

Fiscal Year 2026

Approved Annual Budget



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EXECUTIVE SUMMARY

York County School Division **FY 2026 BUDGET**

(Fiscal Year July 1, 2025 – June 30, 2026)

School Board Members



Kimberly S. Goodwin, Chair
District III



James E. Richardson, Vice Chair
District IV



Mark J. Shafer
District I



Zoran Pajevic
District II



Lynda J. Fairman
District V

Division Administration



Victor D. Shandor, Ed.D.
Division Superintendent



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



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



William B. Bowen
Chief Financial Officer



David Reitz, Ed.D.
Chief Human Resources
Officer

Allison P. Brandon
Budget and Financial Supervisor

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School Board Members and
Citizens of York County



I am pleased to present the Approved Annual Financial Plan for the York County School Division for the 2025–26 fiscal year. The approved General Fund budget totals \$199.5 million, an increase of 3.2% over the 2024–25 school year. This budget upholds our commitment to supporting essential division programs while remaining within available resources.

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

A primary goal in the development of the FY26 budget is staff compensation. The approved budget provides an average 3.5% salary increase for all employees, with an additional 3% increase for bus assistants, at a total cost of approximately \$4.2 million. The budget also addresses several mandated requirements, including:

- Increased employer contributions for health insurance premiums,
- The addition of one English as a Second Language teacher,
- Four new teaching positions to meet projected enrollment growth,
- Two speech-language pathologists,
- One position to support students with hearing impairments, and
- Increased funding for Summer Academy to satisfy the State Standards of Quality (SOQ) requirements.

As FY26 is the second year of the state’s biennial budget, there are no changes to the Local Composite Index (LCI) or the Virginia Retirement System (VRS) contribution rates. However, the state has funded two important initiatives:

1. **Restoration of support position funding.** Funding for these positions was significantly reduced between 2010 and 2012, leaving local governments to cover the cost. While partial efforts to restore this funding were made in recent years, the 2026 budget brings funding back to near pre-reduction levels.
2. **Increased special education funding.** This allocation adds more than \$500,000 to the division's budget. Because this increase is not included in the Standards of Quality, it remains uncertain whether it represents permanent or one-time funding.

Student enrollment remains a key driver of state funding. In FY21, enrollment declined by 894 students due to the COVID-19 pandemic. Enrollment rebounded in FY25, exceeding pre-pandemic levels at 12,914 students. For FY26, enrollment is projected at 13,051 students, which, if achieved, will mark the highest enrollment in YCSD history.

For FY26, the local government appropriated \$1.0 million in additional funding. This allocation provides the required local match for staff compensation and SOQ-mandated services.

Since 2021, YCSD has received more than \$16 million in federal stimulus funding to support instructional programs for specialized populations, address unfinished learning, enhance student and staff mental health, upgrade technology and HVAC systems, and provide staff bonuses. All stimulus funding expired in December 2024.

The division remains committed to identifying operational efficiencies while staying focused on our mission: **to ensure every student is valued, supported, and challenged through learning experiences that prepare them for a successful future.**

Finally, I would like to extend my appreciation to the School Board for its leadership, and to the County Manager and his staff for their collaboration in the development of this budget. We are grateful for the continued support of the Board of Supervisors, the County Manager, and the taxpayers of York County.

Sincerely,



Victor Shandor
Division Superintendent

BUDGET AWARDS

Meritorious Budget Award

The Association of School Business Officials International (ASBO) presented the Meritorious Budget Award to the York County School Division for its annual budget for the fiscal year beginning July 1, 2024.

ASBO International established the Meritorious Budget Award (MBA) program to recognize and promote exemplary budget presentation practices within school districts. The program's foundation is built upon a set of criteria developed collaboratively by ASBO International and school business officials across the United States and Canada. These criteria are designed to:

- Establish clear and comprehensive guidelines for budget presentation
- Define best practices for budget development and management
- Encourage both short-term and long-term fiscal planning
- Promote sound financial management practices
- Optimize the allocation and use of school resources

The MBA is awarded annually, and we believe our current budget continues to align with the program's rigorous standards. Therefore, we are submitting our budget to ASBO International for consideration of eligibility for the 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 2024–2025.

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



A handwritten signature in blue ink, reading 'Ryan S. Stechschulte'.

Ryan S. Stechschulte
President

A handwritten signature in blue ink, reading 'James M. Rowan'.

James M. Rowan, CAE, SFO
CEO/Executive Director

EXECUTIVE SUMMARY

The following Executive Summary highlights the key aspects of the budget, addressing the critical issues currently facing our school division. While comprehensive details are provided in subsequent sections of the budget, this summary serves to outline the most significant points for the reader's consideration.

BUDGET PROCESS

The vision, mission, and core values approved by the School Board serve as the foundation for the recommendations outlined in this Annual Financial Plan. At the onset of the budget process, staff received broad guidance for developing their budget proposals, which included prioritizing the goals and objectives established by the School Board. Staff were directed to assume the availability of additional funding to support these goals, while also exploring the reallocation of existing financial resources as a viable means to finance new initiatives.

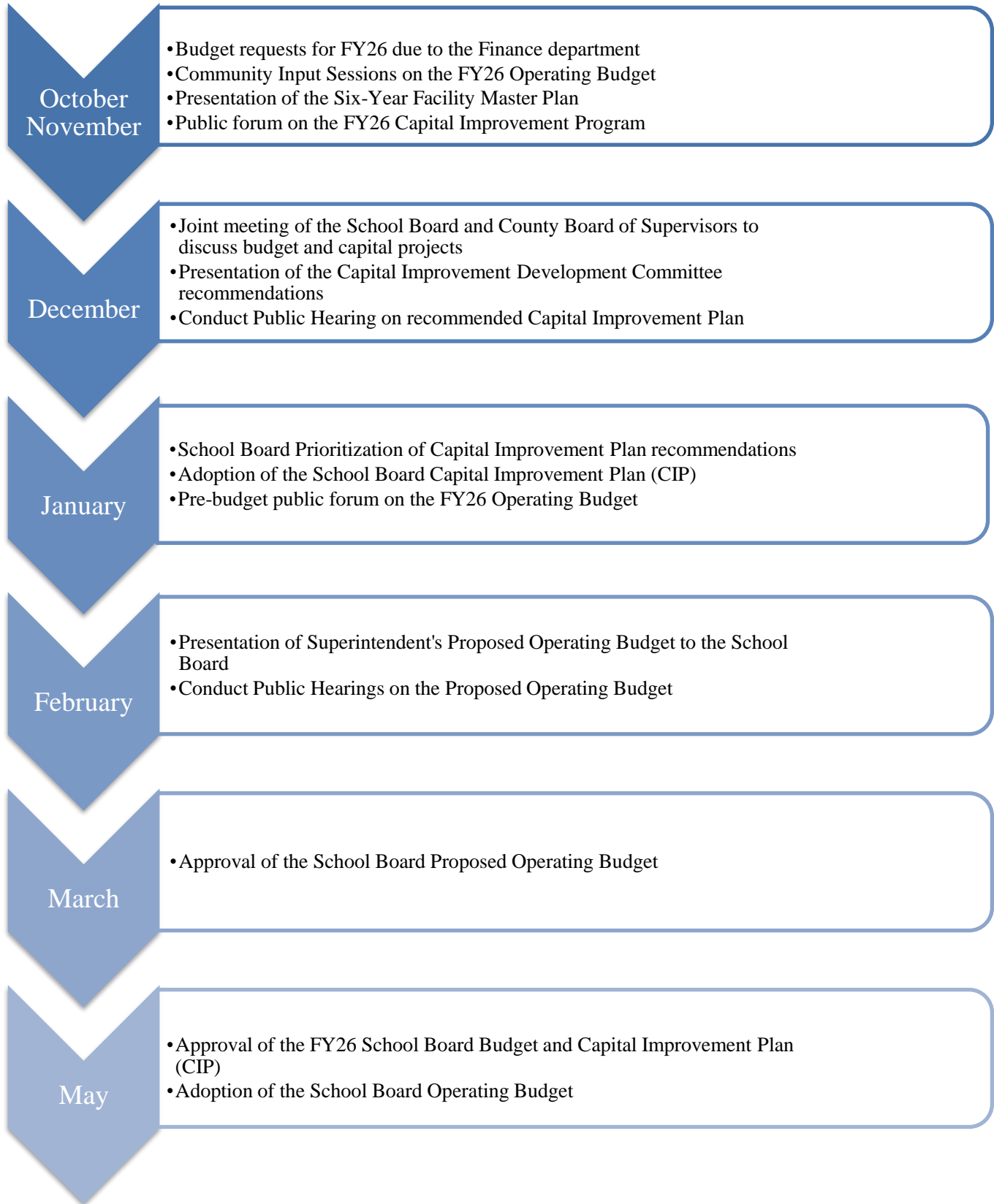
Staff members at all management levels participated in the development of this budget. The Superintendent and Chief Financial Officer held two in person community budget meetings. The Executive Leadership Team solicited input from their departments, school administrators and school staff. In total more than 240 suggestions came forward totaling more than \$14 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.

As school divisions in the Commonwealth of Virginia are fiscally dependent on local government, the School Board's approved budget is subsequently submitted to the York County Board of Supervisors for review and consideration. The Board of Supervisors is required to approve the School Board's budget by May 1st. Should the Board of Supervisors make any modifications to the School Board's proposed budget, the School Board is obligated to revise its budget in accordance with state law.

Amending the Adopted Budget

Throughout the fiscal year, circumstances may arise that necessitate adjustments to the adopted budget. These adjustments may result from unforeseen changes in revenues and expenditures, as well as the introduction of new programs. Departments submit requests for amendments, which are reviewed by the Finance Department. Based on these reviews, recommendations are then presented to the School Board for approval.

**YORK COUNTY SCHOOL DIVISION
FISCAL YEAR 2026
BUDGET TIMELINE**



EXECUTIVE SUMMARY

(continued)

For historical reference purposes, the Budget Approach and Challenges for fiscal years 2020 through 2026 are provided below.

FISCAL YEAR 2020 BUDGET APPROACH AND CHALLENGES

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

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

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

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

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

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

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

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

EXECUTIVE SUMMARY

(continued)

FISCAL YEAR 2021 BUDGET APPROACH AND CHALLENGES

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

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

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

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

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

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

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

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

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

EXECUTIVE SUMMARY

(continued)

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

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

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

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

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

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

FISCAL YEAR 2022 BUDGET APPROACH AND CHALLENGES

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

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

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

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

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

EXECUTIVE SUMMARY

(continued)

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

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

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

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

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

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

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

EXECUTIVE SUMMARY

(continued)

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

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

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

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

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

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

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

FISCAL YEAR 2024 BUDGET APPROACH AND CHALLENGES

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

Federal revenue is projected to increase by approximately \$1.06 million when compared to the FY23 Original Budget. This is a net increase of funding resulting from a \$2 million Department of Defense foreign language grant and the continued spend down of several ESSER pandemic stimulus grants. YCSD has approximately \$7 million in ESSER funds remaining, all of which expire on September 30, 2024. Federal Impact Aid is not projected to increase in FY24. At the time this budget was prepared, the President and Congress had not approved a budget for FY24. Ultimately, the amount of Impact Aid to be received in FY24 will depend on the amount of prior year payments and the appropriations approved by the federal government.

The School Board requested and the Board of Supervisors approved an increase in the local contribution to the school operating budget of \$2,350,000 for a 4% increase over FY23.

EXECUTIVE SUMMARY

(continued)

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

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

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

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

FISCAL YEAR 2025 BUDGET APPROACH AND CHALLENGES

FY25 is the first year of the state's biennial budget. Leading up to the state budget, several events occur which can have a significant impact on school division funding. First, the Local Composite Index (LCI) is recalculated for all school divisions. The LCI is the state measure of the local government's ability to pay for K-12 education. The higher the LCI, the greater the ability of the local government to pay for public education; this translates into the school division receiving less state revenue. For FY25, the York County School Division's LCI decreased from .3699 to .3554. The decrease in the LCI resulted in an increase in state revenue of more than \$2 million.

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

Third, the Board of Trustees of the Virginia Retirement System approved retirement rates that school divisions must pay on behalf of their employees. An increase in retirement rates can have a significant impact on a school division's budget. For FY25, the VRS rates were reduced from 16.62% to 15.23%.

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

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

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

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

EXECUTIVE SUMMARY (continued)

FISCAL YEAR 2026 BUDGET APPROACH AND CHALLENGES

FY26 represents the second year of the state's biennial budget. State revenue for the York County School Division is projected to increase by **\$5.2 million, or 4.8%**, compared to FY25. This increase is attributable to several initiatives:

- The state's share of funding for a **2.5% salary increase for SOQ-funded positions**, totaling **\$2.4 million**.
- A **one-time increase in special education funding** of approximately **\$550,000**.
- An increase of more than **\$2.0 million for support positions** included in the final state budget, effectively restoring reductions made to K-12 education during the Great Recession.

Federal revenue, by contrast, is projected to decrease by approximately **\$1.5 million** compared to the FY25 Revised Budget. This reduction primarily reflects the expiration of one-time federal grants that were used to enhance student educational experiences. Because these funds supported temporary program enhancements, their expiration is not expected to disrupt core instructional services. Federal **Impact Aid** remains a significant funding source for the division. At the time of this budget's approval, no change in Impact Aid was anticipated for FY26; however, the final amount will depend on prior-year payments and federal appropriations.

On the local side, revenue growth was constrained by budget challenges. Initially, the school division was allocated **\$500,000 in new funding**. In the final budget, however, local support was increased to **\$1.0 million**, enabling the division to meet its SOQ match requirements and provide enhancements to employee compensation and benefits.

Overall, the School Board's **Approved FY26 Operating Budget** reflects an increase of **\$6.1 million, or 3.2%**, in revenues and expenditures, for a total of **\$199.5 million**.

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

- Added 4 teacher FTE's to account for projected enrollment increase (\$308,750), added English as a Second Language teacher (\$77,200), converted two vacant positions to two speech language pathologists (\$50,000), added a .50 FTE hearing impaired support position (\$47,250), converted a vacant position to an adaptive PE teacher position (\$20,000), and increased local funding for summer academy \$204,600
- Added \$300,000 to textbook budget to account for the new reading and math standards, added \$20,000 for translation services
- Transferred a .50 FTE English as a Second Language position from grant funding to local funding

To assist in funding the above initiatives and other increased costs, \$650,000 in savings was identified through staff attrition. In addition, the manager of custodial services position was eliminated and the duties were reassigned to three area supervisors saving approximately \$75,000, and tuition for New Horizons Regional Education Center was reduced by \$16,800.

BALANCED BUDGET

A balanced budget is defined as one in which total expenditures do not exceed total revenues and available fund balance within a specific fund. This principle is applied over the long term rather than solely within the current fiscal period. In compliance with legal requirements, all fund budgets included in this document are presented as balanced.

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

Areas of Focus

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






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

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





Theory of Action

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




Year One Strategies (FY23)

	Perform a thorough review of current practices for gathering and evaluating student, staff, family, and community voice.
	Create a Comprehensive Communications Plan to provide a clear and concise framework for communicating with internal and external stakeholders to increase knowledge and interest in the division.
	Conduct comprehensive needs assessment at every school to identify areas, which could benefit from community partnerships, volunteers and organized family programs. Develop partnership criteria and expectations.
	Develop partnership criteria and expectations.
	Create a work group to develop a matrix outlining student, staff and family roles and expectations to support student success.

Year Two Strategies (FY24)

	Increase use of all communication channels to serve as the primary source of information for students, families and community members.
	Create positive experiences for all students, families and community members by providing exemplary customer service.
	Identify opportunities to expand participation in school and division committee membership using FY23 shared decision-making baseline data.
	Increase stakeholder's awareness of volunteering opportunities for families and community members to support student success.

Year Three Strategies (FY25)

	Complete a comprehensive website redesign to create a responsive, user-friendly platform to improve accessibility and engagement.
	Expand efforts to promote partnership and volunteer opportunities for family and community members to support student success.
	Revitalize advisory councils to ensure families, students, staff, and community members have a meaningful voice in decisions and a better understanding of the division's operations.

Why This is Important

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

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

Key Performance Indicators (KPIs)

Customer Service
Family Engagement
Shared Decision-Making
Social Media

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

Areas of Focus

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






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

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






Theory of Action

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




Year One Strategies (FY23)

	Identify components of Working Conditions survey and School Climate survey best suited to gauge student and staff perception of their environments and develop plan to survey students and staff annually.
	Explore a transition towards an integrated VTSS framework that supports behavior, wellbeing, and instruction.
	Perform a thorough review of existing staff mentorship/coaching programs and gain staff feedback to identify successes and areas for improvement across programs and departments.
	Develop a checklist to assess the current state of the internal and external physical learning environments and implement audits of all division schools and worksites.
	Perform a review of current student connections to schools as evidenced by enrollment in clubs, athletic teams, music and drama groups, student government and any other school activities or experiences which inform next steps to increase student connections.

Year Two Strategies (FY23)

	Implement VTSS Tier II and Tier III processes related to integrated tiers of support for students with fidelity.
	Lead school-based efforts to address chronic absenteeism rates by reducing the number of students with 5 or more unexcused absences.
	Improve learning environments utilizing FY23 student climate survey data.
	Create and enact a plan to improve the internal and external physical learning environments of each division school.
	Develop targeted, site-based plans which improve employee satisfaction and commitment using FY23 working conditions data and employee feedback.

Year Three Strategies (FY25)

	Identify trends within annual student climate and staff working conditions surveys; Collaborate with school and department leaders to implement responsive actions.
	Continue efforts to improve interior and exterior learning and working environments of each division school.
	Provide direct support to schools on student attendance, behavior, and mental wellness structures.

Why This is Important

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

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

Key Performance Indicators (KPIs)

School Climate

Student Connections: Elementary Schools

Student Connections: Middle & High Schools

Student Attendance

Student Behavior

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

Areas of Focus

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

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





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

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




Theory of Action

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



Year One Strategies (FY23)





	Convene a workgroup to review the staff compensation package, to include health, dental, and fringe benefits, across the comparator market and make recommendations.
	YCSD will enhance its recruitment program to effectively staff schools and departments. This will include the implementation of a comprehensive Human Resource Management System (HRMS) that will improve the efficacy of hiring managers to recruit and hire highly skilled and diverse staff.
	Use the Working Conditions Survey results and the Personnel Exit Collection data to develop site-based and targeted plans designed to improve employee satisfaction and commitment.
	Establish a stakeholder process to define and develop professional growth strategies for each employee work group.

Year Two Strategies (FY24)

	Improve recruiting and hiring processes through effective use of the comprehensive HR management system.
	Develop a comprehensive recruiting plan, to include a marketing video, website presence, and marketing materials.
	Expand employees' growth opportunities and fill vacancies through intentional Professional Development opportunities targeting staff advancement.

Year Three Strategies (FY25)

	Identify and implement actionable steps for improving workplace satisfaction and performance.
	Implement targeted methods to hire highly-qualified candidates for hard-to-fill vacancies across all departments.

	Educate employees on the comprehensive compensation package, including salary determination processes and all available benefits.
	Improve benefits enrollment and change processes to reduce potential errors.
	Provide employees with intentional and strategic high-quality professional development opportunities.
	Enhance retention, morale, engagement, productivity, and employee attendance by developing effective employee relations.

Why This is Important

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

Key Performance Indicators (KPIs)

Employment Retention and Vacancies
 Licensed New Hires and Lateral Moves
 Staff Working Conditions

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

Areas of Focus

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

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

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

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

*YCSD Character Education Traits include:

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

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

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

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








Caring: Feeling and exhibiting concern and empathy for others.

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





Theory of Action

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











Year One Strategies (FY23)

	Create a YCSD College and Career website that provides valuable academic and career planning resources for students and families.
	Expand the YCSD curriculum framework to include additional resources that promote student engagement, character education traits, effective technology integration and differentiation.
	Audit the current K-12 writing instructional program and curriculum documents.
	Audit the alignment and rigor of the YCSD middle school math curriculum.
	Update the YCSD Literacy Model to include integration of Science of Reading instructional practices.
	Identify and implement instruction resources to support improved PSAT/SAT outcomes and increased enrollment in advanced coursework.
	Develop a continuum outlining expectations for K-12 academic and career planning.

Year Two Strategies (FY24)

	Implement strategies to prepare students to meet or exceed state and federal benchmarks in English, math, science, and on-time graduation.
	Create engaging educational experiences by having every teacher integrate 3 or more thinking-based classroom characteristics in at least one lesson or unit of study.
	Develop processes to support all students in grade 5 and 8 reaching proficiency on the Integrated Reading and Writing (IRW) Mastery Connect assessments.
	Evaluate and increase opportunities for high schools to meet state and federal benchmarks for College, Career, and Civic Readiness.

Year Three Strategies (FY25)

	Identify and implement processes which prepare students to earn a 3 or higher on an AP test, 4 or higher on an HL IB exam, or a 5 on an IB SL exam.
	Develop a method for monitoring students' progress towards earning an Early College Scholar certificate.
	Identify opportunities to expand options for CTE completers to earn a state-approved industry recognized credential.
	Maximize opportunities for middle school students to take advanced math courses.
	Explore options for including advanced middle school science and social studies courses within the Program of Studies.
	Develop a multi-year improvement plan for student writing performance.
	Implement data-driven approaches which support students' ability to achieve the advanced performance level on the reading, math, and science SOL tests.
	Establish a system to monitor and support student growth in reading and math.
	Apply the Virginia Language and Literacy Screening System (VALLSS) in grades K-3 to ensure all students receive foundational reading skills supported by the Science of Reading.
	Implement and monitor strategies to support special education students with reading achievement.

Why This is Important

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

Key Performance Indicators (KPIs)

Academic Assessments: Early Literacy Screening

Academic Assessments: PSAT 8/9 and PSAT/NSMQT

Academic Assessments: SOLs
Career and Technical Education Indicators

EXECUTIVE SUMMARY (continued)

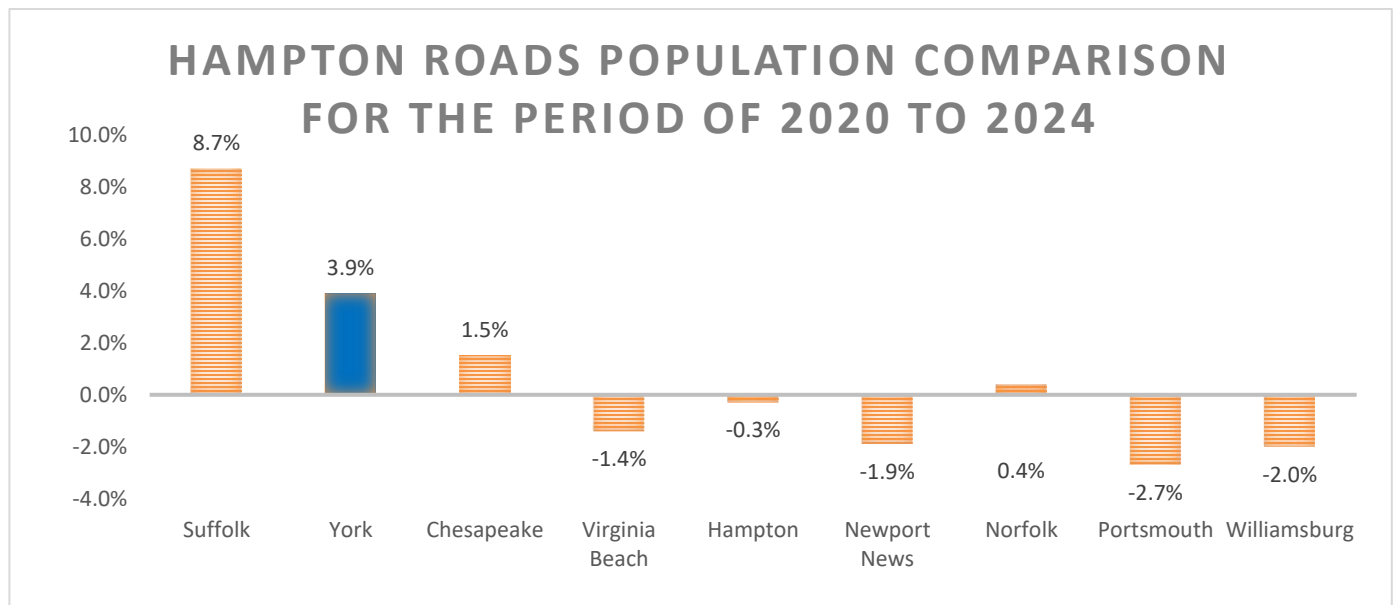
BUDGET FORMAT

The School Operating Budget is organized on a programmatic basis to support effective review and analysis by the School Board and the citizens of York County. This budget document includes a high level of line-item detail to further enhance transparency and facilitate reader comprehension. However, the most detailed level of the budget—the budget manager level—is not included in this document. At the budget manager level, specific funds or portions of funds within a given line item are assigned to individual staff members. These assignments ensure that expenditures are aligned with their intended purposes and are managed in accordance with applicable legal and regulatory guidelines.

GROWTH IN YORK COUNTY

York County has an estimated population of approximately 73,000 residents, ranking 19th in population among Virginia's 95 counties and 30th among the Commonwealth's 133 counties and independent cities. Despite its population size, York County is the third smallest county in Virginia by land area, resulting in it being the sixth most densely populated. The County has experienced consistent population growth over the past several decades, with an average annual growth rate of 0.77% over the past ten years.

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



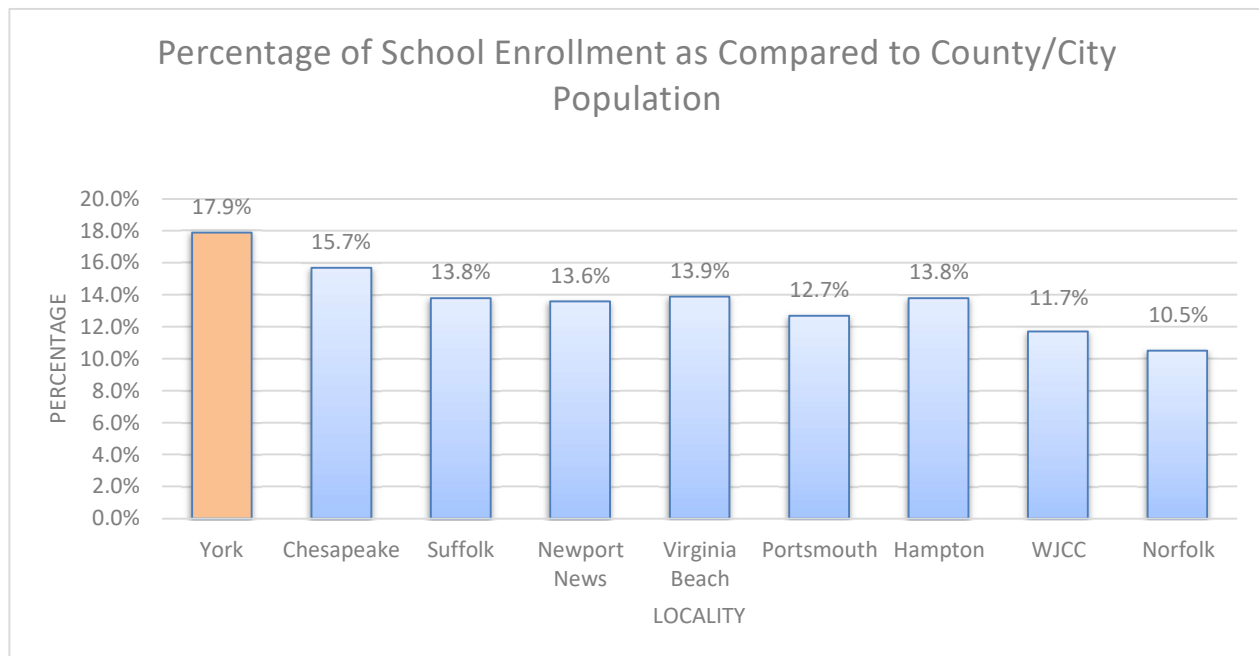
Source: University of Virginia, Weldon Cooper Center for Public Service, Demographics Research Group, July 1, 2024
Population Estimates for Virginia and its Counties and Cities.

EXECUTIVE SUMMARY
(continued)

SCHOOL ENROLLMENT AS COMPARED TO COUNTY/CITY POPULATION

York County consistently maintains the highest percentage of student enrollment relative to total population among localities in the region, as illustrated in the accompanying charts. According to the latest data, student enrollment accounts for 17.9% of the County's total population. This ranking has remained stable in recent years, reflecting a sustained trend.

<u>Locality</u>	<u>July 2023</u>	Average Daily Membership in Public Schools	
		<u>2023-2024</u>	<u>Percentage</u>
York	71,806	12,885	17.9%
Chesapeake	252,478	39,623	15.7%
Suffolk	100,690	13,857	13.8%
Newport News	182,268	24,786	13.6%
Virginia Beach	453,605	62,825	13.9%
Portsmouth	96,085	12,212	12.7%
Hampton	136,895	18,853	13.8%
Williamsburg / James City	96,353	11,268	11.7%
Norfolk	238,112	25,067	10.5%



Source: State Auditor of Public Accounts; Comparative Report; Fiscal Year Ended 6/30/24.

EXECUTIVE SUMMARY (continued)

ENROLLMENT

Historically, the School Board has used enrollment projections from the County of York Planning Office and the Virginia Department of Education (VDOE) to prepare its budget. However, due to the substantial drop in student enrollment during FY22 caused by the COVID-19 pandemic, the County of York was unable to provide reliable projections. Additionally, County personnel responsible for providing this critical data has retired. As a result, the division relied exclusively on the VDOE's projections for FY23, FY24, FY25 and FY26.

The School Board's approved FY26 Operating Budget was prepared using a conservative enrollment projection of 13,051 students. This was based on the following:

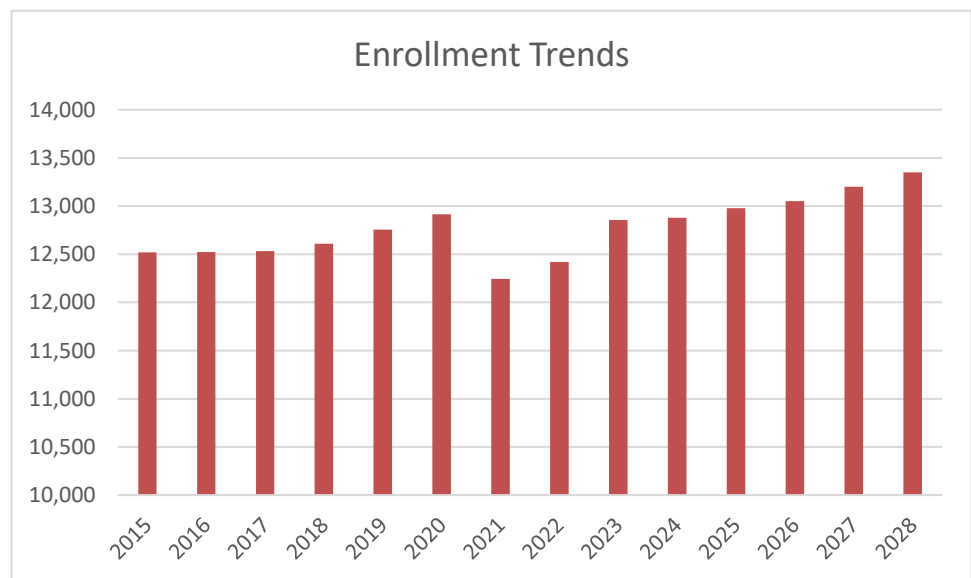
The Virginia Department of Education (VDOE) provided an enrollment projection of 13,367 students for fiscal year 2026 (FY26), reflecting an increase of 389 students compared to the actual enrollment for fiscal year 2025 (FY25). Given that this projected increase exceeds historical trends, the school division engaged the Weldon Cooper Center to conduct an independent analysis. Weldon Cooper reviewed historical data, including birth rates and enrollment patterns, and projected a more moderate increase to 13,157 students.

However, due to the division's enrollment falling short of both the VDOE's and Weldon Cooper's revised projections for FY25, the division adjusted its internal projection downward to 13,051 students for FY26. This revised figure represents a net increase of 73 students compared to the FY25 actual enrollment.

Student enrollment projections are a fundamental component in the development of the School Board's annual budget. Enrollment figures have a direct impact on the level of state and federal funding allocated to the School Division. Moreover, these projections are critical for determining the appropriate staffing levels necessary to effectively provide both instructional and support services. Historically, growth in the County's general population has closely correlated with increases in student enrollment.

The following chart and graph shows the actual and projected enrollment in the division for the school years 2015-2028.

Year	Students
2015	12,519
2016	12,522
2017	12,534
2018	12,609
2019	12,756
2020	12,914
2021	12,244
2022	12,420
2023	12,855
2024	12,879
2025	12,978
2026	13,051+
2027	13,201*
2028	13,351*



+ Budgeted enrollment

* Projected enrollment

EXECUTIVE SUMMARY

(continued)

FISCALLY DEPENDENT SCHOOL DIVISION

The York County School Division is a fiscally dependent entity, as defined by state law. As such, property assessments, market values, and tax rates are not applicable to the Division, and it does not maintain a debt service fund. State law prohibits the School Division from incurring debt that extends beyond the current fiscal year without approval from the local governing body—the York County Board of Supervisors. Accordingly, the School Division neither prepares nor administers a budget for school-related debt service. That responsibility lies with the County of York. Currently, the School Division holds no outstanding debt.

COMMUNITY SURVEYS & FEEDBACK

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

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

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

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

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

In November 2016, the School Board began preliminary discussion regarding the development of the FY18-22 Strategic Plan. The Board affirmed keeping the mission, beliefs, and goals previously established with only minor editorial changes. The development of objectives for the new strategic plan began with a series of stakeholder forums which were conducted in December 2016 and early January 2017. In late January and early February 2017, principals, teachers and central office staff reviewed and analyzed the data collected from the stakeholder forums. Once this analysis was completed, central office staff developed objectives for the FY18-22 Strategic Plan. In March 2017, feedback was solicited from the Board, principals, assistant principals, teachers and parents to further refine and revise the draft objectives. After conducting a public hearing in April, the Board adopted the FY18-22 Strategic Plan in May.

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

EXECUTIVE SUMMARY

(continued)

The school board, superintendent, members of the division's Executive Leadership team kicked off the design stage with a workshop focusing on the key components of the plan. Board members continued their involvement in the plan's development at key points throughout pre-work and design stages. The division created a Strategic Plan Steering Committee, comprising administrators, teachers, students, family members, business representatives, and community members, to serve in an advisory capacity as the division engaged stakeholders in the plan development. Broader stakeholder involvement occurred through surveys and focus group sessions. In February, students, staff, families and community members were invited to participate in online survey. In April, six focus groups sessions held with students, staff, families, and community members provided additional opportunities to gather input and feedback on the progress of the plan development. After conducting a public hearing in April, the Board adopted the FY23-27 Strategic Plan in May 2022.

U.S. News & World Report Rankings:

- The York County School Division continues to excel in statewide rankings of public elementary, middle and high schools. YCSD is recognized for the elementary and middle schools as being in the top 15% of public schools in Virginia.

U.S. Department of Education:

- Bethel Manor Elementary School a 2024 National Blue-Ribbon School

Virginia Board of Education:

- Seaford Elementary School and Tabb Elementary School received the 2024-2025 Exemplar Performance School Award (Highest Achievement Award)

Virginia Department of Education and the Virginia Council on the Interstate Compact on Educational Opportunity for Military Children

2024-25 Purple Star Award:

- Bruton High School
- Coventry Elementary School (3rd time)
- Grafton Bethel Elementary School (3rd time)
- Magruder Elementary School (2nd time)
- Tabb Middle School (3rd time)

York County School Division:

- Best Community for Music Education

York County School Division:

- NSPRA Golden Achievement Award

EXECUTIVE SUMMARY

(continued)

CAPITAL PROJECTS FUND

In FY21, the majority of capital improvement projects were suspended due to economic uncertainty stemming from the COVID-19 pandemic. In FY22, work resumed on previously approved projects, however, all future Capital Improvement Plan (CIP) projects were deferred by one year. As student enrollment has since rebounded, the division has experienced a geographic shift in enrollment toward the northern region of the county. This shift has created capacity pressures at both Magruder Elementary School and Queens Lake Middle School.

In response, the School Board approved a rezoning plan in FY24 that reassigned more than 100 students from Magruder Elementary to Waller Mill Elementary. To accommodate this increase, the division installed a six-classroom modular unit at Waller Mill Elementary. The FY25 CIP includes a permanent six-classroom learning cottage at Waller Mill to address sustained enrollment growth. The school division will continue to closely monitor enrollment trends in the northern part of the county and adjust the CIP accordingly.

Early in FY25, the division completed HVAC upgrades at Mt. Vernon Elementary and Tabb Middle School, as well as a roof replacement at Bruton High School. Additionally, renovations to the high school and middle school locker rooms were finalized. The locker room renovation at Queens Lake Middle School will be incorporated into the school-wide renovation project, scheduled to commence in FY27.

In late FY25 and early FY26, design work began at Tabb High School, with the project anticipated to span three years. Two new lighted turf fields will also be installed in FY25, one at Tabb High School and another at Grafton High School with completion expected by the summer of FY25. The Tabb High School renovation, which will intensify in FY26, includes the construction of a new learning commons (library) and kiva, the installation of a new roof, and the addition of four to six classrooms to expand instructional capacity.

EXECUTIVE SUMMARY (continued)

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 due to the COVID-19 pandemic. In FY14, 17 schools were "Fully Accredited" and two schools (Bruton High & York River Academy) were "Accredited with Warning."

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

In FY24, All 19 schools were fully accredited

DIVISION-WIDE FINANCIAL REPORTING AWARDS (CORE VALUE)

The York County School Division received the Certificate of Achievement for Excellence in Financial Reporting from the Government Finance Officers Association of the United States and Canada (GFOA) for its Annual Comprehensive Financial Report for the fiscal year ended June 30, 2024. Additionally, the Association of School Business Officials International (ASBO) awarded the Division its Certificate of Excellence in Financial Reporting for the same fiscal year. These certificates represent the highest form of recognition in the field of governmental financial reporting and demonstrate the Division's commitment to transparency and high standards in financial management.

STUDENT PERFORMANCE (FUTURE READY GRADUATES)

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

Scholastic Aptitude Test (SAT)

Students planning to go to college usually take the SAT in their senior year, although some students take it earlier, and some students take it more than once. In 2024, the York County School Division had 474 students take the SATs, exceeding both the national and state mean scaled scores for Evidence-Based Reading/Writing and Mathematics with scores of 584 and 558 respectively.

Standards of Learning Tests (SOL)

SOL tests are administered to students in grades 3-8 and students enrolled in certain high school classes. Beginning with the class of 2004, students were required to earn a certain number of verified credits to be eligible for a standard or advanced high school diploma. Verified credits for graduation are based on the student achieving a passing score on the required end-of-course SOL tests.

Career/Technical

Based on the 2023-2024 Annual Performance Report for Career and Technical Education from the Virginia Department of Education:

- Of the York County Career & Technical Education Program Completers, 94.5% 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.

EXECUTIVE SUMMARY
(continued)

Graduation Statistics for the Class of 2025

In 2025, 604 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 12 graduates and 43 seniors completed coursework at the Governor's School for Science and Technology.

The chart below provides a variety of information regarding the Class of 2025 high school graduates.

School	Graduates	% College Bound	Scholarships Earned
Bruton High School	175	68%	\$4,206,713
Grafton High School	306	77%	\$11,100,587
Tabb High School	253	60%	\$8,206,059
York High School	236	70%	\$6,539,202
York River Academy	23	73%	\$188,000
Total	993	69%	\$30,240,561

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

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

EXECUTIVE SUMMARY

(continued)

ACADEMIC EFFICIENCY OF DOLLARS SPENT (SUPPORTIVE CULTURE)

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

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

	Per Pupil Expenditure *	Rank		English SOL	Rank
Newport News	19,212	1	York	87	1
Portsmouth	17,583	2	Virginia Beach	82	2
Norfolk	17,325	3	Chesapeake	79	3
Hampton	16,355	4	WJCC	78	4
Chesapeake	16,350	5	Suffolk	72	5
Virginia Beach	16,316	6	Hampton	71	6
Suffolk	15,850	7	Norfolk	61	7
WJCC	15,824	8	Portsmouth	61	8
York	14,826	9	Newport News	60	9

* Source: State Superintendent's Annual Report for Virginia,
Fiscal Year 2024.

	Math SOL	Rank		Graduation Rate	Rank
York	86	1	Hampton	97.9	1
Virginia Beach	78	2	York	97.7	2
Chesapeake	78	2	Virginia Beach	96.1	3
WJCC	76	3	WJCC	95.3	4
Hampton	74	4	Newport News	93.2	5
Suffolk	72	5	Chesapeake	93.2	6
Newport News	59	6	Suffolk	88.1	7
Portsmouth	56	7	Portsmouth	84.6	8
Norfolk	54	8	Norfolk	81.0	9

Below is the Student-Teacher Ratio data.

Elementary Division-Wide Ratios				Middle School Ratios				High School Ratios			
	Students	Staffing	Ratio		Students	FTE	Ratio		Students	FTE	Ratio
K	810	40	20.25	GMS	932	51.5	18.10	BHS	721	44.9	16.06
1st	909	43	21.14	QLMS	550	36.03	15.27	GHS	1228	67.2	18.27
2nd	923	44	20.98	TMS	967	55.03	17.57	THS	1156	62.6	18.47
3rd	1085	48	22.60	YMS	711	39.85	17.84	YHS	937	61.1	15.34
4th	970	43	22.56								
5th	1098	46	23.87								
Total	5795	264	21.95								

EXECUTIVE SUMMARY

(continued)

INSTRUCTION AND CURRICULUM DEVELOPMENT (FUTURE READY GRADUATES)

Seeking to meet the academic requirements of the state and to continue its own tradition of educational excellence, the York County School Division has correlated its core and non-core curricula for Grades K-12 with the Commonwealth of Virginia's Standards of Learning. In addition, the Division offers the Honors Program, the International Baccalaureate Program, Advanced Placement and dual enrollment courses to eligible students, along with several Career and Technical offerings that lead to specialized certifications.

Curriculum Development

The School Division's curriculum development effort is an ongoing process of development and review that emphasizes the Standards of Learning (SOL) within a rich instructional program. Incorporating content outlines, SOL related and technology standards, learning objectives, instructional strategies, and assessments, the curriculum guides for both core and non-core courses reflect research-based 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 for those courses. 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 are recognized with the Honors Seal on their diplomas. In 2025, 123 seniors graduated with the Honors Program Seal on their diplomas.

International Baccalaureate Diploma Program

The International Baccalaureate (IB) Diploma Program is a college preparatory course of study for academically talented students in Grades 11 and 12. Admission to the York High School Pre-Diploma Program for Grades 9 and 10 is by application, and the program prepares accepted students for participation in the IB Diploma Program in their junior and senior years. All IB courses are taught by instructors trained in IB instruction at workshops conducted by the International Baccalaureate Organization (IBO). The courses are designed to develop students' skills in writing, time-management, and critical/higher-order thinking skills. In addition, through these courses, each student is exposed to the interdisciplinary nature of the IB liberal arts curriculum. Students who complete the full requirements of the IB Diploma Program are eligible to receive the IB Diploma issued by the International Baccalaureate Organization (IBO), in addition to the appropriate York County School Division diploma. In 2025, 12 seniors graduated from the rigorous IB Program.

Advanced Placement

Advanced Placement (AP) courses give students the opportunity to tackle college-level work while they are in high school. By taking AP exams, students may be able to earn college credit and placement. York County School Division offers AP courses in six different disciplines: the Arts, English, History and Social Sciences, Math and Computer Science, Sciences, World Language and Cultures.

EXECUTIVE SUMMARY

(continued)

Dual Enrollment

In partnership with Virginia Peninsula Community College (VPCC), students may be eligible to receive college credit for specific courses. Successfully completed Dual Enrollment (DE) courses provide students with both high school and college credit simultaneously. Students who complete the required number of college credits may earn an associate's degree or a Uniform Certificate of General Studies concurrently with a high school diploma.

Career and Technical Education

The York County School Division offers approximately 60 middle and high school Career and Technical Education courses. High school students are also able to apply to attend the New Horizon's Regional Education Center which offers approximately 30 Career and Technical courses. Students are able to explore a variety of career pathways and can also earn one or more industry certifications or credentials to verify their competence and qualifications for potential employers.

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. 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 located at Queens Lake Middle School (QLMS). Students participate in a variety of fine arts coursework designed to develop an appreciation in the areas of drama, dance, visual arts, and music. All students participating in the Middle School Arts Magnet are enrolled at QLMS.

Fine Arts Magnet – Waller Mill Elementary

At the Fine Arts Magnet, students in grades 1 through 5 receive enrichment and instruction in choral/exploratory instrumental music, drama, visual arts and dance. Young artists work together to prepare performances and create exhibitions that display their appreciation of the arts, develop critical thinking and problem-solving skills, and enhance self-esteem. In addition, specific activities develop creativity and critical thinking, and students benefit from partnerships with community fine arts groups and organizations. Excellence in the arts is both a natural extension of the academic program and an integral part of the core curriculum. The curriculum for this magnet program integrates the fine arts into core academic areas (e.g., history: a study of the music and art of a particular time period as a reflection of the culture and society of that era). The interdisciplinary focus of this arts and academics program provides students with core instructional hours similar to those of non-magnet school students and prepares them for the Standards of Learning tests.

Math, Science & Technology Magnet – Yorktown Elementary

The Yorktown Elementary Magnet School provides students in grades 1 through 5 with enriched instructional opportunities for in-depth studies of math, science and technology in conjunction with a strong academic program in all subject areas. As young mathematicians and scientists expand their horizons, they develop critical thinking and problem-solving skills. Students participate in a wide variety of math, science, and technology activities that facilitate the development of scientific inquiry skills. They also benefit from mentoring by real-world scientists and mathematicians as part of robust community partnerships. In addition, students participate in the traditional resource areas of physical education, music, art, library and computer science with the addition of STEM learning opportunities through a designated STEM resource class. Students at Yorktown Elementary additionally participate in a variety of site-based hands-on experiences and off-site field experiences related to environmental science. You may, for example, find students cultivating plants in the YES greenhouse or hydroponic systems or seining in the nearby York River. Yorktown Elementary is a Project Lead the Way Launch School.

EXECUTIVE SUMMARY

(continued)

Educational Technology

The York County School Division's 2024–2029 Educational Technology Plan guides the strategic use of technology to support teaching, learning, and operational efficiency across all schools and the central office. All students and staff benefit from a consistent and secure digital environment that includes the Canvas Learning Management System, Microsoft Office 365, and a wide range of instructional applications.

Technology access is provided based on instructional needs at each grade level. Students in grades 3 through 11 are issued Chromebooks, while students in grade 12 currently receive Windows laptops. Beginning in the 2026–27 school year, all students in grade 12 will transition to Chromebooks, aligning with the division's device standardization and support model. These devices support seamless instruction between home and school and provide opportunities for collaboration, communication, critical thinking, creativity and citizenship (5C) through effective online pedagogy and accessibility for all learners. Classrooms in grades K–2 are equipped with a set of eight devices to support small-group instruction and foundational technology use. Teachers regularly integrate digital tools into instruction to increase engagement, personalize learning, and support content mastery across all subject areas.

EXECUTIVE SUMMARY
(continued)

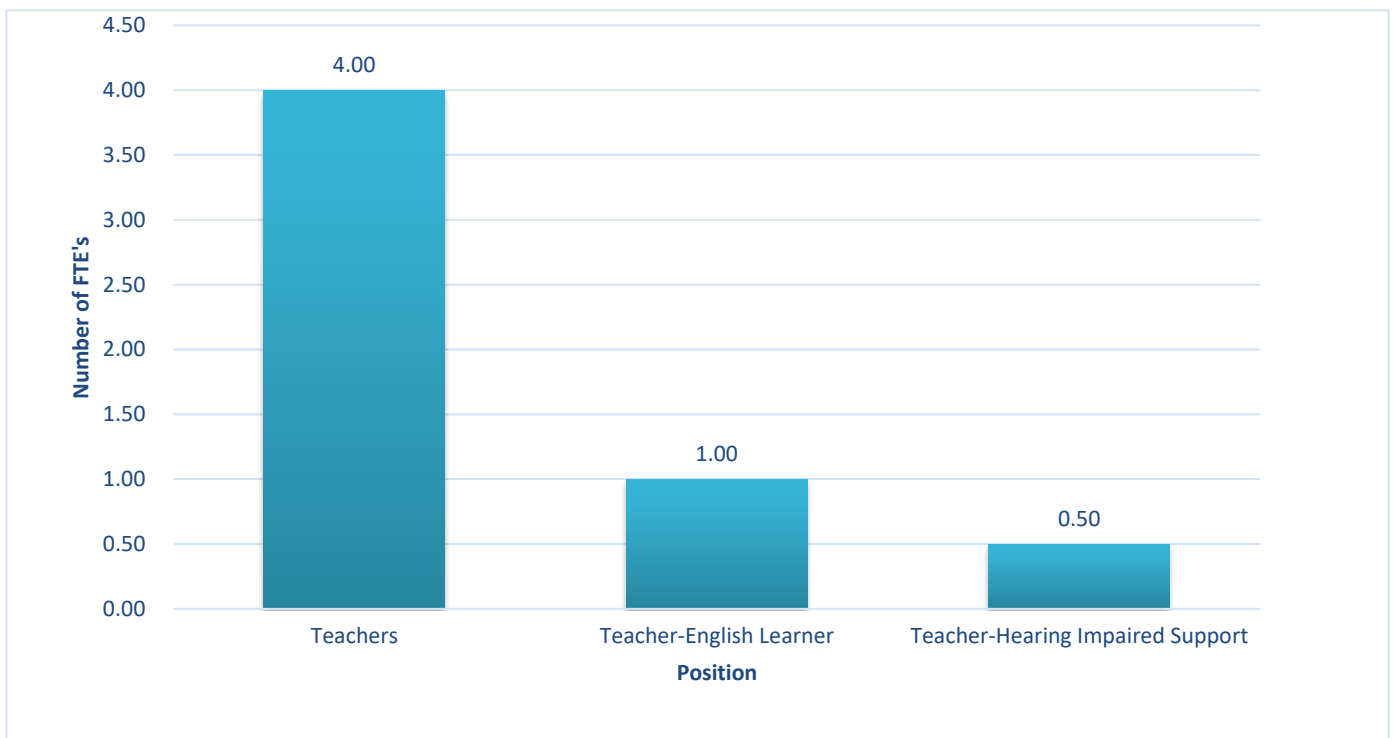
SUMMARY OF PERSONNEL RESOURCE CHANGES

The information below is a summary by position of personnel resource changes included in the FY26 budget as compared to the FY25 Expected Budget. The total of full-time equivalent positions for FY26 is 1985.47.

Summary of Personnel Resource Changes
All Funds
FY25E Compared to FY26

	Increase in Full Time Equivalent Positions
Teacher	4.00
Teacher-English Learner	1.00
Teacher-Hearing Impaired Support	.50
	<hr/> 5.50 <hr/>

**Increase
in Full Time Equivalent Positions for FY26**



EXECUTIVE SUMMARY (continued)

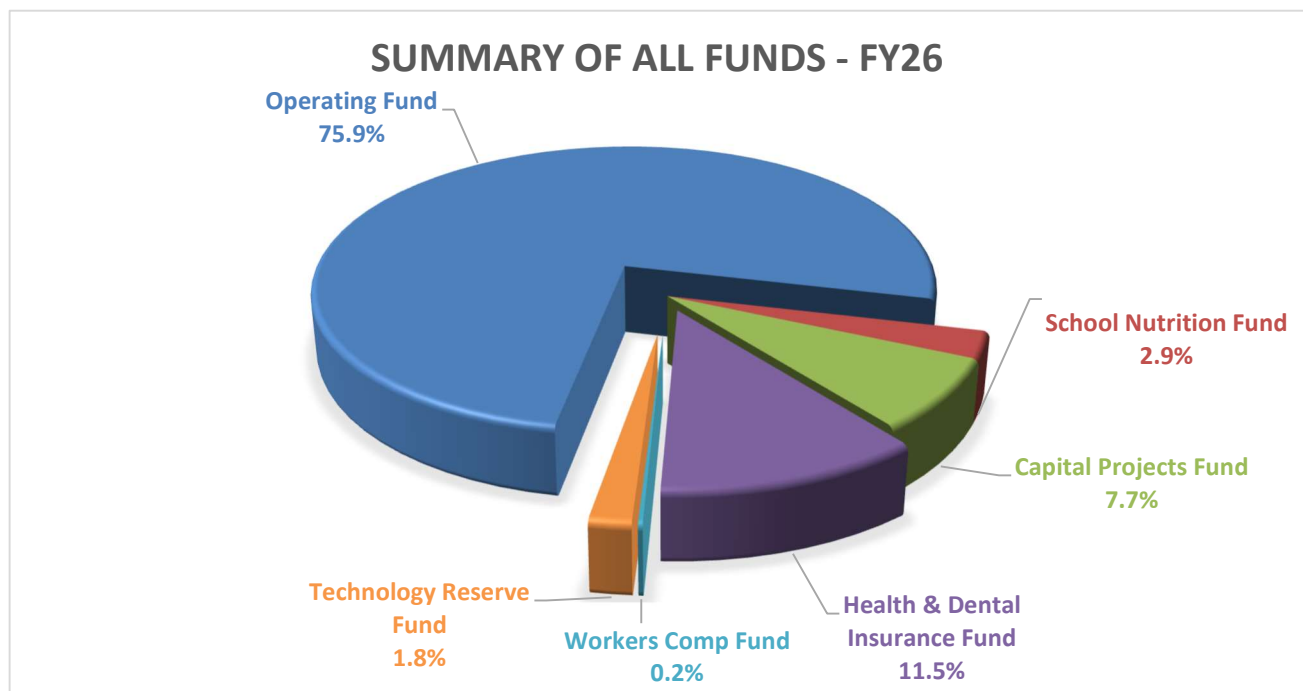
SUMMARY OF FUNDS

The Annual Financial Plan includes the following budgets: the School Operating Fund, School Nutrition Fund, Workers' Compensation Fund, Health and Dental Insurance Fund, Capital Projects Fund, and Technology Reserve Fund. The School Operating Fund supports instructional programs and the daily operations necessary to sustain them. The School Nutrition Fund encompasses all cafeteria-related activities within the schools, including both breakfast and lunch services. The Workers' Compensation Fund provides financial resources for the payment of claims and related costs associated with work-related injuries. The Health and Dental Insurance Fund is used to manage resources dedicated to paying claims and administrative expenses for the division's self-insured healthcare plans. The Capital Projects Fund finances the acquisition, construction, and renovation of major capital assets. The Technology Reserve Fund was established in response to directives from the Virginia Department of Education, requiring school divisions to be equipped to deliver instruction in a virtual learning environment. All of the above-mentioned budgets are balanced for Fiscal Year 2026.

The schedule below presents a summary comparison of the funds included in this budget. The FY26 approved operating budget reflects an increase of 1.8% over the FY25E budget. The FY26 budget projects an increase of 73 students on a budgetary basis. The increase in the operating budget of 1.8% results from an increase in state funding.

The School Nutrition Fund reflects an increase of \$5,427 over the FY25E budget. The Workers Compensation Fund for FY26 remains the same as the FY25E budget. The Health and Dental Insurance Fund for FY26 also remains the same as the FY25E budget. The Capital Projects Fund reflects a 18.6% increase in funding and the Technology Reserve Fund remains the same as compared to the FY25E budget.

Fund	Budget FY25E	Approved FY26	Change \$	%
Operating Fund	195,863,392	199,451,610	3,588,218	1.8%
School Nutrition Fund	7,687,810	7,693,237	5,427	0.1%
Workers Compensation Fund	538,000	538,000	0	0.0%
Health & Dental Insurance Fund	30,289,457	30,289,457	0	0.0%
Capital Projects Fund	16,977,754	20,137,712	3,159,958	18.6%
Technology Reserve Fund	4,620,000	4,620,000	0	0.0%
Total	255,976,413	262,730,016	6,753,603	2.6%



SCHOOL BOARD APPROVED FY26 OPERATING BUDGET

Major additions and reductions to the FY26 Operating Budget (all reductions in parentheses)

Major Operating Expenditure Increases (Decreases)

Mandated Costs

English as a Second Language (ESL) teacher	77,200	FRG
Four new teacher FTE's to account for projected enrollment increase	308,750	FRG
Two speech language pathologists (converted vacant positions)	50,000	FRG
Hearing impaired support teacher (.50 FTE)	47,250	FRG
ESL teacher – shift from grant funds to local budget (.50 FTE)	38,000	FRG
Increase (3%) in contracted services with the County (video, ground services, & SRO's)	70,725	SC
Increase to Employer share of the health insurance plan	1,100,000	HET
Increase in funding for summer academy	204,600	SC

Compensation

Average 3.5% compensation increase (licensed staff avg. 1.5% step; 2.0% market adjustment) (non-licensed staff 1.75% step; 1.75% market adjustment) (custodians, café, crossing guards 1.75% step; 1.75% market adjustment) (bus drivers/assistants 1.5%; 2.0% market adjustment)	4,375,000	HET
Quadrennial Review (grades 13-21) 3% adjustment to Bus Driver Assistants, increased days for Administrative Associates from 197 to 217, Middle School Guidance Directors increased from 11 months to 12 months, HR Technician increased from grade 13 to 14, Lead Copy Shop from grade 14 to 15, Custodial Area Supervisors from grade 17 to 18, and Records Manager from grade 18 to 19.	165,000	HET

Other Budget Initiatives

Increase the textbook account for new reading and math standards	300,000	FRG
Convert vacant position to adaptive PE resource teacher	20,000	FRG
English as a Second Language translation services	20,000	
Add back 16 vacant custodial FTE's and remove outsourced custodial services budget	N/A	HET

Budget Savings or Reductions

Staff attrition	(650,000)
Eliminate the custodial manager position – reassign titles and duties to 3 area supervisors	(75,000)
New Horizons Regional Education Center (SPED, CTE, Gov School)	(16,800)

EXECUTIVE SUMMARY
(continued)

Operating Budget Expenditure Summary

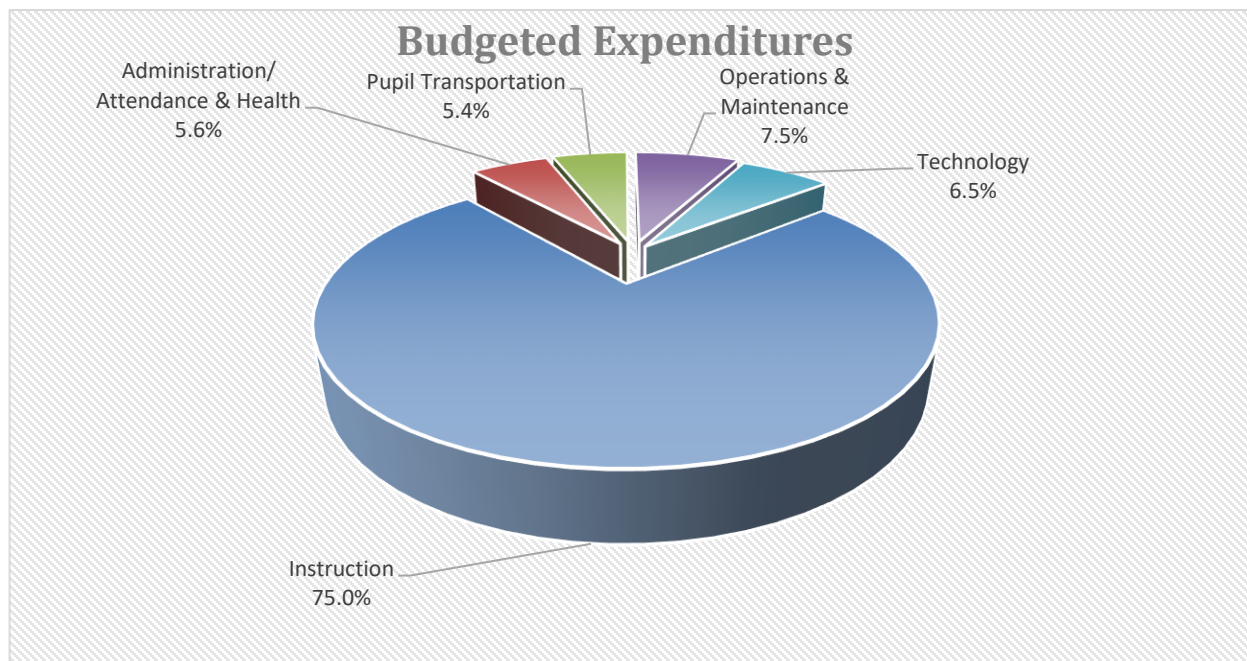
**School Operating Fund
FY26**

Expenditures by Major Object

	Budget FY25E	Approved FY26	Change \$	%
Personal Services	116,032,257	119,830,083	3,797,826	3.3%
Employee Benefits	47,135,395	49,760,598	2,625,203	5.6%
Purchased Services	12,388,543	10,590,294	(1,798,249)	(14.5%)
Other Charges	5,676,406	5,501,772	(174,634)	(3.1%)
Materials/Supplies	8,140,997	7,787,867	(353,130)	(4.3%)
Equipment	3,228,786	2,648,980	(579,806)	(17.9%)
Transfers	3,261,008	3,332,016	71,008	2.2%
Total	195,863,392	199,451,610	3,588,218	1.8%

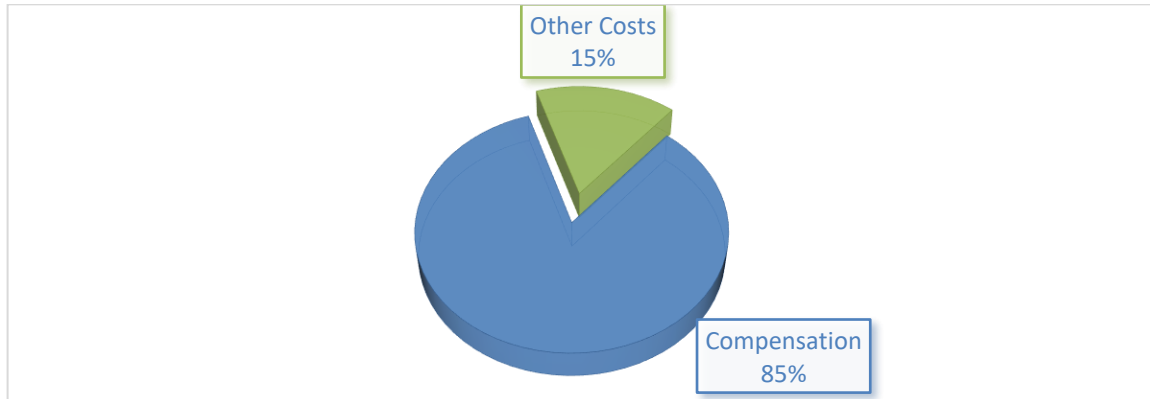
Budgeted expenditures in the Operating Fund by major category are:

Category	Budget FY25E	Approved FY26	Change \$	%
Instruction	145,218,399	149,496,510	4,278,111	3.0%
Administration/ Attendance and Health	10,735,321	11,131,501	396,180	3.7%
Pupil Transportation	10,943,780	10,800,077	(143,703)	(1.3%)
Operations and Maintenance	16,092,203	14,979,015	(1,113,188)	(6.9%)
Technology	12,873,689	13,044,507	170,818	1.3%
Total	195,863,392	199,451,610	3,588,218	1.8%



EXECUTIVE SUMMARY (continued)

The proportion of the budget allocated to compensation and other associated costs is outlined below. These allocations have remained relatively stable over the past several fiscal years.

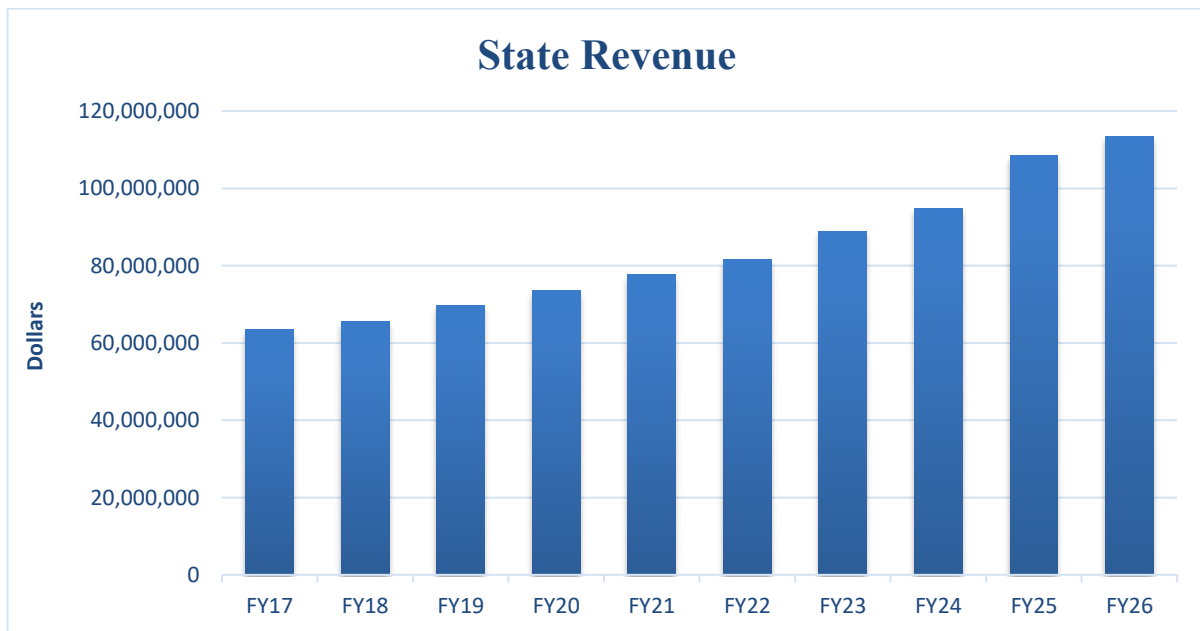


Operating Budget Revenue Summary

The revenue projections for FY26 in the Operating Budget reflect several significant assumptions.

State revenue was projected using the General Assembly's approved budget for FY26. The projected increase in state revenue is 4,013,563 or 3.7%.

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

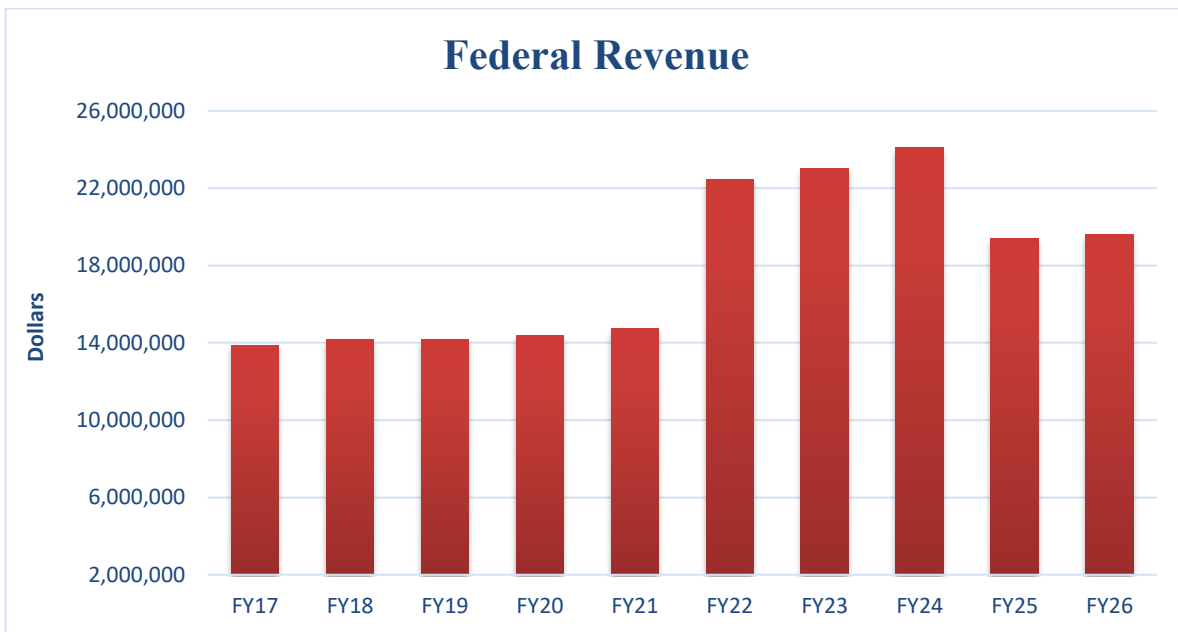


EXECUTIVE SUMMARY
(continued)

Federal revenue is projected to *decrease* by \$1,470,829 or 6.9% when compared to the FY25 Expected Budget.

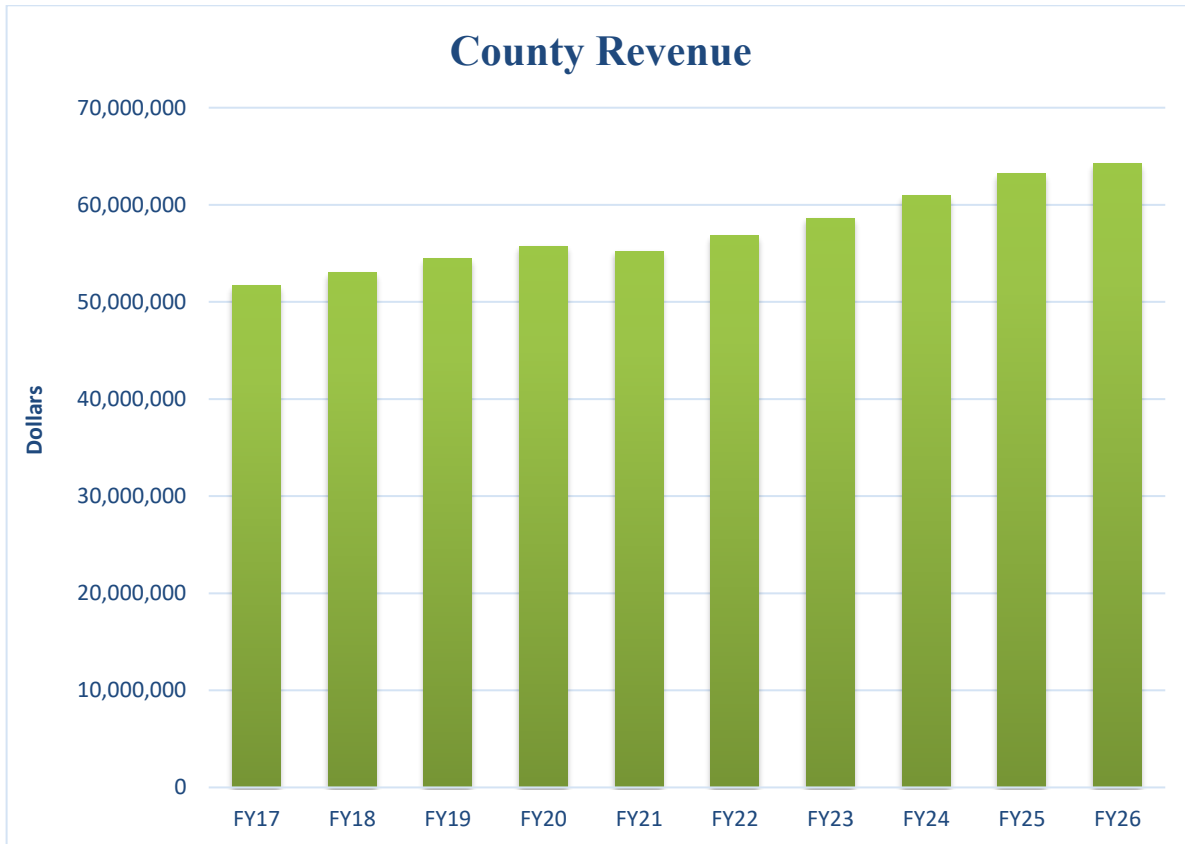
The FY26 budget for impact aid is \$8.7 million, which remains unchanged from FY25. Whether there will be significant changes in impact aid in the federal FY26 budget remains to be seen. Two issues effect impact aid revenue. One, the timing of impact aid payments by the federal government is unpredictable. 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 FY26 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 \$1,045,189 or 1.6% in FY26. The graph below illustrates the progression of County funding over the past ten years.



County Debt Service

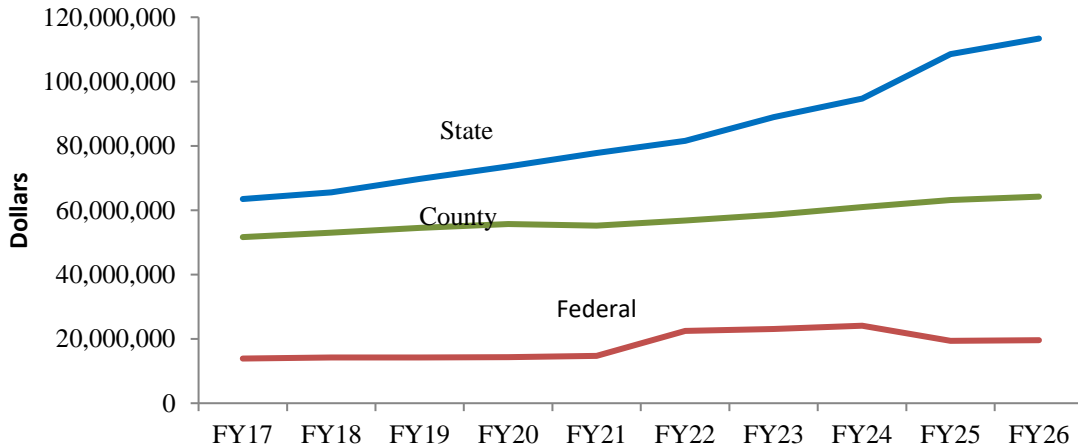
Property tax revenue is a function of the tax rate, determined by the county government, size of county population, and the property's value, determined by market forces. York County government collects taxes on real estate, personal property, and other sources and transfers a percentage of those revenues to YCSD for operations and debt service. However, the primary source of revenue for capital projects is general obligation bonds issued by the County government through the Virginia Public Service Authority (VPSA). State law prohibits school divisions in Virginia from issuing this debt. The FY26 County Adopted Budget presents the long-term schedule debt schedule for schools. This information can be found in the Financial and Informational sections.

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

EXECUTIVE SUMMARY (continued)

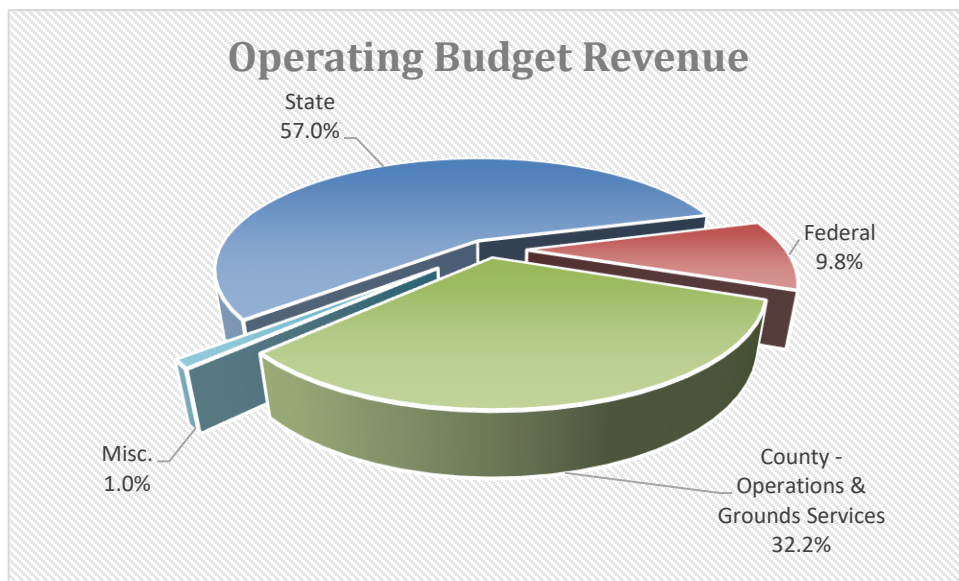
The following graph depicts state, federal and county funding from FY17 through FY26. This graph shows a decrease in federal funding in FY26. In recent years, State and County funding has shown moderate increases in funding. That trend continues in FY26, with a 3.7% increase in State funding and a 1.6% increase in County funding.

Operating Fund Revenue



Revenue projections in the Operating Fund by major category are:

Revenue Source	Budget FY25E	Approved FY26	Change \$	%
State	109,357,416	113,370,979	4,013,563	3.7%
Federal	21,083,631	19,612,802	(1,470,829)	(7.0%)
County – Operations & Grounds Services	63,177,094	64,222,283	1,045,189	1.7%
Miscellaneous	2,245,251	2,245,546	295	.01%
Total	195,863,392	199,451,610	3,588,218	1.8%



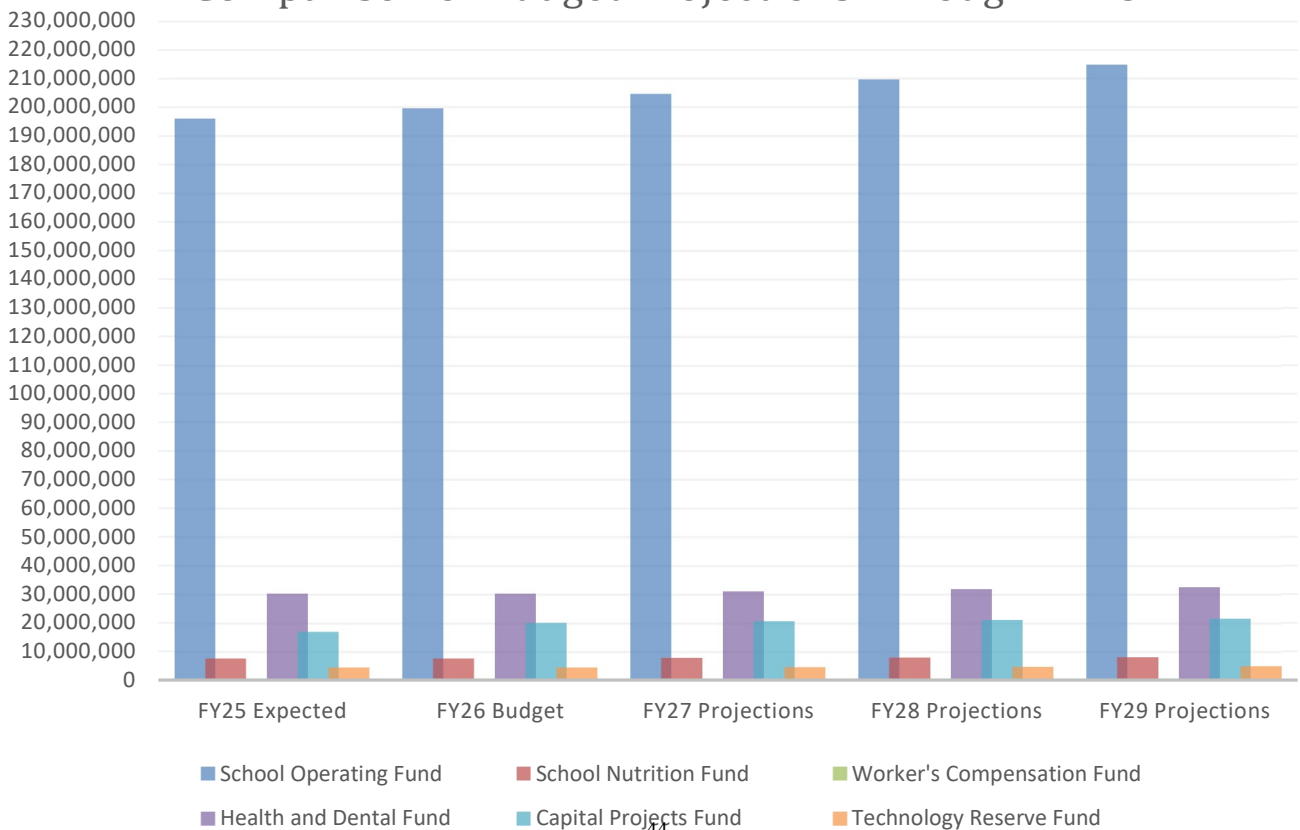
EXECUTIVE SUMMARY (continued)

Summary of Budget Projections for Governmental Funds

The chart below is a summary of budget projections for fiscal years 2027 through 2029. The projected years are for informational purposes only based on trend data and are not used for budget planning purposes.

	FY25 Expected	FY26 Budget	FY27 Projections	FY28 Projections	FY29 Projections
School Operating Fund					
Revenue and Expenditures	195,863,392	199,451,610	204,437,900	209,548,848	214,787,569
School Nutrition Fund					
Revenue and Expenditures	7,687,810	7,693,237	7,885,568	8,082,707	8,284,775
Worker's Compensation Fund					
Revenue and Expenditures	538,000	538,000	551,450	565,236	579,367
Health and Dental Fund					
Revenue and Expenditures	30,289,457	30,289,457	31,046,693	31,822,861	32,618,432
Capital Projects Fund					
Revenue and Expenditures	16,977,754	20,137,712	20,641,155	21,157,184	21,686,113
Technology Reserve Fund					
Revenue and Expenditures	4,620,000	4,620,000	4,735,500	4,853,888	4,975,235

Comparison of Budget Projections Through FY28



EXECUTIVE SUMMARY
(continued)

SCHOOL NUTRITION FUND

The School Nutrition Fund accounts for the cafeteria operations within the school division, including the preparation and serving of school breakfast and lunch. The School Nutrition Fund does not receive any contributions from the County of York. Approximately 33.6% percent of the revenue is derived from the sale of meals. The largest revenue source, 62.7%, is federal funding for free and reduced lunches. As compared to FY25E, the School Nutrition budget reflects an increase of \$5,427 or 0.1% (\$7,687,810 in FY25E to \$7,693,237 in FY26). Variety, quality, presentation and speedy service have contributed to the success of the school nutrition program. This year is the twentieth year budgeting for the School Breakfast Program, which is a state funded incentive program which maximizes federal school nutrition revenues and increases student participation in the program. The charts below provide further information on the School Nutrition Fund.

**FY26 School Nutrition Fund
Revenue Summary**

Revenue Source	Budget FY25E	Approved FY26	\$	Change %
State	230,169	235,596	5,427	2.4%
Federal	4,819,841	4,819,841	0	0%
Cafeteria Sales	2,587,800	2,587,800	0	0%
Miscellaneous	50,000	50,000	0	0%
Total	7,687,810	7,693,237	5,427	0.1%

Expenditures by Major Object

	Budget FY25E	Approved FY26	\$	Change %
Personal Services	218,332	218,332	0	0%
Employee Benefits	122,057	122,057	0	0%
Purchased Services	6,268,709	6,306,725	38,016	.61%
Other Charges	5,750	5,750	0	0%
Materials/Supplies	834,372	849,372	15,000	1.8%
Equipment	238,590	191,001	(47,589)	(19.9%)
Total	7,687,810	7,693,237	5,427	0.1%

EXECUTIVE SUMMARY
(continued)

WORKERS COMPENSATION FUND

The Workers' Compensation Fund is used to manage the financial resources designated for the payment of claims and related expenses arising from workers' compensation injuries. This fund is supported through transfers from the Operating Fund, the School Nutrition Fund, and the Workers' Compensation Reserve.

FY26 Workers Compensation Fund
Revenue Summary

Revenue Source	Budget FY25E	Approved FY26	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 FY25E	Approved FY26	Change \$	%
Personal Services	47,000	71,301	24,301	51.7%
Employee Benefits	16,000	42,456	26,456	165.4%
Purchased Services	75,000	99,243	24,243	32.3%
Other Charges	400,000	325,000	(75,000)	(18.8%)
Total	538,000	538,000	0	0%

HEALTH AND DENTAL INSURANCE FUND

The Health and Dental Insurance Fund is used to manage the financial resources allocated for the payment of claims and related expenses under the self-insured health and dental insurance programs. Funding for this program is provided through transfers from the Operating Fund, as well as employee-paid health insurance premiums.

