621000	FICA	59,324	62,869	62,869	70,596
622000	VRS Retirement	113,674	131,823	131,823	153,372
623000	Health Insurance	178,110	197,145	197,145	255,109
623500	Dental Insurance	4,332	0	0	0
624000	Group Life Insurance	10,232	10,634	10,634	12,366
625000	VRS Hybrid Disability Insurance	325	0	0	0
626000	Hybrid Defined Benefit	10,323	0	0	0
627000	ICMA RC Hybrid-DC	691	0	0	0
627500	RHCC	9,112	9,602	9,602	11,167
628000	Other Benefits	1,496	1,496	1,496	1,496
628100	ICMA RC Hybrid-457 Match	473	0	0	0
	Subtotal	388,092	413,569	413,569	504,106

MATERIALS/SUPPLIES

660300	Textbooks	0	2,500	2,500	2,500
660600	Physical Ed Supplies	5,730	7,764	7,764	7,764
	Subtotal	5,730	10,264	10,264	10,264

TOTAL

1,202,607	1,245,562	1,245,562	1,437,182
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REGULAR EDUCATION - HIGH - DRIVER EDUCATION

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

PERSONNEL	FY 2021 ACTUAL	FY 2022 BUDGET	FY 2022 EXPECTED	FY 2023 BUDGET
N/A	0	0	0	0

CODE: 2100-611013-310

ACCT# DESCRIPTION

MATERIALS/SUPPLIES					
660300	Textbooks	0	2,500	2,500	2,500
	Subtotal	0	2,500	2,500	2,500
	TOTAL	0	2,500	2,500	2,500

REGULAR EDUCATION - HIGH - FOREIGN LANGUAGE

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

PERSONNEL

	FY 2021 ACTUAL	FY 2022 BUDGET	FY 2022 EXPECTED	FY 2023 BUDGET
Teachers	21.6	21.6	21.5	21.5

CODE: 2100-611013-320

ACCT# DESCRIPTION

PERSONAL SERVICES

611210	Teacher Salaries	1,088,028	1,173,207	1,173,207	1,285,715
616600	One-Time Bonus	30,000	0	0	0
	Subtotal	1,118,028	1,173,207	1,173,207	1,285,715

EMPLOYEE BENEFITS

621000	FICA	81,726	89,760	89,760	98,358
622000	VRS Retirement	142,313	191,835	191,835	213,686
623000	Health Insurance	210,404	248,760	248,760	192,322
623500	Dental Insurance	5,110	0	0	0
624000	Group Life Insurance	14,589	15,475	15,475	17,229
625000	VRS Hybrid Disability Insurance	1,092	0	0	0
626000	Hybrid Defined Benefit	34,590	0	0	0
627000	ICMA RC Hybrid-DC	2,324	0	0	0
627500	RHCC	13,165	13,976	13,976	15,558
628000	Other Benefits	2,487	2,487	2,487	2,487
628100	ICMA RC Hybrid-457 Match	1,715	0	0	0
	Subtotal	509,515	562,293	562,293	539,640

MATERIALS/SUPPLIES

660300	Textbooks	22,647	10,000	10,000	10,000
669000	Other Educational Supplies	2,694	5,250	5,250	5,250
	Subtotal	25,341	15,250	15,250	15,250

TOTAL

1,652,884	1,750,750	1,750,750	1,840,605
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REGULAR EDUCATION - HIGH - YORK RIVER ACADEMY

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

PERSONNEL

	FY 2021 ACTUAL	FY 2022 BUDGET	FY 2022 EXPECTED	FY 2023 BUDGET
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Teachers	6.75	6.75	6.75	5.75
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ADDITIONAL INFORMATION:

In FY23 reduced by 1 Teacher FTE.

CODE: 2100-611013-330

ACCT# DESCRIPTION

PERSONAL SERVICES					
611210	Teacher Salaries	311,312	384,917	384,917	341,540
616600	One-Time Bonus	9,000	0	0	0
	Subtotal	320,312	384,917	384,917	341,540
EMPLOYEE BENEFITS					
621000	FICA	23,688	29,450	29,450	26,128
622000	VRS Retirement	51,532	63,977	63,977	56,764
623000	Health Insurance	52,328	68,700	68,700	48,551
623500	Dental Insurance	1,162	0	0	0
624000	Group Life Insurance	4,155	5,161	5,161	4,577
627500	RHCC	3,752	4,660	4,660	4,133
628000	Other Benefits	567	567	567	567
	Subtotal	137,184	172,515	172,515	140,720
PURCHASED SERVICES					
639000	Miscellaneous Contractual Services	2,044	4,600	4,600	4,600
	Subtotal	2,044	4,600	4,600	4,600
MATERIALS/SUPPLIES					
669900	Miscellaneous Materials & Supplies	3,169	4,000	4,000	4,000
	Subtotal	3,169	4,000	4,000	4,000
EQUIPMENT					
689110	Furniture/Equipment-Additional	1,000	1,000	1,000	1,000
	Subtotal	1,000	1,000	1,000	1,000
TOTAL		463,709	567,032	567,032	491,860

REGULAR EDUCATION - HIGH - VIRTUAL HIGH SCHOOL

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

PERSONNEL

	FY 2021 ACTUAL	FY 2022 BUDGET	FY 2022 EXPECTED	FY 2023 BUDGET
Para-Educators	4	4	4	4
Technical	1	1	1	1

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

PERSONAL SERVICES					
611410	Para-Educator Salaries	69,907	74,020	74,020	80,168
611430	Technical Salaries	64,225	144,240	144,240	76,546
615000	Substitute Salaries	504	2,500	2,500	2,500
615950	Overtime	273	0	0	0
616250	Stipends	103,689	169,784	169,784	169,784
616600	One-Time Bonus	7,500	0	0	0
	Subtotal	246,098	390,544	390,544	328,998
EMPLOYEE BENEFITS					
621000	FICA	18,700	29,302	29,302	24,591
622000	VRS Retirement	12,352	28,617	28,617	26,046
623000	Health Insurance	10,236	8,100	8,100	17,879
623500	Dental Insurance	800	0	0	0
624000	Group Life Insurance	1,643	2,928	2,928	2,101
625000	VRS Hybrid Disability Insurance	227	0	0	0
626000	Hybrid Defined Benefit	7,364	0	0	0
627000	ICMA RC Hybrid-DC	483	0	0	0
627500	RHCC	1,483	2,645	2,645	1,898
628000	Other Benefits	249	249	249	249
628100	ICMA RC Hybrid-457 Match	174	0	0	0
	Subtotal	53,711	71,841	71,841	72,764
PURCHASED SERVICES					
639000	Miscellaneous Contractual Services	23,800	20,938	20,938	20,938
	Subtotal	23,800	20,938	20,938	20,938
OTHER CHARGES					
655060	Employee Development	0	3,000	3,000	3,000
	Subtotal	0	3,000	3,000	3,000
MATERIALS/SUPPLIES					
669000	Other Educational Supplies	0	9,776	9,776	9,776
	Subtotal	0	9,776	9,776	9,776
TOTAL		323,609	496,099	496,099	435,476

REGULAR EDUCATION - HIGH - DRAMA

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

PERSONNEL

	FY 2021 ACTUAL	FY 2022 BUDGET	FY 2022 EXPECTED	FY 2023 BUDGET
Teachers	3	3	3	3

CODE: 2100-611013-345

ACCT# DESCRIPTION

PERSONAL SERVICES

611210	Teacher Salaries	184,494	193,196	193,196	207,400
616600	One-Time Bonus	4,500	0	0	0
	Subtotal	188,994	193,196	193,196	207,400

EMPLOYEE BENEFITS

621000	FICA	14,115	14,781	14,781	15,867
622000	VRS Retirement	30,660	32,111	32,111	34,470
623000	Health Insurance	31,453	35,292	35,292	39,574
623500	Dental Insurance	979	0	0	0
624000	Group Life Insurance	2,472	2,591	2,591	2,780
627500	RHCC	2,232	2,339	2,339	2,510
628000	Other Benefits	439	439	439	439
	Subtotal	82,350	87,553	87,553	95,640

PURCHASED SERVICES

639000	Miscellaneous Contractual Services	6,615	15,000	15,000	15,000
	Subtotal	6,615	15,000	15,000	15,000

TOTAL

277,959 295,749 295,749 318,040

REGULAR EDUCATION - HIGH - SCHOOL OF THE ARTS

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

PERSONNEL

	FY 2021 ACTUAL	FY 2022 BUDGET	FY 2022 EXPECTED	FY 2023 BUDGET
Teachers	6	6	6	6

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

PERSONAL SERVICES					
611210	Teacher Salaries	328,281	336,368	336,368	360,613
616250	Stipends	18,550	19,100	19,100	19,100
616600	One-Time Bonus	9,000	0	0	0
	Subtotal	355,831	355,468	355,468	379,713
EMPLOYEE BENEFITS					
621000	FICA	26,228	25,866	25,866	27,718
622000	VRS Retirement	37,786	55,907	55,907	59,934
623000	Health Insurance	76,463	84,252	84,252	74,321
623500	Dental Insurance	1,152	0	0	0
624000	Group Life Insurance	4,379	4,510	4,510	4,833
625000	VRS Hybrid Disability Insurance	467	0	0	0
626000	Hybrid Defined Benefit	14,070	0	0	0
627000	ICMA RC Hybrid-DC	994	0	0	0
627500	RHCC	3,954	4,073	4,073	4,364
628000	Other Benefits	624	624	624	624
628100	ICMA RC Hybrid-457 Match	1,459	0	0	0
	Subtotal	167,576	175,232	175,232	171,794
PURCHASED SERVICES					
639000	Miscellaneous Contractual Services	3,149	4,132	4,132	4,132
	Subtotal	3,149	4,132	4,132	4,132
OTHER CHARGES					
655060	Employee Development	410	400	400	400
	Subtotal	410	400	400	400
MATERIALS/SUPPLIES					
669000	Other Educational Supplies	8,324	8,305	8,305	8,305
	Subtotal	8,324	8,305	8,305	8,305
TOTAL		535,290	543,537	543,537	564,344

REGULAR EDUCATION - HIGH - VHSL/INTERSCHOLASTIC ACTIVITY

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

PERSONNEL

	FY 2021 ACTUAL	FY 2022 BUDGET	FY 2022 EXPECTED	FY 2023 BUDGET
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Athletic Directors	4	4	4	4
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CODE: 2100-611013-360**ACCT# DESCRIPTION****PERSONAL SERVICES**

611280	Athletic Directors	309,110	291,748	291,748	317,199
616250	Stipends	29,636	43,860	43,860	43,860
616600	One-Time Bonus	6,000	0	0	0
	Subtotal	344,746	335,608	335,608	361,059

EMPLOYEE BENEFITS

621000	FICA	25,894	22,322	22,322	24,266
622000	VRS Retirement	48,144	48,490	48,490	52,719
623000	Health Insurance	46,324	48,048	48,048	48,844
623500	Dental Insurance	1,308	0	0	0
624000	Group Life Insurance	3,882	3,912	3,912	4,251
627500	RHCC	3,505	3,531	3,531	3,839
628000	Other Benefits	591	591	591	591
	Subtotal	129,648	126,894	126,894	134,510

PURCHASED SERVICES

639000	Miscellaneous Contractual Services	295,490	338,000	338,000	338,000
	Subtotal	295,490	338,000	338,000	338,000

OTHER CHARGES

655040	Travel	12,291	0	0	0
	Subtotal	12,291	0	0	0

MATERIALS/SUPPLIES

669900	Miscellaneous Materials & Supplies	5,000	30,000	30,000	30,000
	Subtotal	5,000	30,000	30,000	30,000

EQUIPMENT

689110	Furniture/Equipment-Additional	6,538	3,000	3,000	3,000
689210	Furniture/Equipment-Replacement	4,000	3,000	3,000	3,000
	Subtotal	10,538	6,000	6,000	6,000

TOTAL

		797,713	836,502	836,502	869,569
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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

	FY 2021 ACTUAL	FY 2022 BUDGET	FY 2022 EXPECTED	FY 2023 BUDGET
N/A	0	0	0	0

CODE: 2100-611013-370

ACCT# DESCRIPTION

PURCHASED SERVICES					
638600	Contractual-New Horizons	407,944	410,927	410,927	591,219
639000	Miscellaneous Contractual Services	48,662	38,500	38,500	23,000
	Subtotal	456,606	449,427	449,427	614,219
TOTAL		456,606	449,427	449,427	614,219

REGULAR EDUCATION - HIGH - OTHER

Programs and services for Regular Education - High Schools that are not included in other program budgets. The teacher and para-educator positions in this program consist of 4 Assessment and Compliance Interventionists, 2.6 teacher extra class assignments and 4 Alternative to Suspension Program para-educators who are not assigned to a particular grade level the entire school year.

PERSONNEL

	FY 2021 ACTUAL	FY 2022 BUDGET	FY 2022 EXPECTED	FY 2023 BUDGET
Teachers	6.6	6.6	4.6	4.6
Para-Educators	4	4	4	4

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

PERSONAL SERVICES					
611210	Teacher Salaries	273,556	279,202	279,202	395,463
611410	Para-Educator Salaries	60,431	67,454	67,454	73,354
611510	Co-op Students	2,642	85,500	85,500	85,500
615000	Substitute Salaries	422,533	384,666	384,666	384,666
615950	Overtime	37	0	0	0
616000	Supplements	836,688	844,471	844,471	844,471
616250	Stipends	50,161	44,831	44,831	44,831
616300	NBCT Stipend	52,500	52,500	52,500	52,500
616600	One-Time Bonus	32,800	0	0	0
	Subtotal	1,731,348	1,758,624	1,758,624	1,880,785
EMPLOYEE BENEFITS					
621000	FICA	131,603	36,520	36,520	45,862
622000	VRS Retirement	44,432	50,638	50,638	77,918
623000	Health Insurance	66,630	61,512	61,512	77,884
623500	Dental Insurance	1,701	0	0	0
624000	Group Life Insurance	4,384	4,650	4,650	6,283
625000	VRS Hybrid Disability Insurance	281	0	0	0
626000	Hybrid Defined Benefit	9,183	0	0	0
627000	ICMA RC Hybrid-DC	598	0	0	0
627500	RHCC	3,958	4,201	4,201	5,674
628000	Other Benefits	3,220	3,220	3,220	3,220
628100	ICMA RC Hybrid-457 Match	161	0	0	0
	Subtotal	266,151	160,741	160,741	216,841
PURCHASED SERVICES					
635000	Printing	14,410	30,000	30,000	30,000
639000	Miscellaneous Contractual Services	69,930	137,325	137,325	137,325
	Subtotal	84,340	167,325	167,325	167,325
OTHER CHARGES					
652010	Postage	59	200	200	200
655040	Travel	529	125	125	125
655060	Employee Development	1,775	9,450	9,450	9,450
659020	Curriculum Development	0	4,500	4,500	4,500
	Subtotal	2,363	14,275	14,275	14,275
MATERIALS/SUPPLIES					
660300	Textbooks	0	10,000	10,000	10,000
660700	Testing Materials	13,891	23,424	23,424	23,424
669000	Other Educational Supplies	36,103	76,745	76,745	76,745
669150	Supplemental Per Pupil Allocation	64,963	100,000	100,000	66,667
669900	Miscellaneous Materials & Supplies	9,762	9,500	9,500	9,500
	Subtotal	124,719	219,669	219,669	186,336
EQUIPMENT					
689110	Furniture/Equipment-Additional	1,138	5,000	5,000	5,000
689210	Furniture/Equipment-Replacement	11,361	14,799	14,799	14,799
	Subtotal	12,499	19,799	19,799	19,799
TOTAL		2,221,420	2,340,433	2,340,433	2,485,361

REGULAR EDUCATION - HIGH - GRAFTON COMPLEX FIRE

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

PERSONNEL

	FY 2021 ACTUAL	FY 2022 BUDGET	FY 2022 EXPECTED	FY 2023 BUDGET
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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	1,040	0	0	0
	Subtotal	1,040	0	0	0

EQUIPMENT

689210	Furniture/Equipment-Replacement	11,930	0	0	0
	Subtotal	11,930	0	0	0

TOTAL

		12,970	0	0	0
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SPECIAL EDUCATION - ELEMENTARY - CLASSROOM TEACHERS

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

PERSONNEL

	FY 2021 ACTUAL	FY 2022 BUDGET	FY 2022 EXPECTED	FY 2023 BUDGET
Teachers	61	61	61	61
Para-Educators	59	59	59	60.5
Technical	0.4	0.4	1	1

ADDITIONAL INFORMATION:

In FY23 increased by 1.50 Para Educator FTE's.

CODE: 2100-611021-390

ACCT# DESCRIPTION

PERSONAL SERVICES				
611210	Teacher Salaries	2,916,130	3,249,756	3,249,756 3,522,856
611410	Para-Educator Salaries	901,757	1,076,186	1,076,186 1,194,579
611430	Technical Salaries	27,251	28,422	28,422 30,263
615950	Overtime	499	0	0 0
616250	Stipends	11,724	44,200	44,200 44,200
616600	One-Time Bonus	159,100	0	0 0
	Subtotal	4,016,461	4,398,564	4,398,564 4,791,898
EMPLOYEE BENEFITS				
621000	FICA	296,588	336,534	336,534 366,567
622000	VRS Retirement	403,983	612,372	612,372 789,069
623000	Health Insurance	807,579	861,012	861,012 1,000,055
623500	Dental Insurance	21,451	0	0 0
624000	Group Life Insurance	51,568	58,409	58,409 63,621
625000	VRS Hybrid Disability Insurance	6,596	0	0 0
626000	Hybrid Defined Benefit	208,588	0	0 0
627000	ICMA RC Hybrid-DC	14,040	0	0 0
627500	RHCC	46,396	52,754	52,754 57,449
628000	Other Benefits	6,167	6,167	6,167 6,167
628100	ICMA RC Hybrid-457 Match	10,678	0	0 0
	Subtotal	1,873,634	1,927,248	1,927,248 2,282,928
OTHER CHARGES				
655040	Travel	7,979	15,960	15,960 15,960
	Subtotal	7,979	15,960	15,960 15,960
MATERIALS/SUPPLIES				
669000	Other Educational Supplies	6,481	0	0 0
	Subtotal	6,481	0	0 0
TOTAL		5,904,555	6,341,772	6,341,772 7,090,786

SPECIAL EDUCATION - ELEMENTARY - OTHER

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

PERSONNEL

	FY 2021 ACTUAL	FY 2022 BUDGET	FY 2022 EXPECTED	FY 2023 BUDGET
N/A	0	0	0	0

CODE: 2100-611021-400

ACCT# DESCRIPTION

PURCHASED SERVICES					
639000	Miscellaneous Contractual Services	26,747	32,210	32,210	32,210
	Subtotal	26,747	32,210	32,210	32,210
OTHER CHARGES					
655060	Employee Development	2,754	10,500	10,500	10,500
655800	Pupil Transportation	0	1,800	1,800	1,800
	Subtotal	2,754	12,300	12,300	12,300
MATERIALS/SUPPLIES					
660700	Testing Materials	0	4,000	4,000	4,000
669000	Other Educational Supplies	19,551	4,000	4,000	4,000
669900	Miscellaneous Materials & Supplies	0	8,800	8,800	8,800
	Subtotal	19,551	16,800	16,800	16,800
EQUIPMENT					
688050	Technology-Hardware Additions	0	1,400	1,400	1,400
689110	Furniture/Equipment-Additional	28,155	6,200	6,200	6,200
689210	Furniture/Equipment-Replacement	0	1,000	1,000	1,000
	Subtotal	28,155	8,600	8,600	8,600
TOTAL		77,207	69,910	69,910	69,910

SPECIAL EDUCATION - MIDDLE - CLASSROOM TEACHERS

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

PERSONNEL

	FY 2021 ACTUAL	FY 2022 BUDGET	FY 2022 EXPECTED	FY 2023 BUDGET
Teachers	25	25	26	26
Para-Educators	24	24	23	24

CODE: 2100-611022-410

ACCT# DESCRIPTION

PERSONAL SERVICES

611210	Teacher Salaries	1,354,598	1,401,789	1,401,789	1,544,117
611410	Para-Educator Salaries	365,108	451,016	451,016	478,595
615000	Substitute Salaries	0	3,500	3,500	3,500
615950	Overtime	157	0	0	0
616250	Stipends	4,869	9,500	9,500	9,500
616600	One-Time Bonus	67,500	0	0	0
	Subtotal	1,792,232	1,865,805	1,865,805	2,035,712

EMPLOYEE BENEFITS

621000	FICA	132,034	142,492	142,492	155,466
622000	VRS Retirement	190,574	261,284	261,284	336,176
623000	Health Insurance	362,183	427,224	427,224	420,538
623500	Dental Insurance	10,176	0	0	0
624000	Group Life Insurance	22,938	24,857	24,857	27,106
625000	VRS Hybrid Disability Insurance	2,651	0	0	0
626000	Hybrid Defined Benefit	84,613	0	0	0
627000	ICMA RC Hybrid-DC	5,643	0	0	0
627500	RHCC	20,701	22,446	22,446	24,475
628000	Other Benefits	3,647	3,647	3,647	3,647
628100	ICMA RC Hybrid-457 Match	3,515	0	0	0
	Subtotal	838,675	881,950	881,950	967,408

MATERIALS/SUPPLIES

669000	Other Educational Supplies	2,325	0	0	0
	Subtotal	2,325	0	0	0

TOTAL

2,633,232	2,747,755	2,747,755	3,003,120
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SPECIAL EDUCATION - MIDDLE - OTHER

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

PERSONNEL

	FY 2021 ACTUAL	FY 2022 BUDGET	FY 2022 EXPECTED	FY 2023 BUDGET
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N/A	0	0	0	0
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CODE: 2100-611022-420**ACCT# DESCRIPTION****PURCHASED SERVICES**

639000	Miscellaneous Contractual Services	16,555	22,950	22,950	22,950
	Subtotal	16,555	22,950	22,950	22,950

OTHER CHARGES

655800	Pupil Transportation	0	500	500	500
	Subtotal	0	500	500	500

MATERIALS/SUPPLIES

660700	Testing Materials	0	4,000	4,000	4,000
669000	Other Educational Supplies	4,403	6,500	6,500	6,500
	Subtotal	4,403	10,500	10,500	10,500

EQUIPMENT

689110	Furniture/Equipment-Additional	90	1,000	1,000	1,000
689210	Furniture/Equipment-Replacement	0	1,000	1,000	1,000
	Subtotal	90	2,000	2,000	2,000

TOTAL

		21,048	35,950	35,950	35,950
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SPECIAL EDUCATION - HIGH - CLASSROOM TEACHERS

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

PERSONNEL

	FY 2021 ACTUAL	FY 2022 BUDGET	FY 2022 EXPECTED	FY 2023 BUDGET
Teachers	33.6	33.6	32.6	31.6
Para-Educators	37	37	38	37
Technical	1	1	1	0.6

ADDITIONAL INFORMATION:

In FY23 reduced by .40 OCF FTE, reduced by 1 Teacher FTE, reduced by 1 para-educator FTE.

CODE: 2100-611023-430

ACCT# DESCRIPTION

PERSONAL SERVICES					
611210	Teacher Salaries	1,693,240	1,795,779	1,795,779	1,873,796
611410	Para-Educator Salaries	629,055	708,216	708,216	757,770
611430	Technical Salaries	25,020	26,061	26,061	17,539
615000	Substitute Salaries	74	0	0	0
615950	Overtime	225	0	0	0
616250	Stipends	15,449	11,500	11,500	11,500
616600	One-Time Bonus	102,150	0	0	0
	Subtotal	2,465,213	2,541,556	2,541,556	2,660,605
EMPLOYEE BENEFITS					
621000	FICA	180,638	194,461	194,461	203,538
622000	VRS Retirement	260,459	347,237	347,237	440,282
623000	Health Insurance	536,325	574,080	574,080	615,127
623500	Dental Insurance	15,749	0	0	0
624000	Group Life Insurance	31,436	33,940	33,940	35,500
625000	VRS Hybrid Disability Insurance	3,652	0	0	0
626000	Hybrid Defined Benefit	113,818	0	0	0
627000	ICMA RC Hybrid-DC	7,773	0	0	0
627500	RHCC	28,365	30,659	30,659	32,056
628000	Other Benefits	5,306	5,306	5,306	5,306
628100	ICMA RC Hybrid-457 Match	7,613	0	0	0
	Subtotal	1,191,134	1,185,683	1,185,683	1,331,809
MATERIALS/SUPPLIES					
669000	Other Educational Supplies	3,554	0	0	0
669900	Miscellaneous Materials & Supplies	0	5,000	5,000	5,000
	Subtotal	3,554	5,000	5,000	5,000
TOTAL		3,659,901	3,732,239	3,732,239	3,997,414

SPECIAL EDUCATION - HIGH - OTHER

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

PERSONNEL

	FY 2021 ACTUAL	FY 2022 BUDGET	FY 2022 EXPECTED	FY 2023 BUDGET
N/A	0	0	0	0

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

PURCHASED SERVICES					
638500	Contractual-New Horizons	1,373,177	1,592,069	1,592,069	1,627,609
638550	Private Res Placement	826,770	780,500	780,500	780,500
639000	Miscellaneous Contractual Services	33,517	115,330	115,330	115,330
	Subtotal	2,233,464	2,487,899	2,487,899	2,523,439
OTHER CHARGES					
655800	Pupil Transportation	0	5,000	5,000	5,000
	Subtotal	0	5,000	5,000	5,000
MATERIALS/SUPPLIES					
660700	Testing Materials	0	1,700	1,700	1,700
669000	Other Educational Supplies	16,588	2,500	2,500	2,500
	Subtotal	16,588	4,200	4,200	4,200
EQUIPMENT					
689110	Furniture/Equipment-Additional	0	5,837	5,837	5,837
689210	Furniture/Equipment-Replacement	130	2,000	2,000	2,000
	Subtotal	130	7,837	7,837	7,837
TOTAL		2,250,182	2,504,936	2,504,936	2,540,476

CAREER/TECHNICAL - SECONDARY - FAMILY & CONSUMER SCIENCE

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

PERSONNEL

	FY 2021 ACTUAL	FY 2022 BUDGET	FY 2022 EXPECTED	FY 2023 BUDGET
Teachers	3	3	3	3

CODE: 2100-611034-450

ACCT# DESCRIPTION

PERSONAL SERVICES

611210	Teacher Salaries	160,794	167,993	167,993	179,861
616600	One-Time Bonus	4,500	0	0	0
	Subtotal	165,294	167,993	167,993	179,861

EMPLOYEE BENEFITS

621000	FICA	12,136	12,853	12,853	13,760
622000	VRS Retirement	26,724	27,922	27,922	29,893
623000	Health Insurance	36,082	39,432	39,432	44,436
624000	Group Life Insurance	2,155	2,253	2,253	2,411
627500	RHCC	1,946	2,034	2,034	2,177
628000	Other Benefits	370	370	370	370
	Subtotal	79,413	84,864	84,864	93,047

OTHER CHARGES

655060	Employee Development	0	500	500	500
	Subtotal	0	500	500	500

MATERIALS/SUPPLIES

660300	Textbooks	0	9,000	9,000	1,000
669100	Other Educational/Supplies	3,797	6,352	6,352	6,352
	Subtotal	3,797	15,352	15,352	7,352

TOTAL

248,504 268,709 268,709 280,760

CAREER/TECHNICAL - SECONDARY - BUSINESS & INFORMATION TECHNOLOGY

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

PERSONNEL

	FY 2021 ACTUAL	FY 2022 BUDGET	FY 2022 EXPECTED	FY 2023 BUDGET
Teachers	8	8	8	8

CODE: 2100-611034-460

ACCT# DESCRIPTION

PERSONAL SERVICES					
611210	Teacher Salaries	436,303	447,223	447,223	471,685
616600	One-Time Bonus	12,000	0	0	0
	Subtotal	448,303	447,223	447,223	471,685
EMPLOYEE BENEFITS					
621000	FICA	33,126	34,217	34,217	36,084
622000	VRS Retirement	55,373	74,333	74,333	78,394
623000	Health Insurance	95,886	104,112	104,112	118,377
623500	Dental Insurance	2,279	0	0	0
624000	Group Life Insurance	5,789	5,997	5,997	6,321
625000	VRS Hybrid Disability Insurance	464	0	0	0
626000	Hybrid Defined Benefit	12,965	0	0	0
627000	ICMA RC Hybrid-DC	988	0	0	0
627500	RHCC	5,227	5,414	5,414	5,708
628000	Other Benefits	1,305	1,305	1,305	1,305
628100	ICMA RC Hybrid-457 Match	2,470	0	0	0
	Subtotal	215,872	225,378	225,378	246,189
OTHER CHARGES					
655060	Employee Development	1,684	1,668	1,668	1,668
	Subtotal	1,684	1,668	1,668	1,668
MATERIALS/SUPPLIES					
660300	Textbooks	2,192	18,110	18,110	18,110
669100	Other Educational/Supplies	6,041	16,715	16,715	16,715
	Subtotal	8,233	34,825	34,825	34,825
TOTAL		674,092	709,094	709,094	754,367

CAREER/TECHNICAL - SECONDARY - MARKETING EDUCATION

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

PERSONNEL

	FY 2021 ACTUAL	FY 2022 BUDGET	FY 2022 EXPECTED	FY 2023 BUDGET
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Teachers	3	3	3	3
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CODE: 2100-611034-470**ACCT# DESCRIPTION****PERSONAL SERVICES**

611210	Teacher Salaries	181,423	181,800	181,800	194,231
616600	One-Time Bonus	4,500	0	0	0
	Subtotal	185,923	181,800	181,800	194,231

EMPLOYEE BENEFITS

621000	FICA	14,004	13,910	13,910	14,859
622000	VRS Retirement	21,063	30,217	30,217	32,282
623000	Health Insurance	21,857	23,448	23,448	26,263
623500	Dental Insurance	891	0	0	0
624000	Group Life Insurance	2,347	2,437	2,437	2,603
625000	VRS Hybrid Disability Insurance	227	0	0	0
626000	Hybrid Defined Benefit	7,316	0	0	0
627000	ICMA RC Hybrid-DC	484	0	0	0
627500	RHCC	2,119	2,201	2,201	2,351
628000	Other Benefits	493	493	493	493
628100	ICMA RC Hybrid-457 Match	387	0	0	0
	Subtotal	71,188	72,706	72,706	78,851

OTHER CHARGES

655040	Travel	0	2,956	2,956	2,335
655060	Employee Development	0	875	875	875
	Subtotal	0	3,831	3,831	3,210

MATERIALS/SUPPLIES

660300	Textbooks	1,624	4,624	4,624	9,100
669100	Other Educational/Supplies	1,064	3,794	3,794	3,794
	Subtotal	2,688	8,418	8,418	12,894

TOTAL

259,799	266,755	266,755	289,186
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CAREER/TECHNICAL - SECONDARY - CONTRACTED SERVICES

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

PERSONNEL

	FY 2021 ACTUAL	FY 2022 BUDGET	FY 2022 EXPECTED	FY 2023 BUDGET
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N/A	0	0	0	0
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CODE: 2100-611034-510**ACCT# DESCRIPTION****PURCHASED SERVICES**

638600	Contractual-New Horizons	1,125,785	1,136,486	1,136,486	1,363,034
	Subtotal	1,125,785	1,136,486	1,136,486	1,363,034
	TOTAL	1,125,785	1,136,486	1,136,486	1,363,034

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

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

PERSONNEL

	FY 2021 ACTUAL	FY 2022 BUDGET	FY 2022 EXPECTED	FY 2023 BUDGET
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

PERSONAL SERVICES					
611210	Teacher Salaries	277,294	264,314	264,314	225,565
616600	One-Time Bonus	6,000	0	0	0
	Subtotal	283,294	264,314	264,314	225,565
EMPLOYEE BENEFITS					
621000	FICA	22,056	20,223	20,223	17,256
622000	VRS Retirement	12,325	43,931	43,931	37,489
623000	Health Insurance	0	3,720	3,720	754
623500	Dental Insurance	698	0	0	0
624000	Group Life Insurance	3,402	3,543	3,543	3,023
625000	VRS Hybrid Disability Insurance	808	0	0	0
626000	Hybrid Defined Benefit	26,979	0	0	0
627000	ICMA RC Hybrid-DC	1,814	0	0	0
627500	RHCC	3,085	3,201	3,201	2,730
628000	Other Benefits	397	397	397	397
628100	ICMA RC Hybrid-457 Match	1,359	0	0	0
	Subtotal	72,923	75,015	75,015	61,649
MATERIALS/SUPPLIES					
669100	Other Educational/Supplies	2,529	420	420	420
	Subtotal	2,529	420	420	420
TOTAL		358,746	339,749	339,749	287,634

CAREER/TECHNICAL - SECONDARY - OTHER

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

PERSONNEL

	FY 2021 ACTUAL	FY 2022 BUDGET	FY 2022 EXPECTED	FY 2023 BUDGET
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Teachers	2	2	4	4
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CODE: 2100-611034-530**ACCT# DESCRIPTION****PERSONAL SERVICES**

611210	Teacher Salaries	133,713	98,421	98,421	210,329
616600	One-Time Bonus	4,500	0	0	0
	Subtotal	138,213	98,421	98,421	210,329

EMPLOYEE BENEFITS

621000	FICA	10,194	7,530	7,530	16,091
622000	VRS Retirement	7,887	16,358	16,358	34,957
623000	Health Insurance	24,496	27,684	27,684	31,066
623500	Dental Insurance	610	0	0	0
624000	Group Life Insurance	1,684	1,320	1,320	2,819
625000	VRS Hybrid Disability Insurance	368	0	0	0
626000	Hybrid Defined Benefit	10,969	0	0	0
627000	ICMA RC Hybrid-DC	782	0	0	0
627500	RHCC	1,520	1,192	1,192	2,545
628000	Other Benefits	53	53	53	53
628100	ICMA RC Hybrid-457 Match	948	0	0	0
	Subtotal	59,511	54,137	54,137	87,531

OTHER CHARGES

655060	Employee Development	0	250	250	250
	Subtotal	0	250	250	250

MATERIALS/SUPPLIES

660300	Textbooks	464	2,700	2,700	0
669000	Other Educational Supplies	0	2,000	2,000	4,700
669100	Other Educational/Supplies	1,239	3,470	3,470	11,470
	Subtotal	1,703	8,170	8,170	16,170

TOTAL

	199,427	160,978	160,978	314,280
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GIFTED EDUCATION - ELEMENTARY - EXTEND

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

PERSONNEL

	FY 2021 ACTUAL	FY 2022 BUDGET	FY 2022 EXPECTED	FY 2023 BUDGET
Teachers	4	4	4	5

CODE: 2100-611041-540

ACCT# DESCRIPTION

PERSONAL SERVICES					
611210	Teacher Salaries	255,714	268,563	268,563	279,661
616600	One-Time Bonus	6,000	0	0	0
	Subtotal	261,714	268,563	268,563	279,661
EMPLOYEE BENEFITS					
621000	FICA	19,583	20,547	20,547	21,395
622000	VRS Retirement	42,507	44,638	44,638	46,480
623000	Health Insurance	38,052	49,380	49,380	32,615
623500	Dental Insurance	1,200	0	0	0
624000	Group Life Insurance	3,427	3,601	3,601	3,748
627500	RHCC	3,095	3,251	3,251	3,384
628000	Other Benefits	485	485	485	485
	Subtotal	108,349	121,902	121,902	108,107
PURCHASED SERVICES					
639000	Miscellaneous Contractual Services	350	5,000	5,000	5,000
	Subtotal	350	5,000	5,000	5,000
OTHER CHARGES					
655040	Travel	131	1,600	1,600	1,600
655060	Employee Development	968	2,000	2,000	2,000
	Subtotal	1,099	3,600	3,600	3,600
MATERIALS/SUPPLIES					
660700	Testing Materials	3,892	4,500	4,500	4,500
669000	Other Educational Supplies	4,841	11,000	11,000	11,000
	Subtotal	8,733	15,500	15,500	15,500
EQUIPMENT					
689110	Furniture/Equipment-Additional	0	1,600	1,600	1,600
	Subtotal	0	1,600	1,600	1,600
TOTAL		380,245	416,165	416,165	413,468

GIFTED EDUCATION - SECONDARY - EXTEND

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

PERSONNEL

	FY 2021 ACTUAL	FY 2022 BUDGET	FY 2022 EXPECTED	FY 2023 BUDGET
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Teachers	1	1	1	1
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CODE: 2100-611044-560**ACCT# DESCRIPTION****PERSONAL SERVICES**

611210	Teacher Salaries	51,426	53,941	53,941	57,671
616600	One-Time Bonus	1,500	0	0	0
	Subtotal	52,926	53,941	53,941	57,671

EMPLOYEE BENEFITS

621000	FICA	4,060	4,127	4,127	4,412
622000	VRS Retirement	8,547	8,965	8,965	9,585
624000	Group Life Insurance	689	723	723	773
627500	RHCC	622	653	653	698
628000	Other Benefits	111	111	111	111
	Subtotal	14,029	14,579	14,579	15,579

PURCHASED SERVICES

639000	Miscellaneous Contractual Services	0	1,000	1,000	1,000
	Subtotal	0	1,000	1,000	1,000

OTHER CHARGES

655040	Travel	135	600	600	600
655060	Employee Development	125	1,000	1,000	1,000
	Subtotal	260	1,600	1,600	1,600

MATERIALS/SUPPLIES

660700	Testing Materials	0	500	500	500
669000	Other Educational Supplies	181	2,000	2,000	2,000
	Subtotal	181	2,500	2,500	2,500

EQUIPMENT

689110	Furniture/Equipment-Additional	0	300	300	300
	Subtotal	0	300	300	300

TOTAL

	67,396	73,920	73,920	78,650
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OTHER PROGRAMS - TITLE I - PART A

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

PERSONNEL

	FY 2021 ACTUAL	FY 2022 BUDGET	FY 2022 EXPECTED	FY 2023 BUDGET
Administrative	0.25	0.25	0.25	0.25
Teachers	6	6	7	8
Para-Educators	1	1	1	2
Clerical	0.4	0.4	0.4	0.65

ADDITIONAL INFORMATION:

In FY23 increased by 1 Teacher FTE, increased by .25 Office Clerical FTE, and increased by 1 Para-Educator FTE.

