

The York County School Division

Yorktown, Virginia 23692



Fiscal Year 2026 School Board Proposed Annual Budget

July 1, 2025 – June 30, 2026

yorkcountyschools.org

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

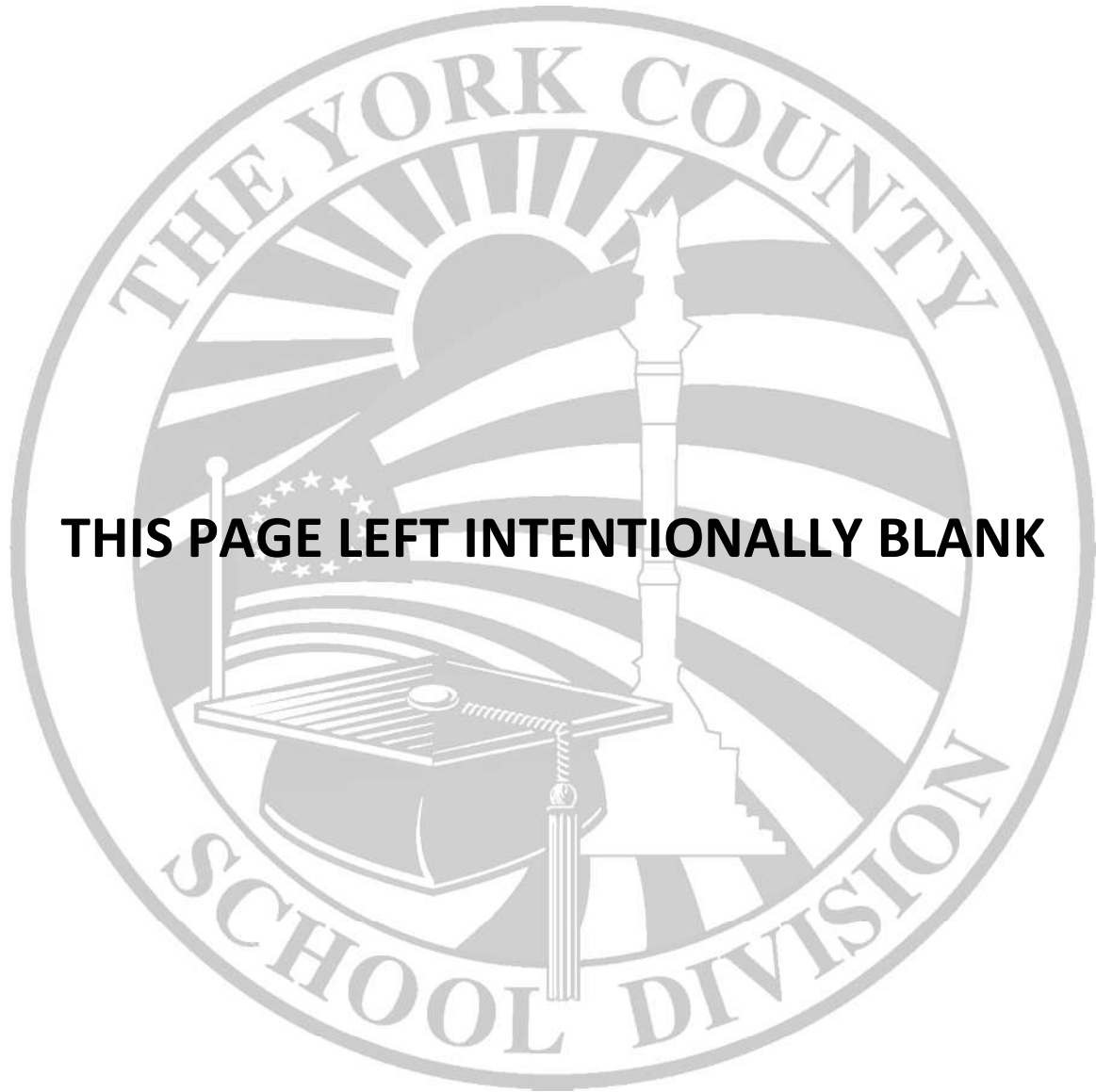
William B. Bowen
Chief Financial Officer