FY26 Health and Dental Insurance Fund
Revenue Summary

Revenue Source	Budget FY25E	Approved FY26	Change \$	%
Interest	40,000	40,000	0	0%
Charges for Svcs	4,568,200	4,568,200	0	0%
Trsfers-Other Funds	25,681,257	25,681,257	0	0%
Total	30,289,457	30,289,457	0	0%

Expenditures by Major Object

	Budget FY25E	Approved FY26	Change \$	%
Personal Services	187,000	187,000	0	0%
Employee Benefits	99,660	99,660	0	0%
Purchased Services	30,002,797	30,002,797	0	0%
Total	30,289,457	30,289,457	0	0%

EXECUTIVE SUMMARY
(continued)

CAPITAL PROJECTS FUND

The Capital Projects Budget is a separate document that is approved annually by both the School Board and the County Board of Supervisors. It is included in this document for reference purposes. The FY26 Approved Capital Projects Fund Budget includes expenditures totaling \$20,137,712.

The Capital Projects Fund accounts for the financial resources used for the acquisition or construction of major capital facilities and equipment. Expenditures within this fund can vary significantly from year to year, depending on the timing and scope of scheduled projects. For the FY26 budget, 100% of the revenue is provided by York County. The charts below offer additional details regarding the Capital Projects Fund.

FY26 Capital Projects Fund
Revenue Summary

Revenue Source	Budget	Approved	Change	
	FY25E	FY26	\$	%
Local-County	16,977,754	20,137,712	3,159,958	18.6%
Total	16,977,754	20,137,712	3,159,958	18.6%

Expenditures by Major Object

	Budget	Approved	Change	
	FY25E	FY26	\$	%
Purchased Services	16,977,754	20,137,712	3,159,958	18.6%
Total	16,977,754	20,137,712	3,159,958	18.6%

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.

**FY26 Technology Reserve Fund
Revenue Summary**

Revenue Source	Budget FY25E	Approved FY26	Change \$	%
Local	5,000	5,000	0	0%
Charges for Services	271,000	271,000	0	0%
State	3,644,000	3,644,000	0	0%
Transfer From	700,000	700,000	0	0%
Total	4,620,000	4,620,000	0	0%

Expenditures by Major Object

	Budget FY25E	Approved FY26	Change \$	%
Other Charges	511,693	511,693	0	0%
Materials/Supplies	400,000	400,000	0	0%
Equipment	3,708,307	3,708,307	0	0%
Total	4,620,000	4,620,000	0	0%

ORGANIZATIONAL

GEOGRAPHICAL AREA AND LOCATION

York County is located in the Virginia Coastal Plain on a peninsula bordered by the James River, the York River, and the Chesapeake Bay. Covering approximately 106 square miles, about 40% of the County's land area consists of federal and national park holdings. The Peninsula also includes James City County and the cities of Hampton, Newport News, Poquoson, and Williamsburg, all of which share a border with York County.

York County and the surrounding Peninsula are part of the greater Hampton Roads region. The County's boundaries align closely with those 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—originally established as Charles River County—was one of the eight original “shires” formed in 1634. In 1643, it was renamed in honor of the Duke of York, along with the river that continues to shape the County's identity.

York County holds a significant place in the history of the United States. Most notably, it was the site of the decisive battle of the American Revolutionary War, culminating in the surrender of British General Lord Cornwallis and his army on October 19, 1781. This pivotal event is commemorated annually as a local holiday known as Yorktown Day.

THE REPORTING ENTITY

The York County School Board oversees elementary and secondary education within the County. The Board is composed of five members, each elected from one of the County's electoral districts.

Prior to 1992, school board members were appointed by a three-member selection commission designated by the circuit court. However, following a voter-initiated petition, the selection commission was abolished in 1992, and the authority to appoint school board members was transferred to the York County Board of Supervisors.

Later that year, York County voters approved a referendum to institute the direct election of school board members. The first election was held in November 1995, and the newly elected members assumed office in January 1996.

The School Division is fiscally dependent on York County, as the County's Board of Supervisors holds key financial oversight responsibilities. The Board approves the School Division's annual budget, levies the taxes necessary to fund a significant portion of its operations, and authorizes any borrowing or bond issuance. Currently, the School Division carries no outstanding debt.

There are 13,051 students budgeted in FY26 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 73,000 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 0.77%.

Below is a table indicating the population in the County for the years 2015 through 2024. The source of this information is Weldon Cooper Center for Public Service-Updated July 1, 2024.

Year:	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
Population:	68,020	68,585	68,890	68,725	69,407	70,045	70,319	71,491	71,806	72,789

MEDIAN AGE

The median age in York County is approximately 39.8 years. After decades of steady growth, the County's median age appears to be changing more slowly. Despite continued growth in the 55 and older population, Census Bureau estimates suggest that the median age has increased relatively slowly since the 2010 Census. The County's median age is higher than in the Virginia Beach-Chesapeake-Norfolk VA-NC metropolitan area (37.2), which includes York County, and Virginia as a whole (38.8). The general trend toward an older population is expected to continue in the coming years.

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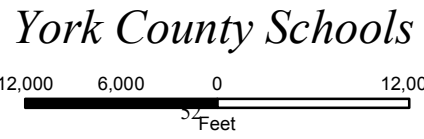
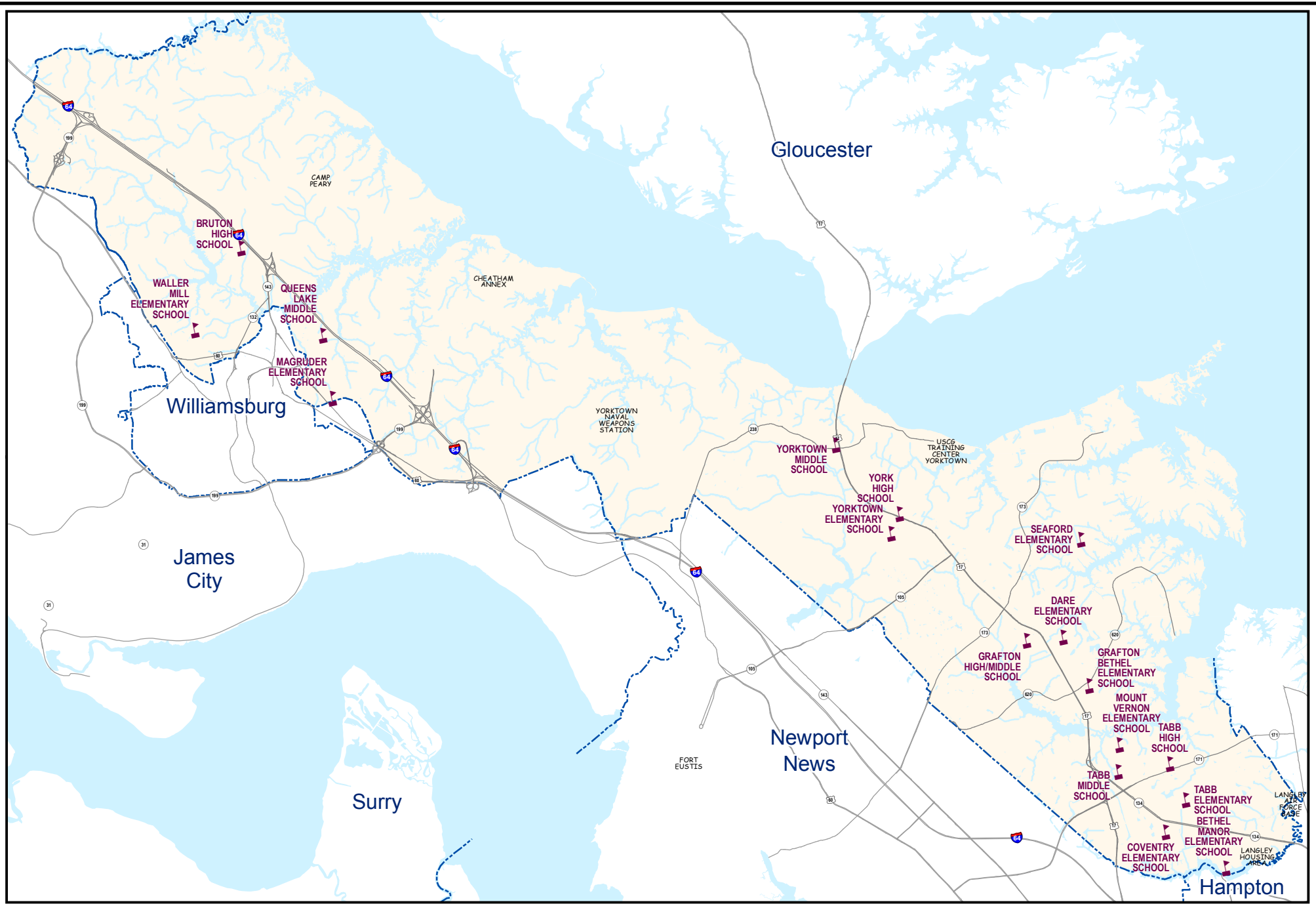
The Yorktown-Zweibrücken Student Exchange Program, established in 1976, celebrates the historic ties between Yorktown and its sister city, Zweibrücken, Germany—whose troops supported the Continental Army during the American Revolution. The program is jointly sponsored by the York County Board of Supervisors, the Yorktown Historical Committee, and the York County School Division.

During the program year, selected 10th and 11th grade students host a German student from Zweibrücken in October. In April, York County students travel to Germany to stay with their host families. During the exchange, students take part in classes, extracurricular activities, and family activities.

The Instruction Department is working with partners to reinstate the program for the 2026–2027 school year.

Map of York County, Virginia





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

Areas of Focus

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






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

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





Theory of Action

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




Year One Strategies (FY23)

	Perform a thorough review of current practices for gathering and evaluating student, staff, family, and community voice.
	Create a Comprehensive Communications Plan to provide a clear and concise framework for communicating with internal and external stakeholders to increase knowledge and interest in the division.
	Conduct comprehensive needs assessment at every school to identify areas, which could benefit from community partnerships, volunteers and organized family programs. Develop partnership criteria and expectations.
	Develop partnership criteria and expectations.
	Create a work group to develop a matrix outlining student, staff and family roles and expectations to support student success.

Year Two Strategies (FY24)

	Increase use of all communication channels to serve as the primary source of information for students, families and community members.
	Create positive experiences for all students, families and community members by providing exemplary customer service.
	Identify opportunities to expand participation in school and division committee membership using FY23 shared decision-making baseline data.
	Increase stakeholder's awareness of volunteering opportunities for families and community members to support student success.

Year Three Strategies (FY25)

	Complete a comprehensive website redesign to create a responsive, user-friendly platform to improve accessibility and engagement.
	Expand efforts to promote partnership and volunteer opportunities for family and community members to support student success.
	Revitalize advisory councils to ensure families, students, staff, and community members have a meaningful voice in decisions and a better understanding of the division's operations.

Why This is Important

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

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

Key Performance Indicators (KPIs)

Customer Service
Family Engagement
Shared Decision-Making
Social Media

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

Areas of Focus

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






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

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






Theory of Action

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




Year One Strategies (FY23)

	Identify components of Working Conditions survey and School Climate survey best suited to gauge student and staff perception of their environments and develop plan to survey students and staff annually.
	Explore a transition towards an integrated VTSS framework that supports behavior, wellbeing, and instruction.
	Perform a thorough review of existing staff mentorship/coaching programs and gain staff feedback to identify successes and areas for improvement across programs and departments.
	Develop a checklist to assess the current state of the internal and external physical learning environments and implement audits of all division schools and worksites.
	Perform a review of current student connections to schools as evidenced by enrollment in clubs, athletic teams, music and drama groups, student government and any other school activities or experiences which inform next steps to increase student connections.

Year Two Strategies (FY23)

	Implement VTSS Tier II and Tier III processes related to integrated tiers of support for students with fidelity.
	Lead school-based efforts to address chronic absenteeism rates by reducing the number of students with 5 or more unexcused absences.
	Improve learning environments utilizing FY23 student climate survey data.
	Create and enact a plan to improve the internal and external physical learning environments of each division school.
	Develop targeted, site-based plans which improve employee satisfaction and commitment using FY23 working conditions data and employee feedback.

Year Three Strategies (FY25)

	Identify trends within annual student climate and staff working conditions surveys; Collaborate with school and department leaders to implement responsive actions.
	Continue efforts to improve interior and exterior learning and working environments of each division school.
	Provide direct support to schools on student attendance, behavior, and mental wellness structures.

Why This is Important

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

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

Key Performance Indicators (KPIs)

School Climate

Student Connections: Elementary Schools

Student Connections: Middle & High Schools

Student Attendance

Student Behavior

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

Areas of Focus

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

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





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

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




Theory of Action

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



Year One Strategies (FY23)





	Convene a workgroup to review the staff compensation package, to include health, dental, and fringe benefits, across the comparator market and make recommendations.
	YCSD will enhance its recruitment program to effectively staff schools and departments. This will include the implementation of a comprehensive Human Resource Management System (HRMS) that will improve the efficacy of hiring managers to recruit and hire highly skilled and diverse staff.
	Use the Working Conditions Survey results and the Personnel Exit Collection data to develop site-based and targeted plans designed to improve employee satisfaction and commitment.
	Establish a stakeholder process to define and develop professional growth strategies for each employee work group.

Year Two Strategies (FY24)

	Improve recruiting and hiring processes through effective use of the comprehensive HR management system.
	Develop a comprehensive recruiting plan, to include a marketing video, website presence, and marketing materials.
	Expand employees' growth opportunities and fill vacancies through intentional Professional Development opportunities targeting staff advancement.

Year Three Strategies (FY25)

	Identify and implement actionable steps for improving workplace satisfaction and performance.
	Implement targeted methods to hire highly-qualified candidates for hard-to-fill vacancies across all departments.

	Educate employees on the comprehensive compensation package, including salary determination processes and all available benefits.
	Improve benefits enrollment and change processes to reduce potential errors.
	Provide employees with intentional and strategic high-quality professional development opportunities.
	Enhance retention, morale, engagement, productivity, and employee attendance by developing effective employee relations.

Why This is Important

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

Key Performance Indicators (KPIs)

Employment Retention and Vacancies
 Licensed New Hires and Lateral Moves
 Staff Working Conditions

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

Areas of Focus

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

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

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

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

*YCSD Character Education Traits include:

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

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

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

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








Caring: Feeling and exhibiting concern and empathy for others.

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





Theory of Action

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











Year One Strategies (FY23)

	Create a YCSD College and Career website that provides valuable academic and career planning resources for students and families.
	Expand the YCSD curriculum framework to include additional resources that promote student engagement, character education traits, effective technology integration and differentiation.
	Audit the current K-12 writing instructional program and curriculum documents.
	Audit the alignment and rigor of the YCSD middle school math curriculum.
	Update the YCSD Literacy Model to include integration of Science of Reading instructional practices.
	Identify and implement instruction resources to support improved PSAT/SAT outcomes and increased enrollment in advanced coursework.
	Develop a continuum outlining expectations for K-12 academic and career planning.

Year Two Strategies (FY24)

	Implement strategies to prepare students to meet or exceed state and federal benchmarks in English, math, science, and on-time graduation.
	Create engaging educational experiences by having every teacher integrate 3 or more thinking-based classroom characteristics in at least one lesson or unit of study.
	Develop processes to support all students in grade 5 and 8 reaching proficiency on the Integrated Reading and Writing (IRW) Mastery Connect assessments.
	Evaluate and increase opportunities for high schools to meet state and federal benchmarks for College, Career, and Civic Readiness.

Year Three Strategies (FY25)

	Identify and implement processes which prepare students to earn a 3 or higher on an AP test, 4 or higher on an HL IB exam, or a 5 on an IB SL exam.
	Develop a method for monitoring students' progress towards earning an Early College Scholar certificate.
	Identify opportunities to expand options for CTE completers to earn a state-approved industry recognized credential.
	Maximize opportunities for middle school students to take advanced math courses.
	Explore options for including advanced middle school science and social studies courses within the Program of Studies.
	Develop a multi-year improvement plan for student writing performance.
	Implement data-driven approaches which support students' ability to achieve the advanced performance level on the reading, math, and science SOL tests.
	Establish a system to monitor and support student growth in reading and math.
	Apply the Virginia Language and Literacy Screening System (VALLSS) in grades K-3 to ensure all students receive foundational reading skills supported by the Science of Reading.
	Implement and monitor strategies to support special education students with reading achievement.

Why This is Important

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

Key Performance Indicators (KPIs)

Academic Assessments: Early Literacy Screening

Academic Assessments: PSAT 8/9 and PSAT/NSMQT

Academic Assessments: SOLs
Career and Technical Education Indicators

SIGNIFICANT BUDGET AND ACCOUNTING REQUIREMENTS – FUND ACCOUNTING

BASIS OF PRESENTATION - FUND ACCOUNTING

The School Division's accounts are structured according to funds or account groups, with each representing a distinct accounting entity. The following narrative outlines the relationship between major funds and the aggregate of non-major funds.

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.

SIGNIFICANT BUDGET AND ACCOUNTING REQUIREMENTS – FUND ACCOUNTING (continued)

BASIS OF BUDGETING AND ACCOUNTING

The Governmental Funds operate under the modified accrual basis of budgeting and accounting. Under this method, revenues are recognized when they are both measurable and available. “Available” refers to amounts that are collectible within the current period or shortly thereafter and can be used to settle liabilities of the current period. Expenditures are recognized when the related fund liability is incurred and measurable, with the exception of interest and principal on long-term debt, which are recorded when due. Encumbrances outstanding at fiscal year-end are reported as reserved fund balances, as they do not represent actual expenditures or liabilities. These encumbrances are re-appropriated in the subsequent year’s budget. Depreciation expense is not included in the budgetary accounts.

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 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 34.1% 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.

SIGNIFICANT BUDGET AND ACCOUNTING REQUIREMENTS – FUND ACCOUNTING (continued)

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 FY25 the Actuarially Determined Contribution was \$122,001. For fiscal year ended June 30, 2025 the actuarial accrued liability was \$6,308,489. As of June 30, 2024, the Actuarial Value of Assets in OPEB trust were \$12,635,419.

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

SCHOOL BOARD APPROVED FY26 OPERATING BUDGET

Major additions and reductions to the FY26 Operating Budget (all reductions in parentheses)

Major Operating Expenditure Increases (Decreases)

Mandated Costs

English as a Second Language (ESL) teacher	77,200	FRG
Four new teacher FTE's to account for projected enrollment increase	308,750	FRG
Two speech language pathologists (converted vacant positions)	50,000	FRG
Hearing impaired support teacher (.50 FTE)	47,250	FRG
ESL teacher – shift from grant funds to local budget (.50 FTE)	38,000	FRG
Increase (3%) in contracted services with the County (video, ground services, & SRO's)	70,725	SC
Increase to Employer share of the health insurance plan	1,100,000	HET
Increase in funding for summer academy	204,600	SC

Compensation

Average 3.5% compensation increase (licensed staff avg. 1.5% step; 2.0% market adjustment) (non-licensed staff 1.75% step; 1.75% market adjustment) (custodians, café, crossing guards 1.75% step; 1.75% market adjustment) (bus drivers/assistants 1.5%; 2.0% market adjustment)	4,375,000	HET
Quadrennial Review (grades 13-21) 3% adjustment to Bus Driver Assistants, increased days for Administrative Associates from 197 to 217, Middle School Guidance Directors increased from 11 months to 12 months, HR Technician increased from grade 13 to 14, Lead Copy Shop from grade 14 to 15, Custodial Area Supervisors from grade 17 to 18, and Records Manager from grade 18 to 19.	165,000	HET

Other Budget Initiatives

Increase the textbook account for new reading and math standards	300,000	FRG
Convert vacant position to adaptive PE resource teacher	20,000	FRG
English as a Second Language translation services	20,000	
Add back 16 vacant custodial FTE's and remove outsourced custodial services budget	N/A	HET

Budget Savings or Reductions

Staff attrition	(650,000)
Eliminate the custodial manager position – reassign titles and duties to 3 area supervisors	(75,000)
New Horizons Regional Education Center (SPED, CTE, Gov School)	(16,800)

SCHOOL BOARD POLICY

Management of Funds

School Board Policy File: DA

The superintendent or superintendent's designee is responsible for administering the division budget in accordance with School Board policies and applicable state and federal regulations, and laws. The superintendent or superintendent's designee uses appropriate fiscal planning and management methods, modeled after the best accepted business practices and directed toward the educational goals of the division.

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

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

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

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

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

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.

SCHOOL BOARD POLICY (continued)

The superintendent prepares, with the approval of the School Board, and submits 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 sets 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 superintendent's designee prepares a budget calendar identifying all deadlines for the annual budgetary process. The calendar includes at least one work session for reviewing the budget and at least one public hearing on the budget. Notice of the time and place for the public hearing is 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 publishes the approved budget in line item form, including the estimated required local match, on its website and the document is also 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 School 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.

SCHOOL BOARD POLICY **(continued)**

Financial Accounting and Reporting

School Board Policy File: DI

The superintendent or superintendent's designee shall establish and be responsible for implementing a modern system of accounting for all school funds as established by the Board of Education and the Auditor of Public Accounts.

Financial Accounting and Reporting

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

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

Inventories

The accountability for all equipment and materials belonging to the School Board and the maintenance of current inventory stock records is the responsibility of the superintendent or superintendent's 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 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 superintendent's designee is responsible for preparing an audited Annual Comprehensive Financial Report (ACFR) as a component unit of the County of York as soon as practical after the close of each fiscal year. The audited ACFR, including the auditor's report on compliance and internal controls, will be presented to the School Board.

SCHOOL BOARD POLICY (continued)

Fund Balances

School Board Policy File: DIY

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1. If the appropriating body approves the School Board budget by total expenditures, funds may be transferred by the School Board from one major classification to another. If funds are appropriated to the School Board by major classifications, no funds shall be expended by the School Board except in accordance with such classifications without the consent of the body appropriating the funds.
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2. To establish levels of funding which will provide high quality education for the students of the division;
3. To use the best available techniques and processes for budget development and management;
4. To provide timely and appropriate information to the School Board and all staff with fiscal management responsibilities; and
5. To establish and implement efficient procedures for accounting, reporting, purchasing, payroll, payment of vendors and contractors, and all other areas of fiscal management; and
6. To develop a balanced budget with total expenditures not exceeding total revenues and monies available in fund balance within an individual fund

Purchasing Authority

School Board Policy File: DJA

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

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

SCHOOL BOARD POLICY

(continued)

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

Internal Controls

The superintendent, or superintendent's designee, shall establish appropriate procedures for internal accounting controls.

Purchasing and Contracting

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

Purchasing Cards (P-cards)

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

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

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

Payment Procedures

School Board Policy File: DK

School Board

The School Board examines all claims against it, except those to be paid from petty cash funds, or student activity funds. 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 School Board, who shall be appointed annually by the School Board to serve in this capacity. The services of the county treasurer 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.

SCHOOL BOARD POLICY

(continued)

The superintendent will certify to the School 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 School Board on a monthly basis.

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

Fiscal Agent

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

Special Warrants

The 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.

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

Expense Reimbursements

School Board Policy File: DLC

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

SCHOOL BOARD POLICY

(continued)

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

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

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

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

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

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

Personal Use of Public Assets

School Board Policy File: DX

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

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

SCHOOL BOARD POLICY **(continued)**

Risk Management

School Board Policy File: DZ

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

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

BUDGET DEVELOPMENT PROCESS

Virginia school law requires that the budget fiscal year begin July 1 and end June 30. The York County School Division develops an Operating Budget, School Nutrition Budget, Workers Compensation Budget, Health and Dental Insurance Budget, Capital Improvements Budget and a Technology Reserve Budget on an annual basis.

Operating Budget

The Operating Budget provides for the day-to-day expenses necessary to support the School Division's instructional and administrative functions. Expenditures include salaries and benefits for teachers and staff, instructional supplies, equipment, and other operating costs. Revenue for the Operating Budget is derived from state, federal, and local government appropriations, as well as local miscellaneous revenue sources such as cell tower leases, facility rentals, indirect costs charged to federal grants, student athletic fees, and the sale of surplus property.

School Nutrition Budget

The School Nutrition Budget accounts for all revenues and expenditures associated with the operation of school cafeterias. The primary sources of revenue for this fund include state and federal appropriations and student meal purchases. Local tax dollars may also be used to offset any deficit that occurs within the school nutrition program.

Workers Compensation Budget

The Workers' Compensation Fund provides resources for the payment of claims and related expenses associated with workplace injuries. The fund is supported by transfers from the Operating Fund, the School Nutrition Fund, and the Workers' Compensation Reserve.

Health and Dental Insurance Budget

The Health and Dental Insurance Fund is an internal service fund that supports the Division's self-insured health and dental insurance programs. Financial resources are used for the payment of claims and related administrative expenses. The fund is supported through transfers from the Operating Fund, which cover both the employer and employee share of health and dental premiums. This fund was established in FY2015.

Capital Improvements Budget

The Capital Improvements Program (CIP) identifies the School Division's major capital maintenance and construction needs. Projects included in the CIP may consist of new school construction, major renovations, roof and HVAC replacements, and parking lot repaving. The CIP reflects both the budget for the upcoming fiscal year and planning projections for the following five years. While out-year projections are for planning purposes only, the upcoming fiscal year represents the only year in which funds are appropriated. The CIP is updated annually.

Technology Reserve Budget

The Technology Reserve Fund was established at the end of FY2020 in response to Virginia Department of Education directives requiring school divisions to be prepared to deliver instruction in a virtual environment. In alignment with this requirement, York County School Division launched a one-to-one device program during the 2020–21 school year to ensure all students had access to technology during the COVID-19 pandemic. As part of this initiative, many traditional computer labs were eliminated, creating additional classroom space to accommodate projected enrollment growth.

BUDGET DEVELOPMENT PROCESS

(continued)

The York County School Board budget process involves three phases:

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

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

Phase II - The School Board is required by state law (VA Code Section 22.1-92) to conduct a public hearing on the proposed budget to receive the views of citizens. The School Board also holds several work sessions on the proposed budget and modifies the proposed budget if necessary. The School Board must approve the budget by April 1 and submit it to the Board of Supervisors for the County of York for their approval.

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



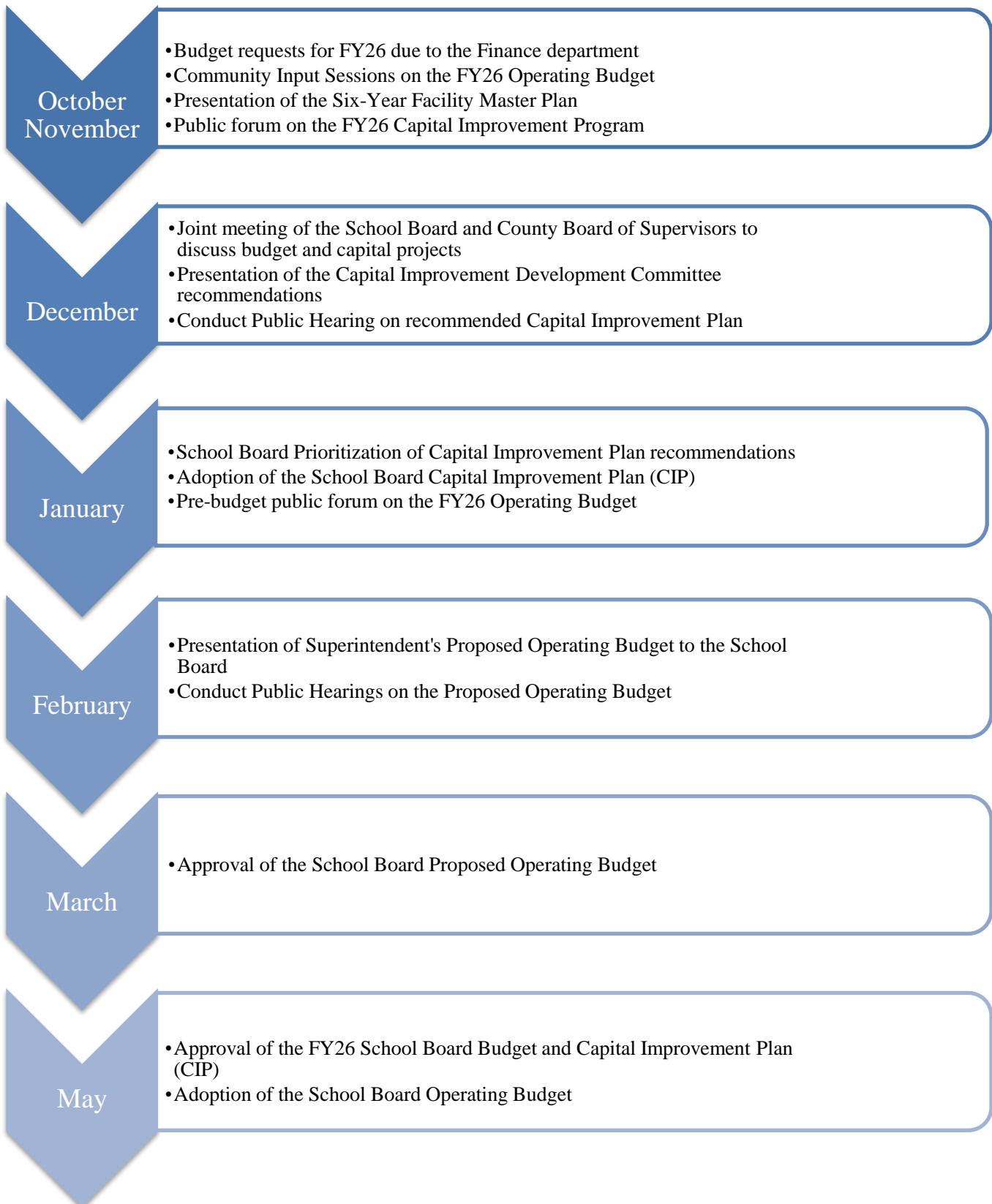
YORK COUNTY SCHOOL DIVISION

FISCAL YEAR 2026 BUDGET

Budget Calendar

Date	Process	Responsible Parties	Detail
August 26, 2024	School Board approval of the Budget Calendar	School Board Superintendent CFO	Present proposed Budget Calendar and receive input from the School Board in regard to the budget process
October 29, 2024	Joint Meeting	County Board of Supervisors School Board	A joint meeting to discuss budget, capital projects, and other matters of interest
November 13 & 14 2024	Community Input Sessions on FY26 operating budget	Superintendent CFO	Conduct two budget input sessions with the community and other stakeholders
November 18, 2024	Presentation of the Six-Year Facility Master Plan	Superintendent COO	Present facilities master plan to the School Board
November 25, 2024	Public Forum on FY26 Capital Improvements Program	Superintendent COO CFO	A public forum to gather community input regarding budget priorities and suggestions
December 9, 2024	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 9, 2024	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 6, 2025	School Board Prioritization of Capital Improvement Plan recommendations	School Board	Prioritization of Capital Improvement Development Committee recommendations in preparation for approval of 6-Year Capital Improvement Plan
January 27, 2025	Adoption of the School Board Capital Improvement Plan (CIP)	School Board	The School Board approves its budget proposal to forward to the County for their consideration
January 27, 2025	Pre-budget public forum on the FY26 operating budget	School Board Superintendent	A public forum to gather community input regarding budget priorities and suggestions
February 10, 2025	Presentation of Superintendent's Proposed Operating Budget to School Board	Superintendent CFO	Superintendent presents the recommended budget proposal for the School Board's consideration in accordance with Virginia Code Section §22.1-92
February 24, 2025	Conduct Public Hearings on Proposed Operating Budget	School Board	Conduct budget public hearing in accordance with Virginia Code Section §22.1-92
March 24, 2025	Approval of the School Board Proposed Operating Budget	School Board	The School Board approves its budget proposal to forward to the County for their consideration
May 5, 2025	Approval of FY26 School Board Budget and Capital Improvement Plan (CIP)	Board of Supervisors	County of Board of Supervisors approves School Board budget, local contribution and CIP
May 19, 2025	Adoption of the School Board Operating Budget	School Board	Based upon the funding level provided by the County, the School Board is required to make any necessary adjustments to the proposed budget

FISCAL YEAR 2026 BUDGET TIMELINE



BUDGET ADMINISTRATION PROCESS

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

Expenditure and Encumbrance Controls

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

Budget Transfers

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

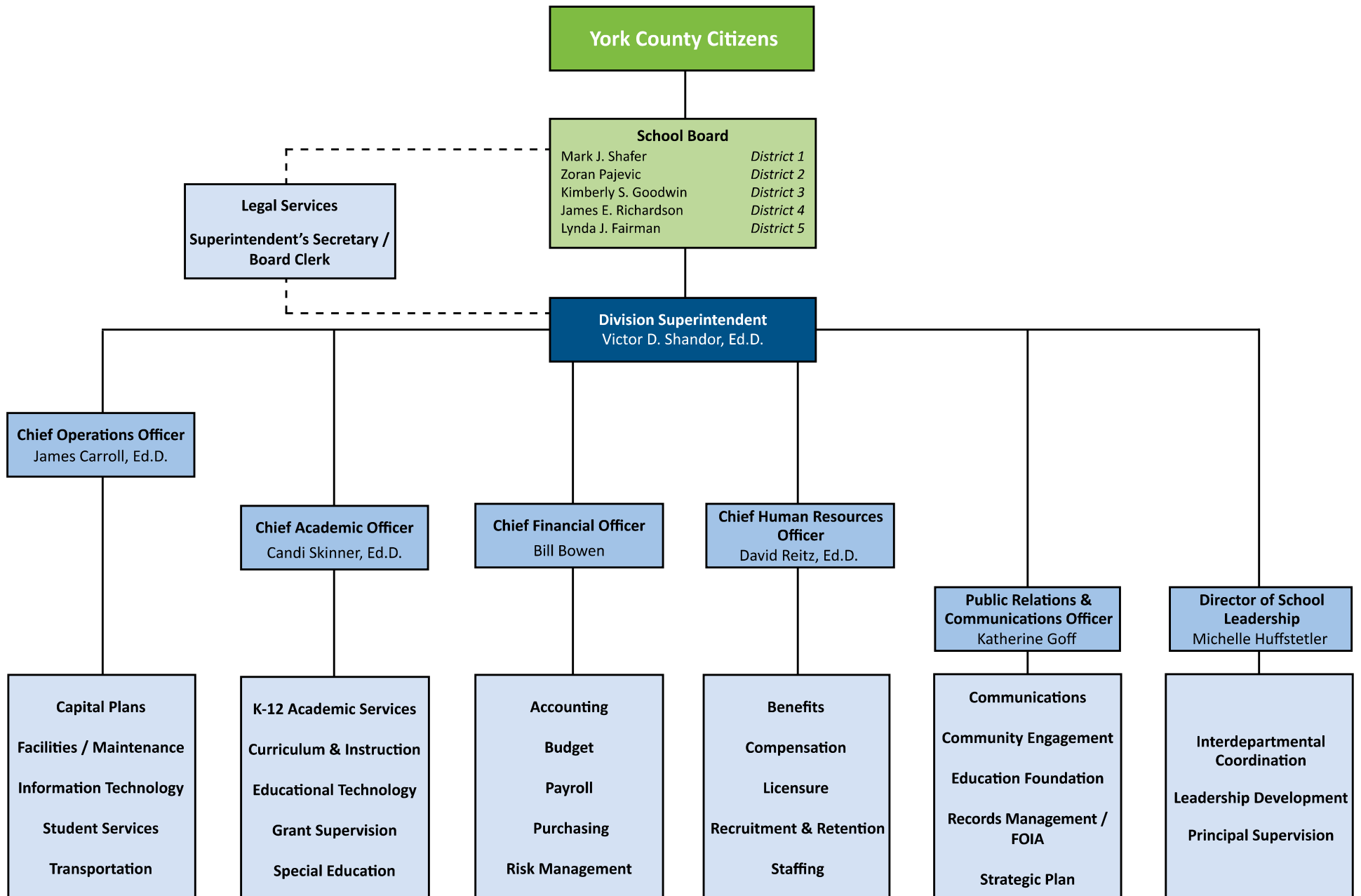
The Division Superintendent has authority to transfer funds within each major category level. Transfers from one major category (i.e. instruction, administration, pupil transportation, etc.) to another must be approved by the School Board.

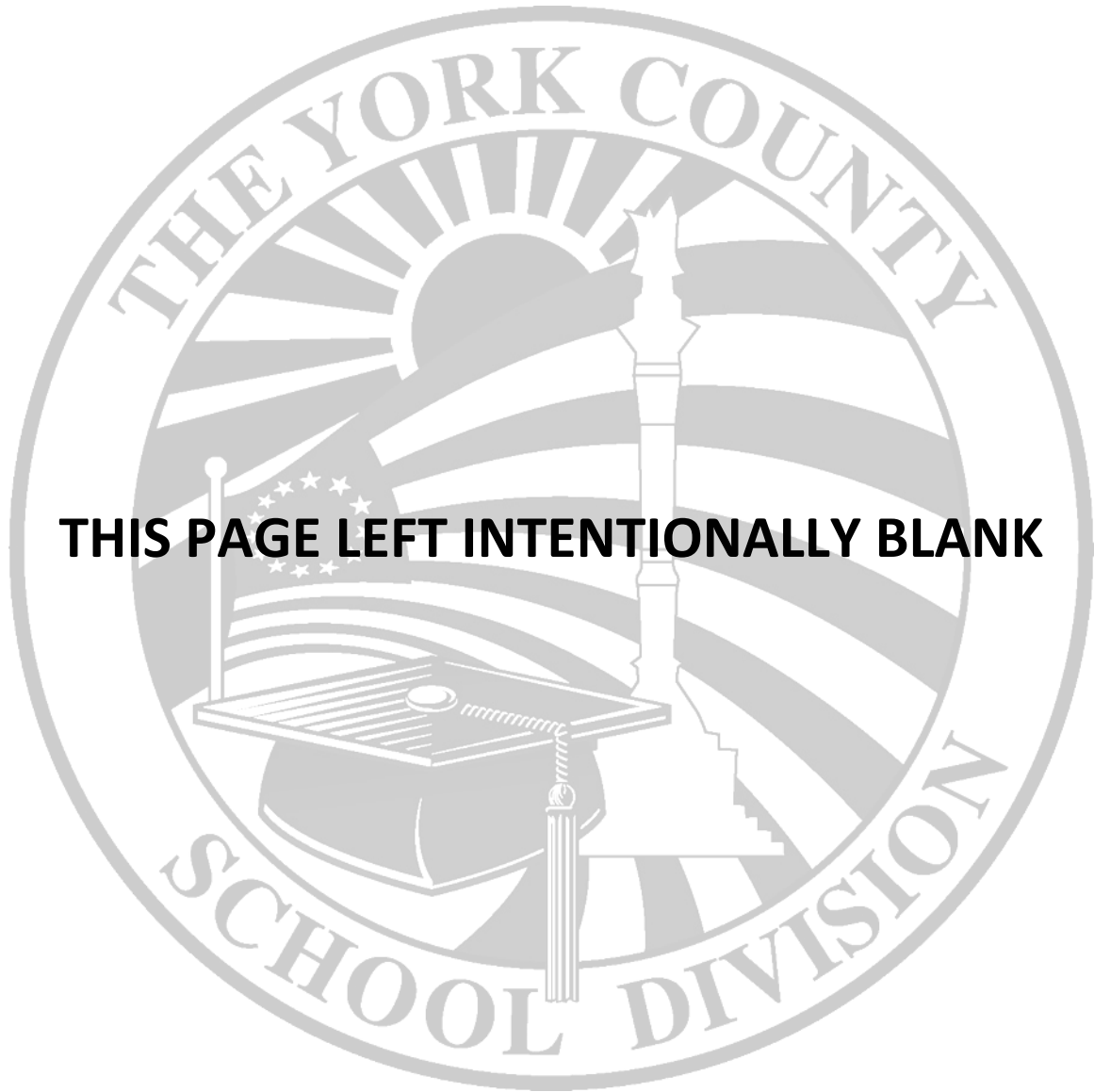
Revenue Monitoring

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

YORK COUNTY SCHOOL DIVISION ORGANIZATIONAL CHART FY 26

Effective 07/01/2025





FINANCIAL

REVENUES AND EXPENDITURES

SIGNIFICANT TRENDS AND ASSUMPTIONS

REVENUES

The Operating Budget is comprised of four major revenue sources: state, federal, county, and local miscellaneous.

State

State revenue flows directly to the school division in a myriad of ways. The most predominant way is based on student average daily membership as applied to the funding provided by the state based on the Standards of Quality. As background information, Article VIII, § 2 of the Constitution of Virginia requires the State Board of Education to determine and prescribe from time to time, subject to revision by the General Assembly, Standards of Quality for the public schools in Virginia. The General Assembly shall determine the manner in which funds are to be provided for the cost of maintaining an educational program meeting the prescribed standards of quality, and shall provide for the apportionment of the cost of such program between the Commonwealth and the local units of government comprising such school divisions. The Code of Virginia (Section 22.1-18.01) requires the Board of Education to review the Standards of Quality every two years.

Other methods used by the state to fund local education programs are the allocation of state sales tax, grants, and participation in regional educational programs. The state first provided school divisions a distribution of lottery funds for FY99 and the state continued the lottery funds in each fiscal year thereafter through FY09. The school division receives a share of the lottery funds collected by the state. Prior to FY10, at least fifty percent of the total lottery funds received were required to be spent on nonrecurring costs. The amount in the School Operating Budget did not include the non-recurring portion. Beginning in FY10, the General Assembly approved shifting all lottery proceeds to cover a portion of designated K-12 educational programs thereby eliminating lottery funding as a separate revenue source. As of FY23, 23% of the lottery funding is required to spent on nonrecurring costs.

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

SIGNIFICANT TRENDS AND ASSUMPTIONS (continued)

and student enrollment is projected to increase by 203 students. In addition, the Governor's proposed budget includes initiatives to decrease the ratio of students to school counselors and English language learners to teachers.

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

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

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

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

For FY21, the year started off with fiscal uncertainty. At the close of FY20, school and state budgets were amended in the final months to account for the economic uncertainty brought on by the pandemic. School divisions were faced with declining student enrollment which would translate into significant reductions in state funding unless action was taken by the Governor and General Assembly. For YCSD, we were looking at a loss of more than 800 students or \$4.2 million. However, by November things started to change. Schools, local and state governments had received multiple appropriations of federal stimulus funds. In addition, the state revised the revenue forecast as actual revenue was significantly better than originally projected. This meant that school budgets would be held harmless for the significant loss of students.

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

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

SIGNIFICANT TRENDS AND ASSUMPTIONS (continued)

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

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

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

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

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

As we transition to FY24, state revenues are expected to modestly decline. The decline in revenue was first noted in the Fall of 2022. As a result, the Governor and General Assembly took a conservative approach to appropriating state funding for FY24. However, the State ended FY23 with a record \$5.1 billion surplus. It is expected that school divisions will receive additional funding for FY24 during the next General Assembly session.

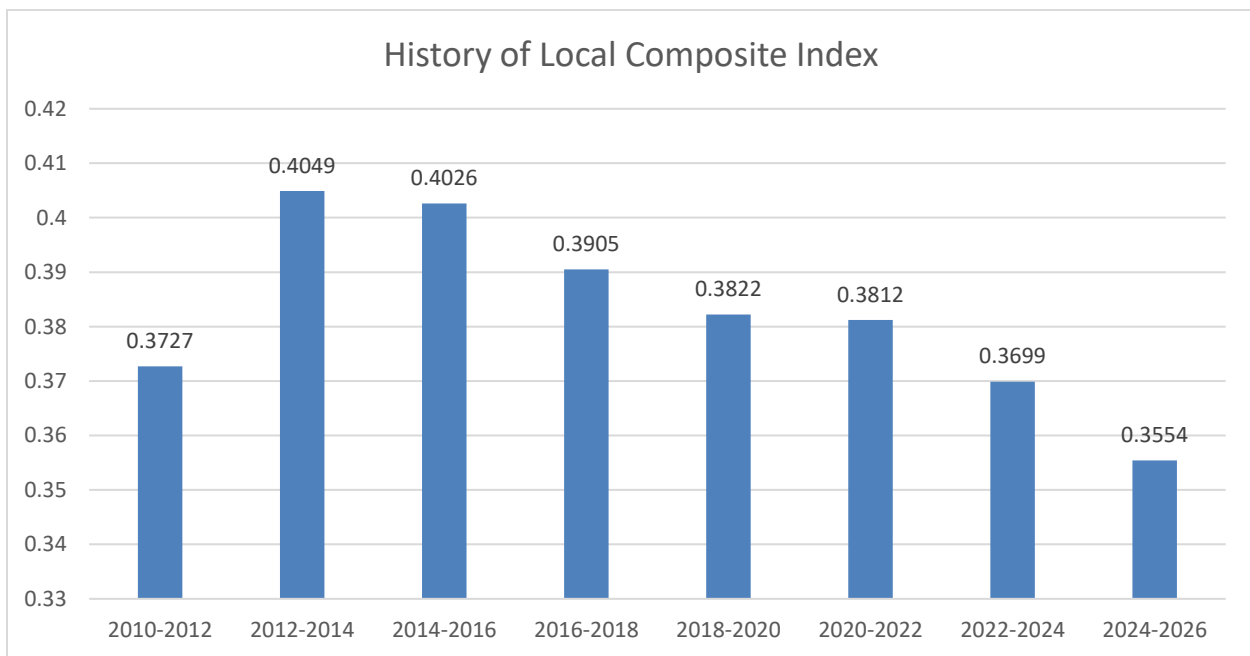
One of the significant challenges for all school divisions remains staffing shortages. For YCSD, this is evident in the areas of special education teachers and para-educators, world language teachers, career and technology teachers, and custodians. YCSD is committed to increasing compensation as an incentive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

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

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

SIGNIFICANT TRENDS AND ASSUMPTIONS (continued)

FY25 marks the first year of the state biennial budget for 25-26. With every new biennial budget, the state updates the Local Composite Index (LCI) for all school divisions. For the York County School Division (YCSD), the LCI decreased from .3699 to .3554 in FY25. The decrease in LCI means that the state will increase its share of funding for the cost of education. In FY26, the second half of the biennial budget the LCI remains at .3554.



SIGNIFICANT TRENDS AND ASSUMPTIONS (continued)

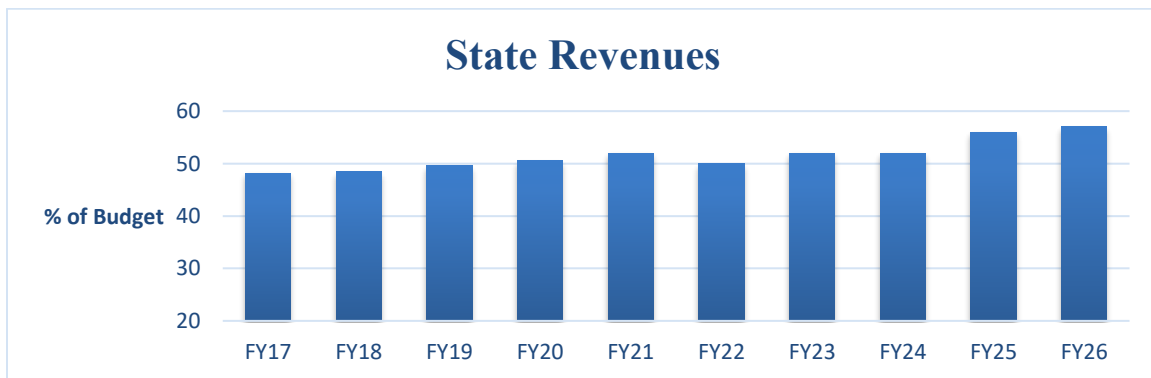
State

In FY2025, the division received \$9.2 million increase in State revenues, attributable to a strong Virginia economy, a lower Local Composite Index (LCI) rate, record lottery proceeds, and a substantial FY2024 state fund balance.

For FY2026, the Virginia economy is projected to remain strong, with State funding anticipated to increase by \$4.0 million. This notable growth in State support has enabled the School Board to implement meaningful compensation and benefit enhancements for staff.

Staffing shortages have been a persistent challenge for school divisions across the Commonwealth. As YCSD approaches FY2026, vacancy levels have declined to their lowest point since prior to the pandemic in FY2021. This improvement is attributable, in part, to targeted compensation strategies implemented by the School Board to attract and retain high-quality personnel. Between FY2023 and FY2025, the School Board authorized cumulative pay increases of no less than 24.6% for both licensed and non-licensed staff.

Enrollment, a primary determinant of State funding allocations, continues to recover from the unprecedented decline in FY2021 resulting from the COVID-19 pandemic. For FY2026, enrollment is projected at 13,051 students, 85 more than budgeted in FY25. If achieved, this will represent the highest enrollment level in YCSD history.



Federal

Federal revenue sources in the Operating Budget include Title I, Title II, Title III, Foreign Language Grant, 2024 DODEA World Language, 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 34.1% 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 44.3% of the federal revenue received and 4.4% of the total Operating Budget revenue.

SIGNIFICANT TRENDS AND ASSUMPTIONS (continued)

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

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

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

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

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

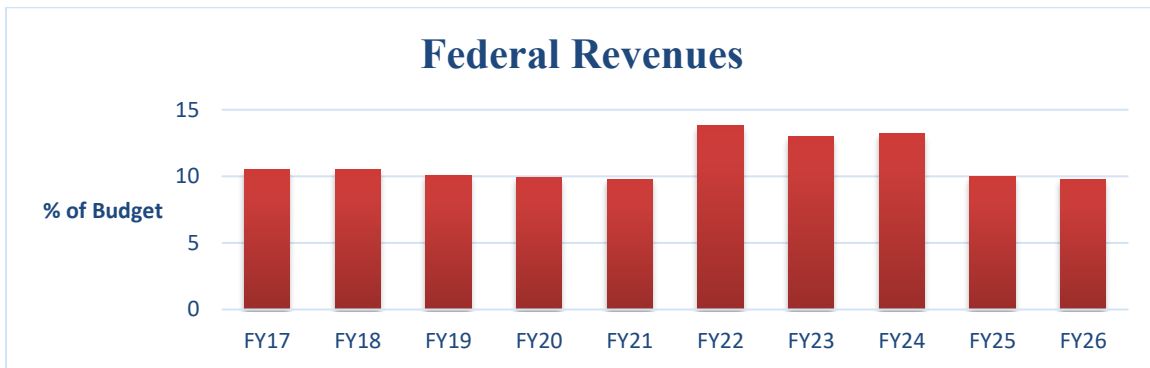
In FY23, federal revenues remain relatively unchanged at \$23 million. YCSD continues to spend down its allocation of federal stimulus funds from FY22. However, for FY23, additional stimulus funds have been added. This includes an allocation of \$1.2 million in State ARPA funds to support an employee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

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

SIGNIFICANT TRENDS AND ASSUMPTIONS (continued)

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

For FY2026, federal revenues are projected to decrease by approximately \$1.5 million, primarily due to the expiration or planned spenddown of several Department of Defense, Security, and Elementary and Secondary School Emergency Relief (ESSER) grants. These grants represented one-time funding intended to enhance instructional and operational programs; therefore, their conclusion is anticipated to have minimal effect on the continuation of core services. Impact Aid is expected to remain at current funding levels; however, at the time of this budget's adoption, the federal budget had not yet been adopted.



County

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

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

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

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

SIGNIFICANT TRENDS AND ASSUMPTIONS (continued)

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

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

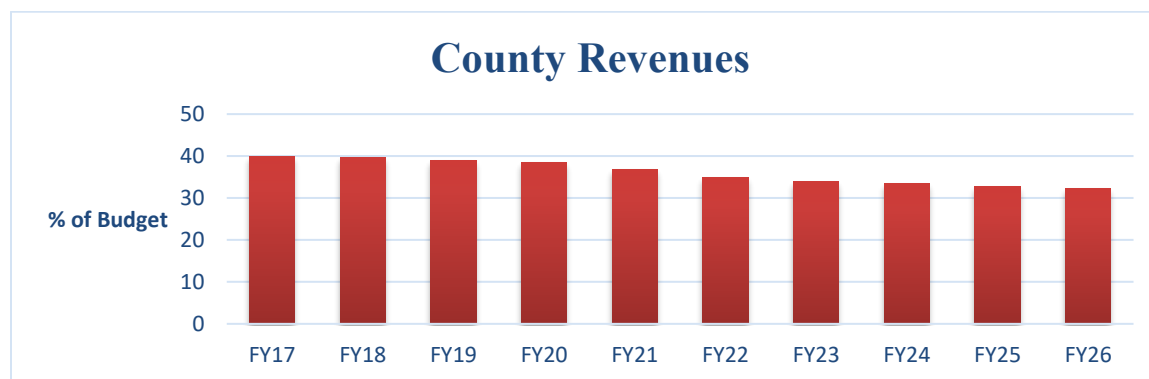
Based on the General Assembly approved state budget for FY23, the estimated required local match (RLM) is \$40,834,496.

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

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

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

For FY2026, the School Board and County adopted a revised approach to local funding. Historically, the County's working budget figure closely aligned with the final appropriation. For FY2026, the County initially identified \$500,000 as the maximum additional funding available. During the budget process, this allocation was subsequently increased to \$1.0 million. Combined with projected growth in State funding, this adjustment enabled YCSD to fully meet all mandated requirements while providing a competitive compensation increase for staff. Total County funding for FY2026 is \$64.2 million, which exceeds the Required Local Match (RLM) of \$50,419,138.



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 FY26 County Adopted Budget presents the long-term schedule debt schedule for schools. This information can be found in the Financial and Informational sections.

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

OTHER POST EMPLOYMENT BENEFITS (OPEB)

School division eligible retirees and their dependents receive post-employment health care benefits. For FY25 the Actuarially Determined Contribution was \$122,001. For fiscal year ended June 30, 2025 the actuarial accrued liability was \$6,308,489. As of June 30, 2025, the Actuarial Value of Assets in OPEB trust were \$12,635,419.

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

SIGNIFICANT TRENDS AND ASSUMPTIONS (continued)

Capital Improvement Program

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

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

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

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

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

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

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

SIGNIFICANT TRENDS AND ASSUMPTIONS (continued)

For FY2026, the School Board requested capital funding totaling \$20.1 million, which was fully approved by the Board of Supervisors. This appropriation comprises \$17.1 million in debt service and \$3.0 million in cash funding. The cash will be provided through a combination of year-end fund balances and transfers from the Revenue Stabilization Fund.

Key capital projects include the planning and construction of a new bus loop and additional parking facilities at Dare Elementary and the School Board Office; planning and renovation efforts at Tabb High School, encompassing a 4-6 classroom expansion, renovation of the Learning Commons and KIVA, as well as replacement of the roof and installation of LED lighting.

CAPITAL PROJECTS FUND DESCRIPTIONS FOR FISCAL YEAR 2026

Dare Elementary & SBO – Create Bus Loop and additional parking spaces

Additional parking spaces are needed for both buses and personal vehicles. Bus and personal vehicle traffic flows will be separated to increase safety.

Operating Budget Impact: There will be some additional cost to maintain a larger parking lot and slightly higher utility costs to light it.

Tabb High – LED Lighting Conversion

To replace existing T-8 fluorescent fixtures with new LED fixtures. Existing T-8 fluorescent fixtures are insufficient and contain mercury. Many bulbs will need to be replaced every year. New LED fixtures are much more energy efficient, eliminate mercury and reduce maintenance time.

Operating Budget Impact: New fixtures will use much less electricity, produce less heat, reducing HVAC operation and require very little maintenance.

Tabb High – New Gym Entrance

The current gymnasium entrance is in poor condition, a more secure entrance is needed, access to auxiliary gym is poor, more restroom facilities are required for students and visitors. The locker and team rooms need total renovation beyond the 2024 makeovers.

Operating Budget Impact: New plumbing fixtures and lockers will require less repairs and reduce maintenance costs. The new entrance will provide a vestibule to reduce HVAC losses and operating costs.

SIGNIFICANT TRENDS AND ASSUMPTIONS (continued)

Capital Projects Fund Descriptions (continued)

Tabb High – New Front Entrance Upgrade w/KIVA and Learning Commons

The existing library is far too small and needs to be replaced with a Learning Commons, a more accessible KIVA needs to be built and the front of the school needs to be updated. There is no clear main entrance to the school.

Operating Budget Impact: New windows and doors should reduce maintenance costs and operating costs with double-pane glass, thermally broken frames and better seals. The building addition will increase utilities but the conversion of lights to LED and HVAC conversion to geothermal should more than offset the increase.

Tabb High – Media Center/KIVA/Restroom Renovations and Painting

To provide additional classroom spaces and bring students that are in the classroom trailer into the building. Existing media center and KIVA will be relocated to a new addition and the existing spaces converted into classrooms.

Operating Budget Impact: There should be little or no budget impacts since the renovated spaces are already lighted and have HVAC.

Temporary Modular Classrooms

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

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

SIGNIFICANT TRENDS AND ASSUMPTIONS (continued)

Capital Projects Fund Descriptions (continued)

Division Wide – Replacement of Division-wide Communication System-800MHz Radios

The existing equipment is past the end of useful life and not compatible with new technologies. School division 800 MHz radios are 17 years old. Typical radio life expectancy is 10 years.

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

Local Miscellaneous

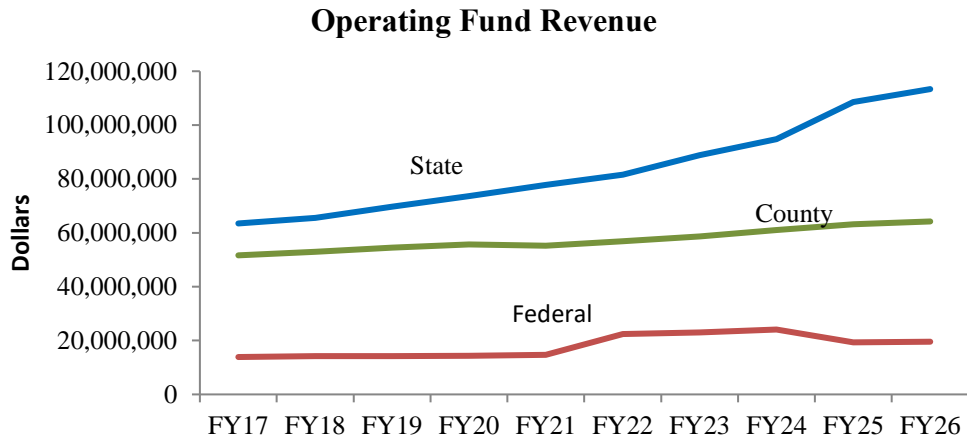
Local miscellaneous revenue includes interest revenue on investments, out of zone tuition, sale of vehicles, etc. The local miscellaneous revenue source has remained fairly constant at about 1.1% of the total Operating Budget.

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
17	51,640,444	63,482,726	13,883,314	129,006,484
18	52,987,094	65,530,106	14,184,286	132,701,486
19	54,487,094	69,723,762	14,180,927	138,391,783
20	55,737,094	73,577,720	14,336,919	143,651,733
21	55,237,094	77,801,746	14,719,493	147,758,333
22	56,837,094	81,614,161	22,468,378	160,919,633
23	58,637,094	88,895,233	23,024,404	170,556,731
24	60,987,094	94,730,490	24,089,377	179,806,961
25	63,177,094	108,527,672	19,383,834	191,088,600
26	64,222,283	113,370,979	19,612,802	197,206,064



SIGNIFICANT TRENDS AND ASSUMPTIONS **(continued)**

EXPENDITURES

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

Instruction (610000)

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

Administration/Attendance and Health (620000)

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

Pupil Transportation (630000)

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

Operation & Maintenance (640000)

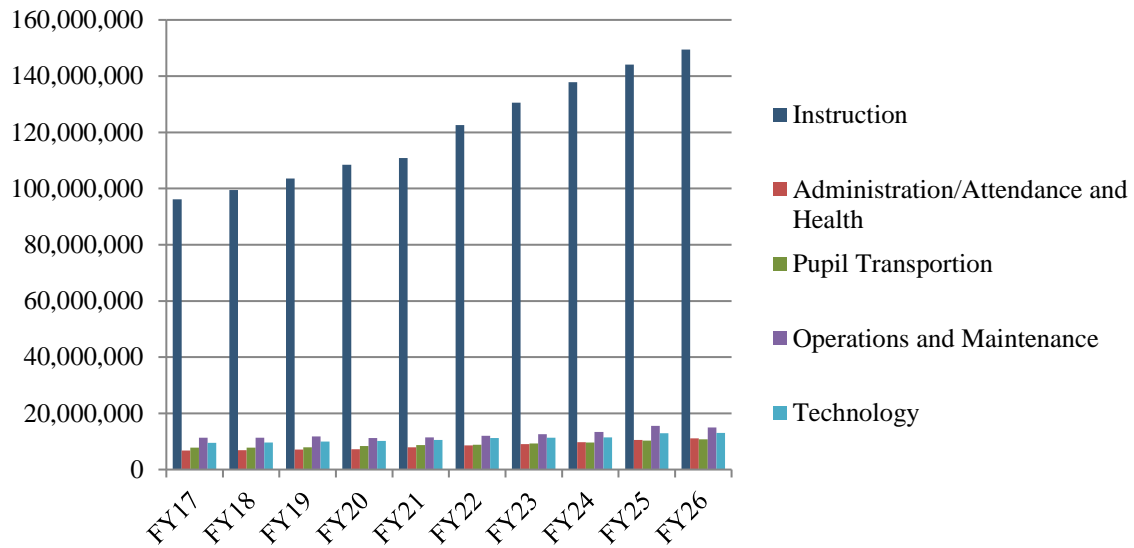
Activities concerned with keeping the physical plant open, comfortable, and safe for use, and keeping the grounds, buildings, and equipment in effective working condition. This includes the activities of maintaining safety in buildings, on the grounds, and in the vicinity of schools.

Technology (680000)

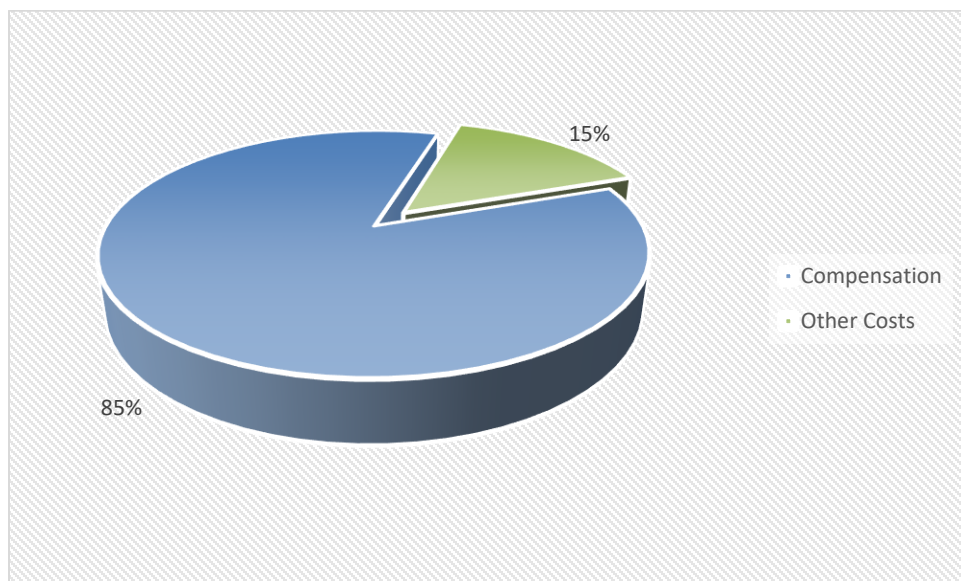
This function captures technology-related expenditures as required by the General Assembly. Activities concerned with providing and maintaining the infrastructure and related materials and equipment to support the use of technology for instructional and operational purposes.

SIGNIFICANT TRENDS AND ASSUMPTIONS (continued)

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

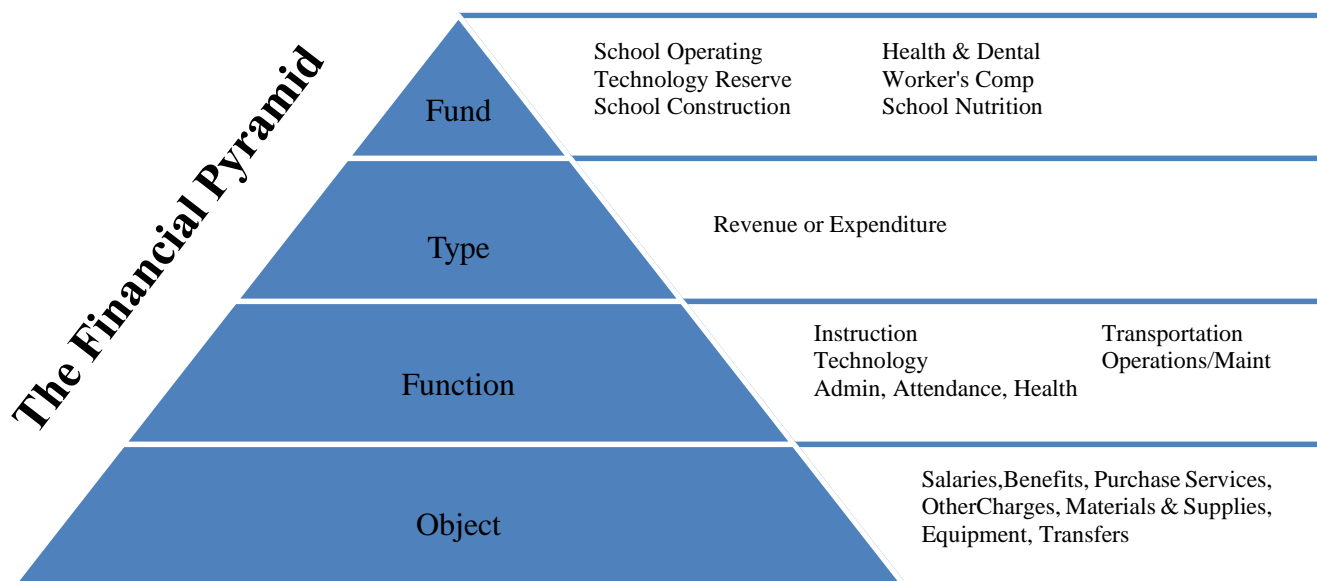


The percentage of the budget directed to compensation and other costs is shown below. These percentages have not changed significantly over the last several fiscal years.



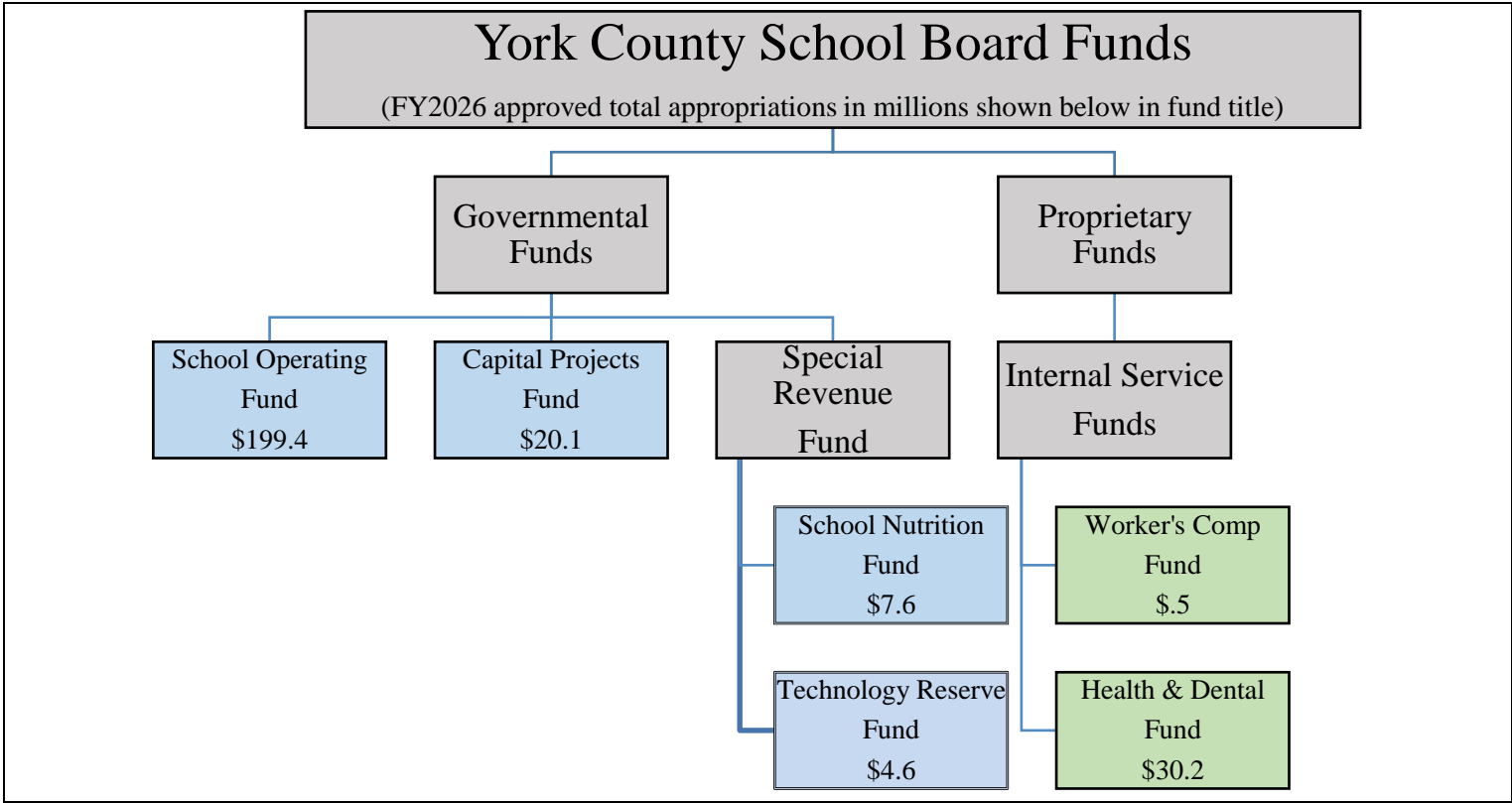
Description of Financial Structure

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



School Board Funds Overview

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



Governmental Funds

School Operating Fund

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

Capital Projects Fund

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

School Nutrition Fund

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

Technology Reserve Fund

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

Proprietary Funds

Worker's Compensation Fund

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

Health and Dental Fund

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

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

	FY2022	FY2023	FY2024	FY2025	FY2025	FY2026	FY2027	FY2028	FY2029
	ACTUAL	ACTUAL	ACTUAL	BUDGET	EXPECTED	BUDGET	PROJECTED	PROJECTED	PROJECTED
Revenues by Fund									
Operating Fund	158,384,099	172,366,752	185,795,692	193,333,851	195,863,392	199,451,610	204,437,900	209,548,848	214,787,569
School Nutrition Fund	9,167,770	6,412,172	6,404,895	7,852,627	7,687,810	7,693,237	7,885,568	8,082,707	8,284,775
Workers Compensation Fund	284,856	294,707	536,712	538,000	538,000	538,000	551,450	565,236	579,367
Health and Dental Insurance Fund	22,458,812	25,762,599	23,081,929	30,289,457	30,289,457	30,289,457	31,046,693	31,822,861	32,618,432
Capital Projects Fund	3,250,006	19,415,538	15,551,039	14,277,754	16,977,754	20,137,712	20,641,155	21,157,184	21,686,113
Technology Reserve Fund	1,875,519	4,623,240	954,619	4,620,000	4,620,000	4,620,000	4,735,500	4,853,888	4,975,235
Total Revenue - All Funds	195,421,062	228,875,008	232,324,886	250,911,689	255,976,413	262,730,016	269,298,266	276,030,723	282,931,491
Expenditures by Fund									
Operating Fund	163,530,763	173,239,721	183,938,543	193,333,851	195,863,392	199,451,610	204,437,900	209,548,848	214,787,569
School Nutrition Fund	6,545,439	6,536,503	6,377,495	7,852,627	7,687,810	7,693,237	7,885,568	8,082,707	8,284,775
Workers Compensation Fund	303,415	1,156,607	498,461	538,000	538,000	538,000	551,450	565,236	579,367
Health and Dental Insurance Fund	22,362,614	20,222,677	24,876,083	30,289,457	30,289,457	30,289,457	31,046,693	31,822,861	32,618,432
Capital Projects Fund	8,736,776	15,869,186	16,609,632	14,277,754	16,977,754	20,137,712	20,641,155	21,157,184	21,686,113
Technology Reserve Fund	3,347,705	1,057,366	2,097,241	4,620,000	4,620,000	4,620,000	4,735,500	4,853,888	4,975,235
Total Expenditures - All Funds	204,826,712	218,082,061	234,397,455	250,911,689	255,976,413	262,730,016	269,298,266	276,030,723	282,931,491

York County School Division

Summary Statement of Revenues and Expenditures

	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 ACTUAL	FY2025 BUDGET	FY2025 EXPECTED	FY2026 BUDGET	FY2027 PROJECTED	FY2028 PROJECTED	FY2029 PROJECTED
Total Revenues by Source									
State	81,941,598	89,907,870	100,441,788	112,027,354	113,231,585	117,250,575	120,181,839	123,186,385	126,266,045
Federal	26,656,829	24,679,622	25,334,090	24,745,779	25,903,472	24,432,643	25,043,459	25,669,546	26,311,284
Local - County	60,087,100	78,738,683	76,538,133	77,454,848	80,154,848	84,359,995	86,468,995	88,630,720	90,846,488
Local - Revenue Stabilization	0	0	0	0	0	0	0	0	0
Local - Miscellaneous	1,785,300	3,014,522	2,908,314	2,245,251	2,245,251	2,245,546	2,301,685	2,359,227	2,418,207
Interest on Deposits	4,390	27,180	96,499	50,000	55,000	55,000	56,375	57,784	59,229
Local - Cafeteria Sales	234,058	0	2,972,935	2,585,000	2,587,800	2,587,800	2,652,495	2,718,807	2,786,778
Transfer-Other Funds	95,100	24,218,425	300,000	700,000	700,000	700,000	717,500	735,438	753,823
Interest on Deposits	0	15,104	155,261	45,000	40,000	40,000	41,000	42,025	43,076
Prior Yr Expenditure Refund	4,389	0	3,867	0	0	0	0	0	0
Transfers In	279,603	279,603	512,825	340,000	340,000	340,000	348,500	357,213	366,143
Transfers From Reserves	0	0	0	198,000	198,000	198,000	202,950	208,024	213,224
Local - Employee Health Contribution	2,918,572	0	3,507,644	3,319,500	3,319,500	3,319,500	3,402,488	3,487,550	3,574,738
Local - Employer Health Contribution	17,320,877	0	16,619,901	24,294,757	24,237,757	24,237,757	24,843,701	25,464,793	26,101,413
Local - Employee Dental Contribution	510,669	0	506,065	713,000	713,000	713,000	730,825	749,096	767,823
Local - Employer Dental Contribution	373,113	0	379,848	417,000	417,000	417,000	427,425	438,111	449,063
Local - Employee Retiree Health Contribution	356,459	0	319,036	375,000	375,000	375,000	384,375	393,984	403,834
Local - Employer Retiree Health Contribution	0	0	0	200,000	200,000	200,000	205,000	210,125	215,378
Local - Employee Retiree Dental Contribution	66,663	0	64,791	85,000	85,000	85,000	87,125	89,303	91,536
Local - Employer Retiree Dental Contribution	0	0	0	1,500	1,500	1,500	1,538	1,576	1,615
TR Workers Compensation Fund	8,160	0	18,228	8,700	8,700	8,700	8,918	9,140	9,369
School Insurance Transfer-ER	75,222	0	45,589	85,000	85,000	85,000	87,125	89,303	91,536
Gen. Allow. Sentara Exp Ref	0	0	0	0	57,000	57,000	58,425	59,886	61,383
Prior Year Refund PPO	0	0	11,202	0	0	0	0	0	0
Transfers From Reserves	828,853	0	0	750,000	750,000	750,000	768,750	787,969	807,668
GASB 87 Othr Fnc Src: Lease	1,874,107	0	0	0	0	0	0	0	0
Charges for Services	0	7,993,999	26,997	271,000	271,000	271,000	277,775	284,719	291,837
Miscellaneous Revenue	0	0	1,561,873	0	0	0	0	0	0
Total Revenue - All Funds	195,421,062	228,875,008	232,324,886	250,911,689	255,976,413	262,730,016	269,298,266	276,030,723	282,931,491

Total Expenditures by Object									
Personal Services	90,021,635	99,225,625	106,634,942	115,553,390	116,484,589	120,306,716	123,314,384	126,397,243	129,557,175
Employee Benefits	37,615,839	41,715,846	44,912,989	47,084,034	47,373,112	50,024,771	51,275,390	52,557,275	53,871,207
Purchased Services	35,273,858	33,540,147	40,052,973	47,617,540	48,735,049	46,999,059	48,174,035	49,378,386	50,612,846
Other Charges	6,248,772	5,141,744	5,936,609	6,818,662	6,593,849	6,344,215	6,502,820	6,665,391	6,832,026
Materials/Supplies	7,336,904	9,466,033	7,394,067	9,236,784	9,375,369	9,037,239	9,263,170	9,494,749	9,732,118
Equipment	11,586,698	20,334,692	19,386,319	21,540,271	24,153,437	26,686,000	27,353,150	28,036,979	28,737,903
Transfers	16,743,006	8,657,974	10,079,556	3,061,008	3,261,008	3,332,016	3,415,316	3,500,699	3,588,217
Total Expenditures - All Funds	204,826,712	218,082,061	234,397,455	250,911,689	255,976,413	262,730,016	269,298,266	276,030,723	282,931,491
Excess (deficiency) of revenues over expenditures									
	(9,405,650)	10,792,947	(2,072,569)	0	0	0	0	0	0
Net Change in Fund Balance									
	(9,405,650)	10,792,947	(2,072,569)	0	0	0	0	0	0
Fund Balance, Beginning of Year	23,467,726	14,062,076	24,855,023	22,782,454	22,782,454	22,782,454	22,782,454	22,782,454	22,782,454
Fund Balance, End of Year*	14,062,076	24,855,023	22,782,454	22,782,454	22,782,454	22,782,454	22,782,454	22,782,454	22,782,454

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

*Forecasts for the Worker's Compensation Fund have not been revised, as actual experience has remained consistent from year to year. The Division's Safety and Security staff maintain rigorous safety protocols, including regular inspections of equipment, facilities, playgrounds, and vehicles. In addition, annual safety training is conducted for employees, and the Safety Committee meets regularly to review accidents and worker's compensation claims.

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

	FY22 ACTUAL	FY23 ACTUAL	FY24 ACTUAL	FY25 EXPECTED	FY26 BUDGET	FY27 PROJECTED	FY28 PROJECTED	FY29 PROJECTED
Revenue								
State	81,697,194	89,087,625	99,732,148	109,357,416	113,370,979	116,205,253	119,110,385	122,088,144
Federal	18,064,511	21,027,755	22,168,136	21,083,631	19,612,802	20,103,122	20,605,700	21,120,843
County - Operations and Grounds	56,837,094	59,287,094	60,987,094	63,177,094	64,222,283	65,827,840	67,473,536	69,160,374
County - Revenue Stabilization Fund	0	0	0	0	0	0	0	0
Local Miscellaneous	1,785,300	2,964,278	2,908,314	2,245,251	2,245,546	2,301,685	2,359,227	2,418,207
	158,384,099	172,366,752	185,795,692	195,863,392	199,451,610	204,437,900	209,548,848	214,787,569
Expenditures								
Personal Services	89,387,897	98,748,296	106,142,490	116,032,257	119,830,083	122,825,835	125,896,481	129,043,893
Employee Benefits	37,295,565	41,486,010	44,678,335	47,135,395	49,760,598	51,004,613	52,279,728	53,586,721
Purchased Services	8,259,270	8,632,451	10,439,839	12,388,543	10,590,294	10,855,051	11,126,428	11,404,588
Other Charges	3,714,295	4,945,697	5,121,710	5,676,406	5,501,772	5,639,316	5,780,299	5,924,807
Materials/Supplies	6,294,349	8,646,525	6,192,789	8,140,997	7,787,867	7,982,564	8,182,128	8,386,681
Equipment	1,836,381	2,922,768	1,283,824	3,228,786	2,648,980	2,715,205	2,783,085	2,852,662
Transfers	16,743,006	7,857,974	10,079,556	3,261,008	3,332,016	3,415,316	3,500,699	3,588,217
	163,530,763	173,239,721	183,938,543	195,863,392	199,451,610	204,437,900	209,548,848	214,787,569
Excess (deficiency) of revenues over expenditures	(5,146,664)	(872,969)	1,857,149	0	0	0	0	0
Net Change in Fund Balance	(5,146,664)	(872,969)	1,857,149	0	0	0	0	0
Fund Balance, Beginning of Year	16,776,467	11,629,803	10,756,834	12,613,983	12,613,983	12,613,983	12,613,983	12,613,983
Fund Balance, End of Year*	11,629,803	10,756,834	12,613,983	12,613,983	12,613,983	12,613,983	12,613,983	12,613,983

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

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

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

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

	FY22 ACTUAL	FY23 ACTUAL	FY24 ACTUAL	FY25 EXPECTED	FY26 BUDGET	FY27 PROJECTED	FY28 PROJECTED	FY29 PROJECTED
Revenue								
State	244,404	223,056	165,640	230,169	235,596	241,486	247,523	253,711
Federal	8,592,318	3,651,867	3,165,954	4,819,841	4,819,841	4,940,337	5,063,845	5,190,442
Charges for Services	234,058	2,487,005	2,972,935	2,587,800	2,587,800	2,652,495	2,718,807	2,786,778
Local Miscellaneous	1,890	50,244	100,366	50,000	50,000	51,250	52,531	53,845
Transfers-Other Funds	95,100	0	0	0	0	0	0	0
0								
Total Revenue	9,167,770	6,412,172	6,404,895	7,687,810	7,693,237	7,885,568	8,082,707	8,284,775
Expenditures								
Personal Services	247,346	263,893	243,770	218,332	218,332	223,790	229,385	235,120
Employee Benefits	142,805	132,990	115,348	122,057	122,057	125,108	128,236	131,442
Purchased Services	4,893,146	4,834,741	4,909,168	6,268,709	6,306,725	6,464,393	6,626,003	6,791,653
Other Charges	0	0	616	5,750	5,750	5,894	6,041	6,192
Materials and Supplies	523,760	819,508	801,956	834,372	849,372	870,606	892,371	914,681
Capital Outlay	738,382	485,371	306,637	238,590	191,001	195,776	200,670	205,687
Total Expenditures	6,545,439	6,536,503	6,377,495	7,687,810	7,693,237	7,885,568	8,082,707	8,284,775
Excess (deficiency) of revenues over expenditures	2,622,331	(124,331)	27,400	0	0	0	0	0
Fund Balance, Beginning of Year	3,605,773	6,228,104	6,103,773	6,131,173	6,131,173	6,131,173	6,131,173	6,131,173
Fund Balance, End of Year	6,228,104	6,103,773	6,131,173	6,131,173	6,131,173	6,131,173	6,131,173	6,131,173

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

	FY22 ACTUAL	FY23 ACTUAL	FY24 ACTUAL	FY25 EXPECTED	FY26 BUDGET	FY27 PROJECTED	FY28 PROJECTED	FY29 PROJECTED
Revenue								
Interest on Deposits	864	15,104	23,887	0	0	0	0	0
Workers Comp Transfers In	279,603	279,603	512,825	340,000	340,000	340,000	340,000	340,000
Transfer from Reserves	0	0	0	198,000	198,000	198,000	198,000	198,000
Prior Yr Expenditure Refund	4,389	0	0	0	0	0	0	0
	284,856	294,707	536,712	538,000	538,000	551,450	565,236	579,367
Expenditures								
Personal Services	50,844	57,970	65,184	47,000	71,301	71,301	71,301	71,301
Employee Benefits	20,500	24,283	43,761	16,000	42,456	42,456	42,456	42,456
Purchased Services	83,392	78,307	86,926	75,000	99,243	99,243	99,243	99,243
Other Charges	148,679	196,047	302,590	400,000	325,000	325,000	325,000	325,000
Transfers	0	800,000	0	0	0	0	0	0
	303,415	1,156,607	498,461	538,000	538,000	551,450	565,236	579,367
Excess (deficiency) of revenues over expenditures	(18,559)	(861,900)	38,251	0	0	0	0	0
Net Change in Fund Balance	(18,559)	(861,900)	38,251	0	0	0	0	0
Fund Balance, Beginning of Year	2,816,141	2,797,582	1,935,682	1,973,933	1,973,933	1,973,933	1,973,933	1,973,933
Fund Balance, End of Year*	2,797,582	1,935,682	1,973,933	1,973,933	1,973,933	1,973,933	1,973,933	1,973,933

*Forecasts for the Worker's Compensation Fund have not been revised, as actual experience has remained consistent from year to year. The Division's Safety and Security staff maintain rigorous safety protocols, including regular inspections of equipment, facilities, playgrounds, and vehicles. In addition, annual safety training is conducted for employees, and the Safety Committee meets regularly to review accidents and worker's compensation claims.