CODE: 2100-611050-580

ACCT# DESCRIPTION

PERSONAL SERVICES					
611100	Administrative Salaries	16,956	16,957	85,502	85,502
611210	Teacher Salaries	357,590	413,830	413,830	413,830
611410	Para-Educator Salaries	24,723	14,854	14,854	14,854
611500	Office Clerical	30,359	28,623	28,623	28,623
615000	Substitute Salaries	0	1,000	1,000	1,000
616250	Stipends	0	700	700	700
616600	One-Time Bonus	10,500	0	0	0
	Subtotal	440,128	475,964	544,509	544,509
EMPLOYEE BENEFITS					
621000	FICA	33,003	34,283	34,283	34,283
622000	VRS Retirement	68,673	110,938	110,938	110,938
623000	Health Insurance	62,379	35,561	35,561	35,561
623500	Dental Insurance	1,753	0	0	0
624000	Group Life Insurance	5,750	0	0	0
625000	VRS Hybrid Disability Insurance	75	0	0	0
626000	Hybrid Defined Benefit	2,485	0	0	0
627000	ICMA RC Hybrid-DC	159	0	0	0
627500	RHCC	5,192	0	0	0
628000	Other Benefits	1,423	1,423	1,423	1,423
	Subtotal	180,892	182,205	182,205	182,205
OTHER CHARGES					
655060	Employee Development	0	11,700	11,700	11,700
655800	Pupil Transportation	0	300	300	300
	Subtotal	0	12,000	12,000	12,000
MATERIALS/SUPPLIES					
669000	Other Educational Supplies	108,738	54,698	84,698	84,698
	Subtotal	108,738	54,698	84,698	84,698
TOTAL		729,758	724,867	823,412	823,412

OTHER PROGRAMS - TITLE II - PART A

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

PERSONNEL

	FY 2021 ACTUAL	FY 2022 BUDGET	FY 2022 EXPECTED	FY 2023 BUDGET
Technical	0.5	0.5	0.5	0.5

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

PERSONAL SERVICES					
611430	Technical Salaries	53,299	67,808	47,969	47,969
616000	Supplements	0	0	2,523	2,523
616250	Stipends	85,070	85,000	90,856	90,856
	Subtotal	138,369	152,808	141,348	141,348
EMPLOYEE BENEFITS					
621000	FICA	10,597	4,160	10,798	10,798
622000	VRS Retirement	8,858	9,036	7,522	7,522
623000	Health Insurance	8,910	10,208	9,000	9,000
623500	Dental Insurance	167	0	0	0
624000	Group Life Insurance	714	2,067	2,067	2,067
627500	RHCC	645	658	0	0
628000	Other Benefits	250	250	250	250
	Subtotal	30,141	26,379	29,637	29,637
PURCHASED SERVICES					
639000	Miscellaneous Contractual Services	7,500	836	1,266	1,266
	Subtotal	7,500	836	1,266	1,266
OTHER CHARGES					
655060	Employee Development	1,500	11,785	15,189	15,189
	Subtotal	1,500	11,785	15,189	15,189
MATERIALS/SUPPLIES					
669000	Other Educational Supplies	1,590	250	2,968	2,968
	Subtotal	1,590	250	2,968	2,968
TOTAL		179,100	192,058	190,408	190,408

OTHER PROGRAMS - TITLE III - PART A

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

PERSONNEL

	FY 2021 ACTUAL	FY 2022 BUDGET	FY 2022 EXPECTED	FY 2023 BUDGET
Para-Educators	1	1	0.5	0.5

CODE: 2100-611050-585

ACCT# DESCRIPTION

PERSONAL SERVICES					
611410	Para-Educator Salaries	0	11,534	0	0
615000	Substitute Salaries	0	500	1,000	1,000
616250	Stipends	6,310	3,000	4,000	4,000
	Subtotal	6,310	15,034	5,000	5,000
EMPLOYEE BENEFITS					
621000	FICA	483	948	1,000	1,000
628000	Other Benefits	52	52	0	0
	Subtotal	535	1,000	1,000	1,000
PURCHASED SERVICES					
639000	Miscellaneous Contractual Services	0	2,500	5,000	5,000
	Subtotal	0	2,500	5,000	5,000
OTHER CHARGES					
655040	Travel	0	1,000	1,000	1,000
655060	Employee Development	160	2,500	1,000	1,000
	Subtotal	160	3,500	2,000	2,000
MATERIALS/SUPPLIES					
669000	Other Educational Supplies	14,184	18,864	23,938	23,938
	Subtotal	14,184	18,864	23,938	23,938
TOTAL		21,189	40,898	36,938	36,938

OTHER PROGRAMS - TITLE IV - PART A

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

PERSONNEL

	FY 2021 ACTUAL	FY 2022 BUDGET	FY 2022 EXPECTED	FY 2023 BUDGET
N/A	0	0	0	0

CODE: 2100-611050-586

ACCT# DESCRIPTION

PERSONAL SERVICES					
616250	Stipends	29,792	28,900	28,900	28,900
	Subtotal	29,792	28,900	28,900	28,900
EMPLOYEE BENEFITS					
621000	FICA	2,279	2,211	2,211	2,211
	Subtotal	2,279	2,211	2,211	2,211
OTHER CHARGES					
655040	Travel	0	650	650	650
655060	Employee Development	5,416	8,500	8,500	8,500
	Subtotal	5,416	9,150	9,150	9,150
MATERIALS/SUPPLIES					
669000	Other Educational Supplies	8,425	13,787	13,787	13,787
	Subtotal	8,425	13,787	13,787	13,787
TOTAL		45,912	54,048	54,048	54,048

OTHER PROGRAMS - TITLE VIB

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

PERSONNEL

	FY 2021 ACTUAL	FY 2022 BUDGET	FY 2022 EXPECTED	FY 2023 BUDGET
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	814,569	839,006	891,242	917,979
611300	Professional Salaries	49,912	50,379	53,738	55,350
611410	Para-Educator Salaries	556,264	635,220	536,731	659,895
611430	Technical Salaries	85,187	93,744	0	95,439
615950	Overtime	525	0	0	0
616600	One-Time Bonus	77,850	0	0	0
	Subtotal	1,584,307	1,618,349	1,481,711	1,728,663
EMPLOYEE BENEFITS					
621000	FICA	117,475	123,804	113,351	132,243
622000	VRS Retirement	113,146	268,970	246,260	287,304
623000	Health Insurance	263,159	284,209	250,524	250,524
623500	Dental Insurance	9,500	9,303	7,415	7,415
624000	Group Life Insurance	20,261	21,686	19,855	23,164
625000	VRS Hybrid Disability Insurance	3,887	0	0	0
626000	Hybrid Defined Benefit	122,657	0	0	0
627000	ICMA RC Hybrid-DC	8,272	0	0	0
627500	RHCC	18,245	0	0	0
628000	Other Benefits	1,500	1,500	1,500	1,500
628100	ICMA RC Hybrid-457 Match	6,552	0	0	0
	Subtotal	684,654	709,472	638,905	702,150
PURCHASED SERVICES					
639000	Miscellaneous Contractual Services	0	169,000	169,000	169,000
	Subtotal	0	169,000	169,000	169,000
OTHER CHARGES					
658010	Dues/Memberships	0	0	56,805	56,805
	Subtotal	0	0	56,805	56,805
TOTAL		2,268,961	2,496,821	2,346,421	2,656,618

OTHER PROGRAMS - DEPARTMENT OF DEFENSE EDUCATION ACTIVITY GRANT

The Department of Defense Activity (DoDEA) Educational Partnership awarded \$1.5 million grant to the York County School Division for fiscal years 2016-2020. The grant will fund efforts to improve student achievement in literacy. To be eligible for participation in the grant, the division must have an active military-connected student population of 5% or more, with a population of 15% or more military-connected students at the school level. Although funding levels are related to military student enrollment, the program will serve all students at the target schools.

PERSONNEL

	FY 2021 ACTUAL	FY 2022 BUDGET	FY 2022 EXPECTED	FY 2023 BUDGET
N/A	0	0	0	0

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

	MATERIALS/SUPPLIES				
669000	Other Educational Supplies	3,811	0	0	0
	Subtotal	3,811	0	0	0
	TOTAL	3,811	0	0	0

OTHER PROGRAMS - DEPARTMENT OF DEFENSE EDUCATION ACTIVITY GRANT

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

PERSONNEL

	FY 2021 ACTUAL	FY 2022 BUDGET	FY 2022 EXPECTED	FY 2023 BUDGET
Clerical	0.5	0.5	0.5	0.5

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

PERSONAL SERVICES					
611430	Technical Salaries	31,878	32,000	32,000	32,000
615000	Substitute Salaries	0	5,625	5,625	5,625
616250	Stipends	3,500	6,000	6,000	6,000
	Subtotal	35,378	43,625	43,625	43,625
EMPLOYEE BENEFITS					
621000	FICA	2,649	6,342	6,342	6,342
622000	VRS Retirement	5,298	5,018	5,018	5,018
623000	Health Insurance	4,560	419	419	419
623500	Dental Insurance	136	0	0	0
624000	Group Life Insurance	427	384	384	384
627500	RHCC	386	0	0	0
628000	Other Benefits	13	13	13	13
	Subtotal	13,469	12,176	12,176	12,176
PURCHASED SERVICES					
639000	Miscellaneous Contractual Services	24,340	36,000	36,000	36,000
	Subtotal	24,340	36,000	36,000	36,000
OTHER CHARGES					
655040	Travel	0	31,759	31,759	31,759
655060	Employee Development	524	27,020	27,020	27,020
	Subtotal	524	58,779	58,779	58,779
MATERIALS/SUPPLIES					
669000	Other Educational Supplies	36,694	53,020	53,020	53,020
	Subtotal	36,694	53,020	53,020	53,020
EQUIPMENT					
688050	Technology-Hardware Additions	73,057	152,666	152,666	152,666
	Subtotal	73,057	152,666	152,666	152,666
TOTAL		183,462	356,266	356,266	356,266

OTHER PROGRAMS - SUMMER SCHOOL

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

PERSONNEL

	FY 2021 ACTUAL	FY 2022 BUDGET	FY 2022 EXPECTED	FY 2023 BUDGET
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N/A	0	0	0	0
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ADDITIONAL INFORMATION:

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

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

611210	Teacher Salaries	0	183,094	183,094	183,094
611260	Principal Salaries	0	4,000	4,000	4,000
611270	Assistant Principal Salaries	0	6,000	6,000	6,000
611310	Nurses	0	1,658	1,658	1,658
611410	Para-Educator Salaries	0	2,400	2,400	2,400
611500	Office Clerical	0	2,100	2,100	2,100
611710	Bus Driver Spec Trans	0	23,100	23,100	23,100
616250	Stipends	258,913	0	0	0
	Subtotal	258,913	222,352	222,352	222,352

EMPLOYEE BENEFITS

621000	FICA	19,825	17,005	17,005	17,005
628000	Other Benefits	300	300	300	300
	Subtotal	20,125	17,305	17,305	17,305

OTHER CHARGES

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

MATERIALS/SUPPLIES

660300	Textbooks	0	7,500	7,500	7,500
669900	Miscellaneous Materials & Supplies	31,002	3,000	3,000	3,000
	Subtotal	31,002	10,500	10,500	10,500

TOTAL

	310,040	270,417	270,417	270,417
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OTHER PROGRAMS - MISCELLANEOUS

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

PERSONNEL

	FY 2021 ACTUAL	FY 2022 BUDGET	FY 2022 EXPECTED	FY 2023 BUDGET
Teachers	0.25	0.25	0.25	0
Para-Educators	4.5	4.5	4.5	0

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

611210	Teacher Salaries	104,764	186,340	350,277	0
611410	Para-Educator Salaries	71,761	66,848	120,359	0
611430	Technical Salaries	9,360	0	0	0
615000	Substitute Salaries	0	1,800	4,667	0
615950	Overtime	32	0	50	0
616250	Stipends	21,990	8,000	14,700	0
616600	One-Time Bonus	8,625	0	0	1,244,843
	Subtotal	216,532	262,988	490,053	1,244,843

EMPLOYEE BENEFITS

621000	FICA	14,489	11,719	32,882	0
622000	VRS Retirement	12,903	23,303	12,095	0
623000	Health Insurance	34,151	19,571	51,888	0
623500	Dental Insurance	1,097	764	1,803	0
624000	Group Life Insurance	2,089	1,879	5,398	0
625000	VRS Hybrid Disability Insurance	368	0	0	0
626000	Hybrid Defined Benefit	12,115	0	0	0
627000	ICMA RC Hybrid-DC	782	0	0	0
627500	RHCC	1,887	0	0	0
628000	Other Benefits	500	500	500	0
628100	ICMA RC Hybrid-457 Match	103	0	0	0
	Subtotal	80,484	57,736	104,566	0

PURCHASED SERVICES

639000	Miscellaneous Contractual Services	16,708	1,039,450	1,487,718	222,438
	Subtotal	16,708	1,039,450	1,487,718	222,438

OTHER CHARGES

655040	Travel	0	0	4,550	0
655060	Employee Development	305	3,000	0	0
658010	Dues/Memberships	0	0	1,271	0
	Subtotal	305	3,000	5,821	0

MATERIALS/SUPPLIES

660040	Medical Supplies	0	0	1,176	0
668000	Technology-Software	0	0	2,000	0
669000	Other Educational Supplies	1,030	0	0	0
669900	Miscellaneous Materials & Supplies	16,512	87,466	58,936	0
	Subtotal	17,542	87,466	62,112	0

EQUIPMENT

689110	Furniture/Equipment-Additional	4,738	2,601	0	0
	Subtotal	4,738	2,601	0	0

TOTAL	336,309	1,453,241	2,150,270	1,467,281
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OTHER PROGRAMS - ISAEP

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

PERSONNEL

	FY 2021 ACTUAL	FY 2022 BUDGET	FY 2022 EXPECTED	FY 2023 BUDGET
Teachers	0	0	0	0.25

CODE: 2100-611050-641

ACCT# DESCRIPTION

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

OTHER PROGRAMS - VIRGINIA PRESCHOOL INITIATIVE-VPI

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

PERSONNEL

	FY 2021 ACTUAL	FY 2022 BUDGET	FY 2022 EXPECTED	FY 2023 BUDGET
Teachers	0	0	0	2
Para-Educators	0	0	0	4

ADDITIONAL INFORMATION:

In FY23 increased by 1.75 Teacher FTEs and increased 1 Para-Educator FTE.

CODE: 2100-611050-642

ACCT# DESCRIPTION

PERSONAL SERVICES					
611210	Teacher Salaries	0	0	0	347,414
611410	Para-Educator Salaries	0	0	0	38,489
	Subtotal	0	0	0	385,903
EMPLOYEE BENEFITS					
621000	FICA	0	0	0	29,522
622000	VRS Retirement	0	0	0	64,137
623000	Health Insurance	0	0	0	45,648
623500	Dental Insurance	0	0	0	1,535
624000	Group Life Insurance	0	0	0	5,020
	Subtotal	0	0	0	145,862
TOTAL		0	0	0	531,765

OTHER PROGRAMS - FEDERAL PRESCHOOL GRANT

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

PERSONNEL

	FY 2021 ACTUAL	FY 2022 BUDGET	FY 2022 EXPECTED	FY 2023 BUDGET
Para-Educators	0	0	0	2.3

ADDITIONAL INFORMATION:

In FY23 increased by .80 Para-Educator FTE.

CODE: 2100-611050-643

ACCT# DESCRIPTION

PERSONAL SERVICES					
611410	Para-Educator Salaries	0	0	0	28,748
	Subtotal	0	0	0	28,748
EMPLOYEE BENEFITS					
621000	FICA	0	0	0	2,199
622000	VRS Retirement	0	0	0	4,778
623000	Health Insurance	0	0	0	6,240
623500	Dental Insurance	0	0	0	268
624000	Group Life Insurance	0	0	0	385
628000	Other Benefits	0	0	0	500
	Subtotal	0	0	0	14,370
OTHER CHARGES					
658010	Dues/Memberships	0	0	0	1,271
	Subtotal	0	0	0	1,271
MATERIALS/SUPPLIES					
669900	Miscellaneous Materials & Supplies	0	0	0	4,943
	Subtotal	0	0	0	4,943
TOTAL		0	0	0	49,332

OTHER PROGRAMS - CONTINGENCY

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

PERSONNEL		FY 2021 ACTUAL	FY 2022 BUDGET	FY 2022 EXPECTED	FY 2023 BUDGET
N/A		0	0	0	0
<hr/>					
CODE: 2100-611050-650					
ACCT# DESCRIPTION					
TRANSFERS					
693050	Transfer to County-Debt Service	105,219	105,703	105,703	105,482
	Subtotal	105,219	105,703	105,703	105,482
TOTAL		105,219	105,703	105,703	105,482

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

	FY 2021 ACTUAL	FY 2022 BUDGET	FY 2022 EXPECTED	FY 2023 BUDGET
N/A	0	0	0	0

CODE: 2100-611050-700

ACCT# DESCRIPTION

PERSONAL SERVICES					
611430	Technical Salaries	300	273,915	273,915	0
616250	Stipends	31,659	96,092	96,092	0
	Subtotal	31,959	370,007	370,007	0
EMPLOYEE BENEFITS					
621000	FICA	2,445	161,765	161,765	0
	Subtotal	2,445	161,765	161,765	0
PURCHASED SERVICES					
639000	Miscellaneous Contractual Services	37,304	0	0	0
	Subtotal	37,304	0	0	0
OTHER CHARGES					
655040	Travel	0	300	300	0
655060	Employee Development	0	37,654	37,654	0
	Subtotal	0	37,954	37,954	0
MATERIALS/SUPPLIES					
669000	Other Educational Supplies	214,166	8,579	8,579	0
669900	Miscellaneous Materials & Supplies	0	5,395	5,395	0
	Subtotal	214,166	13,974	13,974	0
TOTAL		285,874	583,700	583,700	0

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

	FY 2021 ACTUAL	FY 2022 BUDGET	FY 2022 EXPECTED	FY 2023 BUDGET
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N/A	0	0	0	0
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CODE: 2100-611050-710**ACCT# DESCRIPTION****PERSONAL SERVICES**

616250	Stipends	39,355	0	0	0
	Subtotal	39,355	0	0	0

EMPLOYEE BENEFITS

621000	FICA	2,995	0	0	0
	Subtotal	2,995	0	0	0

PURCHASED SERVICES

639000	Miscellaneous Contractual Services	1,295	0	0	0
	Subtotal	1,295	0	0	0

TOTAL

43,645	0	0	0
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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

	FY 2021 ACTUAL	FY 2022 BUDGET	FY 2022 EXPECTED	FY 2023 BUDGET
N/A	0	0	0	0

CODE: 2100-611050-721

ACCT# DESCRIPTION

PERSONAL SERVICES					
616250	Stipends	29,896	29,724	29,724	0
	Subtotal	29,896	29,724	29,724	0
EMPLOYEE BENEFITS					
621000	FICA	3,064	3,296	3,296	0
	Subtotal	3,064	3,296	3,296	0
TOTAL		32,960	33,020	33,020	0

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

	FY 2021 ACTUAL	FY 2022 BUDGET	FY 2022 EXPECTED	FY 2023 BUDGET
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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	50,000	50,000	50,000	0
	Subtotal	50,000	50,000	50,000	0
	TOTAL	50,000	50,000	50,000	0

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

	FY 2021 ACTUAL	FY 2022 BUDGET	FY 2022 EXPECTED	FY 2023 BUDGET
Bus Drivers (5, 6 and 7 hours)	1	1	1	1

CODE: 2100-611050-723

ACCT# DESCRIPTION

PERSONAL SERVICES					
611710	Bus Driver Spec Trans	24,325	24,325	24,325	0
	Subtotal	24,325	24,325	24,325	0
EMPLOYEE BENEFITS					
621000	FICA	2,015	2,015	2,015	0
	Subtotal	2,015	2,015	2,015	0
TOTAL		26,340	26,340	26,340	0

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

	FY 2021 ACTUAL	FY 2022 BUDGET	FY 2022 EXPECTED	FY 2023 BUDGET
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N/A	0	0	0	0
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CODE: 2100-611050-724**ACCT# DESCRIPTION****MATERIALS/SUPPLIES**

669000	Other Educational Supplies	7,893	0	0	0
	Subtotal	7,893	0	0	0

EQUIPMENT

688050	Technology-Hardware Additions	242,602	118,656	118,656	0
	Subtotal	242,602	118,656	118,656	0

TOTAL

		250,495	118,656	118,656	0
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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

	FY 2021 ACTUAL	FY 2022 BUDGET	FY 2022 EXPECTED	FY 2023 BUDGET
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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	21,185	21,185	21,185	0
	Subtotal	21,185	21,185	21,185	0
	TOTAL	21,185	21,185	21,185	0

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

	FY 2021 ACTUAL	FY 2022 BUDGET	FY 2022 EXPECTED	FY 2023 BUDGET
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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	10,271	10,271	10,271	0
	Subtotal	10,271	10,271	10,271	0
	TOTAL	10,271	10,271	10,271	0

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

	FY 2021 ACTUAL	FY 2022 BUDGET	FY 2022 EXPECTED	FY 2023 BUDGET
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N/A	0	0	0	0
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CODE: 2100-611050-727**ACCT# DESCRIPTION****PERSONAL SERVICES**

616250	Stipends	5,825	0	0	0
	Subtotal	5,825	0	0	0

EMPLOYEE BENEFITS

621000	FICA	446	0	0	0
	Subtotal	446	0	0	0

PURCHASED SERVICES

639000	Miscellaneous Contractual Services	108,509	0	0	0
	Subtotal	108,509	0	0	0

TOTAL

114,780	0	0	0
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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

	FY 2021 ACTUAL	FY 2022 BUDGET	FY 2022 EXPECTED	FY 2023 BUDGET
N/A	0	0	0	0

CODE: 2100-611050-728

ACCT# DESCRIPTION

PERSONAL SERVICES

611270	Assistant Principal Salaries	82,671	0	0	0
616000	Supplements	943	0	0	0
616250	Stipends	10,400	0	0	0
	Subtotal	94,014	0	0	0

EMPLOYEE BENEFITS

621000	FICA	7,482	0	0	0
622000	VRS Retirement	10,010	0	0	0
623000	Health Insurance	145	0	0	0
623500	Dental Insurance	6,941	0	0	0
624000	Group Life Insurance	1,108	0	0	0
626100	Unemployment Compensation	190,637	0	0	0
627500	RHCC	1,000	0	0	0
	Subtotal	217,323	0	0	0

MATERIALS/SUPPLIES

668000	Technology-Software	244,378	0	0	0
	Subtotal	244,378	0	0	0

EQUIPMENT

688050	Technology-Hardware Additions	1,739,725	0	0	0
	Subtotal	1,739,725	0	0	0

TOTAL

2,295,440	0	0	0
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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 2021 ACTUAL	FY 2022 BUDGET	FY 2022 EXPECTED	FY 2023 BUDGET
N/A	0	0	0	0

CODE: 2100-611050-729

ACCT# DESCRIPTION

PERSONAL SERVICES					
611210	Teacher Salaries	0	890,270	1,763,637	0
611410	Para-Educator Salaries	0	110,685	110,685	0
	Subtotal	0	1,000,955	1,874,322	0
EMPLOYEE BENEFITS					
621000	FICA	0	76,582	143,386	0
622000	VRS Retirement	0	154,914	35,987	0
623000	Health Insurance	0	154,752	181,809	0
624000	Group Life Insurance	0	13,425	0	0
627500	RHCC	0	12,120	0	0
	Subtotal	0	411,793	361,182	0
PURCHASED SERVICES					
639000	Miscellaneous Contractual Services	30,154	908,648	0	0
	Subtotal	30,154	908,648	0	0
EQUIPMENT					
680070	Other One-Time Costs	0	0	82,892	0
	Subtotal	0	0	82,892	0
TOTAL		30,154	2,321,396	2,318,396	0

OTHER PROGRAMS - AMERICAN RESCUE PLAN-ARP-ESSER III

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

PERSONNEL

	FY 2021 ACTUAL	FY 2022 BUDGET	FY 2022 EXPECTED	FY 2023 BUDGET
N/A	0	0	0	0

CODE: 2100-611050-730

ACCT# DESCRIPTION

OTHER CHARGES					
658010	Dues/Memberships	0	5,213,526	0	0
	Subtotal	0	5,213,526	0	0
TOTAL		0	5,213,526	0	0

OTHER PROGRAMS - UNFINISHED LEARNING-ESSER II

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

PERSONNEL

	FY 2021 ACTUAL	FY 2022 BUDGET	FY 2022 EXPECTED	FY 2023 BUDGET
N/A	0	0	0	0

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

PERSONAL SERVICES					
611210	Teacher Salaries	0	0	1,012,089	506,045
616250	Stipends	0	0	409,420	204,710
	Subtotal	0	0	1,421,509	710,755
EMPLOYEE BENEFITS					
621000	FICA	0	0	203,425	101,713
622000	VRS Retirement	0	0	16,428	8,214
623000	Health Insurance	0	0	166,704	83,352
627000	ICMA RC Hybrid-DC	0	0	13,805	6,903
627500	RHCC	0	0	184,299	92,150
628100	ICMA RC Hybrid-457 Match	0	0	34,513	17,257
	Subtotal	0	0	619,174	309,589
PURCHASED SERVICES					
639000	Miscellaneous Contractual Services	0	0	141,903	70,952
	Subtotal	0	0	141,903	70,952
MATERIALS/SUPPLIES					
669900	Miscellaneous Materials & Supplies	0	0	185,429	92,715
	Subtotal	0	0	185,429	92,715
EQUIPMENT					
680070	Other One-Time Costs	0	0	102,485	51,243
	Subtotal	0	0	102,485	51,243
TOTAL		0	0	2,470,500	1,235,254

OTHER PROGRAMS - EXTENDED SCHOOL YR-ESSER II

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

PERSONNEL

	FY 2021 ACTUAL	FY 2022 BUDGET	FY 2022 EXPECTED	FY 2023 BUDGET
N/A	0	0	0	0

CODE: 2100-611050-732

ACCT# DESCRIPTION

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

OTHER PROGRAMS - ARP ESSER III PRESCHOOL

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

PERSONNEL

	FY 2021 ACTUAL	FY 2022 BUDGET	FY 2022 EXPECTED	FY 2023 BUDGET
N/A	0	0	0	0

CODE: 2100-611050-733

ACCT# DESCRIPTION

PURCHASED SERVICES					
639000	Miscellaneous Contractual Services	0	0	9,706	0
	Subtotal	0	0	9,706	0
OTHER CHARGES					
658010	Dues/Memberships	0	0	383	730
	Subtotal	0	0	383	730
MATERIALS/SUPPLIES					
669900	Miscellaneous Materials & Supplies	0	0	5,000	26,976
	Subtotal	0	0	5,000	26,976
TOTAL		0	0	15,089	27,706

OTHER PROGRAMS - ARP ESSER III VIB

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

PERSONNEL

	FY 2021 ACTUAL	FY 2022 BUDGET	FY 2022 EXPECTED	FY 2023 BUDGET
N/A	0	0	0	0

CODE: 2100-611050-734

ACCT# DESCRIPTION

PURCHASED SERVICES					
639000	Miscellaneous Contractual Services	0	0	34,396	0
	Subtotal	0	0	34,396	0
OTHER CHARGES					
658010	Dues/Memberships	0	0	2,195	13,023
	Subtotal	0	0	2,195	13,023
MATERIALS/SUPPLIES					
669900	Miscellaneous Materials & Supplies	0	0	50,000	233,261
	Subtotal	0	0	50,000	233,261
EQUIPMENT					
685520	Vehicle Replacement	0	0	0	42,338
688050	Technology-Hardware Additions	0	0	0	10,084
689110	Furniture/Equipment-Additional	0	0	0	200,000
	Subtotal	0	0	0	252,422
TOTAL		0	0	86,591	498,706

OTHER PROGRAMS - ARP ESSER III

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

PERSONNEL

	FY 2021 ACTUAL	FY 2022 BUDGET	FY 2022 EXPECTED	FY 2023 BUDGET
N/A	0	0	0	0

CODE: 2100-611050-735

ACCT# DESCRIPTION

PERSONAL SERVICES					
611430	Technical Salaries	0	0	129,934	483,147
615000	Substitute Salaries	0	0	0	26,688
616250	Stipends	0	0	7,000	410,982
	Subtotal	0	0	136,934	920,817
EMPLOYEE BENEFITS					
621000	FICA	0	0	536	33,481
	Subtotal	0	0	536	33,481
PURCHASED SERVICES					
639000	Miscellaneous Contractual Services	0	0	364,224	24,904
	Subtotal	0	0	364,224	24,904
OTHER CHARGES					
655040	Travel	0	0	10,000	10,000
	Subtotal	0	0	10,000	10,000
MATERIALS/SUPPLIES					
669900	Miscellaneous Materials & Supplies	0	0	471,994	640,486
	Subtotal	0	0	471,994	640,486
EQUIPMENT					
680070	Other One-Time Costs	0	0	339,224	1,456,408
683500	Technology-Hardware Additions	0	0	139,000	665,518
	Subtotal	0	0	478,224	2,121,926
TOTAL		0	0	1,461,912	3,751,614

OTHER PROGRAMS - MCKINNEY-VENTO ARP HOMELESS II

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

PERSONNEL

	FY 2021 ACTUAL	FY 2022 BUDGET	FY 2022 EXPECTED	FY 2023 BUDGET
N/A	0	0	0	0

CODE: 2100-611050-736

ACCT# DESCRIPTION

PERSONAL SERVICES					
611430	Technical Salaries	0	0	6,600	3,400
	Subtotal	0	0	6,600	3,400
EMPLOYEE BENEFITS					
621000	FICA	0	0	505	261
	Subtotal	0	0	505	261
PURCHASED SERVICES					
639000	Miscellaneous Contractual Services	0	0	3,419	3,420
	Subtotal	0	0	3,419	3,420
OTHER CHARGES					
655060	Employee Development	0	0	3,250	6,080
658010	Dues/Memberships	0	0	637	622
	Subtotal	0	0	3,887	6,702
MATERIALS/SUPPLIES					
669900	Miscellaneous Materials & Supplies	0	0	10,133	10,134
	Subtotal	0	0	10,133	10,134
TOTAL		0	0	24,544	23,917

OTHER PROGRAMS - ARP ESSER III SET ASIDE UNFINISHED LEARNING

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

PERSONNEL

	FY 2021 ACTUAL	FY 2022 BUDGET	FY 2022 EXPECTED	FY 2023 BUDGET
N/A	0	0	0	0

CODE: 2100-611050-737

ACCT# DESCRIPTION

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

COUNSELING SERVICE - ELEMENTARY - ELEMENTARY GUIDANCE

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

PERSONNEL

	FY 2021 ACTUAL	FY 2022 BUDGET	FY 2022 EXPECTED	FY 2023 BUDGET
Counselors	13	15	15	15

CODE: 2100-612121-000

ACCT# DESCRIPTION

PERSONAL SERVICES					
611230	Counselor Salaries	653,269	649,977	649,977	818,837
616600	One-Time Bonus	18,750	0	0	0
	Subtotal	672,019	649,977	649,977	818,837
EMPLOYEE BENEFITS					
621000	FICA	49,933	49,731	49,731	62,641
622000	VRS Retirement	57,516	103,989	103,989	136,091
623000	Health Insurance	88,470	93,948	93,948	109,502
623500	Dental Insurance	2,004	0	0	0
624000	Group Life Insurance	8,487	8,389	8,389	10,973
625000	VRS Hybrid Disability Insurance	1,350	0	0	0
626000	Hybrid Defined Benefit	42,009	0	0	0
627000	ICMA RC Hybrid-DC	2,873	0	0	0
627500	RHCC	7,663	7,577	7,577	9,908
628000	Other Benefits	1,028	1,028	1,028	1,028
628100	ICMA RC Hybrid-457 Match	3,218	0	0	0
	Subtotal	264,551	264,662	264,662	330,143
OTHER CHARGES					
655040	Travel	1,200	1,106	1,106	1,106
659020	Curriculum Development	1,548	1,500	1,500	1,500
	Subtotal	2,748	2,606	2,606	2,606
MATERIALS/SUPPLIES					
669900	Miscellaneous Materials & Supplies	11,373	13,853	13,853	13,853
	Subtotal	11,373	13,853	13,853	13,853
TOTAL		950,691	931,098	931,098	1,165,439

COUNSELING SERVICE - SECONDARY - SECONDARY GUIDANCE

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

PERSONNEL

	FY 2021 ACTUAL	FY 2022 BUDGET	FY 2022 EXPECTED	FY 2023 BUDGET
Counselors	24.5	24.5	24.5	24.5
Clerical	8	8	8	8

CODE: 2100-612124-000

ACCT# DESCRIPTION

PERSONAL SERVICES

611230	Counselor Salaries	1,549,515	1,738,935	1,738,935	1,777,552
611500	Office Clerical	264,677	277,891	277,891	290,482
615950	Overtime	1,513	0	0	0
616000	Supplements	0	2,732	2,732	2,732
616600	One-Time Bonus	48,000	0	0	0
	Subtotal	1,863,705	2,019,558	2,019,558	2,070,766

EMPLOYEE BENEFITS

621000	FICA	138,305	154,303	154,303	158,205
622000	VRS Retirement	239,496	330,659	330,659	343,708
623000	Health Insurance	333,012	422,076	422,076	412,249
623500	Dental Insurance	8,211	0	0	0
624000	Group Life Insurance	23,251	26,675	26,675	27,713
625000	VRS Hybrid Disability Insurance	1,376	0	0	0
626000	Hybrid Defined Benefit	43,306	0	0	0
627000	ICMA RC Hybrid-DC	2,929	0	0	0
627500	RHCC	20,980	24,091	24,091	25,024
628000	Other Benefits	3,302	3,302	3,302	3,302
628100	ICMA RC Hybrid-457 Match	3,537	0	0	0
	Subtotal	817,705	961,106	961,106	970,201

OTHER CHARGES

655040	Travel	800	1,105	1,105	1,105
655060	Employee Development	3,096	5,000	5,000	5,000
659020	Curriculum Development	0	1,250	1,250	1,250
	Subtotal	3,896	7,355	7,355	7,355

MATERIALS/SUPPLIES

660010	Stationery/Forms/Office Supplies	0	889	889	889
669900	Miscellaneous Materials & Supplies	7,908	6,560	6,560	6,560
	Subtotal	7,908	7,449	7,449	7,449

TOTAL

2,693,214	2,995,468	2,995,468	3,055,771
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SOCIAL WORK SERVICES

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

PERSONNEL

	FY 2021 ACTUAL	FY 2022 BUDGET	FY 2022 EXPECTED	FY 2023 BUDGET
Social Worker	5	7	7	7

CODE: 2100-612222-000

ACCT# DESCRIPTION

PERSONAL SERVICES

611340	Social Worker	202,297	386,226	386,226	412,715
616600	One-Time Bonus	6,000	0	0	0
	Subtotal	208,297	386,226	386,226	412,715

EMPLOYEE BENEFITS

621000	FICA	15,581	29,549	29,549	31,573
622000	VRS Retirement	17,105	64,195	64,195	68,594
623000	Health Insurance	24,747	38,601	38,601	59,378
623500	Dental Insurance	878	0	0	0
624000	Group Life Insurance	2,711	5,180	5,180	5,531
625000	VRS Hybrid Disability Insurance	467	0	0	0
626000	Hybrid Defined Benefit	13,039	0	0	0
627000	ICMA RC Hybrid-DC	994	0	0	0
627500	RHCC	2,448	4,677	4,677	4,994
628100	ICMA RC Hybrid-457 Match	2,485	0	0	0
	Subtotal	80,455	142,202	142,202	170,070

TOTAL

288,752 528,428 528,428 582,785

HOMEBOUND

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

PERSONNEL

	FY 2021 ACTUAL	FY 2022 BUDGET	FY 2022 EXPECTED	FY 2023 BUDGET
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N/A	0	0	0	0
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ADDITIONAL INFORMATION:

No personnel are reflected on this page because the salaries are paid on an hourly basis to teachers on call for homebound services.