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

David Reitz, Ed.D.
Chief Human Resources Officer

Allison P. Brandon
Budget and Financial Supervisor

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FINANCIAL

YORK COUNTY SCHOOL DIVISION

SCHOOL OPERATING FUND

REVENUE SUMMARY

REVENUE SOURCE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EXPECTED	FY 2026 BUDGET
STATE	83,391,321	92,072,906	92,421,050	95,100,059
STATE SALES TAX	16,340,827	16,126,129	16,549,409	16,688,131
FEDERAL	22,168,136	19,712,471	21,069,730	19,612,802
LOCAL APPROPRIATION-OPERATIONS	59,605,794	61,670,794	61,670,794	62,170,794
LOCAL APPROPRIATION-GROUNDS	1,381,300	1,506,300	1,506,300	1,551,489
LOCAL APPROPRIATION-REV STAB	0	0	0	0
LOCAL OPERATION MISC.	2,908,314	2,245,251	2,245,251	2,245,546
BUDGET GAP	0	0	0	3,574,000
TOTAL	185,795,692	193,333,851	195,462,534	200,942,821

SCHOOL FOOD SERVICE FUND

REVENUE SUMMARY

REVENUE SOURCE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EXPECTED	FY 2026 BUDGET
INTEREST ON DEPOSITS	96,499	50,000	50,000	50,000
STATE	165,640	184,319	208,710	212,973
FEDERAL	3,165,954	5,033,308	4,819,841	4,819,841
CAFETERIA SALES	2,972,935	2,585,000	2,587,800	2,587,800
MISCELLANEOUS	3,867	0	0	0
TOTAL	6,404,895	7,852,627	7,666,351	7,670,614

WORKERS COMPENSATION FUND

REVENUE SUMMARY

REVENUE SOURCE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EXPECTED	FY 2026 BUDGET
INTEREST ON DEPOSITS	23,887	0	0	0
WRKRS COMP TRANSFERS IN	512,825	340,000	340,000	340,000
TRANSFER FROM RESERVES	0	198,000	198,000	198,000
TOTAL	536,712	538,000	538,000	538,000

YORK COUNTY SCHOOL DIVISION

HEALTH AND DENTAL INSURANCE FUND

REVENUE SUMMARY

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

TECHNOLOGY RESERVE FUND

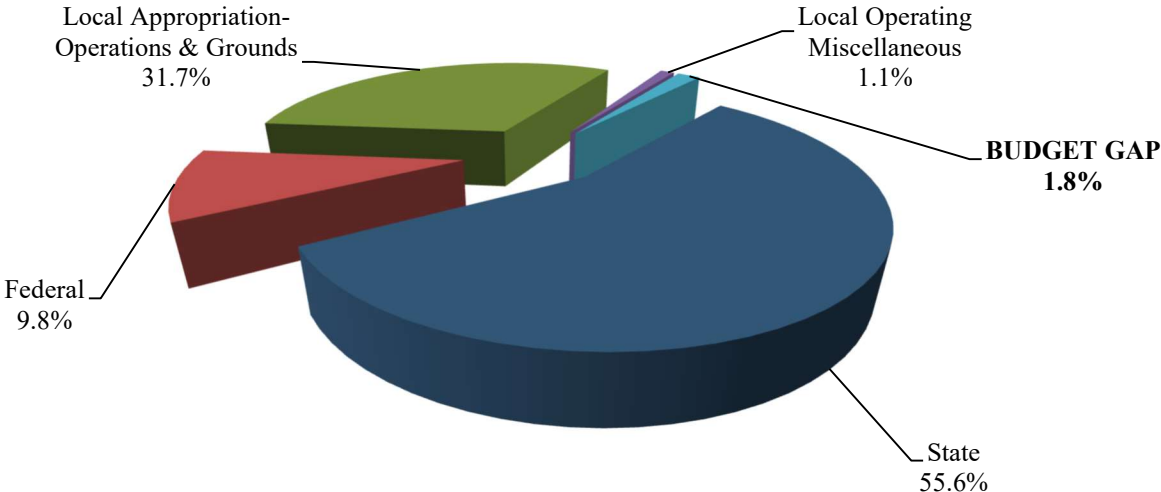
REVENUE SUMMARY

REVENUE SOURCE	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EXPECTED	FY 2026 BUDGET
INTEREST ON DEPOSITS	83,622	5,000	5,000	5,000
CHARGES FOR SERVICES	26,997	271,000	271,000	271,000
FEDERAL	0	0	0	0
STATE	544,000	3,644,000	3,644,000	3,644,000
TRANSFER FROM OTHER FUNDS	300,000	700,000	700,000	700,000
TOTAL	954,619	4,620,000	4,620,000	4,620,000