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

	FY22 ACTUAL	FY23 ACTUAL	FY24 ACTUAL	FY25 EXPECTED	FY26 BUDGET	FY27 PROJECTED	FY28 PROJECTED	FY29 PROJECTED
Revenue								
Interest on Deposits	224	27,180	47,752	40,000	40,000	41,000	42,025	43,076
Charges for Services	3,867,766	5,506,994	5,985,000	4,568,200	4,568,200	4,682,405	4,799,465	4,919,452
Transfers-Other Funds	18,590,822	20,228,425	17,049,177	25,681,257	25,681,257	26,323,288	26,981,371	27,655,905
	22,458,812	25,762,599	23,081,929	30,289,457	30,289,457	31,046,693	31,822,861	32,618,432
Expenditures								
Personal Services	216,485	155,466	183,498	187,000	187,000	191,675	196,467	201,379
Employee Benefits	109,443	72,563	75,545	99,660	99,660	102,152	104,705	107,323
Purchased Services	22,036,686	19,994,648	24,617,040	30,002,797	30,002,797	30,752,867	31,521,689	32,309,731
	22,362,614	20,222,677	24,876,083	30,289,457	30,289,457	31,046,693	31,822,861	32,618,432
Excess (deficiency) of revenues over expenditures	96,198	5,539,922	(1,794,154)	0	0	0	0	0
Net Change in Fund Balance	96,198	5,539,922	(1,794,154)	0	0	0	0	0
Fund Balance, Beginning of Year	(1,885,688)	(1,789,490)	3,750,432	1,956,278	1,956,278	1,956,278	1,956,278	1,956,278
Fund Balance, End of Year*	(1,789,490)	3,750,432	1,956,278	1,956,278	1,956,278	1,956,278	1,956,278	1,956,278

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

	FY22 ACTUAL	FY23 ACTUAL	FY24 ACTUAL	FY25 EXPECTED	FY26 BUDGET	<i>FY27 PROJECTED</i>	<i>FY28 PROJECTED</i>	<i>FY29 PROJECTED</i>
Revenue								
Capital Projects	3,250,006	19,415,538	15,551,039	16,977,754	20,137,712	<i>20,641,155</i>	<i>21,157,184</i>	<i>21,686,113</i>
Total Revenue	3,250,006	19,415,538	15,551,039	16,977,754	20,137,712	<i>20,641,155</i>	<i>21,157,184</i>	<i>21,686,113</i>
Expenditures								
Capital Projects	8,736,776	15,869,186	16,609,632	16,977,754	20,137,712	<i>20,641,155</i>	<i>21,157,184</i>	<i>21,686,113</i>
Total Expenditures	8,736,776	15,869,186	16,609,632	16,977,754	20,137,712	<i>20,641,155</i>	<i>21,157,184</i>	<i>21,686,113</i>
Excess (deficiency) of revenues over expenditures	0	0	0	0	0	0	0	0
Fund Balance (Not Applicable*)	0	0	0	0	0	0	0	0

*Actual columns do not include encumbrances.

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

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

	FY22 ACTUAL	FY23 ACTUAL	FY24 ACTUAL	FY25 EXPECTED	FY26 BUDGET	FY27 PROJECTED	FY28 PROJECTED	FY29 PROJECTED
Revenue								
Revenue-Local Sources	1,875,519	36,051	83,622	5,000	5,000	5,125	5,253	5,384
Charges for Services	0	0	26997	271,000	271,000	277,775	284,719	291,837
Revenue-Federal	0	0	0	0	0	0	0	0
Revenue-Commonwealth	0	597,189	544,000	3,644,000	3,644,000	3,735,100	3,828,478	3,924,189
Transfer From Other Funds	0	3,990,000	300,000	700,000	700,000	717,500	735,438	753,823
Total Revenue	1,875,519	4,623,240	954,619	4,620,000	4,620,000	4,735,500	4,853,888	4,975,235
Expenditures								
Purchased Services	1,364	0	0	0	0	0	0	0
Other Charges	2,385,799	0	511,692	511,693	511,693	524,485	537,597	551,037
Materials/Supplies	518,795	0	399,322	400,000	400,000	410,000	420,250	430,756
Equipment	441,747	1,057,366	1,186,227	3,708,307	3,708,307	3,801,015	3,896,040	3,993,441
Transfers	0	0	0	0	0	0	0	0
Total Expenditures	3,347,705	1,057,366	2,097,241	4,620,000	4,620,000	4,735,500	4,853,888	4,975,235
Excess (deficiency) of revenues over expenditures	(1,472,186)	3,565,874	(1,142,622)	0	0	0	0	0
Net Change in Fund Balance	(1,472,186)	3,565,874	(1,142,622)	0	0	0	0	0
Fund Balance, Beginning of Year	3,869,489	2,397,303	5,963,177	4,820,555	4,820,555	4,820,555	4,820,555	4,820,555
Fund Balance, End of Year*	2,397,303	5,963,177	4,820,555	4,820,555	4,820,555	4,820,555	4,820,555	4,820,555

YORK COUNTY SCHOOL DIVISION

SCHOOL OPERATING FUND

REVENUE SUMMARY-LEVEL III

REVENUE SOURCE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EXPECTED	FY 2026 BUDGET	\$ CHANGE COMPARED TO FY25E	% CHANGE COMPARED TO FY25E
STATE	83,391,321	92,072,906	92,808,007	96,682,848	3,874,841	4.2%
STATE SALES TAX	16,340,827	16,126,129	16,549,409	16,688,131	138,722	0.8%
FEDERAL	22,168,136	19,712,471	21,083,631	19,612,802	(1,470,829)	(7.0%)
LOCAL APPROPRIATION-OPERATIONS	59,605,794	61,670,794	61,670,794	62,670,794	1,000,000	1.6%
LOCAL APPROPRIATION-GROUNDS	1,381,300	1,506,300	1,506,300	1,551,489	45,189	3.0%
LOCAL APPROPRIATION-REV STAB FD	0	0	0	0	0	0.0%
LOCAL OPERATION MISC.	2,908,314	2,245,251	2,245,251	2,245,546	295	0.0%
TOTAL	185,795,692	193,333,851	195,863,392	199,451,610	3,588,218	1.8%

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

SCHOOL NUTRITION FUND

REVENUE SUMMARY-LEVEL III

REVENUE SOURCE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EXPECTED	FY 2026 BUDGET	\$ CHANGE COMPARED TO FY25E	% CHANGE COMPARED TO FY25E
INTEREST ON DEPOSITS	96,499	50,000	50,000	50,000	0	0.0%
STATE	165,640	184,319	230,169	235,596	5,427	2.4%
FEDERAL	3,165,955	5,033,308	4,819,841	4,819,841	0	0.0%
CAFETERIA SALES	2,972,935	2,585,000	2,587,800	2,587,800	0	0.0%
MISCELLANEOUS	3,866	0	0	0	0	0.0%
TOTAL	6,404,895	7,852,627	7,687,810	7,693,237	5,427	0.1%

WORKERS COMPENSATION FUND

REVENUE SUMMARY-LEVEL III

REVENUE SOURCE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EXPECTED	FY 2026 BUDGET	\$ CHANGE COMPARED TO FY25E	% CHANGE COMPARED TO FY25E
INTEREST ON DEPOSITS	23,887	0	0	0	0	0.0%
TRANSFERS IN	512,825	340,000	340,000	340,000	0	0.0%
TRANSFER FROM RESERVES	0	198,000	198,000	198,000	0	0.0%
TOTAL	536,712	538,000	538,000	538,000	0	0.0%

YORK COUNTY SCHOOL DIVISION

HEALTH AND DENTAL INSURANCE FUND

REVENUE SUMMARY-LEVEL III

REVENUE SOURCE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EXPECTED	FY 2026 BUDGET	\$ CHANGE COMPARED TO FY25E	% CHANGE COMPARED TO FY25E
INTEREST ON DEPOSITS	47,752	40,000	40,000	40,000	0	0.0%
CHARGES FOR SERVICES	5,985,000	4,511,200	4,568,200	4,568,200	0	0.0%
TRANSFERS-OTHER FUNDS	17,049,177	25,738,257	25,681,257	25,681,257	0	0.0%
TOTAL	23,081,929	30,289,457	30,289,457	30,289,457	0	0.0%

CAPITAL PROJECTS FUND

REVENUE SUMMARY-LEVEL III

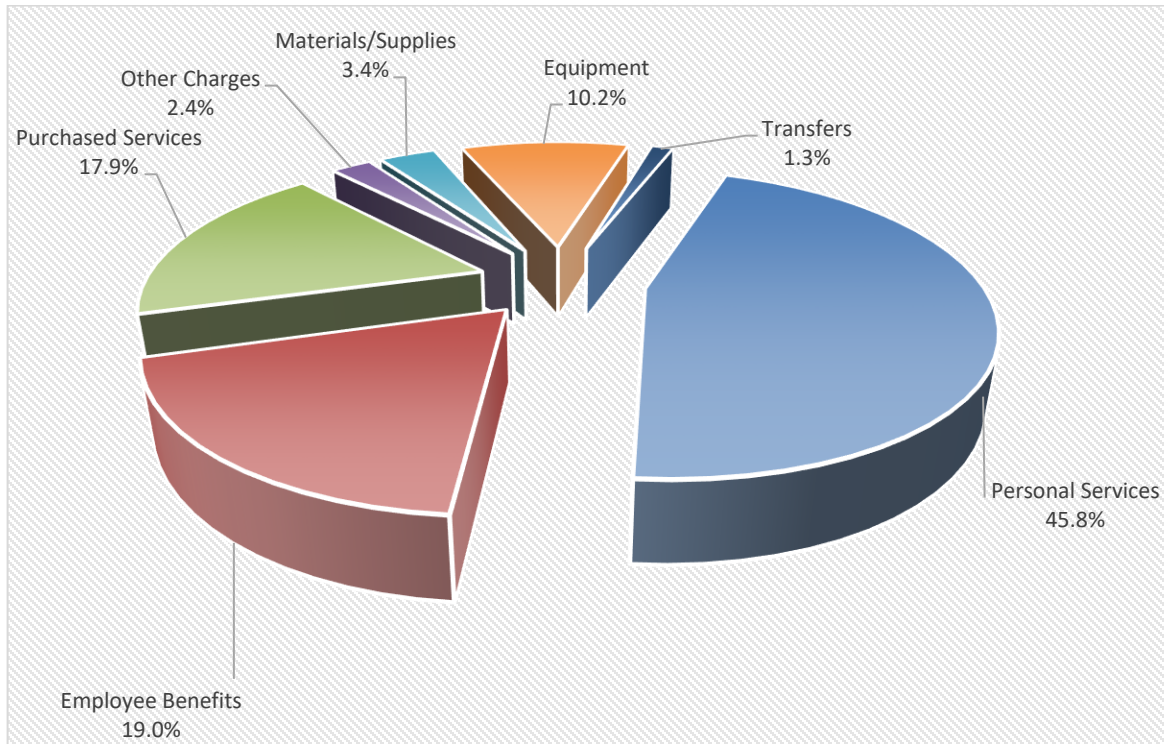
REVENUE SOURCE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EXPECTED	FY 2026 BUDGET	\$ CHANGE COMPARED TO FY25E	% CHANGE COMPARED TO FY25E
LOCAL-COUNTY	15,551,039	14,277,754	16,977,754	20,137,712	3,159,958	18.6%
TOTAL	15,551,039	14,277,754	16,977,754	20,137,712	3,159,958	18.6%

TECHNOLOGY RESERVE FUND

REVENUE SUMMARY-LEVEL III

REVENUE SOURCE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EXPECTED	FY 2026 BUDGET	\$ CHANGE COMPARED TO FY25E	% CHANGE COMPARED TO FY25E
INTEREST ON DEPOSITS	83,622	5,000	5,000	5,000	0	0.0%
CHARGES FOR SERVICES	26,997	271,000	271,000	271,000	0	0.0%
STATE	544,000	3,644,000	3,644,000	3,644,000	0	0.0%
TRANSFERS IN	300,000	700,000	700,000	700,000	0	0.0%
TOTAL	954,619	4,620,000	4,620,000	4,620,000	0	0.0%

FY26 Expenditures by Major Object Summary of All Funds



The above pie chart is a summary of all funds by major object for FY26. Approximately 64.8% percent of the budget is directed to personal services and employee benefits to cover the cost of school division staff. The next largest component of the budget is purchased services at 17.9%. The remaining 17.3% of the budget covers equipment, supplies, other charges and object transfers. A financial summary of the budget by major object is on the following three pages.

YORK COUNTY SCHOOL DIVISION

SUMMARY OF ALL FUNDS

EXPENDITURES BY MAJOR OBJECT-LEVEL III

	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EXPECTED	FY 2026 BUDGET	\$ CHANGE COMPARED TO FY25E	% CHANGE COMPARED TO FY25E
PERSONAL SERVICES	106,634,942	115,553,390	116,484,589	120,306,716	3,822,127	3.3%
EMPLOYEE BENEFITS	44,912,989	47,084,034	47,373,112	50,024,771	2,651,659	5.6%
PURCHASED SERVICES	40,052,973	47,617,540	48,735,049	46,999,059	(1,735,990)	(3.6%)
OTHER CHARGES	5,936,609	6,818,662	6,593,849	6,344,215	(249,634)	(3.8%)
MATERIALS / SUPPLIES	7,394,067	9,236,784	9,375,369	9,037,239	(338,130)	(3.6%)
EQUIPMENT	19,386,319	21,540,271	24,153,437	26,686,000	2,532,563	10.5%
TRANSFERS	10,079,556	3,061,008	3,261,008	3,332,016	71,008	2.2%
TOTAL	234,397,455	250,911,689	255,976,413	262,730,016	6,753,603	2.6%

SCHOOL OPERATING FUND

EXPENDITURES BY MAJOR OBJECT-LEVEL III

	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EXPECTED	FY 2026 BUDGET	\$ CHANGE COMPARED TO FY25E	% CHANGE COMPARED TO FY25E
PERSONAL SERVICES	106,142,490	115,054,278	116,032,257	119,830,083	3,797,826	3.3%
EMPLOYEE BENEFITS	44,678,335	46,855,338	47,135,395	49,760,598	2,625,203	5.6%
PURCHASED SERVICES	10,439,839	11,298,980	12,388,543	10,590,294	(1,798,249)	(14.5%)
OTHER CHARGES	5,121,710	5,896,969	5,676,406	5,501,772	(174,634)	(3.1%)
MATERIALS / SUPPLIES	6,192,789	8,106,790	8,140,997	7,787,867	(353,130)	(4.3%)
EQUIPMENT	1,283,824	3,060,488	3,228,786	2,648,980	(579,806)	(18.0%)
TRANSFERS	10,079,556	3,061,008	3,261,008	3,332,016	71,008	2.2%
TOTAL	183,938,543	193,333,851	195,863,392	199,451,610	3,588,218	1.8%

YORK COUNTY SCHOOL DIVISION

SCHOOL NUTRITION FUND

EXPENDITURES BY MAJOR OBJECT-LEVEL III

	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EXPECTED	FY 2026 BUDGET	\$ CHANGE COMPARED TO FY25E	% CHANGE COMPARED TO FY25E
PERSONAL SERVICES	243,770	265,112	218,332	218,332	0	0.0%
EMPLOYEE BENEFITS	115,348	132,036	122,057	122,057	0	0.0%
PURCHASED SERVICES	4,909,168	6,221,763	6,268,709	6,306,725	38,016	0.6%
OTHER CHARGES	616	10,000	5,750	5,750	0	0.0%
MATERIALS / SUPPLIES	801,956	729,994	834,372	849,372	15,000	1.8%
EQUIPMENT	306,637	493,722	238,590	191,001	(47,589)	(19.9%)
TOTAL	6,377,495	7,852,627	7,687,810	7,693,237	5,427	0.1%

WORKERS COMPENSATION FUND

EXPENDITURES BY MAJOR OBJECT-LEVEL III

	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EXPECTED	FY 2026 BUDGET	\$ CHANGE COMPARED TO FY25E	% CHANGE COMPARED TO FY25E
PERSONAL SERVICES	65,184	47,000	47,000	71,301	24,301	51.7%
EMPLOYEE BENEFITS	43,761	16,000	16,000	42,456	26,456	165.4%
PURCHASED SERVICES	86,926	75,000	75,000	99,243	24,243	32.3%
OTHER CHARGES	302,590	400,000	400,000	325,000	(75,000)	(18.8%)
TOTAL	498,461	538,000	538,000	538,000	0	0.0%

YORK COUNTY SCHOOL DIVISION

HEALTH AND DENTAL INSURANCE FUND

EXPENDITURES BY MAJOR OBJECT-LEVEL III

	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EXPECTED	FY 2026 BUDGET	\$ CHANGE COMPARED TO FY25E	% CHANGE COMPARED TO FY25E
PERSONAL SERVICES	183,498	187,000	187,000	187,000	0	0.0%
EMPLOYEE BENEFITS	75,545	80,660	99,660	99,660	0	0.0%
PURCHASED SERVICES	24,617,040	30,021,797	30,002,797	30,002,797	0	0.0%
TOTAL	24,876,083	30,289,457	30,289,457	30,289,457	0	0.0%

CAPITAL PROJECTS FUND

EXPENDITURES BY MAJOR OBJECT-LEVEL III

	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EXPECTED	FY 2026 BUDGET	\$ CHANGE COMPARED TO FY25E	% CHANGE COMPARED TO FY25E
PERSONAL SERVICES	136,282	0	0	0	0	0.0%
EMPLOYEE BENEFITS	55,173	0	0	0	0	0.0%
PURCHASED SERVICES	0	0	0	0	0	0.0%
EQUIPMENT	16,418,176	14,277,754	16,977,754	20,137,712	3,159,958	18.6%
TOTAL	16,609,632	14,277,754	16,977,754	20,137,712	3,159,958	18.6%

TECHNOLOGY RESERVE FUND

EXPENDITURES BY MAJOR OBJECT -LEVEL III

	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EXPECTED	FY 2026 BUDGET	\$ CHANGE COMPARED TO FY25E	% CHANGE COMPARED TO FY25E
OTHER CHARGES	511,692	511,693	511,693	511,693	0	0.0%
MATERIALS/SUPPLIES	399,322	400,000	400,000	400,000	0	0.0%
EQUIPMENT	1,186,227	3,708,307	3,708,307	3,708,307	0	0.0%
TOTAL	2,097,241	4,620,000	4,620,000	4,620,000	0	0.0%

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

SUMMARY OF PROGRAM BUDGETS

FISCAL YEAR 2026

	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EXPECTED	FY 2026 BUDGET
INSTRUCTION				
CLASSROOM INSTRUCTION				
REGULAR EDUCATION UNDISTRIBUTED				
2100-611000-000 UNDISTRIBUTED SALARIES AND BENEFITS	0	0	0	240,147
SUBTOTAL	0	0	0	240,147
REGULAR EDUCATION UNDISTRIBUTED TOTAL	0	0	0	240,147

SUMMARY OF PROGRAM BUDGETS

FISCAL YEAR 2026

		FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EXPECTED	FY 2026 BUDGET
INSTRUCTION					
CLASSROOM INSTRUCTION					
REGULAR EDUCATION					
ELEMENTARY					
2100-611011-005	PRE-KINDERGARTEN	1,306,596	1,451,659	1,451,659	1,520,301
2100-611011-010	KINDERGARTEN	4,315,955	4,905,709	4,905,709	4,326,091
2100-611011-020	1ST GRADE	3,977,304	4,185,005	4,185,005	4,265,405
2100-611011-030	2ND GRADE	4,297,751	4,566,785	4,566,785	4,152,286
2100-611011-040	3RD GRADE	3,788,145	3,963,402	3,963,402	4,912,702
2100-611011-050	4TH GRADE	4,213,246	4,562,793	4,562,793	4,552,406
2100-611011-060	5TH GRADE	3,771,647	4,054,216	4,054,216	4,367,398
2100-611011-070	ART	978,733	1,032,920	1,032,920	1,032,165
2100-611011-080	MUSIC	888,230	919,052	919,052	999,784
2100-611011-090	PE	909,032	920,442	920,442	945,526
2100-611011-100	EL	604,795	931,312	902,802	993,035
2100-611011-110	READING	2,049,567	2,449,171	2,449,171	2,060,113
2100-611011-125	SCHOOL OF THE ARTS	13,880	15,184	15,184	15,184
2100-611011-130	CONTRACTED SERVICES	5,000	5,000	5,000	5,000
2100-611011-140	OTHER	5,184,188	4,717,961	4,740,461	5,215,645
2100-611011-141	ALL IN VIRGINIA-ELEMENTARY	363,729	889,384	641,173	410,798
	SUBTOTAL	36,667,798	39,569,995	39,315,774	39,773,839
MIDDLE					
2100-611012-150	ENCORE	2,490,634	2,780,759	2,780,759	3,237,407
2100-611012-160	CORE/TEAMING/ACADEMIC COACHING	11,709,526	12,527,405	12,542,405	13,378,377
2100-611012-170	ALTERNATIVE EDUCATION	117,115	124,032	124,032	136,230
2100-611012-190	EL	183,678	178,964	175,764	247,401
2100-611012-205	SCHOOL OF ARTS	83,216	92,357	92,357	94,905
2100-611012-210	CONTRACTED SERVICES	6,184	9,325	9,325	9,325
2100-611012-220	OTHER	1,925,695	1,710,482	1,717,982	1,945,992
2100-611012-221	ALL IN VIRGINIA-MIDDLE	145,291	198,165	361,107	242,536
	SUBTOTAL	16,661,339	17,621,489	17,803,731	19,292,173
HIGH					
2100-611013-230	ART	1,137,075	1,245,147	1,245,147	1,259,198
2100-611013-240	MUSIC	692,090	724,799	724,799	871,456
2100-611013-250	ENGLISH	3,618,996	3,797,958	3,797,958	3,928,554
2100-611013-260	EL	243,229	236,028	267,738	325,985
2100-611013-270	MATH	3,473,535	3,574,744	3,574,744	3,739,127
2100-611013-280	SCIENCE	3,570,635	3,750,577	3,750,577	3,931,936
2100-611013-290	SOCIAL STUDIES	3,961,064	4,197,608	4,197,608	4,362,065
2100-611013-300	PHYSICAL EDUCATION & HEALTH	1,506,056	1,494,175	1,494,175	1,526,163
2100-611013-310	DRIVER EDUCATION	0	2,500	2,500	2,500
2100-611013-320	WORLD LANGUAGE	1,740,193	1,831,225	1,831,225	2,034,024
2100-611013-330	YORK RIVER ACADEMY	542,357	568,323	568,323	623,886
2100-611013-335	VIRTUAL HIGH SCHOOL	353,753	482,932	482,932	358,451
2100-611013-345	DRAMA	289,462	316,073	316,073	303,478
2100-611013-350	SCHOOL OF THE ARTS	639,333	657,246	657,246	599,892
2100-611013-360	VHSL/INTERSCHOLASTIC ACTIVITY	886,818	917,801	917,801	980,707
2100-611013-370	CONTRACTED SERVICES	693,940	766,756	766,756	869,552
2100-611013-380	OTHER	3,003,391	2,663,393	2,618,393	2,912,986
2100-611013-381	ALL IN VIRGINIA-HIGH	0	22,451	22,451	22,380
	SUBTOTAL	26,351,927	27,249,736	27,236,446	28,652,340
	REGULAR EDUCATION TOTAL	79,681,064	84,441,220	84,355,951	87,718,352

SUMMARY OF PROGRAM BUDGETS

FISCAL YEAR 2026

		FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EXPECTED	FY 2026 BUDGET
INSTRUCTION					
CLASSROOM INSTRUCTION					
SPECIAL EDUCATION					
ELEMENTARY					
2100-611021-390	CLASSROOM TEACHERS	7,103,874	8,092,278	8,092,278	8,558,801
2100-611021-400	OTHER	159,238	69,510	69,510	69,510
	SUBTOTAL	7,263,112	8,161,788	8,161,788	8,628,311
MIDDLE					
2100-611022-410	CLASSROOM TEACHERS	2,997,657	3,457,516	3,457,516	3,856,195
2100-611022-420	OTHER	67,522	45,622	45,622	45,622
	SUBTOTAL	3,065,179	3,503,138	3,503,138	3,901,817
HIGH					
2100-611023-430	CLASSROOM TEACHERS	4,070,149	4,498,866	4,498,866	4,694,472
2100-611023-440	OTHER	2,939,124	3,410,018	3,410,018	3,124,039
	SUBTOTAL	7,009,273	7,908,884	7,908,884	7,818,511
	SPECIAL EDUCATION TOTAL	17,337,564	19,573,810	19,573,810	20,348,639
CAREER/TECHNICAL					
SECONDARY					
2100-611034-450	FAMILY & CONSUMER SCIENCE	288,699	285,308	285,308	295,578
2100-611034-460	BUSINESS & INFORMATION TECHNOLOGY	762,280	864,445	864,445	950,916
2100-611034-470	MARKETING EDUCATION	311,273	335,508	335,508	344,582
2100-611034-510	CONTRACTED SERVICES	1,527,791	1,580,899	1,580,899	1,701,354
2100-611034-520	MILITARY SCIENCE (NJROTC & NNDCC)	407,742	336,577	336,577	338,296
2100-611034-530	OTHER	212,065	288,907	288,907	397,195
	SUBTOTAL	3,509,850	3,691,644	3,691,644	4,027,921
	CAREER/TECHNICAL TOTAL	3,509,850	3,691,644	3,691,644	4,027,921

SUMMARY OF PROGRAM BUDGETS

FISCAL YEAR 2026

		FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EXPECTED	FY 2026 BUDGET
INSTRUCTION					
CLASSROOM INSTRUCTION					
GIFTED EDUCATION					
ELEMENTARY					
2100-611041-540	EXTEND	633,233	722,090	722,090	652,103
	SUBTOTAL	633,233	722,090	722,090	652,103
SECONDARY					
2100-611044-560	EXTEND	79,006	86,516	86,516	87,882
	SUBTOTAL	79,006	86,516	86,516	87,882
	GIFTED EDUCATION TOTAL	712,239	808,606	808,606	739,985
OTHER PROGRAMS					
2100-611050-580	TITLE I - PART A	890,268	893,208	903,323	900,198
2100-611050-581	REMOVING BARRIERS	0	0	7,500	0
2100-611050-582	TITLE II - PART A	211,820	201,155	204,397	204,397
2100-611050-585	TITLE III	42,693	39,752	47,232	52,501
2100-611050-586	TITLE IV - PART A	46,545	62,191	67,347	67,347
2100-611050-600	TITLE VIB	2,657,623	2,793,690	3,037,085	3,092,780
2100-611050-605	NOAA GRANT	63,708	160,061	160,061	0
2100-611050-608	DODEA FOREIGN LANGUAGE GRANT	325,190	1,500,000	1,653,091	1,175,000
2100-611050-610	DEPARTMENT OF DEFENSE EDUCATION				
	ACTIVITY GRANT	90,793	2,000,000	1,909,208	1,600,000
2100-611050-620	SUMMER SCHOOL	155,759	270,417	270,417	505,000
2100-611050-640	MISCELLANEOUS	115,358	566,692	518,883	19,424
2100-611050-641	ISAEP	1,337	16,465	16,054	16,054
2100-611050-642	VIRGINIA PRESCHOOL INITIATIVE-VPI	300,823	630,866	366,000	683,751
2100-611050-643	FEDERAL PRESCHOOL GRANT	52,722	54,566	54,566	54,309
2100-611050-650	CONTINGENCY	105,599	104,851	104,851	105,146
2100-611050-731	UNFINISHED LEARNING-ESSER II	77,150	0	0	0
2100-611050-732	EXTENDED SCHOOL YR-ESSER II	319,310	0	0	0
2100-611050-735	ARP ESSER III	1,593,599	800,000	143,250	0
2100-611050-736	MCKINNEY-VENTO ARP HOMELESS II	20,103	0	10,004	0
2100-611050-737	ARP ESSER III SET ASIDE UNFINISHED				
	LEARNING	307,101	366,110	15,990	0
2100-611050-738	HEALTH WORKFORCE GRANT	32,850	46,548	13,901	0
2100-611050-739	ADVANCING COMPUTER SCIENCE ED				
	GRANT	169,780	0	74,599	0
2100-611050-740	COMMUNITY SCHOOLS GRANT	110,399	0	57,500	57,500
2100-611050-741	MCKINNEY VENTO NON-SUBGRANT	15,720	10,765	13,699	10,765
2100-611050-742	ACTIVE LEARNING GRANT	45,000	0	0	0
2100-611050-743	MEANINGFUL WATERSHED EDUC				
	EXPERIENCES	42,001	0	0	0
2100-611050-744	SEAPERCH	0	0	5,000	0
2100-611050-745	2024 DODEA WORLD LANGUAGE	0	0	2,000,000	2,000,000
2100-611050-746	RESTRAINT & SECLUSION GRANT	0	0	6,980	0
2100-611050-747	ADVANCED PLACEMENT AP, IB AND				
	CAMBRIDGE FEE REDUCTION PROGRAM	0	0	9,601	0
2100-611050-748	ASSISTING VVA SUMMER SESSION FY25	0	0	9,375	0
	SUBTOTAL	7,793,251	10,517,337	11,679,914	10,544,172
	OTHER PROGRAMS TOTAL	7,793,251	10,517,337	11,679,914	10,544,172

SUMMARY OF PROGRAM BUDGETS

FISCAL YEAR 2026

		FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EXPECTED	FY 2026 BUDGET
INSTRUCTION					
INSTRUCTIONAL SUPPORT - STUDENT					
2100-612121-000	ELEMENTARY GUIDANCE	1,401,869	1,455,263	1,455,263	1,611,385
2100-612124-000	SECONDARY GUIDANCE	3,270,913	3,570,309	3,570,309	3,728,396
2100-612222-000	SOCIAL WORK SERVICES	610,464	659,435	659,435	650,308
2100-612300-000	HOMEBOUND	193,589	79,354	79,354	79,354
	SUBTOTAL	5,476,835	5,764,361	5,764,361	6,069,443
INSTRUCTION					
INSTRUCTIONAL SUPPORT - STAFF					
2100-613110-000	MANAGEMENT	1,668,396	1,673,658	1,673,658	1,681,524
2100-613120-000	REG. ED.	2,465,928	2,564,553	2,564,553	2,625,591
2100-613121-000	SPEC. ED.	1,439,416	1,509,094	1,509,094	1,516,814
2100-613130-000	STAFF DEVELOPMENT	153,767	285,290	285,290	285,290
2100-613201-000	ELEMENTARY MEDIA	926,364	1,117,388	1,117,388	1,155,775
2100-613204-000	SECONDARY MEDIA	1,284,574	1,438,459	1,438,459	1,476,872
	SUBTOTAL	7,938,445	8,588,442	8,588,442	8,741,866
INSTRUCTION					
INSTRUCTIONAL SUPPORT - SCHOOL ADMINISTRATION					
2100-614101-000	ELEMENTARY PRINCIPALS' OFFICES	4,396,270	4,645,946	4,645,946	4,777,472
2100-614104-000	SECONDARY PRINCIPALS' OFFICES	5,651,599	6,109,725	6,109,725	6,288,513
	SUBTOTAL	10,047,869	10,755,671	10,755,671	11,065,985

SUMMARY OF PROGRAM BUDGETS

FISCAL YEAR 2026

		FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EXPECTED	FY 2026 BUDGET
ADMINISTRATION, ATTENDANCE & HEALTH					
2100-621100-000	BOARD SERVICES	354,420	403,939	403,939	485,141
2100-621200-000	EXECUTIVE SERVICES	839,000	912,278	912,278	962,208
2100-621300-000	COMMUNICATION SERVICES	720,391	844,566	844,566	1,130,590
2100-621400-000	HUMAN RESOURCES	1,243,319	1,156,885	1,156,885	1,257,697
2100-621600-000	FISCAL SERVICES	3,067,428	1,689,538	1,934,027	1,724,121
2100-622200-000	HEALTH SERVICES	2,580,833	2,671,095	2,659,995	2,688,509
2100-622300-000	PSYCHOLOGICAL SERVICES	1,409,655	1,543,954	1,543,954	1,507,351
2100-622400-000	SPEECH/AUDIOLOGY SERVICES	1,848,269	1,279,677	1,279,677	1,375,884
	SUBTOTAL	12,063,315	10,501,932	10,735,321	11,131,501
PUPIL TRANSPORTATION					
2100-632000-000	VEHICLE OPERATION SERVICES	7,866,856	8,423,378	8,778,703	8,880,193
2100-634000-000	VEHICLE MAINTENANCE SERVICES	1,403,406	1,898,331	2,165,077	1,919,884
	SUBTOTAL	9,270,262	10,321,709	10,943,780	10,800,077
OPERATIONS & MAINTENANCE					
2100-641000-000	MANAGEMENT & DIRECTION	382,818	295,334	539,823	332,241
2100-642000-000	BUILDING SERVICES	11,260,051	12,019,540	12,372,107	11,406,884
2100-643000-000	GROUNDS SERVICES	7,650,049	1,506,300	1,506,300	1,551,489
2100-645000-000	VEHICLE SERVICES	373,939	414,690	414,690	417,320
2100-646000-000	SECURITY SERVICES	411,842	709,909	709,909	736,778
2100-647000-000	WAREHOUSE/DISTRIBUTION SERVICES	424,257	549,374	549,374	534,303
	SUBTOTAL	20,502,956	15,495,147	16,092,203	14,979,015
TECHNOLOGY					
2100-681000-000	TECHNOLOGY - CLASSROOM INSTRUCTION	2,799,828	5,631,700	5,631,700	5,753,415
2100-682000-000	TECHNOLOGY - INSTRUCTIONAL SUPPORT	3,076,225	3,239,451	3,239,451	3,409,192
2100-683000-000	TECHNOLOGY - ADMINISTRATION	1,522,371	1,680,166	1,680,166	1,564,544
2100-686000-000	TECHNOLOGY - OPERATIONS & MAINTENANCE	2,076,709	2,196,102	2,196,102	2,191,086
2100-689050-000	TECHNOLOGY - OTHER PROGRAMS - GRANTS	129,760	126,553	126,270	126,270
	SUBTOTAL	9,604,893	12,873,972	12,873,689	13,044,507
TOTAL SCHOOL OPERATING FUND:		183,938,543	193,333,851	195,863,392	199,451,610

SUMMARY OF PROGRAM BUDGETS

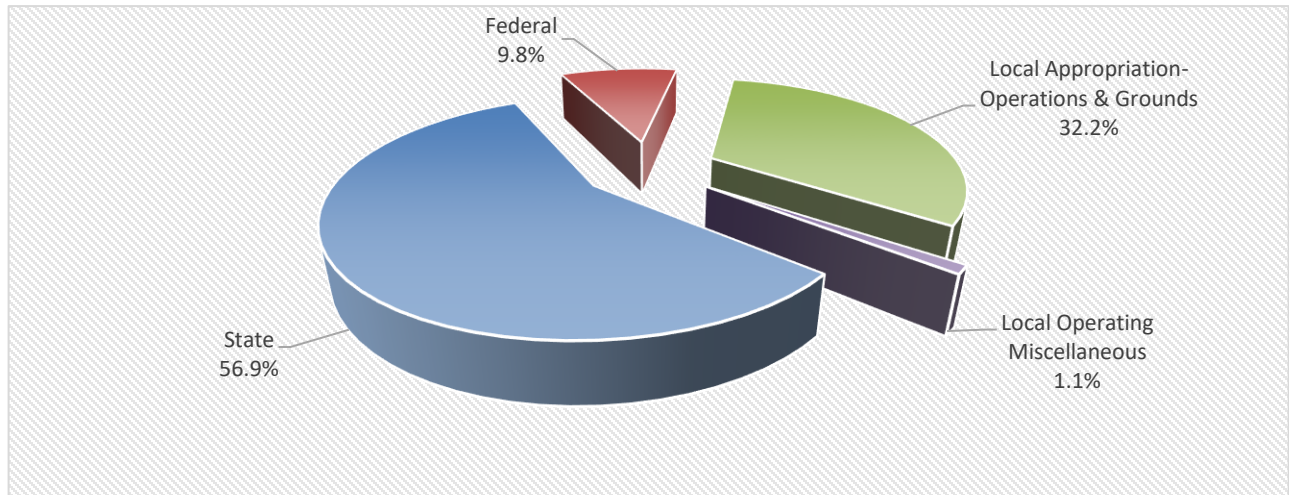
FISCAL YEAR 2026

	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EXPECTED	FY 2026 BUDGET
SCHOOL NUTRITION				
2200-651000-000	6,377,495	7,852,627	7,687,810	7,693,237
SUBTOTAL	6,377,495	7,852,627	7,687,810	7,693,237
WORKERS COMPENSATION				
2102-621600-000	498,461	538,000	538,000	538,000
SUBTOTAL	498,461	538,000	538,000	538,000
HEALTH & DENTAL INSURANCE				
2700-671100-000	24,876,083	30,289,457	30,289,457	30,289,457
SUBTOTAL	24,876,083	30,289,457	30,289,457	30,289,457
CAPITAL PROJECTS				
2500	16,609,632	14,277,754	16,977,754	20,137,712
SUBTOTAL	16,609,632	14,277,754	16,977,754	20,137,712
TECHNOLOGY RESERVE				
2500-681000-000	2,097,241	4,620,000	4,620,000	4,620,000
SUBTOTAL	2,097,241	4,620,000	4,620,000	4,620,000
TOTAL ALL FUNDS	234,397,455	250,911,689	255,976,413	262,730,016

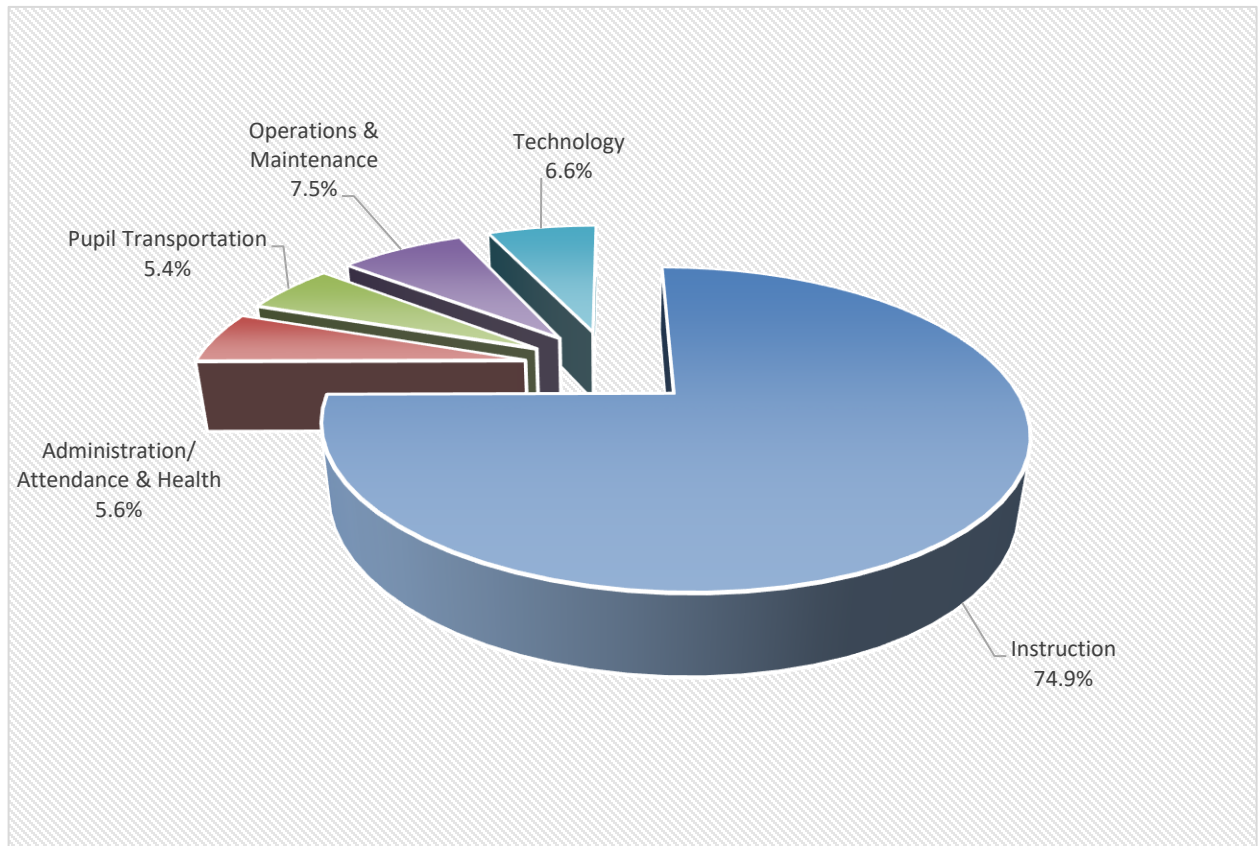
YORK COUNTY SCHOOL DIVISION

SCHOOL OPERATING FUND FY 2026

Revenues by Source

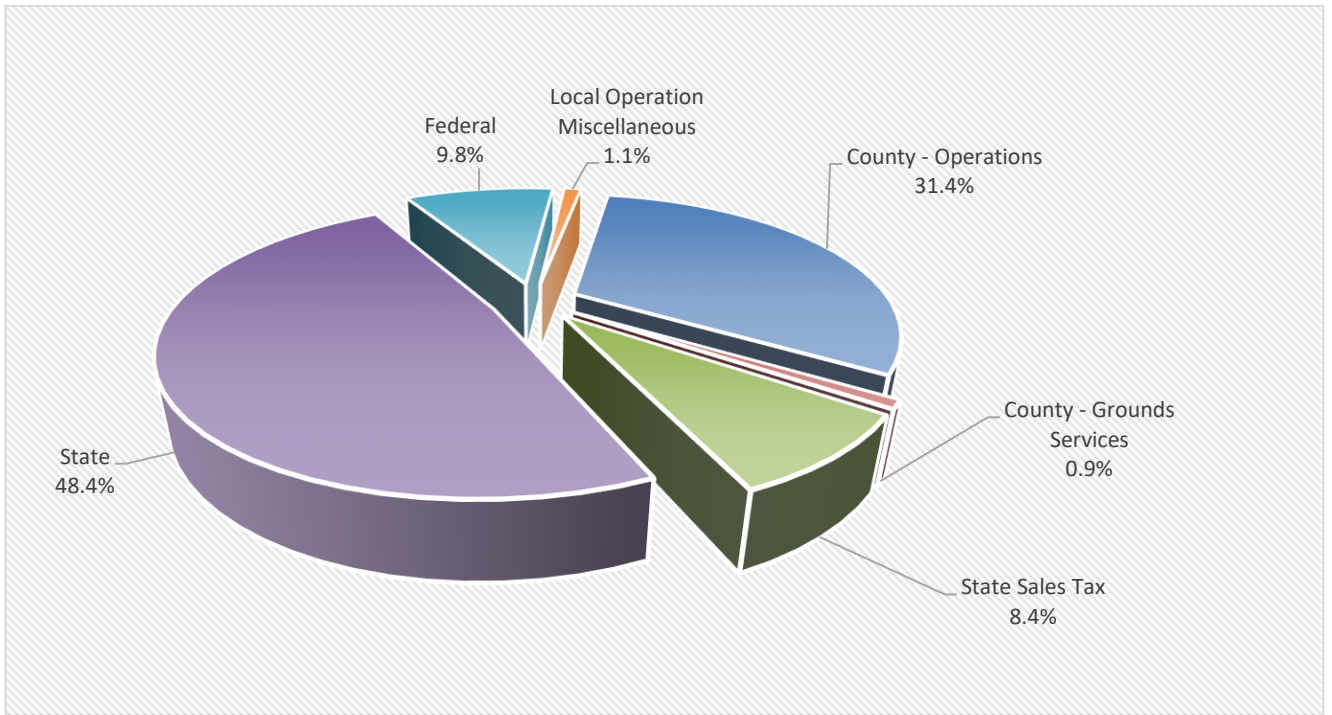


Expenditures by Major Category



OPERATING FUND REVENUE

OPERATING FUND
Support by Sources – FY2026



State revenue (including state sales tax) is the largest funding source of the operating budget, comprising approximately 56.8% of the total. The second largest funding source (32.3%) is County funding for operations and ground services.

Federal funding comprises 9.8% of the budget and miscellaneous revenue accounts for 1.1%. The revenue detail for the Operating Fund is shown on the following pages.

**YORK COUNTY SCHOOL DIVISION
SCHOOL OPERATING FUND
FISCAL YEAR 2026**

REVENUE

Local Revenue

Interest on Deposits

Revenue generated from the investment of available cash balances in the School Division's operating fund. Investment activities are managed by the County Treasurer.

Rental of Land/Buildings

Revenue received as reimbursement for the use of school facilities by external organizations. This includes usage by entities such as Parks and Recreation, youth athletic leagues, religious organizations, and community groups.

Use of Vehicles/Buses

Revenue received as reimbursement for the use of school division vehicles by outside programs and organizations, including Head Start, the Parent-Child Development Center, and Parks and Recreation.

Property Lease

Revenue derived from leasing school division property for commercial purposes, such as the installation of cellular communication towers.

Sale of Vehicles

Proceeds received from the sale or auction of surplus school vehicles and equipment.

Debt Service Reimbursement – New Horizons

Revenue received from the New Horizons Regional Education Center as reimbursement for their proportional share of capital improvements at Yorktown Middle School.

Pupil Fees

Following the elimination of the general supply fee in FY2006, this revenue account now includes only student-generated fees such as parking permits and musical instrument rentals.

Tuition – Day School

Tuition revenue collected from students who reside outside the York County School Division but are enrolled in its schools.

Tuition – Summer School

Revenue generated from tuition paid by students enrolled in summer school programs. A detailed breakdown of summer school tuition rates is provided in the informational section of this budget document.

Athletic User Fees

Participation fees collected for student involvement in interscholastic athletics. The current rate is \$30 per student, per season for middle school sports and \$40 per student, per season for high school sports. Collected fees help offset the costs of equipment, supplies, officials, transportation, and Virginia High School League membership.

Insurance Recovery

Funds received from insurance claims for damages to, or losses involving, school division-owned buildings and personal property.

**YORK COUNTY SCHOOL DIVISION
SCHOOL OPERATING FUND
FISCAL YEAR 2026**

REVENUE DETAIL

**ANNUAL FINANCIAL PLAN
FUND 2100**

SCHOOL OPERATING FUND

ACCT #	DESCRIPTION	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EXPECTED	FY 2026 BUDGET
REVENUE-LOCAL SOURCES					
USE OF MONEY AND PROPERTY					
30315-510100	INTEREST ON DEPOSITS	1,288	5,000	5,000	5,000
30315-520027	GASB 87 LEASE REVENUE	333,957	300,000	300,000	300,000
30315-520028	GASB 87 LEASE INTEREST INCOME	151,152	25,000	25,000	25,000
30315-520029	GASB 87 OTHR FNC SRC	512,363	0	0	0
30315-520100	RENTAL OF LAND/BUILDINGS	63,246	150,000	150,000	150,000
30315-520150	BOYS AND GIRLS CLUB FACILITY USE	20,377	17,000	17,000	17,000
30315-520200	USE OF VEHICLES/BUSES	47,016	75,000	75,000	75,000
30315-520210	CONTRACTED BUS SERVICE/ACT FUNDS	82,041	55,000	55,000	55,000
30315-520250	VHSL	60,964	40,000	40,000	40,000
30315-520260	PROPERTY LEASE	68,785	20,400	20,400	20,400
30315-520300	PRINTING REVENUE	0	4,500	4,500	4,500
30315-520350	PROCUREMENT CARD REBATE	45,997	35,000	35,000	35,000
30315-520610	DISPOSAL-SURPLUS PROPERTY	0	5,000	5,000	5,000
30315-520650	SALE OF VEHICLES	32,647	20,000	20,000	20,000
30315-530750	DEBT SERVICE REIMB-NEW HORIZONS	105,599	104,851	104,851	105,146
	SUBTOTAL	1,525,434	856,751	856,751	857,046
CHARGES FOR SERVICES					
30316-574100	PUPIL FEES	75,860	50,000	50,000	50,000
30316-574200	TUITION/DAY SCHOOL	444,534	440,000	440,000	440,000
30316-574250	TUITION CC FEES	3,064	0	0	0
30316-574400	TUITION/SUMMER SCHOOL	117,520	150,000	150,000	150,000
30316-574450	SUMMER SCHOOL TUITION FEES	3,432	0	0	0
30316-574500	USER TECH REPAIR	52,485	20,000	20,000	20,000
30316-574600	PRESCHOOL TUITION	0	10,000	10,000	10,000
30316-574700	ATHLETIC USER FEE - MIDDLE	14,467	20,000	20,000	20,000
30316-574710	ATHLETIC USER FEE - HIGH	83,610	100,000	100,000	100,000
30316-574750	EARLY COLLEGE TUITION	16,930	50,000	50,000	50,000
30316-574800	EARLY COLLEGE TUITION FEES	350	0	0	0
30316-574850	SCHOOL RYCOR FEES	29,026	25,000	25,000	25,000
30316-574900	DUAL ENROLLMENT	1,583	0	0	0
30316-574950	DUAL ENROLLMENT CC FEES	51	0	0	0
	SUBTOTAL	842,914	865,000	865,000	865,000
LOCAL MISCELLANEOUS					
30318-521550	SUBSTITUTE REFUNDS	0	0	0	0
30318-530100	PRIOR YEAR EXPENDITURE REFUND	54,948	10,000	10,000	10,000
30318-530150	INSURANCE RECOVERY	107,273	75,000	75,000	75,000
30318-530200	MISCELLANEOUS REVENUE	34,993	20,000	20,000	20,000
30318-530300	COURT RESTITUTION	466	0	0	0
30318-530400	YORK FOUNDATION-REIMBURSEMENT	0	0	0	0
30318-530600	VIRTUAL HIGH SCHOOL	0	18,500	18,500	18,500
30318-530800	LOCAL DONATIONS	0	0	0	0
30318-560050	VIRGINIA RISK SHARING (VRSA)	0	0	0	0
30318-560060	HRSSS	0	0	0	0
30318-560075	INDIRECT COST	342,285	400,000	400,000	400,000
	SUBTOTAL	539,966	523,500	523,500	523,500
	TOTAL REVENUE-LOCAL SOURCE	2,908,314	2,245,251	2,245,251	2,245,546

**YORK COUNTY SCHOOL DIVISION
SCHOOL OPERATING FUND
FISCAL YEAR 2026**

REVENUE

State Revenue

Basis of State Revenue

Revenues from the Commonwealth included in this budget are based on allocations outlined in the State-Approved Budget.

State Sales Tax

A portion of the net revenue from the state sales and use tax is designated for public education and distributed to school divisions in support of the Standards of Quality (SOQ). The distribution is calculated based on each locality's pro-rata share of the statewide school-age population, as projected by the Weldon Cooper Center for Public Service.

Distribution Formula:

$$(\text{School Division's Projected School-Age Population} \div \text{Statewide Total School-Age Population}) \times \text{Total State } 1\frac{1}{8}\% \text{ Sales Tax Estimate} = \text{Local Distribution}$$

State Basic Aid

Basic Aid is the Commonwealth's primary funding mechanism for public education and is determined using a formula that considers:

- The locality's Composite Index (an indicator of local ability to pay),
- Projected Adjusted Average Daily Membership (ADM), and
- An established per-pupil funding amount.

Lottery Funds

The school division receives a portion of the state's lottery proceeds. Prior to FY2010, at least 50% of these funds were required to be spent on non-recurring expenses, and only the recurring portion was reflected in the operating budget. Beginning in FY2011, the General Assembly approved the use of lottery funds to support recurring K–12 educational programs, making the full amount available for inclusion in the operating budget.

Gifted Education - SOQ

This state-funded allocation helps offset the cost of delivering gifted education services. The funding is based on the school division's ADM, a state-determined per-pupil rate, and the locality's Composite Index.

Remedial Programs

State funding in this category supports programs designed to assist students who need additional academic help. Funding is calculated based on the division's ADM, a state-established per-pupil amount, and the Composite Index.

Special Education - SOQ

This revenue supports staffing and programming necessary to meet SOQ requirements for special education. The allocation is determined using the division's ADM and the Composite Index.

Vocational Education - SOQ

This funding supports vocational and career and technical education programs by providing resources for instructional positions required under the SOQ. It is based on the number of full-time equivalent (FTE) students enrolled in these programs.

**YORK COUNTY SCHOOL DIVISION
SCHOOL OPERATING FUND
FISCAL YEAR 2026**

REVENUE DETAIL

**ANNUAL FINANCIAL PLAN
FUND 2100**

SCHOOL OPERATING FUND

ACCT #	DESCRIPTION	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EXPECTED	FY 2026 BUDGET
REVENUE-COMMONWEALTH					
30324-520101	STATE SALES TAX	16,340,827	16,126,129	16,549,409	16,688,131
30324-520201	BASIC AID	46,249,992	58,044,047	57,838,779	60,413,502
30324-520211	COMPENSATION SUPPLEMENT	6,491,432	2,171,979	2,180,156	4,586,705
30324-520220	SUPPLEMENTAL LOTTERY	2,971,052	3,717,657	3,774,967	3,511,919
30324-520500	FOSTER HOME CHILDREN	1,609	7,235	15,474	15,845
30324-520600	SPEC ED FOSTER HOME CARE	20,719	10,853	23,210	23,768
30324-520700	GIFTED EDUCATION - SOQ	446,338	526,526	527,034	529,998
30324-520800	REMEDIAL PROGRAMS	511,260	0	0	0
30324-520810	REMEDIAL SUMMER SCHOOL	330,445	421,713	330,450	330,450
30324-520820	VVASS	0	0	9,375	0
30324-520830	READING INTERVENTION	190,719	227,757	194,828	197,572
30324-521040	SECURITY EQUIPMENT GRANT	0	0	80,498	0
30324-521045	BHS SECURITY GRANT	0	0	160,000	0
30324-521200	SPECIAL EDUCATION-SOQ	4,365,996	5,073,040	5,077,931	5,653,599
30324-521230	HOMEBOUND	5,727	28,216	29,457	29,751
30324-521250	COMPREHENSIVE SERVICES ACT	949,358	700,000	1,000,000	1,000,000
30324-521400	FREE TEXTBOOKS	1,074,295	1,338,380	1,339,670	1,347,206
30324-521551	SUBSTITUTE TEACHERS	0	0	0	0
30324-521700	VOCATIONAL ED-SOQ	470,684	585,029	585,593	588,887
30324-522000	SPECIAL ED SUPPORT	896,458	1,437,869	953,595	953,595
30324-522300	SOCIAL SECURITY	2,458,916	2,858,286	2,861,042	2,877,135
30324-522310	VRS RETIREMENT BENEFITS	5,737,471	6,142,808	6,148,730	6,183,316
30324-522320	VRS GROUP LIFE BENEFITS	170,420	175,509	175,678	176,666
30324-525001	MEDICAID REIMBURSEMENT	283,734	200,000	200,000	225,000
30324-525250	PROJECT GRADUATION	21,762	17,890	17,890	17,890
30324-525300	OTHER CATEGORY/VOC ED	0	30,667	32,270	32,270
30324-525400	CAREER SWITCHERS PROGRAM	0	0	0	0
30324-526500	AT RISK	462,986	2,557,993	2,557,993	2,657,512
30324-526550	RISK LOTTERY	0	0	0	0
30324-526600	NATIONAL BOARD CERTIFICATION	50,000	52,500	46,140	46,140
30324-527500	K-3 INITIATIVE	174,762	427,824	389,785	396,314
30324-527510	SOL ALGEBRA READINESS	76,282	190,639	196,452	202,061
30324-527680	TECHNOLOGY INITIATIVE	0	0	0	0
30324-528100	PRE-SCHOOL INITIATIVE	238,240	630,866	273,014	500,000
30324-528150	VPI TEACHER TO STUDENT	15,801	0	0	0
30324-528250	VPI AT RISK 3 YEAR OLD	73,138	0	103,834	0
30324-528350	VPI-FLEXIBLE SPENDING	0	0	0	0
30324-528450	MATH & READING INSTRUC SPECIALIST	0	58,438	58,438	60,067
30324-528500	AB/IB CAMBRIDGE FREE/REDUCE	0	0	9,601	0
30324-529900	MISCELLANEOUS GRANTS, STATE	0	200,000	200,000	200,000
30324-529910	LEP (LIMITED ENGLISH PROFICIENCY)	384,059	481,296	700,970	729,672
30324-540202	ISAEP	16,346	16,405	16,054	16,054
30324-540252	CTE EQUIPMENT	24,997	0	0	0
30324-540253	CTE OCCUPATIONAL PREP PRGRMS	7,273	0	0	0
30324-540255	VA DEPT OF CONSERVATION & RECREATION	42,000	0	0	0

30324-540291	MENTOR TEACHER	4,004	4,004	5,034	5,034
30324-540300	ADVANCING SCIENCE COMPUTER ED GRT	138,800	0	74,599	0
30324-540301	K-12 INNOVATION	47,808	47,809	0	0
30324-540325	PRE K-2 ACTIVE LEARNING GRANT	45,000	0	0	0
30324-540349	CTE INDUSTRY CERTIFICATIONS	10,828	0	0	0
30324-540365	CTE WORKPLACE READINESS	6,576	0	0	0
30324-540372	MATH SCIENCE TEACHER RECRUIT	0	0	0	0
30324-540401	MCKINNEY-VENTO	15,721	10,765	13,699	10,765
30324-540427	POSITIVE BEHAVIOR (PBIS)	45,300	0	0	0
30324-540433	SCH SECURITY OFFICE GRT	553,263	0	0	0
30324-540440	GROCERY TAX HOLD HARMLESS	2,437,556	2,568,906	2,568,906	2,506,655
30324-540435	SECURITY GRANT	2,553	0	0	0
30324-540450	REBENCHMARKING HOLD HARMLESS	1,836,920	0	0	0
30324-540550	SEAPERCH GRANT	0	0	5,000	0
30324-540460	COMMUNITY SCHOOLS GRANT	0	0	57,500	57,500
30324-540600	ALL IN VIRGINIA	3,026,094	1,110,000	600,000	600,000
30324-540884	CPI SECLUSION & RESTRAINT GRANT	4,633	0	6,980	0
30324-560060	COVID RELIEF	0	0	0	0
30324-560070	NO LOSS FUNDING	0	0	0	0
30324-560080	VPI PROVISIONAL LICENSURE	1,995	0	0	0
30324-540885	BONUS PAYMENT	0	0	1,367,381	0
	TOTAL REVENUE-COMMONWEALTH	99,732,148	108,199,035	109,357,416	113,370,979

**YORK COUNTY SCHOOL DIVISION
SCHOOL OPERATING FUND
FISCAL YEAR 2026**

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 federal funding to improve the quality of instruction and increase student achievement. These funds support initiatives such as class size reduction, professional development for teachers and administrators, mentoring programs, and efforts to enhance the recruitment, preparation, and retention of highly qualified teachers and paraprofessionals. Additionally, the program promotes parent and community involvement in educational activities that contribute to student academic success.

Title III – Part A

Title III, Part A provides federal funding to support services for English Learners (ELs), formerly referred to as Limited English Proficient (LEP) students. The program focuses on enhancing English language proficiency and academic achievement through instructional resources, targeted educational activities, and professional development for educators who work with ELs. Title III is part of the Every Student Succeeds Act (ESSA) and aims to ensure that English Learners attain English proficiency and meet the same challenging academic standards as their peers.

DODEA Grant

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

DODEA Maritime

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

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.

DOD-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.

Foreign Language Grant

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

Transfers/Local

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

**YORK COUNTY SCHOOL DIVISION
SCHOOL OPERATING FUND
FISCAL YEAR 2026**

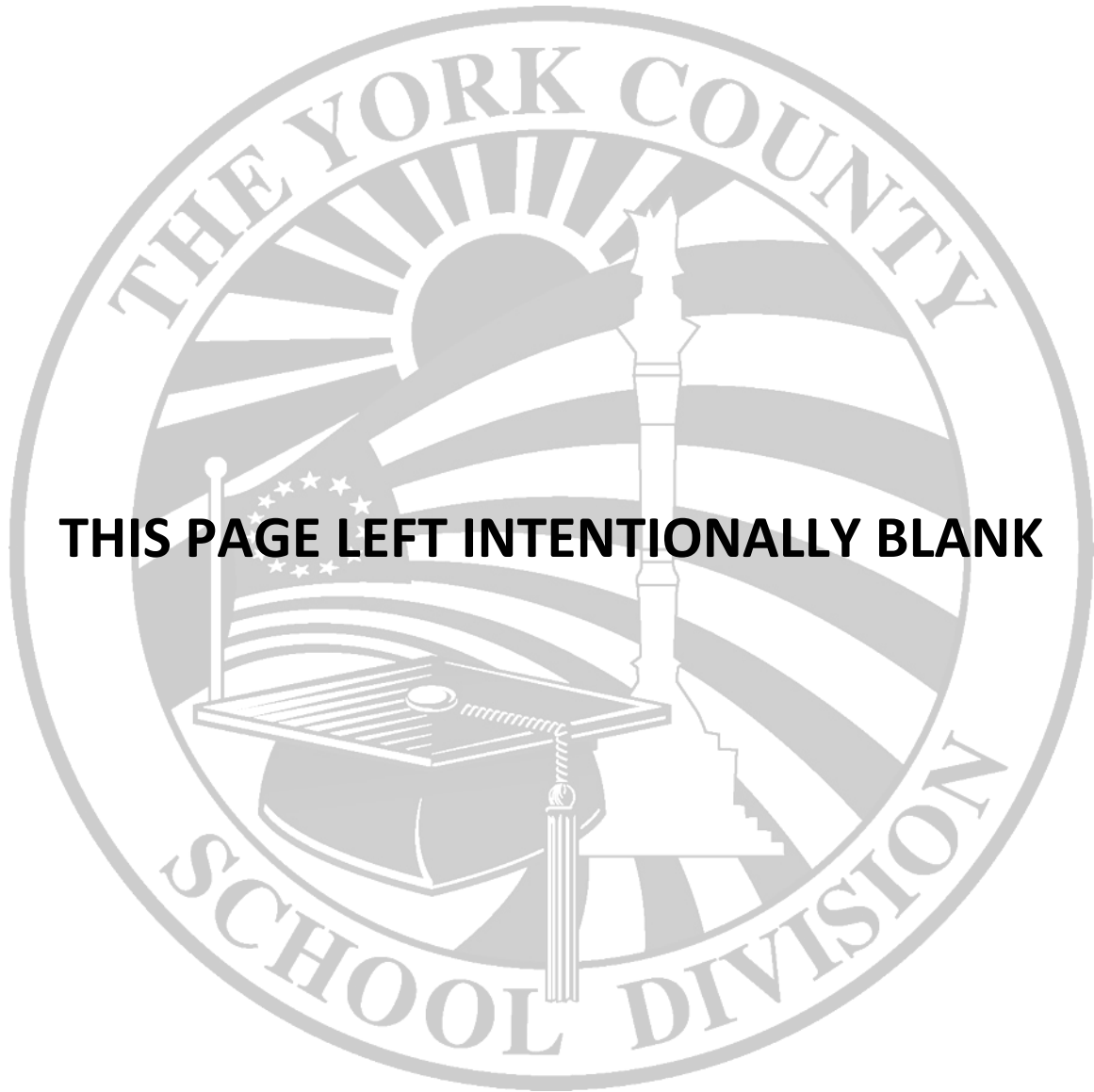
REVENUE DETAIL

**ANNUAL FINANCIAL PLAN
FUND 2100**

SCHOOL OPERATING FUND

ACCT #	DESCRIPTION	FY 2024 ACTUAL	FY2025 BUDGET	FY 2025 EXPECTED	FY 2026 BUDGET
REVENUE-FEDERAL					
30333-520202	TITLE I - PART A	838,269	893,208	900,198	900,198
30333-520203	REMOVING BARRIERS	0	0	10,625	0
30333-520501	TITLE II - PART A	233,433	201,155	204,397	204,397
30333-520651	TITLE III - PART A	44,930	39,752	47,232	52,501
30333-520701	TITLE IV - PART A	26,254	62,191	67,347	67,347
30333-521040	SECURITY EQUIPMENT GRANT	0	0	61,769	0
30333-521201	IMPACT AID	13,048,012	8,700,000	8,700,000	8,700,000
30333-521350	DOD-HEAVILY IMPACTED	1,351,915	1,200,000	1,200,000	1,200,000
30333-521400	FREE TEXTBOOKS	0	0	0	
30333-521401	FOREST RESERVE	0	0	0	0
30333-521500	MEDICAID REIMBURSEMENT	0	0	0	0
30333-521660	DODEA MARITIME	91,602	2,000,000	1,909,208	1,600,000
30333-521701	NOAA	64,750	160,061	160,061	0
30333-521750	DODEA LITERACY GRANT	0	0	0	0
30333-521800	DOD STEM GRANT	0	0	0	0
30333-521850	CARES ACT STIMULUS	0	0	0	0
30333-521855	ESSER-GEER	0	0	0	0
30333-521860	CORONAVIRUS RELIEF FUND (CRF)	0	0	0	0
30333-521900	TITLE VIB	2,637,473	2,793,690	3,037,085	3,092,780
30333-521901	CHAMPIONS IN KIND	0	0	0	0
30333-521950	FOREIGN LANGUAGE GRANT	310,346	1,500,000	1,653,091	1,175,000
30333-522750	DODEA SPED GRANT	0	0	0	0
30333-522800	E-RATE	8,638	0	0	0
30333-522900	NJROTC	161,901	140,000	140,000	140,000
30333-529900	MISCELLANEOUS GRANTS, FEDERAL	0	300,000	300,000	300,000
30333-584048	CTE-CARL PERKINS	126,552	126,553	126,270	126,270
30333-584173	SPEC ED PRESCHOOL	51,973	54,566	54,566	54,309
30333-521865	ESSER SPECIAL ED	0	0	0	0
30333-584027	ARP VIB	0	0	0	0
30333-584045	ARP II-HOMELESS	20,104	0	10,004	0
30333-584050	CRRSA	0	0	0	0
30333-584051	UNFINISHED LEARNING-CRRSA ESSER II	231,079	0	0	0
30333-584052	EXTENDED YEAR-CRRSA ESSER II	319,310	0	0	0
30333-584060	ARP-ESSER III	2,057,378	800,000	143,250	0
30333-584065	ARPA-ESSER III SET ASIDE	221,966	366,110	15,990	0
30333-584075	ARPA BONUS PAYMENT	0	0	0	0
30333-584080	HEALTH WORKFORCE GRANT	0	46,548	13,901	0
30333-584090	EC PROV LIC TCHR INC PRG	0	0	0	0
30333-584174	ARP PRESCHOOL	4	0	0	0
30333-584434	STR CONNECTIONS GRT	322,247	328,637	328,637	0
30333-522100	2024 DODEA WORLD LANGUAGE	0	0	2,000,000	2,000,000
	TOTAL REVENUE-FEDERAL	22,168,136	19,712,471	21,083,631	19,612,802

TRANSFERS-OTHER FUNDS					
30351-510101	TRANSFERS/LOCAL APPN-OPERATIONS	59,605,794	61,670,794	61,670,794	62,670,794
30351-510120	TRANSFERS/LOCAL APPN-GROUNDS	1,381,300	1,506,300	1,506,300	1,551,489
30351-510130	TRANSFERS/LOCAL APPN-REV STAB FUND	0	0	0	0
30351-510140	TRANSFERS-OTHER FUNDS	0	0	0	0
TOTAL TRANSFERS-OTHER FUNDS		60,987,094	63,177,094	63,177,094	64,222,283
TOTAL SCHOOL OPERATING FUND		185,795,692	193,333,851	195,863,392	199,451,610

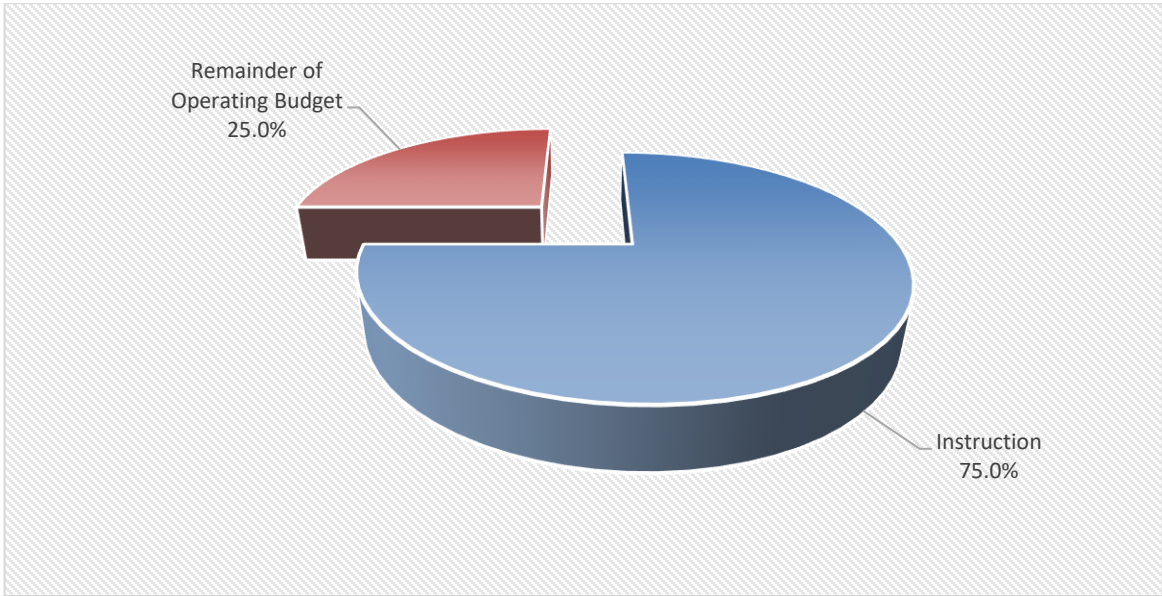


INSTRUCTION

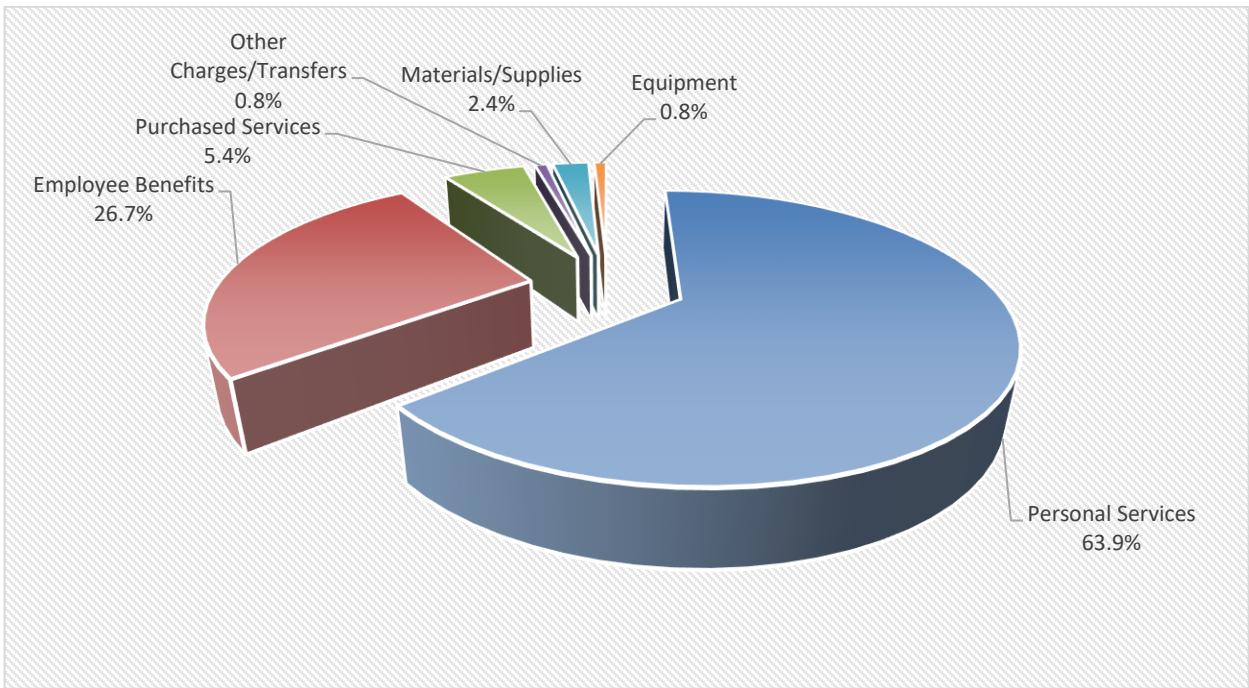
The Instruction category of the budget encompasses programs and services that directly support the interaction between teachers and students. It also includes activities related to school leadership, curriculum development, and professional development for instructional staff.

The Instruction category comprises 75.0% of the total Operating Budget. This percentage has remained fairly constant in recent years. Approximately 90.6% of the Instruction category budget is directed towards compensation of staff (Personal Services 63.9% plus Employee Benefits 26.7%). The remaining 9.4% covers such items as instructional supplies, equipment and purchased services. The Instruction category budget reflects an increase of \$4,278,111 or 2.9% (from \$145,218,399 in FY25E to \$149,496,510 in FY26). The charts below and on the next page depict this information.

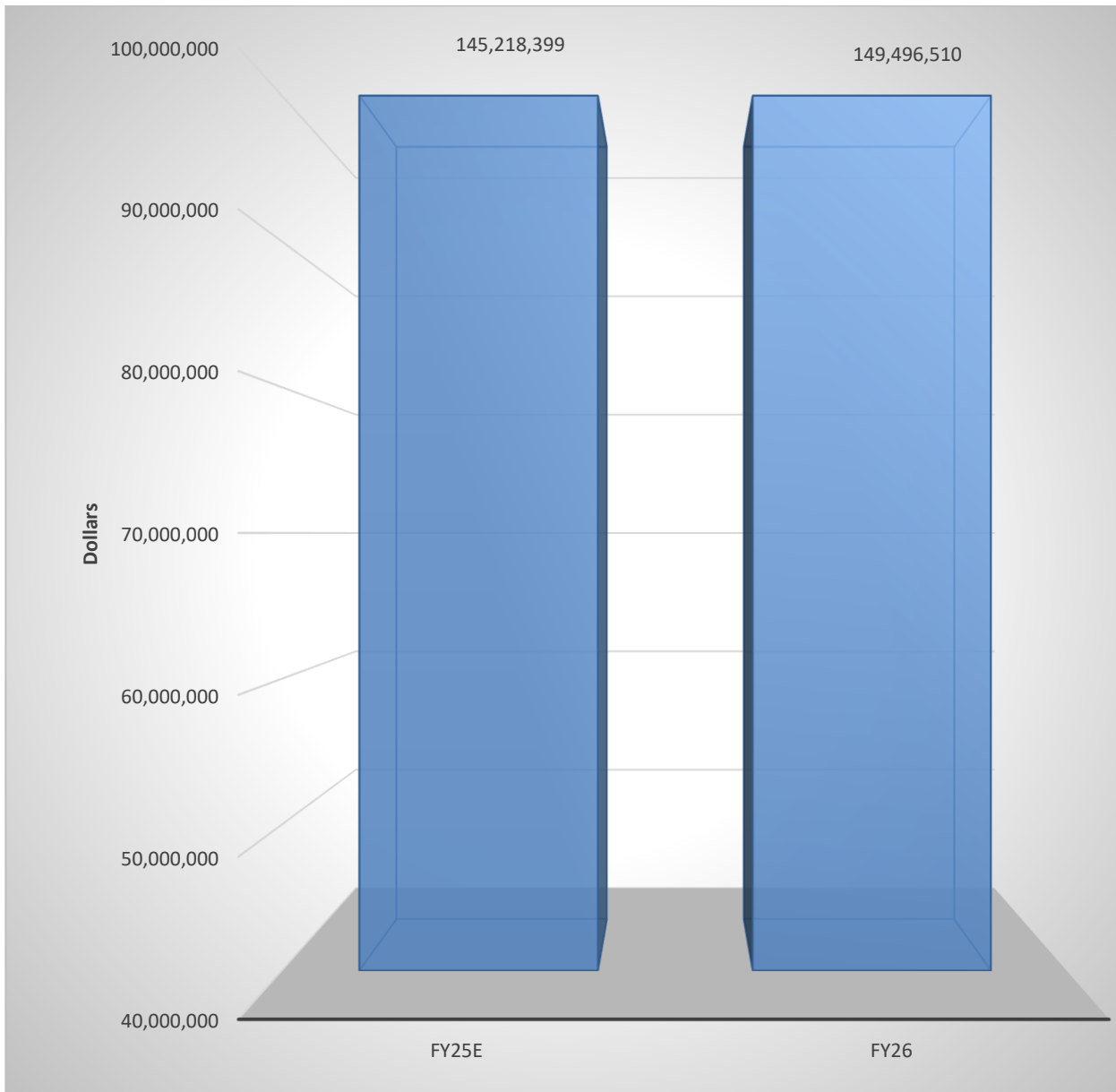
**Instruction Category as a Percent of
Operating Budget for FY2026**



**Instruction Category by Major Object
for FY2026**



Budget Comparison of Instruction Category



REGULAR EDUCATION UNDISTRIBUTED - UNDISTRIBUTED SALARIES AND BENEFITS

These positions are newly included in the FY26 budget. They will be allocated once enrollment figures are finalized.

PERSONNEL	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EXPECTED	FY 2026 BUDGET
Teachers	0	0	0	3

ADDITIONAL INFORMATION:

In FY26 added 3 FTE Teachers

CODE: 2100-611000-000

ACCT# DESCRIPTION

PERSONAL SERVICES					
611210	Teacher Salaries	0	0	0	182,244
	Subtotal	0	0	0	182,244
EMPLOYEE BENEFITS					
621000	FICA	0	0	0	13,944
622000	VRS Retirement	0	0	0	25,899
622500	VRS Hybrid 1 Percent	0	0	0	1,824
622510	VRS Hybrid Optional Match	0	0	0	3,192
623000	Health Insurance	0	0	0	9,000
623500	Dental Insurance	0	0	0	900
624000	Group Life Insurance	0	0	0	2,151
625000	VRS Hybrid Disability Insurance	0	0	0	822
627500	RHCC	0	0	0	171
	Subtotal	0	0	0	57,903
TOTAL		0	0	0	240,147

REGULAR EDUCATION - ELEMENTARY - PRE-KINDERGARTEN

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

PERSONNEL	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EXPECTED	FY 2026 BUDGET
Teachers	12	12	12	20
Para-Educators	6	10.5	10.5	11

ADDITIONAL INFORMATION:

In FY26 added .50 FTE Para-Educator

In FY26 added 8 FTE Teachers

CODE: 2100-611011-005

ACCT# DESCRIPTION

PERSONAL SERVICES					
611210	Teacher Salaries	677,261	765,299	765,299	751,160
611410	Para-Educator Salaries	243,763	250,820	250,820	269,889
615950	Overtime	136	0	0	0
	Subtotal	921,160	1,016,119	1,016,119	1,021,049
EMPLOYEE BENEFITS					
621000	FICA	68,359	77,745	77,745	78,126
622000	VRS Retirement	74,844	144,404	144,404	145,102
622500	VRS Hybrid 1 Percent	0	5,237	5,237	4,870
622510	VRS Hybrid Optional Match	0	8,203	8,203	8,521
623000	Health Insurance	133,056	162,117	162,117	233,034
623500	Dental Insurance	3,536	3,748	3,748	4,608
624000	Group Life Insurance	12,433	12,001	12,001	12,060
625000	VRS Hybrid Disability Insurance	2,196	0	0	2,197
626000	Hybrid Defined Benefit	69,440	0	0	0
627000	ICMA RC Hybrid-DC	4,672	0	0	0
627500	RHCC	11,102	12,308	12,308	957
628000	Other Benefits	0	5,000	5,000	5,000
628100	ICMA RC Hybrid-457 Match	3,530	0	0	0
	Subtotal	383,168	430,763	430,763	494,475
MATERIALS/SUPPLIES					
669000	Other Educational Supplies	2,268	4,777	4,777	4,777
	Subtotal	2,268	4,777	4,777	4,777
TOTAL		1,306,596	1,451,659	1,451,659	1,520,301

REGULAR EDUCATION - ELEMENTARY - KINDERGARTEN

Kindergarten is a foundational year in a child's educational journey, providing essential social, emotional, and cognitive development. It prepares young learners for success in elementary school by fostering early literacy, numeracy, and critical thinking skills. Investing in quality kindergarten programs enhances school readiness, supports diverse learning needs, and helps close achievement gaps, setting children on a path to lifelong learning and success.

PERSONNEL	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EXPECTED	FY 2026 BUDGET
Teachers	45	45	45	39
Para-Educators	26	24	24	23

ADDITIONAL INFORMATION:

In FY26 reduced 6 FTE Teachers

In FY26 reduced 1 FTE Para-Educator

CODE: 2100-611011-010

ACCT# DESCRIPTION

PERSONAL SERVICES					
611210	Teacher Salaries	2,526,643	2,906,354	2,906,354	2,566,357
611410	Para-Educator Salaries	469,198	576,311	576,311	521,870
615950	Overtime	1,495	0	0	0
	Subtotal	2,997,336	3,482,665	3,482,665	3,088,227
EMPLOYEE BENEFITS					
621000	FICA	222,668	266,456	266,456	236,283
622000	VRS Retirement	302,917	494,924	494,924	438,868
622500	VRS Hybrid 1 Percent	0	11,848	11,848	16,982
622510	VRS Hybrid Optional Match	0	18,532	18,532	33,567
623000	Health Insurance	409,648	456,815	456,815	347,275
623500	Dental Insurance	11,386	12,480	12,480	9,192
624000	Group Life Insurance	40,006	41,127	41,127	36,473
625000	VRS Hybrid Disability Insurance	5,465	0	0	7,653
626000	Hybrid Defined Benefit	168,087	0	0	0
627000	ICMA RC Hybrid-DC	11,599	0	0	0
627500	RHCC	36,123	42,182	42,182	2,891
628000	Other Benefits	77,054	5,829	5,829	5,829
628100	ICMA RC Hybrid-457 Match	13,547	0	0	0
	Subtotal	1,298,500	1,350,193	1,350,193	1,135,013
MATERIALS/SUPPLIES					
660300	Textbooks	1,116	42,500	42,500	72,500
669000	Other Educational Supplies	16,038	27,557	27,557	27,557
	Subtotal	17,154	70,057	70,057	100,057
EQUIPMENT					
689110	Furniture/Equipment-Additional	34	0	0	0
689210	Furniture/Equipment-Replacement	2,931	2,794	2,794	2,794
	Subtotal	2,965	2,794	2,794	2,794
TOTAL		4,315,955	4,905,709	4,905,709	4,326,091

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 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EXPECTED	FY 2026 BUDGET
Teachers	49	44	44	42

ADDITIONAL INFORMATION:

In FY26 reduced 2 FTE Teachers

CODE: 2100-611011-020

ACCT# DESCRIPTION

PERSONAL SERVICES					
611210	Teacher Salaries	2,734,776	2,894,655	2,894,655	2,841,485
611410	Para-Educator Salaries	17,851	0	0	0
	Subtotal	2,752,627	2,894,655	2,894,655	2,841,485
EMPLOYEE BENEFITS					
621000	FICA	202,818	221,462	221,462	217,396
622000	VRS Retirement	253,060	411,349	411,349	403,796
622500	VRS Hybrid 1 Percent	0	12,734	12,734	11,904
622510	VRS Hybrid Optional Match	0	19,733	19,733	21,957
623000	Health Insurance	457,912	468,659	468,659	609,376
623500	Dental Insurance	10,535	10,356	10,356	12,192
624000	Group Life Insurance	36,524	34,179	34,179	33,550
625000	VRS Hybrid Disability Insurance	5,629	0	0	5,363
626000	Hybrid Defined Benefit	181,381	0	0	0
627000	ICMA RC Hybrid-DC	11,977	0	0	0
627500	RHCC	32,916	35,044	35,044	2,652
628000	Other Benefits	4,340	4,340	4,340	4,340
628100	ICMA RC Hybrid-457 Match	5,695	0	0	0
	Subtotal	1,202,787	1,217,856	1,217,856	1,322,526
MATERIALS/SUPPLIES					
660300	Textbooks	2,065	42,750	42,750	72,750
669000	Other Educational Supplies	16,106	25,850	25,850	25,850
	Subtotal	18,171	68,600	68,600	98,600
EQUIPMENT					
689110	Furniture/Equipment-Additional	994	550	550	550
689210	Furniture/Equipment-Replacement	2,725	3,344	3,344	2,244
	Subtotal	3,719	3,894	3,894	2,794
TOTAL		3,977,304	4,185,005	4,185,005	4,265,405

REGULAR EDUCATION - ELEMENTARY - 2ND GRADE

Second grade builds on foundational skills developed in earlier years, with a focus on strengthening reading, writing, and math abilities. Students develop more complex problem-solving skills, improve fluency in math operations, and enhance comprehension and writing techniques. This critical year helps children gain confidence in their academic abilities, while fostering a love of learning. Investing in second-grade education ensures continued academic progress and sets the stage for success in higher grade levels.