CODE: 2100-612300-000

ACCT# DESCRIPTION

PERSONAL SERVICES					
611210	Teacher Salaries	3,140	73,716	73,716	73,716
	Subtotal	3,140	73,716	73,716	73,716
EMPLOYEE BENEFITS					
621000	FICA	240	5,638	5,638	5,638
	Subtotal	240	5,638	5,638	5,638
	TOTAL	3,380	79,354	79,354	79,354

MANAGEMENT & DIRECTION - MANAGEMENT

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

PERSONNEL

	FY 2021 ACTUAL	FY 2022 BUDGET	FY 2022 EXPECTED	FY 2023 BUDGET
Administrative	1	1	2	2
Technical	7.47	8.47	8	8
Clerical	0	0	1	1

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

PERSONAL SERVICES					
611100	Administrative Salaries	137,500	135,420	135,420	277,858
611430	Technical Salaries	421,624	433,844	433,844	533,227
611500	Office Clerical	0	0	0	44,127
615950	Overtime	1,554	0	0	0
616600	One-Time Bonus	9,750	0	0	0
	Subtotal	570,428	569,264	569,264	855,212
EMPLOYEE BENEFITS					
621000	FICA	43,229	43,553	43,553	65,425
622000	VRS Retirement	74,220	91,752	91,752	142,137
623000	Health Insurance	37,627	39,072	39,072	114,618
623500	Dental Insurance	1,006	0	0	0
624000	Group Life Insurance	7,099	7,632	7,632	11,462
625000	VRS Hybrid Disability Insurance	391	0	0	0
626000	Hybrid Defined Benefit	12,881	0	0	0
627000	ICMA RC Hybrid-DC	832	0	0	0
627500	RHCC	6,411	6,892	6,892	10,350
628000	Other Benefits	1,016	1,016	1,016	1,016
628100	ICMA RC Hybrid-457 Match	118	0	0	0
	Subtotal	184,830	189,917	189,917	345,008
OTHER CHARGES					
655040	Travel	0	9,648	9,648	9,648
655060	Employee Development	0	9,500	9,500	9,500
	Subtotal	0	19,148	19,148	19,148
MATERIALS/SUPPLIES					
660010	Stationery/Forms/Office Supplies	0	142	142	142
669900	Miscellaneous Materials & Supplies	0	6,000	6,000	6,000
	Subtotal	0	6,142	6,142	6,142
TOTAL		755,258	784,471	784,471	1,225,510

MANAGEMENT & DIRECTION

PERSONNEL	FY 2021 ACTUAL	FY 2022 BUDGET	FY 2022 EXPECTED	FY 2023 BUDGET
N/A	0	0	0	0

CODE: 2100-613110-019
ACCT# DESCRIPTION

MATERIALS/SUPPLIES					
669900	Miscellaneous Materials & Supplies	4,779	0	0	0
	Subtotal	4,779	0	0	0
	TOTAL	4,779	0	0	0

INSTRUCTION & CURRICULUM DEVELOPMENT SERVICE - REG. ED.

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

PERSONNEL

	FY 2021 ACTUAL	FY 2022 BUDGET	FY 2022 EXPECTED	FY 2023 BUDGET
Teacher	0.5	0.5	0.5	0.5
Administrative	6	6	5	5
Technical	7.25	7.25	7.25	7.25
Clerical	4.6	4.6	4.6	4.6

CODE: 2100-613120-000**ACCT# DESCRIPTION****PERSONAL SERVICES**

611100	Administrative Salaries	641,010	662,525	662,525	602,666
611210	Teacher Salaries	28,785	0	0	30,916
611430	Technical Salaries	544,026	564,738	564,738	598,543
611500	Office Clerical	183,948	180,600	180,600	187,195
615950	Overtime	938	0	0	0
616250	Stipends	46,374	27,000	27,000	27,000
616600	One-Time Bonus	28,500	0	0	0
	Subtotal	1,473,581	1,434,863	1,434,863	1,446,320

EMPLOYEE BENEFITS

621000	FICA	111,444	110,159	110,159	111,028
622000	VRS Retirement	208,552	222,495	222,495	235,894
623000	Health Insurance	174,749	197,568	197,568	157,570
623500	Dental Insurance	5,093	0	0	0
624000	Group Life Insurance	18,224	18,875	18,875	19,021
625000	VRS Hybrid Disability Insurance	494	0	0	0
626000	Hybrid Defined Benefit	15,893	0	0	0
627000	ICMA RC Hybrid-DC	1,052	0	0	0
627500	RHCC	16,456	17,044	17,044	17,177
628000	Other Benefits	113,939	2,282	2,282	2,282
628100	ICMA RC Hybrid-457 Match	535	0	0	0
	Subtotal	666,431	568,423	568,423	542,972

PURCHASED SERVICES

639000	Miscellaneous Contractual Services	132,044	138,955	138,955	138,955
	Subtotal	132,044	138,955	138,955	138,955

OTHER CHARGES

655040	Travel	3,366	19,240	17,740	21,740
655060	Employee Development	4,491	43,297	44,797	44,797
658010	Dues/Memberships	1,200	1,830	1,830	1,830
659020	Curriculum Development	10,108	5,613	5,613	5,613
	Subtotal	19,165	69,980	69,980	73,980

MATERIALS/SUPPLIES

660010	Stationery/Forms/Office Supplies	5,852	16,408	16,408	16,408
669000	Other Educational Supplies	6,494	3,727	3,727	3,727
669900	Miscellaneous Materials & Supplies	3,241	1,500	1,500	1,500
	Subtotal	15,587	21,635	21,635	21,635

EQUIPMENT

689210	Furniture/Equipment-Replacement	1,975	4,137	4,137	4,137
	Subtotal	1,975	4,137	4,137	4,137

TOTAL	2,308,783	2,237,993	2,237,993	2,227,999
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INSTRUCTION & CURRICULUM DEVELOPMENT SERVICE - REGULAR - SPEC. ED.

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

PERSONNEL

	FY 2021 ACTUAL	FY 2022 BUDGET	FY 2022 EXPECTED	FY 2023 BUDGET
Administrative	1	1	1	1
Technical	7	7	8	8
Clerical	1	1	1	1

CODE: 2100-613121-000

ACCT# DESCRIPTION

PERSONAL SERVICES

611100	Administrative Salaries	109,645	114,216	114,216	121,610
611430	Technical Salaries	569,387	613,594	613,594	702,715
611500	Office Clerical	36,717	38,246	38,246	40,723
615950	Overtime	444	0	0	0
616600	One-Time Bonus	13,500	0	0	0
	Subtotal	729,693	766,056	766,056	865,048

EMPLOYEE BENEFITS

621000	FICA	54,706	58,607	58,607	66,178
622000	VRS Retirement	109,893	127,323	127,323	143,773
623000	Health Insurance	92,323	115,152	115,152	139,122
623500	Dental Insurance	2,507	0	0	0
624000	Group Life Insurance	9,352	10,268	10,268	11,593
625000	VRS Hybrid Disability Insurance	173	0	0	0
626000	Hybrid Defined Benefit	5,735	0	0	0
627000	ICMA RC Hybrid-DC	367	0	0	0
627500	RHCC	8,445	9,274	9,274	10,468
628000	Other Benefits	1,049	1,049	1,049	1,049
628100	ICMA RC Hybrid-457 Match	268	0	0	0
	Subtotal	284,818	321,673	321,673	372,183

TOTAL

1,014,511 1,087,729 1,087,729 1,237,231

INSTRUCTIONAL STAFF TRAINING SERVICE - STAFF DEVELOPMENT

This budget pays for activities contributing to the professional or occupational growth and competence of members of the instructional staff during the time of their service to the school system. Among these activities are in-service training, workshops, demonstrations, school visits, teacher conferences, and courses for college credit.

PERSONNEL

	FY 2021 ACTUAL	FY 2022 BUDGET	FY 2022 EXPECTED	FY 2023 BUDGET
N/A	0	0	0	0

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

PERSONAL SERVICES				
615000	Substitute Salaries	0	75,147	75,147
616250	Stipends	41,702	5,700	5,700
	Subtotal	41,702	80,847	80,847
EMPLOYEE BENEFITS				
621000	FICA	3,190	3,450	3,450
	Subtotal	3,190	3,450	3,450
PURCHASED SERVICES				
639000	Miscellaneous Contractual Services	0	32,122	32,122
	Subtotal	0	32,122	32,122
OTHER CHARGES				
655040	Travel	0	7,520	7,520
655060	Employee Development	71,591	101,115	101,115
	Subtotal	71,591	108,635	108,635
MATERIALS/SUPPLIES				
660010	Stationery/Forms/Office Supplies	120	623	623
669000	Other Educational Supplies	1,266	2,578	2,578
669900	Miscellaneous Materials & Supplies	2,895	13,850	13,850
	Subtotal	4,281	17,051	17,051
TOTAL		120,764	242,105	242,105

ELEMENTARY - ELEMENTARY MEDIA

The Media Services budget pays for activities concerned with the use of all teaching and learning resources, including equipment and content materials. This includes printed and non-printed sensory materials. Reflected in the budget are school library services which encompass selecting, acquiring, preparing, cataloging, and circulating books and other printed materials, planning the use of the library by students, teachers, and other staff members, and guiding individuals in the use of library books and materials.

PERSONNEL

	FY 2021 ACTUAL	FY 2022 BUDGET	FY 2022 EXPECTED	FY 2023 BUDGET
Media Specialists	10	10	10	10
Para-Educators	1.5	1.5	1.5	1.5

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

PERSONAL SERVICES					
611220	Media Specialist Salaries	564,893	651,340	651,340	636,078
611410	Para-Educator Salaries	8,327	25,834	25,834	4,643
615950	Overtime	3	0	0	0
616600	One-Time Bonus	15,000	0	0	0
	Subtotal	588,223	677,174	677,174	640,721
EMPLOYEE BENEFITS					
621000	FICA	44,407	51,810	51,810	49,016
622000	VRS Retirement	73,814	109,880	109,880	106,489
623000	Health Insurance	51,626	73,752	73,752	67,202
623500	Dental Insurance	1,466	0	0	0
624000	Group Life Insurance	7,703	9,080	9,080	8,587
625000	VRS Hybrid Disability Insurance	614	0	0	0
626000	Hybrid Defined Benefit	19,181	0	0	0
627000	ICMA RC Hybrid-DC	1,307	0	0	0
627500	RHCC	6,956	8,200	8,200	7,754
628000	Other Benefits	1,682	1,682	1,682	1,682
628100	ICMA RC Hybrid-457 Match	1,239	0	0	0
	Subtotal	209,995	254,404	254,404	240,730
MATERIALS/SUPPLIES					
660120	Books	77,286	95,365	95,365	95,365
660900	AV Materials/Supplies	14,748	20,072	20,072	20,072
669900	Miscellaneous Materials & Supplies	15,222	24,066	24,066	24,066
	Subtotal	107,256	139,503	139,503	139,503
EQUIPMENT					
689110	Furniture/Equipment-Additional	300	300	300	300
	Subtotal	300	300	300	300
TOTAL		905,774	1,071,381	1,071,381	1,021,254

SECONDARY - SECONDARY MEDIA

The Secondary Media Services budget pays for activities concerned with the use of all teaching and learning resources, including equipment and content materials. This includes printed and non-printed sensory materials. Reflected in the budget are school library services which encompass selecting, acquiring, preparing, cataloging, and circulating books and other printed materials, planning the use of the library by students, teachers, and other staff members, and guiding individuals in the use of library books and materials.

PERSONNEL

	FY 2021 ACTUAL	FY 2022 BUDGET	FY 2022 EXPECTED	FY 2023 BUDGET
Media Specialists	8	9	9	9
Para-Educators	6	6	6	6

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

PERSONAL SERVICES					
611220	Media Specialist Salaries	476,684	494,276	494,276	587,846
611410	Para-Educator Salaries	119,821	126,777	126,777	125,869
615950	Overtime	42	0	0	0
616250	Stipends	9,781	0	0	0
616600	One-Time Bonus	21,000	0	0	0
	Subtotal	627,328	621,053	621,053	713,715
EMPLOYEE BENEFITS					
621000	FICA	46,599	47,518	47,518	54,600
622000	VRS Retirement	79,784	90,104	90,104	118,620
623000	Health Insurance	86,724	93,972	93,972	168,239
623500	Dental Insurance	2,164	0	0	0
624000	Group Life Insurance	8,101	8,328	8,328	9,565
625000	VRS Hybrid Disability Insurance	585	0	0	0
626000	Hybrid Defined Benefit	17,193	0	0	0
627000	ICMA RC Hybrid-DC	1,245	0	0	0
627500	RHCC	7,315	7,523	7,523	8,637
628000	Other Benefits	1,179	1,179	1,179	1,179
628100	ICMA RC Hybrid-457 Match	2,254	0	0	0
	Subtotal	253,143	248,624	248,624	360,840
PURCHASED SERVICES					
638100	Purchased Services	873	25,981	25,981	25,981
	Subtotal	873	25,981	25,981	25,981
MATERIALS/SUPPLIES					
660120	Books	21,311	46,957	46,957	46,957
660900	AV Materials/Supplies	11,501	10,234	10,234	10,234
669900	Miscellaneous Materials & Supplies	3,583	9,288	9,288	9,288
	Subtotal	36,395	66,479	66,479	66,479
TOTAL		917,739	962,137	962,137	1,167,015

ELEMENTARY - ELEMENTARY PRINCIPALS' OFFICES

The Office of the Principal includes those activities associated with directing and managing the operation of a particular school. Included are activities performed by the principals and other assistants while they supervise all operations; evaluate the staff members of the school; assign duties to staff members; supervise and maintain the records of the school; and coordinate school instructional activities with those of the school division. This budget also includes the work of clerical staff in support of the teaching and administrative duties.

PERSONNEL

	FY 2021 ACTUAL	FY 2022 BUDGET	FY 2022 EXPECTED	FY 2023 BUDGET
Principals	10	10	10	10
Assistant Principals	12	12	12	12
Clerical	24.5	24.5	25.5	25.5

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

611260	Principal Salaries	914,444	952,571	952,571	1,014,248
611270	Assistant Principal Salaries	849,954	922,645	922,645	969,446
611500	Office Clerical	758,487	797,934	797,934	835,522
615950	Overtime	5,129	0	0	0
616600	One-Time Bonus	69,750	0	0	0
	Subtotal	2,597,764	2,673,150	2,673,150	2,819,216

EMPLOYEE BENEFITS

621000	FICA	191,939	204,516	204,516	215,671
622000	VRS Retirement	352,510	442,449	442,449	468,554
623000	Health Insurance	399,785	433,548	433,548	497,212
623500	Dental Insurance	2,254	0	0	0
624000	Group Life Insurance	32,877	35,842	35,842	37,778
625000	VRS Hybrid Disability Insurance	-6,752	0	0	0
626000	Hybrid Defined Benefit	59,561	0	0	0
627000	ICMA RC Hybrid-DC	3,914	0	0	0
627500	RHCC	29,133	32,369	32,369	34,114
628000	Other Benefits	4,926	4,926	4,926	4,926
628100	ICMA RC Hybrid-457 Match	2,434	0	0	0
	Subtotal	1,072,581	1,153,650	1,153,650	1,258,255

PURCHASED SERVICES

639000	Miscellaneous Contractual Services	615	6,000	6,000	6,000
	Subtotal	615	6,000	6,000	6,000

OTHER CHARGES

655040	Travel	1,087	5,319	5,319	5,219
	Subtotal	1,087	5,319	5,319	5,219

MATERIALS/SUPPLIES

660010	Stationery/Forms/Office Supplies	44,071	54,097	54,097	55,297
669000	Other Educational Supplies	6,558	7,995	7,995	7,995
	Subtotal	50,629	62,092	62,092	63,292

EQUIPMENT

689110	Furniture/Equipment-Additional	124	500	500	500
689210	Furniture/Equipment-Replacement	5,908	4,740	4,740	4,740
	Subtotal	6,032	5,240	5,240	5,240

TRANSFERS

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

TOTAL		3,827,708	4,004,508	4,004,508	4,256,279
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SECONDARY - SECONDARY PRINCIPALS' OFFICES

The Office of the Principal includes those activities associated with directing and managing the operation of a particular school. Included are activities performed by the principals and other assistants while they supervise all operations; evaluate the staff members of the school; assign duties to staff members; supervise and maintain the records of the school; and coordinate school instructional activities with those of the school division. This budget also includes the work of clerical staff in support of the teaching and administrative duties.

PERSONNEL

	FY 2021 ACTUAL	FY 2022 BUDGET	FY 2022 EXPECTED	FY 2023 BUDGET
Principals	9	9	9	9
Assistant Principals	15	15	15	15
Clerical	27	27	27	27.5

ADDITIONAL INFORMATION:

In FY23 increased .50 Office Clerical FTE.

CODE: 2100-614104-000

ACCT# DESCRIPTION

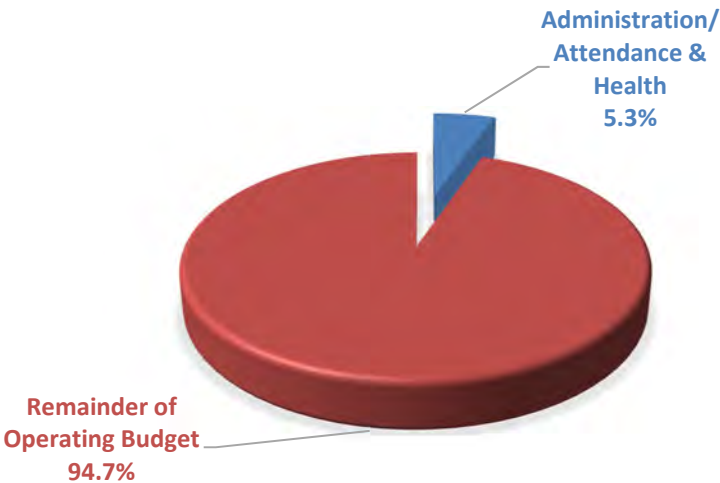
PERSONAL SERVICES					
611260	Principal Salaries	906,960	944,774	944,774	985,771
611270	Assistant Principal Salaries	1,157,233	1,235,850	1,235,850	1,270,277
611500	Office Clerical	810,901	880,582	880,582	901,553
615950	Overtime	1,088	0	0	0
616600	One-Time Bonus	73,500	0	0	0
619980	Personal Leave/Retirement	0	19,340	19,340	19,340
	Subtotal	2,949,682	3,080,546	3,080,546	3,176,941
EMPLOYEE BENEFITS					
621000	FICA	219,165	234,207	234,207	241,558
622000	VRS Retirement	422,703	508,797	508,797	524,795
623000	Health Insurance	424,326	493,224	493,224	489,074
623500	Dental Insurance	9,420	0	0	0
624000	Group Life Insurance	38,598	41,044	41,044	42,313
625000	VRS Hybrid Disability Insurance	1,503	0	0	0
626000	Hybrid Defined Benefit	47,434	0	0	0
627000	ICMA RC Hybrid-DC	3,197	0	0	0
627500	RHCC	34,647	37,070	37,070	38,208
628000	Other Benefits	5,493	5,493	5,493	5,493
628100	ICMA RC Hybrid-457 Match	2,509	0	0	0
	Subtotal	1,208,995	1,319,835	1,319,835	1,341,441
PURCHASED SERVICES					
639000	Miscellaneous Contractual Services	21,863	20,500	20,500	20,500
	Subtotal	21,863	20,500	20,500	20,500
OTHER CHARGES					
655040	Travel	1,312	15,945	15,945	15,945
	Subtotal	1,312	15,945	15,945	15,945
MATERIALS/SUPPLIES					
660010	Stationery/Forms/Office Supplies	11,866	31,602	31,602	31,602
	Subtotal	11,866	31,602	31,602	31,602
TRANSFERS					
693030	Transfer to County-Deputies	294,825	539,000	539,000	539,000
693070	Transfer to County-One-time Contribution	3,000,000	0	0	0
	Subtotal	3,294,825	539,000	539,000	539,000
TOTAL		7,488,543	5,007,428	5,007,428	5,125,429

ADMINISTRATION
ATTENDANCE & HEALTH

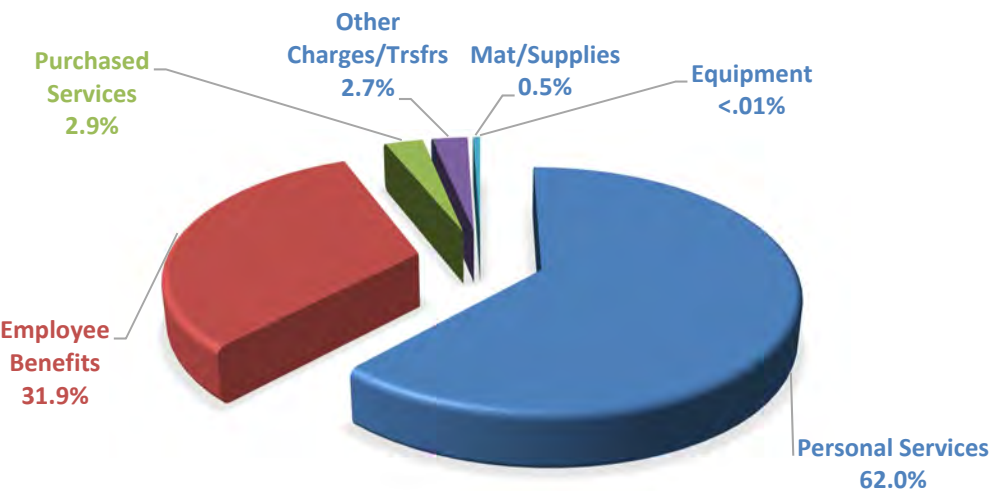
The Administration/Attendance and Health category of the budget provides for activities concerned with establishing and administering policy for the school division. This includes Board Services, Executive Services, Communication Services, Human Resources, Fiscal Services, Health Services, Psychological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

The Administration/Attendance and Health category comprises 5.3% of the total Operating Budget. This percentage has remained fairly constant in recent years. Approximately 93.9% of the Administration / Attendance and Health category budget is directed towards compensation of staff (Personal Services 62.0% plus Employee Benefits 31.9%). The remaining 6.1% covers such items as office supplies, equipment and purchased services. The Administration/Attendance and Health category budget reflects an increase of \$517,077 or 6.0% (from \$8,549,485 in FY22E to \$9,066,562 in FY23). The charts below and on the next page depict this information.

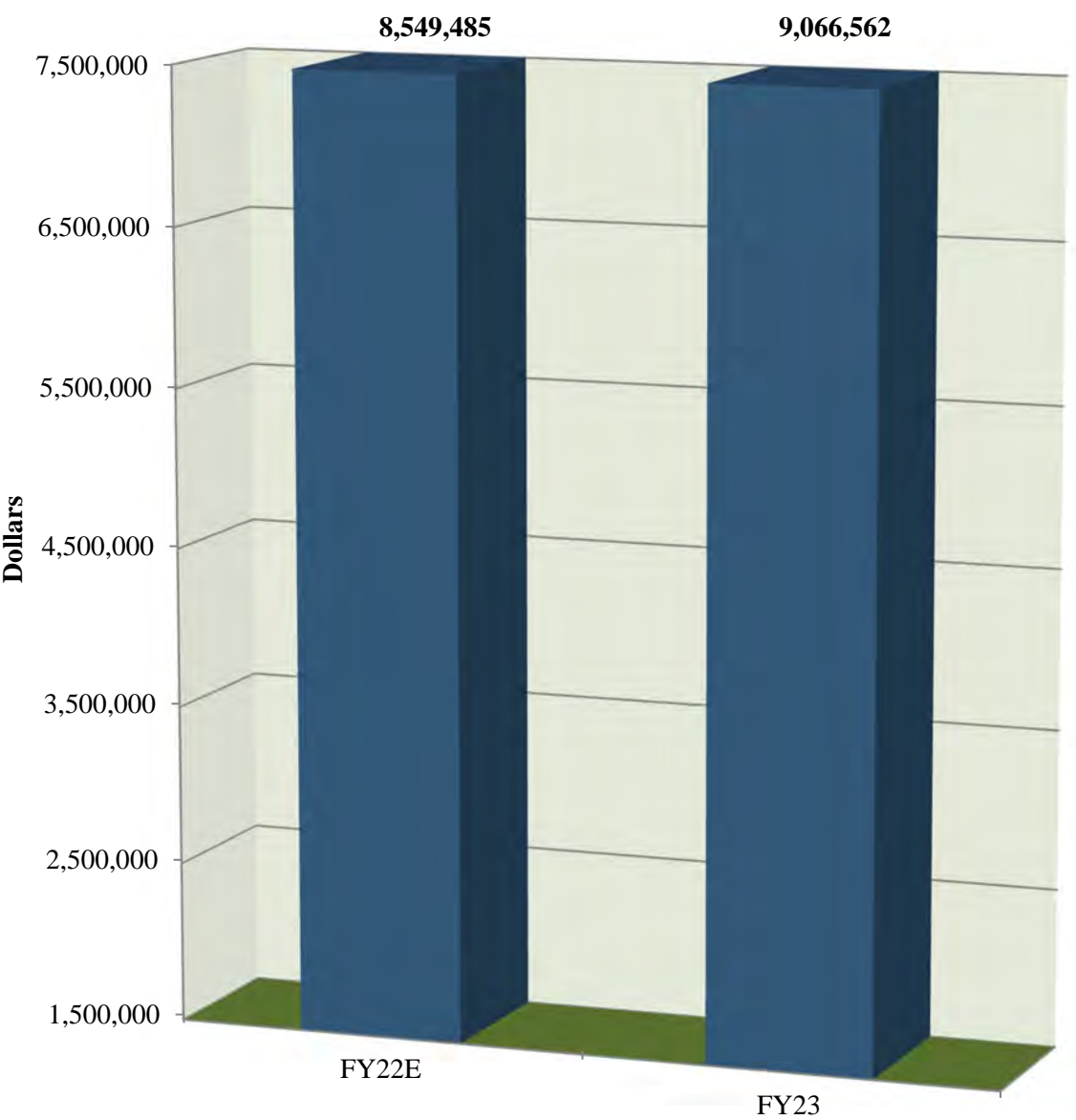
**Administration/Attendance & Health Category
as a Percent of Operating Budget for FY2023**



**Administration/Attendance & Health Category
by Major Object for FY2023**



Budget Comparison of Administration/Attendance & Health Category



BOARD SERVICES

The Board Services budget pays for activities concerned with directing and managing the general operation of the School Board. The School Board consists of four members and one chairperson. The School Board is responsible for establishing and administering policies for operating the school division. Also included in this activity is the Clerk of the Board. The Clerk of the Board is responsible for transcribing the minutes of the School Board meetings in addition to providing general support services to the Board.

PERSONNEL

	FY 2021 ACTUAL	FY 2022 BUDGET	FY 2022 EXPECTED	FY 2023 BUDGET
Chairman	1	1	1	1
Board Members	4	4	4	4
Clerk of the Board	1	1	1	1

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

PERSONAL SERVICES					
611150	Office of the Clerk	0	6,000	6,000	6,300
613110	Members of Board	46,800	46,800	46,800	46,800
	Subtotal	46,800	52,800	52,800	53,100
EMPLOYEE BENEFITS					
621000	FICA	3,270	4,042	4,042	4,063
622000	VRS Retirement	0	377	377	8,827
623000	Health Insurance	23,103	20,220	20,220	22,843
623500	Dental Insurance	514	0	0	0
624000	Group Life Insurance	0	710	710	713
627500	RHCC	0	641	641	644
628000	Other Benefits	116	116	116	116
	Subtotal	27,003	26,106	26,106	37,206
PURCHASED SERVICES					
631200	Auditing: CPA	33,350	21,000	21,000	21,000
	Subtotal	33,350	21,000	21,000	21,000
OTHER CHARGES					
655040	Travel	3,020	15,300	15,300	15,300
658010	Dues/Memberships	11,603	17,035	17,035	17,035
	Subtotal	14,623	32,335	32,335	32,335
MATERIALS/SUPPLIES					
660010	Stationery/Forms/Office Supplies	837	2,500	2,500	2,500
	Subtotal	837	2,500	2,500	2,500
EQUIPMENT					
689110	Furniture/Equipment-Additional	0	1,000	1,000	1,000
	Subtotal	0	1,000	1,000	1,000
TOTAL		122,613	135,741	135,741	147,141

EXECUTIVE SERVICES

The Executive Services budget includes activities associated with the overall general administration of the school division. Included in this activity is the Division Superintendent who serves as the Chief Executive Officer. The Division Superintendent is responsible for providing general management and direction to all school employees with regard to federal, state, and local regulations; recommending, implementing, and enforcing all policy changes as directed by the school board; and making recommendations to the board concerning all aspects of the school operations. The Chief Operations Officer provides general management and direction for operations and maintenance of school facilities, information services and pupil transportation services.

PERSONNEL

	FY 2021 ACTUAL	FY 2022 BUDGET	FY 2022 EXPECTED	FY 2023 BUDGET
Division Superintendent	1	1	1	1
Chief Operations Officer	1	1	1	1
Technical	1	1	1	1

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

PERSONAL SERVICES					
611100	Administrative Salaries	385,585	413,788	413,788	425,417
611430	Technical Salaries	53,405	55,478	55,478	62,026
615950	Overtime	2,170	4,500	4,500	4,500
616600	One-Time Bonus	4,500	0	0	0
619980	Personal Leave/Retirement	0	13,650	13,650	13,650
	Subtotal	445,660	487,416	487,416	505,593
EMPLOYEE BENEFITS					
621000	FICA	27,106	35,901	35,901	37,290
622000	VRS Retirement	50,612	78,424	78,424	81,014
623000	Health Insurance	49,087	51,132	51,132	57,565
623500	Dental Insurance	1,697	0	0	0
624000	Group Life Insurance	6,029	6,289	6,289	6,533
625000	VRS Hybrid Disability Insurance	684	0	0	0
626000	Hybrid Defined Benefit	19,080	0	0	0
627000	ICMA RC Hybrid-DC	1,454	0	0	0
627500	RHCC	5,444	5,679	5,679	5,899
628000	Other Benefits	7,938	7,938	7,938	7,938
628100	ICMA RC Hybrid-457 Match	3,635	0	0	0
	Subtotal	172,766	185,363	185,363	196,239
PURCHASED SERVICES					
639000	Miscellaneous Contractual Services	71,528	26,075	26,075	26,075
	Subtotal	71,528	26,075	26,075	26,075
OTHER CHARGES					
655040	Travel	2,192	8,874	8,874	8,874
658010	Dues/Memberships	6,315	12,568	12,568	12,568
	Subtotal	8,507	21,442	21,442	21,442
MATERIALS/SUPPLIES					
660010	Stationery/Forms/Office Supplies	2,225	1,717	1,717	1,717
	Subtotal	2,225	1,717	1,717	1,717
TOTAL		700,686	722,013	722,013	751,066

COMMUNICATION SERVICES

Included in this budget are activities concerned with writing, editing, and other preparation necessary to disseminate educational and administrative information to students, staff, directors, and the general public through mailing, internal memorandums, various news media, or personal contact. The Communication Services budget includes the development of the Annual Superintendent's Report, various newsletters to staff and students, and programming for the cable television educational channel.

PERSONNEL

	FY 2021	FY 2022	FY 2022	FY 2023
	ACTUAL	BUDGET	EXPECTED	BUDGET
Professional Salaries	1	1	1	1
Technical	1.6	1.6	3	3
Clerical	1	1	0.5	0.5

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

611300	Professional Salaries	113,049	112,985	112,985	126,731
611430	Technical Salaries	96,764	134,524	134,524	198,890
611500	Office Clerical	34,234	35,683	35,683	16,464
615950	Overtime	412	0	0	0
616250	Stipends	4,000	0	0	0
616600	One-Time Bonus	6,000	0	0	0
	Subtotal	254,459	283,192	283,192	342,085

EMPLOYEE BENEFITS

621000	FICA	18,994	21,666	21,666	26,171
622000	VRS Retirement	31,791	47,069	47,069	56,856
623000	Health Insurance	35,065	42,960	42,960	84,727
623500	Dental Insurance	1,127	0	0	0
624000	Group Life Insurance	3,209	3,796	3,796	4,586
625000	VRS Hybrid Disability Insurance	227	0	0	0
626000	Hybrid Defined Benefit	7,288	0	0	0
627000	ICMA RC Hybrid-DC	482	0	0	0
627500	RHCC	2,898	3,429	3,429	4,141
628000	Other Benefits	249	249	249	249
628100	ICMA RC Hybrid-457 Match	241	0	0	0
	Subtotal	101,571	119,169	119,169	176,730

PURCHASED SERVICES

635000	Printing	4,718	3,000	3,000	3,000
636000	Advertising	0	700	700	700
639000	Miscellaneous Contractual Services	71,382	60,000	60,000	60,000
639050	Good Will	6,458	2,000	2,000	2,000
	Subtotal	82,558	65,700	65,700	65,700

OTHER CHARGES

655040	Travel	1,278	2,203	2,203	2,203
655060	Employee Development	1,193	1,628	1,628	1,628
	Subtotal	2,471	3,831	3,831	3,831

MATERIALS/SUPPLIES

660010	Stationery/Forms/Office Supplies	401	1,250	1,250	1,250
669900	Miscellaneous Materials & Supplies	2,451	6,700	6,700	6,700
	Subtotal	2,852	7,950	7,950	7,950

EQUIPMENT

689110	Furniture/Equipment-Additional	0	3,000	3,000	3,000
	Subtotal	0	3,000	3,000	3,000

TRANSFERS

693020	Transfer to County-Video Services	187,018	100,000	100,000	100,000
	Subtotal	187,018	100,000	100,000	100,000

TOTAL		630,929	582,842	582,842	699,296
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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

	FY 2021 ACTUAL	FY 2022 BUDGET	FY 2022 EXPECTED	FY 2023 BUDGET
Administrative	1	1	1	1
Technical	5	5	5	5
Clerical	1.5	1.5	1.5	1

ADDITIONAL INFORMATION:

In FY23 .50 Office Clerical FTE moved to Communication Services.

CODE: 2100-621400-000

ACCT# DESCRIPTION

PERSONAL SERVICES					
611100	Administrative Salaries	137,500	135,420	135,420	147,511
611430	Technical Salaries	298,948	314,459	314,459	334,617
611500	Office Clerical	41,959	51,716	51,716	54,457
615950	Overtime	35,891	0	0	0
616250	Stipends	1,730	0	0	0
616600	One-Time Bonus	9,750	0	0	0
	Subtotal	525,778	501,595	501,595	536,585
EMPLOYEE BENEFITS					
621000	FICA	38,846	38,377	38,377	41,050
622000	VRS Retirement	35,854	81,840	81,840	89,182
623000	Health Insurance	72,299	88,248	88,248	122,725
623100	Retiree Health Care Credit	60,279	400,000	400,000	350,000
623500	Dental Insurance	1,695	0	0	0
624000	Group Life Insurance	6,048	6,725	6,725	7,191
625000	VRS Hybrid Disability Insurance	1,088	0	0	0
626000	Hybrid Defined Benefit	29,266	0	0	0
626100	Unemployment Compensation	24,597	19,000	19,000	19,000
627000	ICMA RC Hybrid-DC	2,334	0	0	0
627500	RHCC	5,410	6,072	6,072	6,493
628000	Other Benefits	1,396	1,396	1,396	1,396
628100	ICMA RC Hybrid-457 Match	4,277	0	0	0
	Subtotal	283,389	641,658	641,658	637,037
PURCHASED SERVICES					
635000	Printing	435	1,000	1,000	1,000
636000	Advertising	10,783	4,000	4,000	4,000
639000	Miscellaneous Contractual Services	55,173	75,784	75,784	75,784
	Subtotal	66,391	80,784	80,784	80,784
OTHER CHARGES					
655040	Travel	2,686	10,000	10,000	10,000
655060	Employee Development	15,281	38,000	38,000	38,000
	Subtotal	17,967	48,000	48,000	48,000
MATERIALS/SUPPLIES					
660010	Stationery/Forms/Office Supplies	5,305	1,000	1,000	1,000
669900	Miscellaneous Materials & Supplies	5,185	10,360	10,360	10,360
	Subtotal	10,490	11,360	11,360	11,360
TOTAL		904,015	1,283,397	1,283,397	1,313,766

FISCAL SERVICES

This budget pays for activities concerned with the fiscal operations of the school division. Included in this activity is the maintaining of records of the financial operations and transactions of the school system; budget development and compilation services; payroll services; risk management; and managing and directing the accounting and investment of student activity funds.

PERSONNEL

	FY 2021 ACTUAL	FY 2022 BUDGET	FY 2022 EXPECTED	FY 2023 BUDGET
Administrative	1	1	1	1
Technical	9.75	9.75	10.75	11.75
Clerical	0	0	1	1

ADDITIONAL INFORMATION:

In FY23 increased 1 Payroll Supervisor FTE and 1 Payroll Coordinator moved from Health and Dental Insurance. In FY22E moved 1 Clerical FTE from Vehicle Operation Services.

CODE: 2100-621600-000

ACCT# DESCRIPTION

PERSONAL SERVICES					
611100	Administrative Salaries	152,710	150,400	150,400	163,829
611430	Technical Salaries	625,487	655,523	655,523	699,123
615950	Overtime	14,436	0	0	0
616600	One-Time Bonus	16,500	0	0	0
	Subtotal	809,133	805,923	805,923	862,952
EMPLOYEE BENEFITS					
621000	FICA	58,291	61,661	61,661	71,371
622000	VRS Retirement	127,195	129,443	129,443	155,058
623000	Health Insurance	166,996	199,452	199,452	227,184
623500	Dental Insurance	3,459	0	0	0
624000	Group Life Insurance	10,255	10,805	10,805	12,503
627500	RHCC	9,260	9,757	9,757	11,290
628000	Other Benefits	1,558	1,558	1,558	1,558
	Subtotal	377,014	412,676	412,676	478,964
PURCHASED SERVICES					
639000	Miscellaneous Contractual Services	20,554	51,990	51,990	51,990
	Subtotal	20,554	51,990	51,990	51,990
OTHER CHARGES					
655040	Travel	0	4,280	4,280	4,280
655060	Employee Development	2,897	4,769	4,769	4,769
658010	Dues/Memberships	11,268	14,500	14,500	14,500
	Subtotal	14,165	23,549	23,549	23,549
MATERIALS/SUPPLIES					
660010	Stationery/Forms/Office Supplies	209	1,600	1,600	1,600
669900	Miscellaneous Materials & Supplies	5,018	2,900	2,900	2,900
	Subtotal	5,227	4,500	4,500	4,500
EQUIPMENT					
689210	Furniture/Equipment-Replacement	0	700	700	700
	Subtotal	0	700	700	700
TRANSFERS					
693070	Transfer to County-One-time Contribution	300,000	0	0	0
	Subtotal	300,000	0	0	0
TOTAL		1,526,093	1,299,338	1,299,338	1,422,655

HEALTH SERVICES

Health Services personnel implement OSHA regulations related to bloodborne pathogens, provide basic first aid to students and staff, and screen and monitor the health status of students.