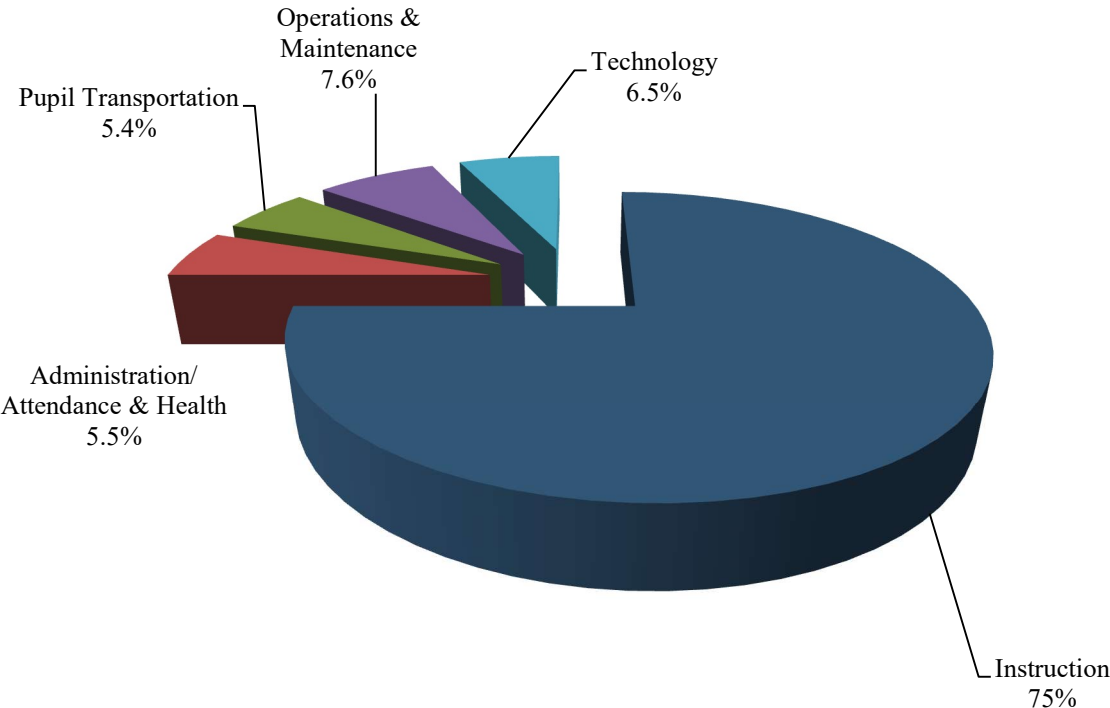
YORK COUNTY SCHOOL DIVISION