PERSONNEL	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EXPECTED	FY 2026 BUDGET
Teachers	46	49	49	45

ADDITIONAL INFORMATION:

In FY26 reduced 4 FTE Teachers.

CODE: 2100-611011-030

ACCT# DESCRIPTION

PERSONAL SERVICES					
611210	Teacher Salaries	2,970,868	3,168,646	3,168,646	2,922,296
	Subtotal	2,970,868	3,168,646	3,168,646	2,922,296
EMPLOYEE BENEFITS					
621000	FICA	218,304	242,422	242,422	223,581
622000	VRS Retirement	346,052	450,287	450,287	415,281
622500	VRS Hybrid 1 Percent	0	9,919	9,919	11,959
622510	VRS Hybrid Optional Match	0	15,375	15,375	24,502
623000	Health Insurance	489,874	517,857	517,857	399,509
623500	Dental Insurance	10,783	11,124	11,124	7,164
624000	Group Life Insurance	39,973	37,417	37,417	34,506
625000	VRS Hybrid Disability Insurance	4,207	0	0	5,389
626000	Hybrid Defined Benefit	130,020	0	0	0
627000	ICMA RC Hybrid-DC	8,952	0	0	0
627500	RHCC	36,026	38,368	38,368	2,729
628000	Other Benefits	4,776	4,776	4,776	4,776
628100	ICMA RC Hybrid-457 Match	9,812	0	0	0
	Subtotal	1,298,779	1,327,545	1,327,545	1,129,396
MATERIALS/SUPPLIES					
660300	Textbooks	5,628	42,750	42,750	72,750
669000	Other Educational Supplies	19,913	25,200	25,200	25,200
	Subtotal	25,541	67,950	67,950	97,950
EQUIPMENT					
689110	Furniture/Equipment-Additional	806	400	400	400
689210	Furniture/Equipment-Replacement	1,757	2,244	2,244	2,244
	Subtotal	2,563	2,644	2,644	2,644
TOTAL		4,297,751	4,566,785	4,566,785	4,152,286

REGULAR EDUCATION - ELEMENTARY - 3RD GRADE

Third grade marks a pivotal transition as students move from learning to read to reading to learn. Emphasis is placed on expanding vocabulary, improving reading comprehension, and mastering multiplication and division. Students also begin to explore more complex concepts in science and social studies, building critical thinking skills. By supporting third-grade education, we ensure students gain the academic foundation needed for future success and help prevent learning gaps that can impact their long-term achievement.

PERSONNEL

	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EXPECTED	FY 2026 BUDGET
Teachers	42	40	40	48

ADDITIONAL INFORMATION:

In FY26 added 8 FTE Teachers

CODE: 2100-611011-040

ACCT# DESCRIPTION

PERSONAL SERVICES					
611210	Teacher Salaries	2,584,990	2,689,646	2,689,646	3,246,679
	Subtotal	2,584,990	2,689,646	2,689,646	3,246,679
EMPLOYEE BENEFITS					
621000	FICA	189,458	205,778	205,778	248,396
622000	VRS Retirement	239,691	382,219	382,219	461,376
622500	VRS Hybrid 1 Percent	0	11,163	11,163	16,239
622510	VRS Hybrid Optional Match	0	17,333	17,333	29,694
623000	Health Insurance	484,699	505,805	505,805	740,534
623500	Dental Insurance	8,786	9,028	9,028	13,008
624000	Group Life Insurance	34,429	31,759	31,759	38,332
625000	VRS Hybrid Disability Insurance	5,270	0	0	7,314
626000	Hybrid Defined Benefit	158,806	0	0	0
627000	ICMA RC Hybrid-DC	11,212	0	0	0
627500	RHCC	31,017	32,569	32,569	3,028
628000	Other Benefits	4,410	4,410	4,410	4,410
628100	ICMA RC Hybrid-457 Match	16,326	0	0	0
	Subtotal	1,184,104	1,200,064	1,200,064	1,562,331
MATERIALS/SUPPLIES					
660300	Textbooks	99	44,000	44,000	74,000
669000	Other Educational Supplies	16,996	27,048	27,048	27,048
	Subtotal	17,095	71,048	71,048	101,048
EQUIPMENT					
689110	Furniture/Equipment-Additional	581	400	400	400
689210	Furniture/Equipment-Replacement	1,375	2,244	2,244	2,244
	Subtotal	1,956	2,644	2,644	2,644
TOTAL		3,788,145	3,963,402	3,963,402	4,912,702

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 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EXPECTED	FY 2026 BUDGET
Teachers	42	49	49	47

ADDITIONAL INFORMATION:

In FY26 reduced 2 FTE Teachers

CODE: 2100-611011-050

ACCT# DESCRIPTION

PERSONAL SERVICES				
611210	Teacher Salaries	2,934,141	3,205,314	3,205,314
	Subtotal	2,934,141	3,205,314	3,205,314
EMPLOYEE BENEFITS				
621000	FICA	216,998	245,232	245,232
622000	VRS Retirement	289,788	455,500	455,500
622500	VRS Hybrid 1 Percent	0	12,702	12,702
622510	VRS Hybrid Optional Match	0	19,687	19,687
623000	Health Insurance	457,451	462,015	462,015
623500	Dental Insurance	11,885	11,680	11,680
624000	Group Life Insurance	39,459	37,847	37,847
625000	VRS Hybrid Disability Insurance	5,645	0	0
626000	Hybrid Defined Benefit	174,723	0	0
627000	ICMA RC Hybrid-DC	12,011	0	0
627500	RHCC	35,631	38,809	38,809
628000	Other Benefits	3,903	3,903	3,903
628100	ICMA RC Hybrid-457 Match	12,885	0	0
	Subtotal	1,260,379	1,287,375	1,287,375
MATERIALS/SUPPLIES				
660300	Textbooks	0	44,000	44,000
669000	Other Educational Supplies	16,182	23,460	23,460
	Subtotal	16,182	67,460	67,460
EQUIPMENT				
689110	Furniture/Equipment-Additional	1,041	400	400
689210	Furniture/Equipment-Replacement	1,503	2,244	2,244
	Subtotal	2,544	2,644	2,644
TOTAL		4,213,246	4,562,793	4,562,793

REGULAR EDUCATION - ELEMENTARY - 5TH GRADE

Fifth grade focuses on refining key skills in reading, writing, and math, while introducing more complex subjects like science and social studies. It's a crucial year for preparing students for middle school, fostering both academic growth and personal responsibility.

PERSONNEL

	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EXPECTED	FY 2026 BUDGET
Teachers	43	44	44	46

ADDITIONAL INFORMATION:

In FY26 added 2 FTE Teachers

CODE: 2100-611011-060

ACCT# DESCRIPTION

PERSONAL SERVICES					
611210	Teacher Salaries	2,609,064	2,790,544	2,790,544	3,017,407
	Subtotal	2,609,064	2,790,544	2,790,544	3,017,407
EMPLOYEE BENEFITS					
621000	FICA	192,887	213,495	213,495	230,854
622000	VRS Retirement	176,578	396,552	396,552	428,796
622500	VRS Hybrid 1 Percent	0	16,635	16,635	16,602
622510	VRS Hybrid Optional Match	0	25,782	25,782	29,044
623000	Health Insurance	429,876	463,850	463,850	487,644
623500	Dental Insurance	10,739	10,380	10,380	10,632
624000	Group Life Insurance	35,090	32,953	32,953	35,626
625000	VRS Hybrid Disability Insurance	7,288	0	0	7,742
626000	Hybrid Defined Benefit	229,740	0	0	0
627000	ICMA RC Hybrid-DC	15,506	0	0	0
627500	RHCC	31,619	33,788	33,788	2,814
628000	Other Benefits	4,210	4,210	4,210	4,210
628100	ICMA RC Hybrid-457 Match	12,499	0	0	0
	Subtotal	1,146,032	1,197,645	1,197,645	1,253,964
MATERIALS/SUPPLIES					
660300	Textbooks	0	44,000	44,000	74,000
669000	Other Educational Supplies	14,322	19,583	19,583	19,583
	Subtotal	14,322	63,583	63,583	93,583
EQUIPMENT					
689110	Furniture/Equipment-Additional	581	200	200	200
689210	Furniture/Equipment-Replacement	1,648	2,244	2,244	2,244
	Subtotal	2,229	2,444	2,444	2,444
TOTAL		3,771,647	4,054,216	4,054,216	4,367,398

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 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EXPECTED	FY 2026 BUDGET
Teachers		10	10	10	10
CODE:	2100-611011-070				
ACCT#	DESCRIPTION				
PERSONAL SERVICES					
611210	Teacher Salaries	638,299	676,111	676,111	671,859
	Subtotal	638,299	676,111	676,111	671,859
EMPLOYEE BENEFITS					
621000	FICA	46,201	51,727	51,727	51,402
622000	VRS Retirement	97,463	96,081	96,081	95,476
622500	VRS Hybrid 1 Percent	0	556	556	568
622510	VRS Hybrid Optional Match	0	861	861	2,184
623000	Health Insurance	128,850	141,429	141,429	151,871
623500	Dental Insurance	2,797	2,844	2,844	2,844
624000	Group Life Insurance	8,566	7,982	7,982	7,935
625000	VRS Hybrid Disability Insurance	248	0	0	256
626000	Hybrid Defined Benefit	8,247	0	0	0
627000	ICMA RC Hybrid-DC	528	0	0	0
627500	RHCC	7,735	8,186	8,186	627
628000	Other Benefits	977	977	977	977
	Subtotal	301,612	310,643	310,643	314,140
MATERIALS/SUPPLIES					
660500	Art Supplies	35,072	40,000	40,000	40,000
669000	Other Educational Supplies	3,750	6,166	6,166	6,166
	Subtotal	38,822	46,166	46,166	46,166
TOTAL		978,733	1,032,920	1,032,920	1,032,165

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 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EXPECTED	FY 2026 BUDGET
Teachers		10	10	10	10
CODE: 2100-611011-080					
ACCT# DESCRIPTION					
PERSONAL SERVICES					
611210	Teacher Salaries	578,309	617,877	617,877	659,279
616250	Stipends	902	0	0	0
	Subtotal	579,211	617,877	617,877	659,279
EMPLOYEE BENEFITS					
621000	FICA	42,308	47,272	47,272	50,440
622000	VRS Retirement	41,494	87,805	87,805	93,689
622500	VRS Hybrid 1 Percent	0	2,967	2,967	3,071
622510	VRS Hybrid Optional Match	0	4,599	4,599	5,372
623000	Health Insurance	140,580	127,890	127,890	161,863
623500	Dental Insurance	2,699	2,292	2,292	2,712
624000	Group Life Insurance	7,760	7,296	7,296	7,785
625000	VRS Hybrid Disability Insurance	1,548	0	0	1,384
626000	Hybrid Defined Benefit	46,686	0	0	0
627000	ICMA RC Hybrid-DC	3,295	0	0	0
627500	RHCC	7,008	7,481	7,481	616
628000	Other Benefits	1,025	1,025	1,025	1,025
628100	ICMA RC Hybrid-457 Match	4,778	0	0	0
	Subtotal	299,181	288,627	288,627	327,957
MATERIALS/SUPPLIES					
660400	Music Supplies	9,838	12,548	12,548	12,548
	Subtotal	9,838	12,548	12,548	12,548
TOTAL		888,230	919,052	919,052	999,784

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 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EXPECTED	FY 2026 BUDGET
Teachers		10	10	10	10
CODE:	2100-611011-090				
ACCT#	DESCRIPTION				
PERSONAL SERVICES					
611210	Teacher Salaries	627,049	639,899	639,899	669,862
	Subtotal	627,049	639,899	639,899	669,862
EMPLOYEE BENEFITS					
621000	FICA	45,953	48,958	48,958	51,250
622000	VRS Retirement	70,419	90,934	90,934	95,192
622500	VRS Hybrid 1 Percent	0	1,799	1,799	1,871
622510	VRS Hybrid Optional Match	0	2,787	2,787	3,274
623000	Health Insurance	103,758	105,390	105,390	99,470
623500	Dental Insurance	2,417	2,304	2,304	2,160
624000	Group Life Insurance	8,389	7,555	7,555	7,911
625000	VRS Hybrid Disability Insurance	923	0	0	842
626000	Hybrid Defined Benefit	28,346	0	0	0
627000	ICMA RC Hybrid-DC	1,963	0	0	0
627500	RHCC	7,502	7,747	7,747	625
628000	Other Benefits	1,269	1,269	1,269	1,269
628100	ICMA RC Hybrid-457 Match	2,315	0	0	0
	Subtotal	273,254	268,743	268,743	263,864
MATERIALS/SUPPLIES					
660600	Physical Ed Supplies	8,729	11,800	11,800	11,800
	Subtotal	8,729	11,800	11,800	11,800
TOTAL		909,032	920,442	920,442	945,526

REGULAR EDUCATION - ELEMENTARY - EL

Funds for services, staff, and resources supporting English Learners' instruction and language development. There has been an increase in the number of students needing services as the population reflects world-wide native languages.

PERSONNEL

	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EXPECTED	FY 2026 BUDGET
Teachers	9.4	9	9	8
Para-Educators	1	0	0	0

ADDITIONAL INFORMATION:

In FY26 reduced 1 FTE Teacher

CODE: 2100-611011-100

ACCT# DESCRIPTION

PERSONAL SERVICES					
611210	Teacher Salaries	391,253	567,699	567,699	562,493
611410	Para-Educator Salaries	3,000	0	0	0
611430	Technical Salaries	0	45,745	39,338	40,400
	Subtotal	394,253	613,444	607,037	602,893
EMPLOYEE BENEFITS					
621000	FICA	28,599	46,929	47,644	47,245
622000	VRS Retirement	46,102	89,827	89,995	89,462
622500	VRS Hybrid 1 Percent	0	1,236	1,236	1,280
622510	VRS Hybrid Optional Match	0	1,916	1,916	2,238
623000	Health Insurance	86,646	156,006	133,117	232,024
623500	Dental Insurance	1,591	2,304	1,884	3,756
624000	Group Life Insurance	5,283	7,446	7,481	7,418
625000	VRS Hybrid Disability Insurance	521	0	0	578
626000	Hybrid Defined Benefit	15,385	0	0	0
627000	ICMA RC Hybrid-DC	1,108	0	0	0
627100	Retiree Health Insurance	0	667	793	793
627500	RHCC	4,697	6,878	6,878	527
628000	Other Benefits	659	659	821	821
628100	ICMA RC Hybrid-457 Match	1,925	0	0	0
	Subtotal	192,516	313,868	291,765	386,142
OTHER CHARGES					
655040	Travel	1,169	2,000	2,000	2,000
	Subtotal	1,169	2,000	2,000	2,000
MATERIALS/SUPPLIES					
669000	Other Educational Supplies	16,857	2,000	2,000	2,000
	Subtotal	16,857	2,000	2,000	2,000
TOTAL		604,795	931,312	902,802	993,035

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 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EXPECTED	FY 2026 BUDGET
Teachers	15.5	16.5	16.5	13
Para-Educators	12.5	15.5	15.5	12.5

ADDITIONAL INFORMATION:

In FY26 reduced 3.5 FTE Teachers

In FY26 reduced 3 FTE Para-Educators

CODE: 2100-611011-110

ACCT# DESCRIPTION

PERSONAL SERVICES					
611210	Teacher Salaries	1,036,257	1,239,965	1,239,965	1,035,799
611410	Para-Educator Salaries	266,881	363,897	363,897	282,037
615950	Overtime	512	0	0	0
616250	Stipends	7,000	3,000	3,000	3,000
	Subtotal	1,310,650	1,606,862	1,606,862	1,320,836
EMPLOYEE BENEFITS					
621000	FICA	94,695	122,710	122,710	100,826
622000	VRS Retirement	155,441	227,928	227,928	187,277
622500	VRS Hybrid 1 Percent	0	3,682	3,682	3,915
622510	VRS Hybrid Optional Match	0	5,816	5,816	6,844
623000	Health Insurance	344,749	365,843	365,843	344,905
623500	Dental Insurance	7,037	8,380	8,380	7,368
624000	Group Life Insurance	17,308	18,941	18,941	15,563
625000	VRS Hybrid Disability Insurance	1,664	0	0	1,766
626000	Hybrid Defined Benefit	53,262	0	0	0
627000	ICMA RC Hybrid-DC	3,549	0	0	0
627500	RHCC	15,601	19,426	19,426	1,230
628000	Other Benefits	2,214	2,214	2,214	2,214
628100	ICMA RC Hybrid-457 Match	2,447	0	0	0
	Subtotal	697,967	774,940	774,940	671,908
OTHER CHARGES					
655040	Travel	2,495	1,000	1,000	1,000
655060	Employee Development	3,281	10,000	10,000	10,000
	Subtotal	5,776	11,000	11,000	11,000
MATERIALS/SUPPLIES					
660800	Remedial Reading Supplies	20,716	24,250	24,250	24,250
669000	Other Educational Supplies	13,422	31,119	31,119	31,119
669900	Miscellaneous Materials & Supplies	1,036	1,000	1,000	1,000
	Subtotal	35,174	56,369	56,369	56,369
TOTAL		2,049,567	2,449,171	2,449,171	2,060,113

REGULAR EDUCATION - ELEMENTARY - SCHOOL OF THE ARTS

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

PERSONNEL		FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EXPECTED	FY 2026 BUDGET
N/A		0	0	0	0
<hr/>					
CODE: 2100-611011-125					
ACCT# DESCRIPTION					
PERSONAL SERVICES					
616250	Stipends	0	1,000	1,000	1,000
	Subtotal	0	1,000	1,000	1,000
EMPLOYEE BENEFITS					
621000	FICA	0	184	184	184
	Subtotal	0	184	184	184
PURCHASED SERVICES					
639000	Miscellaneous Contractual Services	13,880	14,000	14,000	14,000
	Subtotal	13,880	14,000	14,000	14,000
TOTAL		13,880	15,184	15,184	15,184

REGULAR EDUCATION - ELEMENTARY - CONTRACTED SERVICES

Contracted services provide opportunities for elementary students to engage in field experiences at the Jamestown-Yorktown Foundation, as well as outreach in schools.

PERSONNEL	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EXPECTED	FY 2026 BUDGET
N/A	0	0	0	0

CODE: 2100-611011-130
ACCT# DESCRIPTION

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

REGULAR EDUCATION - ELEMENTARY - OTHER

This program provides services for students in grades K-5 that are not included in other program budgets. Substitutes, testing materials, supplies, and equipment are also contained in this budget category. The teachers, para-educators and technical positions in this program 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 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EXPECTED	FY 2026 BUDGET
Site Based Substitute	0	0	0	10
Teachers	8.6	7.6	7.6	8
Para-Educators	59.5	58.5	58.5	62
Technical	1	2	2	1

ADDITIONAL INFORMATION:

In FY26 added 10 FTE Site Based Substitutes

In FY26 added .40 FTE Teacher

In FY26 added 3.5 FTE Para-Educators

In FY26 reduced 1 FTE Technical

CODE: 2100-611011-140

ACCT# DESCRIPTION

PERSONAL SERVICES				
610000	Undistributed Salaries and Benefits	51	0	0
611210	Teacher Salaries	501,470	533,039	583,702
611410	Para-Educator Salaries	1,350,790	1,472,823	1,495,843
611430	Technical Salaries	74,177	129,080	71,979
615000	Substitute Salaries	1,566,372	820,978	820,978
615100	Substitutes - PREP	145,985	250,000	250,000
615200	Site Based Substitute	0	0	230,400
615950	Overtime	3,330	0	0
616000	Supplements	145,802	177,500	150,500
616250	Stipends	6,234	12,342	12,342
616300	NBCT Supplement	0	0	27,000
616500	NBCT Incentive	0	0	22,500
	Subtotal	3,794,211	3,395,762	3,665,244
EMPLOYEE BENEFITS				
621000	FICA	278,638	164,423	183,330
622000	VRS Retirement	154,617	303,414	338,510
622500	VRS Hybrid 1 Percent	0	9,333	11,731
622510	VRS Hybrid Optional Match	0	14,827	20,911
623000	Health Insurance	490,607	516,711	693,719
623500	Dental Insurance	11,372	10,740	14,852
624000	Group Life Insurance	25,297	25,219	28,145
625000	VRS Hybrid Disability Insurance	4,479	0	5,294
626000	Hybrid Defined Benefit	142,997	0	0
627000	ICMA RC Hybrid-DC	9,382	0	0
627500	RHCC	22,791	25,874	2,251
628000	Other Benefits	3,982	3,982	3,982
628100	ICMA RC Hybrid-457 Match	5,890	0	0
	Subtotal	1,150,052	1,074,523	1,302,725
PURCHASED SERVICES				
635000	Printing	17,795	30,000	30,000
639000	Miscellaneous Contractual Services	14,468	14,000	14,000
	Subtotal	32,263	44,000	44,000

		FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EXPECTED	FY 2026 BUDGET
CODE:	2100-611011-140 Continued.				
ACCT#	DESCRIPTION				
	OTHER CHARGES				
658010	Dues/Memberships	750	1,225	1,225	1,225
	Subtotal	750	1,225	1,225	1,225
	MATERIALS/SUPPLIES				
660700	Testing Materials	54,921	85,426	85,426	85,426
669000	Other Educational Supplies	17,526	16,225	16,225	16,225
669150	Supplemental Per Pupil Allocation	131,588	100,000	100,000	100,000
669160		1,150	0	0	0
	Subtotal	205,185	201,651	201,651	201,651
	EQUIPMENT				
689210	Furniture/Equipment-Replacement	1,727	800	800	800
	Subtotal	1,727	800	800	800
	TOTAL	5,184,188	4,717,961	4,740,461	5,215,645

REGULAR EDUCATION - ELEMENTARY - ALL IN VIRGINIA-ELEMENTARY

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

PERSONNEL	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EXPECTED	FY 2026 BUDGET
Teacher	0	0.5	0.5	1.5
Technical	0	5	5	0

ADDITIONAL INFORMATION:

In FY26 added 1 FTE Teacher

In FY26 reduced 5 FTE Technical

CODE: 2100-611011-141

ACCT# DESCRIPTION

PERSONAL SERVICES					
611210	Teacher Salaries	35,946	172,000	172,000	179,052
611430	Technical Salaries	209,085	120,000	120,000	25,000
615950	Overtime	2,515	0	0	0
616250	Stipends	38,820	110,600	108,600	20,000
	Subtotal	286,366	402,600	400,600	224,052
EMPLOYEE BENEFITS					
621000	FICA	21,261	32,223	17,856	5,618
622000	VRS Retirement	2,469	9,890	24,104	37,326
623000	Health Insurance	10,502	11,180	11,180	3,000
623100	Retiree Health Care Credit	0	2,081	2,081	2,081
623500	Dental Insurance	229	0	0	0
624000	Group Life Insurance	239	2,305	2,305	3,002
625000	VRS Hybrid Disability Insurance	14	0	0	0
626000	Hybrid Defined Benefit	462	0	0	0
627000	ICMA RC Hybrid-DC	30	0	0	0
627500	RHCC	216	0	0	55
628000	Other Benefits	0	330	330	330
628100	ICMA RC Hybrid-457 Match	3	0	0	0
	Subtotal	35,425	58,009	57,856	51,412
PURCHASED SERVICES					
639000	Miscellaneous Contractual Services	417	30,783	30,783	8,890
	Subtotal	417	30,783	30,783	8,890
OTHER CHARGES					
658020	Unappropriated Balance	0	271,058	0	0
	Subtotal	0	271,058	0	0
MATERIALS/SUPPLIES					
668000	Technology-Software	16,895	32,175	32,175	15,444
669900	Miscellaneous Materials & Supplies	24,626	94,759	119,759	111,000
	Subtotal	41,521	126,934	151,934	126,444
TOTAL		363,729	889,384	641,173	410,798

REGULAR EDUCATION - MIDDLE - ENCORE

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

PERSONNEL

	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EXPECTED	FY 2026 BUDGET
Teachers	29.17	29.75	29.75	32.87

ADDITIONAL INFORMATION:

In FY26 added 3.12 FTE Teachers

CODE: 2100-611012-150

ACCT# DESCRIPTION

PERSONAL SERVICES					
611210	Teacher Salaries	1,758,977	1,933,494	1,933,494	2,222,795
	Subtotal	1,758,977	1,933,494	1,933,494	2,222,795
EMPLOYEE BENEFITS					
621000	FICA	129,362	147,929	147,929	170,063
622000	VRS Retirement	143,742	274,764	274,764	315,876
622500	VRS Hybrid 1 Percent	0	6,766	6,766	11,827
622510	VRS Hybrid Optional Match	0	10,486	10,486	20,692
623000	Health Insurance	258,697	289,172	289,172	389,706
623500	Dental Insurance	5,717	6,624	6,624	7,524
624000	Group Life Insurance	21,195	22,834	22,834	26,247
625000	VRS Hybrid Disability Insurance	3,336	0	0	5,326
626000	Hybrid Defined Benefit	103,005	0	0	0
627000	ICMA RC Hybrid-DC	7,098	0	0	0
627500	RHCC	19,054	23,417	23,417	2,078
628000	Other Benefits	2,350	2,350	2,350	2,350
628100	ICMA RC Hybrid-457 Match	7,870	0	0	0
	Subtotal	701,426	784,342	784,342	951,689
PURCHASED SERVICES					
633700	Contract Maint/Music Instruments	6,466	7,950	7,950	7,950
	Subtotal	6,466	7,950	7,950	7,950
MATERIALS/SUPPLIES					
660300	Textbooks	0	5,000	5,000	5,000
660400	Music Supplies	5,582	27,300	27,300	27,300
660500	Art Supplies	8,000	9,708	9,708	9,708
669000	Other Educational Supplies	10,183	12,965	12,965	12,965
	Subtotal	23,765	54,973	54,973	54,973
TOTAL		2,490,634	2,780,759	2,780,759	3,237,407

REGULAR EDUCATION - MIDDLE - CORE/TEAMING/ACADEMIC COACHING

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

PERSONNEL	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EXPECTED	FY 2026 BUDGET
Teachers	123.67	127	127	132.18

ADDITIONAL INFORMATION:

In FY26 added 5.18 FTE Teachers

CODE: 2100-611012-160

ACCT# DESCRIPTION

PERSONAL SERVICES					
611210	Teacher Salaries	7,975,841	8,730,411	8,745,411	9,290,645
616250	Stipends	1,550	1,400	1,400	1,400
	Subtotal	7,977,391	8,731,811	8,746,811	9,292,045
EMPLOYEE BENEFITS					
621000	FICA	582,605	640,291	640,291	688,534
622000	VRS Retirement	808,986	1,189,107	1,189,107	1,278,699
622500	VRS Hybrid 1 Percent	0	31,543	31,543	35,918
622510	VRS Hybrid Optional Match	0	49,010	49,010	62,836
623000	Health Insurance	1,483,286	1,489,410	1,489,410	1,660,877
623500	Dental Insurance	30,843	30,152	30,152	32,688
624000	Group Life Insurance	106,180	98,804	98,804	106,242
625000	VRS Hybrid Disability Insurance	14,259	0	0	16,181
626000	Hybrid Defined Benefit	436,893	0	0	0
627000	ICMA RC Hybrid-DC	30,339	0	0	0
627500	RHCC	95,607	101,320	101,320	8,400
628000	Other Benefits	12,993	12,993	12,993	12,993
628100	ICMA RC Hybrid-457 Match	36,988	0	0	0
	Subtotal	3,638,979	3,642,630	3,642,630	3,903,368
MATERIALS/SUPPLIES					
660200	Laboratory Supplies	18,261	26,000	26,000	26,000
660300	Textbooks	6,694	42,383	42,383	72,383
660600	Physical Ed Supplies	5,673	7,344	7,344	7,344
669000	Other Educational Supplies	62,528	77,237	77,237	77,237
	Subtotal	93,156	152,964	152,964	182,964
TOTAL		11,709,526	12,527,405	12,542,405	13,378,377

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 2025 ACTUAL	FY 2025 BUDGET	FY 2025 EXPECTED	FY 2026 BUDGET
Para-Educators		4	4	4	4
<hr/>					
CODE:	2100-611012-170				
ACCT#	DESCRIPTION				
<hr/>					
PERSONAL SERVICES					
611410	Para-Educator Salaries	78,451	86,451	86,451	89,338
615950	Overtime	997	0	0	0
	Subtotal	79,448	86,451	86,451	89,338
EMPLOYEE BENEFITS					
621000	FICA	6,260	6,615	6,615	6,837
622000	VRS Retirement	0	12,287	12,287	12,696
622500	VRS Hybrid 1 Percent	0	648	648	895
622510	VRS Hybrid Optional Match	0	1,035	1,035	1,566
623000	Health Insurance	14,143	12,313	12,313	20,441
623500	Dental Insurance	444	300	300	600
624000	Group Life Insurance	1,046	1,022	1,022	1,055
625000	VRS Hybrid Disability Insurance	367	0	0	404
626000	Hybrid Defined Benefit	11,783	0	0	0
627000	ICMA RC Hybrid-DC	791	0	0	0
627500	RHCC	944	1,048	1,048	85
628000	Other Benefits	154	154	154	154
628100	ICMA RC Hybrid-457 Match	410	0	0	0
	Subtotal	36,342	35,422	35,422	44,733
PURCHASED SERVICES					
639000	Miscellaneous Contractual Services	1,325	2,159	2,159	2,159
	Subtotal	1,325	2,159	2,159	2,159
TOTAL		117,115	124,032	124,032	136,230

REGULAR EDUCATION - MIDDLE - EL

Funds for services, staff, and resources supporting English Learners' instruction and language development. There has been an increase in the number of students needing services as the population reflects world-wide native languages.

PERSONNEL		FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EXPECTED	FY 2026 BUDGET
Teachers		1.75	2	2	2
CODE: 2100-611012-190					
ACCT# DESCRIPTION					
PERSONAL SERVICES					
611210	Teacher Salaries	111,722	119,746	119,746	127,532
	Subtotal	111,722	119,746	119,746	127,532
EMPLOYEE BENEFITS					
621000	FICA	8,174	9,163	9,163	9,760
622000	VRS Retirement	0	17,018	17,018	18,124
622500	VRS Hybrid 1 Percent	0	1,200	1,200	1,278
622510	VRS Hybrid Optional Match	0	1,875	1,875	2,233
623000	Health Insurance	36,092	22,700	22,700	84,006
623500	Dental Insurance	478	324	324	1,392
624000	Group Life Insurance	1,491	1,415	1,415	1,507
625000	VRS Hybrid Disability Insurance	523	0	0	577
626000	Hybrid Defined Benefit	17,218	0	0	0
627000	ICMA RC Hybrid-DC	1,113	0	0	0
627500	RHCC	1,347	1,451	1,451	120
628000	Other Benefits	72	72	72	72
628100	ICMA RC Hybrid-457 Match	166	0	0	0
	Subtotal	66,674	55,218	55,218	119,069
MATERIALS/SUPPLIES					
669000	Other Educational Supplies	5,282	1,500	800	800
669900	Miscellaneous Materials & Supplies	0	2,500	0	0
	Subtotal	5,282	4,000	800	800
TOTAL		183,678	178,964	175,764	247,401

REGULAR EDUCATION - MIDDLE - SCHOOL OF ARTS

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

PERSONNEL

	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EXPECTED	FY 2026 BUDGET
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Teachers	1	1	1	1
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CODE: 2100-611012-205**ACCT# DESCRIPTION**

PERSONAL SERVICES					
611210	Teacher Salaries	54,678	57,438	57,438	59,129
616250	Stipends	2,800	3,717	3,717	3,717
	Subtotal	57,478	61,155	61,155	62,846
EMPLOYEE BENEFITS					
621000	FICA	4,322	4,703	4,703	4,832
622000	VRS Retirement	0	8,162	8,162	8,403
622500	VRS Hybrid 1 Percent	0	575	575	592
622510	VRS Hybrid Optional Match	0	891	891	1,035
623000	Health Insurance	5,840	9,313	9,313	9,992
623500	Dental Insurance	299	300	300	300
624000	Group Life Insurance	774	678	678	698
625000	VRS Hybrid Disability Insurance	271	0	0	267
626000	Hybrid Defined Benefit	8,033	0	0	0
627000	ICMA RC Hybrid-DC	577	0	0	0
627500	RHCC	698	695	695	55
628000	Other Benefits	93	93	93	93
628100	ICMA RC Hybrid-457 Match	984	0	0	0
	Subtotal	21,891	25,410	25,410	26,267
PURCHASED SERVICES					
639000	Miscellaneous Contractual Services	930	2,896	2,896	2,896
	Subtotal	930	2,896	2,896	2,896
MATERIALS/SUPPLIES					
669000	Other Educational Supplies	2,917	2,896	2,896	2,896
	Subtotal	2,917	2,896	2,896	2,896
TOTAL		83,216	92,357	92,357	94,905

REGULAR EDUCATION - MIDDLE - CONTRACTED SERVICES

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

PERSONNEL		FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EXPECTED	FY 2026 BUDGET
N/A		0	0	0	0
CODE: 2100-611012-210					
ACCT# DESCRIPTION					
PURCHASED SERVICES					
639000	Miscellaneous Contractual Services	6,184	9,325	9,325	9,325
	Subtotal	6,184	9,325	9,325	9,325
	TOTAL	6,184	9,325	9,325	9,325

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 are not assigned to a particular grade level the entire year.

PERSONNEL	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EXPECTED	FY 2026 BUDGET
Site Based Substitute	0	0	0	4
Teachers	8	8	8	8
Para-Educators	2	2	2	2
Cafeteria Monitors	5.46	2.16	2.16	1.83

ADDITIONAL INFORMATION:

In FY26 added 4 FTE Site Based Substitutes

In FY26 reduced .33 FTE Cafeteria Monitors

CODE: 2100-611012-220

ACCT# DESCRIPTION

PERSONAL SERVICES					
611210	Teacher Salaries	534,035	562,820	562,820	591,055
611410	Para-Educator Salaries	57,414	63,809	63,809	65,899
611520	Cafeteria Monitor	83,914	25,600	25,600	20,730
615000	Substitute Salaries	556,286	290,856	290,856	290,856
615200	Site Based Substitute	0	0	0	92,160
615950	Overtime	194	0	0	0
616000	Supplements	200,627	204,907	195,907	195,907
616250	Stipends	8,642	6,054	6,054	6,054
616300	NBCT Supplement	0	0	9,000	9,000
616500	NBCT Incentive	0	0	7,500	7,500
	Subtotal	1,441,112	1,154,046	1,161,546	1,279,161
EMPLOYEE BENEFITS					
621000	FICA	108,207	50,419	50,419	59,418
622000	VRS Retirement	68,001	89,049	89,049	107,649
622500	VRS Hybrid 1 Percent	0	1,938	1,938	2,973
622510	VRS Hybrid Optional Match	0	3,003	3,003	5,319
623000	Health Insurance	72,263	92,244	92,244	174,285
623500	Dental Insurance	1,886	2,188	2,188	3,728
624000	Group Life Insurance	7,954	7,705	7,705	9,093
625000	VRS Hybrid Disability Insurance	867	0	0	1,339
626000	Hybrid Defined Benefit	26,216	0	0	0
627000	ICMA RC Hybrid-DC	1,844	0	0	0
627500	RHCC	7,182	7,587	7,587	724
628000	Other Benefits	2,049	2,049	2,049	2,049
628100	ICMA RC Hybrid-457 Match	2,589	0	0	0
	Subtotal	299,058	256,182	256,182	366,577
PURCHASED SERVICES					
635000	Printing	22,801	30,000	30,000	30,000
639000	Miscellaneous Contractual Services	19,893	114,375	114,375	114,375
	Subtotal	42,694	144,375	144,375	144,375

		FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EXPECTED	FY 2026 BUDGET
CODE:	2100-611012-220 Continued.				
ACCT#	DESCRIPTION				
	MATERIALS/SUPPLIES				
660010	Stationery/Forms/Office Supplies	4,186	5,200	5,200	5,200
669000	Other Educational Supplies	48,185	15,921	15,921	15,921
669150	Supplemental Per Pupil Allocation	69,283	100,000	100,000	100,000
	Subtotal	121,654	121,121	121,121	121,121
	EQUIPMENT				
689110	Furniture/Equipment-Additional	12,246	16,578	16,578	16,578
689210	Furniture/Equipment-Replacement	8,931	18,180	18,180	18,180
	Subtotal	21,177	34,758	34,758	34,758
	TOTAL	1,925,695	1,710,482	1,717,982	1,945,992

REGULAR EDUCATION - MIDDLE - ALL IN VIRGINIA-MIDDLE

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

PERSONNEL	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EXPECTED	FY 2026 BUDGET
Technical	0	2	2	2
Teacher	0	0	0	1

ADDITIONAL INFORMATION:

In FY26 added 1 FTE Teacher

CODE: 2100-611012-221

ACCT# DESCRIPTION

PERSONAL SERVICES					
611210	Teacher Salaries	16,339	0	100,000	50,000
611430	Technical Salaries	70,292	45,000	45,000	31,450
615950	Overtime	5,018	0	0	0
616250	Stipends	11,099	16,300	16,300	14,700
	Subtotal	102,748	61,300	161,300	96,150
EMPLOYEE BENEFITS					
621000	FICA	7,720	4,690	4,690	3,378
622000	VRS Retirement	2,382	0	20,000	19,892
623000	Health Insurance	4,648	0	0	0
623500	Dental Insurance	85	0	0	0
624000	Group Life Insurance	201	0	0	0
625000	VRS Hybrid Disability Insurance	3	0	0	0
626000	Hybrid Defined Benefit	102	0	0	0
627000	ICMA RC Hybrid-DC	7	0	0	0
627500	RHCC	182	0	0	0
628100	ICMA RC Hybrid-457 Match	3	0	0	0
	Subtotal	15,333	4,690	24,690	23,270
MATERIALS/SUPPLIES					
660300	Textbooks	1,312	0	0	0
668000	Technology-Software	10,000	32,175	32,175	14,355
669900	Miscellaneous Materials & Supplies	15,898	100,000	142,942	108,761
	Subtotal	27,210	132,175	175,117	123,116
TOTAL		145,291	198,165	361,107	242,536

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 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EXPECTED	FY 2026 BUDGET
Teachers	13.3	13.8	13.8	13.4

ADDITIONAL INFORMATION:

In FY26 reduced .40 FTE Teachers

CODE: 2100-611013-230

ACCT# DESCRIPTION

PERSONAL SERVICES					
611210	Teacher Salaries	806,314	891,071	891,071	900,112
	Subtotal	806,314	891,071	891,071	900,112
EMPLOYEE BENEFITS					
621000	FICA	59,558	68,175	68,175	68,866
622000	VRS Retirement	82,675	126,629	126,629	127,911
622500	VRS Hybrid 1 Percent	0	2,501	2,501	3,018
622510	VRS Hybrid Optional Match	0	3,876	3,876	7,786
623000	Health Insurance	101,430	113,960	113,960	121,774
623500	Dental Insurance	2,405	3,000	3,000	2,280
624000	Group Life Insurance	10,834	10,521	10,521	10,629
625000	VRS Hybrid Disability Insurance	1,429	0	0	1,359
626000	Hybrid Defined Benefit	43,080	0	0	0
627000	ICMA RC Hybrid-DC	3,041	0	0	0
627500	RHCC	9,699	10,792	10,792	841
628000	Other Benefits	1,022	1,022	1,022	1,022
628100	ICMA RC Hybrid-457 Match	4,426	0	0	0
	Subtotal	319,599	340,476	340,476	345,486
MATERIALS/SUPPLIES					
660500	Art Supplies	11,162	13,600	13,600	13,600
	Subtotal	11,162	13,600	13,600	13,600
TOTAL		1,137,075	1,245,147	1,245,147	1,259,198

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 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EXPECTED	FY 2026 BUDGET
Teachers	7	6.8	6.8	7.78

ADDITIONAL INFORMATION:

In FY26 added .98 FTE Teachers

CODE: 2100-611013-240

ACCT# DESCRIPTION

PERSONAL SERVICES					
611210	Teacher Salaries	493,801	482,850	482,850	561,993
	Subtotal	493,801	482,850	482,850	561,993
EMPLOYEE BENEFITS					
621000	FICA	35,911	36,943	36,943	42,997
622000	VRS Retirement	63,730	68,618	68,618	79,865
622500	VRS Hybrid 1 Percent	0	1,260	1,260	2,684
622510	VRS Hybrid Optional Match	0	1,954	1,954	4,696
623000	Health Insurance	75,954	79,307	79,307	127,888
623500	Dental Insurance	1,416	1,441	1,441	2,088
624000	Group Life Insurance	6,914	5,704	5,704	6,637
625000	VRS Hybrid Disability Insurance	623	0	0	1,209
626000	Hybrid Defined Benefit	17,391	0	0	0
627000	ICMA RC Hybrid-DC	1,326	0	0	0
627500	RHCC	6,244	5,847	5,847	524
628000	Other Benefits	1,075	1,075	1,075	1,075
628100	ICMA RC Hybrid-457 Match	3,314	0	0	0
	Subtotal	213,898	202,149	202,149	269,663
PURCHASED SERVICES					
633700	Contract Maint/Music Instruments	10,136	10,250	10,250	10,250
	Subtotal	10,136	10,250	10,250	10,250
MATERIALS/SUPPLIES					
660400	Music Supplies	-29,520	29,550	29,550	29,550
	Subtotal	-29,520	29,550	29,550	29,550
EQUIPMENT					
689210	Furniture/Equipment-Replacement	3,775	0	0	0
	Subtotal	3,775	0	0	0
TOTAL		692,090	724,799	724,799	871,456

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 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EXPECTED	FY 2026 BUDGET
Teachers	38	38	38	39

ADDITIONAL INFORMATION:

In FY26 added 1 FTE Teacher

CODE: 2100-611013-250

ACCT# DESCRIPTION

PERSONAL SERVICES					
611210	Teacher Salaries	2,461,782	2,590,330	2,590,330	2,700,636
	Subtotal	2,461,782	2,590,330	2,590,330	2,700,636
EMPLOYEE BENEFITS					
621000	FICA	178,677	198,178	198,178	206,622
622000	VRS Retirement	282,765	368,104	368,104	383,781
622500	VRS Hybrid 1 Percent	0	8,122	8,122	8,359
622510	VRS Hybrid Optional Match	0	12,591	12,591	18,742
623000	Health Insurance	480,794	514,145	514,145	528,181
623500	Dental Insurance	10,327	10,636	10,636	9,888
624000	Group Life Insurance	32,834	30,584	30,584	31,885
625000	VRS Hybrid Disability Insurance	3,520	0	0	4,032
626000	Hybrid Defined Benefit	108,282	0	0	0
627000	ICMA RC Hybrid-DC	7,489	0	0	0
627500	RHCC	29,648	31,360	31,360	2,520
628000	Other Benefits	4,198	4,198	4,198	4,198
628100	ICMA RC Hybrid-457 Match	8,700	0	0	0
	Subtotal	1,147,234	1,177,918	1,177,918	1,198,208
MATERIALS/SUPPLIES					
660300	Textbooks	309	10,000	10,000	10,000
669000	Other Educational Supplies	9,671	19,710	19,710	19,710
	Subtotal	9,980	29,710	29,710	29,710
TOTAL		3,618,996	3,797,958	3,797,958	3,928,554

REGULAR EDUCATION - HIGH - EL

Funds for services, staff, and resources supporting English Learners' instruction and language development. There has been an increase in the number of students needing services as the population reflects world-wide native languages.

PERSONNEL

	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EXPECTED	FY 2026 BUDGET
Teachers	1.75	2	2	3
Para-Educators	1	0	0	0

ADDITIONAL INFORMATION:

In FY26 added 1 FTE Teacher

CODE: 2100-611013-260

ACCT# DESCRIPTION

PERSONAL SERVICES					
611210	Teacher Salaries	119,832	130,394	130,394	136,428
	Subtotal	119,832	130,394	130,394	136,428
EMPLOYEE BENEFITS					
621000	FICA	8,521	9,977	9,977	10,440
622000	VRS Retirement	0	18,530	18,530	19,388
622500	VRS Hybrid 1 Percent	0	1,306	1,306	1,366
622510	VRS Hybrid Optional Match	0	2,041	2,041	2,389
623000	Health Insurance	39,810	64,281	64,281	96,380
623500	Dental Insurance	552	1,164	1,164	1,584
624000	Group Life Insurance	1,666	1,541	1,541	1,611
625000	VRS Hybrid Disability Insurance	584	0	0	617
626000	Hybrid Defined Benefit	17,966	0	0	0
627000	ICMA RC Hybrid-DC	1,243	0	0	0
627500	RHCC	1,504	1,579	1,579	128
628100	ICMA RC Hybrid-457 Match	1,456	0	0	0
	Subtotal	73,302	100,419	100,419	133,903
PURCHASED SERVICES					
639000	Miscellaneous Contractual Services	32,990	1,639	36,125	54,854
	Subtotal	32,990	1,639	36,125	54,854
MATERIALS/SUPPLIES					
669000	Other Educational Supplies	16,736	2,000	800	800
669900	Miscellaneous Materials & Supplies	369	1,576	0	0
	Subtotal	17,105	3,576	800	800
TOTAL		243,229	236,028	267,738	325,985

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 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EXPECTED	FY 2026 BUDGET
Teachers	35.6	35.6	35.6	35

ADDITIONAL INFORMATION:

In FY26 reduced .60 FTE Teacher

CODE: 2100-611013-270

ACCT# DESCRIPTION

PERSONAL SERVICES					
611210	Teacher Salaries	2,340,722	2,448,779	2,448,779	2,525,096
	Subtotal	2,340,722	2,448,779	2,448,779	2,525,096
EMPLOYEE BENEFITS					
621000	FICA	170,037	187,349	187,349	193,190
622000	VRS Retirement	301,648	347,988	347,988	358,834
622500	VRS Hybrid 1 Percent	0	4,968	4,968	7,878
622510	VRS Hybrid Optional Match	0	7,736	7,736	16,431
623000	Health Insurance	490,700	479,943	479,943	533,145
623500	Dental Insurance	10,083	10,476	10,476	9,624
624000	Group Life Insurance	31,265	28,916	28,916	29,814
625000	VRS Hybrid Disability Insurance	2,436	0	0	3,814
626000	Hybrid Defined Benefit	76,004	0	0	0
627000	ICMA RC Hybrid-DC	5,182	0	0	0
627500	RHCC	28,232	29,646	29,646	2,358
628000	Other Benefits	5,862	5,862	5,862	5,862
628100	ICMA RC Hybrid-457 Match	4,941	0	0	0
	Subtotal	1,126,390	1,102,884	1,102,884	1,160,950
MATERIALS/SUPPLIES					
660300	Textbooks	0	10,000	10,000	40,000
669000	Other Educational Supplies	6,423	13,081	13,081	13,081
	Subtotal	6,423	23,081	23,081	53,081
TOTAL		3,473,535	3,574,744	3,574,744	3,739,127

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 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EXPECTED	FY 2026 BUDGET
Teachers	36	36	36	37

ADDITIONAL INFORMATION:

In FY26 added 1 FTE Teacher

CODE: 2100-611013-280

ACCT# DESCRIPTION

PERSONAL SERVICES					
611210	Teacher Salaries	2,374,119	2,457,938	2,457,938	2,577,637
616250	Stipends	1,400	1,750	1,750	1,750
	Subtotal	2,375,519	2,459,688	2,459,688	2,579,387
EMPLOYEE BENEFITS					
621000	FICA	172,831	188,182	188,182	197,342
622000	VRS Retirement	309,292	349,290	349,290	366,300
622500	VRS Hybrid 1 Percent	0	5,432	5,432	6,806
622510	VRS Hybrid Optional Match	0	8,418	8,418	19,792
623000	Health Insurance	496,548	533,048	533,048	548,193
623500	Dental Insurance	10,233	10,248	10,248	10,728
624000	Group Life Insurance	31,797	29,023	29,023	30,433
625000	VRS Hybrid Disability Insurance	2,406	0	0	3,066
626000	Hybrid Defined Benefit	72,109	0	0	0
627000	ICMA RC Hybrid-DC	5,119	0	0	0
627500	RHCC	28,713	29,763	29,763	2,404
628000	Other Benefits	3,806	3,806	3,806	3,806
628100	ICMA RC Hybrid-457 Match	7,857	0	0	0
	Subtotal	1,140,711	1,157,210	1,157,210	1,188,870
PURCHASED SERVICES					
639000	Miscellaneous Contractual Services	1,595	0	0	0
	Subtotal	1,595	0	0	0
MATERIALS/SUPPLIES					
660200	Laboratory Supplies	38,254	43,883	43,883	43,883
660300	Textbooks	12,713	85,000	85,000	115,000
669000	Other Educational Supplies	1,843	4,796	4,796	4,796
	Subtotal	52,810	133,679	133,679	163,679
TOTAL		3,570,635	3,750,577	3,750,577	3,931,936

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 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EXPECTED	FY 2026 BUDGET
Teachers		43	42	42	42
CODE:	2100-611013-290				
ACCT#	DESCRIPTION				
PERSONAL SERVICES					
611210	Teacher Salaries	2,662,242	2,819,584	2,819,584	2,882,748
	Subtotal	2,662,242	2,819,584	2,819,584	2,882,748
EMPLOYEE BENEFITS					
621000	FICA	193,728	215,719	215,719	220,549
622000	VRS Retirement	314,530	400,683	400,683	409,656
622500	VRS Hybrid 1 Percent	0	7,812	7,812	9,900
622510	VRS Hybrid Optional Match	0	12,172	12,172	23,518
623000	Health Insurance	558,620	575,819	575,819	647,060
623500	Dental Insurance	12,120	12,481	12,481	11,544
624000	Group Life Insurance	35,653	33,293	33,293	34,037
625000	VRS Hybrid Disability Insurance	3,610	0	0	4,459
626000	Hybrid Defined Benefit	107,873	0	0	0
627000	ICMA RC Hybrid-DC	7,682	0	0	0
627500	RHCC	32,194	34,139	34,139	2,688
628000	Other Benefits	4,056	4,056	4,056	4,056
628100	ICMA RC Hybrid-457 Match	12,111	0	0	0
	Subtotal	1,282,177	1,296,174	1,296,174	1,367,467
MATERIALS/SUPPLIES					
660300	Textbooks	8,838	70,000	70,000	100,000
669000	Other Educational Supplies	7,807	11,850	11,850	11,850
	Subtotal	16,645	81,850	81,850	111,850
TOTAL		3,961,064	4,197,608	4,197,608	4,362,065

REGULAR EDUCATION - HIGH - PHYSICAL EDUCATION & HEALTH

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

PERSONNEL

	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EXPECTED	FY 2026 BUDGET
Teachers	15.4	15.2	15.2	14.8

ADDITIONAL INFORMATION:

In FY26 reduced .40 FTE Teacher

CODE: 2100-611013-300

ACCT# DESCRIPTION

PERSONAL SERVICES					
611210	Teacher Salaries	979,214	989,708	989,708	1,002,909
	Subtotal	979,214	989,708	989,708	1,002,909
EMPLOYEE BENEFITS					
621000	FICA	70,029	75,722	75,722	76,732
622000	VRS Retirement	125,911	140,646	140,646	142,521
622500	VRS Hybrid 1 Percent	0	2,284	2,284	2,973
622510	VRS Hybrid Optional Match	0	3,541	3,541	6,424
623000	Health Insurance	257,274	241,756	241,756	263,665
623500	Dental Insurance	5,129	5,088	5,088	5,064
624000	Group Life Insurance	13,058	11,687	11,687	11,841
625000	VRS Hybrid Disability Insurance	1,019	0	0	1,338
626000	Hybrid Defined Benefit	31,033	0	0	0
627000	ICMA RC Hybrid-DC	2,169	0	0	0
627500	RHCC	11,791	11,983	11,983	936
628000	Other Benefits	1,496	1,496	1,496	1,496
628100	ICMA RC Hybrid-457 Match	2,848	0	0	0
	Subtotal	521,757	494,203	494,203	512,990
MATERIALS/SUPPLIES					
660300	Textbooks	0	2,500	2,500	2,500
660600	Physical Ed Supplies	5,085	7,764	7,764	7,764
	Subtotal	5,085	10,264	10,264	10,264
TOTAL		1,506,056	1,494,175	1,494,175	1,526,163

REGULAR EDUCATION - HIGH - DRIVER EDUCATION

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

PERSONNEL		FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EXPECTED	FY 2026 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 - WORLD LANGUAGE

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

PERSONNEL

	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EXPECTED	FY 2026 BUDGET
Teachers	20.9	19.1	19.1	20.3

ADDITIONAL INFORMATION:

In FY26 added 1.20 FTE Teachers

CODE: 2100-611013-320

ACCT# DESCRIPTION

PERSONAL SERVICES				
611210	Teacher Salaries	1,247,190	1,307,535	1,307,535
	Subtotal	1,247,190	1,307,535	1,307,535
EMPLOYEE BENEFITS				
621000	FICA	91,803	100,037	100,037
622000	VRS Retirement	139,817	185,811	185,811
622500	VRS Hybrid 1 Percent	0	3,579	3,579
622510	VRS Hybrid Optional Match	0	5,547	5,547
623000	Health Insurance	159,136	174,631	174,631
623500	Dental Insurance	4,544	5,076	5,076
624000	Group Life Insurance	16,216	15,439	15,439
625000	VRS Hybrid Disability Insurance	1,698	0	0
626000	Hybrid Defined Benefit	52,275	0	0
627000	ICMA RC Hybrid-DC	3,613	0	0
627500	RHCC	14,551	15,833	15,833
628000	Other Benefits	2,487	2,487	2,487
628100	ICMA RC Hybrid-457 Match	4,165	0	0
	Subtotal	490,305	508,440	508,440
MATERIALS/SUPPLIES				
660300	Textbooks	0	10,000	10,000
669000	Other Educational Supplies	2,698	5,250	5,250
	Subtotal	2,698	15,250	15,250
TOTAL		1,740,193	1,831,225	1,831,225

2,034,024

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 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EXPECTED	FY 2026 BUDGET
Teachers	5.75	6.35	6.35	6.15

ADDITIONAL INFORMATION:

In FY26 reduced .20 FTE Teacher

CODE: 2100-611013-330

ACCT# DESCRIPTION

PERSONAL SERVICES				
611210	Teacher Salaries	401,146	425,045	425,045
615000	Substitute Salaries	570	0	0
	Subtotal	401,716	425,045	425,045
EMPLOYEE BENEFITS				
621000	FICA	29,970	32,519	32,519
622000	VRS Retirement	49,026	60,403	60,403
622500	VRS Hybrid 1 Percent	0	1,032	1,032
622510	VRS Hybrid Optional Match	0	1,599	1,599
623000	Health Insurance	23,046	25,824	25,824
623500	Dental Insurance	1,217	1,564	1,564
624000	Group Life Insurance	5,401	5,021	5,021
625000	VRS Hybrid Disability Insurance	476	0	0
626000	Hybrid Defined Benefit	14,753	0	0
627000	ICMA RC Hybrid-DC	1,012	0	0
627500	RHCC	4,794	5,149	5,149
628000	Other Benefits	567	567	567
628100	ICMA RC Hybrid-457 Match	1,057	0	0
	Subtotal	131,319	133,678	133,678
PURCHASED SERVICES				
639000	Miscellaneous Contractual Services	4,382	4,600	4,600
	Subtotal	4,382	4,600	4,600
MATERIALS/SUPPLIES				
669900	Miscellaneous Materials & Supplies	3,775	4,000	4,000
	Subtotal	3,775	4,000	4,000
EQUIPMENT				
689110	Furniture/Equipment-Additional	1,165	1,000	1,000
	Subtotal	1,165	1,000	1,000
TOTAL		542,357	568,323	568,323

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 Canvas 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 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EXPECTED	FY 2026 BUDGET
Para-Educators	4	4	4	0
Technical	1	1	1	1

ADDITIONAL INFORMATION:

In FY26 reduced 4 FTE Para-Educators

CODE: 2100-611013-335

ACCT# DESCRIPTION

PERSONAL SERVICES					
611410	Para-Educator Salaries	0	100,824	100,824	0
611430	Technical Salaries	82,315	87,005	87,005	90,557
615950	Overtime	701	0	0	0
616250	Stipends	126,060	175,000	175,000	175,000
	Subtotal	209,076	362,829	362,829	265,557
EMPLOYEE BENEFITS					
621000	FICA	15,633	27,760	27,760	20,316
622000	VRS Retirement	13,681	26,692	26,692	12,869
622500	VRS Hybrid 1 Percent	0	241	241	0
622510	VRS Hybrid Optional Match	0	385	385	0
623000	Health Insurance	18,372	22,700	22,700	21,156
623500	Dental Insurance	336	756	756	324
624000	Group Life Insurance	1,103	2,219	2,219	1,069
627500	RHCC	996	2,274	2,274	84
628000	Other Benefits	249	249	249	249
	Subtotal	50,370	83,276	83,276	56,067
PURCHASED SERVICES					
639000	Miscellaneous Contractual Services	93,125	28,827	28,827	28,827
	Subtotal	93,125	28,827	28,827	28,827
OTHER CHARGES					
655060	Employee Development	400	3,000	3,000	3,000
	Subtotal	400	3,000	3,000	3,000
MATERIALS/SUPPLIES					
669000	Other Educational Supplies	782	5,000	5,000	5,000
	Subtotal	782	5,000	5,000	5,000
TOTAL		353,753	482,932	482,932	358,451

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 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EXPECTED	FY 2026 BUDGET
Teachers		3	2.6	2.6	2.6
CODE:	2100-611013-345				
ACCT#	DESCRIPTION				
PERSONAL SERVICES					
611210	Teacher Salaries	193,059	204,446	204,446	193,439
	Subtotal	193,059	204,446	204,446	193,439
EMPLOYEE BENEFITS					
621000	FICA	13,876	15,642	15,642	14,799
622000	VRS Retirement	24,942	29,053	29,053	27,489
623000	Health Insurance	37,579	44,085	44,085	47,327
623500	Dental Insurance	896	1,020	1,020	1,020
624000	Group Life Insurance	2,011	2,413	2,413	2,285
627500	RHCC	1,816	2,475	2,475	180
628000	Other Benefits	439	439	439	439
	Subtotal	81,559	95,127	95,127	93,539
PURCHASED SERVICES					
639000	Miscellaneous Contractual Services	14,173	15,000	15,000	15,000
	Subtotal	14,173	15,000	15,000	15,000
MATERIALS/SUPPLIES					
669000	Other Educational Supplies	671	1,500	1,500	1,500
	Subtotal	671	1,500	1,500	1,500
TOTAL		289,462	316,073	316,073	303,478

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, theatre and dance arts which satisfy the fine arts requirement for graduation.

PERSONNEL

	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EXPECTED	FY 2026 BUDGET
Teachers	6	6	6	5

ADDITIONAL INFORMATION:

In FY26 reduced 1 FTE Teacher

CODE: 2100-611013-350

ACCT# DESCRIPTION

PERSONAL SERVICES					
611210	Teacher Salaries	392,032	411,246	411,246	366,938
616250	Stipends	17,600	19,100	19,100	19,100
	Subtotal	409,632	430,346	430,346	386,038
EMPLOYEE BENEFITS					
621000	FICA	29,281	31,594	31,594	28,205
622000	VRS Retirement	46,142	58,440	58,440	52,144
622500	VRS Hybrid 1 Percent	0	1,196	1,196	629
622510	VRS Hybrid Optional Match	0	1,853	1,853	6,424
623000	Health Insurance	109,706	109,440	109,440	106,990
623500	Dental Insurance	1,502	1,080	1,080	1,044
624000	Group Life Insurance	5,331	4,856	4,856	4,332
625000	VRS Hybrid Disability Insurance	565	0	0	283
626000	Hybrid Defined Benefit	17,571	0	0	0
627000	ICMA RC Hybrid-DC	1,202	0	0	0
627500	RHCC	4,814	4,980	4,980	342
628000	Other Benefits	624	624	624	624
628100	ICMA RC Hybrid-457 Match	1,202	0	0	0
	Subtotal	217,940	214,063	214,063	201,017
PURCHASED SERVICES					
639000	Miscellaneous Contractual Services	3,958	4,132	4,132	4,132
	Subtotal	3,958	4,132	4,132	4,132
OTHER CHARGES					
655060	Employee Development	138	400	400	400
	Subtotal	138	400	400	400
MATERIALS/SUPPLIES					
669000	Other Educational Supplies	7,665	8,305	8,305	8,305
	Subtotal	7,665	8,305	8,305	8,305
TOTAL		639,333	657,246	657,246	599,892

REGULAR EDUCATION - HIGH - VHSL/INTERSCHOLASTIC ACTIVITY

This program supports interscholastic athletic competitions conducted through the Virginia High School League, providing opportunities for student participation, sportsmanship, and physical development across the school division.

PERSONNEL		FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EXPECTED	FY 2026 BUDGET
Athletic Directors		4	4	4	4
CODE: 2100-611013-360					
ACCT# DESCRIPTION					
PERSONAL SERVICES					
611280	Athletic Directors	336,511	330,955	330,955	344,980
616250	Stipends	46,458	49,000	49,000	49,000
	Subtotal	382,969	379,955	379,955	393,980
EMPLOYEE BENEFITS					
621000	FICA	28,489	25,319	25,319	26,394
622000	VRS Retirement	55,115	47,030	47,030	49,025
622510	VRS Hybrid Optional Match	0	0	0	1,534
623000	Health Insurance	37,517	34,772	34,772	82,029
623500	Dental Insurance	761	720	720	1,260
624000	Group Life Insurance	4,444	3,908	3,908	4,073
627500	RHCC	4,013	4,006	4,006	321
628000	Other Benefits	591	591	591	591
	Subtotal	130,930	116,346	116,346	165,227
PURCHASED SERVICES					
639000	Miscellaneous Contractual Services	372,919	375,500	375,500	375,500
	Subtotal	372,919	375,500	375,500	375,500
MATERIALS/SUPPLIES					
669900	Miscellaneous Materials & Supplies	0	30,000	30,000	30,000
	Subtotal	0	30,000	30,000	30,000
EQUIPMENT					
689110	Furniture/Equipment-Additional	0	13,000	13,000	13,000
689210	Furniture/Equipment-Replacement	0	3,000	3,000	3,000
	Subtotal	0	16,000	16,000	16,000
TOTAL		886,818	917,801	917,801	980,707

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 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EXPECTED	FY 2026 BUDGET
N/A	0	0	0	0

CODE: 2100-611013-370

ACCT# DESCRIPTION

PURCHASED SERVICES					
638600	Contractual-New Horizons	651,205	723,756	723,756	826,552
639000	Miscellaneous Contractual Services	42,735	43,000	43,000	43,000
	Subtotal	693,940	766,756	766,756	869,552
	TOTAL	693,940	766,756	766,756	869,552

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 are not assigned to a particular grade level the entire school year.

PERSONNEL	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EXPECTED	FY 2026 BUDGET
Site Based Substitute	0	0	0	4
Teachers	4	5	5	5.55
Para-Educators	4	6	6	9

ADDITIONAL INFORMATION:

In FY26 added 4 FTE Site Based Substitutes

In FY26 added .55 FTE Teachers

In FY26 added 3 FTE Para-Educators

CODE: 2100-611013-380

ACCT# DESCRIPTION

PERSONAL SERVICES					
611210	Teacher Salaries	333,821	397,313	397,313	445,217
611410	Para-Educator Salaries	95,437	167,944	167,944	224,300
611510	Co-op Students	14,503	85,500	85,500	85,500
615000	Substitute Salaries	801,711	384,666	384,666	384,666
615200	Site Based Substitute	0	0	0	92,160
615950	Overtime	596	0	0	0
616000	Supplements	905,396	844,471	843,471	843,471
616250	Stipends	101,231	54,831	46,831	46,831
616300	NBCT Supplement	52,500	52,500	9,000	9,000
616500	NBCT Incentive	0	0	7,500	7,500
	Subtotal	2,305,195	1,987,225	1,942,225	2,138,645
EMPLOYEE BENEFITS					
621000	FICA	175,192	53,244	53,244	68,274
622000	VRS Retirement	60,574	80,328	80,328	108,241
622500	VRS Hybrid 1 Percent	0	870	870	2,603
622510	VRS Hybrid Optional Match	0	1,390	1,390	5,965
623000	Health Insurance	92,027	98,244	98,244	147,129
623500	Dental Insurance	2,019	1,764	1,764	4,436
624000	Group Life Insurance	5,864	6,675	6,675	8,997
625000	VRS Hybrid Disability Insurance	344	0	0	1,173
626000	Hybrid Defined Benefit	11,124	0	0	0
627000	ICMA RC Hybrid-DC	731	0	0	0
627500	RHCC	5,295	6,846	6,846	716
628000	Other Benefits	3,220	3,220	3,220	3,220
628100	ICMA RC Hybrid-457 Match	299	0	0	0
	Subtotal	356,689	252,581	252,581	350,754
PURCHASED SERVICES					
635000	Printing	22,835	30,000	30,000	30,000
639000	Miscellaneous Contractual Services	62,568	137,325	137,325	137,325
	Subtotal	85,403	167,325	167,325	167,325

		FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EXPECTED	FY 2026 BUDGET
CODE:	2100-611013-380 Continued.				
ACCT#	DESCRIPTION				
	OTHER CHARGES				
652010	Postage	413	200	200	200
655040	Travel	3,640	125	125	125
655060	Employee Development	2,941	9,450	9,450	9,450
659020	Curriculum Development	0	4,500	4,500	4,500
	Subtotal	6,994	14,275	14,275	14,275
	MATERIALS/SUPPLIES				
660300	Textbooks	0	10,000	10,000	10,000
660700	Testing Materials	29,480	31,700	31,700	31,700
669000	Other Educational Supplies	56,517	76,745	76,745	76,745
669150	Supplemental Per Pupil Allocation	88,701	100,000	100,000	100,000
669900	Miscellaneous Materials & Supplies	54,654	9,500	9,500	9,500
	Subtotal	229,352	227,945	227,945	227,945
	EQUIPMENT				
689110	Furniture/Equipment-Additional	5,205	5,000	5,000	5,000
689210	Furniture/Equipment-Replacement	14,553	9,042	9,042	9,042
	Subtotal	19,758	14,042	14,042	14,042
	TOTAL	3,003,391	2,663,393	2,618,393	2,912,986

REGULAR EDUCATION - HIGH - ALL IN VIRGINIA-HIGH

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

PERSONNEL	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EXPECTED	FY 2026 BUDGET
N/A	0	0	0	0

CODE: 2100-611013-381

ACCT# DESCRIPTION

MATERIALS/SUPPLIES				
669900	Miscellaneous Materials & Supplies	0	22,451	22,451
	Subtotal	0	22,451	22,380
	TOTAL	0	22,451	22,380

SPECIAL EDUCATION - ELEMENTARY - CLASSROOM TEACHERS

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

PERSONNEL

	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EXPECTED	FY 2026 BUDGET
Teachers	48	56	56	56
Para-Educators	62.5	77.5	77.5	84.5
Technical	0	0	0	1

ADDITIONAL INFORMATION:

In FY26 added 7 FTE Para-Educators

In FY26 added 1 FTE Technical

CODE: 2100-611021-390

ACCT# DESCRIPTION

PERSONAL SERVICES					
611210	Teacher Salaries	3,092,670	3,595,229	3,595,229	3,683,321
611410	Para-Educator Salaries	1,663,417	1,974,468	1,974,468	2,107,196
611430	Technical Salaries	0	0	0	62,267
615000	Substitute Salaries	0	23,333	23,333	23,333
615950	Overtime	3,037	0	0	0
616000	Supplements	0	10,000	10,000	10,000
616250	Stipends	151,444	47,533	47,533	47,533
	Subtotal	4,910,568	5,650,563	5,650,563	5,933,650
EMPLOYEE BENEFITS					
621000	FICA	360,128	429,506	429,506	451,177
622000	VRS Retirement	288,404	791,523	791,523	831,757
622500	VRS Hybrid 1 Percent	0	27,543	27,543	37,644
622510	VRS Hybrid Optional Match	0	43,265	43,265	67,401
623000	Health Insurance	819,923	970,845	970,845	1,098,580
623500	Dental Insurance	21,409	23,656	23,656	24,876
624000	Group Life Insurance	63,991	65,781	65,781	69,133
625000	VRS Hybrid Disability Insurance	14,236	0	0	16,970
626000	Hybrid Defined Benefit	451,906	0	0	0
627000	ICMA RC Hybrid-DC	30,416	0	0	0
627500	RHCC	57,648	67,469	67,469	5,486
628000	Other Benefits	6,167	6,167	6,167	6,167
628100	ICMA RC Hybrid-457 Match	21,250	0	0	0
	Subtotal	2,135,478	2,425,755	2,425,755	2,609,191
PURCHASED SERVICES					
639000	Miscellaneous Contractual Services	27,431	0	0	0
	Subtotal	27,431	0	0	0
OTHER CHARGES					
655040	Travel	23,534	15,960	15,960	15,960
	Subtotal	23,534	15,960	15,960	15,960
MATERIALS/SUPPLIES					
669000	Other Educational Supplies	6,863	0	0	0
	Subtotal	6,863	0	0	0
TOTAL		7,103,874	8,092,278	8,092,278	8,558,801

SPECIAL EDUCATION - ELEMENTARY - OTHER

Programs and services for Special Education - Elementary Schools that are not included in other program budgets. Independent evaluations, ancillary services, and interpreter services are examples of a few miscellaneous contractual services included in this program.

PERSONNEL		FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EXPECTED	FY 2026 BUDGET
N/A		0	0	0	0
CODE:	2100-611021-400				
ACCT#	DESCRIPTION				
PURCHASED SERVICES					
639000	Miscellaneous Contractual Services	84,832	32,210	32,210	32,210
	Subtotal	84,832	32,210	32,210	32,210
OTHER CHARGES					
655060	Employee Development	10,846	11,500	11,500	11,500
655800	Pupil Transportation	0	1,800	1,800	1,800
	Subtotal	10,846	13,300	13,300	13,300
MATERIALS/SUPPLIES					
660700	Testing Materials	0	4,000	4,000	4,000
669000	Other Educational Supplies	42,476	12,800	12,800	12,800
	Subtotal	42,476	16,800	16,800	16,800
EQUIPMENT					
689110	Furniture/Equipment-Additional	20,984	6,200	6,200	6,200
689210	Furniture/Equipment-Replacement	100	1,000	1,000	1,000
	Subtotal	21,084	7,200	7,200	7,200
TOTAL		159,238	69,510	69,510	69,510

SPECIAL EDUCATION - MIDDLE - CLASSROOM TEACHERS

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

PERSONNEL

	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EXPECTED	FY 2026 BUDGET
Teachers	26	30	30	31
Para-Educators	20	22	22	26

ADDITIONAL INFORMATION:

In FY26 added 1 FTE Teacher

In FY26 added 4 FTE Para-Educators

CODE: 2100-611022-410

ACCT# DESCRIPTION

PERSONAL SERVICES					
611210	Teacher Salaries	1,699,934	1,926,637	1,926,637	2,136,033
611410	Para-Educator Salaries	400,178	506,986	506,986	593,809
615000	Substitute Salaries	0	16,833	16,833	16,833
615950	Overtime	3,490	0	0	0
616000	Supplements	0	4,000	4,000	4,000
616250	Stipends	3,001	13,138	13,138	13,138
	Subtotal	2,106,603	2,467,594	2,467,594	2,763,813
EMPLOYEE BENEFITS					
621000	FICA	155,238	186,947	186,947	209,617
622000	VRS Retirement	186,172	345,846	345,846	387,939
622500	VRS Hybrid 1 Percent	0	10,403	10,403	11,806
622510	VRS Hybrid Optional Match	0	16,283	16,283	20,653
623000	Health Insurance	312,104	360,209	360,209	410,486
623500	Dental Insurance	7,516	8,372	8,372	8,112
624000	Group Life Insurance	28,319	28,741	28,741	32,241
625000	VRS Hybrid Disability Insurance	4,667	0	0	5,325
626000	Hybrid Defined Benefit	150,949	0	0	0
627000	ICMA RC Hybrid-DC	9,930	0	0	0
627500	RHCC	25,570	29,474	29,474	2,556
628000	Other Benefits	3,647	3,647	3,647	3,647
628100	ICMA RC Hybrid-457 Match	3,886	0	0	0
	Subtotal	887,998	989,922	989,922	1,092,382
MATERIALS/SUPPLIES					
669000	Other Educational Supplies	3,056	0	0	0
	Subtotal	3,056	0	0	0
TOTAL		2,997,657	3,457,516	3,457,516	3,856,195

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 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EXPECTED	FY 2026 BUDGET
N/A		0	0	0	0
<hr/>					
CODE:	2100-611022-420				
ACCT#	DESCRIPTION				
	PURCHASED SERVICES				
639000	Miscellaneous Contractual Services	50,964	32,622	32,622	32,622
	Subtotal	50,964	32,622	32,622	32,622
	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	8,612	6,500	6,500	6,500
	Subtotal	8,612	10,500	10,500	10,500
	EQUIPMENT				
689110	Furniture/Equipment-Additional	7,946	1,000	1,000	1,000
689210	Furniture/Equipment-Replacement	0	1,000	1,000	1,000
	Subtotal	7,946	2,000	2,000	2,000
	TOTAL	67,522	45,622	45,622	45,622

SPECIAL EDUCATION - HIGH - CLASSROOM TEACHERS

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

PERSONNEL

	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EXPECTED	FY 2026 BUDGET
Teachers	31.6	32.6	32.6	32.6
Para-Educators	35	37	37	43

ADDITIONAL INFORMATION:

In FY26 added 6 FTE Para-Educators

CODE: 2100-611023-430

ACCT# DESCRIPTION

PERSONAL SERVICES					
611210	Teacher Salaries	1,965,719	2,116,696	2,116,696	2,206,090
611410	Para-Educator Salaries	766,494	875,202	875,202	988,170
615000	Substitute Salaries	0	13,334	13,334	13,334
615950	Overtime	1,218	0	0	0
616250	Stipends	0	15,139	15,139	15,139
	Subtotal	2,733,431	3,020,371	3,020,371	3,222,733
EMPLOYEE BENEFITS					
621000	FICA	196,901	229,813	229,813	245,303
622000	VRS Retirement	201,956	425,186	425,186	453,939
622500	VRS Hybrid 1 Percent	0	15,357	15,357	14,903
622510	VRS Hybrid Optional Match	0	24,112	24,112	33,045
623000	Health Insurance	583,212	687,456	687,456	652,758
623500	Dental Insurance	13,358	14,688	14,688	14,040
624000	Group Life Insurance	36,919	35,337	35,337	37,728
625000	VRS Hybrid Disability Insurance	7,181	0	0	6,722
626000	Hybrid Defined Benefit	225,596	0	0	0
627000	ICMA RC Hybrid-DC	15,279	0	0	0
627500	RHCC	33,192	36,240	36,240	2,995
628000	Other Benefits	5,306	5,306	5,306	5,306
628100	ICMA RC Hybrid-457 Match	13,069	0	0	0
	Subtotal	1,331,969	1,473,495	1,473,495	1,466,739
MATERIALS/SUPPLIES					
669000	Other Educational Supplies	4,145	0	0	0
669900	Miscellaneous Materials & Supplies	604	5,000	5,000	5,000
	Subtotal	4,749	5,000	5,000	5,000
TOTAL		4,070,149	4,498,866	4,498,866	4,694,472

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 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EXPECTED	FY 2026 BUDGET
N/A		0	0	0	0
<hr/>					
CODE:	2100-611023-440				
ACCT#	DESCRIPTION				
<hr/>					
	PURCHASED SERVICES				
638500	Contractual-New Horizons	1,485,397	1,787,479	1,787,479	1,501,500
638550	Private Res Placement	1,398,456	1,480,500	1,480,500	1,480,500
639000	Miscellaneous Contractual Services	46,072	125,002	125,002	125,002
	Subtotal	2,929,925	3,392,981	3,392,981	3,107,002
	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	9,199	2,500	2,500	2,500
	Subtotal	9,199	4,200	4,200	4,200
	EQUIPMENT				
689110	Furniture/Equipment-Additional	0	5,837	5,837	5,837
689210	Furniture/Equipment-Replacement	0	2,000	2,000	2,000
	Subtotal	0	7,837	7,837	7,837
	TOTAL	2,939,124	3,410,018	3,410,018	3,124,039

CAREER/TECHNICAL - SECONDARY - FAMILY & CONSUMER SCIENCE

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

PERSONNEL		FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EXPECTED	FY 2026 BUDGET
Teachers		3	3	3	3
CODE: 2100-611034-450					
ACCT# DESCRIPTION					
PERSONAL SERVICES					
611210	Teacher Salaries	190,658	185,197	185,197	192,135
	Subtotal	190,658	185,197	185,197	192,135
EMPLOYEE BENEFITS					
621000	FICA	13,832	14,169	14,169	14,699
622000	VRS Retirement	19,892	26,318	26,318	27,304
622500	VRS Hybrid 1 Percent	0	585	585	608
622510	VRS Hybrid Optional Match	0	906	906	1,064
623000	Health Insurance	42,168	45,159	45,159	48,499
623500	Dental Insurance	216	324	324	324
624000	Group Life Insurance	2,347	2,186	2,186	2,269
625000	VRS Hybrid Disability Insurance	261	0	0	274
626000	Hybrid Defined Benefit	7,275	0	0	0
627000	ICMA RC Hybrid-DC	555	0	0	0
627500	RHCC	2,119	2,242	2,242	180
628000	Other Benefits	370	370	370	370
628100	ICMA RC Hybrid-457 Match	1,386	0	0	0
	Subtotal	90,421	92,259	92,259	95,591
OTHER CHARGES					
655060	Employee Development	608	500	500	500
	Subtotal	608	500	500	500
MATERIALS/SUPPLIES					
660300	Textbooks	165	1,000	1,000	1,000
669100	Other Educational/Supplies	6,847	6,352	6,352	6,352
	Subtotal	7,012	7,352	7,352	7,352
TOTAL		288,699	285,308	285,308	295,578

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 CTE requirement for graduation.

PERSONNEL	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EXPECTED	FY 2026 BUDGET
Teachers	8	8	8	9

ADDITIONAL INFORMATION:

In FY26 added 1 FTE Teacher

CODE: 2100-611034-460

ACCT# DESCRIPTION

PERSONAL SERVICES					
611210	Teacher Salaries	473,717	533,324	533,324	630,538
	Subtotal	473,717	533,324	533,324	630,538
EMPLOYEE BENEFITS					
621000	FICA	34,273	40,803	40,803	48,241
622000	VRS Retirement	45,372	75,789	75,789	89,604
622500	VRS Hybrid 1 Percent	0	1,816	1,816	1,785
622510	VRS Hybrid Optional Match	0	2,815	2,815	4,753
623000	Health Insurance	127,193	156,164	156,164	126,974
623500	Dental Insurance	2,796	3,180	3,180	2,388
624000	Group Life Insurance	6,357	6,298	6,298	7,443
625000	VRS Hybrid Disability Insurance	947	0	0	804
626000	Hybrid Defined Benefit	29,764	0	0	0
627000	ICMA RC Hybrid-DC	2,014	0	0	0
627500	RHCC	5,740	6,458	6,458	588
628000	Other Benefits	1,305	1,305	1,305	1,305
628100	ICMA RC Hybrid-457 Match	1,695	0	0	0
	Subtotal	257,456	294,628	294,628	283,885
PURCHASED SERVICES					
639000	Miscellaneous Contractual Services	947	0	0	0
	Subtotal	947	0	0	0
OTHER CHARGES					
655060	Employee Development	4,750	1,668	1,668	1,668
	Subtotal	4,750	1,668	1,668	1,668
MATERIALS/SUPPLIES					
660300	Textbooks	15,074	18,110	18,110	18,110
669100	Other Educational/Supplies	10,336	16,715	16,715	16,715
	Subtotal	25,410	34,825	34,825	34,825
TOTAL		762,280	864,445	864,445	950,916

CAREER/TECHNICAL - SECONDARY - MARKETING EDUCATION

This program provides for career/technical instruction in marketing in grades 7-12. Occupational components for grades 11-12 include cooperative education and occupational experiences. Courses satisfy the CTE requirement for graduation.

PERSONNEL		FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EXPECTED	FY 2026 BUDGET
Teachers		3	3	3	3
CODE: 2100-611034-470					
ACCT# DESCRIPTION					
PERSONAL SERVICES					
611210	Teacher Salaries	207,587	218,206	218,206	224,390
	Subtotal	207,587	218,206	218,206	224,390
EMPLOYEE BENEFITS					
621000	FICA	14,946	16,694	16,694	17,168
622000	VRS Retirement	24,854	31,008	31,008	31,887
622500	VRS Hybrid 1 Percent	0	611	611	631
622510	VRS Hybrid Optional Match	0	947	947	1,103
623000	Health Insurance	41,246	45,159	45,159	48,499
623500	Dental Insurance	1,052	1,068	1,068	1,164
624000	Group Life Insurance	2,778	2,576	2,576	2,649
625000	VRS Hybrid Disability Insurance	272	0	0	284
626000	Hybrid Defined Benefit	7,579	0	0	0
627000	ICMA RC Hybrid-DC	578	0	0	0
627500	RHCC	2,508	2,642	2,642	210
628000	Other Benefits	493	493	493	493
628100	ICMA RC Hybrid-457 Match	1,444	0	0	0
	Subtotal	97,750	101,198	101,198	104,088
OTHER CHARGES					
655040	Travel	2,854	2,335	2,335	2,335
655060	Employee Development	0	875	875	875
	Subtotal	2,854	3,210	3,210	3,210
MATERIALS/SUPPLIES					
660300	Textbooks	601	9,100	9,100	9,100
669100	Other Educational/Supplies	2,481	3,794	3,794	3,794
	Subtotal	3,082	12,894	12,894	12,894
TOTAL		311,273	335,508	335,508	344,582

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 CTE requirement for graduation.