PERSONNEL

	FY 2021 ACTUAL	FY 2022 BUDGET	FY 2022 EXPECTED	FY 2023 BUDGET
Health Services Paraprofessional	1	2	2	3
Occupational Safety/Regulatory Compliance Specialist	1	1	1	1
Occupational Therapist	5	6	6	6
Physical Therapist	1.6	1.6	1.6	1.6
Nurses	18	18	18	17

ADDITIONAL INFORMATION:

In FY23 reduced by 1 Nurse FTE and increased by 1 Technical FTE.

CODE: 2100-622200-000

ACCT# DESCRIPTION

PERSONAL SERVICES					
611300	Professional Salaries	502,588	581,631	581,631	576,113
611310	Nurses	608,143	677,646	677,646	802,199
611430	Technical Salaries	189,057	193,097	193,097	221,083
615950	Overtime	194	0	0	0
616000	Supplements	2,492	0	0	0
616250	Stipends	1,402	0	0	0
616600	One-Time Bonus	37,500	0	0	0
	Subtotal	1,341,376	1,452,374	1,452,374	1,599,395
EMPLOYEE BENEFITS					
621000	FICA	98,663	111,119	111,119	122,355
622000	VRS Retirement	130,727	237,270	237,270	265,820
623000	Health Insurance	233,025	279,864	279,864	244,212
623500	Dental Insurance	5,449	0	0	0
624000	Group Life Insurance	16,450	19,475	19,475	21,433
625000	VRS Hybrid Disability Insurance	2,073	0	0	0
626000	Hybrid Defined Benefit	65,843	0	0	0
627000	ICMA RC Hybrid-DC	4,411	0	0	0
627500	RHCC	14,855	17,586	17,586	19,354
628000	Other Benefits	47,135	2,457	2,457	2,457
628100	ICMA RC Hybrid-457 Match	3,057	0	0	0
	Subtotal	621,688	667,771	667,771	675,631
PURCHASED SERVICES					
639000	Miscellaneous Contractual Services	1,356	1,376	1,376	16,876
	Subtotal	1,356	1,376	1,376	16,876
OTHER CHARGES					
655040	Travel	0	250	250	250
655060	Employee Development	0	2,563	2,563	2,563
	Subtotal	0	2,813	2,813	2,813
MATERIALS/SUPPLIES					
660040	Medical Supplies	12,111	13,502	13,502	13,502
	Subtotal	12,111	13,502	13,502	13,502
EQUIPMENT					
689210	Furniture/Equipment-Replacement	905	1,500	1,500	1,500
	Subtotal	905	1,500	1,500	1,500
TOTAL		1,977,436	2,139,336	2,139,336	2,309,717

PSYCHOLOGICAL SERVICES

School psychologists provide counseling and evaluation services to students.

PERSONNEL

	FY 2021 ACTUAL	FY 2022 BUDGET	FY 2022 EXPECTED	FY 2023 BUDGET
Behavior Interventionist	0	0	0	2
Board Certified Behavior Analyst	0	0	0	1
Lead Psychologist	0	0	0	1
Psychologists	8	9	9	9

CODE: 2100-622300-000

ACCT# DESCRIPTION

PERSONAL SERVICES					
611320	Psychologist Salaries	618,327	974,302	974,302	1,011,002
616600	One-Time Bonus	12,000	0	0	0
	Subtotal	630,327	974,302	974,302	1,011,002
EMPLOYEE BENEFITS					
621000	FICA	46,677	74,542	74,542	77,342
622000	VRS Retirement	70,448	161,935	161,935	168,029
623000	Health Insurance	88,287	101,580	101,580	107,669
623500	Dental Insurance	2,152	0	0	0
624000	Group Life Insurance	8,286	13,063	13,063	13,548
625000	VRS Hybrid Disability Insurance	914	0	0	0
626000	Hybrid Defined Benefit	27,743	0	0	0
627000	ICMA RC Hybrid-DC	1,945	0	0	0
627500	RHCC	7,482	11,796	11,796	12,234
628000	Other Benefits	1,145	1,145	1,145	1,145
628100	ICMA RC Hybrid-457 Match	2,631	0	0	0
	Subtotal	257,710	364,061	364,061	379,967
OTHER CHARGES					
655040	Travel	403	4,000	4,000	4,000
	Subtotal	403	4,000	4,000	4,000
MATERIALS/SUPPLIES					
660700	Testing Materials	9,925	1,500	1,500	1,500
	Subtotal	9,925	1,500	1,500	1,500
TOTAL		898,365	1,343,863	1,343,863	1,396,469

SPEECH/AUDIOLOGY SERVICES

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

PERSONNEL

	FY 2021 ACTUAL	FY 2022 BUDGET	FY 2022 EXPECTED	FY 2023 BUDGET
Speech - Language Pathologists	10	10	10	10
Para-Educators	4	4	4	4

CODE: 2100-622400-000

ACCT# DESCRIPTION

PERSONAL SERVICES

611300	Professional Salaries	593,319	615,651	615,651	633,368
611410	Para-Educator Salaries	80,010	85,233	85,233	77,193
615950	Overtime	54	0	0	0
616600	One-Time Bonus	21,000	0	0	0
	Subtotal	694,383	700,884	700,884	710,561

EMPLOYEE BENEFITS

621000	FICA	51,221	53,624	53,624	54,359
622000	VRS Retirement	62,605	107,672	107,672	118,096
623000	Health Insurance	138,523	152,688	152,688	115,116
623500	Dental Insurance	3,166	0	0	0
624000	Group Life Insurance	8,993	9,400	9,400	9,523
625000	VRS Hybrid Disability Insurance	1,384	0	0	0
626000	Hybrid Defined Benefit	44,501	0	0	0
627000	ICMA RC Hybrid-DC	2,945	0	0	0
627500	RHCC	8,121	8,489	8,489	8,599
628000	Other Benefits	1,198	1,198	1,198	1,198
628100	ICMA RC Hybrid-457 Match	1,492	0	0	0
	Subtotal	324,149	333,071	333,071	306,891

PURCHASED SERVICES

639000	Miscellaneous Contractual Services	24,879	0	0	0
	Subtotal	24,879	0	0	0

OTHER CHARGES

655040	Travel	180	3,500	3,500	3,500
	Subtotal	180	3,500	3,500	3,500

MATERIALS/SUPPLIES

669000	Other Educational Supplies	7,507	5,500	5,500	5,500
	Subtotal	7,507	5,500	5,500	5,500

TOTAL

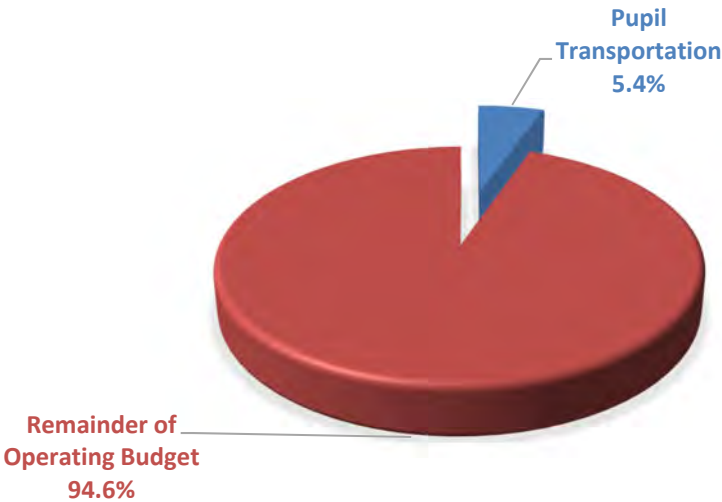
1,051,098	1,042,955	1,042,955	1,026,452
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PUPIL TRANSPORTATION

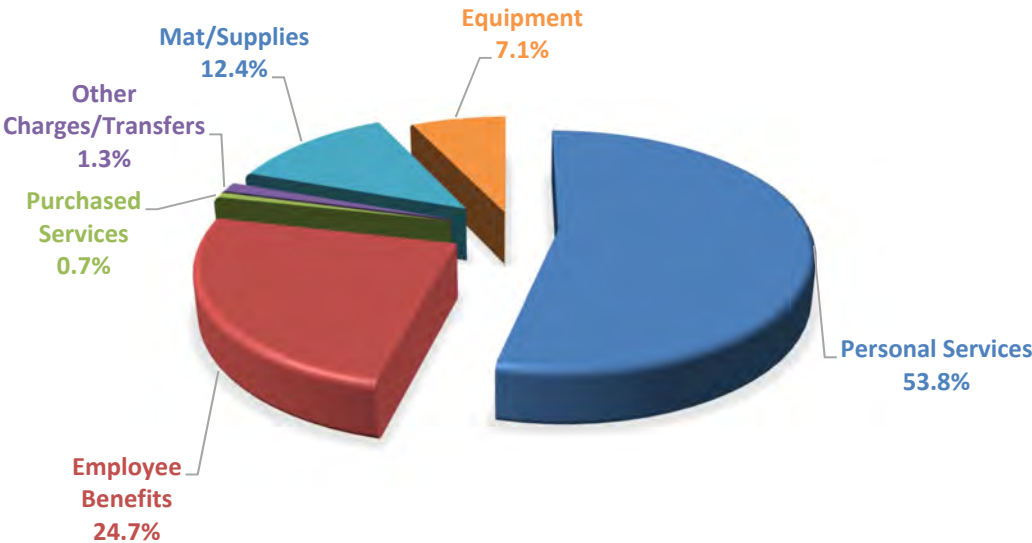
The Pupil Transportation category of the budget provides for activities associated with transporting students to and from school and on other trips related to school activities.

The Pupil Transportation category comprises 5.4% of the total Operating Budget. This percentage has remained fairly constant in recent years. Approximately 78.5% of the Pupil Transportation category budget is directed towards compensation of staff (Personal Services 53.8% plus Employee Benefits 24.7%). The remaining 21.5% covers such items as fuel, vehicle parts, replacement buses, equipment, and purchased services. The Pupil Transportation category budget reflects an increase of \$432,222 or 4.9% (from \$8,893,116 in FY22E to \$9,325,338 in FY23). The charts below and on the next page depict this information.

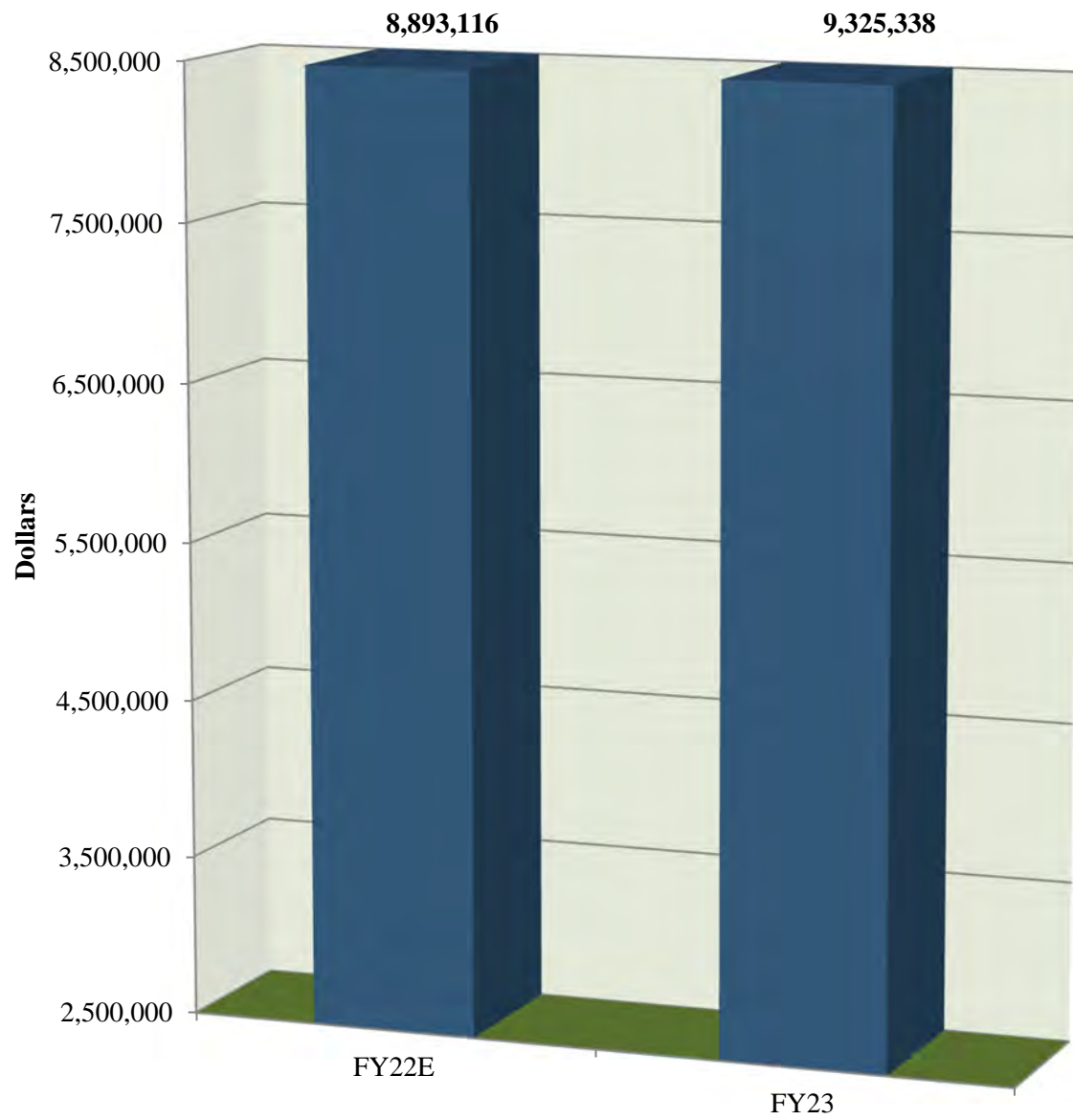
**Pupil Transportation Category
as a Percent of Operating Budget for FY2023**



**Pupil Transportation Category
by Major Object for FY2023**



Budget Comparison of Pupil Transportation Category



VEHICLE OPERATION SERVICES

The Vehicle Operation Services budget covers all operating costs associated with transporting students to and from school and on other trips related to school activities.

PERSONNEL

	FY 2021 ACTUAL	FY 2022 BUDGET	FY 2022 EXPECTED	FY 2023 BUDGET
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Technical	9	9	10	11
Bus Drivers (5, 6 & 7 hours)	119	119	119	106
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	2	2

ADDITIONAL INFORMATION:

In FY23 1 Bus Driver reclassified to Technical and reduced by 12 Bus Driver FTE's, 1 Clerical also reclassified to Technical. In FY22E moved 1 Clerical FTE to Fiscal Services.

CODE: 2100-632000-000**ACCT# DESCRIPTION****PERSONAL SERVICES**

611430	Technical Salaries	381,580	417,741	417,741	555,041
611500	Office Clerical	177,694	190,898	190,898	137,127
611700	Bus Drivers	2,146,557	2,442,368	2,442,828	2,681,088
611710	Bus Driver Spec Trans	0	10,000	10,000	10,000
611720	Bus Drivers, Schools Contracted	0	57,076	57,076	57,076
611750	Bus Driver Assistants	386,106	421,428	421,428	442,315
611770	Crossing Guards	11,784	64,968	64,968	59,919
611790	Van Driver Salary	75,035	0	0	0
615000	Substitute Salaries	92,694	269,780	269,780	269,780
615950	Overtime	176,681	301,033	301,033	301,033
616000	Supplements	0	5,000	5,000	5,000
616250	Stipends	0	10,000	10,000	10,000
616600	One-Time Bonus	248,375	0	24,960	0
	Subtotal	3,696,506	4,190,292	4,215,712	4,528,379

EMPLOYEE BENEFITS

621000	FICA	263,600	268,396	270,341	294,176
622000	VRS Retirement	146,340	249,087	249,087	265,590
623000	Health Insurance	1,291,413	1,489,800	1,489,800	1,414,549
623500	Dental Insurance	42,152	0	0	0
624000	Group Life Insurance	43,762	47,074	47,074	51,531
625000	VRS Hybrid Disability Insurance	8,783	0	0	0
626000	Hybrid Defined Benefit	72,080	0	0	0
627000	ICMA RC Hybrid-DC	11,473	0	0	0
627500	RHCC	22,770	42,519	42,519	46,532
628000	Other Benefits	60,646	38,315	38,315	38,315
628100	ICMA RC Hybrid-457 Match	9,700	0	0	0
	Subtotal	1,972,719	2,135,191	2,137,136	2,110,693

PURCHASED SERVICES

639000	Miscellaneous Contractual Services	5,543	21,500	21,500	21,500
	Subtotal	5,543	21,500	21,500	21,500

OTHER CHARGES

653090	Vehicle Insurance (Pupil Trans only)	103,799	105,121	105,121	105,121
655060	Employee Development	80	14,000	14,000	14,000
	Subtotal	103,879	119,121	119,121	119,121

MATERIALS/SUPPLIES					
660010	Stationery/Forms/Office Supplies	2,677	4,500	4,500	4,500
660080	Gas, Diesel, Oil & Grease	277,014	742,000	742,000	842,000
669900	Miscellaneous Materials & Supplies	9,731	5,880	5,880	5,880
	Subtotal	289,422	752,380	752,380	852,380
EQUIPMENT					
688000	Technology-Hardware Replacement	282	1,000	1,000	1,000
688050	Technology-Hardware Additions	86,626	3,000	3,000	3,000
689110	Furniture/Equipment-Additional	2,000	5,500	5,500	5,500
	Subtotal	88,908	9,500	9,500	9,500
TRANSFERS					
693070	Transfer to County-One-time Contribution	480,000	0	0	0
	Subtotal	480,000	0	0	0
TOTAL		6,636,977	7,227,984	7,255,349	7,641,573

PERSONNEL	FY 2021 ACTUAL	FY 2022 BUDGET	FY 2022 EXPECTED	FY 2023 BUDGET
N/A	0	0	0	0

CODE: 2100-632000-019

ACCT# DESCRIPTION

MATERIALS/SUPPLIES					
669900	Miscellaneous Materials & Supplies	321	0	0	0
	Subtotal	321	0	0	0
	TOTAL	321	0	0	0

VEHICLE MAINTENANCE SERVICES

The Vehicle Maintenance Services budget pays for activities involved in maintaining student transportation vehicles. It includes repairing vehicle parts, replacing vehicle parts, cleaning, painting and inspecting vehicles for safety.

PERSONNEL

	FY 2021 ACTUAL	FY 2022 BUDGET	FY 2022 EXPECTED	FY 2023 BUDGET
Mechanics	8	8	8	8

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

611600	Trades Salaries	438,159	445,393	445,393	474,245
615950	Overtime	20,116	9,000	9,000	9,000
616250	Stipends	3,900	3,600	3,600	3,600
616600	One-Time Bonus	12,000	0	0	0
	Subtotal	474,175	457,993	457,993	486,845

EMPLOYEE BENEFITS

621000	FICA	35,101	34,077	34,077	36,280
622000	VRS Retirement	25,800	27,930	27,930	29,736
623000	Health Insurance	90,108	101,328	101,328	113,737
623500	Dental Insurance	2,102	0	0	0
624000	Group Life Insurance	5,701	5,972	5,972	6,355
625000	VRS Hybrid Disability Insurance	1,157	0	0	0
626000	Hybrid Defined Benefit	5,515	0	0	0
627000	ICMA RC Hybrid-DC	1,394	0	0	0
627500	RHCC	3,227	5,394	5,394	5,739
628000	Other Benefits	1,673	1,673	1,673	1,673
628100	ICMA RC Hybrid-457 Match	1,831	0	0	0
	Subtotal	173,609	176,374	176,374	193,520

PURCHASED SERVICES

639000	Miscellaneous Contractual Services	41,712	41,000	41,000	41,000
	Subtotal	41,712	41,000	41,000	41,000

OTHER CHARGES

655060	Employee Development	152	2,000	2,000	2,000
	Subtotal	152	2,000	2,000	2,000

MATERIALS/SUPPLIES

660010	Stationery/Forms/Office Supplies	412	1,400	1,400	1,400
660090	Vehicle Maintenance, Tires, Tubes	210,602	290,000	290,000	290,000
669900	Miscellaneous Materials & Supplies	24,969	16,000	16,000	16,000
	Subtotal	235,983	307,400	307,400	307,400

EQUIPMENT

681020	Veh Maint, Machine/Tools	2,928	3,000	3,000	3,000
685020	Bus Replacement	883,353	600,000	600,000	600,000
685520	Vehicle Replacement	0	50,000	50,000	50,000
688050	Technology-Hardware Additions	22	0	0	0
689110	Furniture/Equipment-Additional	602	0	0	0
689210	Furniture/Equipment-Replacement	19	0	0	0
	Subtotal	886,924	653,000	653,000	653,000

TOTAL

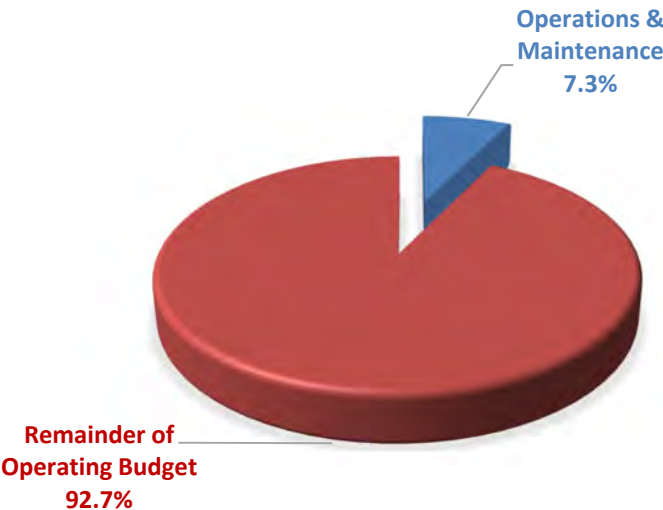
1,812,555	1,637,767	1,637,767	1,683,765
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OPERATION & MAINTENANCE

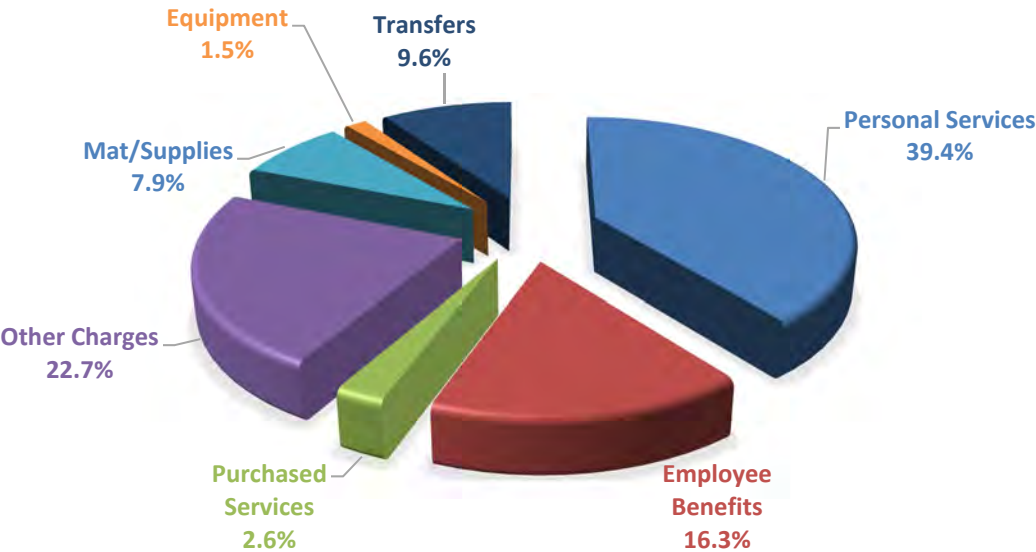
The Operations and Maintenance category of the budget provides for activities concerned with keeping buildings open, comfortable and safe for use. This includes heating, lighting, ventilating systems, repair of facilities, and replacement of facility equipment.

The Operations and Maintenance category comprises 7.3% of the total Operating Budget. This percentage has remained fairly constant in recent years. Approximately 55.7% of the Operations and Maintenance category budget is directed towards compensation of staff (Personal Services 39.4% plus Employee Benefits 16.3%). The remaining 44.3% covers such items as maintenance vehicle costs, utilities, purchased services, maintenance supplies and equipment. The Operations and Maintenance category reflects an increase of \$602,271 or 5.0% (from \$11,976,889 in FY22E to \$12,579,160 in FY23). The charts below and on the next page depict this information.

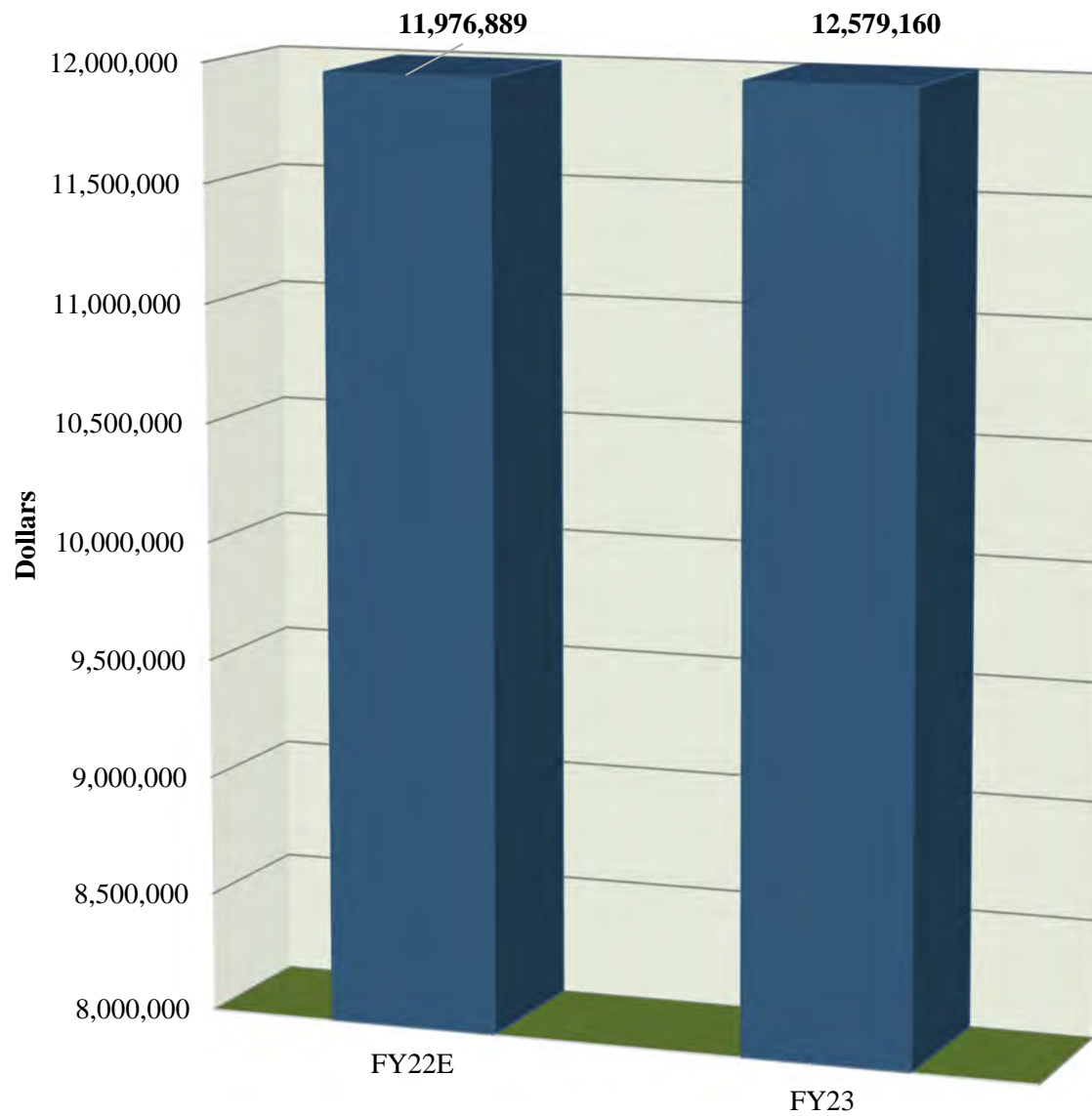
**Operations & Maintenance Category
as a Percent of Operating Budget for FY2023**



**Operations & Maintenance Category
by Major Object for FY2023**



Budget Comparison of Operations and Maintenance Category



MANAGEMENT & DIRECTION

This budget provides for the activities involved in directing, managing, and supervising the operations and maintenance of school buildings and other School Board facilities.

PERSONNEL

	FY 2021 ACTUAL	FY 2022 BUDGET	FY 2022 EXPECTED	FY 2023 BUDGET
Technical	1	1	1	1
Clerical	1	1	1	1

CODE: 2100-641000-000

ACCT# DESCRIPTION

PERSONAL SERVICES

611430	Technical Salaries	116,757	119,020	119,020	126,731
611500	Office Clerical	50,206	51,924	51,924	55,291
615950	Overtime	1,243	0	0	0
616600	One-Time Bonus	3,000	0	0	0
	Subtotal	171,206	170,944	170,944	182,022

EMPLOYEE BENEFITS

621000	FICA	12,833	13,079	13,079	13,925
622000	VRS Retirement	27,274	28,412	28,412	30,253
623000	Health Insurance	17,821	20,436	20,436	22,902
623500	Dental Insurance	642	0	0	0
624000	Group Life Insurance	3,138	2,291	2,291	2,440
627500	RHCC	1,986	2,070	2,070	2,204
628000	Other Benefits	282	282	282	282
	Subtotal	63,976	66,570	66,570	72,006

OTHER CHARGES

655060	Employee Development	444	2,152	2,152	2,152
	Subtotal	444	2,152	2,152	2,152

MATERIALS/SUPPLIES

660010	Stationery/Forms/Office Supplies	898	1,500	1,500	1,500
	Subtotal	898	1,500	1,500	1,500

TOTAL

236,524	241,166	241,166	257,680
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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

	FY 2021 ACTUAL	FY 2022 BUDGET	FY 2022 EXPECTED	FY 2023 BUDGET
Office Clerk	0	0	0	1
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

ADDITIONAL INFORMATION:

In FY23 increased by 1 Office Clerical FTE.

CODE: 2100-642000-000

ACCT# DESCRIPTION

PERSONAL SERVICES

611430	Technical Salaries	301,715	320,911	320,911	349,854
611500	Office Clerical	0	0	0	27,865
611600	Trades Salaries	933,372	1,157,342	1,157,342	1,171,186
611610	Summer Trades	26,237	0	0	0
611910	Custodial Salaries	1,974,269	2,463,341	2,463,341	2,623,405
615950	Overtime	308,344	225,000	225,000	225,000
616600	One-Time Bonus	149,625	0	0	0
619980	Personal Leave/Retirement	9,538	12,360	12,360	12,360
	Subtotal	3,703,100	4,178,954	4,178,954	4,409,670

EMPLOYEE BENEFITS

621000	FICA	274,942	301,597	301,597	319,183
622000	VRS Retirement	138,795	260,933	260,933	264,490
623000	Health Insurance	764,032	898,080	898,080	1,083,587
623500	Dental Insurance	22,783	0	0	0
624000	Group Life Insurance	43,845	52,886	52,886	55,911
625000	VRS Hybrid Disability Insurance	8,996	0	0	0
626000	Hybrid Defined Benefit	46,785	0	0	0
627000	ICMA RC Hybrid-DC	10,393	0	0	0
627500	RHCC	20,510	47,760	47,760	50,488
628000	Other Benefits	93,556	71,225	71,225	71,225
628100	ICMA RC Hybrid-457 Match	7,604	0	0	0
	Subtotal	1,432,241	1,632,481	1,632,481	1,844,884

PURCHASED SERVICES

633100	Repair and Maintenance	47,742	166,497	166,497	166,497
633400	Bldg Svc, Contract Maintenance/Other	132,326	70,350	70,350	70,350
633500	Contractual AV	0	3,000	3,000	3,000
639000	Miscellaneous Contractual Services	30,918	67,120	67,120	67,120
	Subtotal	210,986	306,967	306,967	306,967

OTHER CHARGES

651010	Electric Current	1,483,083	1,745,000	1,745,000	1,845,000
651030	Water	75,327	120,000	120,000	120,000
651040	Sewage	114,842	185,000	185,000	185,000
651060	Solid Waste	114,851	127,500	127,500	127,500
651070	Fuel	91,037	85,000	85,000	85,000
651200	Laundry Service	13,764	12,000	12,000	12,000
651210	Uniform Rental	20,383	28,000	28,000	28,000
651300	Bldg Svc, Repairs - Bldg/GR	5,387	113,750	113,750	113,750
652010	Postage	51,323	57,101	57,101	57,101
653080	Insurance/Bonds	268,609	275,000	275,000	275,000
655040	Travel	118	1,500	1,500	1,500
655060	Employee Development	62,373	6,053	6,053	6,053
	Subtotal	2,301,097	2,755,904	2,755,904	2,855,904

MATERIALS/SUPPLIES

660050	Janitorial Supplies	387,588	340,000	340,000	340,000
660130	Bldg Svc, A/V Supplies	0	10,900	10,900	10,900
660140	Stadium Supplies	6,516	9,500	9,500	9,500
660150	Bldg Svc, Heat & A/C Supplies	229,432	98,125	98,125	98,125
660160	Bldg Svc, Electrical Supplies	42,741	61,262	61,262	61,262
660170	Bldg Svc, Plumbing Supplies	120,806	55,000	55,000	55,000
660180	Bldg Svc, Painting Supplies	16,913	17,500	17,500	17,500
660190	Bldg Svc, Carpentry Supplies	61,710	65,000	65,000	65,000
660210	Safety Materials and Supplies	14,586	30,000	30,000	30,000
660220	Preventive Maintenance Supplies	93,800	80,000	80,000	80,000
660230	Pest Control	30,003	25,000	25,000	25,000
669900	Miscellaneous Materials & Supplies	26,134	49,500	49,500	49,500
	Subtotal	1,030,229	841,787	841,787	841,787

EQUIPMENT

689110	Furniture/Equipment-Additional	625	2,000	2,000	2,000
689210	Furniture/Equipment-Replacement	1,396	3,000	3,000	3,000
	Subtotal	2,021	5,000	5,000	5,000

TOTAL

8,679,674	9,721,093	9,721,093	10,264,212
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GROUNDS SERVICES

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

PERSONNEL

	FY 2021 ACTUAL	FY 2022 BUDGET	FY 2022 EXPECTED	FY 2023 BUDGET
N/A	0	0	0	0

CODE: 2100-643000-000

ACCT# DESCRIPTION

TRANSFERS					
693010	Transfer to County-Grounds Services	1,134,650	1,206,600	1,206,600	1,206,600
693100	Year End Reversion To General Fund	1,252,245	0	0	0
	Subtotal	2,386,895	1,206,600	1,206,600	1,206,600
	TOTAL	2,386,895	1,206,600	1,206,600	1,206,600

VEHICLE SERVICES

This budget pays for maintaining general purpose vehicles such as trucks, tractors, and staff vehicles. Included are such items as repairing vehicles, replacing vehicle parts, cleaning, painting, greasing, fueling and inspecting vehicles for safety.

PERSONNEL

	FY 2021 ACTUAL	FY 2022 BUDGET	FY 2022 EXPECTED	FY 2023 BUDGET
Trades	1	1	1	1

CODE: 2100-645000-000

ACCT# DESCRIPTION

PERSONAL SERVICES

611600	Trades Salaries	59,112	60,110	60,110	64,005
615950	Overtime	527	4,000	4,000	4,000
616250	Stipends	300	600	600	600
616600	One-Time Bonus	1,500	0	0	0
	Subtotal	61,439	64,710	64,710	68,605

EMPLOYEE BENEFITS

621000	FICA	4,385	4,599	4,599	4,897
622000	VRS Retirement	3,467	3,769	3,769	4,014
623000	Health Insurance	17,876	20,076	20,076	22,595
623500	Dental Insurance	335	0	0	0
624000	Group Life Insurance	899	806	806	858
627500	RHCC	365	728	728	775
628000	Other Benefits	122	122	122	122
	Subtotal	27,449	30,100	30,100	33,261

PURCHASED SERVICES

639000	Miscellaneous Contractual Services	25,789	25,000	25,000	25,000
	Subtotal	25,789	25,000	25,000	25,000

OTHER CHARGES

655060	Employee Development	0	500	500	500
	Subtotal	0	500	500	500

MATERIALS/SUPPLIES

660010	Stationery/Forms/Office Supplies	43	600	600	600
660080	Gas, Diesel, Oil & Grease	61,062	105,000	105,000	105,000
660090	Vehicle Maintenance, Tires, Tubes	31,491	46,300	46,300	46,300
669900	Miscellaneous Materials & Supplies	7,138	3,000	3,000	3,000
	Subtotal	99,734	154,900	154,900	154,900

EQUIPMENT

681010	Veh Svc, Machine Tools, Res	671	3,000	3,000	3,000
685520	Vehicle Replacement	28,350	150,000	150,000	150,000
688000	Technology-Hardware Replacement	33	1,400	1,400	1,400
688050	Technology-Hardware Additions	9	1,000	1,000	1,000
689110	Furniture/Equipment-Additional	258	600	600	600
689210	Furniture/Equipment-Replacement	8	1,500	1,500	1,500
	Subtotal	29,329	157,500	157,500	157,500

TOTAL

243,740 432,710 432,710 439,766

WAREHOUSE/DISTRIBUTION SERVICES

The Warehouse/Distribution Services budget accounts for the activities of receiving, storing, and distributing supplies, furniture, equipment, materials and mail within the school division.