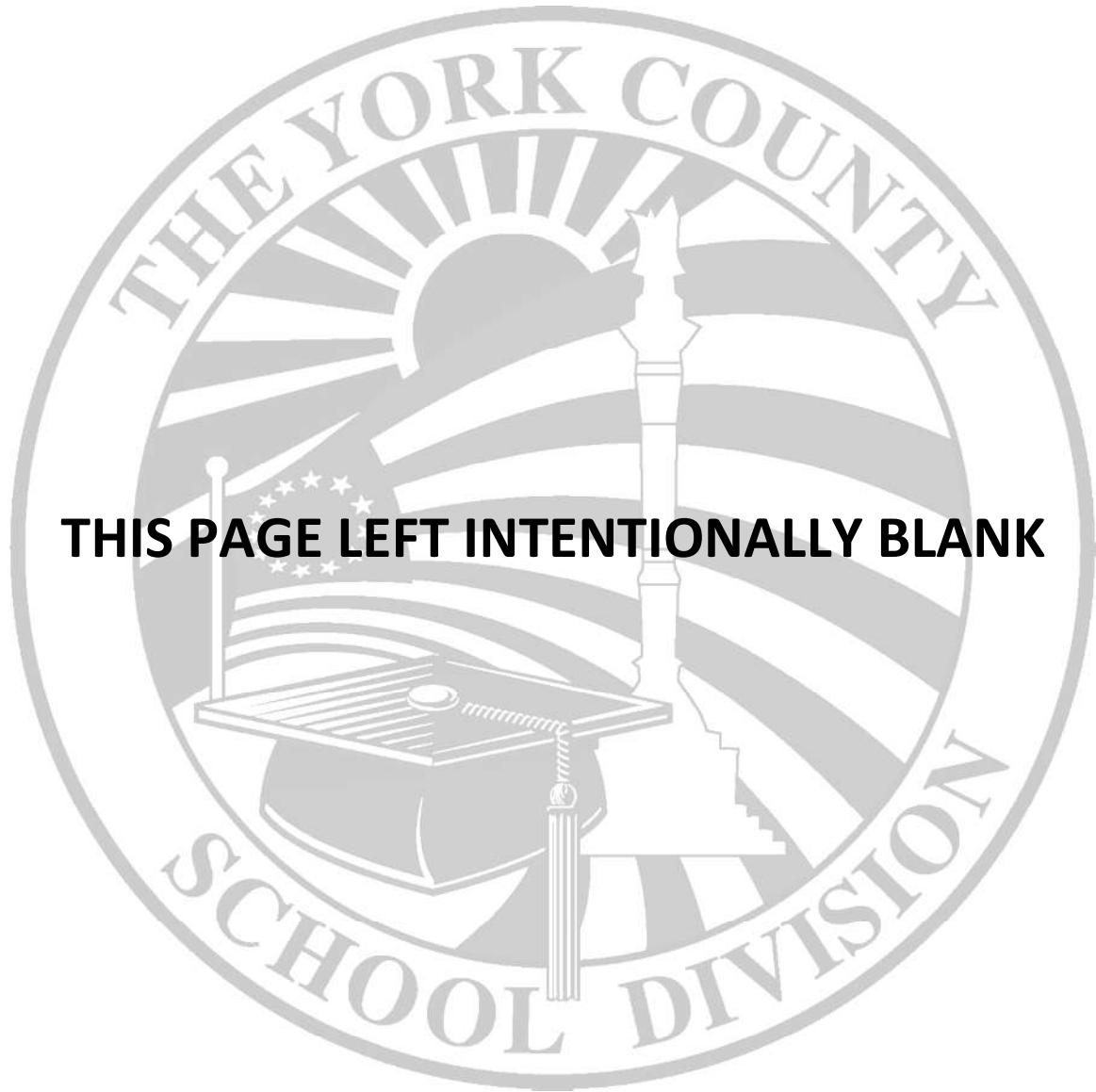
**SCHOOL OPERATING FUND
FY 2026 SCHOOL BOARD PROPOSED**