PERSONNEL	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EXPECTED	FY 2026 BUDGET
N/A	0	0	0	0

CODE: 2100-611034-510
ACCT# DESCRIPTION

PURCHASED SERVICES					
638600	Contractual-New Horizons	1,527,791	1,580,899	1,580,899	1,701,354
	Subtotal	1,527,791	1,580,899	1,580,899	1,701,354
	TOTAL	1,527,791	1,580,899	1,580,899	1,701,354

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

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

PERSONNEL

	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EXPECTED	FY 2026 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	319,560	258,755	258,755	246,646
	Subtotal	319,560	258,755	258,755	246,646
EMPLOYEE BENEFITS					
621000	FICA	24,434	19,796	19,796	18,870
622000	VRS Retirement	13,656	36,771	36,771	35,051
622500	VRS Hybrid 1 Percent	0	1,894	1,894	1,877
622510	VRS Hybrid Optional Match	0	2,935	2,935	3,284
623000	Health Insurance	0	9,000	9,000	27,343
623500	Dental Insurance	420	420	420	420
624000	Group Life Insurance	4,266	3,056	3,056	2,912
625000	VRS Hybrid Disability Insurance	1,110	0	0	845
626000	Hybrid Defined Benefit	34,764	0	0	0
627000	ICMA RC Hybrid-DC	2,362	0	0	0
627500	RHCC	3,852	3,133	3,133	231
628000	Other Benefits	397	397	397	397
628100	ICMA RC Hybrid-457 Match	2,128	0	0	0
	Subtotal	87,389	77,402	77,402	91,230
MATERIALS/SUPPLIES					
669100	Other Educational/Supplies	793	420	420	420
	Subtotal	793	420	420	420
TOTAL		407,742	336,577	336,577	338,296

CAREER/TECHNICAL - SECONDARY - OTHER

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

PERSONNEL

	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EXPECTED	FY 2026 BUDGET
Teachers	4	3.2	3.2	3.9

ADDITIONAL INFORMATION:

In FY26 added .70 FTE Teacher

CODE: 2100-611034-530

ACCT# DESCRIPTION

PERSONAL SERVICES					
611210	Teacher Salaries	137,146	188,103	188,103	259,480
	Subtotal	137,146	188,103	188,103	259,480
EMPLOYEE BENEFITS					
621000	FICA	9,894	14,393	14,393	19,852
622000	VRS Retirement	9,039	26,732	26,732	36,875
622500	VRS Hybrid 1 Percent	0	609	609	1,751
622510	VRS Hybrid Optional Match	0	974	974	4,123
623000	Health Insurance	32,504	34,772	34,772	51,970
623500	Dental Insurance	720	820	820	1,044
624000	Group Life Insurance	1,530	2,223	2,223	3,065
625000	VRS Hybrid Disability Insurance	281	0	0	789
626000	Hybrid Defined Benefit	8,743	0	0	0
627000	ICMA RC Hybrid-DC	598	0	0	0
627500	RHCC	1,382	2,278	2,278	243
628000	Other Benefits	53	53	53	53
628100	ICMA RC Hybrid-457 Match	598	0	0	0
	Subtotal	65,342	82,854	82,854	119,765
OTHER CHARGES					
655060	Employee Development	0	250	250	250
	Subtotal	0	250	250	250
MATERIALS/SUPPLIES					
669000	Other Educational Supplies	0	4,700	4,700	4,700
669100	Other Educational/Supplies	9,577	13,000	13,000	13,000
	Subtotal	9,577	17,700	17,700	17,700
TOTAL		212,065	288,907	288,907	397,195

GIFTED EDUCATION - ELEMENTARY - EXTEND

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

PERSONNEL

	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EXPECTED	FY 2026 BUDGET
Teachers	6	7	7	6

ADDITIONAL INFORMATION:

In FY26 reduced 1 FTE Teacher

CODE: 2100-611041-540

ACCT# DESCRIPTION

PERSONAL SERVICES					
611210	Teacher Salaries	448,619	528,826	528,826	473,958
	Subtotal	448,619	528,826	528,826	473,958
EMPLOYEE BENEFITS					
621000	FICA	33,237	40,458	40,458	36,260
622000	VRS Retirement	74,603	75,151	75,151	67,352
623000	Health Insurance	42,225	36,356	36,356	38,694
623500	Dental Insurance	1,273	1,468	1,468	1,368
624000	Group Life Insurance	6,015	6,244	6,244	5,595
627500	RHCC	5,431	6,402	6,402	441
628000	Other Benefits	485	485	485	485
	Subtotal	163,269	166,564	166,564	150,195
PURCHASED SERVICES					
639000	Miscellaneous Contractual Services	1,515	5,000	5,000	5,000
	Subtotal	1,515	5,000	5,000	5,000
OTHER CHARGES					
655040	Travel	2,098	1,600	1,600	1,600
655060	Employee Development	2,173	2,000	2,000	2,000
	Subtotal	4,271	3,600	3,600	3,600
MATERIALS/SUPPLIES					
660700	Testing Materials	4,465	9,600	9,600	10,850
669000	Other Educational Supplies	9,779	8,000	8,000	8,000
	Subtotal	14,244	17,600	17,600	18,850
EQUIPMENT					
689110	Furniture/Equipment-Additional	1,315	500	500	500
	Subtotal	1,315	500	500	500
TOTAL		633,233	722,090	722,090	652,103

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 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EXPECTED	FY 2026 BUDGET
Teachers	1	1	1	1

CODE: 2100-611044-560

ACCT# DESCRIPTION

PERSONAL SERVICES				
611210	Teacher Salaries	59,682	65,999	65,999
	Subtotal	59,682	65,999	65,999
EMPLOYEE BENEFITS				
621000	FICA	4,579	5,049	5,049
622000	VRS Retirement	10,343	9,379	9,379
623500	Dental Insurance	0	0	0
624000	Group Life Insurance	834	779	779
627500	RHCC	753	799	799
628000	Other Benefits	111	111	111
	Subtotal	16,620	16,117	16,117
PURCHASED SERVICES				
639000	Miscellaneous Contractual Services	0	1,000	1,000
	Subtotal	0	1,000	1,000
OTHER CHARGES				
655040	Travel	764	600	600
655060	Employee Development	150	1,000	1,000
	Subtotal	914	1,600	1,600
MATERIALS/SUPPLIES				
660700	Testing Materials	0	500	500
669000	Other Educational Supplies	1,790	1,000	1,000
	Subtotal	1,790	1,500	1,500
EQUIPMENT				
689110	Furniture/Equipment-Additional	0	300	300
	Subtotal	0	300	300
TOTAL		79,006	86,516	86,516

OTHER PROGRAMS - TITLE I - PART A

The Title I program supports the reading progress and provides individualized instruction for skill development in reading and mathematics. The Title I program also provides reading assistance to students through a variety of intervention strategies provided by reading teachers. This is a federal Every Student Succeeds Act program.

PERSONNEL	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EXPECTED	FY 2026 BUDGET
Administrative	0.25	0.25	0.25	0.25
Teachers	9.5	6.5	6.5	7.5
Para-Educators	1	0	0	0
Clerical	0.65	0.65	0.65	0.65

ADDITIONAL INFORMATION:

In FY26 added 1 FTE Teacher

CODE: 2100-611050-580

ACCT# DESCRIPTION

PERSONAL SERVICES				
611100	Administrative Salaries	19,535	19,560	19,560
611210	Teacher Salaries	566,603	553,909	553,909
611500	Office Clerical	36,716	38,282	38,282
616250	Stipends	0	0	1,000
	Subtotal	622,854	611,751	612,751
EMPLOYEE BENEFITS				
621000	FICA	45,772	45,011	45,087
622000	VRS Retirement	90,409	97,790	97,790
623000	Health Insurance	59,879	58,435	58,435
623500	Dental Insurance	1,441	0	0
624000	Group Life Insurance	7,783	17,652	17,652
625000	VRS Hybrid Disability Insurance	173	0	0
626000	Hybrid Defined Benefit	5,300	0	0
627000	ICMA RC Hybrid-DC	369	0	0
627500	RHCC	7,029	0	0
628000	Other Benefits	1,423	1,706	1,706
628100	ICMA RC Hybrid-457 Match	475	0	0
	Subtotal	220,053	220,594	220,670
PURCHASED SERVICES				
639000	Miscellaneous Contractual Services	1,869	0	0
639600	Food-Sodexo	0	1,000	3,049
	Subtotal	1,869	1,000	3,049
OTHER CHARGES				
655060	Employee Development	5,851	4,000	4,000
658020	Unappropriated Balance	0	23,223	23,223
658030	Indirect Costs	134	0	0
	Subtotal	5,985	27,223	27,223
MATERIALS/SUPPLIES				
669000	Other Educational Supplies	39,507	32,640	39,630
	Subtotal	39,507	32,640	39,630
TOTAL		890,268	893,208	903,323

OTHER PROGRAMS - REMOVING BARRIERS

The Removing Barriers to Education Microgrant has been awarded to York County School Division to support family education through student mentorship programs and family engagement events.

PERSONNEL		FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EXPECTED	FY 2026 BUDGET
N/A		0	0	0	0
CODE: 2100-611050-581					
ACCT#	DESCRIPTION				
PERSONAL SERVICES					
616250	Stipends	0	0	3,000	0
	Subtotal	0	0	3,000	0
EMPLOYEE BENEFITS					
621000	FICA	0	0	230	0
	Subtotal	0	0	230	0
PURCHASED SERVICES					
639600	Food-Sodexo	0	0	4,270	0
	Subtotal	0	0	4,270	0
TOTAL		0	0	7,500	0

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 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EXPECTED	FY 2026 BUDGET
Technical		0.45	0.45	0.45	0.45
CODE: 2100-611050-582					
ACCT# DESCRIPTION					
PERSONAL SERVICES					
611430	Technical Salaries	57,018	67,112	55,349	55,349
616000	Supplements	0	2,000	0	0
616250	Stipends	126,050	65,000	64,621	64,621
	Subtotal	183,068	134,112	119,970	119,970
EMPLOYEE BENEFITS					
621000	FICA	13,992	8,996	9,589	9,589
622000	VRS Retirement	9,141	19,545	1,338	1,338
623000	Health Insurance	469	10,783	4,088	4,088
623500	Dental Insurance	12	0	0	0
624000	Group Life Insurance	737	1,576	0	0
627500	RHCC	665	0	0	0
628000	Other Benefits	1,423	1,423	869	869
	Subtotal	26,439	42,323	15,884	15,884
PURCHASED SERVICES					
639000	Miscellaneous Contractual Services	2,313	946	66,544	66,544
	Subtotal	2,313	946	66,544	66,544
OTHER CHARGES					
655040	Travel	0	11,947	0	0
655060	Employee Development	0	8,355	0	0
	Subtotal	0	20,302	0	0
MATERIALS/SUPPLIES					
669000	Other Educational Supplies	0	3,472	1,999	1,999
	Subtotal	0	3,472	1,999	1,999
TOTAL		211,820	201,155	204,397	204,397

OTHER PROGRAMS - TITLE III

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 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EXPECTED	FY 2026 BUDGET
Technical	0	0.5	0.5	0.4
Para-Educators	0.1	0	0	0

ADDITIONAL INFORMATION:

In FY26 reduced .10 FTE Technical

CODE: 2100-611050-585

ACCT# DESCRIPTION

PERSONAL SERVICES					
611210	Teacher Salaries	1,059	0	0	0
611430	Technical Salaries	0	27,801	26,225	19,056
615000	Substitute Salaries	384	0	0	0
616250	Stipends	750	0	2,500	0
	Subtotal	2,193	27,801	28,725	19,056
EMPLOYEE BENEFITS					
621000	FICA	153	0	191	3,245
622000	VRS Retirement	97	0	0	0
623000	Health Insurance	392	0	0	0
623500	Dental Insurance	7	0	0	0
624000	Group Life Insurance	8	0	0	0
627500	RHCC	7	0	0	0
	Subtotal	664	0	191	3,245
PURCHASED SERVICES					
639000	Miscellaneous Contractual Services	5,977	1,500	4,000	3,300
639600	Food-Sodexo	6,760	3,000	2,000	3,000
	Subtotal	12,737	4,500	6,000	6,300
OTHER CHARGES					
655040	Travel	0	0	0	3,000
655060	Employee Development	1,089	1,000	1,500	5,000
	Subtotal	1,089	1,000	1,500	8,000
MATERIALS/SUPPLIES					
669000	Other Educational Supplies	26,010	6,451	10,816	8,834
669900	Miscellaneous Materials & Supplies	0	0	0	7,066
	Subtotal	26,010	6,451	10,816	15,900
TOTAL		42,693	39,752	47,232	52,501

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 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EXPECTED	FY 2026 BUDGET
N/A		0	0	0	0
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CODE:	2100-611050-586				
ACCT#	DESCRIPTION				
PERSONAL SERVICES					
616250	Stipends	28,050	46,800	51,056	51,056
	Subtotal	28,050	46,800	51,056	51,056
EMPLOYEE BENEFITS					
621000	FICA	2,146	3,932	2,211	2,211
	Subtotal	2,146	3,932	2,211	2,211
PURCHASED SERVICES					
639000	Miscellaneous Contractual Services	780	0	2,523	2,523
639600	Food-Sodexo	0	1,000	0	0
	Subtotal	780	1,000	2,523	2,523
OTHER CHARGES					
655040	Travel	5,419	5,114	0	0
655060	Employee Development	10,414	5,345	11,557	11,557
	Subtotal	15,833	10,459	11,557	11,557
MATERIALS/SUPPLIES					
669000	Other Educational Supplies	-264	0	0	0
	Subtotal	-264	0	0	0
TOTAL		46,545	62,191	67,347	67,347

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 and related services.

PERSONNEL	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EXPECTED	FY 2026 BUDGET
Sped Coach	0	0	0	1
Teachers	17.4	19.4	19.4	19.4
Speech Pathologist	1	1	1	1
Para-Educators	34.5	34.5	34.5	34.5
Interpreter/Transliteritor VQAS Level 3 or 4	1	1	1	1
Oral Communication Facilitator	2	2	3	2

ADDITIONAL INFORMATION:

In FY26 added 1 FTE Sped Coach

In FY26 decreased 1 FTE Oral Communication Facilitator

CODE: 2100-611050-600

ACCT# DESCRIPTION

PERSONAL SERVICES					
611210	Teacher Salaries	969,000	989,290	1,133,762	1,153,980
611300	Professional Salaries	3,260	55,608	0	58,848
611410	Para-Educator Salaries	637,812	740,546	685,890	781,226
611430	Technical Salaries	34,607	106,345	105,646	179,375
615950	Overtime	1,980	0	0	0
	Subtotal	1,646,659	1,891,789	1,925,298	2,173,429
EMPLOYEE BENEFITS					
621000	FICA	121,031	144,722	147,285	166,267
622000	VRS Retirement	99,026	314,415	293,223	331,013
623000	Health Insurance	305,222	336,211	319,016	313,176
623500	Dental Insurance	8,607	8,908	7,604	7,404
624000	Group Life Insurance	22,311	25,350	22,719	25,646
625000	VRS Hybrid Disability Insurance	4,965	0	0	0
626000	Hybrid Defined Benefit	155,309	0	0	0
627000	ICMA RC Hybrid-DC	10,593	0	0	0
627500	RHCC	19,992	0	0	0
628000	Other Benefits	1,500	1,500	1,500	1,500
628100	ICMA RC Hybrid-457 Match	9,779	0	0	0
	Subtotal	758,335	831,106	791,347	845,006
PURCHASED SERVICES					
639000	Miscellaneous Contractual Services	185,942	0	250,113	0
	Subtotal	185,942	0	250,113	0
OTHER CHARGES					
658030	Indirect Costs	66,687	70,795	70,327	74,345
	Subtotal	66,687	70,795	70,327	74,345
TOTAL		2,657,623	2,793,690	3,037,085	3,092,780

OTHER PROGRAMS - NOAA GRANT

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

PERSONNEL		FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EXPECTED	FY 2026 BUDGET
N/A		0	0	0	0
CODE:	2100-611050-605				
ACCT#	DESCRIPTION				
PERSONAL SERVICES					
615000	Substitute Salaries	380	44,960	44,960	0
616250	Stipends	4,800	13,000	13,000	0
	Subtotal	5,180	57,960	57,960	0
EMPLOYEE BENEFITS					
621000	FICA	398	2,763	2,763	0
	Subtotal	398	2,763	2,763	0
PURCHASED SERVICES					
639000	Miscellaneous Contractual Services	54,656	88,000	88,000	0
	Subtotal	54,656	88,000	88,000	0
OTHER CHARGES					
655040	Travel	0	712	712	0
658030	Indirect Costs	1,950	3,900	3,900	0
	Subtotal	1,950	4,612	4,612	0
MATERIALS/SUPPLIES					
669000	Other Educational Supplies	1,524	6,726	6,726	0
	Subtotal	1,524	6,726	6,726	0
TOTAL		63,708	160,061	160,061	0

OTHER PROGRAMS - DODEA FOREIGN LANGUAGE GRANT

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

PERSONNEL	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EXPECTED	FY 2026 BUDGET
Technical	1	1	1	1
Teachers	0	0	0	2

ADDITIONAL INFORMATION:

In FY26 added 2 FTE Teachers

CODE: 2100-611050-608

ACCT# DESCRIPTION

PERSONAL SERVICES					
611430	Technical Salaries	45,740	341,154	295,414	230,390
615000	Substitute Salaries	1,815	53,760	51,945	48,745
616250	Stipends	8,795	96,800	88,005	75,005
	Subtotal	56,350	491,714	435,364	354,140
EMPLOYEE BENEFITS					
621000	FICA	4,045	33,503	7,159	198
622000	VRS Retirement	7,602	62,702	61,258	34,819
623000	Health Insurance	14,827	4,476	4,476	4,476
623100	Retiree Health Care Credit	0	30,000	30,000	30,000
623500	Dental Insurance	263	2,115	2,115	2,115
624000	Group Life Insurance	613	1,000	1,000	1,000
627500	RHCC	553	0	0	0
	Subtotal	27,903	133,796	106,008	72,608
PURCHASED SERVICES					
639000	Miscellaneous Contractual Services	180,154	98,622	396,416	117,416
	Subtotal	180,154	98,622	396,416	117,416
OTHER CHARGES					
655040	Travel	20,247	111,807	97,452	92,338
655060	Employee Development	6,419	171,505	159,194	148,485
658030	Indirect Costs	29,758	198,009	168,468	106,137
	Subtotal	56,424	481,321	425,114	346,960
MATERIALS/SUPPLIES					
668000	Technology-Software	0	140,000	0	0
669000	Other Educational Supplies	4,359	154,547	150,189	145,570
	Subtotal	4,359	294,547	150,189	145,570
EQUIPMENT					
688050	Technology-Hardware Additions	0	0	140,000	138,306
	Subtotal	0	0	140,000	138,306
TOTAL		325,190	1,500,000	1,653,091	1,175,000

OTHER PROGRAMS - DEPARTMENT OF DEFENSE EDUCATION ACTIVITY GRANT

Enriching the Lives of Military-Connected Students through Environmental and Maritime Science Career Pathways is a Department of Defense Activity (DODEA) Educational partnership grant designed to provide educational experiences in the areas of Environmental Science and Maritime Studies.

PERSONNEL		FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EXPECTED	FY 2026 BUDGET
Technical		1	1	1	1
CODE: 2100-611050-610					
ACCT# DESCRIPTION					
PERSONAL SERVICES					
611430	Technical Salaries	0	474,794	340,289	268,186
615000	Substitute Salaries	0	0	6,400	5,000
616250	Stipends	0	36,550	84,840	65,000
	Subtotal	0	511,344	431,529	338,186
EMPLOYEE BENEFITS					
621000	FICA	0	209,196	146,746	115,000
	Subtotal	0	209,196	146,746	115,000
PURCHASED SERVICES					
639000	Miscellaneous Contractual Services	59,867	586,637	753,033	665,000
	Subtotal	59,867	586,637	753,033	665,000
OTHER CHARGES					
655040	Travel	2,542	130,718	33,278	31,970
655060	Employee Development	1,000	0	30,476	27,324
655800	Pupil Transportation	0	0	2,000	1,632
658030	Indirect Costs	8,254	200,000	191,746	152,751
	Subtotal	11,796	330,718	257,500	213,677
MATERIALS/SUPPLIES					
669000	Other Educational Supplies	19,130	298,905	317,900	267,345
	Subtotal	19,130	298,905	317,900	267,345
EQUIPMENT					
688050	Technology-Hardware Additions	0	0	2,500	792
689110	Furniture/Equipment-Additional	0	63,200	0	0
	Subtotal	0	63,200	2,500	792
TOTAL		90,793	2,000,000	1,909,208	1,600,000

OTHER PROGRAMS - SUMMER SCHOOL

The Summer School budget encompasses the school session for elementary and secondary students conducted between the end of the regular school term and the beginning of the next regular school term. Summer School serves the students 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. Summer school staff are not reflected in the full-time employee (FTE) counts because these positions are filled by individuals who have opted to work during the summer in addition to their regular roles within the same division. Their primary, permanent positions are located at different sites during the regular school year. As a result, their summer assignments are considered temporary and are not included in the official FTE totals for this site.

PERSONNEL		FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EXPECTED	FY 2026 BUDGET
N/A		0	0	0	0
<hr/>					
CODE:	2100-611050-620				
ACCT#	DESCRIPTION				
PERSONAL SERVICES					
611210	Teacher Salaries	131,910	183,094	183,094	389,205
611260	Principal Salaries	0	4,000	4,000	15,000
611270	Assistant Principal Salaries	0	6,000	6,000	4,500
611310	Nurses	0	1,658	1,658	9,000
611410	Para-Educator Salaries	0	2,400	2,400	38,000
611500	Office Clerical	0	2,100	2,100	6,500
611710	Bus Driver Spec Trans	0	23,100	23,100	0
	Subtotal	131,910	222,352	222,352	462,205
EMPLOYEE BENEFITS					
621000	FICA	10,452	17,005	17,005	32,295
628000	Other Benefits	300	300	300	0
	Subtotal	10,752	17,305	17,305	32,295
PURCHASED SERVICES					
639000	Miscellaneous Contractual Services	2,669	0	0	0
	Subtotal	2,669	0	0	0
OTHER CHARGES					
655040	Travel	0	100	100	500
655800	Pupil Transportation	0	20,160	20,160	0
	Subtotal	0	20,260	20,260	500
MATERIALS/SUPPLIES					
660300	Textbooks	5,500	7,500	7,500	0
669900	Miscellaneous Materials & Supplies	4,928	3,000	3,000	10,000
	Subtotal	10,428	10,500	10,500	10,000
TOTAL		155,759	270,417	270,417	505,000

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 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EXPECTED	FY 2026 BUDGET
Teachers		0.25	0.25	0.25	0.25
CODE:	2100-611050-640				
ACCT#	DESCRIPTION				
PERSONAL SERVICES					
611210	Teacher Salaries	20,186	14,890	14,890	15,372
611410	Para-Educator Salaries	11,663	0	0	0
615000	Substitute Salaries	0	1,350	0	0
615950	Overtime	5	0	0	0
616250	Stipends	16,320	5,000	0	0
	Subtotal	48,174	21,240	14,890	15,372
EMPLOYEE BENEFITS					
621000	FICA	2,996	1,626	1,140	1,176
622000	VRS Retirement	70	2,116	2,116	2,185
622500	VRS Hybrid 1 Percent	0	149	149	154
622510	VRS Hybrid Optional Match	0	231	231	270
624000	Group Life Insurance	208	176	176	182
625000	VRS Hybrid Disability Insurance	71	0	0	70
626000	Hybrid Defined Benefit	2,001	0	0	0
627000	ICMA RC Hybrid-DC	151	0	0	0
627500	RHCC	188	181	181	15
628100	ICMA RC Hybrid-457 Match	352	0	0	0
	Subtotal	6,037	4,479	3,993	4,052
PURCHASED SERVICES					
639000	Miscellaneous Contractual Services	22,236	506,250	500,000	0
	Subtotal	22,236	506,250	500,000	0
OTHER CHARGES					
655060	Employee Development	529	14,923	0	0
	Subtotal	529	14,923	0	0
MATERIALS/SUPPLIES					
669000	Other Educational Supplies	4,625	0	0	0
669900	Miscellaneous Materials & Supplies	33,757	19,800	0	0
	Subtotal	38,382	19,800	0	0
TOTAL		115,358	566,692	518,883	19,424

OTHER PROGRAMS - ISAEP

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

PERSONNEL		FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EXPECTED	FY 2026 BUDGET
Teachers		0.25	0.25	0.25	0.25
CODE: 2100-611050-641					
ACCT# DESCRIPTION					
PERSONAL SERVICES					
611210	Teacher Salaries	0	12,982	12,982	12,982
	Subtotal	0	12,982	12,982	12,982
EMPLOYEE BENEFITS					
621000	FICA	0	993	993	993
	Subtotal	0	993	993	993
MATERIALS/SUPPLIES					
669900	Miscellaneous Materials & Supplies	1,337	2,490	2,079	2,079
	Subtotal	1,337	2,490	2,079	2,079
TOTAL		1,337	16,465	16,054	16,054

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 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EXPECTED	FY 2026 BUDGET
Teachers	2	3	3	3
Para-Educators	4	1	1	0

ADDITIONAL INFORMATION:

In FY26 reduced 1 FTE Para-Educator

CODE: 2100-611050-642

ACCT# DESCRIPTION

PERSONAL SERVICES					
611210	Teacher Salaries	183,246	192,503	200,761	415,090
	Subtotal	183,246	192,503	200,761	415,090
EMPLOYEE BENEFITS					
621000	FICA	13,409	14,726	15,358	31,756
622000	VRS Retirement	22,374	31,994	30,576	61,094
622500	VRS Hybrid 1 Percent	0	0	0	601
622510	VRS Hybrid Optional Match	0	0	0	2,372
623000	Health Insurance	23,784	26,280	26,568	80,479
623500	Dental Insurance	720	900	720	1,560
624000	Group Life Insurance	2,545	2,580	2,369	4,829
625000	VRS Hybrid Disability Insurance	260	0	0	271
626000	Hybrid Defined Benefit	8,360	0	0	0
627000	ICMA RC Hybrid-DC	555	0	0	0
627500	RHCC	2,298	0	0	194
628100	ICMA RC Hybrid-457 Match	275	0	0	0
	Subtotal	74,580	76,480	75,591	183,156
PURCHASED SERVICES					
639000	Miscellaneous Contractual Services	3,113	2,000	5,648	5,648
	Subtotal	3,113	2,000	5,648	5,648
OTHER CHARGES					
655060	Employee Development	473	1,000	4,000	6,000
655800	Pupil Transportation	150	500	1,000	2,000
	Subtotal	623	1,500	5,000	8,000
MATERIALS/SUPPLIES					
669900	Miscellaneous Materials & Supplies	33,416	353,383	69,000	61,857
	Subtotal	33,416	353,383	69,000	61,857
EQUIPMENT					
688050	Technology-Hardware Additions	5,845	0	0	0
689110	Furniture/Equipment-Additional	0	5,000	10,000	10,000
	Subtotal	5,845	5,000	10,000	10,000
TOTAL		300,823	630,866	366,000	683,751

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. Grant amended as needed.

PERSONNEL	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EXPECTED	FY 2026 BUDGET
Para-Educators	1.5	1.5	1.5	3.5

ADDITIONAL INFORMATION:

In FY26 added 2 Para-Educators

CODE: 2100-611050-643

ACCT# DESCRIPTION

PERSONAL SERVICES					
611410	Para-Educator Salaries	35,612	30,670	32,699	33,680
	Subtotal	35,612	30,670	32,699	33,680
EMPLOYEE BENEFITS					
621000	FICA	2,587	2,346	2,501	2,577
622000	VRS Retirement	0	5,097	4,980	5,129
623000	Health Insurance	2,652	4,380	0	4,854
623500	Dental Insurance	91	150	0	150
624000	Group Life Insurance	412	411	386	397
625000	VRS Hybrid Disability Insurance	161	0	0	0
626000	Hybrid Defined Benefit	5,330	0	0	0
627000	ICMA RC Hybrid-DC	342	0	0	0
627500	RHCC	415	0	0	0
628000	Other Benefits	500	500	500	500
628100	ICMA RC Hybrid-457 Match	22	0	0	0
	Subtotal	12,512	12,884	8,367	13,607
OTHER CHARGES					
658030	Indirect Costs	1,108	1,383	1,436	1,436
	Subtotal	1,108	1,383	1,436	1,436
MATERIALS/SUPPLIES					
669900	Miscellaneous Materials & Supplies	3,490	5,629	12,064	5,586
	Subtotal	3,490	5,629	12,064	5,586
EQUIPMENT					
689110	Furniture/Equipment-Additional	0	4,000	0	0
	Subtotal	0	4,000	0	0
TOTAL		52,722	54,566	54,566	54,309

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 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EXPECTED	FY 2026 BUDGET
N/A		0	0	0	0
CODE: 2100-611050-650					
ACCT# DESCRIPTION					
TRANSFERS					
693050	Transfer to County-Debt Service	105,599	104,851	104,851	105,146
	Subtotal	105,599	104,851	104,851	105,146
TOTAL		105,599	104,851	104,851	105,146

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 2025 ACTUAL	FY 2025 BUDGET	FY 2025 EXPECTED	FY 2026 BUDGET
N/A		0	0	0	0
CODE:	2100-611050-731				
ACCT#	DESCRIPTION				
	PERSONAL SERVICES				
611210	Teacher Salaries	4,766	0	0	0
	Subtotal	4,766	0	0	0
	EMPLOYEE BENEFITS				
621000	FICA	300	0	0	0
623000	Health Insurance	1,768	0	0	0
623500	Dental Insurance	32	0	0	0
	Subtotal	2,100	0	0	0
	PURCHASED SERVICES				
639000	Miscellaneous Contractual Services	11,077	0	0	0
	Subtotal	11,077	0	0	0
	OTHER CHARGES				
658030	Indirect Costs	2,963	0	0	0
	Subtotal	2,963	0	0	0
	MATERIALS/SUPPLIES				
669000	Other Educational Supplies	56,244	0	0	0
	Subtotal	56,244	0	0	0
	TOTAL	77,150	0	0	0

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 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EXPECTED	FY 2026 BUDGET
N/A		0	0	0	0
<hr/>					
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CODE:	2100-611050-732				
ACCT#	DESCRIPTION				
PERSONAL SERVICES					
616250	Stipends	296,619	0	0	0
	Subtotal	296,619	0	0	0
EMPLOYEE BENEFITS					
621000	FICA	22,691	0	0	0
	Subtotal	22,691	0	0	0
TOTAL		319,310	0	0	0

OTHER PROGRAMS - ARP ESSER III

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

PERSONNEL	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EXPECTED	FY 2026 BUDGET
Para-Educators	4	0	0	0
Technical	2	0	0	0

CODE: 2100-611050-735

ACCT# DESCRIPTION

PERSONAL SERVICES

611210	Teacher Salaries	-19,924	0	0	0
611410	Para-Educator Salaries	92,002	0	0	0
611430	Technical Salaries	80,888	377,051	0	0
615000	Substitute Salaries	0	26,688	105,733	0
615950	Overtime	341	0	0	0
616250	Stipends	247,698	182,977	0	0
	Subtotal	401,005	586,716	105,733	0

EMPLOYEE BENEFITS

621000	FICA	34,238	70,568	6,657	0
622000	VRS Retirement	18,814	0	0	0
623000	Health Insurance	220	0	0	0
623500	Dental Insurance	443	0	0	0
624000	Group Life Insurance	2,309	0	0	0
625000	VRS Hybrid Disability Insurance	278	0	0	0
626000	Hybrid Defined Benefit	8,732	0	0	0
627000	ICMA RC Hybrid-DC	591	0	0	0
627500	RHCC	2,086	0	0	0
628100	ICMA RC Hybrid-457 Match	508	0	0	0
	Subtotal	68,219	70,568	6,657	0

PURCHASED SERVICES

639000	Miscellaneous Contractual Services	228,365	125,607	0	0
	Subtotal	228,365	125,607	0	0

OTHER CHARGES

655060	Employee Development	1,450	0	0	0
655800	Pupil Transportation	7,919	0	0	0
658020	Unappropriated Balance	0	0	9,050	0
658030	Indirect Costs	198,478	0	21,810	0
	Subtotal	207,847	0	30,860	0

MATERIALS/SUPPLIES

669000	Other Educational Supplies	228,568	0	0	0
669900	Miscellaneous Materials & Supplies	57,174	0	0	0
	Subtotal	285,742	0	0	0

		FY 2024	FY 2025	FY 2025	FY 2026
		ACTUAL	BUDGET	EXPECTED	BUDGET
CODE:	2100-611050-735 Continued.				
ACCT#	DESCRIPTION				
	EQUIPMENT				
688000	Technology-Hardware Replacement	91,221	0	0	0
688050	Technology-Hardware Additions	311,200	17,109	0	0
	Subtotal	402,421	17,109	0	0
	TOTAL	1,593,599	800,000	143,250	0

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 homeless in 2018-2019 or 2019-2020 (whichever is greater) in Virginia.

PERSONNEL	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EXPECTED	FY 2026 BUDGET
N/A	0	0	0	0

CODE: 2100-611050-736

ACCT# DESCRIPTION

PURCHASED SERVICES				
639000	Miscellaneous Contractual Services	7,865	0	0
	Subtotal	7,865	0	0
OTHER CHARGES				
655060	Employee Development	4,234	0	0
658030	Indirect Costs	509	0	0
	Subtotal	4,743	0	0
MATERIALS/SUPPLIES				
669900	Miscellaneous Materials & Supplies	7,495	0	10,004
	Subtotal	7,495	0	10,004
TOTAL		20,103	0	10,004

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.

PERSONNEL		FY 2025 ACTUAL	FY 2025 BUDGET	FY 2025 EXPECTED	FY 2026 BUDGET
N/A		0	0	0	0
<hr/>					
<hr/>					
CODE:	2100-611050-737				
ACCT#	DESCRIPTION				
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PERSONAL SERVICES					
611210	Teacher Salaries	36,528	0	0	0
616250	Stipends	11,700	43,464	0	0
	Subtotal	48,228	43,464	0	0
EMPLOYEE BENEFITS					
621000	FICA	2,360	3,383	0	0
622000	VRS Retirement	2,948	0	0	0
624000	Group Life Insurance	238	0	0	0
627500	RHCC	215	0	0	0
	Subtotal	5,761	3,383	0	0
PURCHASED SERVICES					
639000	Miscellaneous Contractual Services	8,500	18,299	0	0
	Subtotal	8,500	18,299	0	0
OTHER CHARGES					
658020	Unappropriated Balance	0	46,929	0	0
658030	Indirect Costs	32,046	0	0	0
	Subtotal	32,046	46,929	0	0
MATERIALS/SUPPLIES					
669900	Miscellaneous Materials & Supplies	41,227	254,035	15,990	0
	Subtotal	41,227	254,035	15,990	0
EQUIPMENT					
688000	Technology-Hardware Replacement	171,339	0	0	0
	Subtotal	171,339	0	0	0
TOTAL		307,101	366,110	15,990	0

OTHER PROGRAMS - HEALTH WORKFORCE GRANT

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

PERSONNEL		FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EXPECTED	FY 2026 BUDGET
N/A		0	0	0	0
<hr/>					
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CODE:	2100-611050-738				
ACCT#	DESCRIPTION				
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PERSONAL SERVICES					
615000	Substitute Salaries	0	16,803	0	0
616250	Stipends	0	1,344	9,844	0
	Subtotal	0	18,147	9,844	0
EMPLOYEE BENEFITS					
621000	FICA	0	4,021	753	0
	Subtotal	0	4,021	753	0
PURCHASED SERVICES					
639000	Miscellaneous Contractual Services	22,024	0	0	0
	Subtotal	22,024	0	0	0
OTHER CHARGES					
655040	Travel	608	1,437	1,010	0
655060	Employee Development	5,127	6,615	2,039	0
	Subtotal	5,735	8,052	3,049	0
MATERIALS/SUPPLIES					
669900	Miscellaneous Materials & Supplies	5,091	16,328	255	0
	Subtotal	5,091	16,328	255	0
TOTAL		32,850	46,548	13,901	0

OTHER PROGRAMS - ADVANCING COMPUTER SCIENCE ED GRANT

York County School Division will use this program to enhance computer science instruction at the K-5 level by providing continued high-quality professional development for teachers of the K-5 computer science resource classes as well as expanding supplemental instructional materials and resources to enrich computer science education.

PERSONNEL		FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EXPECTED	FY 2026 BUDGET
N/A		0	0	0	0
<hr/>					
<hr/>					
CODE:	2100-611050-739				
ACCT#	DESCRIPTION				
<hr/>					
PERSONAL SERVICES					
615000	Substitute Salaries	3,200	0	0	0
616250	Stipends	31,970	0	20,000	0
	Subtotal	35,170	0	20,000	0
EMPLOYEE BENEFITS					
621000	FICA	2,691	0	1,530	0
	Subtotal	2,691	0	1,530	0
PURCHASED SERVICES					
639000	Miscellaneous Contractual Services	8,445	0	0	0
	Subtotal	8,445	0	0	0
MATERIALS/SUPPLIES					
669900	Miscellaneous Materials & Supplies	123,474	0	53,069	0
	Subtotal	123,474	0	53,069	0
TOTAL		169,780	0	74,599	0

OTHER PROGRAMS - COMMUNITY SCHOOLS GRANT

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

PERSONNEL		FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EXPECTED	FY 2026 BUDGET
N/A		0	0	0	0
<hr/>					
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CODE:	2100-611050-740				
ACCT#	DESCRIPTION				
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PERSONAL SERVICES					
616250	Stipends	37,850	0	16,250	16,250
	Subtotal	37,850	0	16,250	16,250
EMPLOYEE BENEFITS					
621000	FICA	2,896	0	1,356	1,356
	Subtotal	2,896	0	1,356	1,356
PURCHASED SERVICES					
639000	Miscellaneous Contractual Services	24,571	0	5,000	5,000
639600	Food-Sodexo	3,882	0	5,000	5,000
	Subtotal	28,453	0	10,000	10,000
OTHER CHARGES					
655060	Employee Development	4,475	0	5,000	5,000
655800	Pupil Transportation	4,600	0	1,500	1,500
	Subtotal	9,075	0	6,500	6,500
MATERIALS/SUPPLIES					
669900	Miscellaneous Materials & Supplies	31,109	0	23,394	23,394
	Subtotal	31,109	0	23,394	23,394
EQUIPMENT					
689110	Furniture/Equipment-Additional	1,016	0	0	0
	Subtotal	1,016	0	0	0
TOTAL		110,399	0	57,500	57,500

OTHER PROGRAMS - MCKINNEY VENTO NON-SUBGRANT

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

PERSONNEL		FY 2025 ACTUAL	FY 2025 BUDGET	FY 2025 EXPECTED	FY 2026 BUDGET
N/A		0	0	0	0
<hr/>					
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CODE:	2100-611050-741				
ACCT#	DESCRIPTION				
PERSONAL SERVICES					
616250	Stipends	0	10,000	10,000	10,000
	Subtotal	0	10,000	10,000	10,000
EMPLOYEE BENEFITS					
621000	FICA	0	765	765	765
	Subtotal	0	765	765	765
OTHER CHARGES					
655060	Employee Development	4,866	0	2,858	0
658030	Indirect Costs	398	0	76	0
	Subtotal	5,264	0	2,934	0
MATERIALS/SUPPLIES					
669900	Miscellaneous Materials & Supplies	10,456	0	0	0
	Subtotal	10,456	0	0	0
TOTAL		15,720	10,765	13,699	10,765

OTHER PROGRAMS - ACTIVE LEARNING GRANT

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

PERSONNEL	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EXPECTED	FY 2026 BUDGET
N/A	0	0	0	0

CODE: 2100-611050-742

ACCT# DESCRIPTION

PERSONAL SERVICES				
615000	Substitute Salaries	1,560	0	0
616250	Stipends	17,800	0	0
	Subtotal	19,360	0	0
EMPLOYEE BENEFITS				
621000	FICA	1,481	0	0
	Subtotal	1,481	0	0
PURCHASED SERVICES				
639000	Miscellaneous Contractual Services	5,000	0	0
	Subtotal	5,000	0	0
MATERIALS/SUPPLIES				
669900	Miscellaneous Materials & Supplies	19,159	0	0
	Subtotal	19,159	0	0
	TOTAL	45,000	0	0

OTHER PROGRAMS - MEANINGFUL WATERSHED EDUC EXPERIENCES

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

PERSONNEL		FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EXPECTED	FY 2026 BUDGET
N/A		0	0	0	0
<hr/>					
CODE:	2100-611050-743				
ACCT#	DESCRIPTION				
	PERSONAL SERVICES				
616250	Stipends	10,200	0	0	0
	Subtotal	10,200	0	0	0
	EMPLOYEE BENEFITS				
621000	FICA	780	0	0	0
	Subtotal	780	0	0	0
	PURCHASED SERVICES				
639000	Miscellaneous Contractual Services	15,457	0	0	0
	Subtotal	15,457	0	0	0
	OTHER CHARGES				
655040	Travel	2,307	0	0	0
	Subtotal	2,307	0	0	0
	MATERIALS/SUPPLIES				
669900	Miscellaneous Materials & Supplies	13,257	0	0	0
	Subtotal	13,257	0	0	0
	TOTAL	42,001	0	0	0

OTHER PROGRAMS - SEAPERCH

York County School Division will utilize this funding to implement the SeaPerch program to include foundational knowledge, best practices for integrating underwater robotics activities in secondary STEM instruction, and opportunities to increase professional knowledge of maritime carers.

PERSONNEL	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EXPECTED	FY 2026 BUDGET
N/A	0	0	0	0

CODE: 2100-611050-744
ACCT# DESCRIPTION

MATERIALS/SUPPLIES					
669900	Miscellaneous Materials & Supplies	0	0	5,000	0
	Subtotal	0	0	5,000	0
	TOTAL	0	0	5,000	0

OTHER PROGRAMS - 2024 DODEA WORLD LANGUAGE

The York County School Division has been awarded a \$2,000,000 World Language Advancement and Readiness Program Grant from the Department of Defense Education Activity (DoDEA) to support the grant proposal entitled World Wonders: Unlocking Languages for Military-Connected Youth. This grant will provide YCSD students in grades K-8 with opportunities to explore world languages and cultures through a variety of experiences, including potential resource and elective course opportunities, web-based explorations, extracurricular clubs, summer exploration camps, and family engagement opportunities.

PERSONNEL	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EXPECTED	FY 2026 BUDGET
Teacher	0	0	2	2
Technical	0	0	1	1

CODE: 2100-611050-745

ACCT# DESCRIPTION

PERSONAL SERVICES					
611210	Teacher Salaries	0	0	520,000	520,000
611430	Technical Salaries	0	0	194,600	194,600
615000	Substitute Salaries	0	0	15,000	15,000
616250	Stipends	0	0	23,500	23,500
	Subtotal	0	0	753,100	753,100
EMPLOYEE BENEFITS					
621000	FICA	0	0	2,945	2,945
622000	VRS Retirement	0	0	510,596	510,596
	Subtotal	0	0	513,541	513,541
PURCHASED SERVICES					
639000	Miscellaneous Contractual Services	0	0	360,000	360,000
	Subtotal	0	0	360,000	360,000
OTHER CHARGES					
655040	Travel	0	0	10,000	10,000
655060	Employee Development	0	0	3,000	3,000
658030	Indirect Costs	0	0	200,000	200,000
	Subtotal	0	0	213,000	213,000
MATERIALS/SUPPLIES					
669000	Other Educational Supplies	0	0	160,359	160,359
	Subtotal	0	0	160,359	160,359
TOTAL		0	0	2,000,000	2,000,000

OTHER PROGRAMS - RESTRAINT & SECLUSION GRANT

Provides training to support the implementation of the regulations governing the use of seclusion and restraint in public elementary and secondary schools in Virginia.

PERSONNEL	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EXPECTED	FY 2026 BUDGET
N/A	0	0	0	0

CODE: 2100-611050-746
ACCT# DESCRIPTION

PURCHASED SERVICES					
639000	Miscellaneous Contractual Services	0	0	5,990	0
	Subtotal	0	0	5,990	0
MATERIALS/SUPPLIES					
669900	Miscellaneous Materials & Supplies	0	0	990	0
	Subtotal	0	0	990	0
	TOTAL	0	0	6,980	0

OTHER PROGRAMS - ADVANCED PLACEMENT AP, IB AND CAMBRIDGE FEE REDUCTION PROGRAM

Advanced Placement (AP), International Baccalaureate (IB), and Cambridge Fee Reduction Program for SY 2024-2025 - York County School Division has been awarded funding to provide financial support for economically disadvantaged students taking Advanced Placement (AP), International Baccalaureate (IB), or Cambridge Exams.

PERSONNEL	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EXPECTED	FY 2026 BUDGET
N/A	0	0	0	0

CODE: 2100-611050-747

ACCT# DESCRIPTION

	MATERIALS/SUPPLIES				
660700	Testing Materials	0	0	9,601	0
	Subtotal	0	0	9,601	0
	TOTAL	0	0	9,601	0

OTHER PROGRAMS - ASSISTING VVA SUMMER SESSION FY25

This grant program will expand virtual learning opportunities for secondary students (Grades 6-12).

PERSONNEL	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EXPECTED	FY 2026 BUDGET
N/A	0	0	0	0

CODE: 2100-611050-748

ACCT# DESCRIPTION

PURCHASED SERVICES					
639000	Miscellaneous Contractual Services	0	0	9,375	0
	Subtotal	0	0	9,375	0
	TOTAL	0	0	9,375	0

COUNSELING SERVICE - ELEMENTARY - ELEMENTARY GUIDANCE

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

PERSONNEL

	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EXPECTED	FY 2026 BUDGET
Counselors	16	17	17	18

ADDITIONAL INFORMATION:

In FY26 added 1 FTE Counselor

CODE: 2100-612121-000

ACCT# DESCRIPTION

PERSONAL SERVICES					
611230	Counselor Salaries	1,001,614	1,035,562	1,035,562	1,157,108
	Subtotal	1,001,614	1,035,562	1,035,562	1,157,108
EMPLOYEE BENEFITS					
621000	FICA	74,710	79,229	79,229	88,527
622000	VRS Retirement	52,146	147,161	147,161	164,435
622500	VRS Hybrid 1 Percent	0	7,038	7,038	7,543
622510	VRS Hybrid Optional Match	0	11,219	11,219	13,196
623000	Health Insurance	112,598	126,945	126,945	139,251
623500	Dental Insurance	3,336	3,708	3,708	3,552
624000	Group Life Insurance	13,404	12,228	12,228	13,661
625000	VRS Hybrid Disability Insurance	3,227	0	0	3,399
626000	Hybrid Defined Benefit	100,885	0	0	0
627000	ICMA RC Hybrid-DC	6,866	0	0	0
627500	RHCC	12,104	12,539	12,539	1,079
628000	Other Benefits	1,028	1,028	1,028	1,028
628100	ICMA RC Hybrid-457 Match	6,357	0	0	0
	Subtotal	386,661	401,095	401,095	435,671
OTHER CHARGES					
655040	Travel	343	1,106	1,106	1,106
659020	Curriculum Development	171	1,500	1,500	1,500
	Subtotal	514	2,606	2,606	2,606
MATERIALS/SUPPLIES					
669900	Miscellaneous Materials & Supplies	13,080	16,000	16,000	16,000
	Subtotal	13,080	16,000	16,000	16,000
TOTAL		1,401,869	1,455,263	1,455,263	1,611,385

COUNSELING SERVICE - SECONDARY - SECONDARY GUIDANCE

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

PERSONNEL		FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EXPECTED	FY 2026 BUDGET
Counselors		28	28	28	28
Clerical		8	8	8	8
CODE: 2100-612124-000					
ACCT# DESCRIPTION					
PERSONAL SERVICES					
611230	Counselor Salaries	1,923,652	2,043,684	2,043,684	2,170,417
611500	Office Clerical	287,222	370,660	370,660	357,852
615950	Overtime	2,840	0	0	0
616000	Supplements	0	2,732	2,732	2,732
	Subtotal	2,213,714	2,417,076	2,417,076	2,531,001
EMPLOYEE BENEFITS					
621000	FICA	160,395	184,714	184,714	193,429
622000	VRS Retirement	267,616	343,094	343,094	359,285
622500	VRS Hybrid 1 Percent	0	6,294	6,294	9,008
622510	VRS Hybrid Optional Match	0	10,068	10,068	18,487
623000	Health Insurance	445,087	469,052	469,052	499,197
623500	Dental Insurance	8,737	9,164	9,164	8,616
624000	Group Life Insurance	29,752	28,507	28,507	29,853
625000	VRS Hybrid Disability Insurance	2,867	0	0	4,057
626000	Hybrid Defined Benefit	89,479	0	0	0
627000	ICMA RC Hybrid-DC	6,099	0	0	0
627500	RHCC	26,883	29,234	29,234	2,357
628000	Other Benefits	3,302	3,302	3,302	3,302
628100	ICMA RC Hybrid-457 Match	5,777	0	0	0
	Subtotal	1,045,994	1,083,429	1,083,429	1,127,591
PURCHASED SERVICES					
639000	Miscellaneous Contractual Services	0	55,000	55,000	55,000
	Subtotal	0	55,000	55,000	55,000
OTHER CHARGES					
655040	Travel	1,697	1,105	1,105	1,105
655060	Employee Development	4,139	5,000	5,000	5,000
659020	Curriculum Development	0	1,250	1,250	1,250
	Subtotal	5,836	7,355	7,355	7,355
MATERIALS/SUPPLIES					
660010	Stationery/Forms/Office Supplies	0	889	889	889
669900	Miscellaneous Materials & Supplies	5,369	6,560	6,560	6,560
	Subtotal	5,369	7,449	7,449	7,449
TOTAL		3,270,913	3,570,309	3,570,309	3,728,396

SOCIAL WORK SERVICES

The school social worker provides assessment, counseling, and consultative services to support positive academic and social outcomes for students.

PERSONNEL	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EXPECTED	FY 2026 BUDGET
Social Worker	7	7	7	7

CODE: 2100-612222-000

ACCT# DESCRIPTION

PERSONAL SERVICES				
611340	Social Worker	421,740	459,437	459,437
	Subtotal	421,740	459,437	459,437
EMPLOYEE BENEFITS				
621000	FICA	30,808	35,151	35,151
622000	VRS Retirement	23,976	65,291	65,291
622500	VRS Hybrid 1 Percent	0	3,067	3,067
622510	VRS Hybrid Optional Match	0	4,907	4,907
623000	Health Insurance	73,718	78,856	78,856
623500	Dental Insurance	1,700	1,740	1,740
624000	Group Life Insurance	5,675	5,426	5,426
625000	VRS Hybrid Disability Insurance	1,312	0	0
626000	Hybrid Defined Benefit	41,282	0	0
627000	ICMA RC Hybrid-DC	2,792	0	0
627500	RHCC	5,124	5,560	5,560
628100	ICMA RC Hybrid-457 Match	2,337	0	0
	Subtotal	188,724	199,998	199,998
TOTAL		610,464	659,435	659,435

HOMEBOUND

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

PERSONNEL

	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EXPECTED	FY 2026 BUDGET
N/A	0	0	0	0

ADDITIONAL INFORMATION:

Employees in this GL are work as required.

CODE: 2100-612300-000

ACCT# DESCRIPTION

	PERSONAL SERVICES				
611210	Teacher Salaries	179,832	73,716	73,716	73,716
	Subtotal	179,832	73,716	73,716	73,716
	EMPLOYEE BENEFITS				
621000	FICA	13,757	5,638	5,638	5,638
	Subtotal	13,757	5,638	5,638	5,638
	TOTAL	193,589	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 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EXPECTED	FY 2026 BUDGET
Administrative	2	2	2	2
Teacher	0	0	0	1
Technical	11	10	10	9
Clerical	1	1	1	1

ADDITIONAL INFORMATION:

In FY26 added 1 FTE Teacher

In FY26 reduced 1 FTE Technical

CODE: 2100-613110-000

ACCT# DESCRIPTION

PERSONAL SERVICES					
611100	Administrative Salaries	293,095	291,553	291,553	301,757
611210	Teacher Salaries	0	0	0	30,012
611430	Technical Salaries	842,652	853,240	853,240	801,278
611500	Office Clerical	35,676	44,032	44,032	45,586
615950	Overtime	506	0	0	0
616250	Stipends	336	0	0	0
	Subtotal	1,172,265	1,188,825	1,188,825	1,178,633
EMPLOYEE BENEFITS					
621000	FICA	85,903	90,952	90,952	90,172
622000	VRS Retirement	140,683	171,912	171,912	180,995
622500	VRS Hybrid 1 Percent	0	2,926	2,926	1,784
622510	VRS Hybrid Optional Match	0	4,533	4,533	3,122
623000	Health Insurance	154,505	156,525	156,525	181,050
623500	Dental Insurance	3,605	3,252	3,252	3,648
624000	Group Life Insurance	15,479	14,035	14,035	13,914
625000	VRS Hybrid Disability Insurance	1,452	0	0	804
626000	Hybrid Defined Benefit	44,262	0	0	0
627000	ICMA RC Hybrid-DC	3,086	0	0	0
627500	RHCC	13,994	14,392	14,392	1,096
628000	Other Benefits	7,407	1,016	1,016	1,016
628100	ICMA RC Hybrid-457 Match	4,006	0	0	0
	Subtotal	474,382	459,543	459,543	477,601
PURCHASED SERVICES					
639000	Miscellaneous Contractual Services	788	0	0	0
	Subtotal	788	0	0	0
OTHER CHARGES					
655040	Travel	3,183	9,648	9,648	9,648
655060	Employee Development	8,372	9,500	9,500	9,500
	Subtotal	11,555	19,148	19,148	19,148

		FY 2024	FY 2025	FY 2025	FY 2026
		ACTUAL	BUDGET	EXPECTED	BUDGET
CODE:	2100-613110-000 Continued.				
ACCT#	DESCRIPTION				
	MATERIALS/SUPPLIES				
660010	Stationery/Forms/Office Supplies	81	142	142	142
669900	Miscellaneous Materials & Supplies	9,325	6,000	6,000	6,000
	Subtotal	9,406	6,142	6,142	6,142
	TOTAL	1,668,396	1,673,658	1,673,658	1,681,524

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 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EXPECTED	FY 2026 BUDGET
Administrative	4.75	4.75	4.75	4.75
Teacher	0.5	0	0	0.5
Technical	7.25	7.75	7.75	7.75
Clerical	4.6	5.6	5.6	5.6

ADDITIONAL INFORMATION:

In FY26 added .50 FTE Teacher

CODE: 2100-613120-000

ACCT# DESCRIPTION

PERSONAL SERVICES					
611100	Administrative Salaries	633,713	653,609	653,609	615,892
611210	Teacher Salaries	0	0	0	33,965
611430	Technical Salaries	703,223	731,671	731,671	770,611
611500	Office Clerical	241,687	289,488	289,488	296,219
615950	Overtime	945	0	0	0
616250	Stipends	56,452	46,000	46,000	46,000
	Subtotal	1,636,020	1,720,768	1,720,768	1,762,687
EMPLOYEE BENEFITS					
621000	FICA	122,978	130,578	130,578	133,786
622000	VRS Retirement	217,527	237,993	237,993	243,951
622500	VRS Hybrid 1 Percent	0	2,284	2,284	3,428
622510	VRS Hybrid Optional Match	0	3,540	3,540	6,000
623000	Health Insurance	175,713	193,576	193,576	216,764
623500	Dental Insurance	4,687	5,004	5,004	4,800
624000	Group Life Insurance	20,778	19,772	19,772	20,267
625000	VRS Hybrid Disability Insurance	1,138	0	0	1,546
626000	Hybrid Defined Benefit	34,491	0	0	0
627000	ICMA RC Hybrid-DC	2,419	0	0	0
627500	RHCC	18,772	20,275	20,275	1,599
628000	Other Benefits	92,282	2,282	2,282	2,282
628100	ICMA RC Hybrid-457 Match	3,405	0	0	0
	Subtotal	694,190	615,304	615,304	634,423
PURCHASED SERVICES					
639000	Miscellaneous Contractual Services	71,720	127,119	127,119	127,119
	Subtotal	71,720	127,119	127,119	127,119
OTHER CHARGES					
655040	Travel	34,037	39,100	39,100	39,100
655060	Employee Development	8,313	25,047	25,047	25,047
658010	Dues/Memberships	59	1,830	1,830	1,830
659020	Curriculum Development	600	5,613	5,613	5,613
	Subtotal	43,009	71,590	71,590	71,590

		FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EXPECTED	FY 2026 BUDGET
CODE:	2100-613120-000 Continued.				
ACCT#	DESCRIPTION				
	MATERIALS/SUPPLIES				
660010	Stationery/Forms/Office Supplies	15,607	16,408	16,408	16,408
669000	Other Educational Supplies	2,098	3,727	3,727	3,727
669900	Miscellaneous Materials & Supplies	2,017	5,500	5,500	5,500
	Subtotal	19,722	25,635	25,635	25,635
	EQUIPMENT				
689210	Furniture/Equipment-Replacement	1,267	4,137	4,137	4,137
	Subtotal	1,267	4,137	4,137	4,137
	TOTAL	2,465,928	2,564,553	2,564,553	2,625,591

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 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EXPECTED	FY 2026 BUDGET
Administrative		1	1	1	1
Technical		9	9	9	9
Clerical		1	1	1	1
CODE:	2100-613121-000				
ACCT#	DESCRIPTION				
PERSONAL SERVICES					
611100	Administrative Salaries	114,166	120,960	120,960	127,421
611430	Technical Salaries	835,797	886,964	886,964	891,379
611500	Office Clerical	44,659	50,260	50,260	52,034
615950	Overtime	16	0	0	0
	Subtotal	994,638	1,058,184	1,058,184	1,070,834
EMPLOYEE BENEFITS					
621000	FICA	72,952	80,958	80,958	81,924
622000	VRS Retirement	157,704	150,373	150,373	152,171
622500	VRS Hybrid 1 Percent	0	503	503	521
622510	VRS Hybrid Optional Match	0	780	780	911
623000	Health Insurance	176,376	188,297	188,297	192,206
623500	Dental Insurance	3,652	3,648	3,648	3,324
624000	Group Life Insurance	13,317	12,493	12,493	12,643
625000	VRS Hybrid Disability Insurance	212	0	0	235
626000	Hybrid Defined Benefit	6,813	0	0	0
627000	ICMA RC Hybrid-DC	450	0	0	0
627500	RHCC	12,028	12,809	12,809	996
628000	Other Benefits	1,049	1,049	1,049	1,049
628100	ICMA RC Hybrid-457 Match	225	0	0	0
	Subtotal	444,778	450,910	450,910	445,980
TOTAL		1,439,416	1,509,094	1,509,094	1,516,814

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, and teacher conferences.

PERSONNEL		FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EXPECTED	FY 2026 BUDGET
N/A		0	0	0	0
<hr/>					
<hr/>					
CODE:	2100-613130-000				
ACCT#	DESCRIPTION				
<hr/>					
PERSONAL SERVICES					
615000	Substitute Salaries	0	74,367	74,367	74,367
616250	Stipends	25,667	61,000	61,000	61,000
	Subtotal	25,667	135,367	135,367	135,367
EMPLOYEE BENEFITS					
621000	FICA	1,964	3,390	3,390	3,390
	Subtotal	1,964	3,390	3,390	3,390
PURCHASED SERVICES					
639000	Miscellaneous Contractual Services	23,069	11,822	11,822	11,822
	Subtotal	23,069	11,822	11,822	11,822
OTHER CHARGES					
655040	Travel	1,399	8,000	8,000	8,000
655060	Employee Development	93,208	111,115	111,115	111,115
	Subtotal	94,607	119,115	119,115	119,115
MATERIALS/SUPPLIES					
660010	Stationery/Forms/Office Supplies	287	399	399	399
669000	Other Educational Supplies	1,435	1,347	1,347	1,347
669900	Miscellaneous Materials & Supplies	6,738	13,850	13,850	13,850
	Subtotal	8,460	15,596	15,596	15,596
TOTAL		153,767	285,290	285,290	285,290

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 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EXPECTED	FY 2026 BUDGET
Media Specialists	10	10	10	10
Para-Educators	0.5	0.5	0.5	0

ADDITIONAL INFORMATION:

In FY26 reduced .50 FTE Para-Educator

CODE: 2100-613201-000

ACCT# DESCRIPTION

PERSONAL SERVICES					
611220	Media Specialist Salaries	571,487	712,831	712,831	727,243
611410	Para-Educator Salaries	7,553	10,527	10,527	0
	Subtotal	579,040	723,358	723,358	727,243
EMPLOYEE BENEFITS					
621000	FICA	43,413	55,342	55,342	55,639
622000	VRS Retirement	72,704	102,794	102,794	103,345
622500	VRS Hybrid 1 Percent	0	1,420	1,420	3,242
622510	VRS Hybrid Optional Match	0	2,271	2,271	7,324
623000	Health Insurance	69,476	70,947	70,947	103,829
623500	Dental Insurance	2,174	2,471	2,471	2,940
624000	Group Life Insurance	7,649	8,541	8,541	8,587
625000	VRS Hybrid Disability Insurance	627	0	0	1,462
626000	Hybrid Defined Benefit	18,963	0	0	0
627000	ICMA RC Hybrid-DC	1,334	0	0	0
627500	RHCC	6,907	8,759	8,759	679
628000	Other Benefits	1,682	1,682	1,682	1,682
628100	ICMA RC Hybrid-457 Match	1,872	0	0	0
	Subtotal	226,801	254,227	254,227	288,729
MATERIALS/SUPPLIES					
660120	Books	85,862	95,365	95,365	95,365
660900	AV Materials/Supplies	15,656	20,072	20,072	20,072
669900	Miscellaneous Materials & Supplies	18,757	24,066	24,066	24,066
	Subtotal	120,275	139,503	139,503	139,503
EQUIPMENT					
689110	Furniture/Equipment-Additional	248	300	300	300
	Subtotal	248	300	300	300
TOTAL		926,364	1,117,388	1,117,388	1,155,775

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 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EXPECTED	FY 2026 BUDGET
Media Specialists	11	11	11	11
Para-Educators	6	6	6	6

CODE: 2100-613204-000

ACCT# DESCRIPTION

PERSONAL SERVICES					
611220	Media Specialist Salaries	700,348	790,795	790,795	824,580
611410	Para-Educator Salaries	137,559	154,581	154,581	154,170
615950	Overtime	262	0	0	0
616250	Stipends	14,853	0	0	0
	Subtotal	853,022	945,376	945,376	978,750
EMPLOYEE BENEFITS					
621000	FICA	62,333	72,330	72,330	74,881
622000	VRS Retirement	93,800	134,348	134,348	139,087
622500	VRS Hybrid 1 Percent	0	3,049	3,049	3,168
622510	VRS Hybrid Optional Match	0	4,874	4,874	5,542
623000	Health Insurance	143,525	158,932	158,932	164,186
623500	Dental Insurance	3,322	3,300	3,300	3,720
624000	Group Life Insurance	11,555	11,162	11,162	11,557
625000	VRS Hybrid Disability Insurance	1,400	0	0	1,428
626000	Hybrid Defined Benefit	41,497	0	0	0
627000	ICMA RC Hybrid-DC	2,980	0	0	0
627500	RHCC	10,434	11,449	11,449	914
628000	Other Benefits	1,179	1,179	1,179	1,179
628100	ICMA RC Hybrid-457 Match	5,046	0	0	0
	Subtotal	377,071	400,623	400,623	405,662
PURCHASED SERVICES					
638100	Purchased Services	0	25,981	25,981	25,981
	Subtotal	0	25,981	25,981	25,981
MATERIALS/SUPPLIES					
660120	Books	34,987	46,957	46,957	46,957
660900	AV Materials/Supplies	7,471	10,234	10,234	10,234
669900	Miscellaneous Materials & Supplies	12,023	9,288	9,288	9,288
	Subtotal	54,481	66,479	66,479	66,479
TOTAL		1,284,574	1,438,459	1,438,459	1,476,872

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 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EXPECTED	FY 2026 BUDGET
Principals	10	10	10	10
Assistant Principals	12	12	12	12
Clerical	25.5	25.5	25.5	26.5

ADDITIONAL INFORMATION:

In FY26 added 1 FTE Clerical

CODE: 2100-614101-000

ACCT# DESCRIPTION

PERSONAL SERVICES					
611260	Principal Salaries	1,041,614	1,082,849	1,082,849	1,117,185
611270	Assistant Principal Salaries	1,031,061	1,064,276	1,064,276	1,070,941
611500	Office Clerical	897,139	1,026,897	1,026,897	1,094,499
615950	Overtime	15,473	0	0	0
616250	Stipends	3,500	0	0	0
	Subtotal	2,988,787	3,174,022	3,174,022	3,282,625
EMPLOYEE BENEFITS					
621000	FICA	220,337	242,840	242,840	251,142
622000	VRS Retirement	382,812	451,049	451,049	466,483
622500	VRS Hybrid 1 Percent	0	6,813	6,813	8,134
622510	VRS Hybrid Optional Match	0	10,557	10,557	14,771
623000	Health Insurance	439,135	471,759	471,759	495,792
623500	Dental Insurance	10,046	10,432	10,432	10,476
624000	Group Life Insurance	38,970	37,479	37,479	38,755
625000	VRS Hybrid Disability Insurance	2,845	0	0	3,667
626000	Hybrid Defined Benefit	90,040	0	0	0
627000	ICMA RC Hybrid-DC	5,998	0	0	0
627500	RHCC	35,231	38,429	38,429	3,061
628000	Other Benefits	4,926	4,926	4,926	4,926
628100	ICMA RC Hybrid-457 Match	4,280	0	0	0
	Subtotal	1,234,620	1,274,284	1,274,284	1,297,207
PURCHASED SERVICES					
639000	Miscellaneous Contractual Services	22,780	6,000	6,000	6,000
	Subtotal	22,780	6,000	6,000	6,000
OTHER CHARGES					
655040	Travel	3,282	5,069	5,069	5,069
	Subtotal	3,282	5,069	5,069	5,069
MATERIALS/SUPPLIES					
660010	Stationery/Forms/Office Supplies	39,988	47,729	47,729	47,729
669000	Other Educational Supplies	6,014	6,545	6,545	6,545
669900	Miscellaneous Materials & Supplies	0	30,000	30,000	30,000
	Subtotal	46,002	84,274	84,274	84,274

		FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EXPECTED	FY 2026 BUDGET
CODE:	2100-614101-000				
ACCT#	DESCRIPTION				
	EQUIPMENT				
689110	Furniture/Equipment-Additional	420	500	500	500
689210	Furniture/Equipment-Replacement	1,379	2,740	2,740	2,740
	Subtotal	1,799	3,240	3,240	3,240
	TRANSFERS				
693040	Transfer to County-Emergency Comm. Maint.	99,000	99,057	99,057	99,057
	Subtotal	99,000	99,057	99,057	99,057
	TOTAL	4,396,270	4,645,946	4,645,946	4,777,472

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 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EXPECTED	FY 2026 BUDGET
Principals	9	9	9	9
Assistant Principals	16	16	16	16
Clerical	27	27	27	27

CODE: 2100-614104-000

ACCT# DESCRIPTION

PERSONAL SERVICES					
611260	Principal Salaries	1,034,308	1,077,414	1,077,414	1,115,448
611270	Assistant Principal Salaries	1,384,562	1,493,816	1,493,816	1,514,372
611500	Office Clerical	927,538	1,103,786	1,103,786	1,140,127
615950	Overtime	16,708	0	0	0
	Subtotal	3,363,116	3,675,016	3,675,016	3,769,947
EMPLOYEE BENEFITS					
621000	FICA	245,264	281,164	281,164	288,429
622000	VRS Retirement	418,826	522,241	522,241	535,733
622500	VRS Hybrid 1 Percent	0	7,977	7,977	8,487
622510	VRS Hybrid Optional Match	0	12,361	12,361	22,326
623000	Health Insurance	628,755	660,931	660,931	726,356
623500	Dental Insurance	13,197	13,380	13,380	14,076
624000	Group Life Insurance	44,341	43,387	43,387	44,515
625000	VRS Hybrid Disability Insurance	3,687	0	0	3,824
626000	Hybrid Defined Benefit	115,847	0	0	0
627000	ICMA RC Hybrid-DC	7,787	0	0	0
627500	RHCC	40,020	44,490	44,490	3,518
628000	Other Benefits	5,493	24,833	24,833	24,833
628100	ICMA RC Hybrid-457 Match	7,035	0	0	0
	Subtotal	1,530,252	1,610,764	1,610,764	1,672,097
PURCHASED SERVICES					
639000	Miscellaneous Contractual Services	21,311	20,500	20,500	20,500
	Subtotal	21,311	20,500	20,500	20,500
OTHER CHARGES					
655040	Travel	39,518	15,310	15,310	15,310
	Subtotal	39,518	15,310	15,310	15,310
MATERIALS/SUPPLIES					
660010	Stationery/Forms/Office Supplies	12,833	13,335	13,335	13,335
669900	Miscellaneous Materials & Supplies	0	24,000	24,000	24,000
	Subtotal	12,833	37,335	37,335	37,335

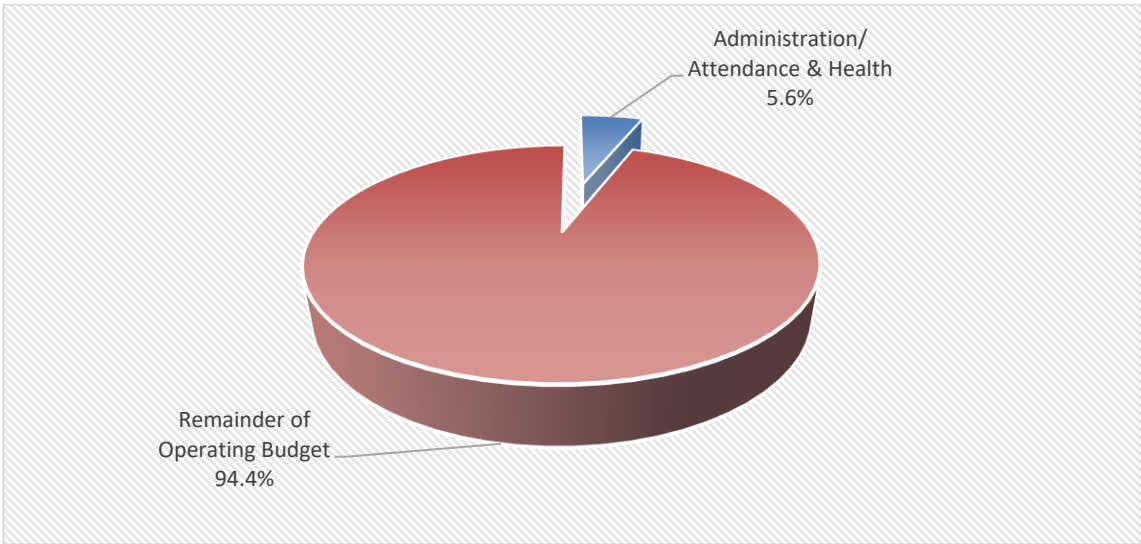
		FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EXPECTED	FY 2026 BUDGET
CODE:	2100-614104-000 Continued.				
ACCT#	DESCRIPTION				
	TRANSFERS				
693030	Transfer to County-Deputies	684,569	750,800	750,800	773,324
	Subtotal	684,569	750,800	750,800	773,324
	TOTAL	5,651,599	6,109,725	6,109,725	6,288,513

ADMINISTRATION ATTENDANCE & HEALTH

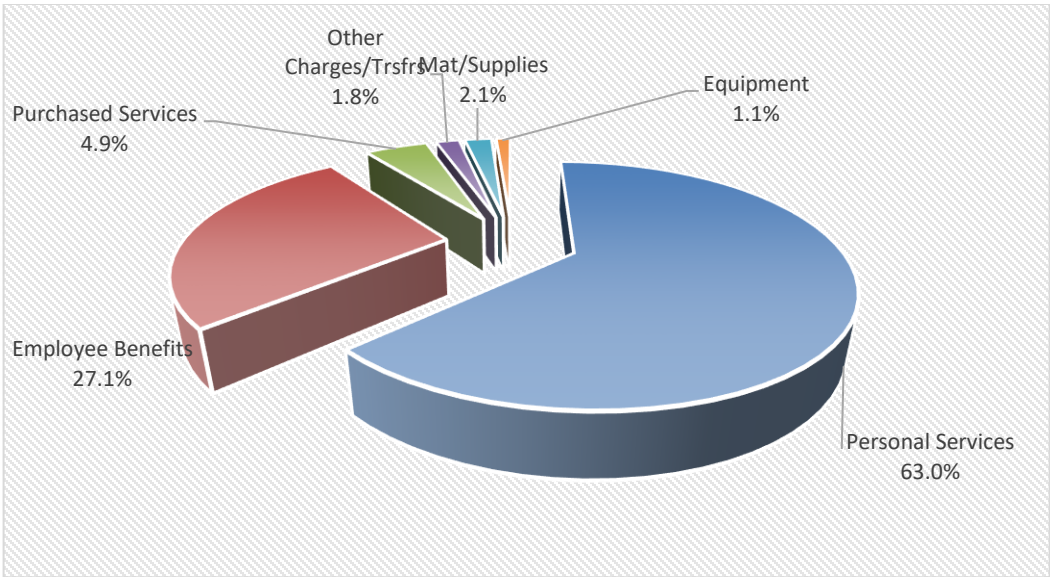
The Administration, Attendance, and Health category of the budget includes activities related to the establishment and administration of policies for the school division. This category covers Board Services, Executive Leadership, Communications, Human Resources, Fiscal Services, Health Services, Psychological Services, and Speech and Audiology Services.

The Administration/Attendance and Health category comprises 5.6% of the total Operating Budget. This percentage has remained fairly constant in recent years. Approximately 90.1% of the Administration / Attendance and Health category budget is directed towards compensation of staff (Personal Services 63.0% plus Employee Benefits 27.1%). The remaining 9.9% covers such items as office supplies, equipment and purchased services. The Administration/Attendance and Health category budget reflects an increase of \$396,180 or 3.7% (from \$10,735,321 in FY25E to \$11,131,501 in FY26). The charts below and on the next page depict this information.

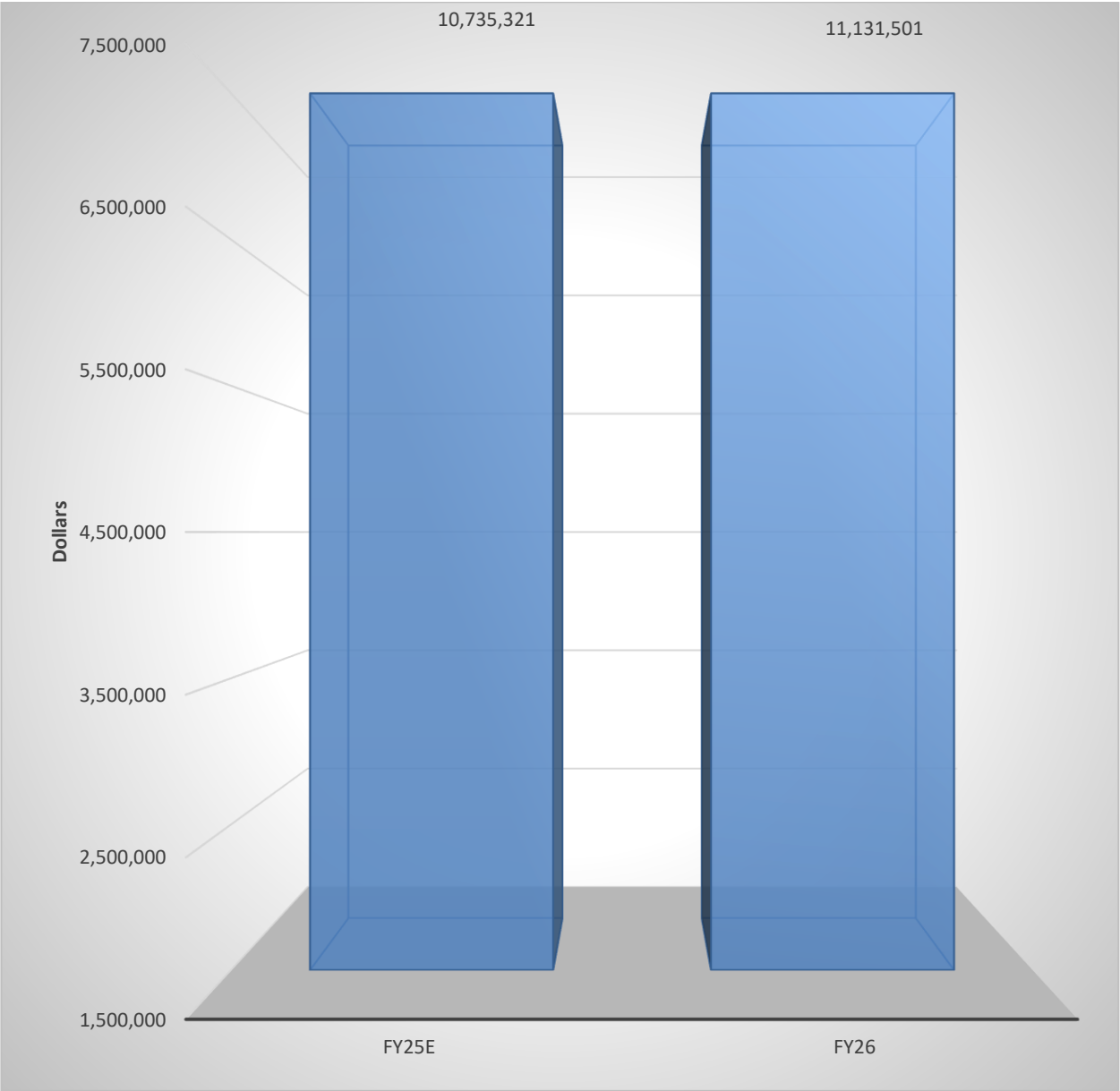
**Administration/Attendance & Health Category
as a Percent of Operating Budget for FY2026**



**Administration/Attendance & Health Category
by Major Object for FY2026**



Budget Comparison of Administration/Attendance & Health Category



BOARD SERVICES

The Board Services budget supports activities related to the general oversight and governance of the School Board. The School Board is composed of four members and one chairperson, and is responsible for establishing and administering policies that guide the operation of the school division. This budget also includes support for the Clerk of the Board, who is responsible for recording official meeting minutes and providing general administrative support to the Board. These services ensure transparency, accountability, and effective policy leadership across the division.

PERSONNEL	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EXPECTED	FY 2026 BUDGET
Professional Salaries	1	1	1	1
Chairman	1	1	1	1
Board Members	4	4	4	4
Clerk of the Board	1	0.5	0.5	0.5
Intern	1	0	0	0

CODE: 2100-621100-000

ACCT# DESCRIPTION

PERSONAL SERVICES					
611150	Office of the Clerk	0	27,706	27,706	28,685
611300	Professional Salaries	182,502	170,226	170,226	202,800
611530	Interns	8,502	0	0	0
613110	Members of Board	47,100	46,800	46,800	46,800
	Subtotal	238,104	244,732	244,732	278,285
EMPLOYEE BENEFITS					
621000	FICA	17,779	18,726	18,726	21,293
622000	VRS Retirement	29,817	29,864	29,864	49,547
622500	VRS Hybrid 1 Percent	0	0	0	287
622510	VRS Hybrid Optional Match	0	0	0	502
623000	Health Insurance	28,654	31,989	31,989	58,475
623500	Dental Insurance	684	924	924	1,212
624000	Group Life Insurance	2,404	2,892	2,892	2,733
625000	VRS Hybrid Disability Insurance	0	0	0	130
627500	RHCC	2,171	2,396	2,396	261
628000	Other Benefits	116	116	116	116
	Subtotal	81,625	86,907	86,907	134,556
PURCHASED SERVICES					
631200	Auditing: CPA	0	35,000	35,000	35,000
639000	Miscellaneous Contractual Services	1,809	0	0	0
	Subtotal	1,809	35,000	35,000	35,000
OTHER CHARGES					
655040	Travel	6,794	0	0	0
655041	Travel 1	0	2,000	2,000	2,000
655042	Travel 2	0	2,000	2,000	2,000
655043	Travel 3	0	3,500	3,500	3,500
655044	Travel 4	0	2,000	2,000	2,000
655045	Travel 5	0	2,800	2,800	2,800
658010	Dues/Memberships	24,068	21,000	21,000	21,000
	Subtotal	30,862	33,300	33,300	33,300

		FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EXPECTED	FY 2026 BUDGET
CODE:	2100-621100-000				
ACCT#	DESCRIPTION				
	MATERIALS/SUPPLIES				
660010	Stationery/Forms/Office Supplies	497	2,000	2,000	2,000
669900	Miscellaneous Materials & Supplies	259	0	0	0
	Subtotal	756	2,000	2,000	2,000
	EQUIPMENT				
688000	Technology-Hardware Replacement	1,264	2,000	2,000	2,000
	Subtotal	1,264	2,000	2,000	2,000
	TOTAL	354,420	403,939	403,939	485,141

EXECUTIVE SERVICES

The Executive Services budget encompasses activities related to the overall general administration of the school division. This includes support for the Division Superintendent, who serves as the Chief Executive Officer and provides leadership and strategic direction for all school employees in compliance with federal, state, and local regulations. The Superintendent is responsible for recommending, implementing, and enforcing policy changes as directed by the School Board and for advising the Board on all aspects of school operations. Also included in this budget is the Chief Operations Officer, who provides oversight and management of key operational functions, including facilities maintenance, information technology services, and pupil transportation. These executive-level services are essential to ensuring effective leadership, compliance, and operational efficiency across the school division.

PERSONNEL	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EXPECTED	FY 2026 BUDGET
Clerical	0	0.5	0.5	0.5
Division Superintendent	1	1	1	1
Chief Operations Officer	1	1	1	1
Technical	1	0	0	0

CODE: 2100-621200-000

ACCT# DESCRIPTION

PERSONAL SERVICES					
611100	Administrative Salaries	470,212	481,708	481,708	525,337
611150	Office of the Clerk	0	3,088	3,088	0
611430	Technical Salaries	71,815	0	0	0
611500	Office Clerical	0	24,618	24,618	28,685
611530	Interns	0	9,500	9,500	0
615950	Overtime	4,304	4,500	4,500	4,500
619980	Personal Leave/Retirement	0	13,650	13,650	0
	Subtotal	546,331	537,064	537,064	558,522
EMPLOYEE BENEFITS					
621000	FICA	32,543	38,971	38,971	42,384
622000	VRS Retirement	63,058	87,203	87,203	98,251
622500	VRS Hybrid 1 Percent	0	2,164	2,164	2,239
622510	VRS Hybrid Optional Match	0	5,144	5,144	3,918
623000	Health Insurance	49,639	54,472	54,472	74,021
623500	Dental Insurance	1,811	1,932	1,932	1,661
624000	Group Life Insurance	7,949	6,012	6,012	6,539
625000	VRS Hybrid Disability Insurance	1,006	0	0	1,009
626000	Hybrid Defined Benefit	28,379	0	0	0
627000	ICMA RC Hybrid-DC	2,139	0	0	0
627500	RHCC	7,181	6,166	6,166	514
628000	Other Benefits	60,140	128,650	128,650	128,650
628100	ICMA RC Hybrid-457 Match	12,044	0	0	0
	Subtotal	265,889	330,714	330,714	359,186
PURCHASED SERVICES					
639000	Miscellaneous Contractual Services	3,790	20,000	20,000	20,000
	Subtotal	3,790	20,000	20,000	20,000
OTHER CHARGES					
655040	Travel	9,300	10,000	10,000	10,000
658010	Dues/Memberships	9,340	12,000	12,000	12,000
	Subtotal	18,640	22,000	22,000	22,000

		FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EXPECTED	FY 2026 BUDGET
CODE:	2100-621200-000 Continued.				
ACCT#	DESCRIPTION				
	MATERIALS/SUPPLIES				
660010	Stationery/Forms/Office Supplies	2,187	2,500	2,500	2,500
669900	Miscellaneous Materials & Supplies	681	0	0	0
	Subtotal	2,868	2,500	2,500	2,500
	EQUIPMENT				
688000	Technology-Hardware Replacement	1,482	0	0	0
	Subtotal	1,482	0	0	0
	TOTAL	839,000	912,278	912,278	962,208

COMMUNICATION SERVICES

The Communications and Engagement department budget supports the division's commitment to using multiple methods to share and receive information with staff, families, students and the community. This includes publications, special events, media relations, division and school websites, cable television educational channel, social media and customer service platforms. The department supports schools and departments with public outreach, graphic design, web training and administration, crisis response, customer service training and event coordination.