PERSONNEL

	FY 2021 ACTUAL	FY 2022 BUDGET	FY 2022 EXPECTED	FY 2023 BUDGET
Trades	5	5	5	5
Technical	1	1	1	1
Clerical	1	1	1	1

CODE: 2100-647000-000

ACCT# DESCRIPTION

PERSONAL SERVICES

611430	Technical Salaries	44,582	48,782	48,782	51,917
611500	Office Clerical	37,765	39,430	39,430	41,983
611600	Trades Salaries	131,980	184,430	184,430	202,188
615950	Overtime	14,927	4,000	4,000	4,000
616600	One-Time Bonus	9,000	0	0	0
	Subtotal	238,254	276,642	276,642	300,088

EMPLOYEE BENEFITS

621000	FICA	17,853	20,860	20,860	22,652
622000	VRS Retirement	21,956	26,228	26,228	28,285
623000	Health Insurance	37,467	38,688	38,688	46,383
623500	Dental Insurance	1,495	0	0	0
624000	Group Life Insurance	3,269	3,657	3,657	3,969
627500	RHCC	1,866	3,304	3,304	3,584
628000	Other Benefits	441	441	441	441
	Subtotal	84,347	93,178	93,178	105,314

MATERIALS/SUPPLIES

669900	Miscellaneous Materials & Supplies	137	1,000	1,000	1,000
	Subtotal	137	1,000	1,000	1,000

EQUIPMENT

688000	Technology-Hardware Replacement	201	0	0	0
688050	Technology-Hardware Additions	1,552	0	0	0
689110	Furniture/Equipment-Additional	0	4,000	4,000	4,000
689210	Furniture/Equipment-Replacement	0	500	500	500
	Subtotal	1,753	4,500	4,500	4,500

TOTAL

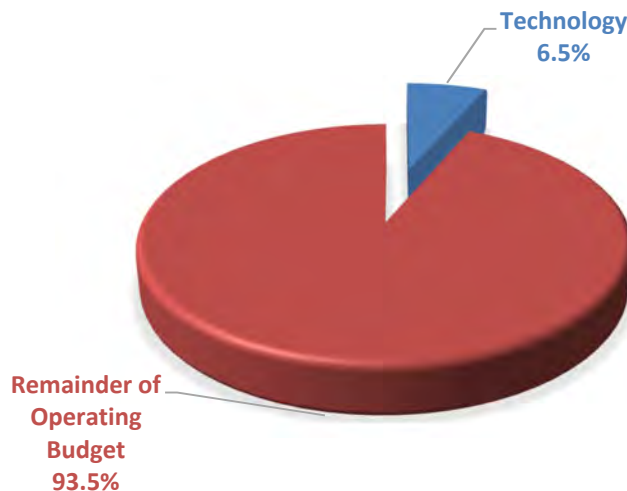
324,491 375,320 375,320 410,902

TECHNOLOGY

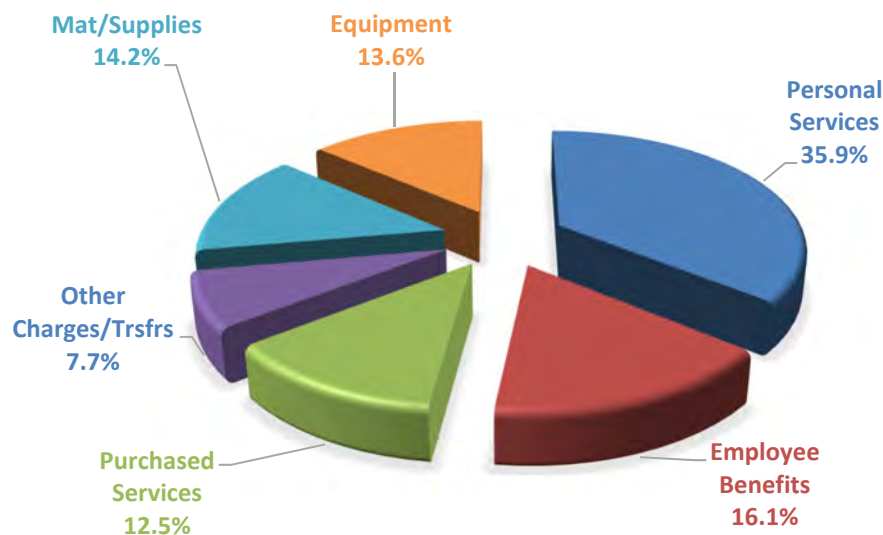
The Technology category of the budget encompasses technology for classroom instruction, instructional support, administration and operations and maintenance. During the 2008 General Assembly session the state approved a new technology category classification for local school division budgets to be effective 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 6.5% of the total Operating Budget. Approximately 52% percent of the Technology category budget is directed towards compensation of staff (Personal Services 35.9% plus Employee Benefits 16.1%). The remaining 48% covers such items as equipment, materials and supplies and purchased services. The Technology category budget reflects an increase of \$114,645 or 1.0% (from \$11,166,903 in FY22E to \$11,281,548 in FY23). The charts below and on the next page depict this information.

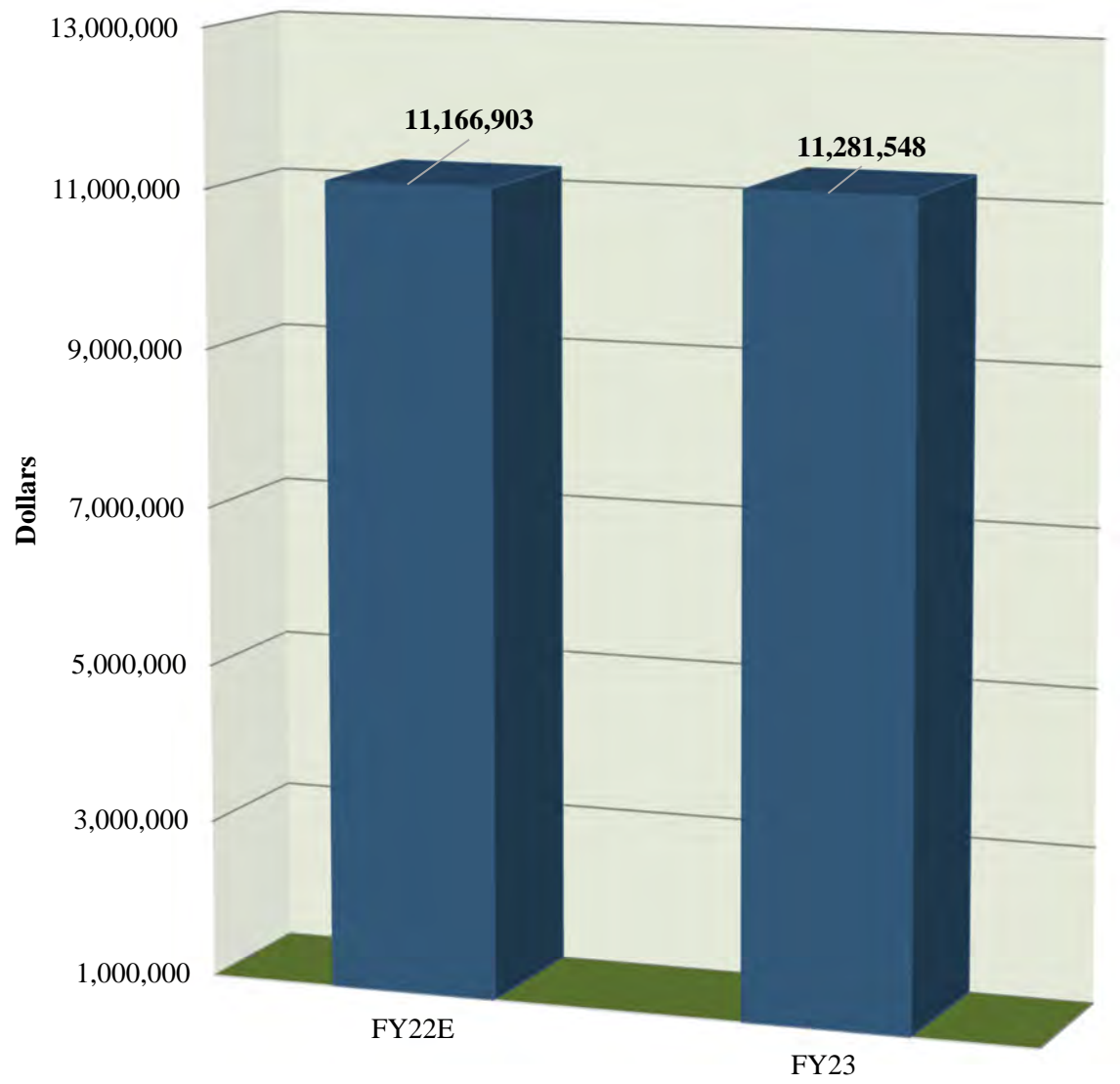
Technology Category as a Percent of Operating Budget for FY2023



Technology Category by Major Object for FY2023



Budget Comparison of Technology Category



TECHNOLOGY - CLASSROOM INSTRUCTION

This program provides classroom technology support to include hardware, software and personal services for elementary, middle and high schools.

PERSONNEL

	FY 2021 ACTUAL	FY 2022 BUDGET	FY 2022 EXPECTED	FY 2023 BUDGET
Teachers	15.6	15.6	15.5	15.5

CODE: 2100-681000-000

ACCT# DESCRIPTION

PERSONAL SERVICES

611210	Teacher Salaries	1,009,004	1,085,224	1,085,224	1,118,039
615000	Substitute Salaries	0	4,000	4,000	4,000
616600	One-Time Bonus	24,000	0	0	0
	Subtotal	1,033,004	1,089,224	1,089,224	1,122,039

EMPLOYEE BENEFITS

621000	FICA	75,880	83,328	83,328	85,830
622000	VRS Retirement	143,676	176,512	176,512	185,819
623000	Health Insurance	186,520	221,268	221,268	303,858
623500	Dental Insurance	3,915	0	0	0
624000	Group Life Insurance	12,285	14,238	14,238	14,982
625000	VRS Hybrid Disability Insurance	246	0	0	0
626000	Hybrid Defined Benefit	6,868	0	0	0
627000	ICMA RC Hybrid-DC	523	0	0	0
627500	RHCC	11,094	12,859	12,859	13,529
628000	Other Benefits	2,533	2,533	2,533	2,533
628100	ICMA RC Hybrid-457 Match	1,309	0	0	0
	Subtotal	444,849	510,738	510,738	606,551

PURCHASED SERVICES

633400	Bldg Svc, Contract Maintenance/Other	21,764	84,900	84,900	84,900
639000	Miscellaneous Contractual Services	1,409	225,000	225,000	225,000
	Subtotal	23,173	309,900	309,900	309,900

OTHER CHARGES

655060	Employee Development	145	875	875	875
	Subtotal	145	875	875	875

MATERIALS/SUPPLIES

660300	Textbooks	4,655	92,855	92,855	89,000
668000	Technology-Software	606,970	998,613	998,613	1,218,613
668100	Technology Consumables	100,368	146,487	146,487	146,487
669000	Other Educational Supplies	4,478	2,400	2,400	2,400
669100	Other Educational/Supplies	602	0	0	0
	Subtotal	717,073	1,240,355	1,240,355	1,456,500

EQUIPMENT

683500	Technology-Hardware Additions	0	800	800	0
688000	Technology-Hardware Replacement	388,721	984,997	984,997	984,997
688050	Technology-Hardware Additions	1,548,885	926,697	926,697	382,697
688100	Technology-Infrastructure Replacement	318	2,000	2,000	2,000
689110	Furniture/Equipment-Additional	180	2,000	2,000	2,000
	Subtotal	1,938,104	1,916,494	1,916,494	1,371,694

TOTAL

4,156,348	5,067,586	5,067,586	4,867,559
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TECHNOLOGY - INSTRUCTIONAL SUPPORT

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

PERSONNEL

	FY 2021 ACTUAL	FY 2022 BUDGET	FY 2022 EXPECTED	FY 2023 BUDGET
Technical	23	23	23	26

CODE: 2100-682000-000

ACCT# DESCRIPTION

PERSONAL SERVICES

611430	Technical Salaries	1,493,362	1,701,301	1,701,301	1,724,357
611530	Interns	7,634	0	0	0
615950	Overtime	12,384	2,000	2,000	2,000
616600	One-Time Bonus	33,000	0	0	0
	Subtotal	1,546,380	1,703,301	1,703,301	1,726,357

EMPLOYEE BENEFITS

621000	FICA	115,870	130,162	130,162	131,914
622000	VRS Retirement	213,506	261,838	261,838	286,589
623000	Health Insurance	206,670	253,812	253,812	254,923
623500	Dental Insurance	6,164	0	0	0
624000	Group Life Insurance	20,170	22,808	22,808	23,107
625000	VRS Hybrid Disability Insurance	1,013	0	0	0
626000	Hybrid Defined Benefit	31,326	0	0	0
627000	ICMA RC Hybrid-DC	2,157	0	0	0
627500	RHCC	18,153	20,599	20,599	20,865
628000	Other Benefits	2,688	2,688	2,688	2,688
628100	ICMA RC Hybrid-457 Match	2,482	0	0	0
	Subtotal	620,199	691,907	691,907	720,086

OTHER CHARGES

654010	Lease Copy Machine	271,364	355,262	355,262	355,262
655040	Travel	285	2,160	2,160	2,160
	Subtotal	271,649	357,422	357,422	357,422

MATERIALS/SUPPLIES

668000	Technology-Software	35,520	120,900	120,900	120,900
	Subtotal	35,520	120,900	120,900	120,900

EQUIPMENT

688050	Technology-Hardware Additions	0	1,000	1,000	1,000
	Subtotal	0	1,000	1,000	1,000

TOTAL

2,473,748	2,874,530	2,874,530	2,925,765
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TECHNOLOGY - ADMINISTRATION

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

PERSONNEL

	FY 2021 ACTUAL	FY 2022 BUDGET	FY 2022 EXPECTED	FY 2023 BUDGET
Administrative	1	1	1	1
Technical	8.4	9.4	9	9
Clerical	1	1	1	1

CODE: 2100-683000-000

ACCT# DESCRIPTION

PERSONAL SERVICES

611100	Administrative Salaries	125,970	131,222	131,222	139,715
611430	Technical Salaries	656,408	650,748	650,748	775,568
611500	Office Clerical	33,792	43,373	43,373	46,184
615950	Overtime	224	250	250	250
616250	Stipends	98	0	0	0
616600	One-Time Bonus	15,000	0	0	0
	Subtotal	831,492	825,593	825,593	961,717

EMPLOYEE BENEFITS

621000	FICA	62,576	63,144	63,144	73,554
622000	VRS Retirement	102,085	137,176	137,176	159,797
623000	Health Insurance	116,066	126,876	126,876	120,573
623500	Dental Insurance	2,753	0	0	0
624000	Group Life Insurance	10,907	11,064	11,064	12,885
625000	VRS Hybrid Disability Insurance	939	0	0	0
626000	Hybrid Defined Benefit	28,401	0	0	0
627000	ICMA RC Hybrid-DC	1,997	0	0	0
627500	RHCC	9,849	9,992	9,992	11,635
628000	Other Benefits	23,932	1,601	1,601	1,601
628100	ICMA RC Hybrid-457 Match	2,791	0	0	0
	Subtotal	362,296	349,853	349,853	380,045

OTHER CHARGES

651210	Uniform Rental	350	400	400	400
655060	Employee Development	1,314	16,857	16,857	16,857
	Subtotal	1,664	17,257	17,257	17,257

MATERIALS/SUPPLIES

660010	Stationery/Forms/Office Supplies	1,818	538	538	538
	Subtotal	1,818	538	538	538

EQUIPMENT

689110	Furniture/Equipment-Additional	404	1,300	1,300	1,300
689210	Furniture/Equipment-Replacement	192	6,300	6,300	6,300
	Subtotal	596	7,600	7,600	7,600

TOTAL

1,197,866 1,200,841 1,200,841 1,367,157

TECHNOLOGY - OPERATIONS & MAINTENANCE

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

PERSONNEL

	FY 2021 ACTUAL	FY 2022 BUDGET	FY 2022 EXPECTED	FY 2023 BUDGET
Technical	3	3	3	3

CODE: 2100-686000-000

ACCT# DESCRIPTION

PERSONAL SERVICES					
611430	Technical Salaries	205,382	213,945	213,945	237,549
616600	One-Time Bonus	4,500	0	0	0
	Subtotal	209,882	213,945	213,945	237,549
EMPLOYEE BENEFITS					
621000	FICA	15,317	16,368	16,368	18,173
622000	VRS Retirement	34,134	35,560	35,560	39,481
623000	Health Insurance	45,343	51,000	51,000	48,190
623500	Dental Insurance	982	0	0	0
624000	Group Life Insurance	2,752	2,868	2,868	3,184
627500	RHCC	2,485	2,590	2,590	2,875
628000	Other Benefits	392	392	392	392
	Subtotal	101,405	108,778	108,778	112,295
PURCHASED SERVICES					
633100	Repair and Maintenance	0	20,000	20,000	20,000
633400	Bldg Svc, Contract Maintenance/Other	868,848	904,000	904,000	974,000
639000	Miscellaneous Contractual Services	46,812	55,000	55,000	55,000
	Subtotal	915,660	979,000	979,000	1,049,000
OTHER CHARGES					
652030	Telephone	515,482	482,530	482,530	482,530
	Subtotal	515,482	482,530	482,530	482,530
MATERIALS/SUPPLIES					
668000	Technology-Software	8,512	15,000	15,000	15,000
669900	Miscellaneous Materials & Supplies	6,129	5,000	5,000	5,000
	Subtotal	14,641	20,000	20,000	20,000
EQUIPMENT					
688000	Technology-Hardware Replacement	103,203	95,000	95,000	95,000
688050	Technology-Hardware Additions	10,132	10,000	10,000	10,000
	Subtotal	113,335	105,000	105,000	105,000
TOTAL		1,870,405	1,909,253	1,909,253	2,006,374

TECHNOLOGY - OTHER PROGRAMS - GRANTS

This program provides technological support including hardware and software for federal and state grant programs. The Carl Perkins grant is included in this program budget.

PERSONNEL

	FY 2021 ACTUAL	FY 2022 BUDGET	FY 2022 EXPECTED	FY 2023 BUDGET
N/A	0	0	0	0

CODE: 2100-689050-000

ACCT# DESCRIPTION

PURCHASED SERVICES					
639000	Miscellaneous Contractual Services	54,464	46,630	46,654	46,654
	Subtotal	54,464	46,630	46,654	46,654
OTHER CHARGES					
655040	Travel	0	4,400	4,400	4,400
655060	Employee Development	4,332	8,000	8,000	8,000
	Subtotal	4,332	12,400	12,400	12,400
EQUIPMENT					
688000	Technology-Hardware Replacement	80,040	56,788	55,639	55,639
	Subtotal	80,040	56,788	55,639	55,639
TOTAL		138,836	115,818	114,693	114,693

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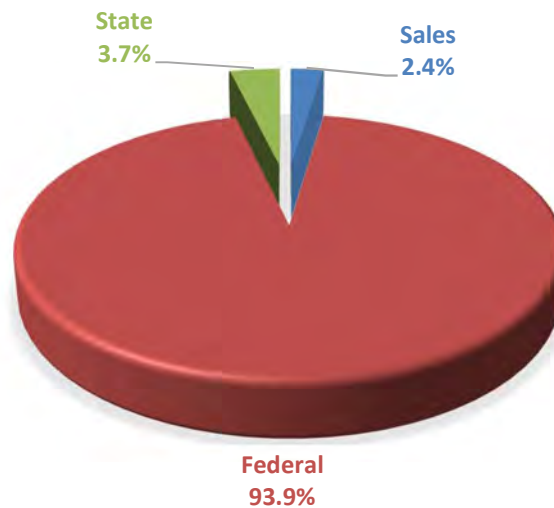


OTHER FUNDS

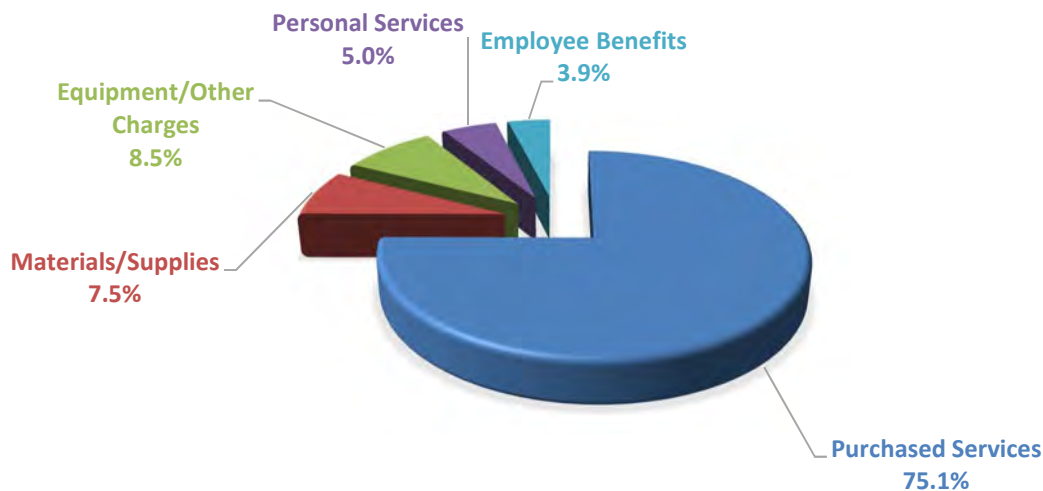
**YORK COUNTY SCHOOL DIVISION
SCHOOL FOOD SERVICE FUND
FISCAL YEAR 2023**

The Food Service Fund accounts for the cafeteria operations within the school division, including the preparation and serving of school breakfast and lunch. The Food Service Fund does not receive any contributions from the County of York. The largest revenue source, 93.9%, is federal funding. As compared to FY22E, the Food Service budget reflects an increase of \$283,136 or approximately 3.7% (\$7,566,320 in FY22E to \$7,849,456 in FY23). Variety, quality, presentation and speedy service have contributed to the success of the food service program. In FY23 breakfast and lunch prices remained unchanged. This year is the seventeenth 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.

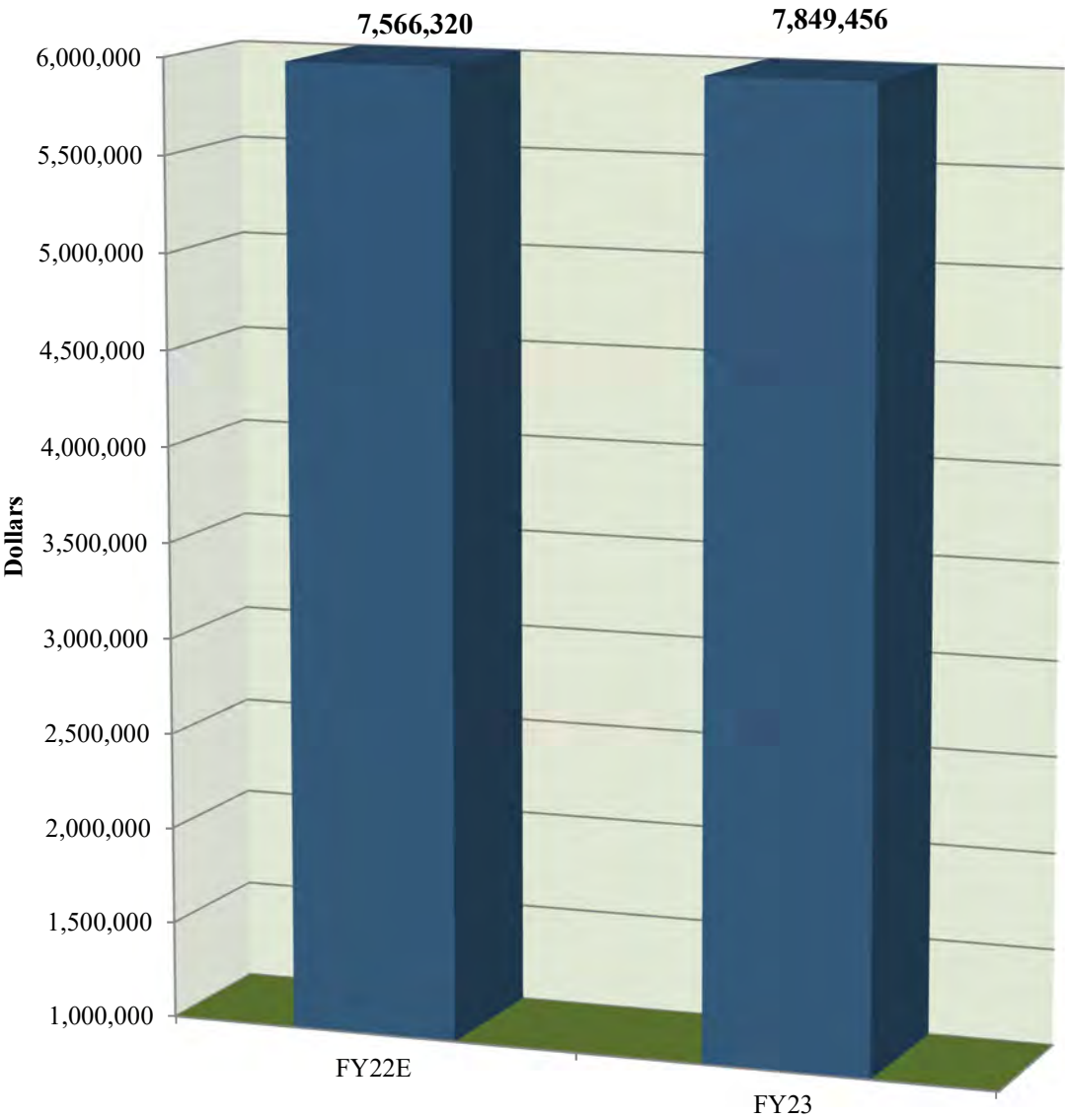
Revenues by Source – FY2023



Expenditures by Major Object – FY2023



Budget Comparison of School Food Service Category



**YORK COUNTY SCHOOL DIVISION
SCHOOL FOOD SERVICE FUND
FISCAL YEAR 2023**

FUND BALANCE SUMMARY

BEGINNING FUND BALANCE 7/1/21		\$3,256,436
PROJECTED FY 2022 REVENUES	7,566,320	
PROJECTED FY 2022 EXPENDITURES	<u>7,566,320</u>	0
PROJECTED FY 2023 REVENUES	7,849,456	
PROJECTED FY 2023 EXPENDITURES	<u>7,849,456</u>	0
BUDGETED FUND BALANCE 6/30/23		<u><u>\$3,256,436</u></u>

**YORK COUNTY SCHOOL DIVISION
SCHOOL FOOD SERVICE FUND
FISCAL YEAR 2023**

REVENUE DETAIL

**ANNUAL FINANCIAL PLAN
FUND 2200**

SCHOOL FOOD SERVICE

ACCT #	DESCRIPTION	FY 2021 ACTUAL	FY 2022 BUDGET	FY 2022 EXPECTED	FY 2023 BUDGET
	REVENUE-LOCAL SOURCES				
30315-510100	INTEREST ON DEPOSITS	2,924	10,000	5,000	5,000
	CHARGES FOR SERVICES				
30316-575000	CAFETERIA SALES	47,280	2,400,000	185,000	185,000
30316-575050	SUMMER SCHOOL CAFETERIA SALES	0	0	0	0
30316-575100	CAFETERIA SALES DONATION	0	0	0	0
	LOCAL MISCELLANEOUS				
30318-530100	PR YR EXPENDITURE REFUND	7,751	0	0	0
30318-530150	INSURANCE RECOVERY	0	0	0	0
	REVENUE COMMONWEALTH				
30324-525000	SCHOOL FOOD PROGRAM-LUNCH	36,320	37,949	36,320	36,320
30324-525100	SCHOOL FOOD PROGRAM-BREAKFAST	0	47,049	170,000	251,492
	REVENUE-FEDERAL				
30333-521300	SCHOOL FOOD PRGM/USDA	3,825,825	1,200,000	5,000,000	5,000,000
30333-521310	SCHOOL FOOD - BREAKFAST PGM	2,039,950	300,000	1,850,000	1,850,000
30333-521320	USDA DONATED FOODS	320,962	300,000	300,000	300,000
30333-521330	LOCAL LEVEL ADMIN COST GRANT	0	0	20,000	20,000
30333-521335	SCHOOL FOOD-USDA SCAF	0	0	0	201,644
	TOTAL FOOD SERVICE FUND	6,281,012	4,294,998	7,566,320	7,849,456

FOOD SERVICES

The school lunch program is a fiscally independent operation. Its income is generated by the sale of food and beverages and limited support from the USDA. The school lunch facilities provide feeding centers for emergency shelter sites when needed and Meals on Wheels. In FY04 the School Division privatized the food service operation in the division. Beginning in FY14, SODEXO (private company) became the service provider for the School Division for the preparation and delivery of food services to students. In March of FY20 when school divisions across the country closed due to the COVID-19 pandemic the Food Services Department began the Meal Distribution program and is continuing to do so.

PERSONNEL

	FY 2021 ACTUAL	FY 2022 BUDGET	FY 2022 EXPECTED	FY 2023 BUDGET
Technical	1	1	1	1
Food Service Personnel	13	12	10	10

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

611430	Technical Salaries	39,673	36,798	36,798	36,798
611930	Food Services Salaries	212,863	345,456	345,456	345,456
615950	Overtime	8,587	10,600	10,600	10,600
616600	One-Time Bonus	18,750	0	0	0
	Subtotal	279,873	392,854	392,854	392,854

EMPLOYEE BENEFITS

621000	FICA	20,033	29,242	29,242	29,242
622000	VRS Retirement	13,181	50,038	50,038	50,038
623000	Health Insurance	98,626	204,242	204,242	204,242
623500	Dental Insurance	2,971	0	0	0
624000	Group Life Insurance	5,143	5,007	5,007	5,007
625000	VRS Hybrid Disability Insurance	305	0	0	0
626000	Hybrid Defined Benefit	1,755	2,841	2,841	2,841
627000	ICMA RC Hybrid-DC	368	0	0	0
627500	RHCC	1,631	4,587	4,587	4,587
628000	Other Benefits	15,000	15,000	15,000	15,000
628100	ICMA RC Hybrid-457 Match	184	0	0	0
	Subtotal	159,197	310,957	310,957	310,957

PURCHASED SERVICES

633100	Repair and Maintenance	0	25,000	25,000	25,000
633400	Bldg Svc, Contract Maintenance/Other	61,304	49,680	75,000	75,000
639000	Miscellaneous Contractual Services	5,760	7,950	7,950	7,950
639100	Administrative Fee-Sodexo	239,562	255,272	355,000	355,000
639200	Management Fee-Sodexo	66,708	81,472	110,000	110,000
639350	Personal Svc-Sodexo	691,601	892,000	1,300,000	1,300,000
639400	Benefits-Sodexo	135,941	185,300	750,000	750,000
639450	Emp. Develop-Sodexo	0	3,150	3,150	3,150
639500	New Hires-Sodexo	256	3,850	5,000	5,000
639550	Supplies-Sodexo	128,306	255,400	375,000	375,000
639600	Food-Sodexo	1,865,891	1,382,484	2,720,231	2,720,231
639650	Capital Outlay-Sodexo	0	17,038	17,038	17,038
639700	Other Chrgs.- Sodexo	114,118	26,650	150,000	150,000
	Subtotal	3,309,447	3,185,246	5,893,369	5,893,369

OTHER CHARGES

655040	Travel	0	5,000	5,000	5,000
655060	Employee Development	0	5,000	5,000	5,000
	Subtotal	0	10,000	10,000	10,000

MATERIALS/SUPPLIES					
660020	Food Supplies	222,155	55,941	114,140	114,140
660030	Food Spls-USDA SCAF	0	0	0	201,644
669950	USDA Commodities	320,962	270,000	270,000	270,000
	Subtotal	543,117	325,941	384,140	585,784
EQUIPMENT					
689110	Furniture/Equipment-Additional	23,577	20,000	250,000	250,000
689210	Furniture/Equipment-Replacement	17,483	50,000	325,000	406,492
	Subtotal	41,060	70,000	575,000	656,492
TOTAL		4,332,694	4,294,998	7,566,320	7,849,456

PERSONNEL	FY 2021 ACTUAL	FY 2022 BUDGET	FY 2022 EXPECTED	FY 2023 BUDGET
N/A	0	0	0	0

CODE: 2200-651999-000

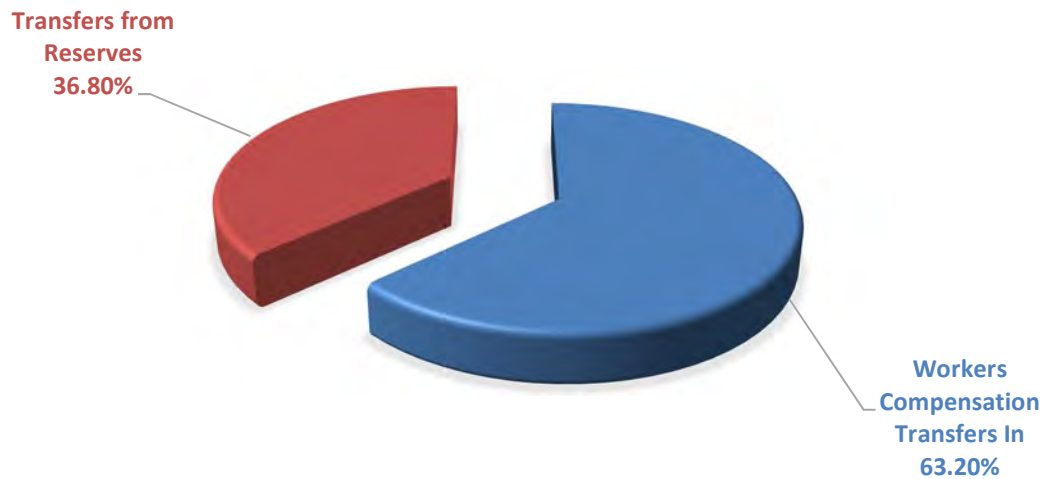
ACCT# DESCRIPTION

EQUIPMENT					
689210	Furniture/Equipment-Replacement	46,923	0	0	0
	Subtotal	46,923	0	0	0
	TOTAL	46,923	0	0	0

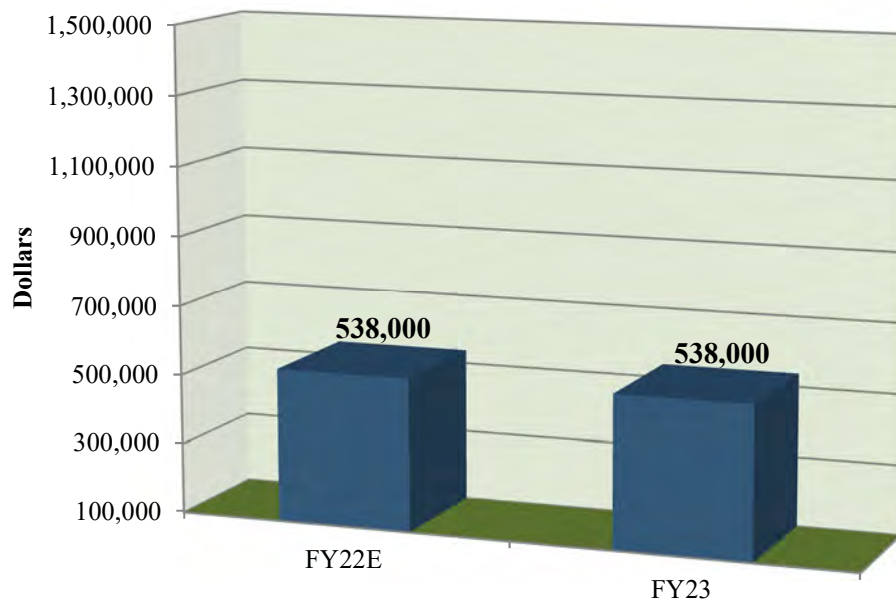
**YORK COUNTY SCHOOL DIVISION
WORKERS COMPENSATION FUND
FISCAL YEAR 2023**

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 – FY2023



Fiscal Year Expenditure Comparison



**YORK COUNTY SCHOOL DIVISION
WORKERS COMPENSATION FUND
FISCAL YEAR 2023**

FUND BALANCE SUMMARY

BEGINNING FUND BALANCE 7/1/21		\$2,816,141
PROJECTED FY 2022 REVENUES	538,000	
PROJECTED FY 2022 EXPENDITURES	<u>538,000</u>	-
PROJECTED FY 2023 REVENUES	538,000	
PROJECTED FY 2023 EXPENDITURES	<u>538,000</u>	-
BUDGETED FUND BALANCE 6/30/23		<u><u>\$2,816,141</u></u>

**YORK COUNTY SCHOOL DIVISION
WORKERS COMPENSATION FUND
FISCAL YEAR 2023**

REVENUE DETAIL

**ANNUAL FINANCIAL PLAN
FUND 2102**

WORKERS COMPENSATION FUND

ACCT #	DESCRIPTION	FY 2021 ACTUAL	FY 2022 BUDGET	FY 2022 EXPECTED	FY 2023 BUDGET
	TRANSFER FROM OTHER FUNDS				
30315-510100	INTEREST ON DEPOSITS	4,252	0	0	0
30351-510500	WRKRS COMP TRANSFERS IN	279,655	340,000	340,000	340,000
30399-599990	TRANSFER FROM RESERVES	0	198,000	198,000	198,000
	TOTAL WORKERS COMPENSATION FUND	283,907	538,000	538,000	538,000

WORKERS COMPENSATION FUND

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

PERSONNEL

	FY 2021 ACTUAL	FY 2022 BUDGET	FY 2022 EXPECTED	FY 2023 BUDGET
Technical	0	0	1	1

CODE: 2102-621600-000**ACCT# DESCRIPTION****PERSONAL SERVICES**

611430	Technical Salaries	46,023	47,000	47,000	47,000
615950	Overtime	194	0	0	0
616600	Bonus	1,500	0	0	0
	Subtotal	47,717	47,000	47,000	47,000

EMPLOYEE BENEFITS

621000	FICA	3,646	3,500	3,500	3,500
622000	VRS Retirement	7,646	4,700	4,700	4,700
623000	Health Insurance	6,645	6,600	6,600	6,600
623500	Dental Insurance	286	0	0	0
624000	Group Life Insurance	617	600	600	600
627500	RHCC	557	600	600	600
	Subtotal	19,396	16,000	16,000	16,000

PURCHASED SERVICES

639000	Miscellaneous Contractual Services	72,261	75,000	75,000	150,000
	Subtotal	72,261	75,000	75,000	150,000

OTHER CHARGES

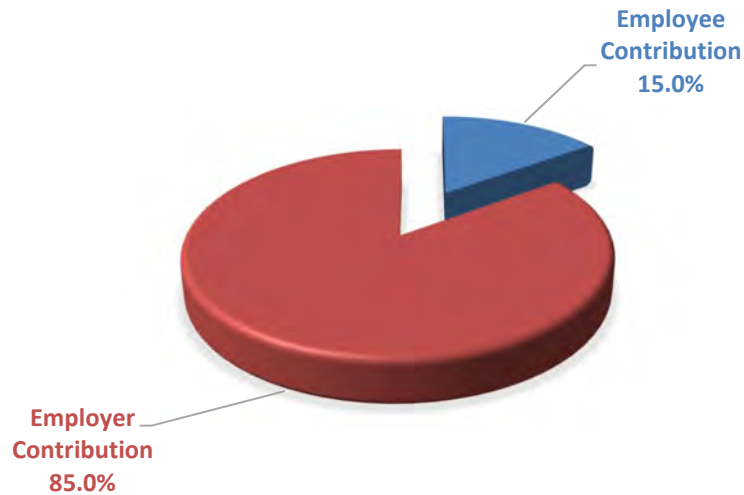
650000	Medical Reimbursements	68,631	340,000	340,000	265,000
651000	Lost Time	1,104	25,000	25,000	25,000
652000	Other Charges	57,386	35,000	35,000	35,000
	Subtotal	127,121	400,000	400,000	325,000

TOTAL		266,496	538,000	538,000	538,000
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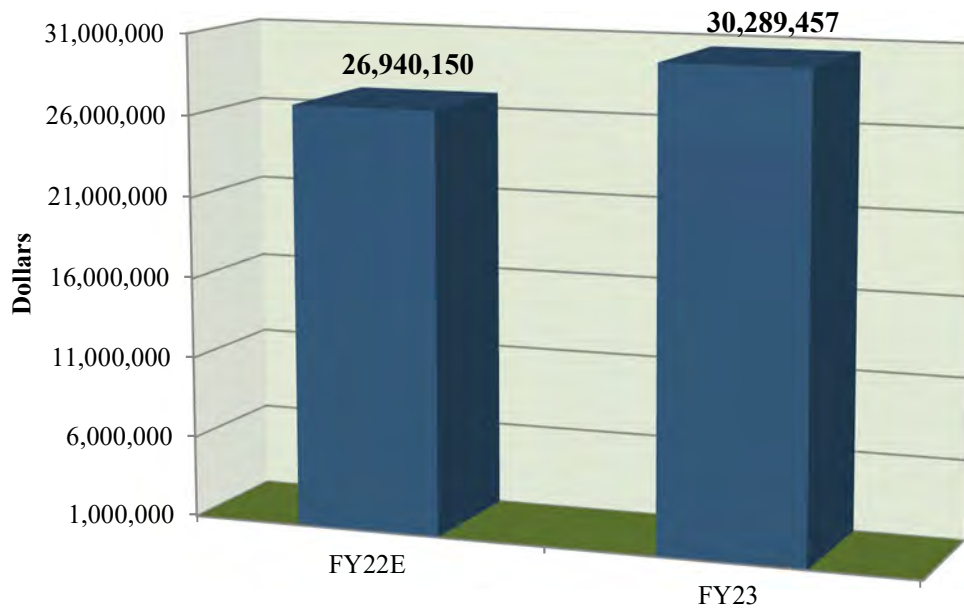
**YORK COUNTY SCHOOL DIVISION
HEALTH & DENTAL INSURANCE FUND
FISCAL YEAR 2023**

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 – FY2023



Fiscal Year Expenditure Comparison



**YORK COUNTY SCHOOL DIVISION
HEALTH & DENTAL INSURANCE FUND
FISCAL YEAR 2023**

Fund Balance Summary

BEGINNING FUND BALANCE 7/1/21		\$1,861,584
PROJECTED FY 2022 REVENUES	26,940,150	
PROJECTED FY 2022 EXPENDITURES	<u>26,940,150</u>	0
PROJECTED FY 2023 REVENUES	30,289,457	
PROJECTED FY 2023 EXPENDITURES	<u>30,289,457</u>	0
BUDGETED FUND BALANCE 6/30/23		<u><u>\$1,861,584</u></u>

**YORK COUNTY SCHOOL DIVISION
HEALTH & DENTAL INSURANCE FUND
FISCAL YEAR 2023**

REVENUE DETAIL

**ANNUAL FINANCIAL PLAN
FUND
2700**

HEALTH AND DENTAL INSURANCE

ACCT #	DESCRIPTION	FY 2021 ACTUAL	FY 2022 BUDGET	FY 2022 EXPECTED	FY 2023 BUDGET
USE OF MONEY & PROPERTY					
30315-510100	INTEREST ON DEPOSITS	0	40,000	40,000	40,000
		0	40,000	40,000	40,000
CHARGES FOR SERVICES					
30316-510100	INTEREST ON DEPOSITS	366.87	0	0	0
30316-510501	EMPLOYEE HEALTH CONT. FROM OPER.	2,324,656	3,300,000	3,300,000	3,300,000
30316-510530	EMPLOYEE HEALTH CONT. FROM FOOD SVC	14,084	16,200	16,200	16,200
30316-510550	TR WORKERS COMPENSATION FUND	576	0	700	700
30316-510560	SCHOOL INSURANCE TRANSFER ER	12,118	0	15,000	15,000
30316-510700	EMPLOYEE HEALTH CONT. FROM CIP	5,357	3,300	3,300	3,300
30316-520502	EMPLOYEE DENTAL CONT. FROM OPER.	491,390	700,000	700,000	700,000
30316-520530	EMPLOYEE DENTAL CONT. FROM FOOD SVC	2,741	8,000	8,000	8,000
30316-520550	SCHOOL INSURANCE TRANSFER ER	122	0	500	500
30316-520560	SCHOOL INSURANCE TRANSFER ER	1,912	0	2,500	2,500
30316-520703	EMPLOYEE DENTAL CONT. FROM CIP	370	5,000	5,000	5,000
30316-523200	RETIREE HEALTH CONTRIBUTION	297,531	375,000	375,000	375,000
30316-523300	RETIREE DENTAL CONTRIBUTION	76,551	85,000	85,000	85,000
30316-525101	PRIOR YR REFUND PPO	0	0	0	0
	SUBTOTAL	3,227,775	4,492,500	4,511,200	4,511,200
TRANSFERS-OTHER FUNDS					
30351-510502	EMPLOYER HEALTH CONT. T/F FROM OPER.	20,189,853	17,800,000	20,705,450	24,154,757
	EMPLOYER HEALTH CONT. T/F FROM FOOD				
30351-510531	SVC	103,009	110,000	110,000	110,000
30351-510550	TR WORKERS COMPENSATION FUND	6,584	0	8,000	8,000
30351-510560	SCHOOL INSURANCE TRANSFER ER	60,602	0	65,000	65,000
30351-510701	EMPLOYER HEALTH CONT. T/F FROM CIP	13,786	30,000	30,000	30,000
30351-520503	EMPLOYER DENTAL CONT. T/F FROM OPER.	387,810	410,000	410,000	410,000
30351-520531	EMPLOYER DNTL CONT T/F FROM FOOD SVC	3,050	6,000	6,000	6,000
30351-520550	SCHOOL INSURANCE TRANSFER ER	286	0	1,000	1,000
30351-520560	SCHOOL INSURANCE TRANSFER ER	810	0	1,000	1,000
30351-520702	EMPLOYER DENTAL CONT. T/F FROM CIP	290	750	1,000	1,000
30351-530500	EMPLOYER RETIREE HLTH T/F FROM OPER.	60,279	200,000	200,000	200,000
30351-540500	EMPLOYER RETIREE DNTL T/R FROM OPER.	0	1,500	1,500	1,500
30399-599990	TRANSFER FROM RESERVES	0	750,000	850,000	750,000
	SUBTOTAL	20,826,360	19,308,250	22,388,950	25,738,257
	TOTAL HEALTH AND DENTAL INSURANCE FUND	24,054,135	23,840,750	26,940,150	30,289,457

HEALTH AND DENTAL INSURANCE

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

PERSONNEL

	FY 2021 ACTUAL	FY 2022 BUDGET	FY 2022 EXPECTED	FY 2023 BUDGET
Technical	3.5	3.5	3.5	2.5

ADDITIONAL INFORMATION:

In FY23 1 Payroll Coordinator moved back to 621600, Fiscal Services.

CODE: 2700-671100-000

ACCT# DESCRIPTION

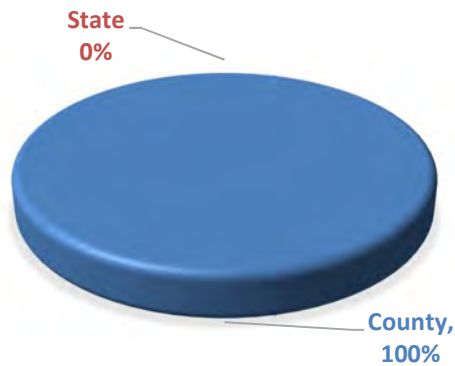
PERSONAL SERVICES					
611430	Technical Salaries	210,518	220,682	220,682	184,882
615950	Overtime	14,899	0	0	0
616600	One-Time Bonus	6,000	0	0	0
	Subtotal	231,417	220,682	220,682	184,882
EMPLOYEE BENEFITS					
621000	FICA	16,813	16,884	16,884	14,143
622000	VRS Retirement	24,859	30,936	30,936	30,727
623000	Health Insurance	62,537	146,018	146,018	44,991
623500	Dental Insurance	837	0	0	0
624000	Group Life Insurance	2,817	2,958	2,958	2,477
625000	VRS Hybrid Disability Insurance	285	0	0	0
626000	Hybrid Defined Benefit	7,627	0	0	0
627000	ICMA RC Hybrid-DC	606	0	0	0
627500	RHCC	2,544	2,672	2,672	2,237
628100	ICMA RC Hybrid-457 Match	1,517	0	0	0
	Subtotal	120,442	199,468	199,468	94,575
PURCHASED SERVICES					
639130	Cigna Claims Payment	21,567,254	21,034,600	24,000,000	28,000,000
639140	Delta Claims Payment	918,883	1,000,000	1,100,000	1,100,000
639150	Delta Care Premiums	0	110,000	110,000	0
639160	HSA Payments	44,678	10,000	10,000	10,000
639210	Cigna ACA Insurer Vision	337,784	3,000	0	0
639220	Cigna ACA Patient Centered Fee	6,126	10,000	0	0
639230	Cigna State Premium Tax	0	13,000	0	0
639240	Cigna ACA Reinsurance Fee	0	30,000	0	0
639250	Cigna Reinsurance-Stop Loss	804,875	1,000,000	1,000,000	800,000
639260	Cigna Other Charges/Credits	0	30,000	0	0
639300	Initial 4 wk payment-Sodexo	6,836	0	0	0
639800	Cigna Administration Fee	0	80,000	200,000	0
639900	Delta Admin Fee	55,400	100,000	100,000	100,000
639950	EAP Premium	26,533	0	0	0
	Subtotal	23,768,369	23,420,600	26,520,000	30,010,000
TOTAL		24,120,228	23,840,750	26,940,150	30,289,457

**YORK COUNTY SCHOOL DIVISION
CAPITAL PROJECTS FUND
FISCAL YEAR 2023**

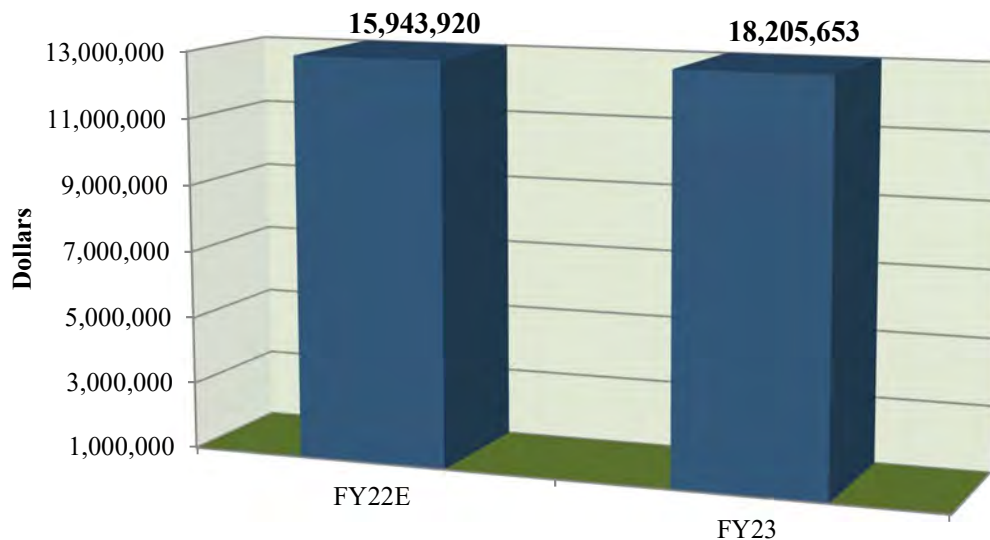
The School Board prepares a six year Capital Projects Program that is updated each fiscal year. Only the fiscal year presented in this budget document (FY23) is appropriated. The remaining five fiscal years are for planning purposes only. The six year CIP is a separate document. The Capital Projects 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 FY23 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 – FY2023



Fiscal Year Expenditure Comparison



**YORK COUNTY SCHOOL DIVISION
CAPITAL PROJECTS FUND
FISCAL YEAR 2023**

REVENUE DETAIL

**ANNUAL FINANCIAL PLAN
FUND 2500**

CAPITAL PROJECTS FUND

ACCT #	DESCRIPTION	FY 2021 ACTUAL	FY2022 BUDGET	FY 2022 EXPECTED	FY 2023 BUDGET
	TRANSFER FROM OTHER FUNDS				
30351- 510120	COUNTY	10,183,774	10,160,920	15,943,920	18,205,653
	TOTAL CAPITAL PROJECTS FUND	10,183,774	10,160,920	15,943,920	18,205,653

CAPITAL PROJECTS FUND

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

PERSONNEL

	FY 2022 BUDGET	FY 2022 EXPECTED	FY 2023 BUDGET
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	520,000	520,000	0
Mt. Vernon Elementary - A&E and replace HVAC and controls	1,600,000	2,540,000	0
Seaford Elementary - Expand parking lot	42,300	42,300	423,000
Seaford Elementary - A&E and 9 classroom expansion to include roof coating, window replacement, media center and main office expansions, cafeteria, bus loop, relocate athletic fields	6,000,000	6,560,000	11,948,902
Temporary Modular Classrooms	378,620	378,620	378,620
York High - Replace/Coat Low Slope Roof	1,620,000	1,620,000	1,798,200
Tabb Middle - A&E and replace HVAC and controls	0	2,540,000	1,660,000
Bruton High - A&E and coat low slope roof	0	500,000	0
American Rescue Plan Act (ARPA) Projects-County Funded:			
Bethel Manor Elementary-Improve the drainage of the football field (ACF)	0	60,000	0
Coventry Elementary-Improve the drainage at the soccer field (ACF)	0	60,000	0
Dare Elementary-Add a gravel track between the 3-5 playground and softball field	0	83,000	0
Tabb Elementary - Fix playground drainage	0	160,000	0
Queens Lake Middle - Install wood gym floor		310,000	
Bruton High - Repaint game lines on gym floor, redo water bibs at baseball & softball fields and fix drainage system		310,000	
Bruton High - Install turf field and fix drainage issues at "The Pit"		200,000	1,000,000
ARPA Contingency funds		60,000	120,000
Seaford Elementary - Replace gym HVAC			190,800
York High - Renovate Annex Facility to include bathrooms, windows and interior offices			49,131
Grafton Bethel Elementary - Install resilient gym floor			110,000
Magruder Elementary - Replace wall pads behind the basketball goals			25,000
Mt. Vernon Elementary - Replace 4 side basketball backboards and rims in gym			40,000
Yorktown Elementary - Replace mismatched wall pads. Add storage to gym and shades to high windows in the gym			60,000
Grafton School Complex - Replace the middle gym floor with resilient floor and add wall mats			210,000
Tabb High - Modernize the weight room and add fencing at the soccer field			160,000
York High - Replace doors to training room, replacement motors and field hockey score board			32,000
TOTAL	10,160,920	15,943,920	18,205,653

**CAPITAL PROJECTS FUND
FISCAL YEAR 2023**

CAPITAL PROJECTS FUND DESCRIPTIONS FOR FISCAL YEAR 2023

(All of the following projects are expected to be completed by June 2023)

Seaford Elementary – Expand Parking Lot

The bus and personal vehicle traffic patterns at the school should be separated to increase safety. The volume of vehicular traffic entering the parking lot causes tie ups on Seaford Road during arrival and dismissal times. Pedestrian and vehicular traffic is a safety concern. Additional parking space is also needed for meetings, special events and Parks & Recreation activities.

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

Seaford Elementary – Replace Gym HVAC

The existing system is nearing the end of useful life and needs to be replaced. The gymnasium addition was built in 2001. The existing HVAC system will be 22 years old in FY2023. It requires continuous maintenance to keep it operational.

Operating Budget Impact: The new equipment will reduce operating costs, require less maintenance and will be more energy efficient.

Seaford Elementary – A&E and 9 classroom expansion to include roof coating, window replacement, media center and main office expansions, cafeteria, bus loop, relocation athletic fields (A&E and construction-2 year project)

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.

Tabb Middle – A&E and Replace HVAC and Controls

Operating Budget Impact: The existing geothermal heat pumps and make-up air units are at the end of useful life and need to be replaced. They are designed for operation with R-22 refrigerant which has become obsolete. Repair parts are difficult to obtain resulting in extended down time which impacts indoor air quality within the complex.

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

**CAPITAL PROJECTS FUND
FISCAL YEAR 2023**

**Capital Projects Fund Descriptions
(continued)**

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

In order to preserve the existing low slope roof integrity, repairing and coating the low slope roof is necessary. A 20 year warranty will be provided following completion.

The 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 High – Renovate Annex Facility to include bathrooms, windows and interior offices

The annex is in poor condition throughout and needs renovation.

The original building was opened in 1954. The existing building, HVAC systems, plumbing, electrical system and lighting are in poor condition. Windows are single pane with steel frames and no gaskets and need to be replaced.

Operating Budget Impact: Operating costs should be reduced with the installation of new high efficiency HVAC systems and the replacement of T-12 fluorescent lights with LED.

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.

American Rescue Plan Act (ARPA) Projects – County Funded

Grafton Bethel Elementary – Install resilient gym floor

Magruder Elementary – Replace wall pads behind the basketball goals

Mt Vernon Elementary – Replace 4 side basketball backboards and rims in gym

Yorktown Elementary – Replace mismatched wall pads. Add storage to gym and shades to high windows in the gym

Grafton School Complex – Replace the middle gym floor with resilient floor and add wall mats

Bruton High – Install turf field and fix drainage issues at “The Pit”

Tabb High – Modernize the weight room and add fencing at the soccer field

York High – Replace doors to training room, replacement motors and field hockey score board

ARPA Contingency funds

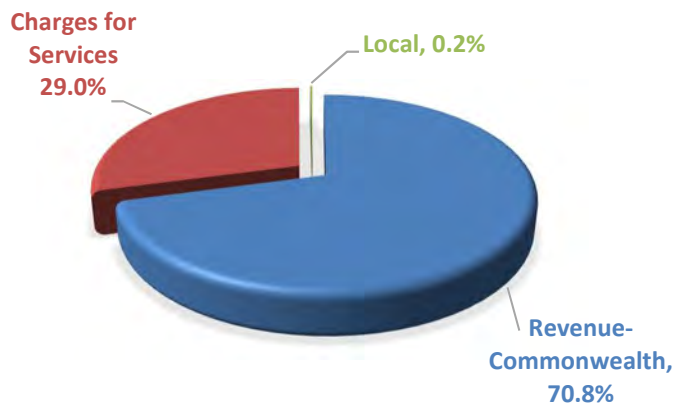
**YORK COUNTY SCHOOL DIVISION
TECHNOLOGY RESERVE FUND
FISCAL YEAR 2023**

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

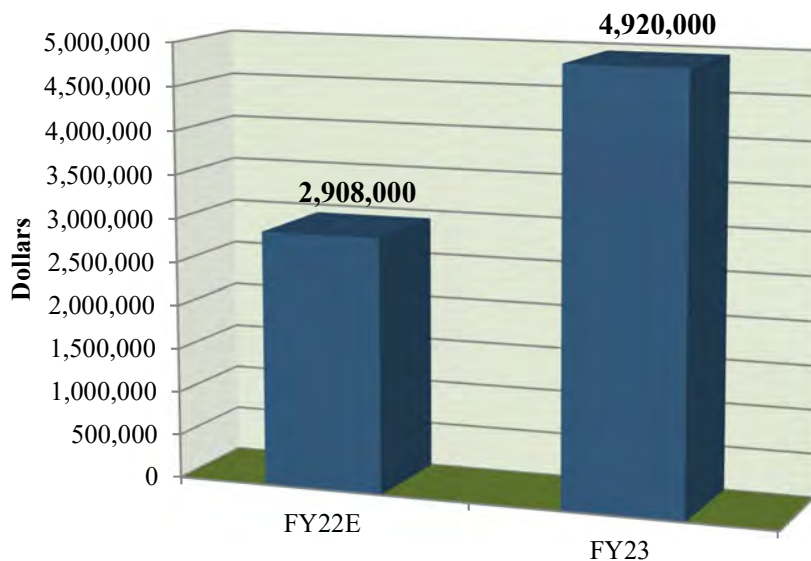
The initial funding for the Technology Reserve fund would come from several sources. The School Division transferred \$1.0 million from its FY20 operating fund resulting from savings due to the extended school closures. The School Division transferred \$2.2 million of excess Impact Aid revenue received in FY20. The Impact Aid revenue was above and beyond the \$8.5 million used for annual operating expenses.

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

Revenues by Source – FY2023



Fiscal Year Expenditure Comparison



**YORK COUNTY SCHOOL DIVISION
TECHNOLOGY RESERVE FUND
FISCAL YEAR 2023**

REVENUE DETAIL

**ANNUAL FINANCIAL PLAN
FUND 2300**

TECHNOLOGY RESERVE FUND

ACCT #	DESCRIPTION	FY 2021 ACTUAL	FY 2022 BUDGET	FY 2022 EXPECTED	FY 2023 BUDGET
	REVENUE-LOCAL SOURCES				
30315-510100	INTEREST ON DEPOSITS	5,211	5,000	5,000	5,000
	CHARGES FOR SERVICES				
	PROCEEDS FOR LEASE				
30316-574300	PURCHASE	1,990,500	1,000,000	1,000,000	1,000,000
30316-574550	STUDENT TECHNOLOGY FEES	0	270,000	270,000	270,000
30316-574555	STUDENT TECHNOLOGY CC FEES	2	1,000	1,000	1,000
30316-574500	USER TECH REPAIR	169	0	0	0
	REVENUE-FEDERAL				
30333-521201	IMPACT AID	0	0	0	0
	REVENUE-COMMONWEALTH				
	STATE TECH GRANT-CURRENT				
30324-527680	YR	0	1,632,000	1,632,000	924,000
	STATE TECH GRANT-PREVIOUS				
30324-527670	YEAR				544,000
30324-527660	STATE TECH GRANT-PREVIOUS PRIOR YEAR				2,176,000
	TRANSFER FROM OTHER FUNDS				
	TRANSFER IN FROM SCHOOL				
30351-593150	OPS	0	0	0	0
	TOTAL TECHNOLOGY RESERVE FUND	1,995,881	2,908,000	2,908,000	4,920,000

TECHNOLOGY RESERVE FUND

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

PERSONNEL	FY 2021 ACTUAL	FY 2022 BUDGET	FY 2022 EXPECTED	FY 2023 BUDGET
N/A	0	0	0	0
<hr/>				
CODE: 2300-681000-000				
ACCT# DESCRIPTION				
PURCHASED SERVICES				
639000 Miscellaneous Contractual Services	136,493	0	0	0
Subtotal	136,493	0	0	0
OTHER CHARGES				
654000 Leases and Rentals	511,692	511,693	511,693	511,693
Subtotal	511,692	511,693	511,693	511,693
MATERIALS/SUPPLIES				
660410 Technology Software/Online Content	0	0	0	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	0	0	0	0
EQUIPMENT				
681100 Hardware-Replacement	0	1,196,307	1,196,307	3,208,307
681200 Infrastructure-Replacement	0	1,200,000	1,200,000	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	678,208	0	-	0
Subtotal	678,208	2,396,307	2,396,307	4,408,307
TRANSFERS				
693140 Transfer from County	0	0	0	0
693150 Transfer from Sch Op	0	0	0	0
Subtotal	0	0	0	0
TOTAL	1,326,393	2,908,000	2,908,000	4,920,000

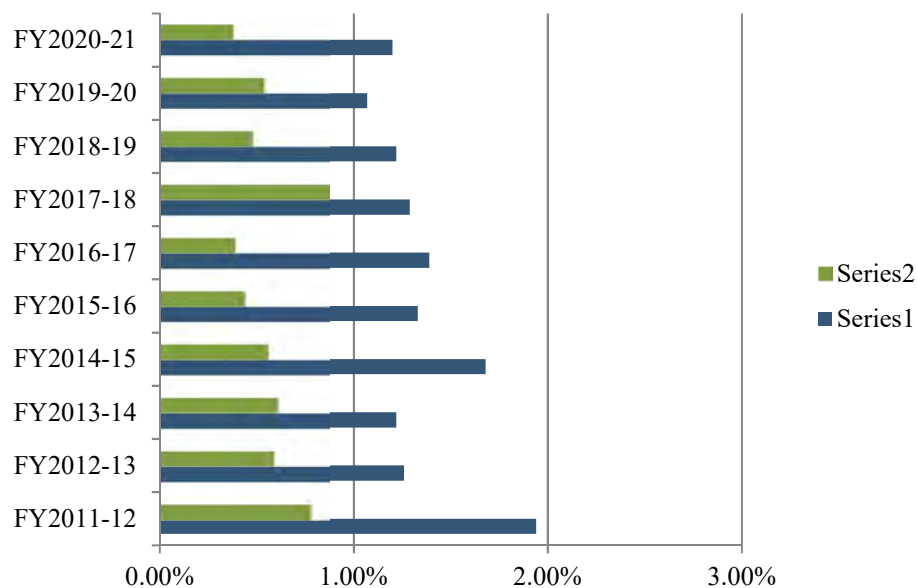
INFORMATIONAL

**YORK COUNTY SCHOOL DIVISION
SCHOOL OPERATING FUND
FISCAL YEAR 2023**

DROPOUT STATISTICS

	York				State Average
	End of Year Membership Grades 7-12 Plus Ungrades	Number of Dropouts	Percent of Dropouts		Percent of Dropouts
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%
FY 2019-20	6118	33	0.54%		1.07%
FY 2020-21	6059	23	0.38%		1.20%

YCSD/State Dropout Rate Comparison



**YORK COUNTY SCHOOL DIVISION
SCHOOL OPERATING FUND
FISCAL YEAR 2023**

SCHOLASTIC ACHIEVEMENT TEST (SAT)

YORK COUNTY

2016-2021

Year	Number of Students Taking Test	Critical Reading Mean	Evidence-Based Reading & Writing(ERW)	Math Mean	Writing Mean	Total Mean
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
2021	438	N/A	578	565	N/A	1143

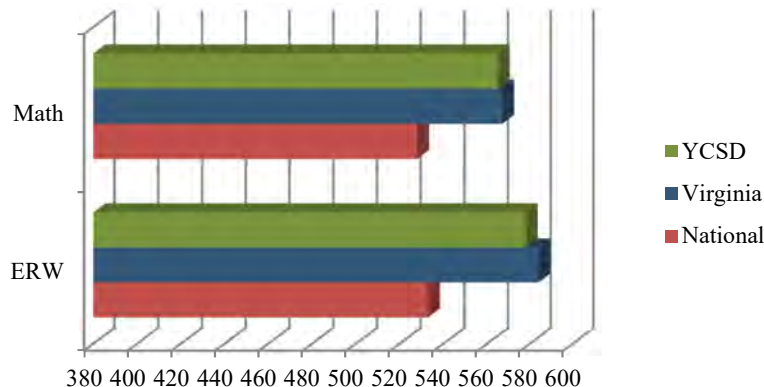
Source: SAT Cohort Final Report

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.

2021 COMPARATIVE RESULTS

Report	Number of Students Taking Test	Critical Reading Mean	Evidence-Based Reading & Writing(ERW)	Math Mean	Writing Mean	Total Mean
National	1,500,000	N/A	533	528	N/A	1060
Virginia	38,927	N/A	584	567	N/A	1151
YCSD	438	N/A	578	565	N/A	1143

SAT Comparative Results (2021)



**YORK COUNTY SCHOOL DIVISION
SCHOOL OPERATING FUND
FISCAL YEAR 2023**

**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

Due to the COVID-19 pandemic accreditation was waived in both FY20 and FY21

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 2023**

Historical Information Regarding Accredited York County Schools

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

*Accredited With Warning in Math.

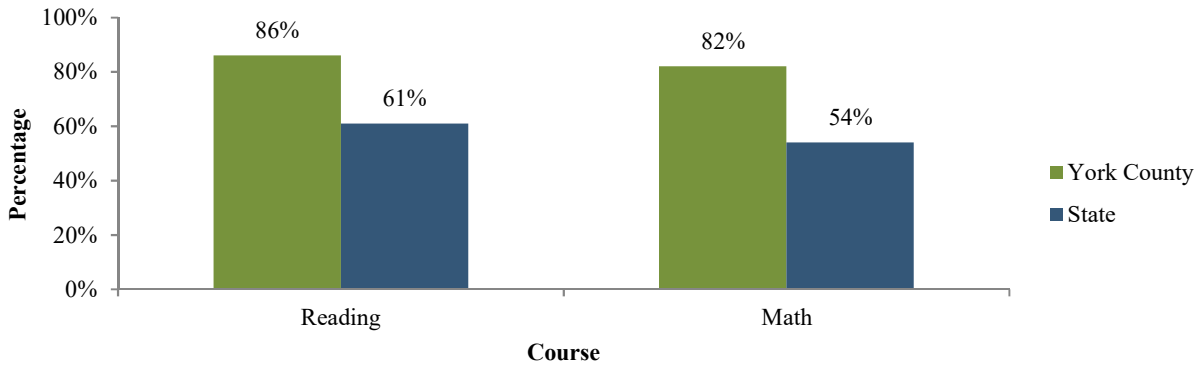
Source: Commonwealth of Virginia, Department of Education

**YORK COUNTY SCHOOL DIVISION
SCHOOL OPERATING FUND
FISCAL YEAR 2023**

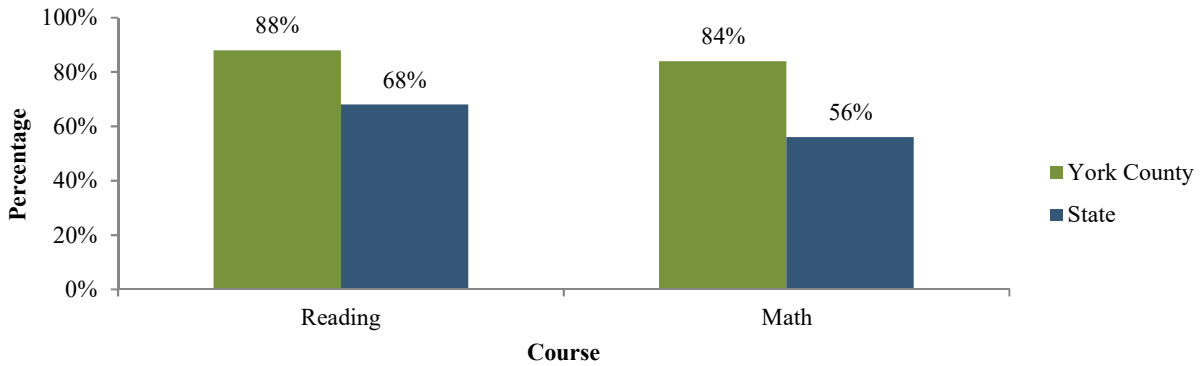
This is the 26th year Virginia students have taken the Standards of Learning (SOL) exams. Students in grades 3-8 and students enrolled in certain high school classes.