PERSONNEL	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EXPECTED	FY 2026 BUDGET
Professional Salaries	1	1	1	1
Technical	3	4	4	4
Clerical	0.5	0	0	0

CODE: 2100-621300-000

ACCT# DESCRIPTION

PERSONAL SERVICES					
611300	Professional Salaries	147,605	148,147	148,147	153,332
611430	Technical Salaries	230,707	245,144	245,144	311,528
611500	Office Clerical	22,677	0	0	44,174
615950	Overtime	313	0	0	0
616250	Stipends	2,975	0	0	0
	Subtotal	404,277	393,291	393,291	509,034
EMPLOYEE BENEFITS					
621000	FICA	30,041	30,090	30,090	38,944
622000	VRS Retirement	50,546	57,400	57,400	82,338
622500	VRS Hybrid 1 Percent	0	767	767	1,047
622510	VRS Hybrid Optional Match	0	1,188	1,188	1,832
623000	Health Insurance	53,654	57,448	57,448	77,584
623500	Dental Insurance	1,248	1,248	1,248	2,100
624000	Group Life Insurance	5,317	4,643	4,643	6,010
625000	VRS Hybrid Disability Insurance	436	0	0	471
626000	Hybrid Defined Benefit	14,373	0	0	0
627000	ICMA RC Hybrid-DC	927	0	0	0
627500	RHCC	4,806	4,761	4,761	473
628000	Other Benefits	249	249	249	249
628100	ICMA RC Hybrid-457 Match	103	0	0	0
	Subtotal	161,700	157,794	157,794	211,048
PURCHASED SERVICES					
635000	Printing	1,452	2,000	2,000	1,750
636000	Advertising	455	250	250	250
639000	Miscellaneous Contractual Services	91,971	10,000	10,000	43,320
639050	Good Will	885	4,077	4,077	4,000
	Subtotal	94,763	16,327	16,327	49,320
OTHER CHARGES					
652010	Postage	0	0	0	57,101
655040	Travel	975	1,576	1,576	3,576
655060	Employee Development	1,408	2,628	2,628	3,661
	Subtotal	2,383	4,204	4,204	64,338

		FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EXPECTED	FY 2026 BUDGET
CODE:	2100-621300-000 Continued.				
ACCT#	DESCRIPTION				
	MATERIALS/SUPPLIES				
660010	Stationery/Forms/Office Supplies	314	1,250	1,250	1,250
668000	Technology-Software	110	161,000	161,000	161,000
669900	Miscellaneous Materials & Supplies	560	9,200	9,200	26,200
	Subtotal	984	171,450	171,450	188,450
	EQUIPMENT				
689110	Furniture/Equipment-Additional	839	1,500	1,500	3,400
689210	Furniture/Equipment-Replacement	0	0	0	2,000
	Subtotal	839	1,500	1,500	5,400
	TRANSFERS				
693020	Transfer to County-Video Services	55,445	100,000	100,000	103,000
	Subtotal	55,445	100,000	100,000	103,000
	TOTAL	720,391	844,566	844,566	1,130,590

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 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EXPECTED	FY 2026 BUDGET
Administrative	1	1	1	1
Technical	5.55	5.55	5.55	5
Clerical	1.5	1	1	1

ADDITIONAL INFORMATION:

In FY26 reduced .55 FTE Technical

CODE: 2100-621400-000

ACCT# DESCRIPTION

PERSONAL SERVICES				
611100	Administrative Salaries	171,137	161,768	161,768
611430	Technical Salaries	421,893	436,883	436,883
611500	Office Clerical	64,167	56,749	56,749
615950	Overtime	11,505	0	0
	Subtotal	668,702	655,400	655,400
EMPLOYEE BENEFITS				
621000	FICA	49,375	50,142	50,142
622000	VRS Retirement	57,806	94,788	94,788
622500	VRS Hybrid 1 Percent	0	3,474	3,474
622510	VRS Hybrid Optional Match	0	5,382	5,382
623000	Health Insurance	93,761	104,604	104,604
623500	Dental Insurance	1,598	1,884	1,884
624000	Group Life Insurance	8,727	7,737	7,737
625000	VRS Hybrid Disability Insurance	1,427	0	0
626000	Hybrid Defined Benefit	42,820	0	0
626100	Unemployment Compensation	0	19,000	19,000
627000	ICMA RC Hybrid-DC	3,035	0	0
627500	RHCC	7,888	7,934	7,934
628000	Other Benefits	7,528	1,396	1,396
628100	ICMA RC Hybrid-457 Match	4,590	0	0
	Subtotal	278,555	296,341	296,341
PURCHASED SERVICES				
635000	Printing	2,654	1,000	1,000
636000	Advertising	20,940	19,000	19,000
638400	Tuition Reimbursement	45,239	50,000	50,000
639000	Miscellaneous Contractual Services	198,043	75,784	75,784
	Subtotal	266,876	145,784	145,784
OTHER CHARGES				
655040	Travel	4,548	10,000	10,000
655060	Employee Development	18,388	38,000	38,000
	Subtotal	22,936	48,000	48,000

		FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EXPECTED	FY 2026 BUDGET
CODE:	2100-621400-000 Continued.				
ACCT#	DESCRIPTION				
	MATERIALS/SUPPLIES				
660010	Stationery/Forms/Office Supplies	5,950	1,000	1,000	1,000
669900	Miscellaneous Materials & Supplies	300	10,360	10,360	10,360
	Subtotal	6,250	11,360	11,360	11,360
	TOTAL	1,243,319	1,156,885	1,156,885	1,257,697

FISCAL SERVICES

This budget supports activities related to the fiscal operations of the school division. Included in this function are the maintenance of financial records and transactions, development and compilation of the annual budget, payroll processing, risk management services, and the management and oversight of student activity funds. These services ensure the efficient and accountable use of financial resources in alignment with the school division's goals and regulatory requirements.

PERSONNEL

	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EXPECTED	FY 2026 BUDGET
Administrative	1	1	1	1
Technical	10,195	10,195	10,195	11,195
Clerical	1	0	0	0

ADDITIONAL INFORMATION:

In FY26 added 1 FTE Technical

CODE: 2100-621600-000

ACCT# DESCRIPTION

PERSONAL SERVICES

610000	Undistributed Salaries and Benefits	0	0	244,489	0
611100	Administrative Salaries	189,930	187,201	187,201	193,753
611430	Technical Salaries	804,950	909,022	909,022	928,238
611500	Office Clerical	48,700	0	0	0
615950	Overtime	439	0	0	0
616250	Stipends	3,000	0	0	0
	Subtotal	1,047,019	1,096,223	1,340,712	1,121,991

EMPLOYEE BENEFITS

621000	FICA	74,132	83,866	83,866	85,838
622000	VRS Retirement	158,836	157,687	157,687	168,005
622500	VRS Hybrid 1 Percent	0	1,467	1,467	1,499
622510	VRS Hybrid Optional Match	0	2,274	2,274	2,622
623000	Health Insurance	204,419	209,947	209,947	216,621
623500	Dental Insurance	4,267	4,564	4,564	3,780
624000	Group Life Insurance	13,995	12,941	12,941	13,247
625000	VRS Hybrid Disability Insurance	416	0	0	675
626000	Hybrid Defined Benefit	12,631	0	0	0
627000	ICMA RC Hybrid-DC	884	0	0	0
627500	RHCC	12,653	13,272	13,272	1,046
628000	Other Benefits	193,656	1,558	1,558	1,558
628100	ICMA RC Hybrid-457 Match	1,178	0	0	0
	Subtotal	677,067	487,576	487,576	494,891

PURCHASED SERVICES

639000	Miscellaneous Contractual Services	127,876	76,990	76,990	76,990
	Subtotal	127,876	76,990	76,990	76,990

OTHER CHARGES

655040	Travel	4,819	4,280	4,280	4,280
655060	Employee Development	4,849	4,769	4,769	4,769
658010	Dues/Memberships	14,961	14,500	14,500	16,000
	Subtotal	24,629	23,549	23,549	25,049

		FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EXPECTED	FY 2026 BUDGET
CODE:	2100-621600-000 Continued.				
ACCT#	DESCRIPTION				
	MATERIALS/SUPPLIES				
660010	Stationery/Forms/Office Supplies	0	1,600	1,600	1,600
668000	Technology-Software	2,414	0	0	0
669900	Miscellaneous Materials & Supplies	3,529	2,900	2,900	2,900
	Subtotal	5,943	4,500	4,500	4,500
	EQUIPMENT				
689210	Furniture/Equipment-Replacement	0	700	700	700
	Subtotal	0	700	700	700
	TRANSFERS				
693080	Transfer to County-MOU Reversion	856,955	0	0	0
693110	Transfer to CIP	327,939	0	0	0
	Subtotal	1,184,894	0	0	0
	TOTAL	3,067,428	1,689,538	1,934,027	1,724,121

HEALTH SERVICES

The Health Services budget supports activities related to the health and well-being of students and staff. Personnel in this area are responsible for implementing OSHA regulations related to bloodborne pathogens, providing basic first aid, and conducting health screenings to monitor and support the physical health of students. These services contribute to maintaining a safe and healthy school environment conducive to learning.

PERSONNEL		FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EXPECTED	FY 2026 BUDGET
Coordinator of Health Services		0	1	1	1
Health Services Paraprofessional		3	0	0	0
Occupational Safety/Regulatory Compliance Specialist		1	1	1	1
Occupational Therapist		6	6	6	6
Physical Therapist		1.6	1.6	1.6	1.6
Nurses		17	18	18	18
<hr/>					
CODE:	2100-622200-000				
ACCT#	DESCRIPTION				
<hr/>					
PERSONAL SERVICES					
611300	Professional Salaries	604,495	653,126	653,126	688,324
611310	Nurses	938,247	996,782	996,782	1,010,255
611430	Technical Salaries	196,582	205,762	205,762	213,027
	Subtotal	1,739,324	1,855,670	1,855,670	1,911,606
EMPLOYEE BENEFITS					
621000	FICA	127,121	141,973	141,973	146,252
622000	VRS Retirement	119,935	263,702	263,702	271,658
622500	VRS Hybrid 1 Percent	0	9,489	9,489	11,546
622510	VRS Hybrid Optional Match	0	14,701	14,701	21,779
623000	Health Insurance	252,510	286,951	286,951	251,959
623500	Dental Insurance	6,184	6,084	6,084	7,104
624000	Group Life Insurance	22,333	21,910	21,910	22,571
625000	VRS Hybrid Disability Insurance	4,442	0	0	5,202
626000	Hybrid Defined Benefit	139,404	0	0	0
627000	ICMA RC Hybrid-DC	9,450	0	0	0
627500	RHCC	20,166	22,467	22,467	1,784
628000	Other Benefits	2,457	2,457	2,457	2,457
628100	ICMA RC Hybrid-457 Match	8,206	0	0	0
	Subtotal	712,208	769,734	769,734	742,312
PURCHASED SERVICES					
639000	Miscellaneous Contractual Services	117,609	16,876	5,776	5,776
	Subtotal	117,609	16,876	5,776	5,776
OTHER CHARGES					
655040	Travel	0	250	250	250
655060	Employee Development	0	3,563	3,563	3,563
	Subtotal	0	3,813	3,813	3,813
MATERIALS/SUPPLIES					
660040	Medical Supplies	13,192	23,502	23,502	23,502
	Subtotal	13,192	23,502	23,502	23,502
EQUIPMENT					
689210	Furniture/Equipment-Replacement	-1,500	1,500	1,500	1,500
	Subtotal	-1,500	1,500	1,500	1,500
TOTAL		2,580,833	2,671,095	2,659,995	2,688,509

PSYCHOLOGICAL SERVICES

School psychologists provide counseling and evaluation services to students.

PERSONNEL

	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EXPECTED	FY 2026 BUDGET
Behavior Interventionist	2	1	1	0
Board Certified Behavior Analyst	1	1	1	1
Lead Psychologist	1	1	1	1
Psychologists	9	9	9	9

ADDITIONAL INFORMATION:

In FY26 reduced 1 FTE Behavior Interventionist

CODE: 2100-622300-000

ACCT# DESCRIPTION

PERSONAL SERVICES					
611320	Psychologist Salaries	999,232	1,099,173	1,099,173	1,071,811
	Subtotal	999,232	1,099,173	1,099,173	1,071,811
EMPLOYEE BENEFITS					
621000	FICA	73,873	84,091	84,091	81,999
622000	VRS Retirement	120,255	156,198	156,198	152,311
622500	VRS Hybrid 1 Percent	0	2,875	2,875	2,959
622510	VRS Hybrid Optional Match	0	4,455	4,455	6,954
623000	Health Insurance	135,240	161,234	161,234	166,691
623500	Dental Insurance	2,825	3,000	3,000	3,000
624000	Group Life Insurance	13,348	12,976	12,976	12,653
625000	VRS Hybrid Disability Insurance	1,281	0	0	1,332
626000	Hybrid Defined Benefit	36,718	0	0	0
627000	ICMA RC Hybrid-DC	2,725	0	0	0
627500	RHCC	12,053	13,307	13,307	996
628000	Other Benefits	1,145	1,145	1,145	1,145
628100	ICMA RC Hybrid-457 Match	5,851	0	0	0
	Subtotal	405,314	439,281	439,281	430,040
OTHER CHARGES					
655040	Travel	2,206	4,000	4,000	4,000
	Subtotal	2,206	4,000	4,000	4,000
MATERIALS/SUPPLIES					
660700	Testing Materials	2,903	1,500	1,500	1,500
	Subtotal	2,903	1,500	1,500	1,500
TOTAL		1,409,655	1,543,954	1,543,954	1,507,351

SPEECH/AUDIOLOGY SERVICES

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

PERSONNEL

	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EXPECTED	FY 2026 BUDGET
Speech - Language Pathologists	10	10	10	11
Para-Educators	4	4	4	3

ADDITIONAL INFORMATION:

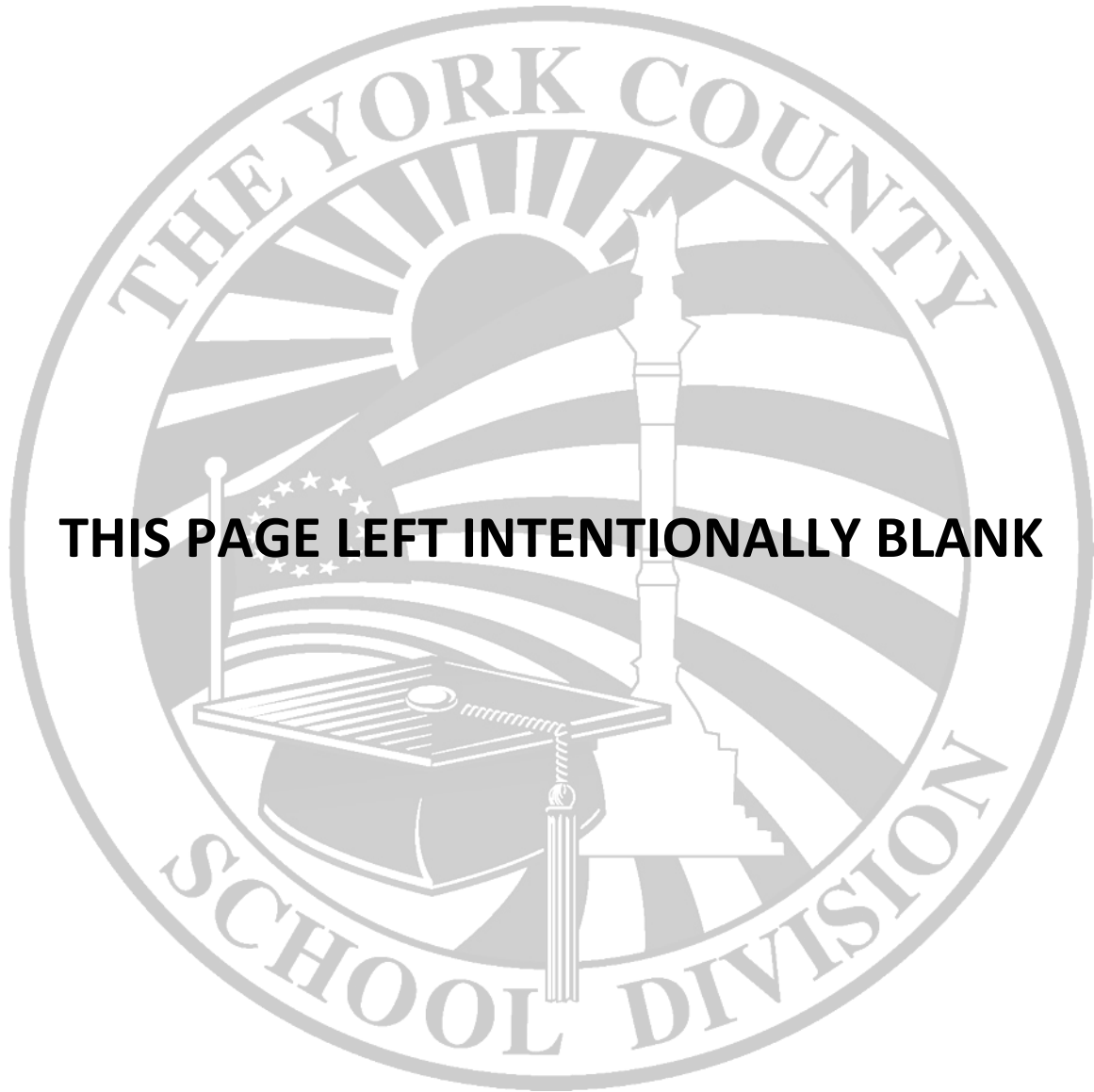
In FY26 added 1 FTE Speech Language Pathologist

In FY26 reduced 1 FTE Para-Educator

CODE: 2100-622400-000

ACCT# DESCRIPTION

PERSONAL SERVICES					
611300	Professional Salaries	358,588	686,557	686,557	765,250
611410	Para-Educator Salaries	65,748	108,591	108,591	74,830
615950	Overtime	242	0	0	0
	Subtotal	424,578	795,148	795,148	840,080
EMPLOYEE BENEFITS					
621000	FICA	31,407	60,837	60,837	64,270
622000	VRS Retirement	36,730	113,001	113,001	119,383
622500	VRS Hybrid 1 Percent	0	2,130	2,130	3,856
622510	VRS Hybrid Optional Match	0	3,302	3,302	6,746
623000	Health Insurance	95,404	74,171	74,171	116,821
623500	Dental Insurance	1,864	1,868	1,868	2,088
624000	Group Life Insurance	5,651	9,390	9,390	9,920
625000	VRS Hybrid Disability Insurance	943	0	0	1,737
626000	Hybrid Defined Benefit	28,890	0	0	0
627000	ICMA RC Hybrid-DC	2,007	0	0	0
627500	RHCC	5,103	9,632	9,632	785
628000	Other Benefits	1,198	1,198	1,198	1,198
628100	ICMA RC Hybrid-457 Match	2,466	0	0	0
	Subtotal	211,663	275,529	275,529	326,804
PURCHASED SERVICES					
639000	Miscellaneous Contractual Services	1,208,266	200,000	200,000	200,000
	Subtotal	1,208,266	200,000	200,000	200,000
OTHER CHARGES					
655040	Travel	1,016	3,500	3,500	3,500
	Subtotal	1,016	3,500	3,500	3,500
MATERIALS/SUPPLIES					
669000	Other Educational Supplies	2,746	5,500	5,500	5,500
	Subtotal	2,746	5,500	5,500	5,500
TOTAL		1,848,269	1,279,677	1,279,677	1,375,884

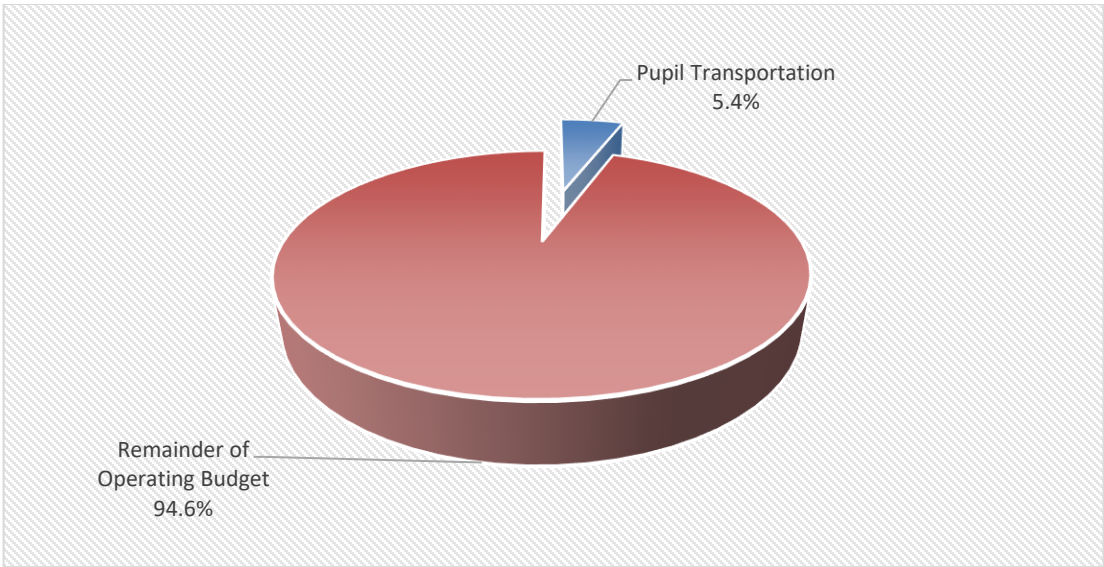


PUPIL TRANSPORTATION

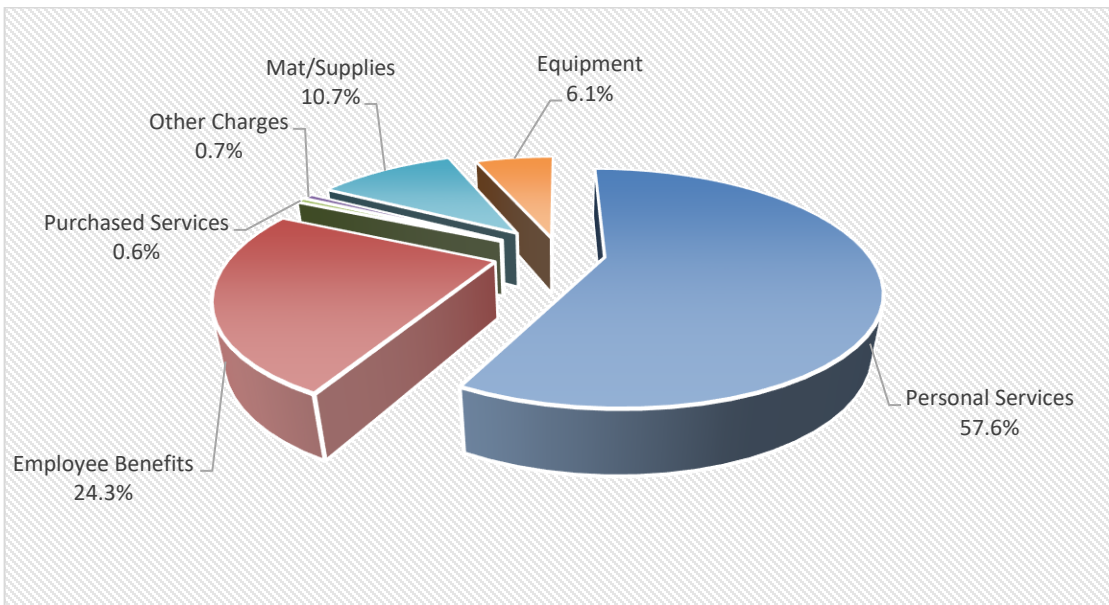
The Pupil Transportation category of the budget covers activities related to the safe and efficient transportation of students to and from school, as well as transportation for other school-sponsored events and activities.

The Pupil Transportation category comprises 5.4% of the total Operating Budget. This percentage has remained fairly constant in recent years. Approximately 81.9% of the Pupil Transportation category budget is directed towards compensation of staff (Personal Services 57.6% plus Employee Benefits 24.3%). The remaining 18.1% covers such items as fuel, vehicle parts, replacement buses, equipment, and purchased services. The Pupil Transportation category budget reflects a decrease of \$143,703 or 1.3% (from \$10,943,780 in FY25E to \$10,800,077 in FY26). The charts below and on the next page depict this information.

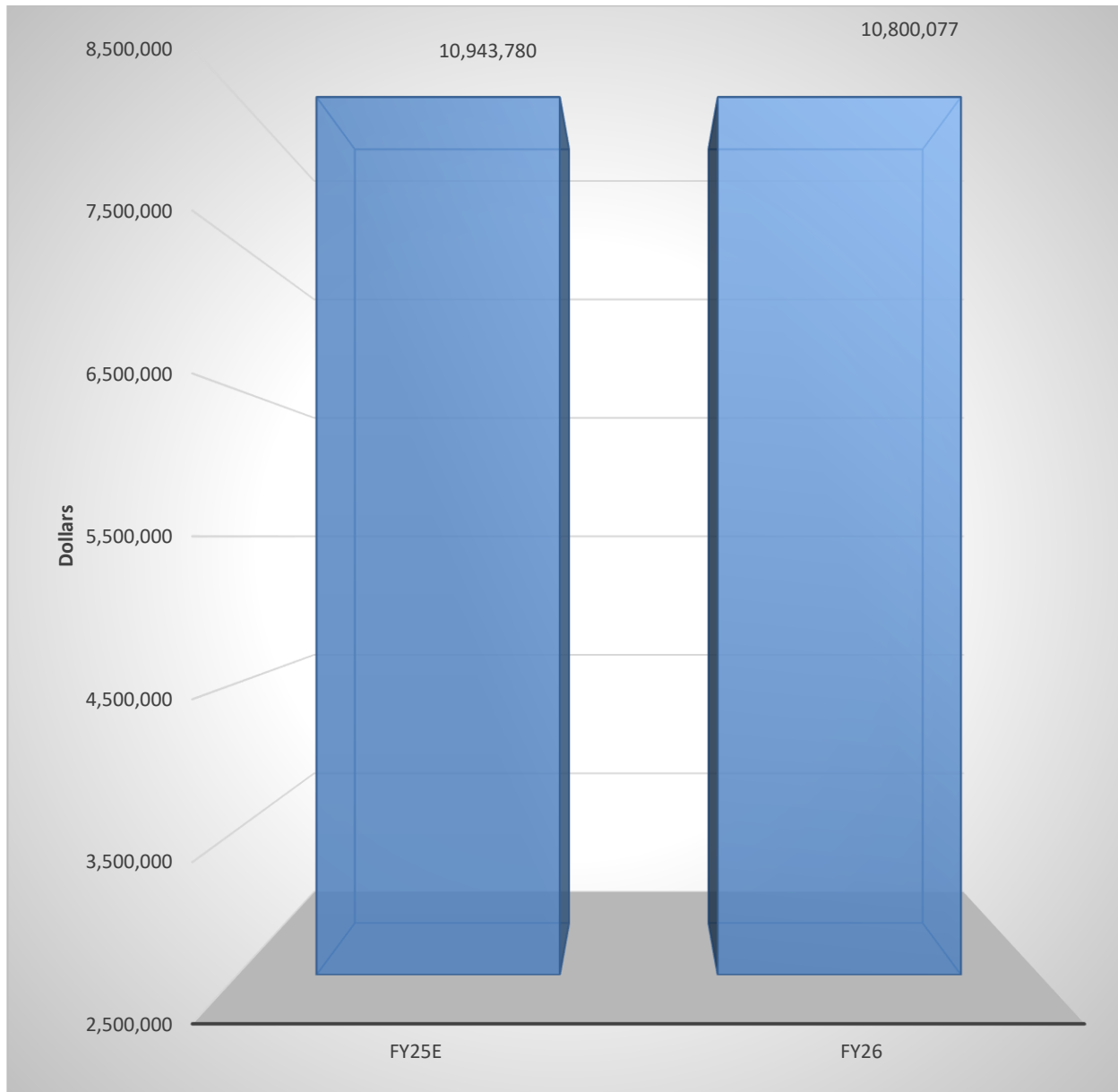
**Pupil Transportation Category
as a Percent of Operating Budget for FY2026**



**Pupil Transportation Category
by Major Object for FY2026**



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 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EXPECTED	FY 2026 BUDGET
Administrative	0	1	1	1
Bus Driver SPED	0	32	32	35
Bus Driver Assistant SPED	0	26	26	33
Van Driver	0	6	6	6
Technical	11	11	11	11
Bus Drivers (5, 6 & 7 hours)	106	73	73	73.6
Bus Driver Assistants (5, 5.5 & 6 hours)	30	0	0	0
Crossing Guards (6 hours)	1.98	0.66	0.66	0.66
Clerical	2	1	1	1

ADDITIONAL INFORMATION:

In FY26 added 3 FTE Bus Drivers SPED

In FY26 added 7 Bus Driver Assistants SPED

In FY26 added .60 FTE Bus Drivers

CODE: 2100-632000-000

ACCT# DESCRIPTION

PERSONAL SERVICES					
610000	Undistributed Salaries and Benefits	0	0	244,489	0
611100	Administrative Salaries	0	131,920	131,920	138,965
611430	Technical Salaries	626,714	616,001	616,001	645,707
611500	Office Clerical	57,251	38,037	38,037	49,395
611700	Bus Drivers	1,748,930	2,081,351	2,081,351	2,190,995
611730	Bus Driver SPED	945,780	1,014,423	1,014,423	1,161,145
611760	Bus Driver Assistant, SPED	426,963	505,903	505,903	599,822
611770	Crossing Guards	11,041	45,705	45,705	7,894
611790	Van Drivers	92,679	107,808	107,808	112,615
615000	Substitute Salaries	123,138	175,000	175,000	175,000
615950	Overtime	776,017	462,889	462,889	462,889
616000	Supplements	0	5,000	5,000	5,000
616250	Stipends	13,250	10,000	10,000	10,000
616600	One-Time Bonus	26,950	0	0	0
	Subtotal	4,848,713	5,194,037	5,438,526	5,559,427
EMPLOYEE BENEFITS					
621000	FICA	348,433	345,172	345,172	375,429
622000	VRS Retirement	159,438	307,173	307,173	298,139
622500	VRS Hybrid 1 Percent	0	17,381	17,381	23,515
622510	VRS Hybrid Optional Match	0	27,691	27,691	41,126
623000	Health Insurance	1,247,663	1,396,495	1,396,495	1,481,904
623500	Dental Insurance	31,077	32,124	32,124	32,124
624000	Group Life Insurance	50,760	53,186	53,186	57,637
625000	VRS Hybrid Disability Insurance	14,245	0	0	10,606
626000	Hybrid Defined Benefit	93,475	0	0	0
627000	ICMA RC Hybrid-DC	17,847	0	0	0
627500	RHCC	29,795	54,424	54,424	4,591
628000	Other Benefits	33,315	38,315	38,315	38,315
628100	ICMA RC Hybrid-457 Match	17,094	0	0	0
	Subtotal	2,043,142	2,271,961	2,271,961	2,363,386

		FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EXPECTED	FY 2026 BUDGET
CODE: 2100-632000-000	Continued.				
ACCT#	DESCRIPTION				
	PURCHASED SERVICES				
639000	Miscellaneous Contractual Services	2,894	21,500	21,500	21,500
	Subtotal	2,894	21,500	21,500	21,500
	OTHER CHARGES				
653090	Vehicle Insurance (Pupil Trans only)	128,408	60,000	60,000	60,000
655060	Employee Development	5,779	14,000	14,000	14,000
	Subtotal	134,187	74,000	74,000	74,000
	MATERIALS/SUPPLIES				
660010	Stationery/Forms/Office Supplies	1,174	4,500	4,500	4,500
660080	Gas, Diesel, Oil & Grease	835,877	842,000	952,836	842,000
669900	Miscellaneous Materials & Supplies	407	5,880	5,880	5,880
	Subtotal	837,458	852,380	963,216	852,380
	EQUIPMENT				
688000	Technology-Hardware Replacement	462	1,000	1,000	1,000
688050	Technology-Hardware Additions	0	3,000	3,000	3,000
689110	Furniture/Equipment-Additional	0	5,500	5,500	5,500
	Subtotal	462	9,500	9,500	9,500
	TOTAL	7,866,856	8,423,378	8,778,703	8,880,193

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 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EXPECTED	FY 2026 BUDGET
Mechanics		8	8	8	8
CODE: 2100-634000-000					
ACCT# DESCRIPTION					
PERSONAL SERVICES					
611600	Trades Salaries	603,779	616,275	616,275	638,039
615950	Overtime	20,360	14,000	14,000	14,000
616250	Stipends	7,100	7,200	7,200	7,200
	Subtotal	631,239	637,475	637,475	659,239
EMPLOYEE BENEFITS					
621000	FICA	45,826	47,147	47,147	48,813
622000	VRS Retirement	36,298	43,997	43,997	36,691
622500	VRS Hybrid 1 Percent	0	1,453	1,453	1,504
622510	VRS Hybrid Optional Match	0	2,251	2,251	2,631
623000	Health Insurance	134,416	143,716	143,716	154,317
623500	Dental Insurance	2,497	2,484	2,484	2,808
624000	Group Life Insurance	7,790	7,276	7,276	7,535
625000	VRS Hybrid Disability Insurance	1,158	0	0	678
626000	Hybrid Defined Benefit	3,440	0	0	0
627000	ICMA RC Hybrid-DC	1,365	0	0	0
627500	RHCC	4,652	7,459	7,459	595
628000	Other Benefits	1,673	1,673	1,673	1,673
628100	ICMA RC Hybrid-457 Match	3,414	0	0	0
	Subtotal	242,529	257,456	257,456	257,245
PURCHASED SERVICES					
639000	Miscellaneous Contractual Services	87,035	41,000	41,000	41,000
	Subtotal	87,035	41,000	41,000	41,000
OTHER CHARGES					
655060	Employee Development	2,613	2,000	2,000	2,000
	Subtotal	2,613	2,000	2,000	2,000
MATERIALS/SUPPLIES					
660010	Stationery/Forms/Office Supplies	1,542	1,400	1,400	1,400
660090	Vehicle Maintenance, Tires, Tubes	295,576	290,000	556,746	290,000
669900	Miscellaneous Materials & Supplies	54,285	16,000	16,000	16,000
	Subtotal	351,403	307,400	574,146	307,400

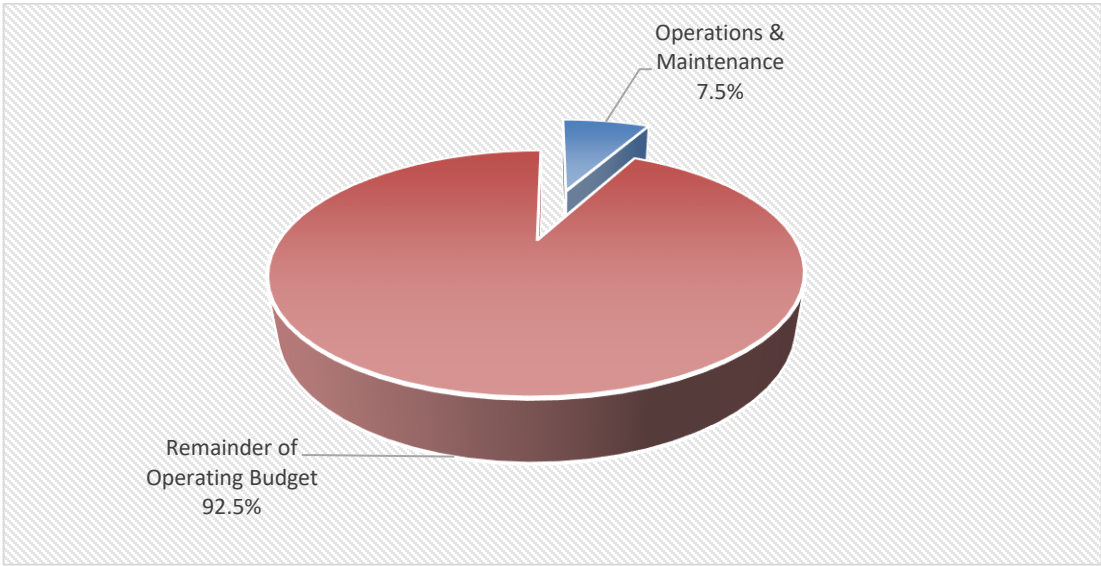
		FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EXPECTED	FY 2026 BUDGET
CODE:	2100-634000-000 Continued.				
ACCT#	DESCRIPTION				
	EQUIPMENT				
681020	Veh Maint, Machine/Tools	913	3,000	3,000	3,000
685020	Bus Replacement	0	600,000	600,000	600,000
685520	Vehicle Replacement	86,560	50,000	50,000	50,000
688000	Technology-Hardware Replacement	770	0	0	0
689210	Furniture/Equipment-Replacement	344	0	0	0
	Subtotal	88,587	653,000	653,000	653,000
	TOTAL	1,403,406	1,898,331	2,165,077	1,919,884

OPERATIONS & MAINTENANCE

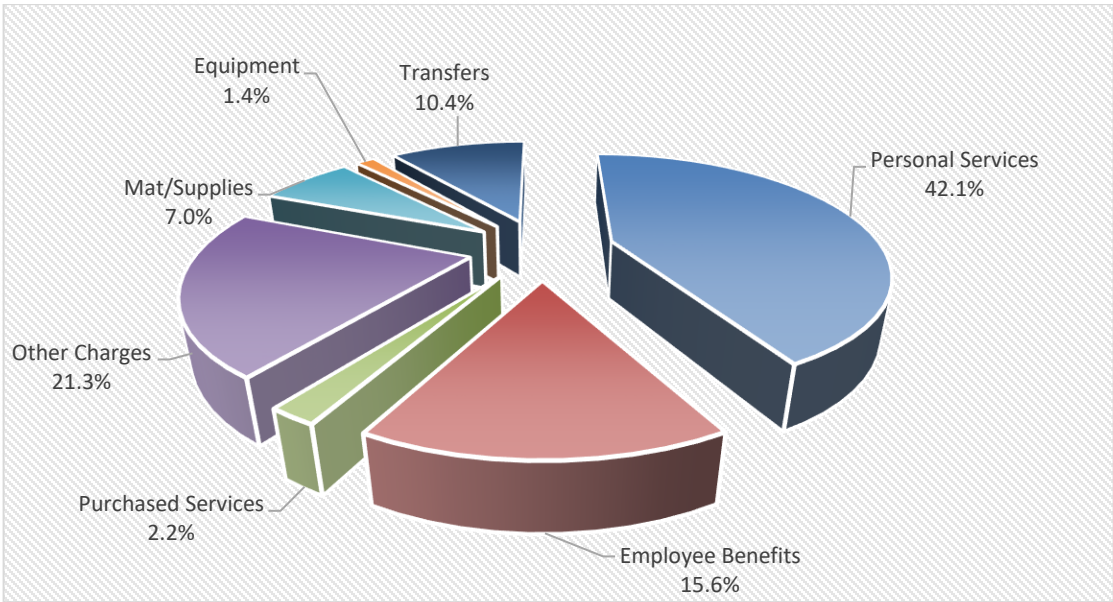
The Operations and Maintenance category of the budget supports activities essential to ensuring that school facilities are open, safe, comfortable, and functional. This includes the operation of heating, lighting, and ventilation systems, as well as facility repairs and the replacement of equipment.

The Operations and Maintenance category comprises 7.5% of the total Operating Budget. This percentage has remained fairly constant in recent years. Approximately 57.7% of the Operations and Maintenance category budget is directed towards compensation of staff (Personal Services 42.1% plus Employee Benefits 15.6%). The remaining 42.3% covers such items as maintenance vehicle costs, utilities, purchased services, maintenance supplies and equipment. The Operations and Maintenance category reflects a decrease of \$1,113,188 or 6.9% (from \$16,092,203 in FY25E to \$14,979,015 in FY26). The charts below and on the next page depict this information.

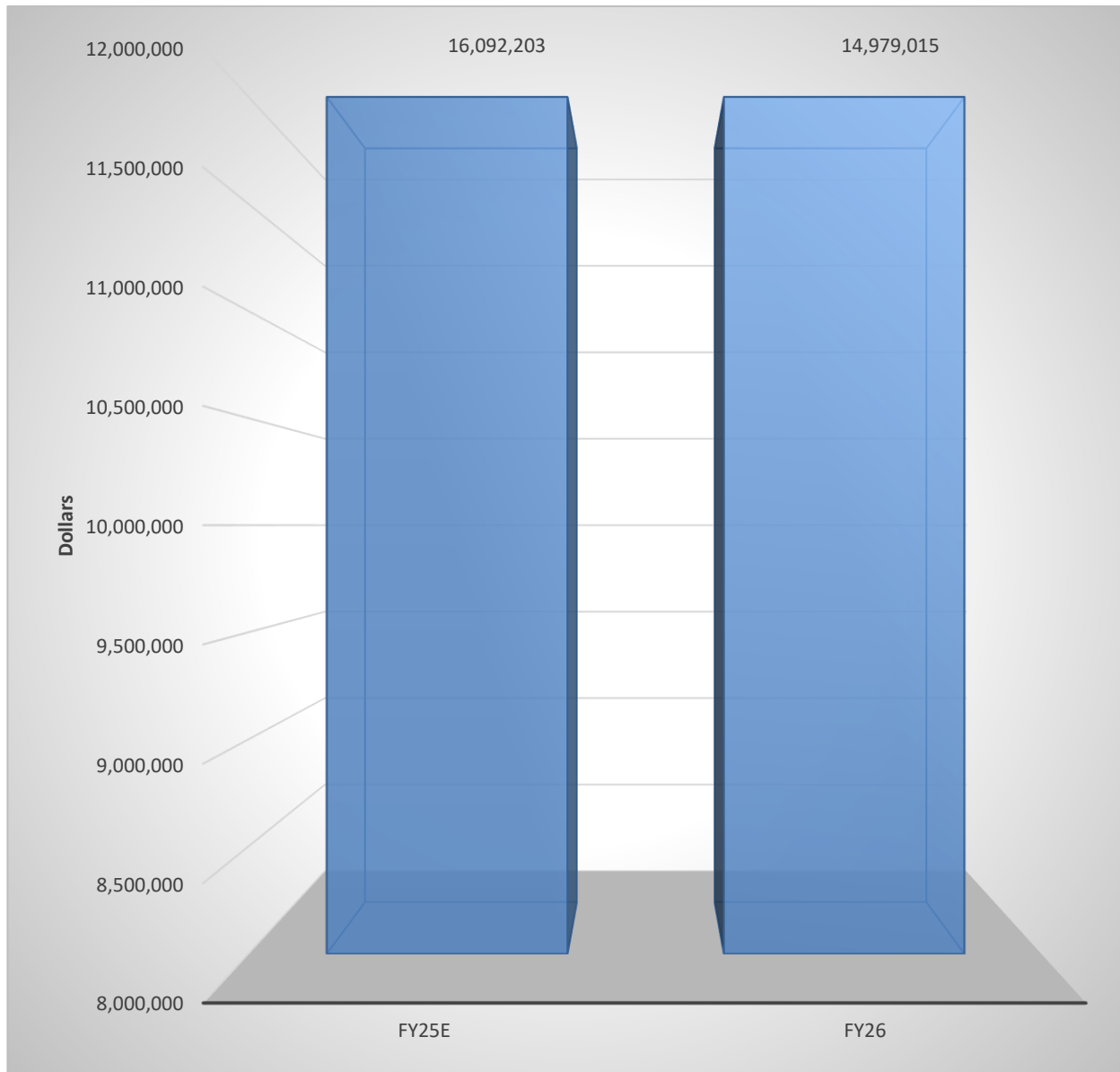
**Operations & Maintenance Category
as a Percent of Operating Budget for FY2026**



**Operations & Maintenance Category
by Major Object for FY2026**



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 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EXPECTED	FY 2026 BUDGET
Administrative	0	0	0	1
Technical	1	0	0	0
Clerical	1	1	1	1

ADDITIONAL INFORMATION:

In FY26 added 1 FTE Administrative

In FY26 reduced 1 FTE Clerical

CODE: 2100-641000-000

ACCT# DESCRIPTION

PERSONAL SERVICES					
610000	Undistributed Salaries and Benefits	0	0	244,489	0
611100	Administrative Salaries	0	156,911	156,911	165,291
611430	Technical Salaries	150,248	0	0	0
611500	Office Clerical	47,491	52,945	52,945	54,814
615950	Overtime	465	0	0	0
	Subtotal	198,204	209,856	454,345	220,105
EMPLOYEE BENEFITS					
621000	FICA	14,308	16,055	16,055	16,839
622000	VRS Retirement	24,971	29,822	29,822	31,278
622500	VRS Hybrid 1 Percent	0	530	530	549
622510	VRS Hybrid Optional Match	0	821	821	960
623000	Health Insurance	47,523	28,459	28,459	54,686
623500	Dental Insurance	840	840	840	840
624000	Group Life Insurance	3,587	2,477	2,477	2,598
625000	VRS Hybrid Disability Insurance	223	0	0	247
626000	Hybrid Defined Benefit	7,177	0	0	0
627000	ICMA RC Hybrid-DC	474	0	0	0
627500	RHCC	2,394	2,540	2,540	205
628000	Other Benefits	282	282	282	282
628100	ICMA RC Hybrid-457 Match	237	0	0	0
	Subtotal	102,016	81,826	81,826	108,484
PURCHASED SERVICES					
639000	Miscellaneous Contractual Services	69,400	0	0	0
	Subtotal	69,400	0	0	0
OTHER CHARGES					
655060	Employee Development	9,446	2,152	2,152	2,152
	Subtotal	9,446	2,152	2,152	2,152
MATERIALS/SUPPLIES					
660010	Stationery/Forms/Office Supplies	3,752	1,500	1,500	1,500
	Subtotal	3,752	1,500	1,500	1,500
TOTAL		382,818	295,334	539,823	332,241

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 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EXPECTED	FY 2026 BUDGET
Office Clerk	1	1	1	1
Trades	21	21	21	21
Custodial	86.5	73.3	73.3	86.55
Technical	4	5	5	5
Building Maintenance Manager	1	0	0	0

ADDITIONAL INFORMATION:

In FY26 added 13.25 FTE Custodians

CODE: 2100-642000-000

ACCT# DESCRIPTION

PERSONAL SERVICES

611430	Technical Salaries	385,806	455,376	455,376	352,539
611500	Office Clerical	30,586	36,859	36,859	40,975
611600	Trades Salaries	1,175,431	1,409,151	1,409,151	1,399,224
611610	Summer Trades	2,751	0	0	0
611910	Custodial Salaries	2,273,922	2,584,833	2,584,833	2,975,957
615950	Overtime	554,801	375,000	375,000	375,000
616250	Stipends	9,000	0	0	0
	Subtotal	4,432,297	4,861,219	4,861,219	5,143,695

EMPLOYEE BENEFITS

621000	FICA	324,852	343,242	343,242	364,866
622000	VRS Retirement	133,625	273,818	273,818	277,722
622500	VRS Hybrid 1 Percent	0	16,288	16,288	17,785
622510	VRS Hybrid Optional Match	0	25,230	25,230	32,393
623000	Health Insurance	968,828	1,052,775	1,052,775	1,058,488
623500	Dental Insurance	24,682	26,508	26,508	22,260
624000	Group Life Insurance	48,163	52,990	52,990	56,341
625000	VRS Hybrid Disability Insurance	13,203	0	0	8,018
626000	Hybrid Defined Benefit	68,439	0	0	0
627000	ICMA RC Hybrid-DC	15,813	0	0	0
627500	RHCC	26,347	54,332	54,332	4,469
628000	Other Benefits	71,225	83,585	83,585	83,585
628100	ICMA RC Hybrid-457 Match	12,507	0	0	0
	Subtotal	1,707,684	1,928,768	1,928,768	1,925,927

PURCHASED SERVICES

633100	Repair and Maintenance	75,631	90,088	90,088	90,088
633400	Bldg Svc, Contract Maintenance/Other	134,142	70,350	70,350	70,350
633500	Contractual AV	0	3,000	3,000	3,000
639000	Miscellaneous Contractual Services	155,236	604,120	654,420	106,100
	Subtotal	365,009	767,558	817,858	269,538

		FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EXPECTED	FY 2026 BUDGET
CODE:	2100-642000-000 Continued.				
ACCT#	DESCRIPTION				
	OTHER CHARGES				
651010	Electric Current	2,140,420	2,025,000	2,025,000	2,025,000
651030	Water	121,368	120,000	120,000	120,000
651040	Sewage	255,482	185,000	185,000	185,000
651060	Solid Waste	136,425	127,500	127,500	127,500
651070	Fuel	92,532	85,000	85,000	85,000
651200	Laundry Service	13,230	12,000	12,000	12,000
651210	Uniform Rental	25,338	28,000	28,000	28,000
651300	Bldg Svc, Repairs - Bldg/GR	52,943	113,750	113,750	113,750
652010	Postage	51,321	57,101	57,101	0
653080	Insurance/Bonds	377,296	480,667	480,667	480,667
655040	Travel	581	1,500	1,500	0
655060	Employee Development	1,040	6,053	6,053	5,020
658030	Indirect Costs	0	6,210	6,210	0
	Subtotal	3,267,976	3,247,781	3,247,781	3,181,937
	MATERIALS/SUPPLIES				
660040	Medical Supplies	0	0	0	1,000
660050	Janitorial Supplies	657,244	340,000	340,000	340,000
660130	Bldg Svc, A/V Supplies	0	10,900	10,900	10,900
660140	Stadium Supplies	56,392	9,500	9,500	9,500
660150	Bldg Svc, Heat & A/C Supplies	220,172	98,125	98,125	98,125
660160	Bldg Svc, Electrical Supplies	52,602	61,262	61,262	61,262
660170	Bldg Svc, Plumbing Supplies	97,461	55,000	55,000	55,000
660180	Bldg Svc, Painting Supplies	27,994	67,500	67,500	67,500
660190	Bldg Svc, Carpentry Supplies	89,541	65,000	65,000	65,000
660210	Safety Materials and Supplies	48,859	30,000	30,000	30,000
660220	Preventive Maintenance Supplies	143,619	80,000	80,000	80,000
660230	Pest Control	32,885	25,000	25,000	25,000
668000	Technology-Software	0	3,100	3,100	3,100
669000	Other Educational Supplies	0	34,390	34,390	0
669900	Miscellaneous Materials & Supplies	58,927	56,400	56,400	39,400
	Subtotal	1,485,696	936,177	936,177	885,787
	EQUIPMENT				
689110	Furniture/Equipment-Additional	60	275,037	275,037	0
689210	Furniture/Equipment-Replacement	1,329	3,000	305,267	0
	Subtotal	1,389	278,037	580,304	0
	TOTAL	11,260,051	12,019,540	12,372,107	11,406,884

GROUND SERVICES

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

PERSONNEL		FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EXPECTED	FY 2026 BUDGET
N/A		0	0	0	0
<hr/>					
CODE: 2100-643000-000					
ACCT# DESCRIPTION					
TRANSFERS					
693010	Transfer to County-Grounds Services	1,279,300	1,506,300	1,506,300	1,551,489
693100	Year End Reversion To General Fund	6,370,749	0	0	0
	Subtotal	7,650,049	1,506,300	1,506,300	1,551,489
TOTAL		7,650,049	1,506,300	1,506,300	1,551,489

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 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EXPECTED	FY 2026 BUDGET
Trades		1	1	1	1
CODE: 2100-645000-000					
ACCT# DESCRIPTION					
PERSONAL SERVICES					
611600	Trades Salaries	51,411	52,774	52,774	54,638
615950	Overtime	1,111	4,000	4,000	4,000
616250	Stipends	600	600	600	600
	Subtotal	53,122	57,374	57,374	59,238
EMPLOYEE BENEFITS					
621000	FICA	4,093	4,038	4,038	4,180
622000	VRS Retirement	0	3,035	3,035	3,142
622500	VRS Hybrid 1 Percent	0	528	528	547
622510	VRS Hybrid Optional Match	0	818	818	957
623000	Health Insurance	8,504	9,313	9,313	9,992
623500	Dental Insurance	287	300	300	300
624000	Group Life Insurance	667	623	623	645
625000	VRS Hybrid Disability Insurance	421	0	0	246
626000	Hybrid Defined Benefit	1,251	0	0	0
627000	ICMA RC Hybrid-DC	496	0	0	0
627500	RHCC	359	639	639	51
628000	Other Benefits	122	122	122	122
628100	ICMA RC Hybrid-457 Match	1,241	0	0	0
	Subtotal	17,441	19,416	19,416	20,182
PURCHASED SERVICES					
639000	Miscellaneous Contractual Services	35,181	25,000	25,000	25,000
	Subtotal	35,181	25,000	25,000	25,000
OTHER CHARGES					
655060	Employee Development	1,021	500	500	500
	Subtotal	1,021	500	500	500
MATERIALS/SUPPLIES					
660010	Stationery/Forms/Office Supplies	119	600	600	600
660080	Gas, Diesel, Oil & Grease	115,492	105,000	105,000	105,000
660090	Vehicle Maintenance, Tires, Tubes	42,856	46,300	46,300	46,300
669900	Miscellaneous Materials & Supplies	12,094	3,000	3,000	3,000
	Subtotal	170,561	154,900	154,900	154,900

		FY 2024	FY 2025	FY 2025	FY 2026
		ACTUAL	BUDGET	EXPECTED	BUDGET
CODE:	2100-645000-000 Continued.				
ACCT#	DESCRIPTION				
	EQUIPMENT				
681010	Veh Svc, Machine Tools, Res	313	3,000	3,000	3,000
685520	Vehicle Replacement	92,820	150,000	150,000	150,000
688000	Technology-Hardware Replacement	1,127	1,400	1,400	1,400
688050	Technology-Hardware Additions	0	1,000	1,000	1,000
689110	Furniture/Equipment-Additional	226	600	600	600
689210	Furniture/Equipment-Replacement	2,127	1,500	1,500	1,500
	Subtotal	96,613	157,500	157,500	157,500
	TOTAL	373,939	414,690	414,690	417,320

SECURITY SERVICES

This program provides security officers to all middle and high schools. The program supports the faculty and enriches the students social and emotional needs. This Security Services program will also build safety and security within our middle and high schools and provide a system of safe and secure schools.

PERSONNEL	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EXPECTED	FY 2026 BUDGET
Security Guard	12	12	12	12.35
Supervisor of School Safety	0	1	1	1

ADDITIONAL INFORMATION:

In FY26 added .35 FTE Security Guard

CODE: 2100-646000-000

ACCT# DESCRIPTION

PERSONAL SERVICES					
611300	Professional Salaries	0	85,963	85,963	107,713
611420	Security Guard Salaries	296,536	408,286	408,286	431,405
615950	Overtime	6,292	0	0	0
	Subtotal	302,828	494,249	494,249	539,118
EMPLOYEE BENEFITS					
621000	FICA	22,912	37,817	37,817	41,248
622000	VRS Retirement	5,965	70,241	70,241	31,006
622500	VRS Hybrid 1 Percent	0	2,395	2,395	3,414
622510	VRS Hybrid Optional Match	0	3,710	3,710	5,971
623000	Health Insurance	22,219	42,939	42,939	60,866
623500	Dental Insurance	375	1,732	1,732	1,740
624000	Group Life Insurance	3,923	5,839	5,839	6,369
625000	VRS Hybrid Disability Insurance	1,178	0	0	1,539
626000	Hybrid Defined Benefit	39,136	0	0	0
627000	ICMA RC Hybrid-DC	2,506	0	0	0
627500	RHCC	3,466	5,987	5,987	507
	Subtotal	101,680	170,660	170,660	152,660
PURCHASED SERVICES					
639000	Miscellaneous Contractual Services	7,334	30,000	30,000	30,000
	Subtotal	7,334	30,000	30,000	30,000
OTHER CHARGES					
655040	Travel	0	3,500	3,500	3,500
655060	Employee Development	0	5,000	5,000	5,000
658020	Unappropriated Balance	0	1,500	1,500	1,500
	Subtotal	0	10,000	10,000	10,000
MATERIALS/SUPPLIES					
669900	Miscellaneous Materials & Supplies	0	5,000	5,000	5,000
	Subtotal	0	5,000	5,000	5,000
TOTAL		411,842	709,909	709,909	736,778

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 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EXPECTED	FY 2026 BUDGET
Trades	5	5	5	5
Technical	1	2	2	1
Clerical	1	1	1	1

ADDITIONAL INFORMATION:

In FY26 reduced 1 FTE Technical

CODE: 2100-647000-000

ACCT# DESCRIPTION

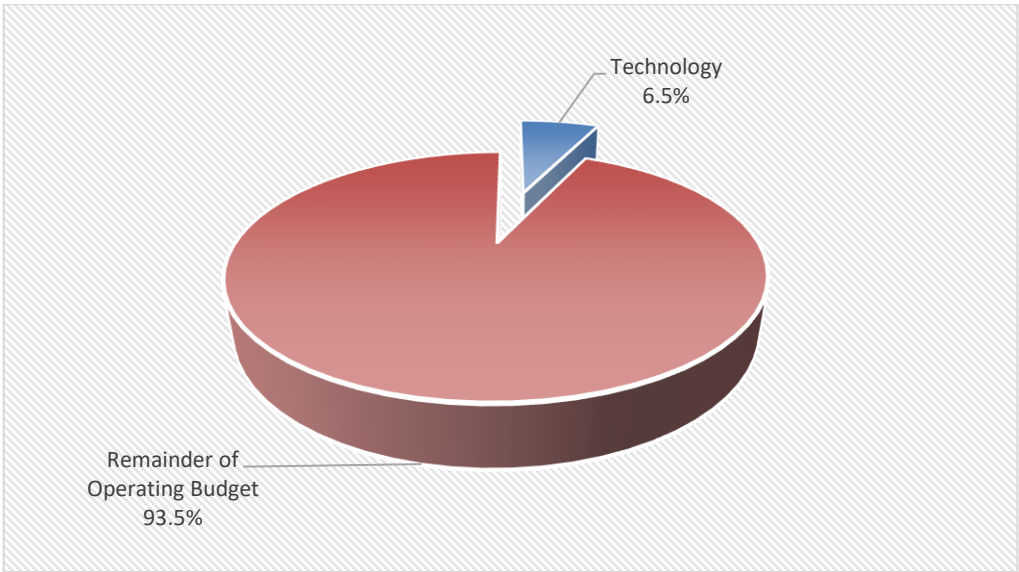
PERSONAL SERVICES					
611430	Technical Salaries	41,570	87,589	87,589	53,290
611500	Office Clerical	45,144	47,973	47,973	49,666
611600	Trades Salaries	214,390	226,536	226,536	234,537
615950	Overtime	13,312	10,000	10,000	10,000
	Subtotal	314,416	372,098	372,098	347,493
EMPLOYEE BENEFITS					
621000	FICA	23,320	27,705	27,705	25,822
622000	VRS Retirement	18,153	29,561	29,561	28,120
622500	VRS Hybrid 1 Percent	0	771	771	874
622510	VRS Hybrid Optional Match	0	1,195	1,195	1,529
623000	Health Insurance	46,280	51,689	51,689	68,483
623500	Dental Insurance	1,587	1,752	1,752	1,344
624000	Group Life Insurance	4,410	4,277	4,277	3,987
625000	VRS Hybrid Disability Insurance	455	0	0	394
626000	Hybrid Defined Benefit	7,699	0	0	0
627000	ICMA RC Hybrid-DC	722	0	0	0
627500	RHCC	2,584	4,385	4,385	316
628000	Other Benefits	441	441	441	441
628100	ICMA RC Hybrid-457 Match	306	0	0	0
	Subtotal	105,957	121,776	121,776	131,310
MATERIALS/SUPPLIES					
669900	Miscellaneous Materials & Supplies	3,884	1,000	1,000	1,000
	Subtotal	3,884	1,000	1,000	1,000
EQUIPMENT					
689110	Furniture/Equipment-Additional	0	4,000	4,000	4,000
689210	Furniture/Equipment-Replacement	0	50,500	50,500	50,500
	Subtotal	0	54,500	54,500	54,500
TOTAL		424,257	549,374	549,374	534,303

TECHNOLOGY

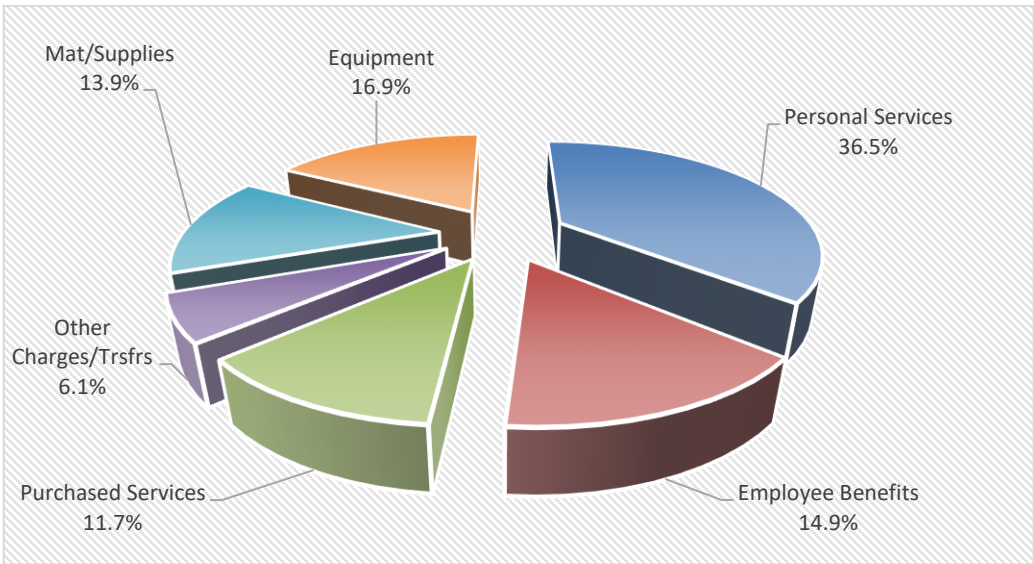
The Technology category of the budget includes expenditures related to instructional technology, instructional support, administrative systems, and operations and maintenance. In the 2008 General Assembly session, the Commonwealth established a new, dedicated Technology classification for local school division budgets, effective July 1, 2008. This reclassification was designed to improve the tracking and reporting of overall technology expenditures. In compliance with this mandate, the FY2009 budget was reallocated to transfer previously approved technology funds from existing categories into the newly established Technology category.

The Technology category comprises 6.5% of the total Operating Budget. Approximately 51.4% percent of the Technology category budget is directed towards compensation of staff (Personal Services 36.5% plus Employee Benefits 14.9%). The remaining 48.6% covers such items as equipment, materials and supplies and purchased services. The Technology category budget reflects an increase of \$170,818 or 1.3% (from \$12,873,689 in FY25E to \$13,044,507 in FY26). The charts below and on the next page depict this information.

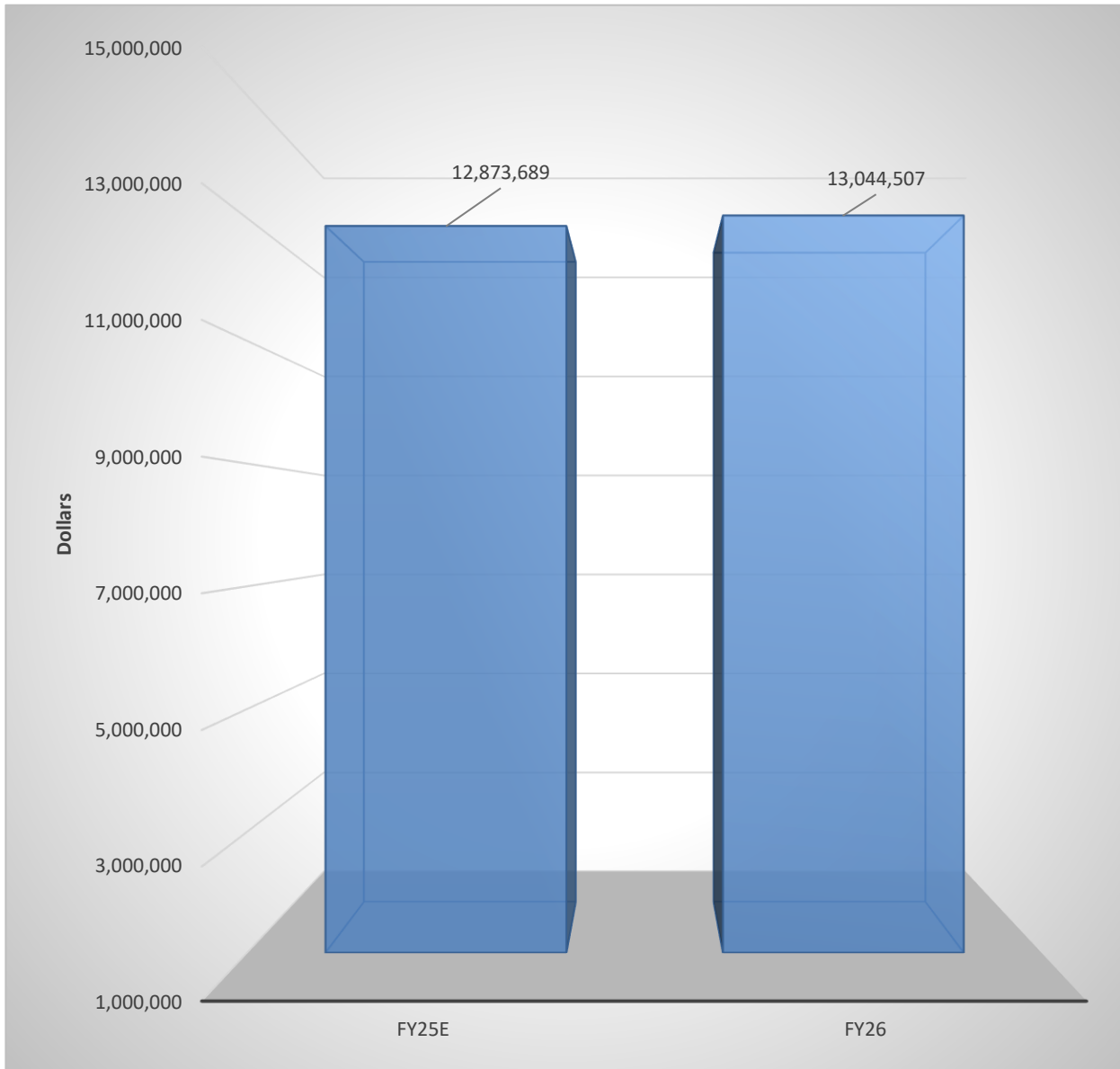
**Technology Category
as a Percent of Operating Budget for FY2026**



**Technology Category
by Major Object for FY2026**



Budget Comparison of Technology Category



TECHNOLOGY - CLASSROOM INSTRUCTION

This program provides technology support for elementary, middle, and high schools, including hardware, software, and personnel services. These resources ensure that students and staff have access to reliable, up-to-date instructional technology to support teaching and learning in the classroom environment.

PERSONNEL	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EXPECTED	FY 2026 BUDGET
Teachers	15.5	15	15	16

ADDITIONAL INFORMATION:

In FY26 added 1 FTE Teacher

CODE: 2100-681000-000

ACCT# DESCRIPTION

PERSONAL SERVICES					
611210	Teacher Salaries	1,108,668	1,168,457	1,168,457	1,243,175
615000	Substitute Salaries	0	1,000	1,000	1,000
616250	Stipends	3,500	0	0	0
	Subtotal	1,112,168	1,169,457	1,169,457	1,244,175
EMPLOYEE BENEFITS					
621000	FICA	81,247	89,695	89,695	95,411
622000	VRS Retirement	172,300	166,050	166,050	176,663
622500	VRS Hybrid 1 Percent	0	663	663	2,646
622510	VRS Hybrid Optional Match	0	1,060	1,060	5,258
623000	Health Insurance	186,296	219,851	219,851	254,689
623500	Dental Insurance	4,440	5,268	5,268	5,832
624000	Group Life Insurance	14,731	13,798	13,798	14,679
625000	VRS Hybrid Disability Insurance	294	0	0	1,191
626000	Hybrid Defined Benefit	8,219	0	0	0
627000	ICMA RC Hybrid-DC	626	0	0	0
627500	RHCC	13,302	14,146	14,146	1,159
628000	Other Benefits	2,533	2,533	2,533	2,533
628100	ICMA RC Hybrid-457 Match	1,566	0	0	0
	Subtotal	485,554	513,064	513,064	560,061
PURCHASED SERVICES					
633400	Bldg Svc, Contract Maintenance/Other	458	63,900	63,900	63,900
639000	Miscellaneous Contractual Services	1,001	225,000	225,000	225,000
	Subtotal	1,459	288,900	288,900	288,900
OTHER CHARGES					
655060	Employee Development	1,264	875	875	875
	Subtotal	1,264	875	875	875
MATERIALS/SUPPLIES					
660300	Textbooks	4,650	19,000	19,000	19,000
668000	Technology-Software	447,925	1,481,763	1,481,763	1,481,763
668100	Technology Consumables	132,080	130,547	130,547	130,547
669000	Other Educational Supplies	4,757	2,400	2,400	2,400
	Subtotal	589,412	1,633,710	1,633,710	1,633,710

		FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EXPECTED	FY 2026 BUDGET
CODE:	2100-681000-000 Continued.				
ACCT#	DESCRIPTION				
	EQUIPMENT				
683500	Technology-Hardware Additions	56	0	0	0
688000	Technology-Hardware Replacement	133,227	1,184,997	984,997	984,997
688050	Technology-Hardware Additions	172,880	335,697	335,697	335,697
688100	Technology-Infrastructure Replacement	2,960	2,000	2,000	2,000
689110	Furniture/Equipment-Additional	848	3,000	3,000	3,000
	Subtotal	309,971	1,525,694	1,325,694	1,325,694
	TRANSFERS				
693060	Transfer Out to School Tech	300,000	500,000	700,000	700,000
	Subtotal	300,000	500,000	700,000	700,000
	TOTAL	2,799,828	5,631,700	5,631,700	5,753,415

TECHNOLOGY - INSTRUCTIONAL SUPPORT

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

PERSONNEL

	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EXPECTED	FY 2026 BUDGET
Technical	26	25	25	26

ADDITIONAL INFORMATION:

In FY26 added 1 FTE Technical

CODE: 2100-682000-000

ACCT# DESCRIPTION

PERSONAL SERVICES					
611430	Technical Salaries	1,696,592	1,983,756	1,983,756	2,115,816
611530	Interns	36,621	0	0	0
615950	Overtime	6,349	2,000	2,000	2,000
	Subtotal	1,739,562	1,985,756	1,985,756	2,117,816
EMPLOYEE BENEFITS					
621000	FICA	128,798	151,770	151,770	161,873
622000	VRS Retirement	178,339	290,198	290,198	300,671
622500	VRS Hybrid 1 Percent	0	6,227	6,227	7,746
622510	VRS Hybrid Optional Match	0	9,653	9,653	13,552
623000	Health Insurance	271,864	277,952	277,952	306,983
623500	Dental Insurance	6,756	6,444	6,444	6,096
624000	Group Life Insurance	22,318	23,424	23,424	24,982
625000	VRS Hybrid Disability Insurance	2,786	0	0	3,490
626000	Hybrid Defined Benefit	85,121	0	0	0
627000	ICMA RC Hybrid-DC	5,968	0	0	0
627500	RHCC	20,193	24,017	24,017	1,973
628000	Other Benefits	2,688	2,688	2,688	2,688
628100	ICMA RC Hybrid-457 Match	7,491	0	0	0
	Subtotal	732,322	792,373	792,373	830,054
OTHER CHARGES					
654010	Lease Copy Machine	506,649	367,262	367,262	367,262
654020	Lease/Rent Buildings	59,577	0	0	0
654030	ACT/Crestar Lease	1,177	0	0	0
655040	Travel	1,669	2,160	2,160	2,160
	Subtotal	569,072	369,422	369,422	369,422
MATERIALS/SUPPLIES					
668000	Technology-Software	34,269	90,900	90,900	90,900
	Subtotal	34,269	90,900	90,900	90,900
EQUIPMENT					
688050	Technology-Hardware Additions	1,000	1,000	1,000	1,000
	Subtotal	1,000	1,000	1,000	1,000
TOTAL		3,076,225	3,239,451	3,239,451	3,409,192

TECHNOLOGY - ADMINISTRATION

This program provides technological support for all administrative functions across the school division. Support includes the provision and maintenance of hardware, software, and personnel services necessary to ensure the efficient and secure operation of administrative programs and services.

PERSONNEL	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EXPECTED	FY 2026 BUDGET
Administrative	1	1	1	1
Technical	9.5	10	10	9
Clerical	1	1	1	1

ADDITIONAL INFORMATION:

In FY26 reduced 1 FTE Technical

CODE: 2100-683000-000

ACCT# DESCRIPTION

PERSONAL SERVICES					
611100	Administrative Salaries	150,248	156,911	156,911	141,397
611430	Technical Salaries	866,403	994,532	994,532	913,810
611500	Office Clerical	49,662	52,774	52,774	54,638
615950	Overtime	1,883	1,000	1,000	1,000
616250	Stipends	59	0	0	0
	Subtotal	1,068,255	1,205,217	1,205,217	1,110,845
EMPLOYEE BENEFITS					
621000	FICA	79,538	92,129	92,129	84,909
622000	VRS Retirement	114,317	173,099	173,099	157,715
622500	VRS Hybrid 1 Percent	0	4,021	4,021	4,890
622510	VRS Hybrid Optional Match	0	6,229	6,229	8,555
623000	Health Insurance	153,039	140,694	140,694	151,082
623500	Dental Insurance	3,816	2,988	2,988	3,216
624000	Group Life Insurance	14,255	14,217	14,217	13,102
625000	VRS Hybrid Disability Insurance	1,768	0	0	2,201
626000	Hybrid Defined Benefit	53,368	0	0	0
627000	ICMA RC Hybrid-DC	3,761	0	0	0
627500	RHCC	12,875	14,576	14,576	1,033
628000	Other Benefits	1,601	1,601	1,601	1,601
628100	ICMA RC Hybrid-457 Match	5,379	0	0	0
	Subtotal	443,717	449,554	449,554	428,304
OTHER CHARGES					
651210	Uniform Rental	240	400	400	400
655060	Employee Development	6,164	16,857	16,857	16,857
	Subtotal	6,404	17,257	17,257	17,257
MATERIALS/SUPPLIES					
660010	Stationery/Forms/Office Supplies	312	538	538	538
	Subtotal	312	538	538	538
EQUIPMENT					
689110	Furniture/Equipment-Additional	3,683	1,300	1,300	1,300
689210	Furniture/Equipment-Replacement	0	6,300	6,300	6,300
	Subtotal	3,683	7,600	7,600	7,600
TOTAL		1,522,371	1,680,166	1,680,166	1,564,544

TECHNOLOGY - OPERATIONS & MAINTENANCE

This program provides technological support for all operations and maintenance functions within the school division. Support includes hardware, software, and personnel services necessary to ensure the effective and efficient management of facilities, transportation, and other operational services.

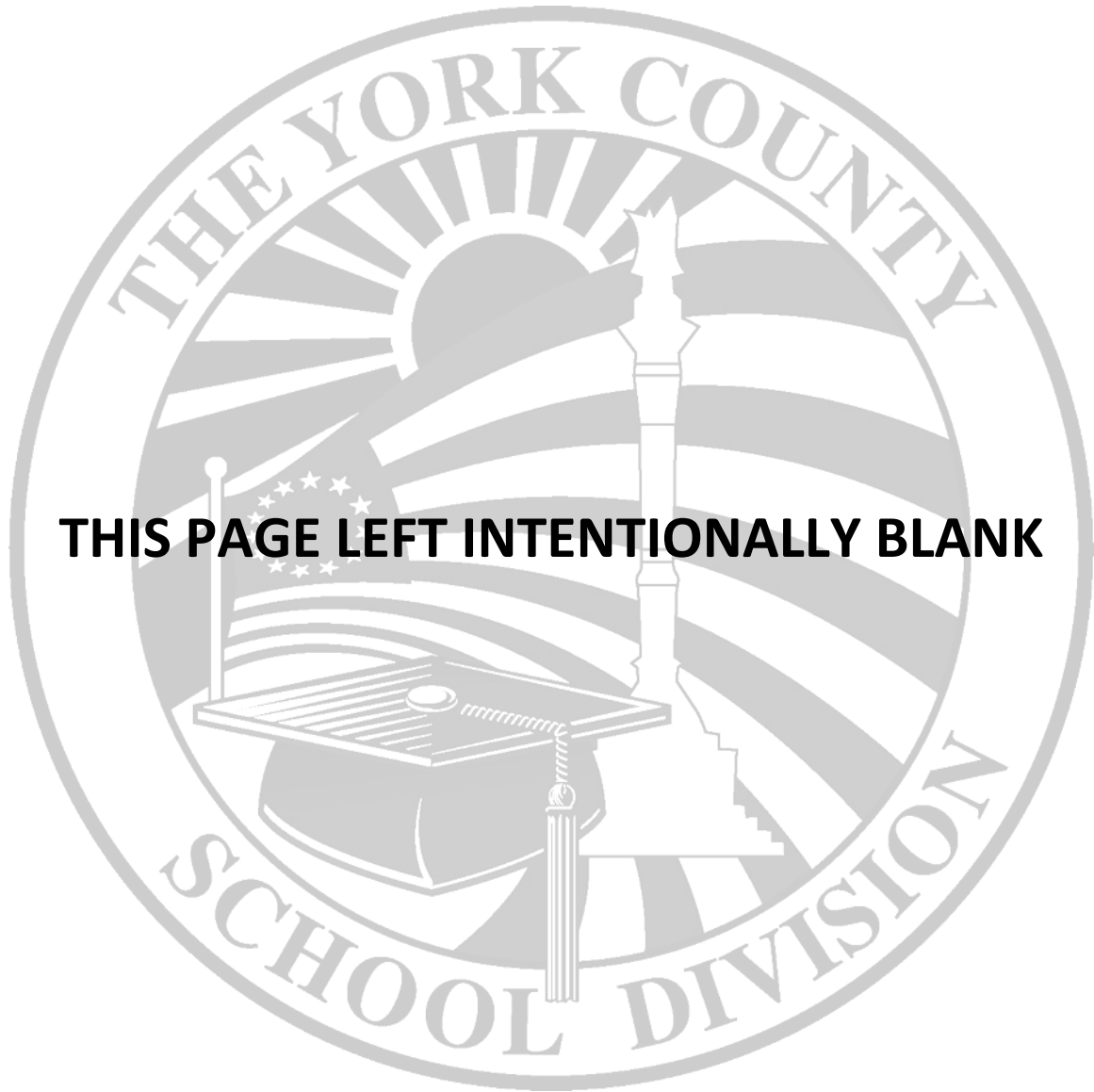
PERSONNEL		FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EXPECTED	FY 2026 BUDGET
Technical		3	3	3	3
CODE:	2100-686000-000				
ACCT#	DESCRIPTION				
PERSONAL SERVICES					
611430	Technical Salaries	243,235	296,917	296,917	282,294
	Subtotal	243,235	296,917	296,917	282,294
EMPLOYEE BENEFITS					
621000	FICA	17,667	22,716	22,716	21,597
622000	VRS Retirement	26,332	42,193	42,193	40,115
622500	VRS Hybrid 1 Percent	0	931	931	1,809
622510	VRS Hybrid Optional Match	0	1,443	1,443	3,165
623000	Health Insurance	48,560	34,772	34,772	47,784
623500	Dental Insurance	1,120	1,260	1,260	1,140
624000	Group Life Insurance	3,296	3,505	3,505	3,332
625000	VRS Hybrid Disability Insurance	412	0	0	815
626000	Hybrid Defined Benefit	11,488	0	0	0
627000	ICMA RC Hybrid-DC	876	0	0	0
627500	RHCC	2,977	3,593	3,593	263
628000	Other Benefits	392	392	392	392
628100	ICMA RC Hybrid-457 Match	2,189	0	0	0
	Subtotal	115,309	110,805	110,805	120,412
PURCHASED SERVICES					
633100	Repair and Maintenance	3,926	20,000	20,000	20,000
633400	Bldg Svc, Contract Maintenance/Other	889,575	1,105,850	1,105,850	1,105,850
639000	Miscellaneous Contractual Services	36,323	72,000	72,000	72,000
	Subtotal	929,824	1,197,850	1,197,850	1,197,850
OTHER CHARGES					
652030	Telephone	330,734	398,000	398,000	398,000
	Subtotal	330,734	398,000	398,000	398,000
MATERIALS/SUPPLIES					
668000	Technology-Software	61,792	82,530	82,530	82,530
668001		190,015	0	0	0
668002	Subsc Fncg Principal	144,605	0	0	0
668004	Interest Exp Subscriptions	4,297	0	0	0
669900	Miscellaneous Materials & Supplies	7,151	5,000	5,000	5,000
	Subtotal	407,860	87,530	87,530	87,530

		FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EXPECTED	FY 2026 BUDGET
CODE:	2100-686000-000	Continued.			
ACCT#	DESCRIPTION				
	EQUIPMENT				
688000	Technology-Hardware Replacement	34,362	95,000	95,000	95,000
688050	Technology-Hardware Additions	15,385	10,000	10,000	10,000
	Subtotal	49,747	105,000	105,000	105,000
	TOTAL	2,076,709	2,196,102	2,196,102	2,191,086

TECHNOLOGY - OTHER PROGRAMS - GRANTS

This program provides technological support—including hardware and software—for the implementation and administration of federal and state grant programs. Included in this budget is support for the Carl D. Perkins Career and Technical Education Grant, ensuring that technology resources align with programmatic goals and compliance requirements.

PERSONNEL		FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EXPECTED	FY 2026 BUDGET
N/A		0	0	0	0
<hr/>					
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CODE:	2100-689050-000				
ACCT#	DESCRIPTION				
<hr/>					
PURCHASED SERVICES					
639000	Miscellaneous Contractual Services	74,339	57,683	45,460	45,460
	Subtotal	74,339	57,683	45,460	45,460
OTHER CHARGES					
655040	Travel	1,629	0	4,400	4,400
655060	Employee Development	1,363	4,400	8,600	8,600
655800	Pupil Transportation	0	0	500	500
	Subtotal	2,992	4,400	13,500	13,500
EQUIPMENT					
688000	Technology-Hardware Replacement	52,429	64,470	67,310	67,310
	Subtotal	52,429	64,470	67,310	67,310
TOTAL		129,760	126,553	126,270	126,270

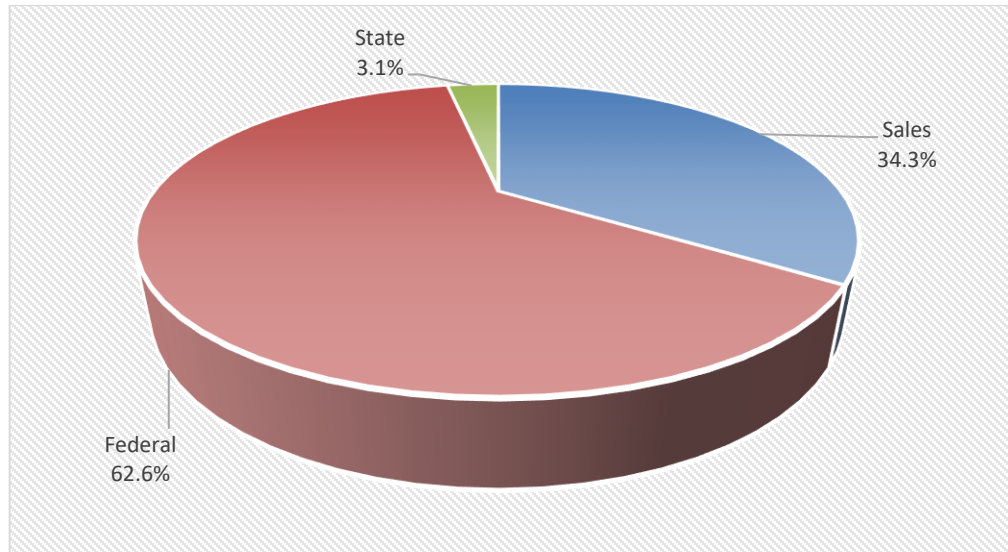


OTHER FUNDS

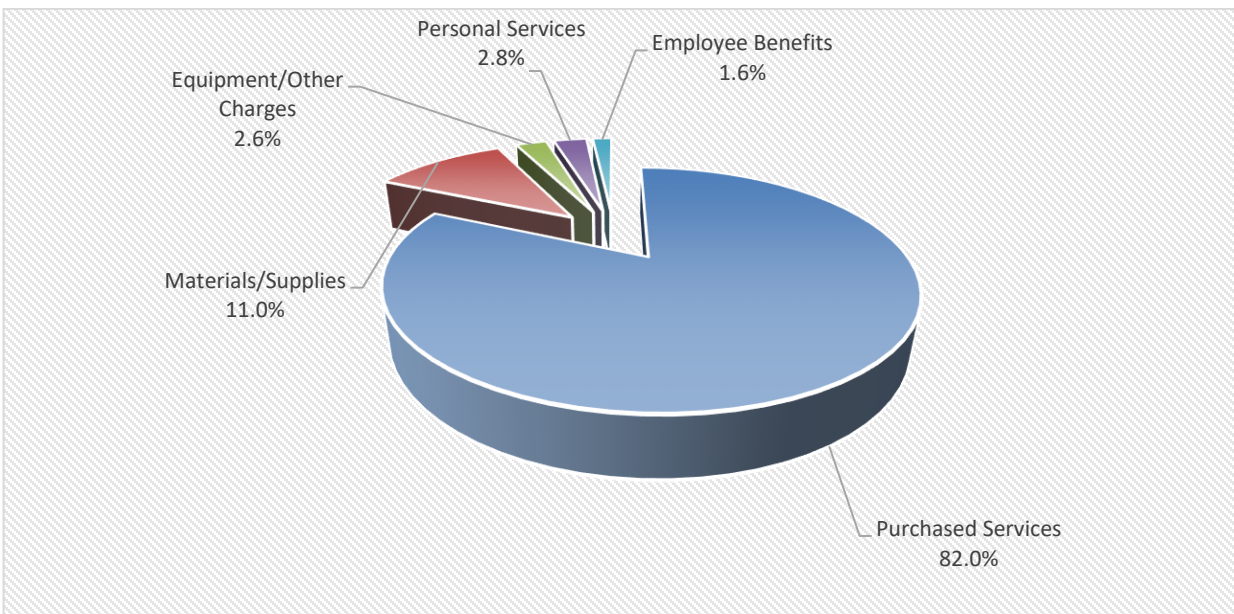
**YORK COUNTY SCHOOL DIVISION
SCHOOL NUTRITION FUND
FISCAL YEAR 2026**

The School Nutrition Fund accounts for the cafeteria operations within the school division, including the preparation and serving of school breakfast and lunch. The School Nutrition Fund does not receive any contributions from the County of York. The largest revenue source, 62.6%, is federal funding. As compared to FY25E, the School Nutrition budget reflects an increase of \$5,427 (\$7,687,810 in FY25E to \$7,693,237 in FY26). Variety, quality, presentation and speedy service have contributed to the success of the food service program.