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

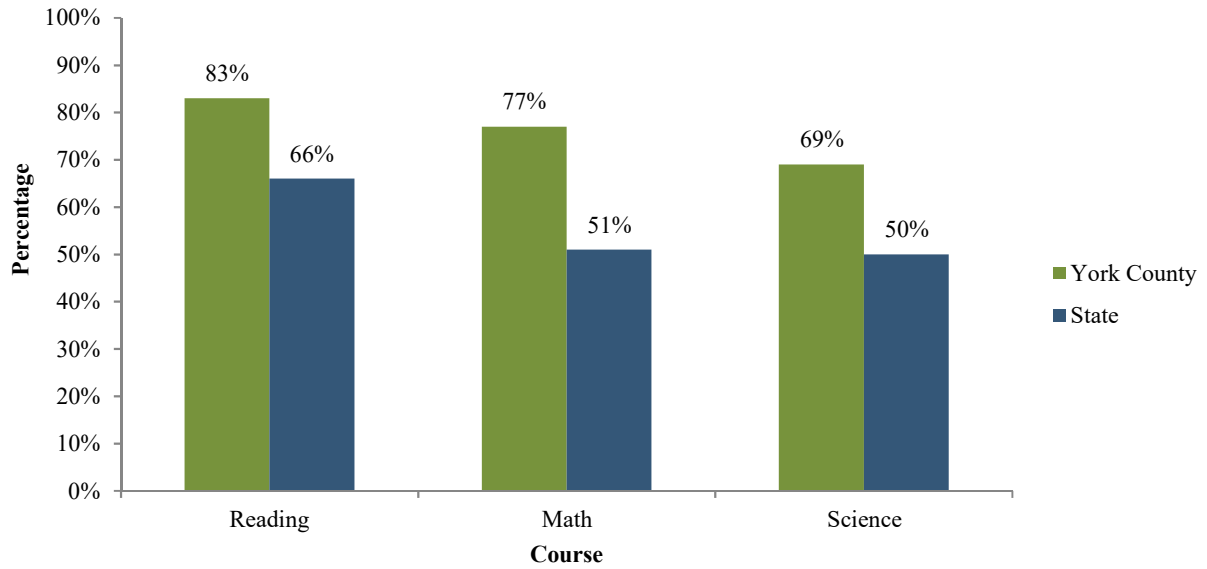
Standards of Learning – Grade 3 Percent Passing (2021)



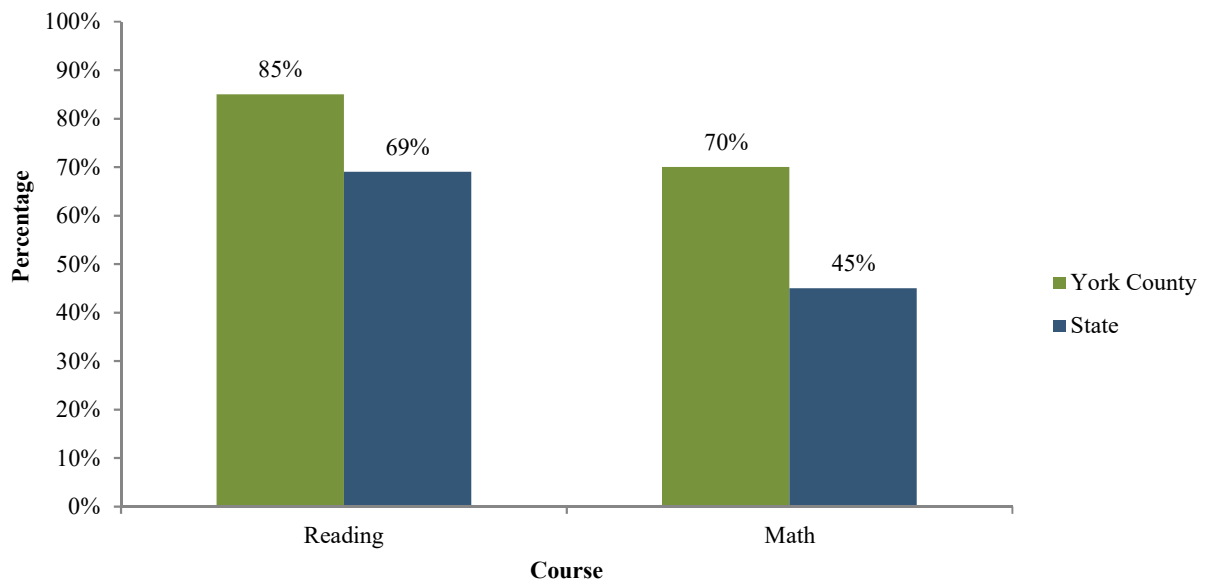
Standards of Learning – Grade 4 Percent Passing (2021)



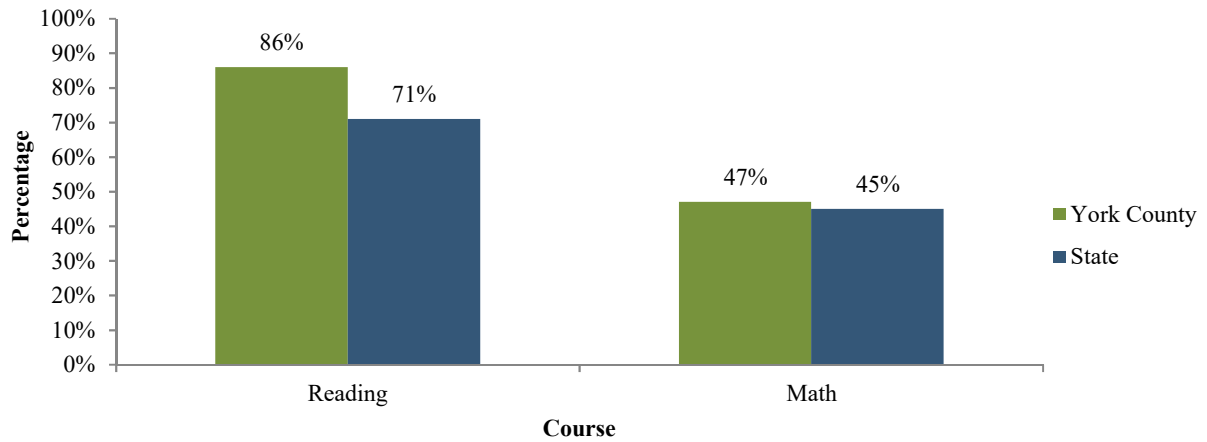
Standards of Learning – Grade 5 Percent Passing (2021)



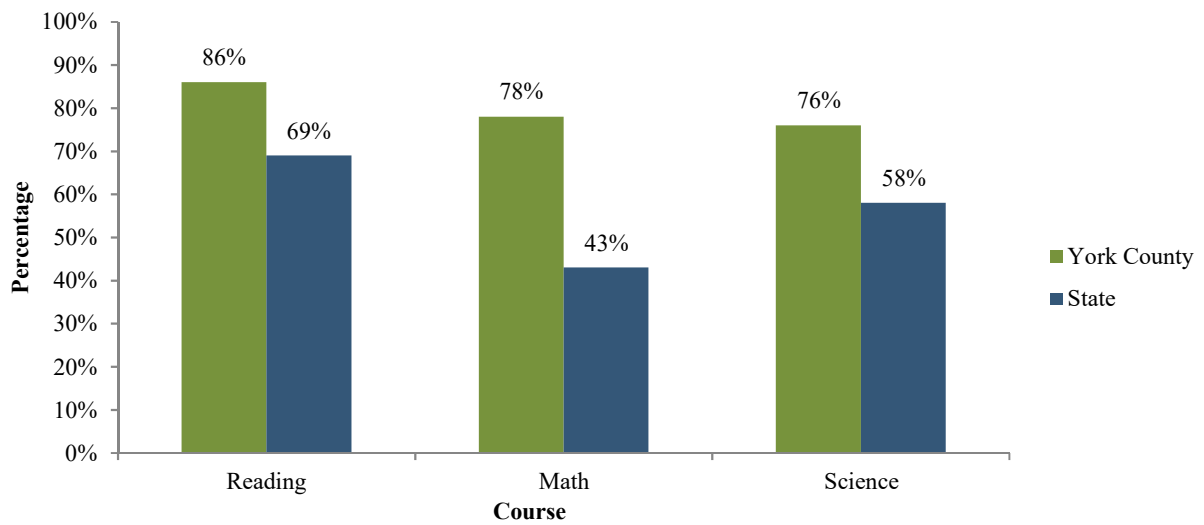
Standards of Learning – Grade 6 Percent Passing (2021)



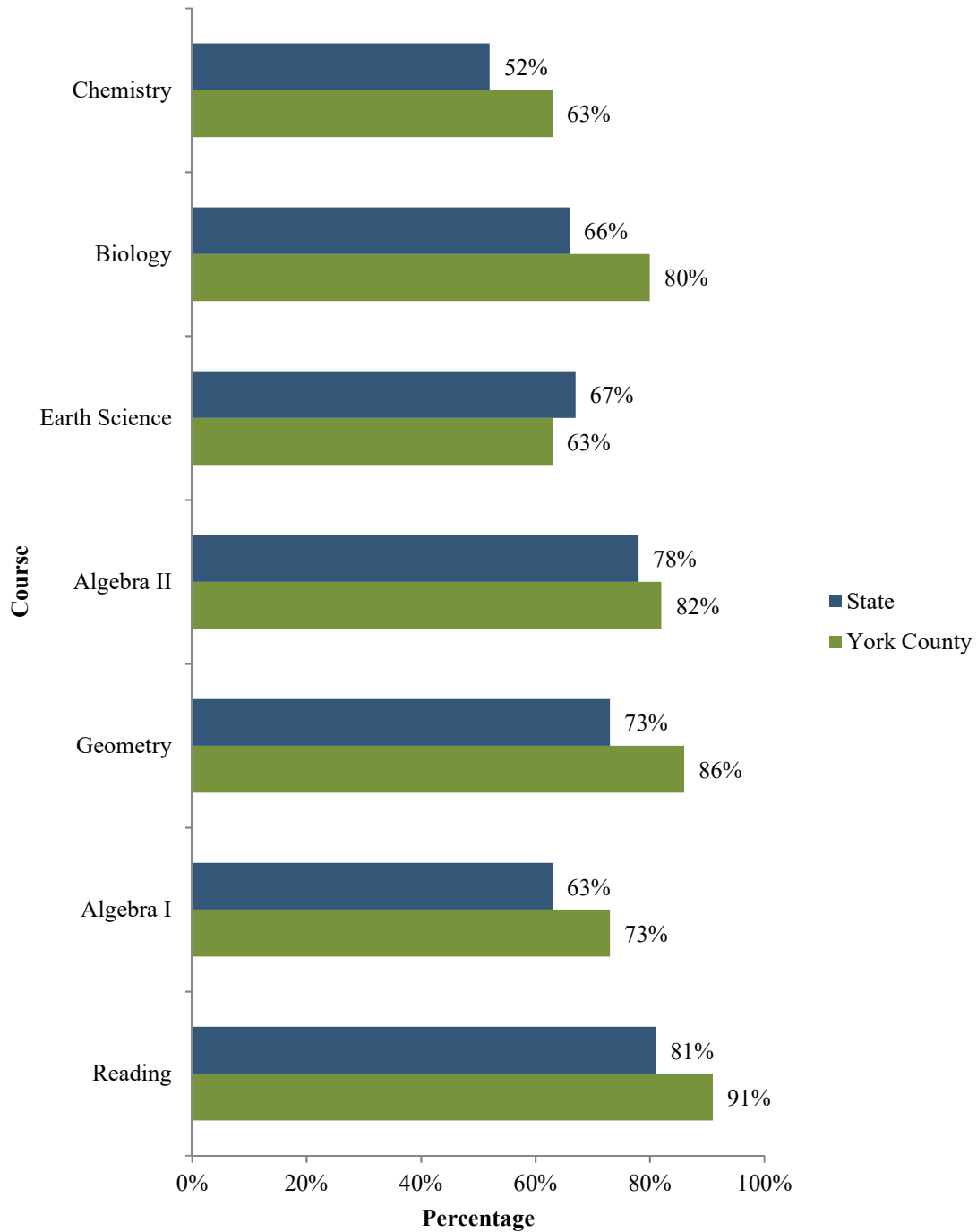
Standards of Learning – Grade 7 Percent Passing (2021)



Standards of Learning – Grade 8 Percent Passing (2021)



Standards of Learning – End of Course Percent Passing (2021)



****2020-2021 history results are not reported due to the widespread use of local history assessments because of the continued impact of COVID-19 on schools***

Source: Commonwealth of Virginia, Department of Education, School Quality Profiles

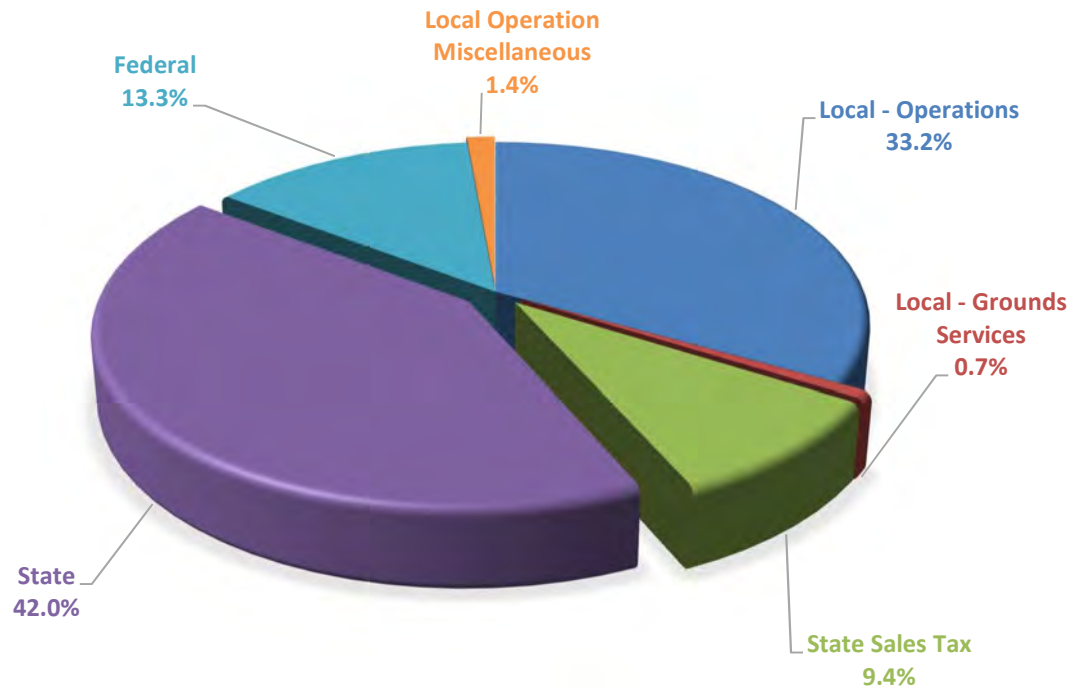
**YORK COUNTY SCHOOL DIVISION
SCHOOL OPERATING FUND
FISCAL YEAR 2023**

SUPPORT BY SOURCES

(IN PERCENTAGES)

	FY14	FY15	FY16	FY17	FY18	FY19	FY20	FY21	FY22	FY23
LOCAL - OPERATIONS	39.9	39.3	38.8	38.4	38.4	38.0	37.4	36.2	34.1	33.2
LOCAL - GROUNDS SERVICES	0.9	0.9	0.9	0.9	0.8	0.8	0.8	0.8	0.7	0.7
LOCAL - REVENUE STABILIZATION	0.0	0.0	0.0	0.7	0.5	0.2	0.1	0.0	0.0	0.0
LOCAL - FUND BALANCE (see note)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
SALES TAX	10.1	9.6	9.7	9.9	10.0	9.5	9.6	9.5	8.9	9.4
STATE	36.0	37.4	37.5	38.3	38.5	40.2	41.0	42.5	41.1	42.0
FEDERAL	11.8	11.5	11.8	10.5	10.5	10.1	9.9	9.8	13.8	13.3
LOCAL OPERATION, MISC.	1.3	1.3	1.3	1.3	1.3	1.2	1.2	1.2	1.4	1.4

Support by Sources – FY23

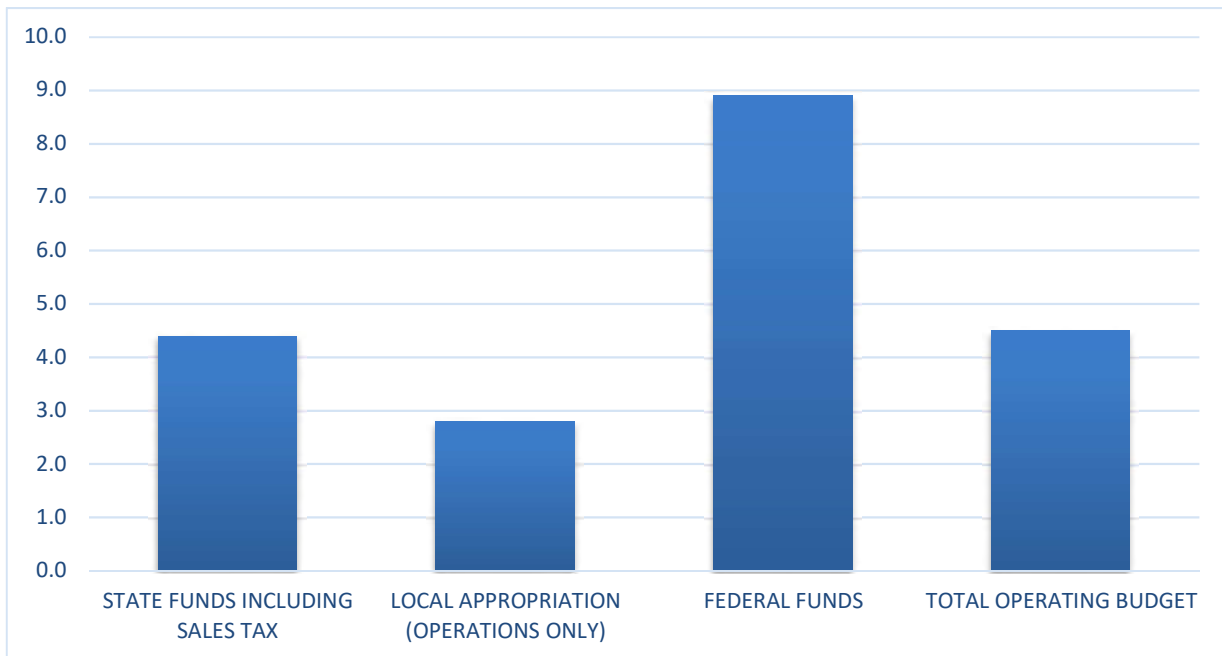


**YORK COUNTY SCHOOL DIVISION
SCHOOL OPERATING FUND
FISCAL YEAR 2023**

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

	FY14	FY15	FY16	FY17	FY18	FY19	FY20	FY21	FY22	FY23
STATE FUNDS INCLUDING SALES TAX	0.6	5.2	2.5	3.9	3.2	5.9	5.1	5.5	4.4	9.2
LOCAL APPROPRIATION (OPERATIONS ONLY)	2.5	1.8	0.7	0.7	2.7	2.9	2.3	(0.9)	2.8	3.2
FEDERAL FUNDS	(2.3)	0.8	0.8	(11.3)	1.6	0.0	1.3	3.6	8.9	(0.1)
TOTAL OPERATING BUDGET	1.0	3.3	1.6	1.5	2.5	3.7	3.2	2.8	4.5	5.6

Source of Revenue Increase/(Decrease) – FY23



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 2023**

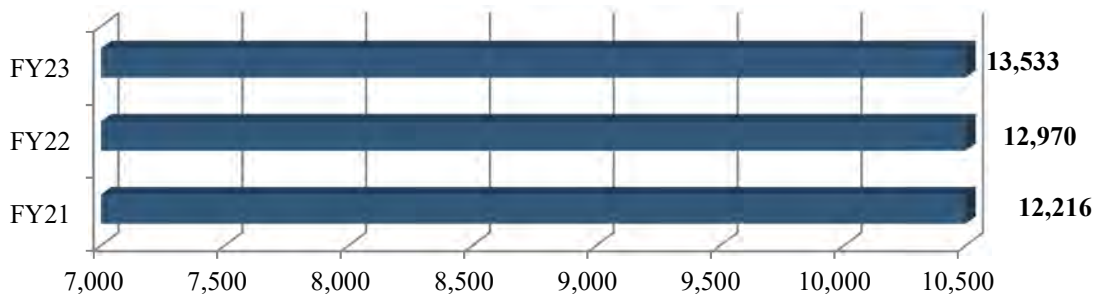
BUDGETED PER PUPIL COST

BUDGETED ADM	*LOCAL	STATE SALES TAX	STATE	FEDERAL	TOTAL PER BUDGET	TOTAL ACTUAL
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	12,416
FY22 (12,609) ADM)	4,683	1,305	5,154	1,828	12,970	---
FY23 (12,766 ADM)	4,766	1,277	5,687	1,804	13,533	---

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

+Includes federal stimulus funds

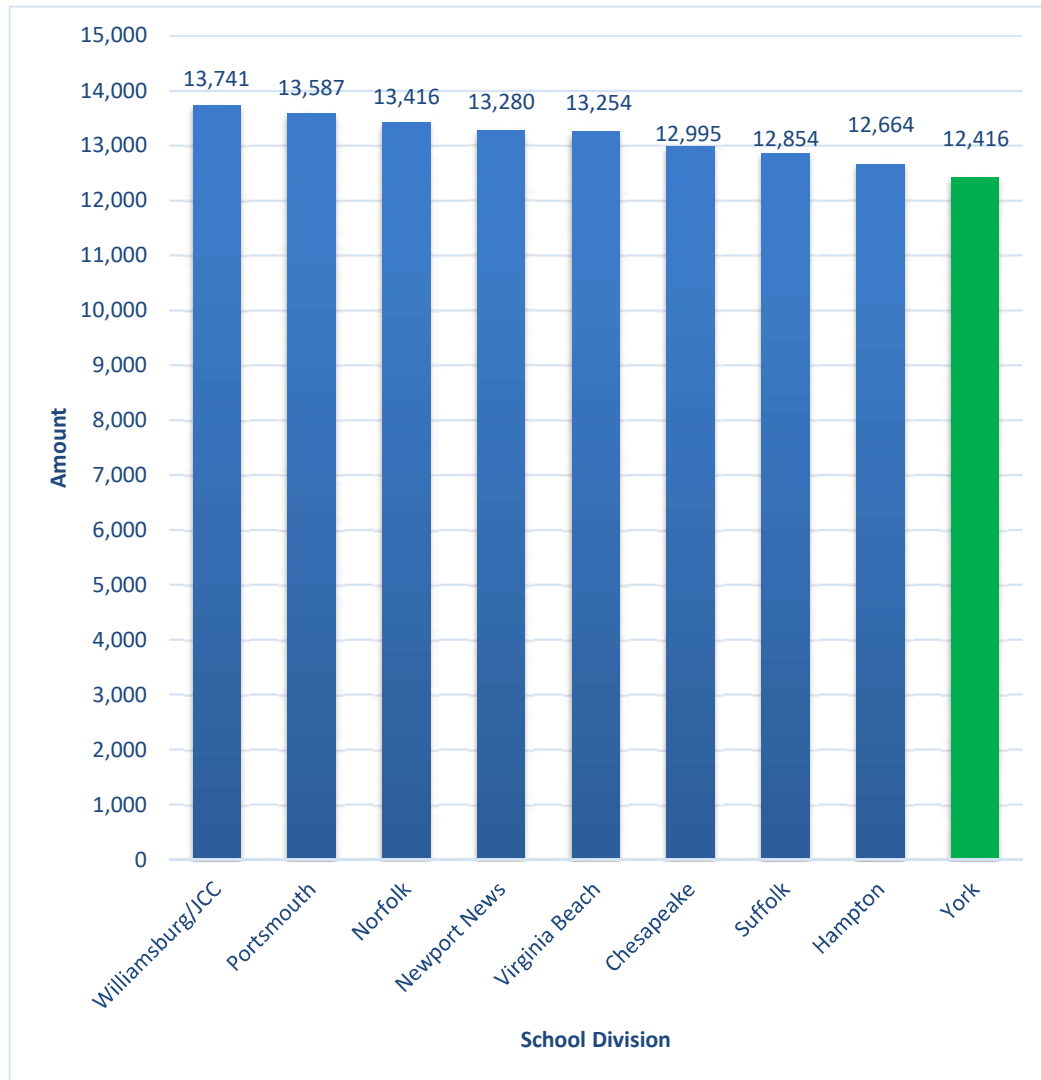
Comparison of Budgeted Per Pupil Cost



**YORK COUNTY SCHOOL DIVISION
SCHOOL OPERATING FUND
FISCAL YEAR 2023**

Below is a comparison of actual per pupil expenditures for surrounding school divisions. The data presented relates to the 2021 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 2021
Per Pupil Expenditure**



Source: State Superintendent's Annual Report for Virginia, Fiscal Year 2021.

Note: Data represents operating expenditures only.

**FY21 Actual Required Local Effort (RLE) for the Standards of Quality
Compared to Actual Local Expenditures for Operations**

School Division	FY22-FY24 Local Composite Index	FY2021 Required Local Effort	FY2021 Actual Local Expenditures for Operations	FY2021 Actual Local Expenditures for Operations Above RLE	% of FY2021 Actual Local Expenditures for Operations Above RLE	Statewide Rank by % Exceeded
Portsmouth	0.2413	21,490,026	46,157,303	24,667,277	114.78%	120
Virginia Beach	0.4059	173,114,027	365,042,359	191,928,332	110.87%	117
Hampton	0.2731	35,047,920	65,751,363	30,703,443	87.60%	109
Prince William	0.3739	248,009,446	460,085,302	212,075,856	85.51%	101
Newport News	0.2808	51,562,597	88,412,149	36,849,552	71.47%	107
James City	0.5331	37,914,354	77,375,298	39,460,944	104.08%	104
Norfolk	0.3064	54,941,363	95,910,100	40,968,737	74.57%	71
Mathews	0.5453	3,716,118	8,768,115	5,051,997	135.95%	108
Gloucester	0.3975	13,183,289	25,755,870	12,572,581	95.37%	105
Suffolk	0.3514	32,362,097	61,041,371	28,679,274	88.62%	74
York	0.3699	32,072,986	55,938,457	23,865,471	74.41%	63
Isle of Wight	0.3880	14,703,457	22,631,118	7,927,661	53.92%	58
State Average						71.42%

(Note 1)

Source: Virginia Department of Education

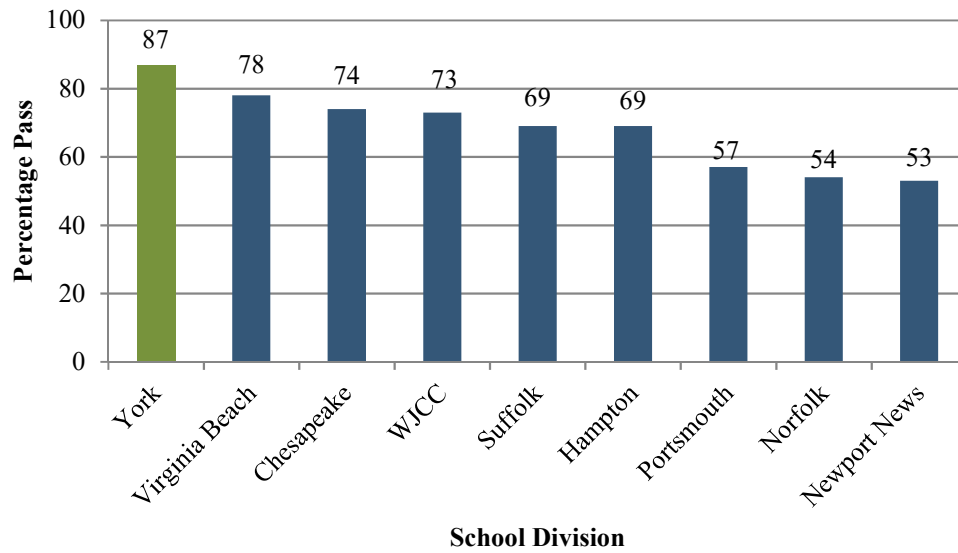
Note 1: Rank is based on 135 school divisions

**YORK COUNTY SCHOOL DIVISION
SCHOOL OPERATING FUND
FISCAL YEAR 2023**

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

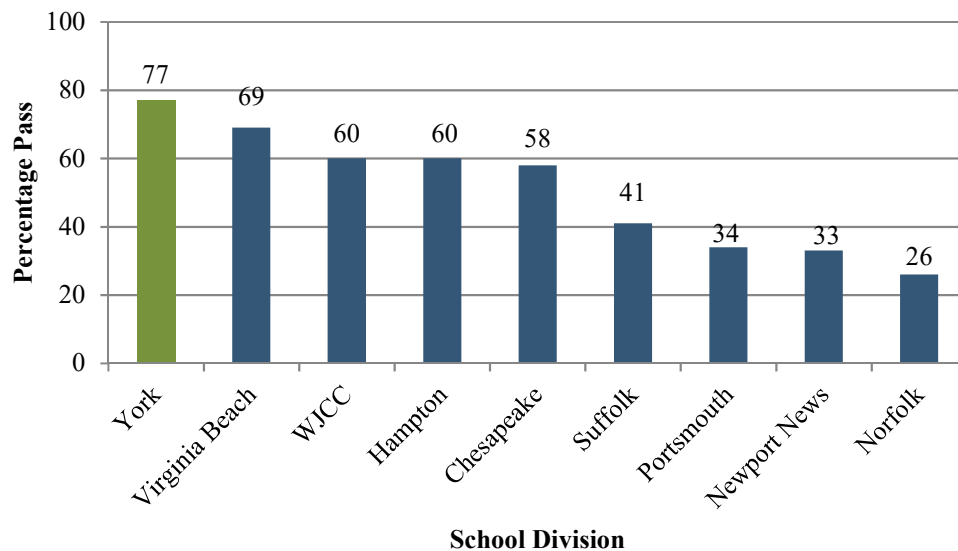
English Reading SOL Performance 20-21 School Year

All Students State Average – 69%



Math SOL Performance 20-21 School Year

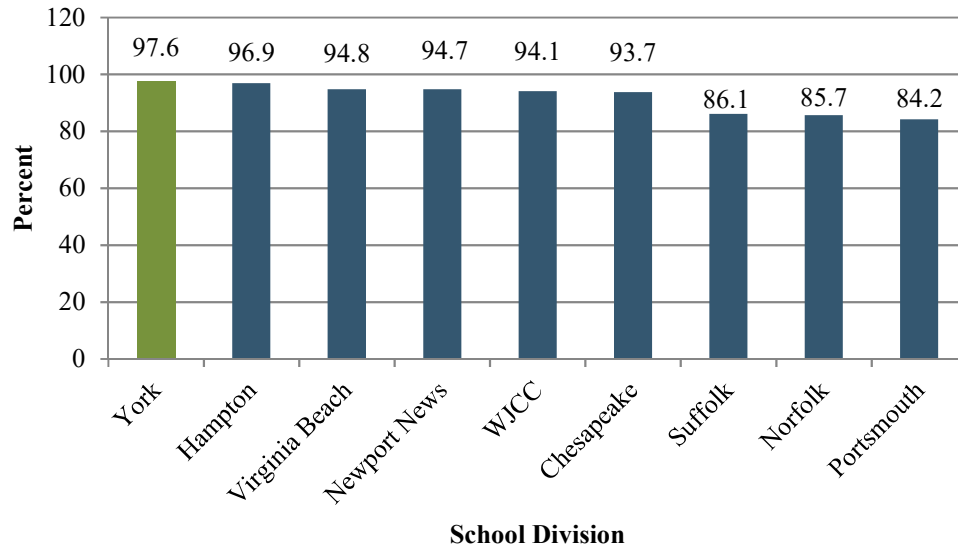
All Students State Average – 54%



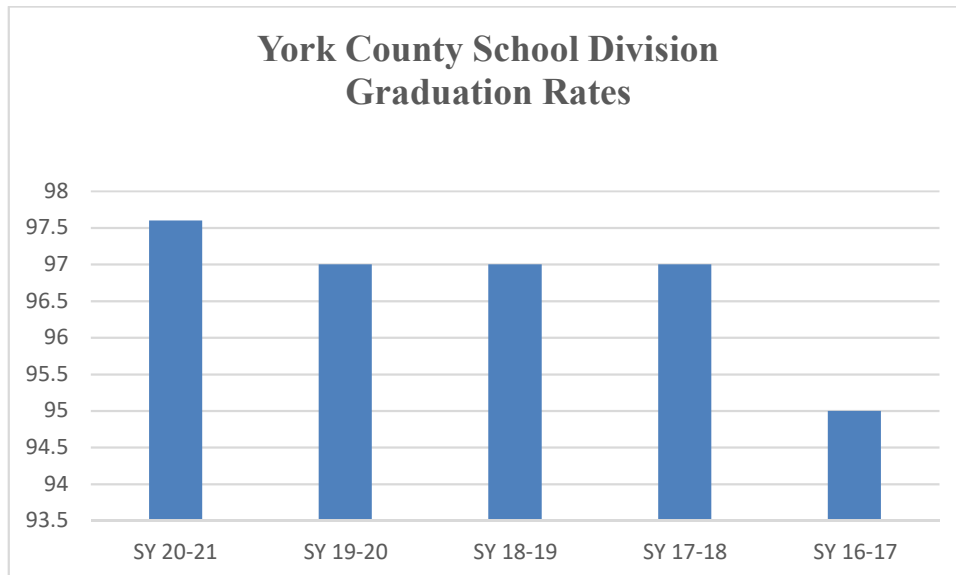
**YORK COUNTY SCHOOL DIVISION
SCHOOL OPERATING FUND
FISCAL YEAR 2023**

Graduation Rate 20-21 School Year

All Students State Average – 93%



Source: Commonwealth of Virginia, Department of Education

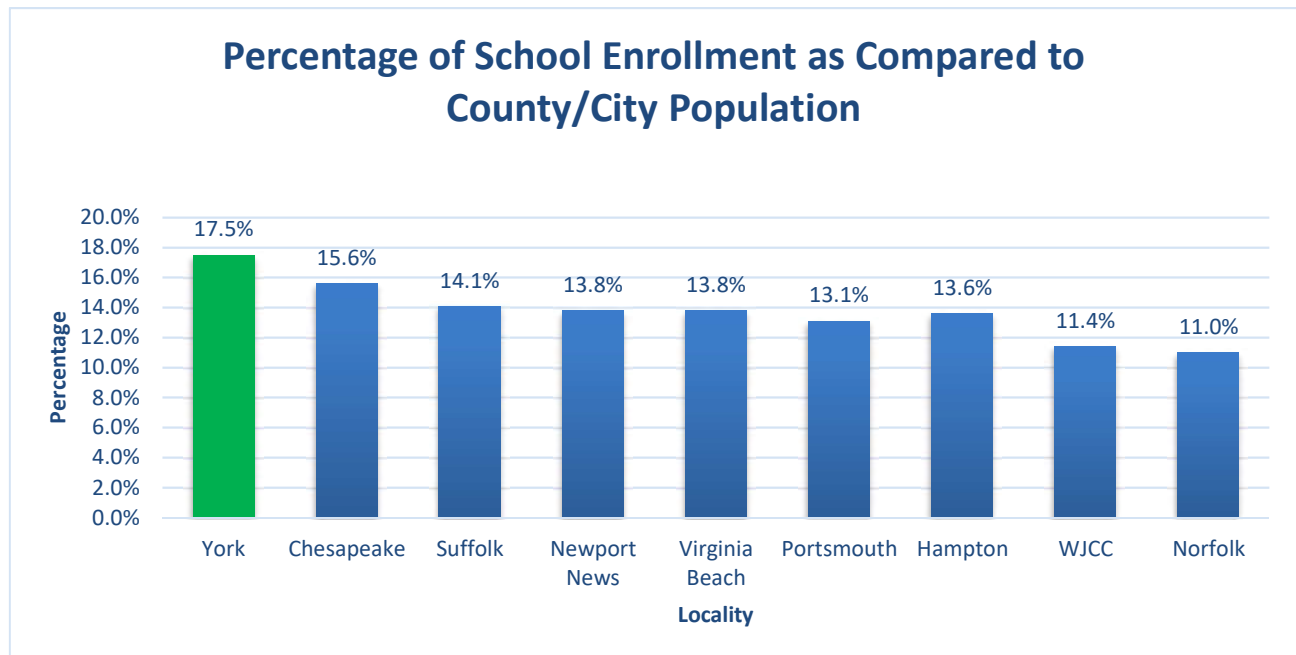


**YORK COUNTY SCHOOL DIVISION
SCHOOL OPERATING FUND
FISCAL YEAR 2023**

SCHOOL ENROLLMENT AS COMPARED TO COUNTY/CITY POPULATION

York County has the highest percentage of student enrollment in relation to total population in localities across the region as shown in the following charts. The results of this report show York's student enrollment at 17.5% of the total County population. This ranking has been consistent in recent years.

Locality	Population 2020	Average Daily Membership in Public Schools 2021	Percentage
York	70,121	12,256	17.5%
Chesapeake	249,506	38,846	15.6%
Suffolk	94,378	13,339	14.1%
Newport News	186,284	25,616	13.8%
Virginia Beach	459,529	63,258	13.8%
Portsmouth	97,885	12,788	13.1%
Hampton	137,174	18,660	13.6%
Williamsburg / James City	94,294	10,707	11.4%
Norfolk	238,055	26,251	11.0%



Source: State Auditor of Public Accounts; Comparative Report; Fiscal Year Ended 6/30/21.

**YORK COUNTY SCHOOL DIVISION
SCHOOL OPERATING FUND
FISCAL YEAR 2023**

STUDENT FEES

		2018-19	2019-20	2020-21	2021-22	2022-23
1	Instrument Rental	\$30	\$30	\$30	\$30	\$30
2	Vocational Courses	15	15	15	15	0
	Semester	7.50	7.50	7.50	7.50	0
3	Art Courses	15	15	15	15	0
	Semester	7.50	7.50	7.50	7.50	0
	9 weeks	5	5	5	5	0
4	Band Uniforms (High School)	20	20	20	20	20
5	Computer Courses (Full Year)	15	15	15	15	0
6	Drama	15	15	15	15	0
	Semester	7.50	7.50	7.50	7.50	0
	9 weeks	5	5	5	5	0
7	Parking Fee	100	100	100	100	100
8	Athletic Fees					
	Middle School	50	50	50	50	30
	High School	60	60	60	60	40
9	Tuition-(Out of Zone)	5,879	5,720	6,158	6,538	6,504

**YORK COUNTY SCHOOL DIVISION
SCHOOL OPERATING FUND
FISCAL YEAR 2023**

STUDENT FEES

	SUMMER SCHOOL	2018-19	2019-20	2020-21	2021-22	2022-23
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 2023**

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

		Daily Charges	
		Monday– Thursday	Friday– Sunday
High School	FACILITY		
	Auditorium.....	\$360	\$490
	Gymnasium.....	\$360	\$490
	Auxiliary Gymnasium	\$210	\$285
	Cafeteria.....	\$235	\$320
	Atrium at GHS.....	\$235	\$320
	Commons Area at BHS or THS.....	\$180	\$245
	Kiva BHS.....	\$230	\$315
Middle School	Kiva THS or YHS.....	\$120	\$165
	Auditorium.....	\$335	\$455
	Gymnasium.....	\$335	\$455
	Cafeteria.....	\$235	\$320
	Atrium at GMS	\$235	\$320
Elementary School	Kiva at GMS	\$280	\$380
	Cafeteria.....	\$235	\$320
	Cafetorium	\$235	\$320
	Gymnasium.....	\$235	\$320

		Daily Charges
Bailey Field	Including concession stand, field house, press box, ...	\$1,000
	public address system and restrooms	
	Field Lights.....	\$210
	Security.....	TBD

(Groups renting Bailey Field should contact the Administrative Division of the York/Poquoson Sheriff's Office for security requirements.)

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

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

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

**YORK COUNTY SCHOOL DIVISION
SCHOOL OPERATING FUND
FISCAL YEAR 2023**

**School Facility Fee Schedule
(continued)**

		Monday –	
		Saturday	Sunday
Hourly Services	Custodial (see information below).....	\$30/hr	\$40/hr
	Lighting and Sound	\$7/hr	\$8/hr

Additional Information

All charges are for spaces only (except as noted) and the use of the furniture customarily found in the space. Use DOES NOT include the use of equipment in the room such as computers, LCD projectors, band and choral equipment or instruments. Pianos may be available at some locations for an additional charge.

Custodial Services

Any use of a York County School Division building requires a school division employee to be present at all times. Typically, the employee is a building custodian. The number of custodians is determined by the group size and anticipated work. The hourly fee is per custodian. Custodial charges are incurred from the time the staff arrive to open the facility until the facility has been cleaned and prepared for the next business day. If use of the facility occurs during the normal work day of the custodial staff, there will be no charge for custodial services unless use of the building requires extra custodial work that cannot be completed during the normal work day. This fee, when applicable, is included with the invoice that includes other facility use charges.

Lighting and Sound

The use of lighting and sound equipment owned by the school requires school personnel to operate the systems. The number of personnel involved depends on the size of the production but is typically one or two people. The hourly fee is per person. The lighting and sound equipment use fee and the hourly fee are both paid directly to the school.