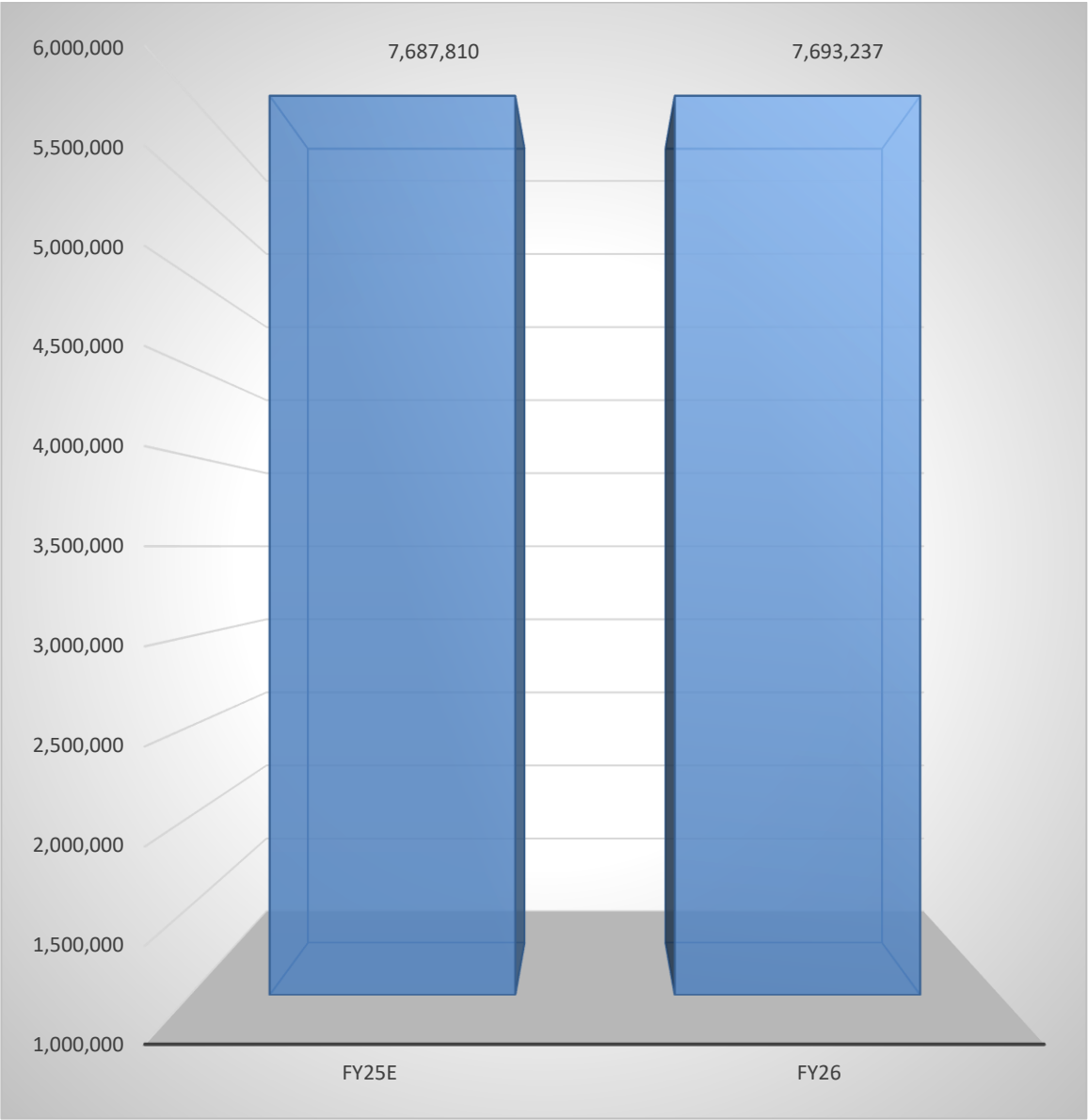
Revenues by Source – FY2026



Expenditures by Major Object – FY2026



Budget Comparison of School Nutrition Category



**YORK COUNTY SCHOOL DIVISION
SCHOOL NUTRITION FUND
FISCAL YEAR 2026**

FUND BALANCE SUMMARY

BEGINNING FUND BALANCE 7/1/24		\$5,781,836
PROJECTED FY 2025 REVENUES	7,687,810	
PROJECTED FY 2025 EXPENDITURES	<u>7,687,810</u>	0
PROJECTED FY 2026 REVENUES	7,693,237	
PROJECTED FY 2026 EXPENDITURES	<u>7,693,237</u>	0
BUDGETED FUND BALANCE 6/30/26		<u><u>\$5,781,836</u></u>

**YORK COUNTY SCHOOL DIVISION
SCHOOL NUTRITION FUND
FISCAL YEAR 2026**

REVENUE DETAIL

**ANNUAL FINANCIAL PLAN
FUND 2200**

SCHOOL NUTRITION

ACCT #		FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EXPECTED	FY 2026 BUDGET
	DESCRIPTION				
	REVENUE-LOCAL SOURCES				
30315-510100	INTEREST ON DEPOSITS	96,499	50,000	50,000	50,000
	CHARGES FOR SERVICES				
30316-575000	CAFETERIA SALES	2,972,470	2,585,000	2,585,000	2,585,000
30316-575050	SUMMER SCHOOL CAFETERIA SALES	315	0	0	0
30316-575100	CAFETERIA SALES-DONATION	150	0	0	0
30316-575610	SALE OF SURPLUS	0	0	2,800	2,800
	LOCAL MISCELLANEOUS				
30318-530100	PRIOR YR EXPENDITURE REFUND	1,866	0	0	0
30318-530200	MISCELLANEOUS	2,000	0	0	0
	REVENUE COMMONWEALTH				
30324-525000	SCHOOL FOOD PROGRAM-LUNCH	44,974	104,641	92,023	92,023
30324-525100	SCHOOL FOOD PROGRAM-BREAKFAST	75,400	79,678	100,146	105,573
30324-540903	SCHOOL FOOD-REDUCED LUNCH	31,227	0	26,000	26,000
30324-540904	SCHOOL FOOD-REDUCED BREAKFAST	14,039	0	12,000	12,000
	REVENUE-FEDERAL				
30333-521300	SCHOOL FOOD PRGM/USDA	1,864,283	2,600,000	2,600,000	2,600,000
30333-521310	SCHOOL FOOD - BREAKFAST PGM	656,763	1,805,000	1,805,000	1,805,000
30333-521320	USDA DONATED FOODS	389,734	300,000	400,000	400,000
30333-521330	LOCAL LEVEL ADMIN COST GRANT	3,256	20,000	0	0
30333-521335	SCHOOL FOOD-USDA SCAF	251,918	308,308	0	0
30333-521295	CACFP	0	0	14,841	14,841
	TOTAL SCHOOL NUTRITION FUND	6,404,895	7,852,627	7,687,810	7,693,237

SCHOOL NUTRITION

The school lunch program is a fiscally independent operation. Its income is generated by the sale of food and beverages and limited support from the USDA. The school lunch facilities provide feeding centers for emergency shelter sites when needed. In FY04 the School Division privatized the food service operation in the division. Beginning in FY14, SODEXO (private company) became the service provider for the School Division for the preparation and delivery of food services to students.

PERSONNEL	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EXPECTED	FY 2026 BUDGET
Administrative	0.25	0.25	0.25	0.25
Technical	1.555	1.555	1.555	1.555
School Nutrition Personnel	8	5	5	3

CODE: 2200-651000-000

ACCT# DESCRIPTION

PERSONAL SERVICES				
611100	Administrative Salaries	34,071	36,205	36,205
611430	Technical Salaries	88,637	93,627	93,627
611930	Food Services Salaries	117,985	124,680	85,000
615950	Overtime	3,077	10,600	3,500
	Subtotal	243,770	265,112	218,332
EMPLOYEE BENEFITS				
621000	FICA	17,811	19,474	17,500
622000	VRS Retirement	19,588	21,677	13,000
622500	VRS Hybrid 1 Percent	0	467	0
622510	VRS Hybrid Optional Match	0	817	0
623000	Health Insurance	51,424	64,002	64,002
623500	Dental Insurance	1,571	1,668	1,668
624000	Group Life Insurance	4,926	3,007	4,700
625000	VRS Hybrid Disability Insurance	374	0	364
626000	Hybrid Defined Benefit	1,703	2,841	2,841
627000	ICMA RC Hybrid-DC	440	0	471
627500	RHCC	2,071	3,083	2,040
628000	Other Benefits	15,000	15,000	15,000
628100	ICMA RC Hybrid-457 Match	440	0	471
	Subtotal	115,348	132,036	122,057

		FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EXPECTED	FY 2026 BUDGET
CODE:	2200-651000-000 Continued.				
ACCT#	DESCRIPTION				
	PURCHASED SERVICES				
633100	Repair and Maintenance	0	25,000	0	0
633400	Bldg Svc, Contract Maintenance/Other	9,670	75,000	22,100	47,100
639000	Miscellaneous Contractual Services	0	7,950	65,000	25,000
639100	Administrative Fee-Sodexo	298,117	255,000	315,000	315,000
639200	Management Fee-Sodexo	85,629	110,000	90,000	90,000
639350	Personal Svc-Sodexo	1,497,312	1,500,000	1,556,000	1,556,000
639400	Benefits-Sodexo	266,851	664,596	590,121	641,973
639450	Emp. Develop-Sodexo	0	3,150	0	0
639500	New Hires-Sodexo	0	5,000	0	0
639550	Supplies-Sodexo	242,752	375,000	300,000	300,000
639600	Food-Sodexo	2,278,602	3,034,029	3,055,488	3,056,652
639650	Capital Outlay-Sodexo	0	17,038	0	0
639700	Other Chrgs.- Sodexo	203,736	150,000	275,000	275,000
	Subtotal	4,882,669	6,221,763	6,268,709	6,306,725
	OTHER CHARGES				
655040	Travel	0	5,000	2,500	2,500
655060	Employee Development	0	5,000	2,500	2,500
658010	Dues/Memberships	616	0	750	750
	Subtotal	616	10,000	5,750	5,750
	MATERIALS/SUPPLIES				
660020	Food Supplies	388,581	151,686	434,372	434,372
660030	Food Spls-USDA SCAF	0	308,308	0	0
669900	Miscellaneous Materials & Supplies	23,641	0	0	15,000
669950	USDA Commodities	389,734	270,000	400,000	400,000
	Subtotal	801,956	729,994	834,372	849,372
	EQUIPMENT				
687100	Temp Modular	-20,769	0	0	0
688000	Technology-Hardware Replacement	0	0	103,590	0
689110	Furniture/Equipment-Additional	9,357	250,000	135,000	150,000
689210	Furniture/Equipment-Replacement	68,709	243,722	0	41,001
	Subtotal	57,297	493,722	238,590	191,001
	TOTAL	6,101,656	7,852,627	7,687,810	7,693,237

SCHOOL NUTRITION

The school lunch program is a fiscally independent operation. Its income is generated by the sale of food and beverages and limited support from the USDA. The school lunch facilities provide feeding centers for emergency shelter sites when needed. In FY04 the School Division privatized the food service operation in the division. Beginning in FY14, SODEXO (private company) became the service provider for the School Division for the preparation and delivery of food services to students.

PERSONNEL	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EXPECTED	FY 2026 BUDGET
N/A	0	0	0	0

CODE: 2200-651999-000

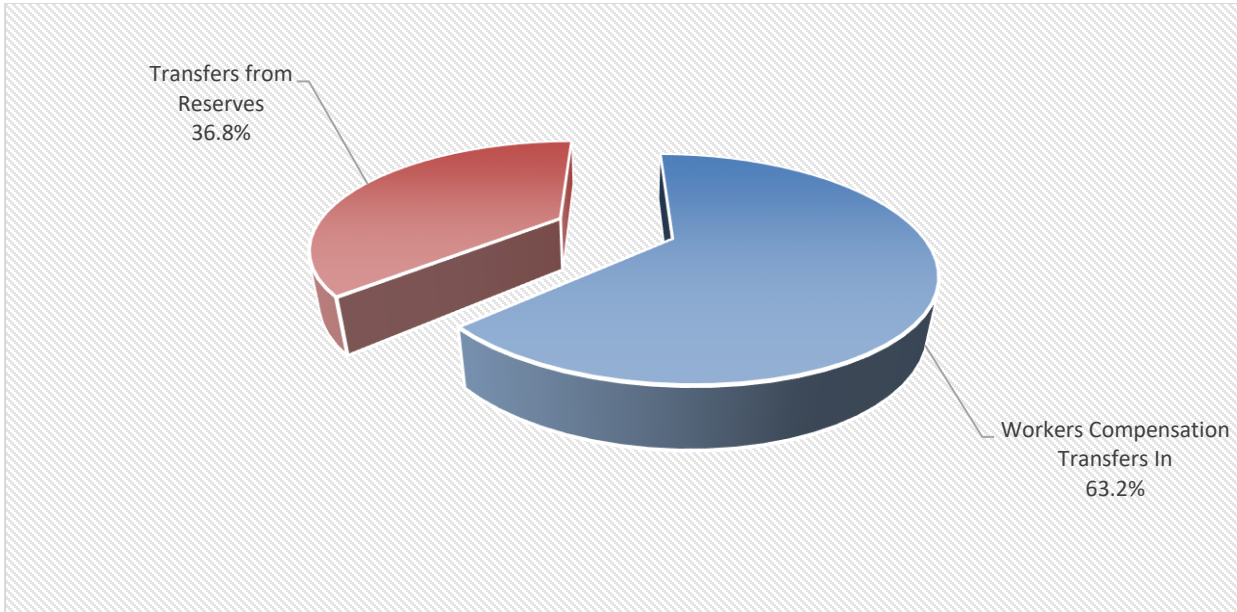
ACCT# DESCRIPTION

PURCHASED SERVICES				
633400	Bldg Svc, Contract Maintenance/Other	26,499	0	0
	Subtotal	26,499	0	0
EQUIPMENT				
685520	Vehicle Replacement	138,628	0	0
689110	Furniture/Equipment-Additional	86,500	0	0
689210	Furniture/Equipment-Replacement	24,212	0	0
	Subtotal	249,340	0	0
	TOTAL	275,839	0	0

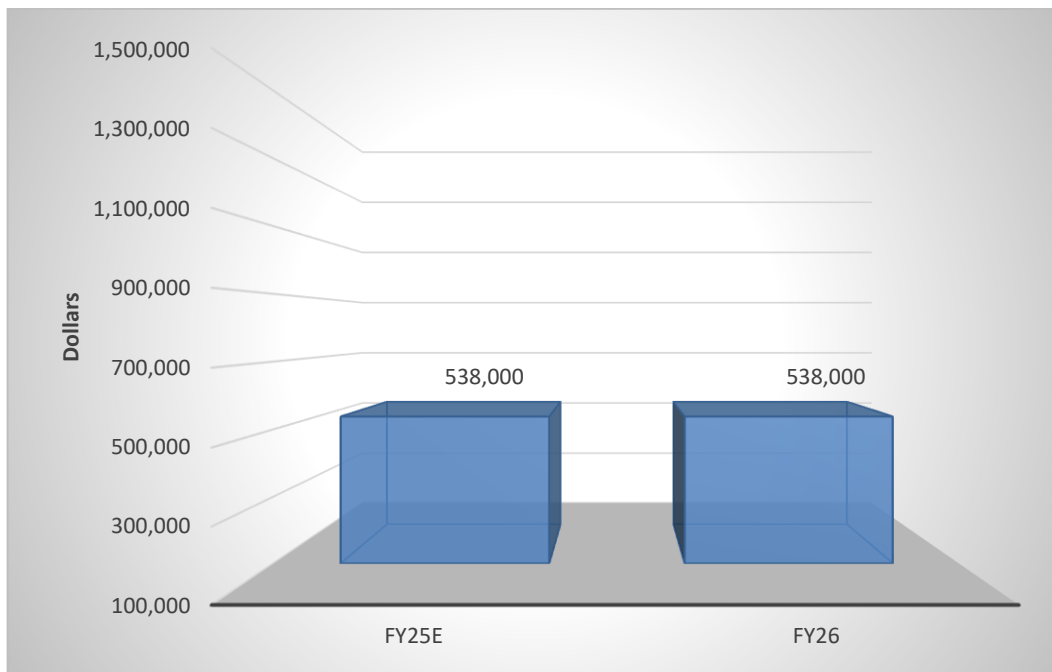
**YORK COUNTY SCHOOL DIVISION
WORKERS COMPENSATION FUND
FISCAL YEAR 2026**

The Workers' Compensation Fund is used to account for financial resources dedicated to the payment of claims and related expenses arising from workplace injuries. The fund is supported through transfers from the Operating Fund and the School Nutrition Fund, as well as allocations from the Workers' Compensation Reserve.

Revenues by Source – FY2026



Fiscal Year Expenditure Comparison



**YORK COUNTY SCHOOL DIVISION
WORKERS COMPENSATION FUND
FISCAL YEAR 2026**

FUND BALANCE SUMMARY

BEGINNING FUND BALANCE 7/1/24		\$1,973,933
PROJECTED FY 2025 REVENUES	538,000	
PROJECTED FY 2025 EXPENDITURES	<u>538,000</u>	0
PROJECTED FY 2026 REVENUES	538,000	
PROJECTED FY 2026 EXPENDITURES	<u>538,000</u>	0
BUDGETED FUND BALANCE 6/30/26		<u><u>\$1,973,933</u></u>

**YORK COUNTY SCHOOL DIVISION
WORKERS COMPENSATION FUND
FISCAL YEAR 2026**

REVENUE DETAIL

**ANNUAL FINANCIAL PLAN
FUND 2102**

WORKERS COMPENSATION FUND

ACCT #	DESCRIPTION	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EXPECTED	FY 2026 BUDGET
	TRANSFER FROM OTHER FUNDS				
30315-510100	INTEREST ON DEPOSITS	23,887	0	0	0
30351-510500	WRKRS COMP TRANSFERS IN	512,825	340,000	340,000	340,000
30399-599990	TRANSFER FROM RESERVES	0	198,000	198,000	198,000
	TOTAL WORKERS COMPENSATION FUND	536,712	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 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EXPECTED	FY 2026 BUDGET
Technical	1	1	1	1

CODE: 2102-621600-000**ACCT# DESCRIPTION****PERSONAL SERVICES**

611430	Technical Salaries	65,184	47,000	47,000	71,301
615950	Overtime	0	0	0	0
616600	Bonus	0	0	0	0
	Subtotal	65,184	47,000	47,000	71,301

EMPLOYEE BENEFITS

621000	FICA	4,435	3,500	3,500	5,455
622000	VRS Retirement	10,802	4,700	4,700	10,859
623000	Health Insurance	23,394	6,600	6,600	23,904
623500	Dental Insurance	408	0	0	420
624000	Group Life Insurance	871	600	600	955
627500	RHCC	786	600	600	863
628000	Other Benefits	3,065	0	0	0
	Subtotal	43,761	16,000	16,000	42,456

PURCHASED SERVICES

639000	Miscellaneous Contractual Services	86,926	75,000	75,000	99,243
	Subtotal	86,926	75,000	75,000	99,243

OTHER CHARGES

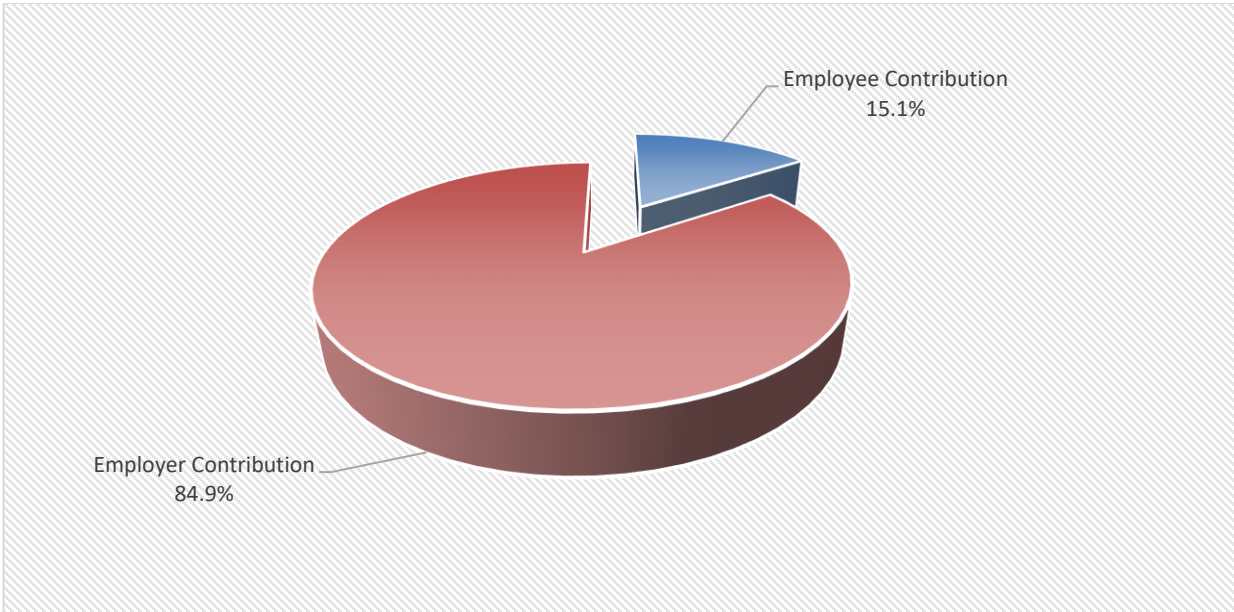
650000	Medical Reimbursements	183,380	340,000	340,000	265,000
651000	Lost Time	92,331	25,000	25,000	25,000
652000	Other Charges	26,879	35,000	35,000	35,000
	Subtotal	302,591	400,000	400,000	325,000

TOTAL		498,461	538,000	538,000	538,000
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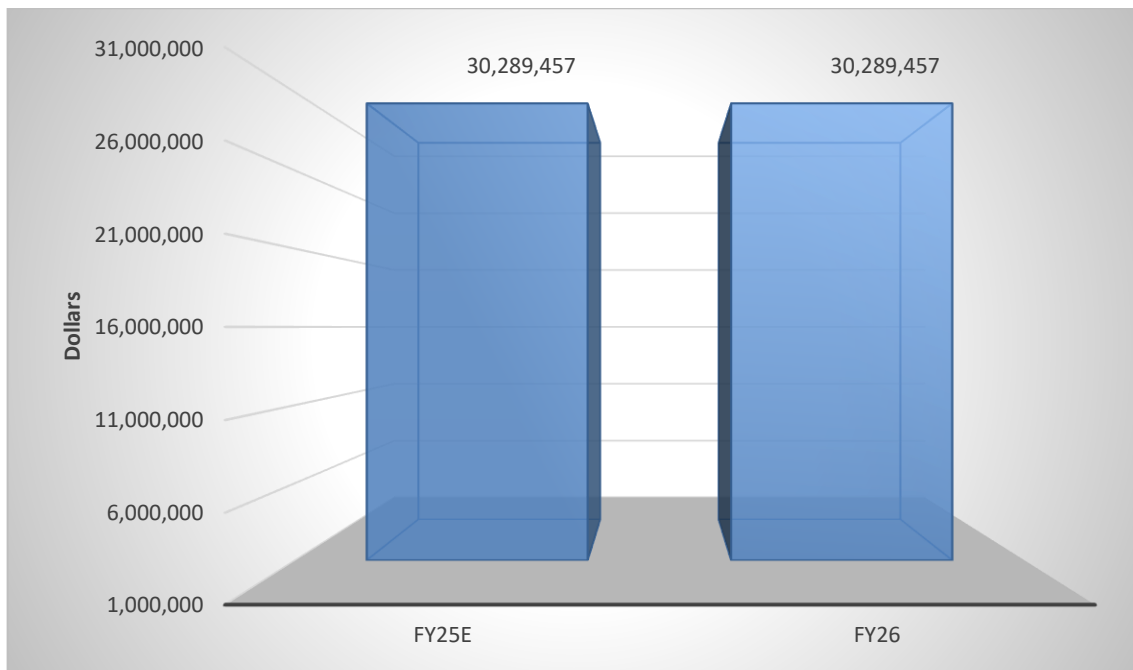
**YORK COUNTY SCHOOL DIVISION
HEALTH & DENTAL INSURANCE FUND
FISCAL YEAR 2026**

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 – FY2026



Fiscal Year Expenditure Comparison



**YORK COUNTY SCHOOL DIVISION
HEALTH & DENTAL INSURANCE FUND
FISCAL YEAR 2026**

Fund Balance Summary

FUND BALANCE SUMMARY

BEGINNING FUND BALANCE 7/1/24		\$1,734,169
PROJECTED FY 2025 REVENUES	30,289,457	
PROJECTED FY 2025 EXPENDITURES	<u>30,289,457</u>	0
PROJECTED FY 2026 REVENUES	30,289,457	
PROJECTED FY 2026 EXPENDITURES	<u>30,289,457</u>	0
BUDGETED FUND BALANCE 6/30/26		<u><u>\$1,734,169</u></u>

**YORK COUNTY SCHOOL DIVISION
HEALTH & DENTAL INSURANCE FUND
FISCAL YEAR 2026**

REVENUE DETAIL

**ANNUAL FINANCIAL PLAN
FUND 2700**

		HEALTH AND DENTAL INSURANCE			
		FY 2024	FY 2025	FY 2025	FY 2026
ACCT #		ACTUAL	BUDGET	EXPECTED	BUDGET
	DESCRIPTION				
	USE OF MONEY & PROPERTY				
30315-510100	INTEREST ON DEPOSITS	47,752	40,000	40,000	40,000
		47,752	40,000	40,000	40,000
	CHARGES FOR SERVICES				
30316-510501	EMPLOYEE HEALTH CONT. FROM OPER.	3,494,025	3,300,000	3,300,000	3,300,000
30316-510530	EMPLOYEE HEALTH CONT. FROM FOOD SVC	9,047	16,200	16,200	16,200
30316-510550	TR WORKERS COMPENSATION FUND	5,007	700	700	700
30316-510560	SCHOOL INSURANCE TRANSFER ER	7,201	15,000	15,000	15,000
30316-510700	EMPLOYEE HEALTH CONT. FROM CIP	4,572	3,300	3,300	3,300
30316-520502	EMPLOYEE DENTAL CONT. FROM OPER.	503,742	700,000	700,000	700,000
30316-520530	EMPLOYEE DENTAL CONT. FROM FOOD SVC	1,879	8,000	8,000	8,000
30316-520550	SCHOOL INSURANCE TRANSFER ER	648	500	500	500
30316-520560	SCHOOL INSURANCE TRANSFER ER	1,535	2,500	2,500	2,500
30316-520703	EMPLOYEE DENTAL CONT. FROM CIP	444	5,000	5,000	5,000
30316-523200	RETIREE HEALTH CONTRIBUTION	319,036	375,000	375,000	375,000
30316-523300	RETIREE DENTAL CONTRIBUTION	64,791	85,000	85,000	85,000
30316-525101	PRIOR YR REFUND PPO	11,202	0	0	0
30316-524000	GEN. ALLOW. SENTARA EXP REF	0	0	57,000	57,000
30316-530200	MISCELLANEOUS REVENUE	1,561,873	0	0	0
	SUBTOTAL	5,985,000	4,511,200	4,568,200	4,568,200
	TRANSFERS-OTHER FUNDS				
30351-510502	EMPLOYER HEALTH CONT. T/F FROM OPER.	16,550,105	24,154,757	24,097,757	24,097,757
30351-510531	EMPLOYER HEALTH CONT. T/F FROM FOOD SVC	51,424	110,000	110,000	110,000
30351-510550	TR WORKERS COMPENSATION FUND	18,228	8,000	8,000	8,000
30351-510560	SCHOOL INSURANCE TRANSFER ER	30,086	65,000	65,000	65,000
30351-510701	EMPLOYER HEALTH CONT. T/F FROM CIP	18,372	30,000	30,000	30,000
30351-520503	EMPLOYER DENTAL CONT. T/F FROM OPER.	377,953	410,000	410,000	410,000
30351-520531	EMPLOYER DNTL CONT T/F FROM FOOD SVC	1,571	6,000	6,000	6,000
30351-520550	SCHOOL INSURANCE TRANSFER ER	328	1,000	1,000	1,000
30351-520560	SCHOOL INSURANCE TRANSFER ER	787	1,000	1,000	1,000
30351-520702	EMPLOYER DENTAL CONT. T/F FROM CIP	324	1,000	1,000	1,000
30351-530500	EMPLOYER RETIREE HLTH T/F FROM OPER.	0	200,000	200,000	200,000
30351-540500	EMPLOYER RETIREE DNTL T/R FROM OPER.	0	1,500	1,500	1,500
30399-599990	TRANSFER FROM RESERVES	0	750,000	750,000	750,000
	SUBTOTAL	17,049,177	25,738,257	25,681,257	25,681,257
	TOTAL HEALTH AND DENTAL INSURANCE FUND	23,081,929	30,289,457	30,289,457	30,289,457

HEALTH AND DENTAL INSURANCE

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

PERSONNEL

	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EXPECTED	FY 2026 BUDGET
Technical	2	2.75	2.75	4

ADDITIONAL INFORMATION:

In FY26 added 1.25 FTE Technical

CODE: 2700-671100-000

ACCT# DESCRIPTION

PERSONAL SERVICES				
611430	Technical Salaries	178,443	187,000	187,000
615950	Overtime	5,055	0	0
	Subtotal	183,498	187,000	187,000
EMPLOYEE BENEFITS				
621000	FICA	13,354	14,300	14,300
622000	VRS Retirement	10,582	26,766	24,282
622500	VRS Hybrid 1 Percent	0	0	974
622510	VRS Hybrid Optional Match	0	0	1,510
623000	Health Insurance	30,856	34,000	34,000
623500	Dental Insurance	804	840	840
624000	Group Life Insurance	2,103	2,500	2,500
625000	VRS Hybrid Disability Insurance	439	0	1,000
626000	Hybrid Defined Benefit	14,568	0	16,500
627000	ICMA RC Hybrid-DC	933	0	1,500
627500	RHCC	1,906	2,254	2,254
	Subtotal	75,545	80,660	99,660
PURCHASED SERVICES				
639125	General Allowance Sentara	0	0	57,000
639130	Cigna Claims Payment	14,916,503	28,000,000	18,519,000
639140	Delta Claims Payment	982,190	1,062,297	1,062,297
639160	HSA Payments	60,160	10,000	65,000
639220	Cigna ACA Patient Centered Fee	6,794	0	10,000
639250	Cigna Reinsurance-Stop Loss	7,127,983	800,000	8,000,000
639260	Cigna Other Charges/Credits	48,750	49,500	49,500
639300	Initial 4 wk payment-Sodexo	8,810	0	15,000
639800	Cigna Admin Fee	1,400,671	0	2,000,000
639900	Delta Admin Fee	65,179	100,000	150,000
639950	EAP Premium	0	0	75,000
	Subtotal	24,617,040	30,021,797	30,002,797
TOTAL		24,876,083	30,289,457	30,289,457

**YORK COUNTY SCHOOL DIVISION
CAPITAL PROJECTS FUND
FISCAL YEAR 2026**

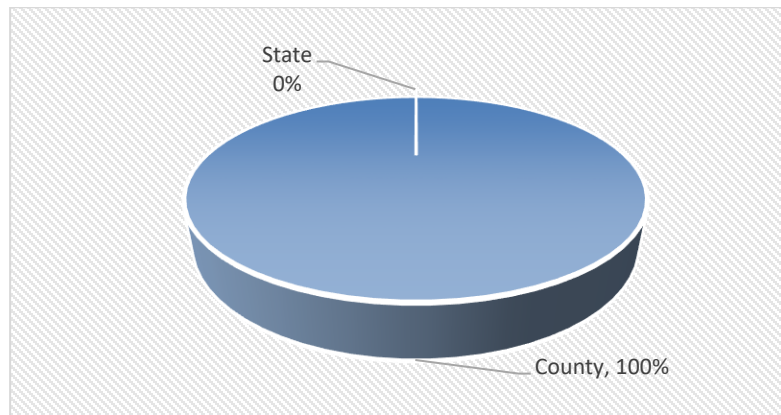
The School Board maintains a six-year Capital Improvement Program (CIP), which is updated annually. While the full six-year plan guides long-term planning, only the first year—Fiscal Year 2026 (FY26)—is formally appropriated in this budget document. The remaining five years are included for planning purposes and are documented separately in the full CIP.

The Capital Projects Fund accounts for financial resources used in the acquisition or construction of major capital facilities and equipment. Due to the nature and timing of capital projects, expenditures within this fund may vary significantly from year to year.

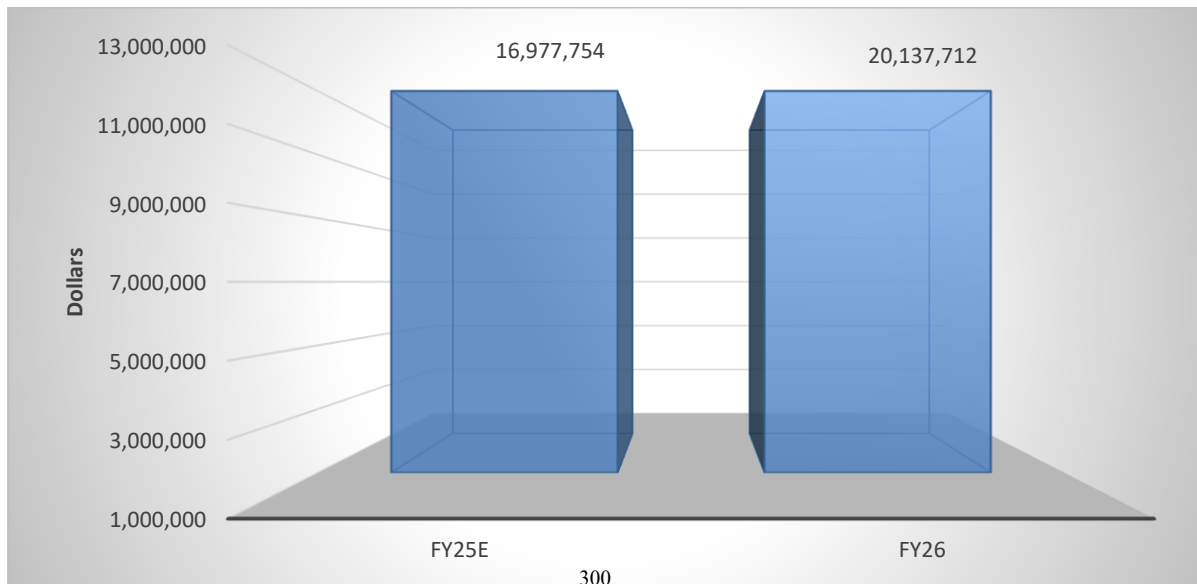
For FY26, 100% of the Capital Projects Fund revenue is provided by the County of York. The County Board of Supervisors determines the level of funding for school capital projects by reviewing the school division’s debt service schedule and assessing available revenue sources to support new debt. As funding allows, the County may also use available fund balance to support capital initiatives.

The charts below offer additional detail on FY26 Capital Projects Fund allocations.

Revenues by Source – FY2026



Fiscal Year Expenditure Comparison



**YORK COUNTY SCHOOL DIVISION
CAPITAL PROJECTS FUND
FISCAL YEAR 2026**

**YORK COUNTY SCHOOL DIVISION
CAPITAL PROJECTS FUND
FISCAL YEAR 2026**

REVENUE DETAIL

**ANNUAL FINANCIAL PLAN
FUND 2500**

CAPITAL PROJECTS FUND

ACCT #	DESCRIPTION	FY 2024 ACTUAL	FY2025 BUDGET	FY 2025 EXPECTED	FY 2026 BUDGET
	REVENUE-LOCAL SOURCES				
30315-510100	INTEREST ON DEPOSITS	10,703,122	0	0	0
30315-511037	2021 SNAP INTEREST	244,690	0	0	0
	REVENUE-FEDERAL				
30333-521027	CORONAVIRUS ST & LCL RECOVER	2,538,257	0	0	0
	TRANSFERS-OTHER FUNDS				
30351-510120	COUNTY	1,737,031	14,277,754	16,977,754	20,137,712
30351-510500	TRANSFER IN FROM OPER	327,939	0	0	0
	TOTAL CAPITAL PROJECTS FUND	15,551,039	14,277,754	16,977,754	20,137,712

Annual Financial Plan

Fiscal Year 2026 Budget

CAPITAL PROJECTS FUND

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

PERSONNEL

	FY 2024 ACTUAL	FY 2025 EXPECTED	FY 2026 BUDGET
Associate Director for Capital Plans & Projects	1	1	1
Construction Project Manager	1	1	1

CODE: FUND 2500

ACCT# DESCRIPTION

Administrative Salaries	136,282.40	0	0
FICA	10,352.12	0	0
VRS Retirement	22,650.12	0	0
Health Insurance	18,372.00	0	0
Dental Insurance	324.00	0	0
Group Life Insurance	1,826.16	0	0
RHCC	1,649.00	0	0
Sch CIP FY18 Instr Tech	39,778.36	0	0
CIP20 Constr Rsv Cash Proj	-10,138.17	0	0
CASH Holding / BHS LC	120,170.97	0	0
BONDS GHS HVAC Eqpt Repl	0	0	0
BONDS BHS Roof	26,544.87	0	0
BONDS SES A&E/Constr	108,370.69	0	0
CSLFRF CASH MV HVAC	2,316,765.10	0	0
CSLFRF BONDS TMS HVAC	3,087,913.20	0	0
BONDS Temp Modular	138,382.13	625,000	450,000
ARPA CASH Contingency	17,718.00	0	0
ARPA CASH GBES Gym Floor	150,632.57	0	0
ARPA CASH GSC middle gym floor	212,499.58	0	0
ARPA CASH YHS doors, scoreboard	6,393.00	0	0
ARPA CASH BHS Plumbing	12,000.00	0	0
ARPA CASH YMS Access Rd	58,425.00	0	0
CASH Adaptive playground	146,161.47	0	0
BONDS SES A&E Renovation	1,651,187.27	0	0
CASH SES A&E Renovation	2,789,502.45	0	0
CASH SES Furniture	225,024.32	0	0
BONDS Temp Modulares	297,178.39	0	0
BONDS BHS A&E / Coat roof	2,957,176.13	0	0
SchCIPTrs Grant&Match WMES Sec	171,831.73	0	0
CASH Replc PA MES DES WMES	589,639.45	0	0
BONDS SES A&E / expansion	872,677.12	0	0
BONDS TMS Locker Rooms	48,489.51	0	0
BONDS YMS Locker Rooms	66,685.14	0	0
BONDS THS Locker Rooms	75,104.69	0	0
BONDS YHS Locker Rooms	111,957.31	0	0
BONDS Temp Mods-Sch CIP FY24 S	62,262.00	0	0

BONDS BHS A&E / Coat roof Sch	67,843.76	3,800,000	0
GHS Lighted Turf Field	0	2,500,000	0
THS Lighted Turf Field	0	2,500,000	0
THS Geothermal Infrastructure	0	3,598,554	0
Division-wide-Replc communication system 800 MHz radios	0	250,000	250,000
CASH Replc PA BHS, YHS, YMS	0	1,000,000	0
Secondary Auditorium Refurbishments	0	2,500,000	0
Fire Alarm Refresh-BMES, CES, MES	0	79,200	0
Replace School Signs-DES, GBES, MES, YMS	0	125,000	0
DES & SBO-Create bus loop and add'l parking spaces	0	0	151,800
THS-LED Lighting Conversion	0	0	4,895,000
THS-New gym entrance	0	0	2,439,802
THS-New front entrance w/KIVA and learning commons	0	0	6,020,020
THS-Media ctr/KIVA/restroom renovations and painting	0	0	5,931,090
TOTAL	16,609,632	16,977,754	20,137,712

**CAPITAL PROJECTS FUND
FISCAL YEAR 2026**

CAPITAL PROJECTS FUND DESCRIPTIONS FOR FISCAL YEAR 2026

Dare Elementary & SBO – Create Bus Loop and additional parking spaces

Additional parking spaces are needed for both buses and personal vehicles. Bus and personal vehicle traffic flows will be separated to increase safety.

Operating Budget Impact: There will be some additional cost to maintain a larger parking lot and slightly higher utility costs to light it.

Tabb High – LED Lighting Conversion

To replace existing T-8 fluorescent fixtures with new LED fixtures. Existing T-8 fluorescent fixtures are insufficient and contain mercury. Many bulbs will need to be replaced every year. New LED fixtures are much more energy efficient, eliminate mercury and reduce maintenance time.

Operating Budget Impact: New fixtures will use much less electricity, produce less heat, reducing HVAC operation and require very little maintenance.

Tabb High – New Gym Entrance

The current gymnasium entrance is in poor condition, a more secure entrance is needed, access to auxiliary gym is poor, more restroom facilities are required for students and visitors. The locker and team rooms need total renovation beyond the 2024 makeovers.

Operating Budget Impact: New plumbing fixtures and lockers will require less repairs and reduce maintenance costs. The new entrance will provide a vestibule to reduce HVAC losses and operating costs.

Tabb High – New Front Entrance Upgrade w/KIVA and Learning Commons

The existing library is far too small and needs to be replaced with a Learning Commons, a more accessible KIVA needs to be built and the front of the school needs to be updated. There is no clear main entrance to the school.

Operating Budget Impact: New windows and doors should reduce maintenance costs and operating costs with double-pane glass, thermally broken frames and better seals. The building addition will increase utilities but the conversion of lights to LED and HVAC conversion to geothermal should more than offset the increase.

Tabb High – Media Center/KIVA/Restroom Renovations and Painting

To provide additional classroom spaces and bring students that are in the classroom trailer into the building. Existing media center and KIVA will be relocated to a new addition and the existing spaces converted into classrooms.

Operating Budget Impact: There should be little or no budget impacts since the renovated spaces are already lighted and have HVAC.

**CAPITAL PROJECTS FUND
FISCAL YEAR 2026**

**Capital Projects Fund Descriptions
(continued)**

Temporary Modular Classrooms

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

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

Division Wide – Replacement of Division-wide Communication System-800MHz Radios

The existing equipment is past the end of useful life and not compatible with new technologies. School division 800 MHz radios are 17 years old. Typical radio life expectancy is 10 years.

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

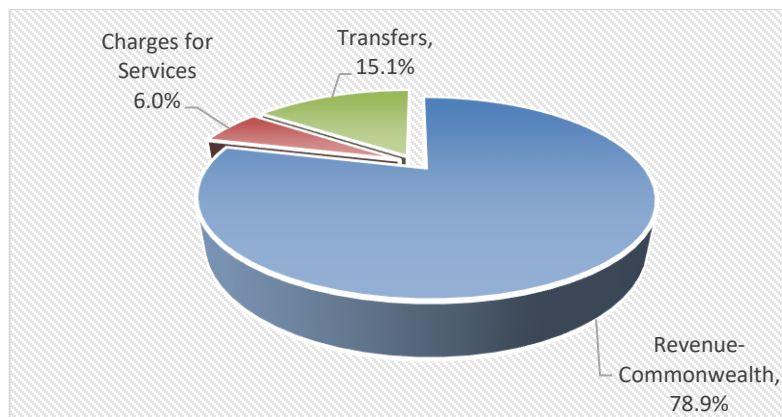
**YORK COUNTY SCHOOL DIVISION
TECHNOLOGY RESERVE FUND
FISCAL YEAR 2026**

The Technology Reserve Fund was established in the final months of FY2020 in response to directives from the Virginia Department of Education, which required school divisions to be prepared to deliver instruction in a virtual environment. In preparation for the potential continuation of school closures during the 2020–2021 academic year due to the COVID-19 pandemic, the York County School Division initiated a one-to-one device program to ensure all students had access to digital learning tools.

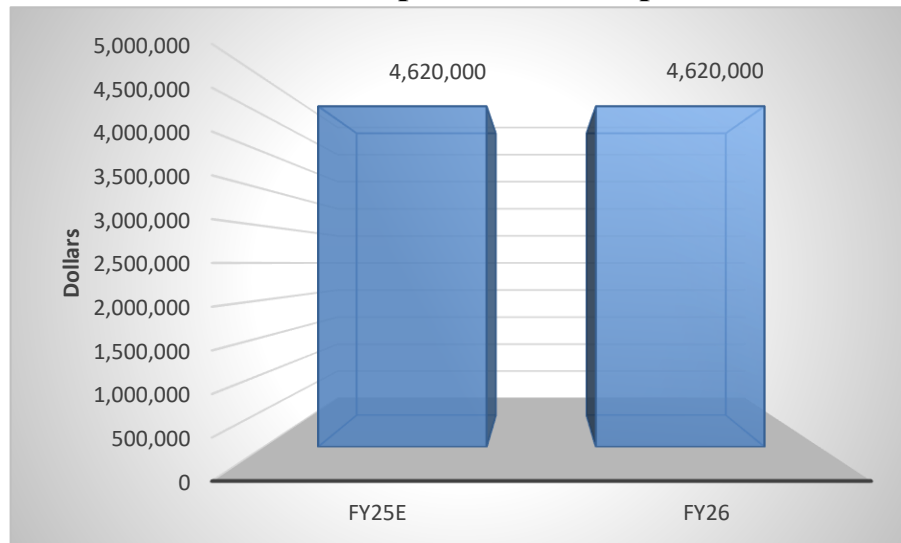
Initial funding for the Technology Reserve Fund was secured from multiple sources. The School Division transferred \$1.0 million from the FY2020 Operating Fund, made possible by cost savings resulting from extended school closures. An additional \$2.2 million was transferred from excess Impact Aid revenue received in FY2020, above the \$8.5 million already designated for annual operating expenses.

To further support the initiative, the School Division entered into a \$2.0 million lease-purchase agreement in July 2020. The Technology Reserve Fund will be used to service the debt associated with this agreement over a four-year period.

Revenues by Source – FY2026



Fiscal Year Expenditure Comparison



**YORK COUNTY SCHOOL DIVISION
TECHNOLOGY RESERVE FUND
FISCAL YEAR 2026**

FUND BALANCE SUMMARY

BEGINNING FUND BALANCE 7/1/24		\$4,820,553
PROJECTED FY 2025 REVENUES	4,620,000	
PROJECTED FY 2025 EXPENDITURES	<u>4,620,000</u>	0
PROJECTED FY 2026 REVENUES	4,620,000	
PROJECTED FY 2026 EXPENDITURES	<u>4,620,000</u>	0
BUDGETED FUND BALANCE 6/30/26		<u><u>\$4,820,553</u></u>

**YORK COUNTY SCHOOL DIVISION
TECHNOLOGY RESERVE FUND
FISCAL YEAR 2026**

REVENUE DETAIL

**ANNUAL FINANCIAL PLAN
FUND 2300**

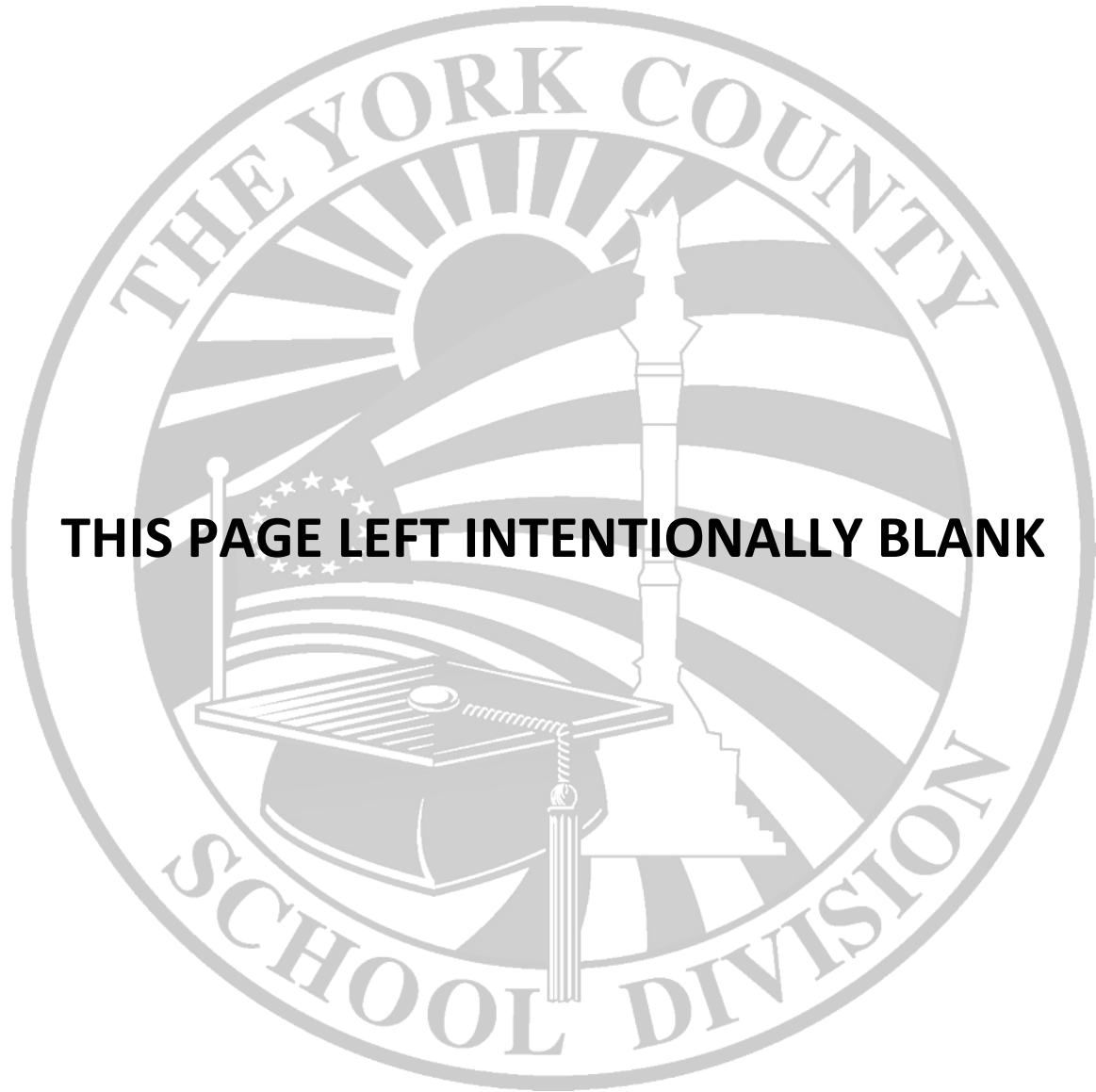
TECHNOLOGY RESERVE FUND

ACCT #	DESCRIPTION	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EXPECTED	FY 2026 BUDGET
	REVENUE-LOCAL SOURCES				
30315-510100	INTEREST ON DEPOSITS	83,622	5,000	5,000	5,000
	CHARGES FOR SERVICES				
30316-574550	STUDENT TECHNOLOGY INS FEES	25,500	270,000	270,000	270,000
30316-574555	STUDENT TECHNOLOGY CC FEES	1,497	1,000	1,000	1,000
	REVENUE-COMMONWEALTH				
30324-527660	FY19 TECH INITIATIVE	544,000	2,176,000	2,176,000	2,176,000
30324-527670	STATE TECH GRANT-PREVIOUS YEAR	0	544,000	544,000	544,000
30324-527680	STATE TECH GRANT-CURRENT YR	0	924,000	924,000	924,000
	TRANSFER FROM OTHER FUNDS				
30351-593150	TRANSFER IN FROM SCHOOL OPS	300,000	700,000	700,000	700,000
	TOTAL TECHNOLOGY RESERVE FUND	954,619	4,620,000	4,620,000	4,620,000

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 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EXPECTED	FY 2026 BUDGET
N/A		0	0	0	0
<hr/>					
CODE: 2300-681000-000					
2300-682000-000					
ACCT# DESCRIPTION					
PURCHASED SERVICES					
639000	Miscellaneous Contractual Services	0	0	0	0
	Subtotal	0	0	0	0
OTHER CHARGES					
654000	Leases and Rentals	0	0	0	0
654020	GASB 87 Lease Principal	503,753	503,753	503,753	503,753
654030	GASB 87 Lease Interest	7,940	7,940	7,940	7,940
650700	GASB 87 Lease Expenditures	0	0	0	0
	Subtotal	511,692	511,693	511,693	511,693
MATERIALS/SUPPLIES					
660410	Technology Software/Online Content	399,322	400,000	400,000	400,000
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	399,322	400,000	400,000	400,000
EQUIPMENT					
681100	Hardware-Replacement	1,186,227	3,508,307	3,508,307	3,508,307
681200	Infrastructure-Replacement	0	200,000	200,000	200,000
682010	Capital Outlay-Additional	0	0	0	0
682110	Hardware-Additional	0	0	0	0
682210	Infrastructure-Additional	0	0	0	0
689110	Furniture/Equipment-Additional	0	0	0	0
689210	Furniture/Equipment-Replacement	0	0	0	0
	Subtotal	1,186,227	3,708,307	3,708,307	3,708,307
TRANSFERS					
693140	Transfer from County	0	0	0	0
693150	Transfer from Sch Op	0	0	0	0
	Subtotal	0	0	0	0
TOTAL		2,097,241	4,620,000	4,620,000	4,620,000



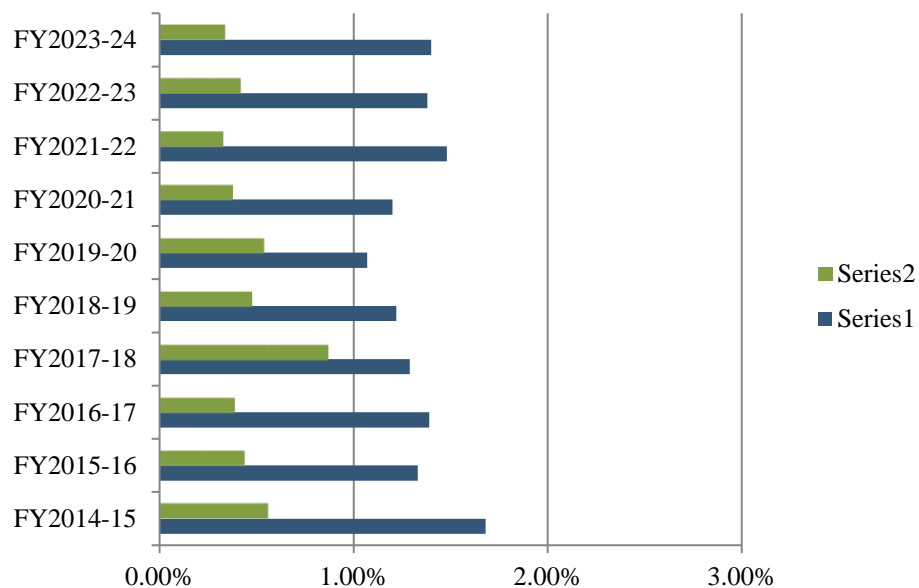
INFORMATIONAL

**YORK COUNTY SCHOOL DIVISION
SCHOOL OPERATING FUND
FISCAL YEAR 2026**

DROPOUT STATISTICS

	York				State Average
	End of Year Membership Grades 7-12	Number of Dropouts	Percent of Dropouts	 	Percent of Dropouts
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%
FY 2021-22	6070	20	0.33%		1.48%
FY 2022-23	6118	26	0.42%		1.38%
FY 2023-24	6210	21	0.34%		1.40%

YCSD/State Dropout Rate Comparison



**YORK COUNTY SCHOOL DIVISION
SCHOOL OPERATING FUND
FISCAL YEAR 2026**

**YORK COUNTY
2020-2024**

Year	Number of Students Taking Test	Evidence-Based Reading & Writing(ERW)	Math Mean	Total Mean
2020	637	585	564	1149
2021	438	578	565	1143
2022	513	573	554	1127
2023	543	577	554	1131
2024	474	584	558	1142

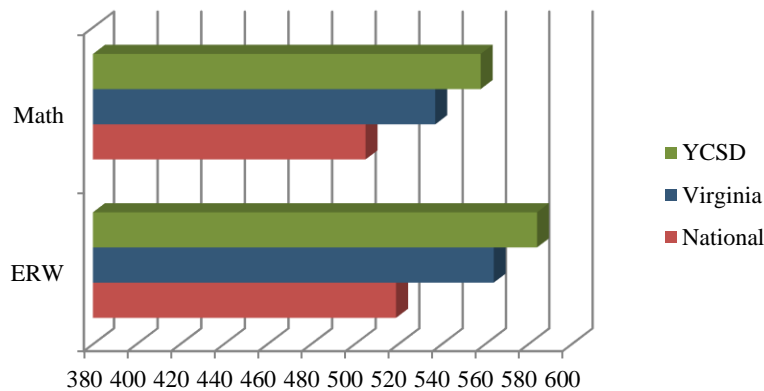
Source: SAT Cohort Final Report

SCHOLASTIC ACHIEVEMENT TEST (SAT)

2024 COMPARATIVE RESULTS

Report	Number of Students Taking Test	Evidence-Based Reading & Writing (ERW)	Math Mean	Total Mean
National	1,973,891	519	505	1024
Virginia	49,631	564	537	1101
YCSD	474	584	558	1142

SAT Comparative Results (2024)



**YORK COUNTY SCHOOL DIVISION
SCHOOL OPERATING FUND
FISCAL YEAR 2026**

**ALL 19 YORK COUNTY SCHOOL DIVISION SCHOOLS MET OR EXCEEDED ALL STATE
BENCHMARKS FOR ACCREDITATION AND ARE FULLY ACCREDITED
FOR SCHOOL YEAR 2024-2025 (based on 2023-2024 data)**

Bethel Manor Elementary
Coventry Elementary
Dare Elementary
Grafton Bethel Elementary
Magruder Elementary
Mt. Vernon Elementary
Seaford Elementary
Tabb Elementary
Waller Mill Elementary
Yorktown Elementary

Grafton Middle
Queens Lake Middle
Tabb Middle
Yorktown Middle

Bruton High
Grafton High
Tabb High
York High
York River Academy

Full Accreditation means a school meets all standards based on the Commonwealth of Virginia's Standards of Accreditation.

Source: Commonwealth of Virginia, Department of Education

**YORK COUNTY SCHOOL DIVISION
SCHOOL OPERATING FUND
FISCAL YEAR 2026**

Historical Information Regarding Accredited York County Schools

School	17-18	18-19	19-20	20-21	21-22	22-23	23-24	24-25
Bethel Manor Elementary	Fully Accredited	Fully Accredited	Fully Accredited	Accreditation Waived	Accreditation Waived	Fully Accredited	Fully Accredited	Fully Accredited
Bruton High	Fully Accredited	Fully Accredited	Fully Accredited	Accreditation Waived	Accreditation Waived	Fully Accredited	Fully Accredited	Fully Accredited
Coventry Elementary	Fully Accredited	Fully Accredited	Fully Accredited	Accreditation Waived	Accreditation Waived	Fully Accredited	Fully Accredited	Fully Accredited
Dare Elementary	Fully Accredited	Fully Accredited	Fully Accredited	Accreditation Waived	Accreditation Waived	Fully Accredited	Fully Accredited	Fully Accredited
Grafton Bethel Elementary	Fully Accredited	Fully Accredited	Fully Accredited	Accreditation Waived	Accreditation Waived	Fully Accredited	Fully Accredited	Fully Accredited
Grafton High	Fully Accredited	Fully Accredited	Fully Accredited	Accreditation Waived	Accreditation Waived	Fully Accredited	Fully Accredited	Fully Accredited
Grafton Middle	Fully Accredited	Fully Accredited	Fully Accredited	Accreditation Waived	Accreditation Waived	Fully Accredited	Fully Accredited	Fully Accredited
Magruder Elementary	Fully Accredited	Fully Accredited	Fully Accredited	Accreditation Waived	Accreditation Waived	Fully Accredited	Fully Accredited	Fully Accredited
Mt. Vernon Elementary	Fully Accredited	Fully Accredited	Fully Accredited	Accreditation Waived	Accreditation Waived	Fully Accredited	Fully Accredited	Fully Accredited
Queens Lake Middle	Fully Accredited	Fully Accredited	Fully Accredited	Accreditation Waived	Accreditation Waived	Fully Accredited	Fully Accredited	Fully Accredited
Seaford Elementary	Fully Accredited	Fully Accredited	Fully Accredited	Accreditation Waived	Accreditation Waived	Fully Accredited	Fully Accredited	Fully Accredited
Tabb Elementary	Fully Accredited	Fully Accredited	Fully Accredited	Accreditation Waived	Accreditation Waived	Fully Accredited	Fully Accredited	Fully Accredited
Tabb High	Fully Accredited	Fully Accredited	Fully Accredited	Accreditation Waived	Accreditation Waived	Fully Accredited	Fully Accredited	Fully Accredited
Tabb Middle	Fully Accredited	Fully Accredited	Fully Accredited	Accreditation Waived	Accreditation Waived	Fully Accredited	Fully Accredited	Fully Accredited
Waller Mill Elementary	Fully Accredited	Fully Accredited	Fully Accredited	Accreditation Waived	Accreditation Waived	Fully Accredited	Fully Accredited	Fully Accredited
York High	Fully Accredited	Fully Accredited	Fully Accredited	Accreditation Waived	Accreditation Waived	Fully Accredited	Fully Accredited	Fully Accredited
Yorktown Elementary	Fully Accredited	Fully Accredited	Fully Accredited	Accreditation Waived	Accreditation Waived	Fully Accredited	Fully Accredited	Fully Accredited
Yorktown Middle	Fully Accredited	Fully Accredited	Fully Accredited	Accreditation Waived	Accreditation Waived	Fully Accredited	Fully Accredited	Fully Accredited
York River Academy	Fully Accredited	Fully Accredited	Fully Accredited	Accreditation Waived	Accreditation Waived	Fully Accredited	Fully Accredited	Fully Accredited

*Accredited With Warning in Math

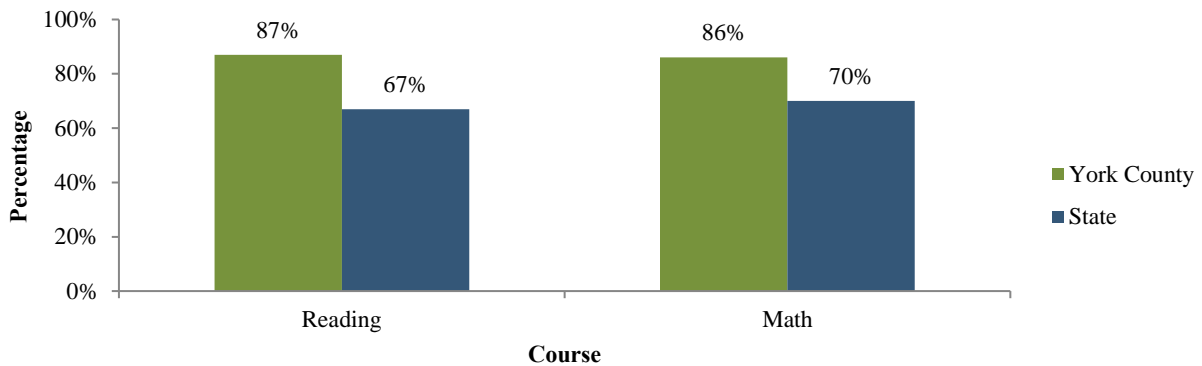
Source: Commonwealth of Virginia, Department of Education

**YORK COUNTY SCHOOL DIVISION
SCHOOL OPERATING FUND
FISCAL YEAR 2026**

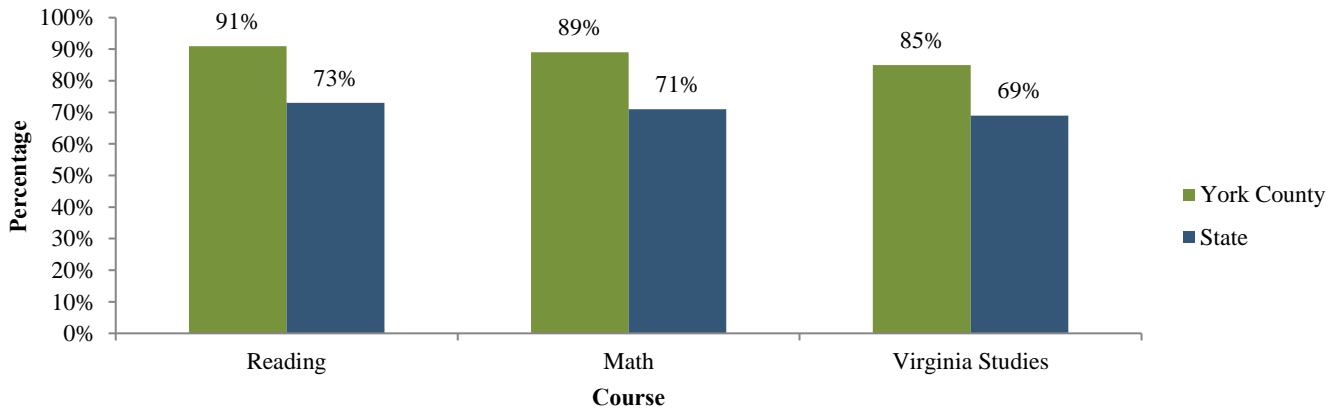
This is the 29th year Virginia students have taken the Standards of Learning (SOL) exams. Students in grades 3-8 and students enrolled in certain high school classes.

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.

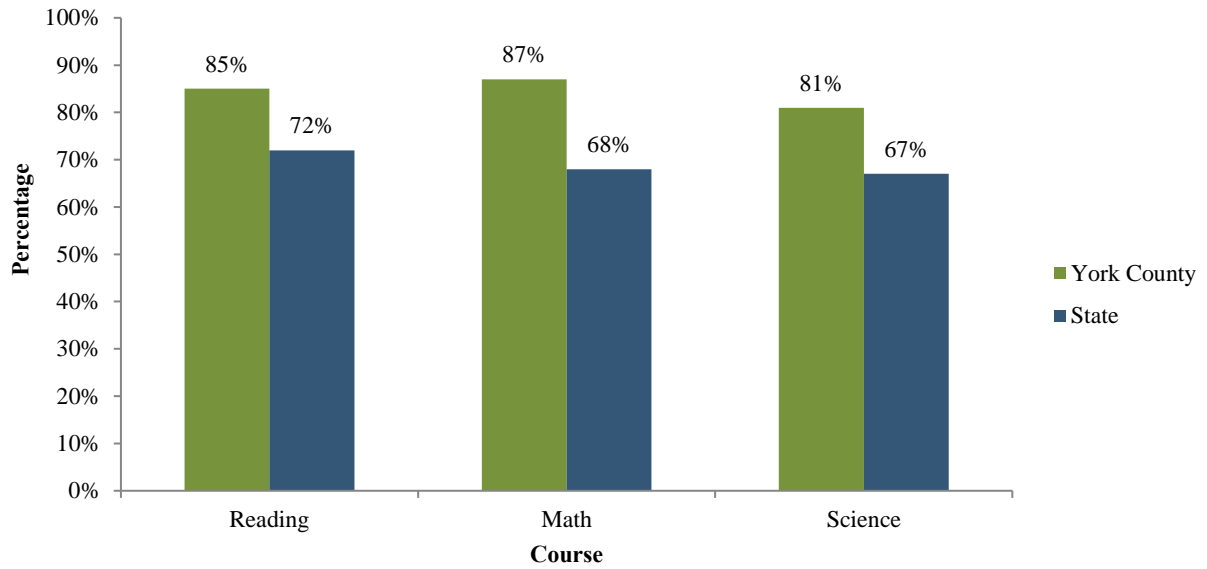
Standards of Learning – Grade 3 Percent Passing (2024)



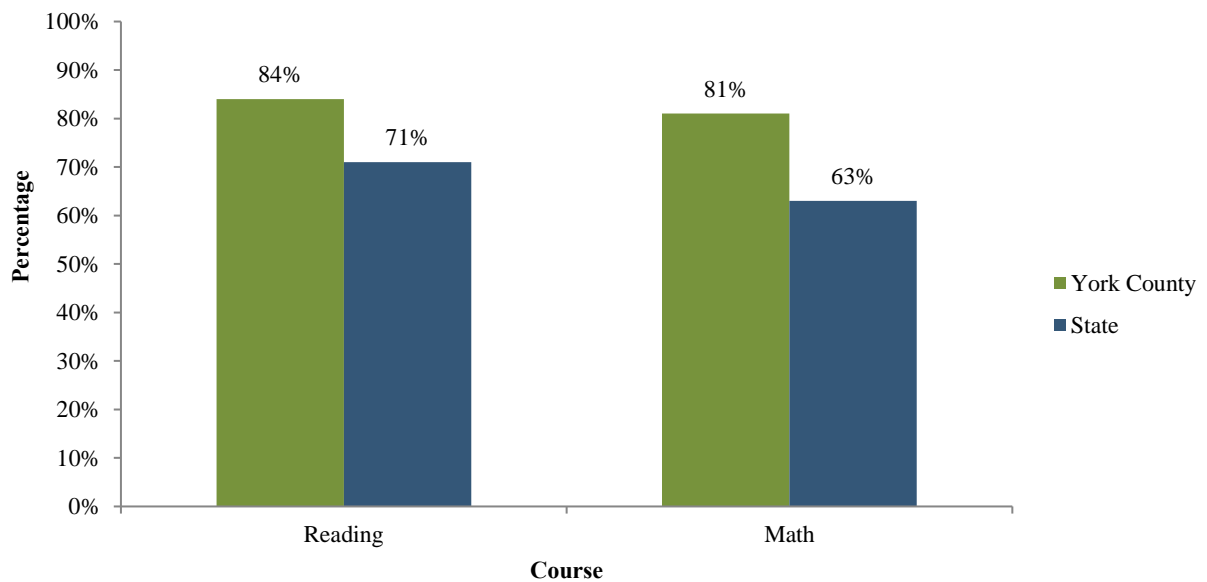
Standards of Learning – Grade 4 Percent Passing (2024)



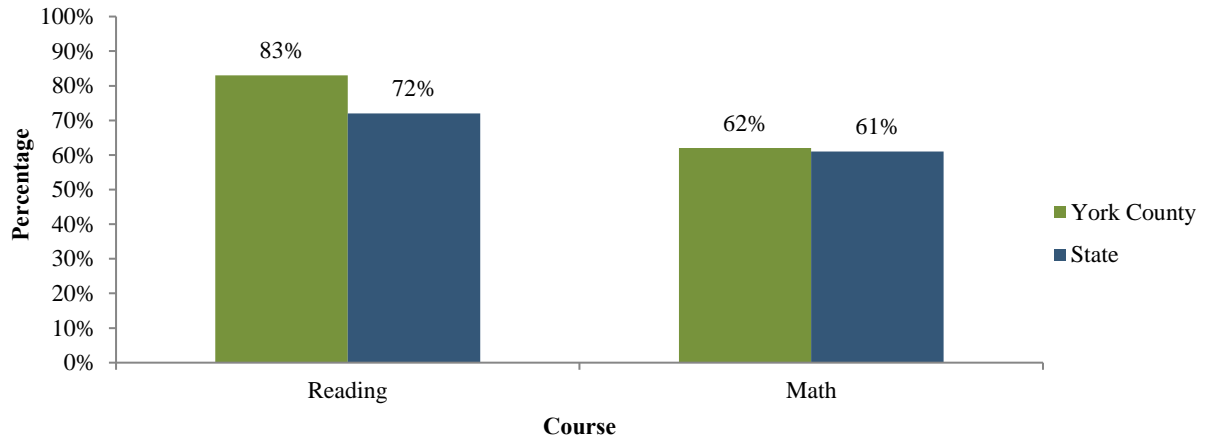
Standards of Learning – Grade 5 Percent Passing (2024)



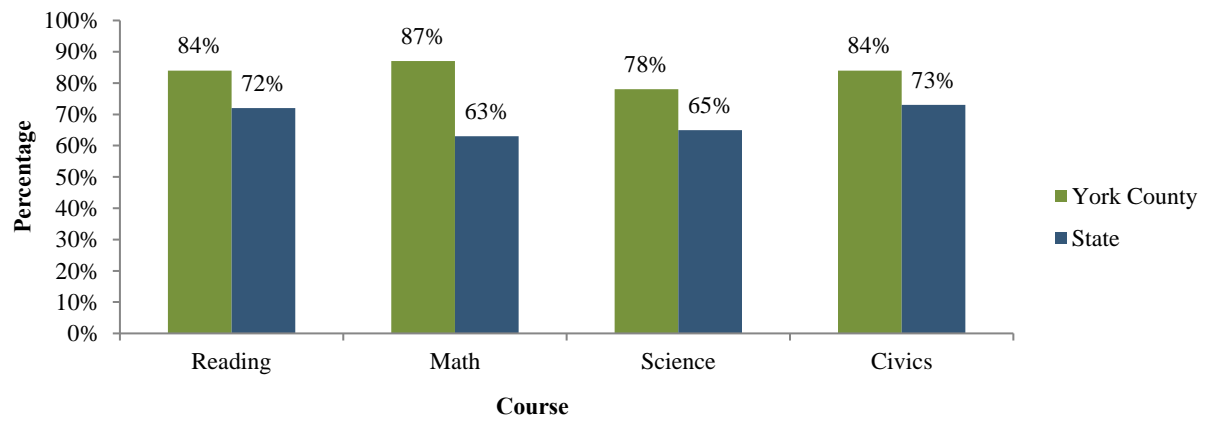
Standards of Learning – Grade 6 Percent Passing (2024)



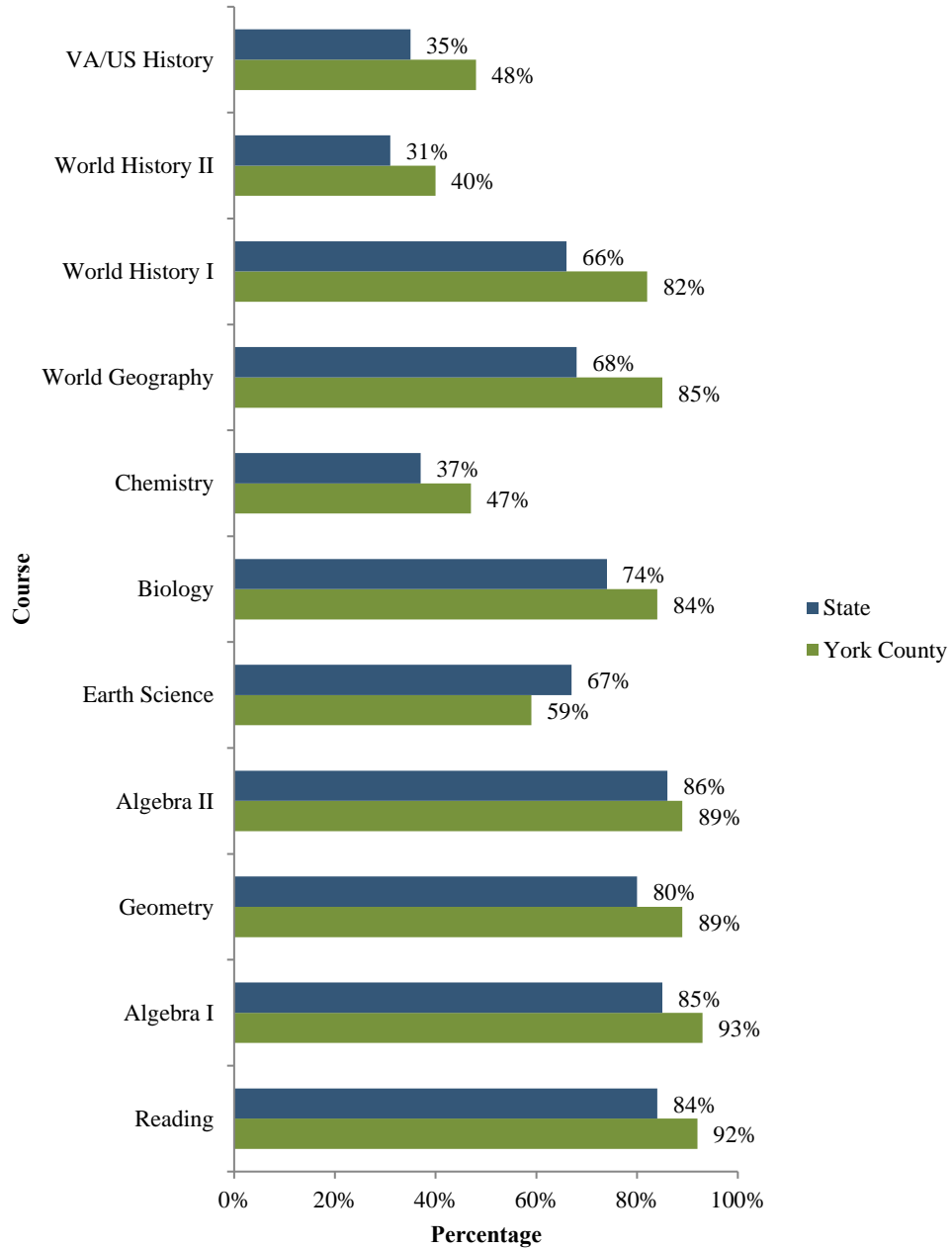
Standards of Learning – Grade 7 Percent Passing (2024)



Standards of Learning – Grade 8 Percent Passing (2024)



Standards of Learning – End of Course Percent Passing (2024)



Source: Commonwealth of Virginia, Department of Education, School Quality Profiles

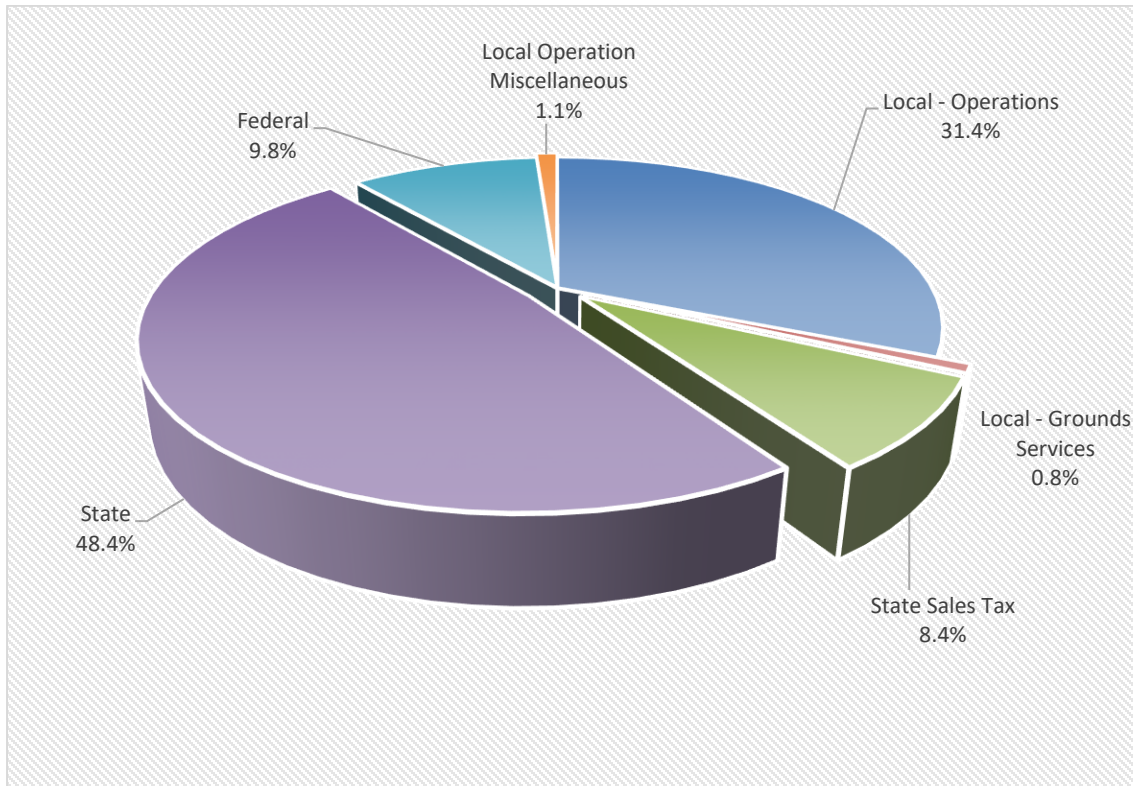
**YORK COUNTY SCHOOL DIVISION
SCHOOL OPERATING FUND
FISCAL YEAR 2026**

SUPPORT BY SOURCES

(IN PERCENTAGES)

	FY17	FY18	FY19	FY20	FY21	FY22	FY23	FY24	FY25	FY26
LOCAL - OPERATIONS	38.4	38.4	38.0	37.4	36.2	34.1	33.2	32.7	31.9	31.4
LOCAL - GROUNDS SERVICES	0.9	0.8	0.8	0.8	0.8	0.7	0.7	0.8	0.8	0.8
LOCAL - REVENUE STABILIZATION	0.7	0.5	0.2	0.1	0.0	0.0	0.0	0.0	0.0	0.0
SALES TAX	9.9	10.0	9.5	9.6	9.5	8.9	9.4	9.5	8.3	8.4
STATE	38.3	38.5	40.2	41.0	42.5	41.1	42.0	52.0	56.1	48.4
FEDERAL	10.5	10.5	10.1	9.9	9.8	13.8	13.3	13.2	10.0	9.8
LOCAL OPERATION, MISC.	1.3	1.3	1.2	1.2	1.2	1.4	1.4	1.2	1.2	1.1

Support by Sources – FY26

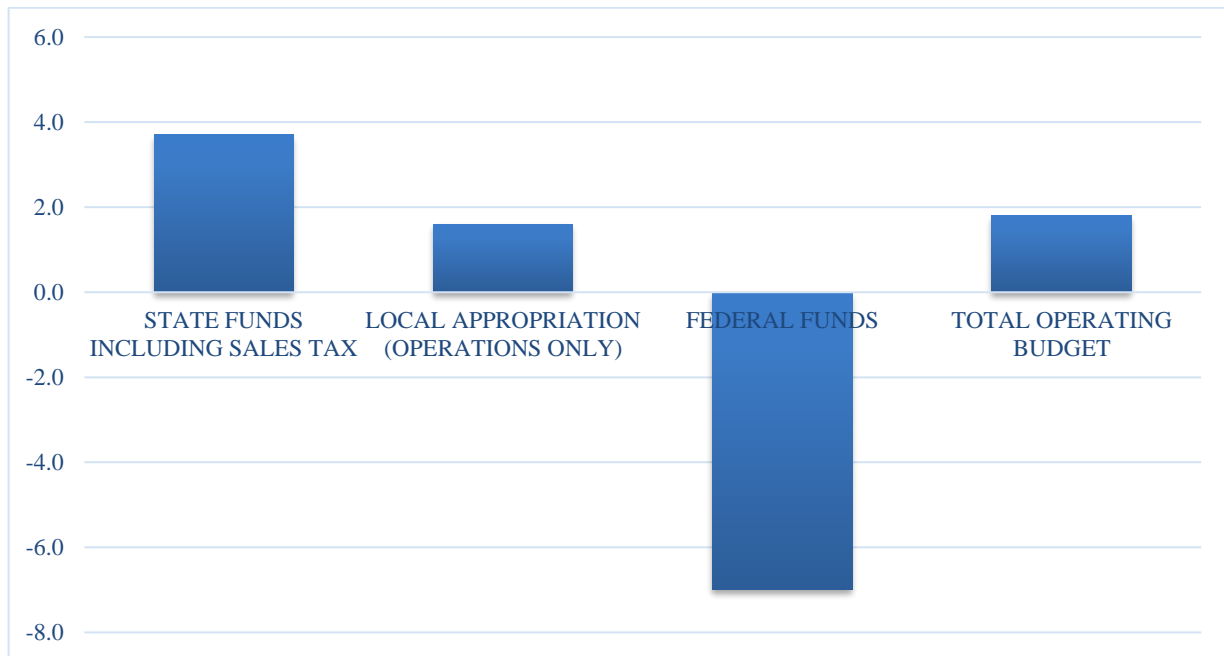


**YORK COUNTY SCHOOL DIVISION
SCHOOL OPERATING FUND
FISCAL YEAR 2026**

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

	FY17	FY18	FY19	FY20	FY21	FY22	FY23	FY24	FY25	FY26
STATE FUNDS INCLUDING SALES TAX	3.9	3.2	5.9	5.1	5.5	4.4	9.2	6.3	7.9	3.7
LOCAL APPROPRIATION (OPERATIONS ONLY)	0.7	2.7	2.9	2.3	(0.9)	2.8	3.2	2.6	3.5	1.6
FEDERAL FUNDS	(11.3)	1.6	0.0	1.3	3.6	8.9	(0.1)	(4.2)	(8.6)	(7.0)
TOTAL OPERATING BUDGET	1.5	2.5	3.7	3.2	2.8	4.5	5.6	3.6	4.5	1.8

Source of Revenue Increase/(Decrease) – FY26



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 2026**

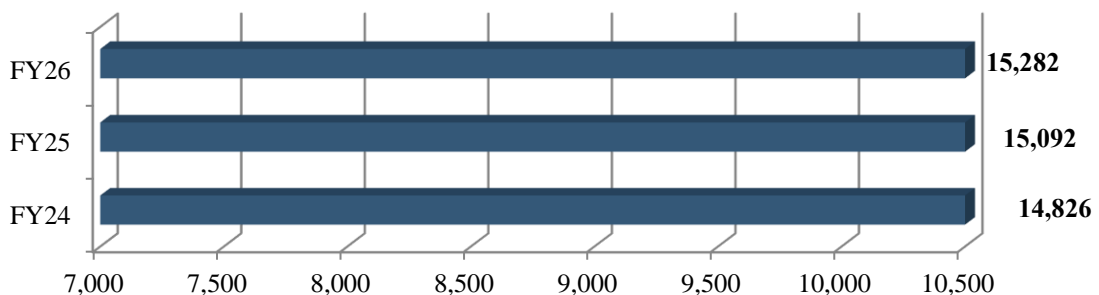
**BUDGETED
PER PUPIL COST**

BUDGETED ADM	*LOCAL	STATE SALES TAX	STATE	FEDERAL	TOTAL PER BUDGET		TOTAL ACTUAL
FY12 (12,410 ADM)	3,738	987	3,566	1,121	9,412		9,424+
FY13 (12,350 ADM)	4,081	985	3,564	1,126	9,756		9,743
FY14 (12,230 ADM)	4,221	1,012	3,609	1,178	10,020		9,584
FY15 (12,420 ADM)	4,230	978	3,810	1,170	10,188		10,177
FY16 (12,670 ADM)	4,179	995	3,825	1,205	10,204		10,081
FY17 (12,620 ADM)	4,296	1,038	3,992	1,100	10,426		10,346
FY18 (12,570 ADM)	4,396	1,078	4,135	1,129	10,738		10,776
FY19 (12,730 ADM)	4,436	1,044	4,397	1,114	10,991		10,997
FY20 (12,985 ADM)	4,438	1,073	4,594	1,104	11,209		11,115
FY21 (12,244) ADM)	4,659	1,164	5,191	1,202	12,216		12,416
FY22 (12,420) ADM)	4,423	1,373	4,830	2,096	12,722		12,721
FY23 (12,816 ADM)	5,790	1,368	5,546	1,671	14,375		14,375
FY24 (12,879 ADM)	5,442	1,255	6,273	1,856	14,826		14,826
FY25 (12,966 ADM)	5,041	1,275	7,151	1,625	15,092		---
FY26 (13,501 ADM)	5,093	1,279	7,408	1,503	15,282		---

*Local (includes Local Appropriation for Operations, Grounds Maintenance)

+Includes federal stimulus funds

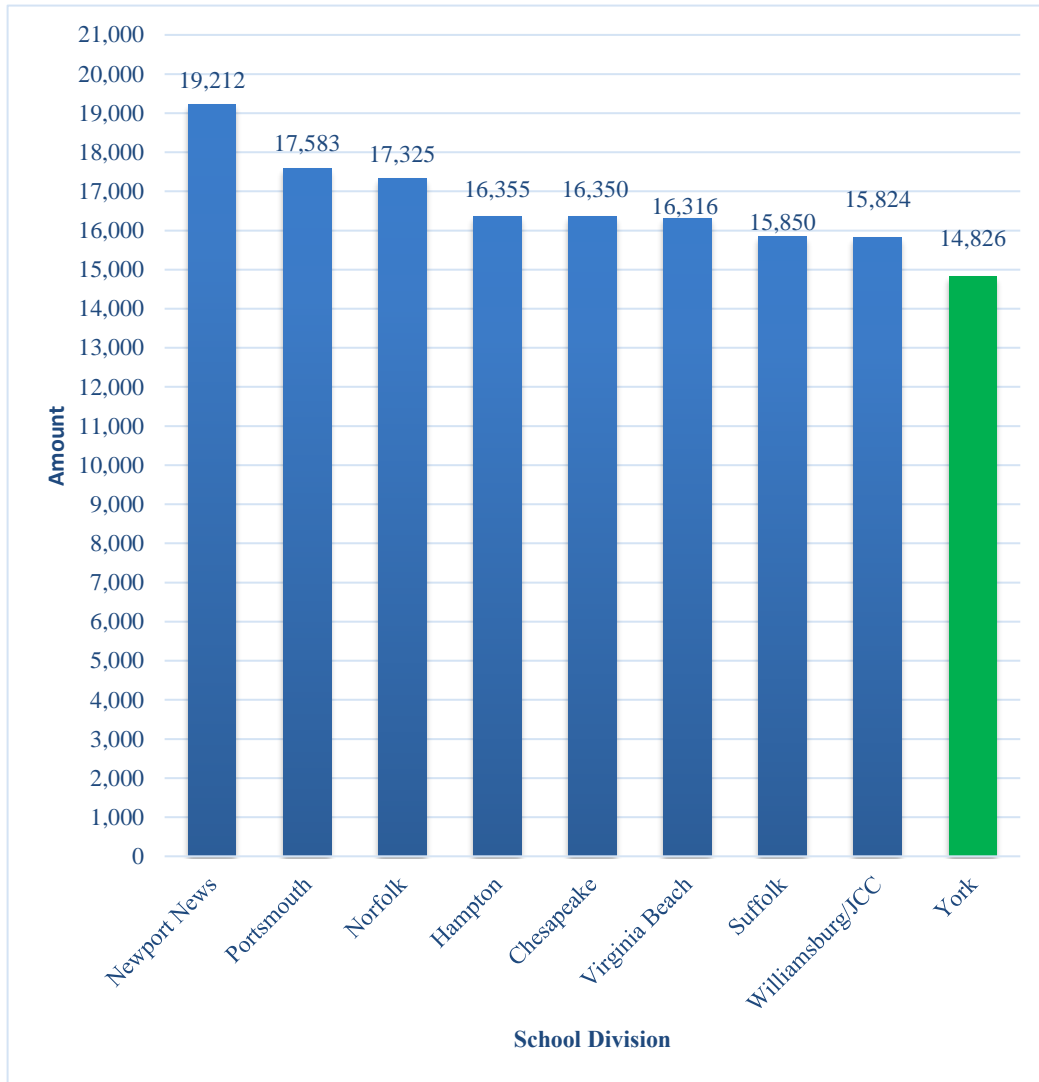
Comparison of Budgeted Per Pupil Cost



**YORK COUNTY SCHOOL DIVISION
SCHOOL OPERATING FUND
FISCAL YEAR 2026**

Below is a comparison of actual per pupil expenditures for surrounding school divisions. The data presented relates to the 2024 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 2024
Per Pupil Expenditure**



Source: State Superintendent's Annual Report for Virginia, Fiscal Year 2024.

Note: Data represents operating expenditures only.

**FY23 Actual Required Local Effort (RLE) for the Standards of Quality
Compared to Actual Local Expenditures for Operations**

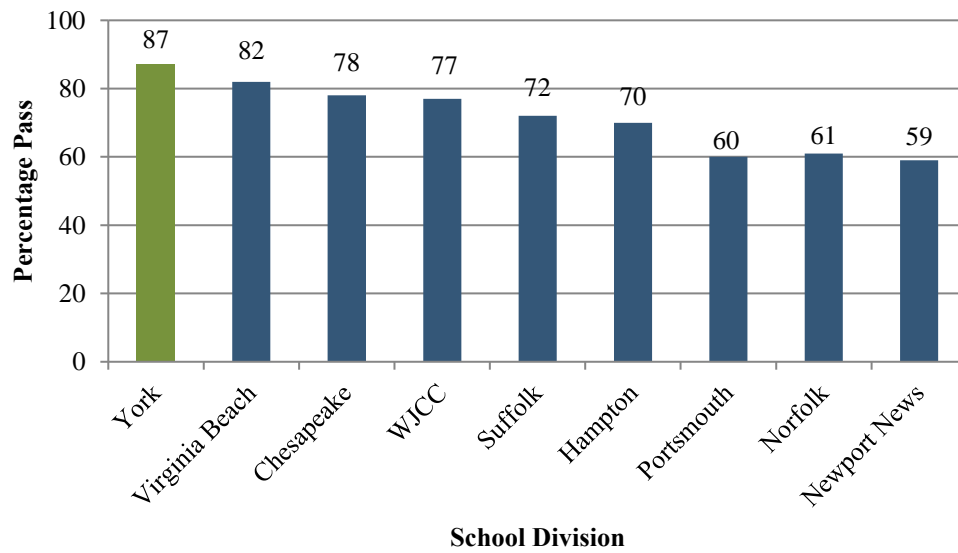
School Division	FY22- FY24 Local Composite Index	FY2023 Budgeted Required Local Effort	FY2022 Actual Local Expenditures for Operations	FY2022 Actual Local Expenditures for Operations Above RLE	% of FY2022 Actual Local Expenditures for Operations Above RLE	Statewide Rank by % Exceeded
Portsmouth	0.2413	24,679,614	50,311,798	29,013,520	136.22%	98
Virginia Beach	0.4059	197,075,218	409,982,992	237,846,023	138.17%	125
Hampton	0.2731	39,857,356	74,029,840	38,680,232	109.42%	57
Prince William	0.3739	294,649,607	664,195,857	410,601,473	161.91%	102
Newport News	0.2808	57,371,776	117,490,424	67,055,474	132.95%	86
James City	0.5331	42,143,510	78,768,058	39,620,685	101.21%	65
Norfolk	0.3064	59,972,602	135,198,112	82,039,865	154.33%	87
Mathews	0.5453	4,500,229	9,286,875	5,629,851	153.95%	80
Gloucester	0.3975	15,057,444	28,499,286	15,436,021	118.16%	51
Suffolk	0.3514	36,523,784	62,928,546	30,086,765	91.61%	121
York	0.3699	36,407,110	58,646,614	25,705,109	78.03%	135
Isle of Wight	0.3880	17,437,564	26,748,213	11,564,727	76.17%	64
State Average					89.35%	

Source: Virginia Department of Education

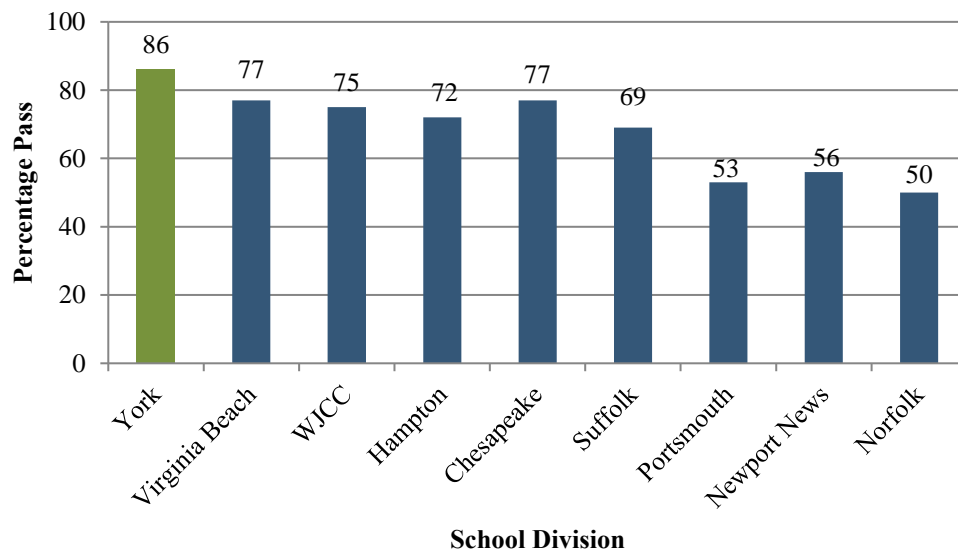
**YORK COUNTY SCHOOL DIVISION
SCHOOL OPERATING FUND
FISCAL YEAR 2026**

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 23-24 School Year

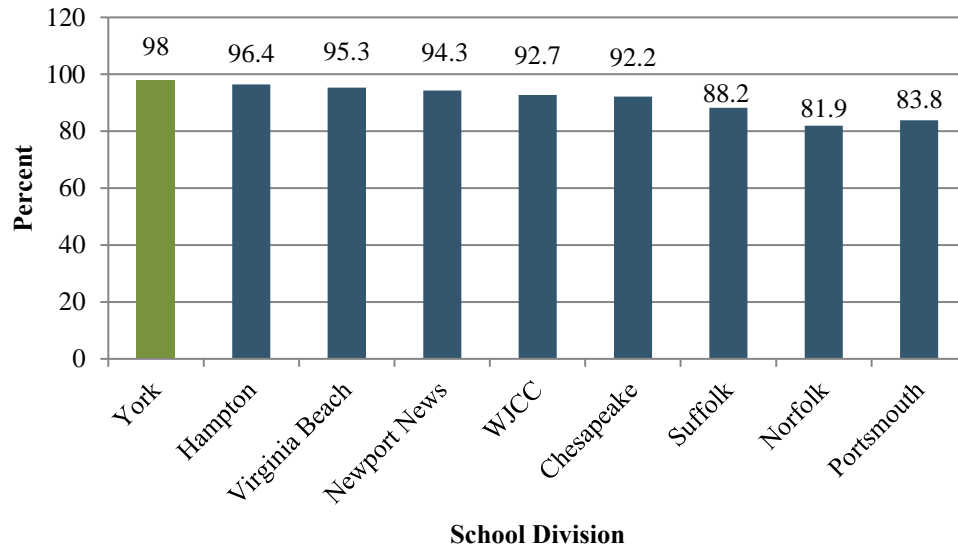


Math SOL Performance 23-24 School Year

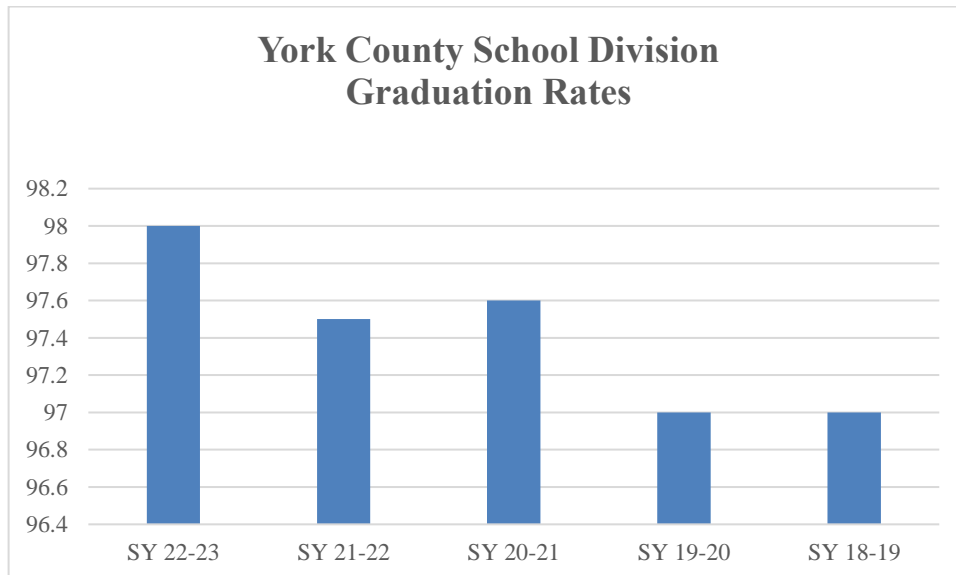


**YORK COUNTY SCHOOL DIVISION
SCHOOL OPERATING FUND
FISCAL YEAR 2026**

Graduation Rate 23-24 School Year



Source: Commonwealth of Virginia, Department of Education

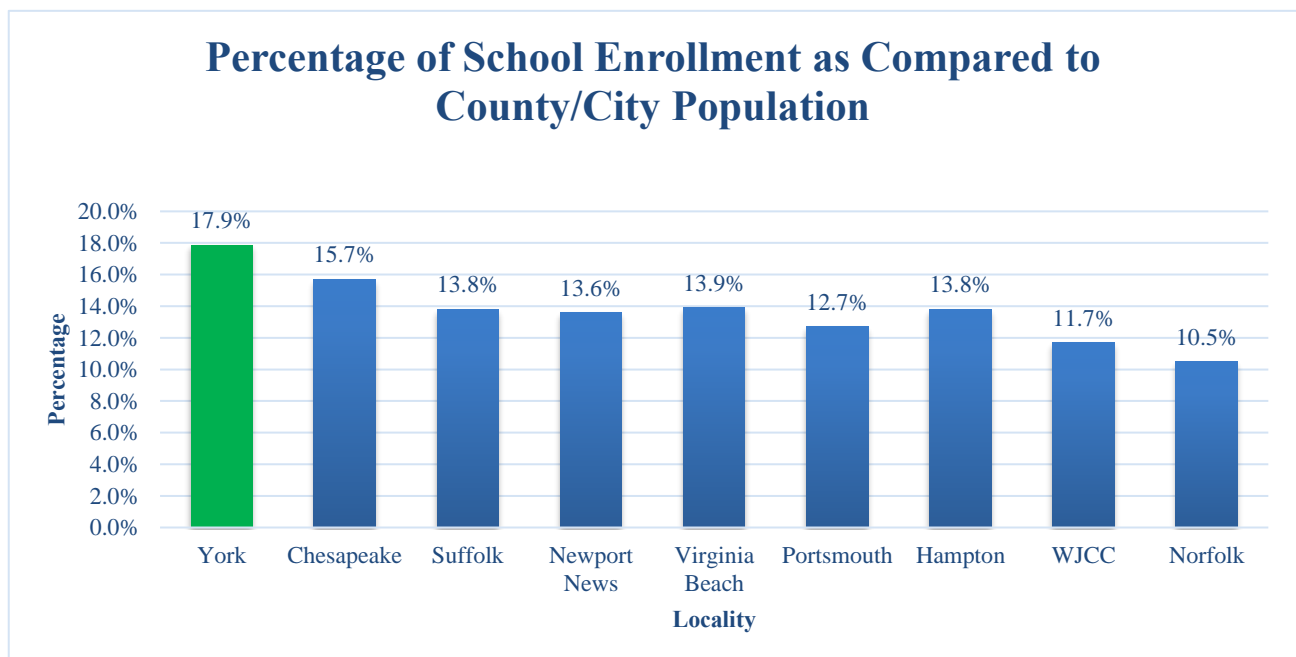


**YORK COUNTY SCHOOL DIVISION
SCHOOL OPERATING FUND
FISCAL YEAR 2026**

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 17.9% of the total County population. This ranking has been consistent in recent years

Locality	Population 2023	Average Daily Membership in Public Schools 2023-2024	Percentage
York	71,806	12,885	17.9%
Chesapeake	252,478	39,623	15.7%
Suffolk	100,690	13,857	13.8%
Newport News	182,268	24,786	13.6%
Virginia Beach	453,605	62,825	13.9%
Portsmouth	96,085	12,212	12.7%
Hampton	136,895	18,853	13.8%
Williamsburg / James City	96,353	11,268	11.7%
Norfolk	238,112	25,067	10.5%



Source: State Auditor of Public Accounts; Comparative Report; Fiscal Year Ended 6/30/24.

**YORK COUNTY SCHOOL DIVISION
SCHOOL OPERATING FUND
FISCAL YEAR 2026**

STUDENT FEES

	2020-21	2021-22	2022-23	2023-24	2024-25
1 Instrument Rental	\$30	\$30	\$30	\$30	\$30
2 Vocational Courses	15	15	0	0	0
Semester	7.50	7.50	0.00	0.00	0.00
3 Art Courses	15	15	0	0	0
Semester	7.50	7.50	0.00	0.00	0.00
9 weeks	5	5	0	0	0
4 Band Uniforms (High School)	20	20	20	20	20
5 Computer Courses (Full Year)	15	15	0	0	0
6 Drama	15	15	0	0	0
Semester	7.50	7.50	0.00	0.00	0.00
9 weeks	5	5	0	0	0
7 Parking Fee (Full Year)	100	100	100	100	100
8 Athletic Fees					
Middle School	50	50	30	30	30
High School	60	60	40	40	40
9 Tuition (Out of Zone)	6,158	6,538	6,504	7,081	7,358
Summer School					
High School Course:					
Local Residents	\$ 450	\$ 450	\$ 450	\$ 450	\$ 450
Credit Recovery Course (2nd attempt)	\$ 50	\$ 50	\$ 50	\$ 50	\$ 50

**YORK COUNTY SCHOOL DIVISION
SCHOOL OPERATING FUND
FISCAL YEAR 2026**

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 2026**

**School Facility Fee Schedule
(continued)**

		Monday –	
		Saturday	Sunday
Hourly Services	Custodial (see information below).....	\$30/hr	\$40/hr
	Lighting and Sound	\$7/hr	\$8/hr

Additional Information

All charges are for spaces only (except as noted) and the use of the furniture customarily found in the space. Use DOES NOT include the use of equipment in the room such as computers, LCD projectors, band and choral equipment or instruments. Pianos may be available at some locations for an additional charge.

Custodial Services

Any use of a York County School Division building requires a school division employee to be present at all times. Typically, the employee is a building custodian. The number of custodians is determined by the group size and anticipated work. The hourly fee is per custodian. Custodial charges are incurred from the time the staff arrive to open the facility until the facility has been cleaned and prepared for the next business day. If use of the facility occurs during the normal work day of the custodial staff, there will be no charge for custodial services unless use of the building requires extra custodial work that cannot be completed during the normal work day. This fee, when applicable, is included with the invoice that includes other facility use charges.

Lighting and Sound

The use of lighting and sound equipment owned by the school requires school personnel to operate the systems. The number of personnel involved depends on the size of the production but is typically one or two people. The hourly fee is per person. The lighting and sound equipment use fee and the hourly fee are both paid directly to the school.

Rehearsal

Each rehearsal is charged at one half of the daily rate of one performance for the auditorium. Other rooms used are charged at regular daily rates. Appropriate custodial changes may apply if the time of the rehearsal falls outside of the normal work day for the custodian(s).

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

	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 ACTUAL	FY2025 BUDGET	FY2025 EXPECTED	FY2026 BUDGET	FY2027 PROJECTED	FY2028 PROJECTED	FY2029 PROJECTED
Revenues by Fund									
Operating Fund	158,384,099	172,366,752	185,795,692	193,333,851	195,863,392	199,451,610	204,437,900	209,548,848	214,787,569
School Nutrition Fund	9,167,770	6,412,172	6,404,895	7,852,627	7,687,810	7,693,237	7,885,568	8,082,707	8,284,775
Workers Compensation Fund	284,856	294,707	536,712	538,000	538,000	538,000	551,450	565,236	579,367
Health and Dental Insurance Fund	22,458,812	25,762,599	23,081,929	30,289,457	30,289,457	30,289,457	31,046,693	31,822,861	32,618,432
Capital Projects Fund	3,250,006	19,415,538	15,551,039	14,277,754	16,977,754	20,137,712	20,641,155	21,157,184	21,686,113
Technology Reserve Fund	1,875,519	4,623,240	954,619	4,620,000	4,620,000	4,620,000	4,735,500	4,853,888	4,975,235
Total Revenue - All Funds	195,421,062	228,875,008	232,324,886	250,911,689	255,976,413	262,730,016	269,298,266	276,030,723	282,931,491
Expenditures by Fund									
Operating Fund	163,530,763	173,239,721	183,938,543	193,333,851	195,863,392	199,451,610	204,437,900	209,548,848	214,787,569
School Nutrition Fund	6,545,439	6,536,503	6,377,495	7,852,627	7,687,810	7,693,237	7,885,568	8,082,707	8,284,775
Workers Compensation Fund	303,415	1,156,607	498,461	538,000	538,000	538,000	551,450	565,236	579,367
Health and Dental Insurance Fund	22,362,614	20,222,677	24,876,083	30,289,457	30,289,457	30,289,457	31,046,693	31,822,861	32,618,432
Capital Projects Fund	8,736,776	15,869,186	16,609,632	14,277,754	16,977,754	20,137,712	20,641,155	21,157,184	21,686,113
Technology Reserve Fund	3,347,705	1,057,366	2,097,241	4,620,000	4,620,000	4,620,000	4,735,500	4,853,888	4,975,235
Total Expenditures - All Funds	204,826,712	218,082,061	234,397,455	250,911,689	255,976,413	262,730,016	269,298,266	276,030,723	282,931,491

York County School Division

Summary Statement of Revenues and Expenditures

	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 ACTUAL	FY2025 BUDGET	FY2025 EXPECTED	FY2026 BUDGET	FY2027 PROJECTED	FY2028 PROJECTED	FY2029 PROJECTED
Total Revenues by Source									
State	81,941,598	89,907,870	100,441,788	112,027,354	113,231,585	117,250,575	120,181,839	123,186,385	126,266,045
Federal	26,656,829	24,679,622	25,334,090	24,745,779	25,903,472	24,432,643	25,043,459	25,669,546	26,311,284
Local - County	60,087,100	78,738,683	76,538,133	77,454,848	80,154,848	84,359,995	86,468,995	88,630,720	90,846,488
Local - Revenue Stabilization	0	0	0	0	0	0	0	0	0
Local - Miscellaneous	1,785,300	3,014,522	2,908,314	2,245,251	2,245,251	2,245,546	2,301,685	2,359,227	2,418,207
Interest on Deposits	4,390	27,180	96,499	50,000	55,000	55,000	56,375	57,784	59,229
Local - Cafeteria Sales	234,058	0	2,972,935	2,585,000	2,587,800	2,587,800	2,652,495	2,718,807	2,786,778
Transfer-Other Funds	95,100	24,218,425	300,000	700,000	700,000	700,000	717,500	735,438	753,823
Interest on Deposits	0	15,104	155,261	45,000	40,000	40,000	41,000	42,025	43,076
Prior Yr Expenditure Refund	4,389	0	3,867	0	0	0	0	0	0
Transfers In	279,603	279,603	512,825	340,000	340,000	340,000	348,500	357,213	366,143
Transfers From Reserves	0	0	0	198,000	198,000	198,000	202,950	208,024	213,224
Local - Employee Health Contribution	2,918,572	0	3,507,644	3,319,500	3,319,500	3,319,500	3,402,488	3,487,550	3,574,738
Local - Employer Health Contribution	17,320,877	0	16,619,901	24,294,757	24,237,757	24,237,757	24,843,701	25,464,793	26,101,413
Local - Employee Dental Contribution	510,669	0	506,065	713,000	713,000	713,000	730,825	749,096	767,823
Local - Employer Dental Contribution	373,113	0	379,848	417,000	417,000	417,000	427,425	438,111	449,063
Local - Employee Retiree Health Contribution	356,459	0	319,036	375,000	375,000	375,000	384,375	393,984	403,834
Local - Employer Retiree Health Contribution	0	0	0	200,000	200,000	200,000	205,000	210,125	215,378
Local - Employee Retiree Dental Contribution	66,663	0	64,791	85,000	85,000	85,000	87,125	89,303	91,536
Local - Employer Retiree Dental Contribution	0	0	0	1,500	1,500	1,500	1,538	1,576	1,615
TR Workers Compensation Fund	8,160	0	18,228	8,700	8,700	8,700	8,918	9,140	9,369
School Insurance Transfer-ER	75,222	0	45,589	85,000	85,000	85,000	87,125	89,303	91,536
Gen. Allow. Sentara Exp Ref	0	0	0	0	57,000	57,000	58,425	59,886	61,383
Prior Year Refund PPO	0	0	11,202	0	0	0	0	0	0
Transfers From Reserves	828,853	0	0	750,000	750,000	750,000	768,750	787,969	807,668
GASB 87 Othr Fnc Src: Lease	1,874,107	0	0	0	0	0	0	0	0
Charges for Services	0	7,993,999	26,997	271,000	271,000	271,000	277,775	284,719	291,837
Miscellaneous Revenue	0	0	1,561,873	0	0	0	0	0	0
Total Revenue - All Funds	195,421,062	228,875,008	232,324,886	250,911,689	255,976,413	262,730,016	269,298,266	276,030,723	282,931,491

Total Expenditures by Object									
Personal Services	90,021,635	99,225,625	106,634,942	115,553,390	116,484,589	120,306,716	123,314,384	126,397,243	129,557,175
Employee Benefits	37,615,839	41,715,846	44,912,989	47,084,034	47,373,112	50,024,771	51,275,390	52,557,275	53,871,207
Purchased Services	35,273,858	33,540,147	40,052,973	47,617,540	48,735,049	46,999,059	48,174,035	49,378,386	50,612,846
Other Charges	6,248,772	5,141,744	5,936,609	6,818,662	6,593,849	6,344,215	6,502,820	6,665,391	6,832,026
Materials/Supplies	7,336,904	9,466,033	7,394,067	9,236,784	9,375,369	9,037,239	9,263,170	9,494,749	9,732,118
Equipment	11,586,698	20,334,692	19,386,319	21,540,271	24,153,437	26,686,000	27,353,150	28,036,979	28,737,903
Transfers	16,743,006	8,657,974	10,079,556	3,061,008	3,261,008	3,332,016	3,415,316	3,500,699	3,588,217
Total Expenditures - All Funds	204,826,712	218,082,061	234,397,455	250,911,689	255,976,413	262,730,016	269,298,266	276,030,723	282,931,491
Excess (deficiency) of revenues over expenditures									
	(9,405,650)	10,792,947	(2,072,569)	0	0	0	0	0	0
Net Change in Fund Balance									
	(9,405,650)	10,792,947	(2,072,569)	0	0	0	0	0	0
Fund Balance, Beginning of Year	23,467,726	14,062,076	24,855,023	22,782,454	22,782,454	22,782,454	22,782,454	22,782,454	22,782,454
Fund Balance, End of Year*	14,062,076	24,855,023	22,782,454	22,782,454	22,782,454	22,782,454	22,782,454	22,782,454	22,782,454

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

*Forecasts for the Worker's Compensation Fund have not been revised, as actual experience has remained consistent from year to year. The Division's Safety and Security staff maintain rigorous safety protocols, including regular inspections of equipment, facilities, playgrounds, and vehicles. In addition, annual safety training is conducted for employees, and the Safety Committee meets regularly to review accidents and worker's compensation claims.

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

	FY22 ACTUAL	FY23 ACTUAL	FY24 ACTUAL	FY25 EXPECTED	FY26 BUDGET	FY27 PROJECTED	FY28 PROJECTED	FY29 PROJECTED
Revenue								
State	81,697,194	89,087,625	99,732,148	109,357,416	113,370,979	116,205,253	119,110,385	122,088,144
Federal	18,064,511	21,027,755	22,168,136	21,083,631	19,612,802	20,103,122	20,605,700	21,120,843
County - Operations and Grounds	56,837,094	59,287,094	60,987,094	63,177,094	64,222,283	65,827,840	67,473,536	69,160,374
County - Revenue Stabilization Fund	0	0	0	0	0	0	0	0
Local Miscellaneous	1,785,300	2,964,278	2,908,314	2,245,251	2,245,546	2,301,685	2,359,227	2,418,207
	158,384,099	172,366,752	185,795,692	195,863,392	199,451,610	204,437,900	209,548,848	214,787,569
Expenditures								
Personal Services	89,387,897	98,748,296	106,142,490	116,032,257	119,830,083	122,825,835	125,896,481	129,043,893
Employee Benefits	37,295,565	41,486,010	44,678,335	47,135,395	49,760,598	51,004,613	52,279,728	53,586,721
Purchased Services	8,259,270	8,632,451	10,439,839	12,388,543	10,590,294	10,855,051	11,126,428	11,404,588
Other Charges	3,714,295	4,945,697	5,121,710	5,676,406	5,501,772	5,639,316	5,780,299	5,924,807
Materials/Supplies	6,294,349	8,646,525	6,192,789	8,140,997	7,787,867	7,982,564	8,182,128	8,386,681
Equipment	1,836,381	2,922,768	1,283,824	3,228,786	2,648,980	2,715,205	2,783,085	2,852,662
Transfers	16,743,006	7,857,974	10,079,556	3,261,008	3,332,016	3,415,316	3,500,699	3,588,217
	163,530,763	173,239,721	183,938,543	195,863,392	199,451,610	204,437,900	209,548,848	214,787,569
Excess (deficiency) of revenues over expenditures	(5,146,664)	(872,969)	1,857,149	0	0	0	0	0
Net Change in Fund Balance	(5,146,664)	(872,969)	1,857,149	0	0	0	0	0
Fund Balance, Beginning of Year	16,776,467	11,629,803	10,756,834	12,613,983	12,613,983	12,613,983	12,613,983	12,613,983
Fund Balance, End of Year*	11,629,803	10,756,834	12,613,983	12,613,983	12,613,983	12,613,983	12,613,983	12,613,983

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

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

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

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

	FY22 ACTUAL	FY23 ACTUAL	FY24 ACTUAL	FY25 EXPECTED	FY26 BUDGET	FY27 PROJECTED	FY28 PROJECTED	FY29 PROJECTED
Revenue								
State	244,404	223,056	165,640	230,169	235,596	241,486	247,523	253,711
Federal	8,592,318	3,651,867	3,165,954	4,819,841	4,819,841	4,940,337	5,063,845	5,190,442
Charges for Services	234,058	2,487,005	2,972,935	2,587,800	2,587,800	2,652,495	2,718,807	2,786,778
Local Miscellaneous	1,890	50,244	100,366	50,000	50,000	51,250	52,531	53,845
Tranfers-Other Funds	95,100	0	0	0	0	0	0	0
Total Revenue	9,167,770	6,412,172	6,404,895	7,687,810	7,693,237	7,885,568	8,082,707	8,284,775
Expenditures								
Personal Services	247,346	263,893	243,770	218,332	218,332	223,790	229,385	235,120
Employee Benefits	142,805	132,990	115,348	122,057	122,057	125,108	128,236	131,442
Purchased Services	4,893,146	4,834,741	4,909,168	6,268,709	6,306,725	6,464,393	6,626,003	6,791,653
Other Charges	0	0	616	5,750	5,750	5,894	6,041	6,192
Materials and Supplies	523,760	819,508	801,956	834,372	849,372	870,606	892,371	914,681
Capital Outlay	738,382	485,371	306,637	238,590	191,001	195,776	200,670	205,687
Total Expenditures	6,545,439	6,536,503	6,377,495	7,687,810	7,693,237	7,885,568	8,082,707	8,284,775
Excess (deficiency) of revenues over expenditures	2,622,331	(124,331)	27,400	0	0	0	0	0
Fund Balance, Beginning of Year	3,605,773	6,228,104	6,103,773	6,131,173	6,131,173	6,131,173	6,131,173	6,131,173
Fund Balance, End of Year	6,228,104	6,103,773	6,131,173	6,131,173	6,131,173	6,131,173	6,131,173	6,131,173

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

	FY22 ACTUAL	FY23 ACTUAL	FY24 ACTUAL	FY25 EXPECTED	FY26 BUDGET	FY27 PROJECTED	FY28 PROJECTED	FY29 PROJECTED
Revenue								
Interest on Deposits	864	15,104	23,887	0	0	0	0	0
Workers Comp Transfers In	279,603	279,603	512,825	340,000	340,000	340,000	340,000	340,000
Transfer from Reserves	0	0	0	198,000	198,000	198,000	198,000	198,000
Prior Yr Expenditure Refund	4,389	0	0	0	0	0	0	0
	284,856	294,707	536,712	538,000	538,000	551,450	565,236	579,367
Expenditures								
Personal Services	50,844	57,970	65,184	47,000	71,301	71,301	71,301	71,301
Employee Benefits	20,500	24,283	43,761	16,000	42,456	42,456	42,456	42,456
Purchased Services	83,392	78,307	86,926	75,000	99,243	99,243	99,243	99,243
Other Charges	148,679	196,047	302,590	400,000	325,000	325,000	325,000	325,000
Transfers	0	800,000	0	0	0	0	0	0
	303,415	1,156,607	498,461	538,000	538,000	551,450	565,236	579,367
Excess (deficiency) of revenues over expenditures	(18,559)	(861,900)	38,251	0	0	0	0	0
Net Change in Fund Balance	(18,559)	(861,900)	38,251	0	0	0	0	0
Fund Balance, Beginning of Year	2,816,141	2,797,582	1,935,682	1,973,933	1,973,933	1,973,933	1,973,933	1,973,933
Fund Balance, End of Year*	2,797,582	1,935,682	1,973,933	1,973,933	1,973,933	1,973,933	1,973,933	1,973,933

*Forecasts for the Worker's Compensation Fund have not been revised, as actual experience has remained consistent from year to year. The Division's Safety and Security staff maintain rigorous safety protocols, including regular inspections of equipment, facilities, playgrounds, and vehicles. In addition, annual safety training is conducted for employees, and the Safety Committee meets regularly to review accidents and worker's compensation claims.

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

	FY22 ACTUAL	FY23 ACTUAL	FY24 ACTUAL	FY25 EXPECTED	FY26 BUDGET	FY27 PROJECTED	FY28 PROJECTED	FY29 PROJECTED
Revenue								
Interest on Deposits	224	27,180	47,752	40,000	40,000	41,000	42,025	43,076
Charges for Services	3,867,766	5,506,994	5,985,000	4,568,200	4,568,200	4,682,405	4,799,465	4,919,452
Transfers-Other Funds	18,590,822	20,228,425	17,049,177	25,681,257	25,681,257	26,323,288	26,981,371	27,655,905
	22,458,812	25,762,599	23,081,929	30,289,457	30,289,457	31,046,693	31,822,861	32,618,432
Expenditures								
Personal Services	216,485	155,466	183,498	187,000	187,000	191,675	196,467	201,379
Employee Benefits	109,443	72,563	75,545	99,660	99,660	102,152	104,705	107,323
Purchased Services	22,036,686	19,994,648	24,617,040	30,002,797	30,002,797	30,752,867	31,521,689	32,309,731
	22,362,614	20,222,677	24,876,083	30,289,457	30,289,457	31,046,693	31,822,861	32,618,432
Excess (deficiency) of revenues over expenditures	96,198	5,539,922	(1,794,154)	0	0	0	0	0
Net Change in Fund Balance	96,198	5,539,922	(1,794,154)	0	0	0	0	0
Fund Balance, Beginning of Year	(1,885,688)	(1,789,490)	3,750,432	1,956,278	1,956,278	1,956,278	1,956,278	1,956,278
Fund Balance, End of Year*	(1,789,490)	3,750,432	1,956,278	1,956,278	1,956,278	1,956,278	1,956,278	1,956,278

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

	FY22 ACTUAL	FY23 ACTUAL	FY24 ACTUAL	FY25 EXPECTED	FY26 BUDGET	<i>FY27 PROJECTED</i>	<i>FY28 PROJECTED</i>	<i>FY29 PROJECTED</i>
Revenue								
Capital Projects	3,250,006	19,415,538	15,551,039	16,977,754	20,137,712	20,641,155	21,157,184	21,686,113
Total Revenue	3,250,006	19,415,538	15,551,039	16,977,754	20,137,712	20,641,155	21,157,184	21,686,113
Expenditures								
Capital Projects	8,736,776	15,869,186	16,609,632	16,977,754	20,137,712	20,641,155	21,157,184	21,686,113
Total Expenditures	8,736,776	15,869,186	16,609,632	16,977,754	20,137,712	20,641,155	21,157,184	21,686,113
Excess (deficiency) of revenues over expenditures	0	0	0	0	0	0	0	0
Fund Balance (Not Applicable*)	0	0	0	0	0	0	0	0

*Actual columns do not include encumbrances.

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

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

	FY22 ACTUAL	FY23 ACTUAL	FY24 ACTUAL	FY25 EXPECTED	FY26 BUDGET	FY27 PROJECTED	FY28 PROJECTED	FY29 PROJECTED
Revenue								
Revenue-Local Sources	1,875,519	36,051	83,622	5,000	5,000	5,125	5,253	5,384
Charges for Services	0	0	26,997	271,000	271,000	277,775	284,719	291,837
Revenue-Federal	0	0	0	0	0	0	0	0
Revenue-Commonwealth	0	597,189	544,000	3,644,000	3,644,000	3,735,100	3,828,478	3,924,189
Transfer From Other Funds	0	3,990,000	300,000	700,000	700,000	717,500	735,438	753,823
Total Revenue	1,875,519	4,623,240	954,619	4,620,000	4,620,000	4,735,500	4,853,888	4,975,235
Expenditures								
Purchased Services	1,364	0	0	0	0	0	0	0
Other Charges	2,385,799	0	511,692	511,693	511,693	524,485	537,597	551,037
Materials/Supplies	518,795	0	399,322	400,000	400,000	410,000	420,250	430,756
Equipment	441,747	1,057,366	1,186,227	3,708,307	3,708,307	3,801,015	3,896,040	3,993,441
Transfers	0	0	0	0	0	0	0	0
Total Expenditures	3,347,705	1,057,366	2,097,241	4,620,000	4,620,000	4,735,500	4,853,888	4,975,235
Excess (deficiency) of revenues over expenditures	(1,472,186)	3,565,874	(1,142,622)	0	0	0	0	0
Net Change in Fund Balance	(1,472,186)	3,565,874	(1,142,622)	0	0	0	0	0
Fund Balance, Beginning of Year	3,869,489	2,397,303	5,963,177	4,820,555	4,820,555	4,820,555	4,820,555	4,820,555
Fund Balance, End of Year*	2,397,303	5,963,177	4,820,555	4,820,555	4,820,555	4,820,555	4,820,555	4,820,555

FISCALLY DEPENDENT SCHOOL DIVISION

The York County School Division is a fiscally dependent entity, as defined by state law. As such, property assessments, market values, and tax rates are not applicable to the Division, and it does not maintain a debt service fund. State law prohibits the School Division from incurring debt that extends beyond the current fiscal year without approval from the local governing body—the York County Board of Supervisors. Accordingly, the School Division neither prepares nor administers a budget for school-related debt service. That responsibility lies with the County of York. Currently, the School Division holds no outstanding debt.

County Debt Service

Property tax revenue is a function of the tax rate, determined by the county government, size of county population, and the property's value, determined by market forces. York County government collects taxes on real estate, personal property, and other sources and transfers a percentage of those revenues to YCSD for operations and debt service. However, the primary source of revenue for capital projects is general obligation bonds issued by the County government through the Virginia Public Service Authority (VPSA). State law prohibits school divisions in Virginia from issuing this debt. The FY25 County Adopted Budget presents the long-term schedule debt schedule for schools. This information can be found in the Informational section.

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

SCHEDULE OF DEBT OBLIGATIONS

Adopted FY2026							
Other							
Debt Service							
Expenditures/							
Expenses							
Total							
Requirements							
<u>Maturity</u>	<u>Original Issue</u>	<u>Principal Outstanding 7/1/2025</u>	<u>Principal</u>	<u>Interest</u>	<u>Other Debt Service Expenditures/ Expenses</u>	<u>Total Requirements</u>	
<u>Debt Service Funds</u>							
<u>General Obligation Bonds</u>							
2005 VPSA School Bonds	7/15/2025	14,905,000	1,145,000	1,145,000	26,335	675	1,172,010
2010 VPSA Qualified School Construction Bonds	6/1/2027	1,120,000	140,000	70,000	59,475	-	129,475
2012 VPSA School Bonds	7/15/2032	6,925,000	3,545,000	385,000	140,830	850	526,680
2014B VPSA Refunding School Bonds	7/15/2026	8,290,000	1,610,000	785,000	56,005	675	841,680
2014C VPSA School Bonds	1/15/2035	8,530,000	5,280,000	435,000	197,010	850	632,860
2015A VPSA Refunding School Bonds	7/15/2028	4,305,000	1,570,000	365,000	71,220	850	437,070
2016 VPSA School Bonds	7/15/2036	11,575,000	8,015,000	555,000	237,235	770	793,005
2016B VPSA Refunding School Bonds	7/15/2029	3,035,000	1,330,000	245,000	47,120	850	292,970
2017 VPSA School Bonds	7/15/2037	8,100,000	6,025,000	360,000	211,770	850	572,620
2018 VPSA School Bonds	7/15/2038	7,850,000	6,170,000	335,000	226,905	850	562,755
2019 VPSA School Bonds	7/15/2039	7,765,000	6,440,000	305,000	249,520	850	555,370
2020 VPSA School Bonds	7/15/2040	8,000,000	6,745,000	335,000	190,750	775	526,525
2021 VPSA School Bonds	7/15/2041	8,580,000	7,710,000	320,000	246,975	775	567,750
2022 VPSA School Bonds	7/15/2042	9,080,000	8,615,000	305,000	405,745	850	711,595
2024 VPSA School Bonds	7/15/2044	9,895,000	9,895,000	295,000	467,665	850	763,515
2025 VPSA School Bonds	7/15/2045	10,000,000	10,000,000	-	315,280	1,000	316,280
		<u>127,955,000</u>	<u>84,235,000</u>	<u>6,240,000</u>	<u>3,149,840</u>	<u>12,320</u>	<u>9,402,160</u>
<u>Capital Lease and Lease Revenue Bonds</u>							
2016A VFPF VRA	10/1/2029	10,375,000	5,390,000	985,000	217,175	-	1,202,175
2018 VRA Lease Revenue Bond	10/1/2038	7,555,000	5,975,000	315,000	242,330	-	557,330
2020 VRA Lease Revenue Bond	10/1/2040	2,185,000	1,900,000	80,000	84,125	-	164,125
2022 VRA Lease Revenue Bond	10/1/2042	32,165,000	30,175,000	1,075,000	1,376,575	-	2,451,575
2025 VRA Lease Revenue Bond	10/1/2045	4,465,000	4,465,000	-	195,965	-	195,965
2022 Motorola Lease Purchase	1/1/2027	2,587,369	1,066,397	527,815	21,755	-	549,570
		<u>59,332,369</u>	<u>48,971,397</u>	<u>2,982,815</u>	<u>2,137,925</u>	<u>-</u>	<u>5,120,740</u>
<u>Enterprise Funds</u>							
<u>Revenue Bonds</u>							
2016C Sewer Revenue Refunding Bonds	10/1/2028	6,540,000	2,115,000	490,000	95,838	-	585,838
2020 VRA Pooled	10/1/2030	1,245,000	815,000	120,000	38,694	-	158,694
2020 VRA Pooled Refunding	10/1/2039	9,510,000	9,510,000	25,000	421,947	1,100	448,047
		<u>17,295,000</u>	<u>12,440,000</u>	<u>635,000</u>	<u>556,479</u>	<u>1,100</u>	<u>1,192,579</u>
Total All Issues		<u>\$ 204,582,369</u>	<u>\$ 145,646,397</u>	<u>\$ 9,857,815</u>	<u>\$ 5,844,244</u>	<u>\$ 13,420</u>	<u>\$ 15,715,479</u>

Current Debt Service Amortization Schedule

Years	General Obligation Bonds		Debt Service Funds Lease Revenue Bonds		Capital Leases		Enterprise Funds Revenue Bonds	
	<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 2026	6,240,000	3,149,840	2,455,000	2,116,170	527,815	21,755	635,000	556,479
FY 2027	5,635,000	3,058,532	2,710,000	2,014,403	538,582	10,987	665,000	523,166
FY 2028	4,960,000	2,761,041	2,845,000	1,877,328	-	-	700,000	488,187
FY 2029	5,180,000	2,538,841	2,985,000	1,736,962	-	-	740,000	451,287
FY 2030	4,960,000	2,329,152	3,130,000	1,592,053	-	-	825,000	411,184
FY 2031	4,855,000	2,134,785	2,065,000	1,465,956	-	-	865,000	367,878
FY 2032	5,060,000	1,933,286	2,160,000	1,362,725	-	-	745,000	326,622
FY 2033	5,250,000	1,728,119	2,270,000	1,256,475	-	-	785,000	287,416
FY 2034	4,935,000	1,536,773	2,375,000	1,151,172	-	-	820,000	250,387
FY 2035	5,120,000	1,352,960	2,475,000	1,047,369	-	-	855,000	215,841
FY 2036	4,665,000	1,171,822	2,585,000	937,497	-	-	890,000	179,850
FY 2037	4,845,000	996,786	2,700,000	822,688	-	-	925,000	142,416
FY 2038	4,210,000	829,304	2,825,000	702,697	-	-	960,000	103,538
FY 2039	3,795,000	679,504	2,950,000	578,013	-	-	995,000	63,215
FY 2040	3,370,000	545,738	2,510,000	458,866	-	-	1,035,000	21,345
FY 2041	2,935,000	424,760	2,625,000	344,659	-	-	-	-
FY 2042	2,510,000	317,565	2,570,000	228,831	-	-	-	-
FY 2043	2,045,000	219,656	2,690,000	110,200	-	-	-	-
FY 2044	1,415,000	138,779	310,000	41,250	-	-	-	-
FY 2045	1,480,000	72,427	325,000	25,375	-	-	-	-
FY 2046	770,000	19,250	345,000	8,625	-	-	-	-
	<u>\$ 84,235,000</u>	<u>\$ 27,938,920</u>	<u>\$ 47,905,000</u>	<u>\$ 19,879,314</u>	<u>\$ 1,066,397</u>	<u>\$ 32,742</u>	<u>\$ 12,440,000</u>	<u>\$ 4,388,811</u>

GENERAL FUND REVENUES

General Property Taxes

	FY2025	FY2026		
	<u>Adopted</u>	<u>Adopted</u>	<u>\$ Change</u>	<u>% Change</u>
Real Estate	\$ 91,500,000	\$ 96,889,000	\$ 5,389,000	5.9%
Public Service	2,500,000	3,678,300	1,178,300	47.1%
Personal Property	22,900,000	25,040,000	2,140,000	9.3%
Mobile Homes	25,000	25,000	-	0.0%
Machinery & Tools	200,000	200,000	-	0.0%
Penalties	375,000	437,000	62,000	16.5%
Interest	<u>200,000</u>	<u>300,000</u>	<u>100,000</u>	50.0%
Total	<u><u>\$ 117,700,000</u></u>	<u><u>\$ 126,569,300</u></u>	<u><u>\$ 8,869,300</u></u>	7.5%

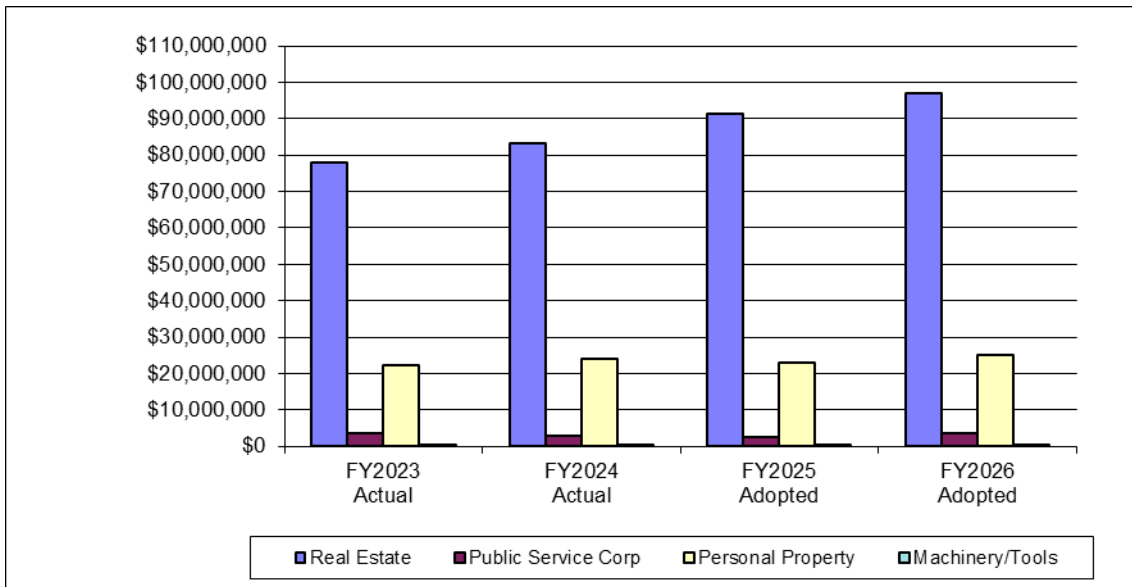
The County levies real estate taxes on all real estate within its boundaries, except that exempted by statute, each year as of January 1, based on the estimated market value of the property, with semi-annual payments due June 25 and December 5. All real estate property is assessed biennially and calendar year 2026 will be the next reassessment year. The real estate rate is adopted at \$0.78, per \$100 of assessed value, a four cent increase.

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 FY2026, the adopted real estate rate is \$0.78, a four cent increase, while the adopted personal property rate is \$4.00, a \$0.20 increase from the prior calendar year.

The County levies personal property taxes on motor vehicles and tangible personal business property. These levies are made each year as of January 1, with semiannual payments due June 25 and December 5. The adopted personal property rate is \$4.00 per \$100 of assessed valuation, a \$0.20 increase from the prior calendar year. The State offers tax relief for qualifying vehicles. The amount of relief is declining as a percentage of total personal property due to increases in vehicle values and an increase in numbers of vehicles assessed over the more than 10 years that a state-wide cap on disbursements to local governments has been in place. The State revenue is budgeted as "Personal Property Tax Relief Act" (see State revenue section). Budgeted personal property tax revenue is projected to increase.

Machinery & tool tax is imposed on the equipment used by manufacturers directly in the production of goods. The adopted rate is \$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
2025	\$ 0.7800	\$ 4.00	\$ 0.7800	\$ 0.000000001
2024	\$ 0.7400	\$ 3.80	\$ 0.7400	\$ 0.000000001
2023	\$ 0.7700	\$ 3.90	\$ 0.7700	\$ 0.000000001
2022	\$ 0.7800	\$ 4.00	\$ 0.7800	\$ 0.000000001
2021	\$ 0.7950	\$ 4.00	\$ 0.7950	\$ 0.000000001
2020	\$ 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.

Note: The County has no overlapping taxes with other governments.

Other Local Taxes

Other Local Taxes	FY2025	FY2026		
	<u>Adopted</u>	<u>Adopted</u>	<u>\$ Change</u>	<u>% Change</u>
Local Sales Tax	\$ 14,900,000	\$ 15,003,130	\$ 103,130	0.7%
Historic Triangle Tax	6,000,000	6,000,000	-	0.0%
Lodging Tax	2,000,000	2,040,000	40,000	2.0%
Meals Tax	4,600,000	4,800,000	200,000	4.3%
Cigarette Tax	1,800,000	1,600,000	(200,000)	-11.1%
Occupational License	9,100,000	9,373,000	273,000	3.0%
Utility Consumption Tax	230,000	240,000	10,000	4.3%
Communications Sales Tax	900,000	900,000	-	0.0%
Franchise Tax	425,000	425,000	-	0.0%
Recordation Tax/Deeds of Conveyance	1,450,000	1,450,000	-	0.0%
Rental Tax	195,000	225,000	30,000	15.4%
Total	<u>\$ 41,600,000</u>	<u>\$ 42,056,130</u>	<u>\$ 456,130</u>	1.1%

The State collects 6% sales tax from retailers and distributes one percent (1%) to the County monthly. In addition, a further one percent (1%) Historic Triangle sales tax is collected from retailers in the counties of James City and York and the City of Williamsburg. This revenue is expected to increase slightly due to inflation and modest growth.

Per State Code, fifty percent (50%) of the revenues from the additional 1% sales tax is deposited into the Historic Triangle Marketing Fund to be managed and administered by the Williamsburg Tourism Council and is to be used to market, promote, and advertise the Historic Triangle as an overnight tourism destination. The other fifty percent (50%) is distributed to the localities where the revenues were collected.

The transient occupancy tax ("lodging tax") of five percent (5%) is paid for any room rented on a short-term basis. This revenue is generated primarily by hotels and motels within the County and collected monthly. Sixty percent (60%) of the revenue collected is earmarked for tourism activities per State Code. This revenue is expected to increase slightly.

A four percent (4%) tax ("meals tax") is levied on prepared food and beverages sold for human consumption in the County. This tax is collected monthly. The County has earmarked 50% of the meals tax to be used for stormwater, water and sewer projects. The remaining 50% is to assist with funding to the School Division.

The General Assembly passed a bill allowing Counties in Virginia to impose a tax of up to \$0.40 per pack of cigarettes in the same manner as cities in Virginia have been able to impose. The budget adopts a Cigarette tax of \$0.40 per pack. The County implemented a \$0.40 per pack Cigarette tax effective November 1, 2021.

The County requires all persons conducting any business, profession, trade, or occupation to have a license. The Commissioner of the Revenue computes the amount of license tax and after the Treasurer receives payment, the license is issued.

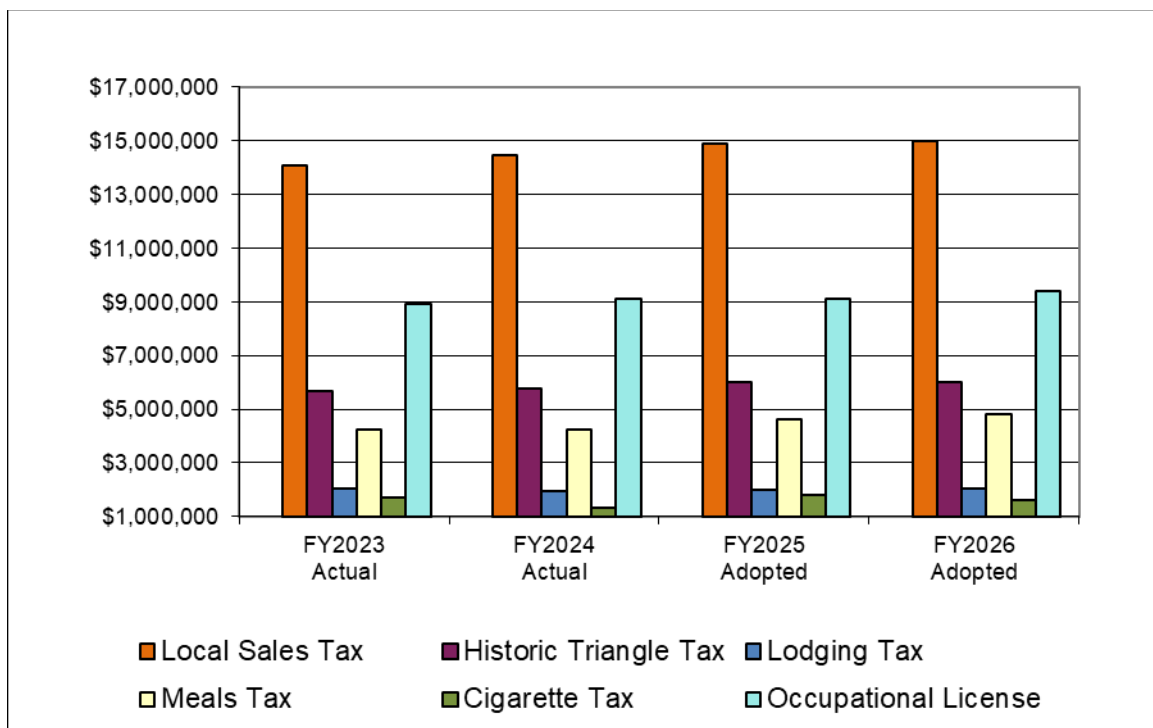
In lieu of the local business license tax levied on corporations furnishing heat, light or power by means of electricity and/or natural gas, Section 58.1-2900 and Section 58.1-2904 of the Code of Virginia impose a tax ("Utility Consumption Tax") on consumers of electricity and natural gas in the state based on kilowatt hours or volume of gas delivered. This tax is collected monthly.

The communication sales tax represents sales and use tax on communication services in the amount of 5% of the sales price of each communications service.

Adopted for FY2026 is the continued removal of the motor vehicle license that was an annual vehicle registration fee.

A bank franchise tax is imposed on banks located within the County, based on their net capital of local banks and the recordation tax for each taxable instrument recorded in the County.

The projections for FY2026 reflect mostly slight increases in these revenues. This is partially due to an expected economic recovery from the Coronavirus Pandemic and partially due to inflation. The following graph shows a 4 year trend on the major other local taxes: Sales Tax, Lodging Tax, Meals Tax, Historic Triangle Tax, Cigarette Tax and Occupational Licenses.



SCHOOL ENROLLMENT PROJECTION METHODOLOGY

Historically, the School Division has relied on the County Planning Office to provide school enrollment projections. However, the significant enrollment decline resulting from the pandemic exposed limitations in the County's methodology, which was unable to adequately account for these losses. Consequently, the School Division is now solely utilizing projections from the Department of Education. It is anticipated that the County's methodology will be reinstated for the FY2026 budget.

The County Planning Office's methodology for projecting school enrollment follows a two-step process:

- 1. Base Enrollment Projection (Grade Progression Method)**

The first step involves projecting a base or stationary enrollment figure for each grade level using the Grade Progression Method. Under this method, the number of students in each grade is assumed to be the same as the number of students in the previous grade the prior year. For instance, the number of twelfth-grade students in 2026 is projected to be equivalent to the number of eleventh-grade students in 2025.

While this method offers insight into the future structure of school enrollment, it does not account for factors such as net migration, student retention, dropouts, or students who bypass kindergarten and directly enter first grade.

- 2. Adjustment of Projections**

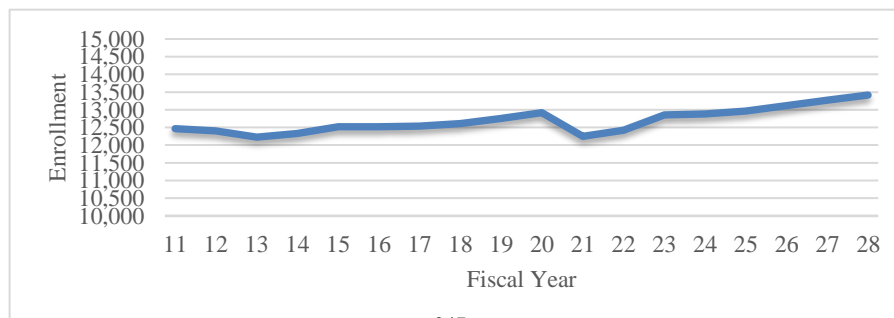
The second step involves adjusting the stationary enrollment figures by applying growth or decline factors. These adjustment factors are based on new residential development in the County and historical enrollment trends. Notable patterns include increases in enrollment for seventh and ninth grades, with declines observed in grades ten through twelve. Additionally, kindergarten enrollment is projected based on the number of resident births five years prior, adjusted for migration during that period.

History of Enrollment

History of Student Population

Fiscal Year		Enrollment	Unadjusted ADM	Adjusted ADM
11	Actual	12,467	12,467	12,467
12	Actual	12,404	12,404	12,404
13	Actual	12,226	12,226	12,226
14	Actual	12,333	12,333	12,333
15	Actual	12,519	12,519	12,519
16	Actual	12,522	12,522	12,522
17	Actual	12,534	12,534	12,534
18	Actual	12,609	12,609	12,609
19	Actual	12,756	12,756	12,756
20	Actual	12,914	12,914	12,914
21	Actual	12,244	12,244	12,244
22	Actual	12,420	12,420	12,420
23	Actual	12,855	12,855	12,855
24	Actual	12,879	12,879	12,879
25	Actual	12,978	12,978	12,978
26	Projected	² 13,051	13,051	13,051
27	Projected	² 13,201	13,201	13,201
28	Projected	² 13,351	13,351	13,351

² Projection not for budget planning purposes



Number of Students Receiving Free or Reduced Lunch

Students whose parents or legal guardians meet certain income levels can qualify for free or reduced lunch prices. The free or reduced lunch program is funded by the federal government. The data below provides summary information on students that qualify for the federal free or reduced lunch program in the school division.

	School Year: 2022-2023 - Month of April					School Year: 2023-2024 - Month of April					School Year: 2024-2025 - Month of April				
	Free	Reduced	Total	Enrollment	%	Free	Reduced	Total	Enrollment	%	Free	Reduced	Total	Enrollment	%
Bethel Manor Elementary	77	175	252	637	39.56%	109	149	258	656	39.33%	120	144	264	649	40.68%
Coventry Elementary	141	20	161	676	23.82%	176	22	198	690	28.70%	169	30	199	642	31.00%
Dare Elementary	118	12	130	402	32.34%	124	4	128	421	30.40%	135	2	137	408	33.58%
Grafton Bethel Elementary	155	28	183	641	28.55%	173	20	193	643	30.02%	189	34	223	657	33.94%
Magruder Elementary	205	42	247	730	33.84%	219	44	263	734	35.83%	198	23	221	625	35.36%
Mount Vernon Elementary	92	25	117	580	20.17%	98	16	114	566	20.14%	117	20	137	581	23.58%
Seaford Elementary	117	26	143	504	28.37%	110	23	133	502	26.49%	159	36	195	569	34.27%
Tabb Elementary	145	34	179	703	25.46%	152	27	179	714	25.07%	151	50	201	739	27.20%
Waller Mill Elementary	110	16	126	395	31.90%	102	17	119	395	30.13%	142	28	170	467	36.40%
Yorktown Elementary	259	40	299	658	45.44%	270	45	315	656	48.02%	260	59	319	647	49.30%
Total	1,419	418	1,837	5,926	31.00%	1,533	367	1,900	5,977	31.79%	1,640	426	2,066	5,984	34.53%
Grafton Middle	193	35	228	894	25.50%	203	37	240	903	26.58%	184	39	223	883	25.25%
Queens Lake Middle	141	30	171	581	29.43%	150	31	181	571	31.70%	122	35	157	548	28.65%
Tabb Middle	133	73	206	898	22.94%	166	73	239	966	24.74%	180	77	257	964	26.66%
Yorktown Middle	171	8	179	635	28.19%	188	27	215	652	32.98%	191	31	222	691	32.13%
Total	638	146	784	3,008	26.06%	707	168	875	3,092	28.30%	677	182	859	3,086	27.84%
Bruton High	168	32	200	699	28.61%	177	36	213	729	29.22%	187	38	225	706	31.87%
Grafton High	213	36	249	1,203	20.70%	226	40	266	1,210	21.98%	240	38	278	1,180	23.56%
Tabb High	151	61	212	1,108	19.13%	153	58	211	1,104	19.11%	183	56	239	1,139	20.98%
York High	212	52	264	1,037	25.46%	208	26	234	943	24.81%	223	32	255	917	27.81%
York River Academy	17	22	39	70	55.71%	21	4	25	73	34.25%	14	8	22	69	31.88%
Total	761	203	964	4,117	23.42%	785	164	949	4,059	23.38%	847	172	1,019	4,011	25.41%
Division Total	2,818	767	3,585	13,051	27.47%	3,025	699	3,724	13,128	28.37%	3,164	780	3,944	13,081	30.15%

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

<u>School</u>	<u>2025</u>	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Elementary:											
Bethel Manor Elementary	614	634	606	594	593	680	641	608	604	597	596
Coventry Elementary	614	657	619	664	681	765	691	585	563	578	582
Dare Elementary	387	397	368	389	356	406	414	422	420	378	380
Grafton Bethel Elementary	626	613	596	596	597	674	622	640	643	615	617
Magruder Elementary	599	703	673	596	562	644	614	608	626	626	606
Mt. Vernon Elementary	561	547	553	573	540	624	591	591	559	531	521
Seaford Elementary	539	475	474	517	494	560	531	451	437	451	470
Tabb Elementary	711	688	657	646	619	742	656	620	606	629	668
Waller Mill Elementary	448	373	369	382	327	386	372	387	342	320	287
Yorktown Elementary	607	618	616	588	562	615	619	674	695	696	654
Middle:											
Queens Lake Middle	518	536	535	517	506	515	486	461	465	459	455
Tabb Middle	925	926	859	830	854	887	865	858	851	913	918
Yorktown Middle	668	611	597	585	648	710	729	751	791	766	774
Grafton Middle	879	855	830	827	868	919	935	904	882	872	870
High:											
Bruton High	659	673	652	610	569	572	549	600	567	606	590
Grafton High	1,115	1,120	1,125	1,079	1,084	1,162	1,158	1,169	1,184	1,177	1,188
Tabb High	1,072	1,029	1,045	981	1,038	1,115	1,102	1,126	1,165	1,164	1,157
York High	867	871	961	972	1,084	1,110	1,106	1,106	1,062	1,062	1,094
York River Academy	65	68	62	57	54	69	71	65	73	73	79
	12,474	12,395	12,197	12,003	12,036	13,155	12,752	12,626	12,535	12,513	12,506

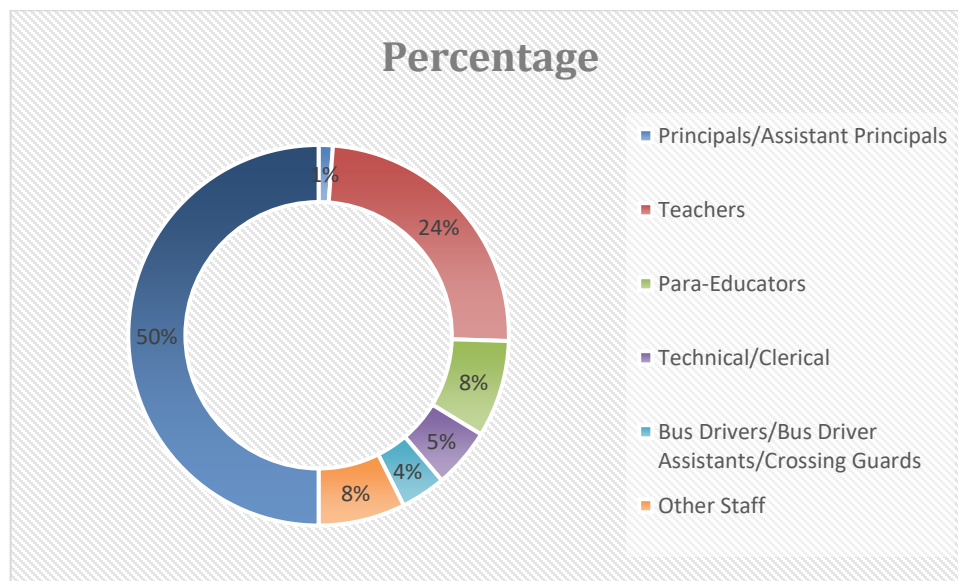
Source: ASPEN, ADA May 2025

HISTORICAL COMPARISON OF APPROVED FULL TIME EQUIVALENT (FTE) POSITIONS

<i>POSITION</i>	<i>FTE's FY22E</i>	<i>FTE's FY23E</i>	<i>FTE's FY24E</i>	<i>FTE's FY25E</i>	<i>FTE's FY26</i>
1 ATHLETIC DIRECTORS	4.00	4.00	4.00	4.00	4.00
2 BOARD MEMBERS	5.00	5.00	5.00	5.00	5.00
3 BUS DRIVERS	119.00	106.00	106.00	112.00	115.00
4 BUS DRIVER ASSISTANTS	30.00	30.00	30.00	30.00	33.00
5 CAFETERIA MONITORS	3.15	3.15	5.10	5.10	1.83
6 DIVISION CHIEFS	4.00	4.00	4.00	4.00	4.00
7 CLERICAL	76.50	77.75	76.75	74.75	76.75
8 CLERK OF THE BOARD	1.00	1.00	1.00	1.00	0.50
9 CROSSING GUARDS	3.50	3.50	3.34	2.00	0.66
10 CUSTODIANS	94.50	94.50	86.50	73.30	86.55
11 DIRECTORS	14.25	14.25	14.25	14.25	14.25
12 SCHOOL NUTRITION PERSONNEL	11.00	11.00	8.00	5.00	3.00
13 GUIDANCE COUNSELORS	39.50	39.50	44.00	44.00	46.00
14 INSTRUCTORS	10.00	10.00	10.00	10.00	10.00
15 MECHANICS	8.00	8.00	8.00	8.00	8.00
16 MEDIA SPECIALISTS	19.00	19.00	22.00	21.00	27.00
17 NURSES	18.00	17.00	17.00	18.00	18.00
18 OCCUPATIONAL THERAPISTS	5.00	5.00	5.00	6.00	6.00
19 PARA-EDUCATORS	296.00	291.30	289.10	305.50	320.50
20 PHYSICAL THERAPIST	1.60	1.60	1.60	1.60	1.60
21 PRINCIPALS	19.00	19.00	19.00	19.00	19.00
22 ASSISTANT PRINCIPALS	27.00	27.00	28.00	28.00	28.00
23 PSYCHOLOGISTS	13.00	13.00	12.00	12.00	10.00
24 SUPERINTENDENT	1.00	1.00	1.00	1.00	1.00
25 TEACHERS	925.84	922.84	917.54	926.75	944.55
26 TECHNICAL	114.50	119.10	120.00	130.97	120.95
27 TRADES	27.00	27.00	27.00	27.00	27.00
28 SECURITY OFFICERS	0.00	0.00	12.00	13.00	13.35
TOTALS	1890.34	1874.49	1877.18	1902.22	1945.49

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

Full Time Equivalent Positions-FY26



COUNTY OF YORK: VARIOUS STATISTICAL DATA

Population - 73,000
Median Age - 39.8
Households - (approx.) 26,400
Average Household Size - 2.62
Median Household Income - \$108,326

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, 2024

<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
Cox Communications Inc.	Telecommunications
Williamsburg Multifamily DST - The Bend Arbordale	Residential Community
Moyock LLC Commonwealth Apartments	Apartment Complex

Source: County of York, VA
FY2026 Adopted Budget

GLOSSARY OF TERMS

Accrual Basis of Accounting - revenues are recognized in the accounting period in which they are earned and become measurable; expenses are recognized in the period incurred, if measurable.

Actual Revenues & Expenditures - revenues and expenditures as they actually have occurred during an accounting period using a pre-determined basis of accounting.

Accreditation - a designation of academic quality and achievement established and awarded by the Virginia Department of Education based on the percentage of students who pass Standards of Learning tests at each school.

Appropriation - a legal authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes.

ADM-Average Daily Membership (unadjusted) - membership on any given day within a school month.

ADM-Average Daily Membership (adjusted) - membership on any given day within a school month with a 15% reduction for half-day kindergarten.

Balanced Budget - a budget with total expenditures not exceeding total revenues and monies available in fund balance within an individual fund. This definition is applied over the long-term, not just during the current period.

Basis of Accounting - a term used to refer to when revenues, expenditures, expenses and transfers – and the related assets and liabilities – are recognized in the accounts and reported in the financial statements.

Basis of State Revenue - the revenue from the Commonwealth as presented in this budget is based on the State Approved Budget.

Budget - a financial plan for a given period, usually a fiscal year, containing an estimate of proposed expenditures and a proposed means of financing them.

Budget Calendar - a schedule of activities, responsibilities, and deadlines related to budget development and adoption.

Budgetary Control - the internal control procedures designed to control or manage expenditures in accordance with the authorized budget.

Capital Expenditures - expenditures for land, improvements to land, easements, buildings, building improvements, vehicles, machinery, equipment, infrastructure, and all other tangible and intangible assets that are used in operations and that have initial useful lives greater than one year and have a cost of \$5,000 or more.

Capital Projects Budget - a fund used to account for financial resources to be used for acquisition or construction of major capital facilities and equipment.

Carryover - the process by which certain funds for previously approved School Board commitments to pay for goods and services at the end of one fiscal year are re-appropriated in the next fiscal year.

Category, Administration / Attendance and Health - activities concerned with establishing and administering policy for the school division. These include Board Services, Executive Services, Human Resources, Fiscal Services, and Health Services.

Category, Instruction - programs and services dealing directly with the interaction between teachers and students. Also, included in this category are the activities associated with curriculum development and instructional staff training.

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

Category, Pupil Transportation - activities associated with transporting students to and from school and on other trips related to school activities.

Category, Technology - this program provides classroom technology support to include hardware, software and personal services for elementary, middle and high schools.

Chart of Accounts - a list of all accounts in an accounting system.

Compensation - compensation includes salaries and benefits paid to staff for services rendered.

Classification, Function - refers to a broad area of expenditure activity or service that accomplishes a particular purpose. Examples include regular instruction, special education, vocational education, and pupil transportation.

Classification, Object - refers to the article purchased or the service obtained. The seven major object categories are Personal Services; Employee Benefits; Purchased Services; Other Charges; Materials/Supplies; Equipment; and Transfers.

Defined Benefit Pension Plan - a pension plan that defines an amount of pension benefit to be provided, usually as a function of one or more factors, such as age, years of service or compensation.

Depreciation - expiration in the service life of fixed assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy and obsolescence.

Employee Benefits - job-related benefits provided employees as part of their total compensation. Fringe benefits include the employer's portion of FICA, pensions, insurance (life, health, disability income, etc.) and employee allowances.

Encumbrances - obligations in the form of purchase orders, contracts, or other commitments which are chargeable to an appropriation and for which a part of the appropriation is reserved.

Enrollment - all students the division is responsible for reporting.

Equipment (Capital Outlay) - the purchase of additional equipment.

Equipment (Replacement) - the purchases of equipment to replace another piece of equipment which is to be sold or scrapped.

Expected Budget - usually once during the fiscal year the School Board will revise its current budget to reflect significant changes in revenues or expenditures that have occurred or are expected to occur during the fiscal year. The expected budget reflects the changes or revisions to the originally approved budget.

Expenditures Per Pupil - expenditures for a given period divided by a pupil unit of measure.

Fiduciary Fund Types - accounts for assets held by a governmental unit in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and/or other funds.

Fiscal Accountability - the responsibility of school divisions to justify that their actions in the current period have complied with public decisions concerning the raising and spending of public funds in the short term (usually one budgetary cycle or one year).

Fiscal Year - a twelve-month period to which the annual budget applies and at the end of which the entity determines its financial position and results of operations. Local school divisions in the Commonwealth of Virginia have fiscal years that begin July 1 and end June 30.

Fiscally Dependent School District - a fiscally dependent school district is one that is dependent on a unit of general government for financial support. Typically, fiscally dependent school districts do not have taxing or bonding authority.

School Nutrition Budget - this fund accounts for all of the cafeteria operations within the school division, including the preparation and serving of school breakfast and lunch.

Full Time Equivalent (FTE) - a measurement equal to one staff person working a full-time work schedule for the specific position for one fiscal year.

Fund - an independent accounting entity with a self-balancing set of accounts, which are segregated for the purpose of carrying on specific activities in accordance with special regulations, restrictions or limitations.

Fund Balance - the excess of assets of a fund over its liabilities and reserves.

Generally Accepted Accounting Principles (GAAP) - the conventions, rules and procedures that serve as the norm for the fair presentation of financial statements.

GASB - Governmental Accounting Standards Board.

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

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

Grant - funding from a government or other entity restricted for a use towards a particular goal or activity.

Health & Dental Insurance Budget - this fund is utilized to account for the financial resources used for the payment of claims and related expenses for the self-insured health and dental care insurance programs.

Impact Aid – Section 8002 - funding from the United States Department of Education for loss of tax revenue for land acquired by the federal government after 1938.

Impact Aid – Section 8003 - funding from the United States Department of Education for loss of tax revenues for students whose parents live or work on federal property.

Local Composite Index (LCI) - the relative wealth index used by the State to equalize state aid to localities.

Magnet School - a school that integrates the curriculum into a particular discipline such as literary arts, performing arts, science, technology or mathematics.

Modified Accrual Basis of Accounting - basis of accounting that is followed by Governmental Funds and Agency Funds. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual, i.e., both measurable and available. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures, other than interest and principal on long-term debt which is recorded when due, are recorded when the fund liability is incurred, if measurable.

No Loss Funding - this state payment is a formula meaning that a school division that lost students after the March 2020 closure of schools would still received funding for those students.

Operating Budget - this is the general fund for the school division. It is used to account for all financial resources except those required to be accounted for in other funds.

OPEB - Other Post-Employment Benefits.

Performance Measurement - commonly used term for service efforts and accomplishments reporting.

Personal Service - all compensation for the direct labor of persons in the employment of the local government. Salaries and wages paid to employees for full and part-time work, including overtime, shift differential and similar compensation. Also includes payments for time not worked, including sick leave, vacation, holidays and other paid absences (jury duty, military pay, etc.) which are earned during the reporting period.

Program Budget - a budget that focuses expenditures at the program level. Examples of program budgets include budgets for instructional grade levels, core courses, and alternative education programs.

Proprietary Fund Types - proprietary funds are used to account for ongoing governmental organizations and activities that are similar to those often found in the private sector. The measurement focus of proprietary fund types is upon determination of net income. The School Division has no Proprietary Funds.

Purchase Order - a document submitted to a vendor which requests materials or services at a price indicated on the purchase order. The issuance of a purchase order establishes an encumbrance in the accounting system.

Reimbursement Grant - a grant for which a potential recipient must first incur qualifying expenditures to be eligible. Reimbursement grants are also referred to as expenditure-driven grants.

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

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

SAT (Standardized Assessment Test) - a standardized test administered by the *College Board* (a non-profit organization) typically taken by students in high school to measure reading, mathematics and writing skills that are needed for academic success in college.

SOL (Standards of Learning) - state-mandated testing that occurs in the spring. Beginning with the Class of 2004, verified credits for graduation will be based on the achievement by the student of a passing score.

SOQ (Standards of Quality) - Article VIII, § 2 of the *Constitution of Virginia* requires the Board of Education to determine and prescribe from time to time, subject to revision by the General Assembly, Standards of Quality for the public schools in Virginia. The General Assembly shall determine the manner in which funds are to be provided for the cost of maintaining an educational program meeting the prescribed standards of quality, and shall provide for the apportionment of the cost of such program between the Commonwealth and the local units of government comprising such school divisions. The *Code of Virginia* (Section 22.1-18.01) requires the Board of Education to review the Standards of Quality every two years.

State Standards of Accreditation - the standards for the accreditation of public schools in Virginia are designed to ensure that an effective educational program is established and maintained in Virginia's public schools. The Code of Virginia requires the Virginia Board of Education to promulgate regulations establishing standards for accreditation of public elementary and secondary schools. A school can be assigned one of the following ratings: (1) Fully Accredited (2) Accredited with Warning (3) Conditionally Accredited.

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

Title I – Part A - the Title I program provides payments to meet the educational needs of educationally deprived children.

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

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

Title VIB - funding from the United States Department of Education for students identified with disabilities.

Transfers (To/From) - budget line items used to reflect transfers into one fund from another fund.

VDOE - Virginia Department of Education.

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

York County School Board - an elected body created according to state law and vested with the responsibility for elementary and secondary public education activities in York County.

York County Virtual High School - web-based instruction offered to high school students. Virtual High School courses are developed by certified teachers and students receive credit for courses taken through the Virtual High School as they would in a typical classroom setting. The Virtual High School has the advantage of offering a wide selection of courses available at a time convenient to the student. It also offers opportunity for instruction to students that are homebound or in an alternative education program.

GLOSSARY (continued)

Composite Index - a factor used in the Virginia Basic Aid formula, (derived from true values of property, ADM, population, retail sales, adjusted gross income, etc.) to determine local and state share of basic appropriation.

CALCULATION OF THE COMPOSITE INDEX OF LOCAL ABILITY-TO-PAY

$.5^*$	$+.4^*$	$+.1^*$		
$\frac{\frac{\text{Local True Value of Real Property}}{\text{Local Average Daily Membership}}}{\frac{\text{Total Local True Values of Real Property Statewide}}{\text{Total Average Daily Membership Statewide}}}$	$\frac{\frac{\text{Local Adjusted Gross Income}}{\text{Local Average Daily Membership}}}{\frac{\text{Total Adjusted Gross Income Statewide}}{\text{Total Average Daily Membership Statewide}}}$	$\frac{\frac{\text{Local Taxable Retail Sales}}{\text{Local Average Daily Membership}}}{\frac{\text{Total Taxable Retail Sales Statewide}}{\text{Total Average Daily Membership Statewide}}}$	=	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
$\boxed{.6667 \times \text{Average Daily Membership Composite Index}} + \boxed{.3333 \times \text{Per Capita Composite Index}} =$			=	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.