Rehearsal

Each rehearsal is charged at one half of the daily rate of one performance for the auditorium. Other rooms used are charged at regular daily rates. Appropriate custodial changes may apply if the time of the rehearsal falls outside of the normal work day for the custodian(s)

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

	FY19 ACTUAL	FY20 ACTUAL	FY21 ACTUAL	FY22 EXPECTED	FY23 BUDGET	FY24 PROJECTED	FY25 PROJECTED	FY26 PROJECTED
Revenue								
State	69,314,229	72,601,664	78,032,991	81,437,767	88,895,233	91,117,614	93,395,554	95,730,443
Federal	16,044,090	15,934,429	17,566,385	23,050,686	23,024,404	23,600,014	24,190,014	24,794,765
County - Operations and Grounds	54,487,094	55,737,094	55,237,094	56,837,094	58,637,094	60,103,021	61,605,597	63,145,737
County - Revenue Stabilization Fund	300,000	200,000	-	0	0	0	0	0
Local Miscellaneous	1,736,010	1,517,073	2,314,013	2,204,012	2,202,012	2,257,062	2,313,489	2,371,326
	141,881,423	145,990,260	153,150,483	163,529,559	172,758,743	177,077,712	181,504,654	186,042,271
Expenditures								
Instruction	101,847,213	104,345,653	113,077,401	122,943,166	130,506,135	133,768,788	137,113,008	140,540,833
Administration/Attendance and Health	7,030,102	7,470,287	7,811,235	8,549,485	9,066,562	9,293,226	9,525,557	9,763,696
Pupil Transportation	8,164,214	7,496,037	8,449,853	8,893,116	9,325,338	9,558,471	9,797,433	10,042,369
Operation and Maintenance	11,414,851	11,795,547	11,871,324	11,976,889	12,579,160	12,893,639	13,215,980	13,546,379
Technology	9,633,936	12,255,083	9,837,203	11,166,903	11,281,548	11,563,587	11,852,676	12,148,993
	138,090,316	143,362,607	151,047,016	163,529,559	172,758,743	177,077,712	181,504,654	186,042,271
Excess (deficiency) of revenues over expenditures	3,791,107	2,627,653	2,103,467	0	0	0	0	0
Net Change in Fund Balance	3,791,107	2,627,653	2,103,467	0	0	0	0	0
Fund Balance, Beginning of Year	8,254,240	12,045,347	14,673,000	16,776,467	16,776,467	16,776,467	16,776,467	16,776,467
Fund Balance, End of Year*	12,045,347	14,673,000	16,776,467	16,776,467	16,776,467	16,776,467	16,776,467	16,776,467

* 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**

	FY19 ACTUAL	FY20 ACTUAL	FY21 Actual	FY22 EXPECTED	FY23 BUDGET	FY24 PROJECTED	FY25 PROJECTED	FY26 PROJECTED
Revenue								
State	69,382	69,123	36,320	206,320	287,812	295,007	302,382	309,942
Federal	1,620,688	1,932,035	6,186,737	7,170,000	7,371,644	7,555,935	7,744,833	7,938,454
Charges for Services	2,115,571	1,506,968	47,280	185,000	185,000	189,625	194,366	199,225
Local Miscellaneous	32,368	12,703	10,675	5,000	5,000	5,125	5,253	5,384
Total Revenue	3,838,009	3,520,829	6,281,012	7,566,320	7,849,456	8,045,692	8,246,835	8,453,006
Expenditures								
Personal Services	363,140	303,199	279,873	392,854	392,854	402,675	412,742	423,061
Employee Benefits	247,006	192,656	159,197	310,957	310,957	318,731	326,699	334,867
Purchased Services	2,687,160	2,253,677	3,309,447	5,893,369	5,893,369	6,040,703	6,191,721	6,346,514
Other Charges	16	-	-	10,000	10,000	10,250	10,506	10,769
Materials and Supplies	420,615	484,869	543,117	384,140	585,784	600,429	615,439	630,825
Capital Outlay	5,773	117,011	41,060	575,000	656,492	672,904	689,727	706,970
Total Expenditures	3,723,710	3,351,412	4,332,694	7,566,320	7,849,456	8,045,692	8,246,835	8,453,006
Excess (deficiency) of revenues over expenditures	114,299	169,417	1,948,318	-	-	-	-	-
Fund Balance, Beginning of Year	1,373,739	1,488,038	1,657,455	3,605,773	3,605,773	3,605,773	3,605,773	3,605,773
Fund Balance, End of Year	1,488,038	1,657,455	3,605,773	3,605,773	3,605,773	3,605,773	3,605,773	3,605,773

CAPITAL PROJECTS

SUMMARY STATEMENT OF REVENUES AND EXPENDITURES

	FY19 ACTUAL	FY20 ACTUAL	FY21 ACTUAL	FY22 EXPECTED	FY23 BUDGET	<i>FY24 PROJECTED</i>	<i>FY25 PROJECTED</i>	<i>FY26 PROJECTED</i>
Revenue								
County	11,190,282	11,902,637	10,183,774	15,943,920	18,205,653	<i>18,660,794</i>	<i>19,127,314</i>	<i>19,605,498</i>
Total Revenue	11,190,282	11,902,637	10,183,774	15,943,920	18,205,653	<i>18,660,794</i>	<i>19,127,314</i>	<i>19,605,498</i>
Expenditures								
Capital Projects	10,683,480	19,566,692	4,234,175	15,943,920	18,205,653	<i>18,660,794</i>	<i>19,127,314</i>	<i>19,605,498</i>
Total Expenditures	10,683,480	19,566,692	4,234,175	15,943,920	18,205,653	<i>18,660,794</i>	<i>19,127,314</i>	<i>19,605,498</i>
Excess (deficiency) of revenues over expenditures	0	0	0	0	0	<i>0</i>	<i>0</i>	<i>0</i>
Fund Balance(Not Applicable*)	0	0	0	0	0	<i>0</i>	<i>0</i>	<i>0</i>

*Actual columns do not include encumbrances.

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

SCHEDULE OF DEBT OBLIGATIONS

Adopted FY2023							
			Principal Outstanding			Other Debt Service Expenditures/	Total
	Maturity	Original Issue	7/1/2022	Principal	Interest	Expenses	Requirements
<u>Debt Service Funds</u>							
<u>General Obligation Bonds</u>							
2019B VPSA Refunding 2002 School Bonds	7/15/2022	\$ 2,180,000	\$ 870,000	\$ 585,000	\$ 14,186	\$ 605	\$ 599,791
2019B VPSA Refunding 2003 School Bonds	7/15/2023	1,360,000	300,000	285,000	22,568	605	308,173
2005 VPSA School Bonds	7/15/2025	14,905,000	4,280,000	995,000	179,220	605	1,174,825
2010 VPSA Qualified School Construction Bonds	6/1/2027	1,120,000	340,000	65,000	59,472	-	124,472
2012 VPSA School Bonds	7/15/2032	6,925,000	4,585,000	330,000	194,735	770	525,505
2014 VPSA School Bonds	1/15/2035	8,530,000	6,455,000	375,000	257,859	770	633,629
2014B VPSA Refunding School Bonds	7/15/2026	8,290,000	3,770,000	690,000	155,022	605	845,627
2015A VPSA Refunding School Bonds	7/15/2028	4,305,000	2,550,000	310,000	125,120	770	435,890
2016 VPSA School Bonds	7/15/2036	11,575,000	9,520,000	475,000	315,254	770	791,024
2017 VPSA School Bonds	7/15/2037	8,100,000	7,005,000	310,000	262,519	770	573,289
2016B VPSA Refunding School Bonds	7/15/2029	3,035,000	2,025,000	225,000	71,814	770	297,584
2018 VPSA School Bonds	7/15/2038	7,850,000	7,070,000	285,000	273,614	775	559,389
2019 VPSA School Bonds	7/15/2039	7,765,000	7,275,000	265,000	292,697	775	558,472
2020 VPSA School Bonds	7/15/2040	8,000,000	7,700,000	310,000	218,805	775	529,580
2021 VPSA School Bonds	7/15/2041	8,580,000	8,580,000	275,000	292,046	775	567,821
		102,520,000	72,325,000	5,780,000	2,734,931	10,140	8,525,071
<u>Lease Revenue Bonds</u>							
2014 Lease Revenue Refunding Bonds	7/15/2023	9,865,000	1,245,000	1,245,000	49,800	2,500	1,297,300
2016A VPFP VRA	10/1/2029	10,375,000	8,065,000	845,000	356,279	-	1,201,279
2018 VRA Lease Revenue Bond	10/1/2038	7,555,000	6,830,000	270,000	287,300	-	557,300
2020 VRA Lease Revenue Bond	10/1/2040	2,185,000	2,120,000	70,000	95,660	-	165,660
2022 VRA Lease Revenue Bond	10/1/2042	25,305,000	25,305,000	295,000	1,202,400	-	1,497,400
2022 Motorola Lease Purchase	1/1/2027	2,587,369	2,587,369	496,787	52,782	-	549,569
		57,872,369	46,152,369	3,221,787	2,044,221	2,500	5,268,508
<u>Enterprise Funds</u>							
<u>Revenue Bonds</u>							
2016C Sewer Revenue Refunding Bonds	10/1/2028	6,540,000	4,145,000	660,000	195,519	2,500	858,019
2020 VRA Pooled	10/1/2030	1,245,000	1,145,000	105,000	55,991	2,500	163,491
2020 VRA Pooled Refunding	10/1/2039	9,510,000	9,510,000	-	422,588	2,500	425,088
		17,295,000	14,800,000	765,000	674,098	7,500	1,446,598
Total All Issues		\$ 177,687,369	\$ 133,277,369	\$ 9,766,787	\$ 5,453,250	\$ 20,140	\$ 15,240,177

Current Debt Service Amortization Schedule

School Debt Service			Debt Service Funds				Enterprise Funds	
General Obligation Bonds			Lease Revenue Bonds		Capital Leases		Revenue Bonds	
<u>Years</u>	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>
FY 2023	\$ 5,780,000	\$ 2,734,931	\$ 2,725,000	\$ 1,991,439	\$ 496,787	\$ 52,782	\$ 765,000	\$ 674,098
FY 2024	5,435,000	2,471,459	2,005,000	1,923,209	506,922	42,648	805,000	633,866
FY 2025	5,385,000	2,218,830	2,100,000	1,818,981	517,263	32,307	790,000	592,994
FY 2026	5,640,000	1,961,122	2,215,000	1,711,000	527,815	21,755	635,000	556,478
FY 2027	4,705,000	1,723,685	2,320,000	1,599,084	538,582	10,987	665,000	523,165
FY 2028	3,985,000	1,503,877	2,440,000	1,483,334	-	-	700,000	488,188
FY 2029	4,150,000	1,302,406	2,555,000	1,365,372	-	-	740,000	451,288
FY 2030	3,885,000	1,145,700	2,675,000	1,244,197	-	-	825,000	411,184
FY 2031	3,720,000	1,006,957	1,585,000	1,143,169	-	-	865,000	367,878
FY 2032	3,865,000	864,104	1,660,000	1,066,219	-	-	745,000	326,622
FY 2033	4,000,000	720,476	1,735,000	987,719	-	-	785,000	287,416
FY 2034	3,615,000	593,817	1,815,000	905,938	-	-	820,000	250,388
FY 2035	3,730,000	478,214	1,900,000	820,697	-	-	855,000	215,841
FY 2036	3,200,000	368,936	1,990,000	729,853	-	-	890,000	179,850
FY 2037	3,310,000	269,410	2,085,000	634,594	-	-	925,000	142,416
FY 2038	2,600,000	181,088	2,195,000	534,506	-	-	960,000	103,538
FY 2039	2,095,000	111,675	2,290,000	429,453	-	-	995,000	63,216
FY 2040	1,595,000	59,424	1,835,000	330,547	-	-	1,035,000	21,347
FY 2041	1,070,000	24,658	1,925,000	237,925	-	-	-	-
FY 2042	560,000	5,740	1,860,000	144,000	-	-	-	-
FY 2043	-	-	1,655,000	27,250	-	-	-	-
	<u>\$ 72,325,000</u>	<u>\$ 19,746,509</u>	<u>\$ 43,565,000</u>	<u>\$ 21,128,486</u>	<u>\$ 2,587,369</u>	<u>\$ 160,479</u>	<u>\$ 14,800,000</u>	<u>\$ 6,289,773</u>

GENERAL FUND REVENUES

General Property Taxes

	FY2022	FY2023		
	<u>Adopted</u>	<u>Adopted</u>	<u>\$ Change</u>	<u>% Change</u>
Real Estate	\$ 75,995,000	\$ 81,300,000	\$ 5,305,000	7.0%
Public Service	2,920,000	3,300,000	380,000	13.0%
Personal Property	16,939,000	17,950,000	1,011,000	6.0%
Mobile Homes	20,000	-	(20,000)	-100.0%
Machinery & Tools	150,000	150,000	-	0.0%
Penalties	300,000	300,000	-	0.0%
Interest	<u>100,000</u>	<u>100,000</u>	<u>-</u>	<u>0.0%</u>
Total	<u>\$ 96,424,000</u>	<u>\$ 103,100,000</u>	<u>\$ 6,676,000</u>	6.9%

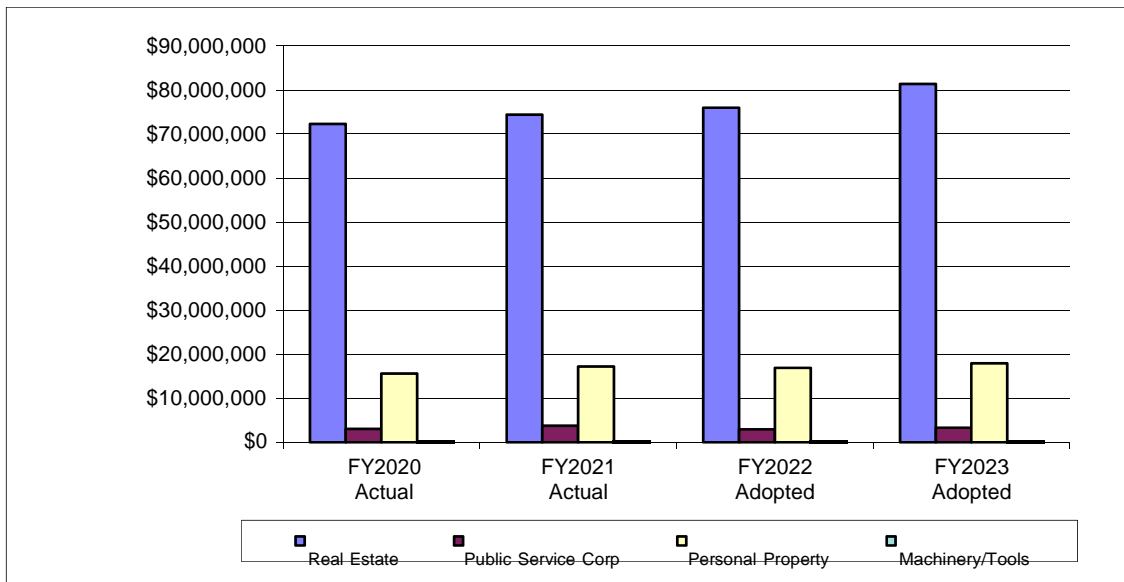
The County levies real estate taxes on all real estate within its boundaries, except that exempted by statute, each year as of January 1, based on the estimated market value of the property, with semi-annual payments due June 25 and December 5. All real estate property is assessed biennially and calendar year 2022 is a reassessment year. Real Estate assessed values increased approximately 7.16%. The real estate rate is adopted at \$0.78, per \$100 of assessed value.

The State Corporation Commission assesses property of certain public service corporations for local taxation and the Commissioner of the Revenue certifies the assessments. The Virginia Department of Taxation bases its assessment of public service corporations on the sales ratio analysis it performs on the prior year's assessment data compared to current sales data. All tax rates are per \$100 of assessed valuation. For FY2023, the adopted real estate rate is \$0.78 and the adopted personal property rate is \$4.00.

The County levies personal property taxes on motor vehicles and tangible personal business property. These levies are made each year as of January 1, with semiannual payments due June 25 and December 5. The adopted personal property rate is \$4.00 per \$100 of assessed valuation. The State offers tax relief for qualifying vehicles. The amount of relief has begun to decline as a percentage of total personal property due to increases in vehicle values over the more than 10 years that a state-wide cap on disbursements to local governments has been in place. The State revenue is budgeted as "Personal Property Tax Relief Act" (see State revenue section). Budgeted personal property tax revenue is projected to increase.

Machinery & tool tax is imposed on the equipment used by manufacturers directly in the production of goods. The adopted rate is \$4.00 per \$100 of assessed value.

The following graph shows a 4-year trend on the major general property taxes: Real Estate, Public Service Corporation, Personal Property and Machinery & Tools.



Property Tax Rates
Adopted Current and Last Five Calendar Years

Calendar Year	Real Estate (1)	Personal Property (1) (2)	Mobile Home (1)	Boats > 5 Tons (3)
2023	\$ 0.7800	\$ 4.00	\$ 0.7800	\$ 0.000000001
2022	\$ 0.7950	\$ 4.00	\$ 0.7950	\$ 0.000000001
2021	\$ 0.7950	\$ 4.00	\$ 0.7950	\$ 0.000000001
2020	\$ 0.7950	\$ 4.00	\$ 0.7950	\$ 0.000000001
2019	\$ 0.7950	\$ 4.00	\$ 0.7950	\$ 0.000000001
2018	\$ 0.7950	\$ 4.00	\$ 0.7950	\$ 0.000000001

(1) Tax rate per \$100 of assessed valuation.

(2) The tax rate per \$100 of assessed valuation for Disabled American Veterans has been \$1.00 since 2008.

(3) Effective beginning in calendar year 2017, all boats are taxed at \$.000000001/\$100. The boat tax rate has been effectively eliminated on all classes of boats.

Note: The County has no overlapping taxes with other governments.

Other Local Taxes

Other Local Taxes	FY2022	FY2023		
	<u>Adopted</u>	<u>Adopted</u>	<u>\$ Change</u>	<u>% Change</u>
Local Sales Tax	\$ 11,200,000	\$ 13,500,000	\$ 2,300,000	20.5%
Historic Triangle Tax	4,400,000	5,500,000	1,100,000	25.0%
Lodging Tax	1,228,000	1,770,000	542,000	44.1%
Meals Tax	2,957,000	3,957,345	1,000,345	33.8%
Cigarette Tax	650,000	1,700,000	1,050,000	161.5%
Occupational License	6,700,000	7,259,000	559,000	8.3%
Utility Consumption Tax	240,000	230,000	(10,000)	-4.2%
Communications Sales Tax	1,025,000	950,000	(75,000)	-7.3%
Motor Vehicle License	1,736,000	1,650,000	(86,000)	-5.0%
Franchise Tax	300,000	350,000	50,000	16.7%
Recordation Tax/Deeds of Conveyance	1,550,000	2,111,700	561,700	36.2%
Rental Tax	<u>160,000</u>	<u>160,000</u>	<u>-</u>	0.0%
Total	<u>\$ 32,146,000</u>	<u>\$ 39,138,045</u>	<u>\$ 6,992,045</u>	21.8%

The State collects 6% sales tax from retailers and distributes one percent (1%) to the County monthly. In addition, an additional one percent (1%) Historic Triangle sales tax is collected from retailers in the counties of James City and York and the City of Williamsburg. This revenue is expected to increase as consumer confidence begins to rebound as the Country begins to recover from the Pandemic.

Per State Code, fifty percent (50%) of the revenues from the additional 1% sales tax is deposited into the Historic Triangle Marketing Fund to be managed and administered by the Tourism Council of the Greater Williamsburg Chamber and Tourism Alliance and is to be used to market, promote, and advertise the Historic Triangle as an overnight tourism destination. The other fifty percent (50%) is distributed to the localities where the revenues were collected.

The transient occupancy tax ("lodging tax") of five percent (5%) is paid for any room rented on a short-term basis. This revenue is generated primarily by hotels and motels within the County and collected monthly. Sixty percent (60%) of the revenue collected is earmarked for tourism activities per State Code. This revenue is expected to increase as people began to travel again as recovery over the Pandemic begins.

A four percent (4%) tax ("meals tax") is levied on prepared food and beverages sold for human consumption in the County. This tax is collected monthly. The County has earmarked 50% of the meals tax to be used for stormwater, water and sewer projects. The remaining 50% is to assist with funding to the School Division.

The General Assembly passed a bill allowing Counties in Virginia to impose an up to \$.40 per pack Cigarette tax in the same manner as cities in Virginia have been able to impose. The budget proposes a Cigarette tax of \$.40 per pack. The County implemented a \$.40 per pack Cigarette tax effective November 1, 2021. The amount budgeted is expected to increase since it will be in effect for the entire year.

The County requires all persons conducting any business, profession, trade, or occupation to have a license. The Commissioner of the Revenue computes the amount of license tax and after the Treasurer receives payment, the license is issued.

In lieu of the local business license tax levied on corporations furnishing heat, light or power by means of electricity and/or natural gas, Section 58.1-2900 and Section 58.1-2904 of the Code of Virginia impose a tax

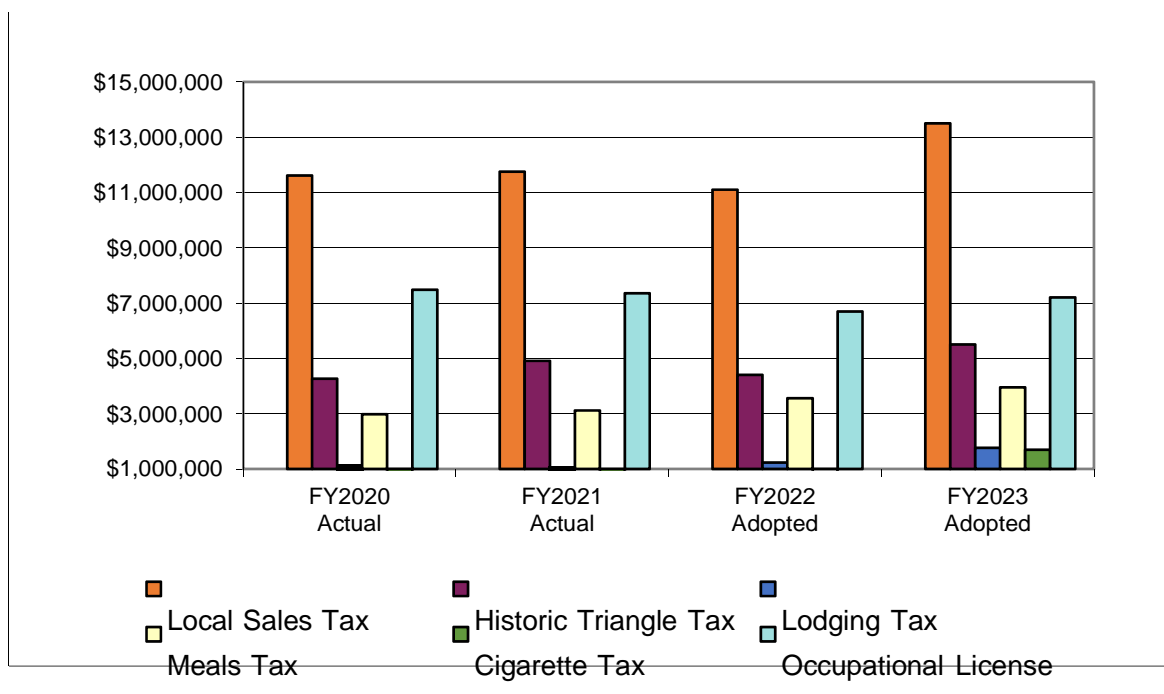
(“Utility Consumption Tax”) on consumers of electricity and natural gas in the state based on kilowatt hours or volume of gas delivered. This tax is collected monthly.

The communication sales tax represents sales and use tax on communication services in the amount of 5% of the sales price of each communications service.

The motor vehicle license represents an annual vehicle registration fee on every motor vehicle, trailer, and semi-trailer garaged, stored or parked in the County.

A bank franchise tax is imposed on banks located within the County, based on their net capital of local banks and the recordation tax for each taxable instrument recorded in the County.

The projections for FY2023 reflect some increases and some decreases in these revenues. This is due to an expected modest economic recovery from the Coronavirus Pandemic. The following graph shows a 4 year trend on the major other local taxes: Sales Tax, Lodging Tax, Meals Tax and Occupational Licenses.



SCHOOL ENROLLMENT PROJECTION METHODOLOGY

Historically, the School Division relies on the County Planning Office to provide the school enrollment projections. Although because of the loss of students due to the pandemic it is not a predictor in the County's process. As a result the School Division is solely relying on the Department of Education's 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 2023 is equal to the number of eleventh-graders in 2022.

Although the Grade Progression Method gives an indication of the future grade structure of school enrollment, it does not account for net migration or for students who fail or drop out. It also does not account for first-graders who do not attend kindergarten.

The second step is the adjustment of the stationary enrollment figures for each grade level by a growth (or, in some cases, decline) factor. Adjustment factors are based on the number of new homes built in the County and on recent historical patterns of increase or decline at each grade level that have been observed in the County. There are certain patterns in the grade structure that occur regularly, such as large increases in the seventh and ninth grades and steady declines in grades ten, eleven, and twelve. The size of the kindergarten class is projected in a similar manner. The stationary kindergarten enrollment is equal to the number of resident births in the County five years prior to the projection year. Added to this is a growth factor to account for migration during that five-year period.

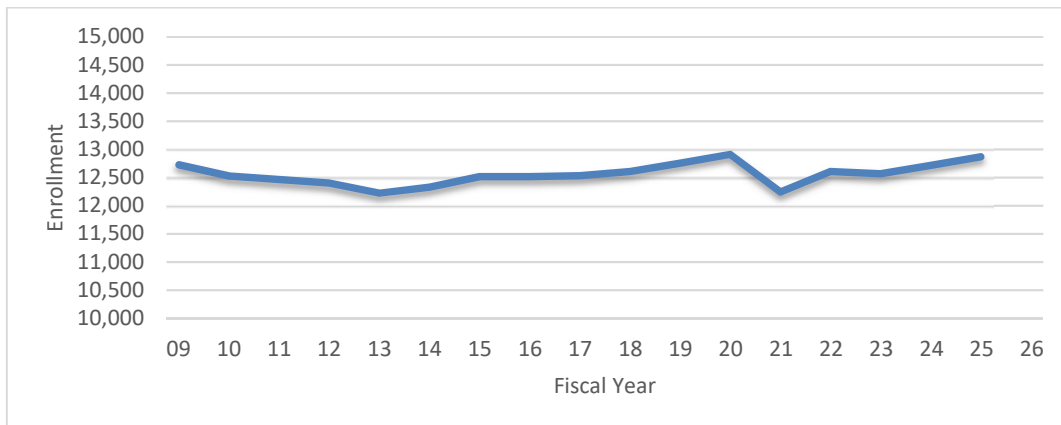
History of Student Population

Fiscal Year		Enrollment	Unadjusted ADM ¹	Adjusted ADM
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	Actual	12,609	12,609	12,609
23	Projected ²	12,766	12,766	12,766
24	Projected ²	12,916	12,916	12,916
25	Projected ²	13,066	13,066	13,066
26	Projected ²	13,216	13,216	13,216

¹ Average Daily Membership

² Projection not for budget planning purposes

History of Enrollment



Number of Students Receiving Free or Reduced Lunch

Students whose parents or legal guardians meet certain income levels can qualify for free or reduced lunch prices. The free or reduced lunch program is funded by the federal government. The data below provides summary information on students that qualify for the federal free or reduced lunch program in the school division.

	School Year: 2019-2020 - Month of March					School Year: 2020-2021 - Month of April					School Year: 2021-2022 - Month of April				
	Free	Reduced	Total	Enrollment	%	Free	Reduced	Total	Enrollment	%	Free	Reduced	Total	Enrollment	%
Bethel Manor Elementary	87	192	279	679	41.09%	75	168	243	618	39.32%	75	96	171	640	26.72%
Coventry Elementary	76	40	116	763	15.20%	130	31	161	711	22.64%	145	16	161	712	22.61%
Dare Elementary	79	14	93	406	22.91%	82	17	99	374	26.47%	107	11	118	414	28.50%
Grafton Bethel Elementary	108	31	139	669	20.78%	123	24	147	626	23.48%	122	22	144	631	22.82%
Magruder Elementary	169	56	225	645	34.88%	181	29	210	597	35.18%	185	21	206	637	32.34%
Mount Vernon Elementary	44	22	66	624	10.58%	52	20	72	563	12.79%	86	16	102	603	16.92%
Seaford Elementary	71	42	113	560	20.18%	85	26	111	520	21.35%	118	15	133	545	24.40%
Tabb Elementary	63	42	105	744	14.11%	73	44	117	637	18.37%	102	22	124	683	18.16%
Waller Mill Elementary	47	15	62	382	16.23%	51	19	70	344	20.35%	82	12	94	410	22.93%
Yorktown Elementary	180	37	217	614	35.34%	192	30	222	598	37.12%	212	24	236	633	37.28%
Total	924	491	1,415	6,086	23.25%	1,044	408	1,452	5,588	25.98%	1,234	255	1,489	5,908	25.20%
Grafton Middle	114	26	140	921	15.20%	131	37	168	899	18.69%	161	23	184	697	26.40%
Queens Lake Middle	94	37	131	514	25.49%	128	28	156	527	29.60%	126	21	147	556	26.44%
Tabb Middle	89	111	200	889	22.50%	122	104	226	880	25.68%	130	56	186	884	21.04%
Yorktown Middle	154	49	203	709	28.63%	157	40	197	690	28.55%	160	26	186	478	38.91%
Total	451	223	674	3,033	22.22%	538	209	747	2,996	24.93%	577	126	703	2,615	26.88%
Bruton High	107	29	136	567	23.99%	145	25	170	607	28.01%	159	26	185	666	27.78%
Grafton High	112	31	143	1,167	12.25%	149	45	194	1,124	17.26%	170	30	200	956	20.92%
Tabb High	89	62	151	1,113	13.57%	105	77	182	1,070	17.01%	119	46	165	1,062	15.54%
York High	141	41	182	1,108	16.43%	200	39	239	1,139	20.98%	200	33	233	1,068	21.82%
York River Academy	11	1	12	69	17.39%	14	1	15	65	23.08%	15	2	17	51	33.33%
Total	460	164	624	4,024	15.51%	613	187	800	4,005	19.98%	663	137	800	3,803	21.04%
Division Total	1,835	878	2,713	13,143	20.64%	2,195	804	2,999	12,589	23.82%	2,474	518	2,992	12,326	24.27%

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

<u>School</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
Elementary:											
Bethel Manor Elementary	594	593	680	641	608	604	597	596	510	410	382
Coventry Elementary	664	681	765	691	585	563	578	582	576	590	629
Dare Elementary	389	356	406	414	422	420	378	380	375	409	429
Grafton Bethel Elementary	596	597	674	622	640	643	615	617	641	622	639
Magruder Elementary	596	562	644	614	608	626	626	606	523	600	554
Mt. Vernon Elementary	573	540	624	591	591	559	531	521	534	550	595
Seaford Elementary	517	494	560	531	451	437	451	470	483	479	492
Tabb Elementary	646	619	742	656	620	606	629	668	641	625	644
Waller Mill Elementary	382	327	386	372	387	342	320	287	296	278	316
Yorktown Elementary	588	562	615	619	674	695	696	654	656	664	633
Middle:											
Queens Lake Middle	517	506	515	486	461	465	459	455	454	448	468
Tabb Middle	830	854	887	865	858	851	913	918	892	828	787
Yorktown Middle	585	648	710	729	751	791	766	774	767	743	759
Grafton Middle	827	868	919	935	904	882	872	870	870	851	867
High:											
Bruton High	610	569	572	549	600	567	606	590	575	585	617
Grafton High	1,079	1,084	1,162	1,158	1,169	1,184	1,177	1,188	1,212	1,271	1,301
Tabb High	981	1,038	1,115	1,102	1,126	1,165	1,164	1,157	1,092	1,100	1,140
York High	972	1,084	1,110	1,106	1,106	1,062	1,062	1,094	1,064	1,055	1,063
York River Academy	57	54	69	71	65	73	73	79	71	65	60
	12,003	12,036	13,155	12,752	12,626	12,535	12,513	12,506	12,232	12,173	12,375

Source: ASPEN, ADA May 2022

HISTORICAL COMPARISON OF APPROVED FULL TIME EQUIVALENT (FTE) POSITIONS

<i>POSITION</i>	<i>FTE's FY19E</i>	<i>FTE's FY20E</i>	<i>FTE's FY21E</i>	<i>FTE's FY22</i>	<i>FTE's FY22E</i>	<i>FTE's FY23</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	119.00	119.00	119.00	119.00	106.00
4 BUS DRIVER ASSISTANTS	25.00	30.00	30.00	30.00	30.00	30.00
5 CAFETERIA MONITORS	3.15	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	72.75	73.75	77.00	76.50	76.50	77.75
8 CLERK OF THE BOARD	1.00	1.00	1.00	1.00	1.00	1.00
9 CROSSING GUARDS	3.50	3.50	3.50	3.50	3.50	3.50
10 CUSTODIANS	94.50	94.50	94.50	94.50	94.50	94.50
11 DIRECTORS	9.25	9.25	10.25	10.25	14.25	14.25
12 FOOD SERVICE PERSONNEL	20.00	15.00	15.00	12.00	11.00	11.00
13 GUIDANCE COUNSELORS	33.50	36.00	37.00	39.50	39.50	39.50
14 INSTRUCTORS	10.00	10.00	10.00	10.00	10.00	10.00
15 MECHANICS	8.00	8.00	8.00	8.00	8.00	8.00
16 MEDIA SPECIALISTS	18.00	18.00	18.00	19.00	19.00	19.00
17 NURSES	18.00	18.00	18.00	18.00	18.00	17.00
18 OCCUPATIONAL THERAPISTS	5.00	5.00	5.00	6.00	5.00	5.00
19 PARA-EDUCATORS	280.50	291.75	299.50	296.00	296.00	291.30
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	12.00	14.00	14.00	20.00	13.00	13.00
24 SUPERINTENDENT	1.00	1.00	1.00	1.00	1.00	1.00
25 TEACHERS	889.08	893.64	907.14	912.64	925.84	922.84
26 TECHNICAL	96.87	113.47	115.47	117.47	114.50	119.10
27 TRADES	26.00	26.00	27.00	27.00	27.00	27.00
TOTALS	1816.70	1844.61	1874.11	1885.11	1890.34	1874.49

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

Full Time Equivalent Positions-FY23



COUNTY OF YORK: VARIOUS STATISTICAL DATA

Population - 70,319
Median Age - 41.3
Land Area (sq.miles) - 106
Land Owned by Federal Government and National Park - 40%
Households - (approx.) 26,000
Average Household Size - 2.76
Median Household Income - \$91,711

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, 2020

<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
Holiday Inn Club Vacations	Resort Property
Moyock LLCC Commonwealth Apartments	Apartment Complex

Source: County of York, VA
FY2023 Proposed Budget

United States Census Data - York County, Virginia

Selected Demographic and Social Characteristics	1980		1990		2000		2010		2020	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Land Area (square miles)	105.5	NA	105.5	NA	105.5	NA	105.5	NA	104.78	NA
Population	35,463	NA	42,434	NA	56,297	NA	65,464	NA	70,045	NA
Sex										
Male	18,185	51.3%	21,133	49.8%	27,650	49.1%	32,001	48.9%	NA	49.1%
Female	17,278	48.7%	21,289	50.2%	28,647	50.9%	33,463	51.1%	NA	50.9%
Race										
White	28,636	80.7%	34,487	81.3%	45,942	81.6%	51,895	79.3%	NA	75.4%
Black	6,118	17.3%	6,613	15.6%	7,954	14.1%	9,715	14.8%	NA	13.8%
Asian	290	0.8%	954	2.2%	2,267	4.0%	4,190	6.4%	NA	6.1%
American Indian and Alaska Native	49	0.1%	112	0.3%	521	0.9%	757	1.2%	NA	0.5%
Native Hawaiian and Other Pacific Islander	20	0.1%	34	0.1%	121	0.2%	219	0.3%	NA	0.3%
Some Other Race	350	1.0%	222	0.5%	724	1.3%	1,175	1.8%	NA	3.9%
Hispanic or Latino	572	1.6%	723	1.7%	1,509	2.7%	2,892	4.4%	NA	6.9%
Median Age	28.6	NA	32.8	NA	36.5	NA	39.4	NA	NA	NA
Population Density (persons per square mile)	336.1	NA	402.2	NA	533.6	NA	620.5	NA	NA	NA
Households	10,895	NA	14,474	NA	20,000	NA	24,006	NA	NA	NA
Persons per Household	3.15	NA	2.90	NA	2.78	NA	2.70	NA	NA	NA
Total Families	9,255	NA	11,875	NA	15,887	NA	18,705	NA	NA	NA
Persons per Family	3.46	NA	3.24	NA	3.15	NA	3.08	NA	NA	NA
Educational Attainment (highest level achieved)										
Population 25 years and over	19,536	100.0%	26,468	100.0%	36,138	100.0%	39,414	100.0%	NA	NA
Graduate or Professional Degree	4,226	21.6%	3,229	12.2%	5,945	16.5%	7,032	17.8%	NA	NA
Bachelor's Degree			4,415	16.7%	7,567	20.9%	9,306	23.6%	NA	NA
Associate Degree	3,858	19.7%	1,901	7.2%	2,729	7.6%	3,890	9.9%	NA	NA
Some College, no degree			6,385	24.1%	9,270	25.7%	8,808	22.3%	NA	NA
High School Diploma			7,429	28.1%	7,649	21.2%	8,101	20.6%	NA	NA
9th to 12th Grade, no diploma	2,793	14.3%	1,952	7.4%	2,070	5.7%	1,544	3.9%	NA	NA
Less than 9th Grade	1,902	9.7%	1,157	4.4%	938	2.6%	733	1.9%	NA	NA

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

2020 Census-24th census in US History and the first time that households were invited to respond to the census online.

Source: U. S. Census Bureau

GLOSSARY OF TERMS

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

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

Accreditation – A designation of academic quality and achievement established and awarded by the Virginia Department of Education based on the percentage of students who pass Standards of Learning tests at each school.

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.

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

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

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

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

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

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

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

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

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

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

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

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 re-appropriated in the next fiscal year.

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

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

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

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

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

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

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

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.

ESSER II – The Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act was signed into law on December 27, 2020. CRRSA Act Elementary and Secondary School Emergency Relief (ESSER) II uses of funds

include all allowable uses of ESSER funds specified under the CARES ACT. Identifies the priorities to address unfinished learning related to the impact of COVID-19.

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

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

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

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

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

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

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

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

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

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

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.