Revenues by Source



Expenditures by Major Category





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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	2,480,251
2100-611011-010 KINDERGARTEN	4,315,955	4,905,709	4,905,709	4,349,244
2100-611011-020 1ST GRADE	3,977,304	4,185,005	4,185,005	4,315,590
2100-611011-030 2ND GRADE	4,297,751	4,566,785	4,566,785	4,170,123
2100-611011-040 3RD GRADE	3,788,145	3,963,402	3,963,402	4,932,571
2100-611011-050 4TH GRADE	4,213,246	4,562,793	4,562,793	4,570,707
2100-611011-060 5TH GRADE	3,771,647	4,054,216	4,054,216	4,385,881
2100-611011-070 ART	978,733	1,032,920	1,032,920	1,036,232
2100-611011-080 MUSIC	888,230	919,052	919,052	1,003,805
2100-611011-090 PE	909,032	920,442	920,442	949,597
2100-611011-100 EL	604,795	931,312	902,802	996,453
2100-611011-110 READING	2,049,567	2,449,171	2,449,171	2,082,819
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	5,159,606
2100-611011-141 ALL IN VIRGINIA-ELEMENTARY	363,729	889,384	641,173	411,154
SUBTOTAL	36,667,798	39,569,995	39,315,774	40,864,217
MIDDLE				
2100-611012-150 ENCORE	2,490,634	2,780,759	2,780,759	3,251,011
2100-611012-160 CORE/TEAMING/ACADEMIC COACHING	11,709,526	12,527,405	12,542,405	13,390,759
2100-611012-170 ALTERNATIVE EDUCATION	117,115	124,032	124,032	136,783
2100-611012-190 EL	183,678	178,964	175,764	248,185
2100-611012-205 SCHOOL OF ARTS	83,216	92,357	92,357	95,272
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	1,920,600
2100-611012-221 ALL IN VIRGINIA-MIDDLE	145,291	198,165	361,107	292,536
SUBTOTAL	16,661,339	17,621,489	17,803,731	19,344,471
HIGH				
2100-611013-230 ART	1,137,075	1,245,147	1,245,147	1,264,690
2100-611013-240 MUSIC	692,090	724,799	724,799	874,891
2100-611013-250 ENGLISH	3,618,996	3,797,958	3,797,958	3,945,001
2100-611013-260 EL	243,229	236,028	267,738	326,825
2100-611013-270 MATH	3,473,535	3,574,744	3,574,744	3,754,505
2100-611013-280 SCIENCE	3,570,635	3,750,577	3,750,577	3,947,641
2100-611013-290 SOCIAL STUDIES	3,961,064	4,197,608	4,197,608	4,409,809
2100-611013-300 HEALTH	1,506,056	1,494,175	1,494,175	1,532,271
2100-611013-310 DRIVER EDUCATION	0	2,500	2,500	2,500
2100-611013-320 FOREIGN LANGUAGE	1,740,193	1,831,225	1,831,225	2,042,836
2100-611013-330 YORK RIVER ACADEMY	542,357	568,323	568,323	626,482
2100-611013-335 VIRTUAL HIGH SCHOOL	353,753	482,932	482,932	358,999
2100-611013-345 DRAMA	289,462	316,073	316,073	304,644
2100-611013-350 SCHOOL OF THE ARTS	639,333	657,246	657,246	602,145
2100-611013-360 VHSL/INTERSCHOLASTIC ACTIVITY	886,818	917,801	917,801	982,796
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	2,927,701
2100-611013-381 ALL IN VIRGINIA-HIGH	0	22,451	22,451	22,380
SUBTOTAL	26,351,927	27,249,736	27,236,446	28,795,668
REGULAR EDUCATION TOTAL	79,681,064	84,441,220	84,355,951	89,004,356

SUMMARY OF PROGRAM BUDGETS

FISCAL YEAR 2026

	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EXPECTED	FY 2026 BUDGET
SPECIAL EDUCATION				
ELEMENTARY				
2100-611021-390 CLASSROOM TEACHERS	7,103,874	8,092,278	8,092,278	8,594,703
2100-611021-400 OTHER	159,238	69,510	69,510	69,510
SUBTOTAL	7,263,112	8,161,788	8,161,788	8,664,213
MIDDLE				
2100-611022-410 CLASSROOM TEACHERS	2,997,657	3,457,516	3,457,516	3,872,847
2100-611022-420 OTHER	67,522	45,622	45,622	45,622
SUBTOTAL	3,065,179	3,503,138	3,503,138	3,918,469
HIGH				
2100-611023-430 CLASSROOM TEACHERS	4,070,149	4,498,866	4,498,866	4,714,014
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	7,838,053
SPECIAL EDUCATION TOTAL	17,337,564	19,573,810	19,573,810	20,420,735
CAREER/TECHNICAL				
SECONDARY				
2100-611034-450 FAMILY & CONSUMER SCIENCE	288,699	285,308	285,308	296,745
2100-611034-460 BUSINESS & INFORMATION TECH	762,280	864,445	864,445	954,757
2100-611034-470 MARKETING EDUCATION	311,273	335,508	335,508	345,947
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	339,815
2100-611034-530 OTHER	212,065	288,907	288,907	398,797
SUBTOTAL	3,509,850	3,691,644	3,691,644	4,037,415
CAREER/TECHNICAL TOTAL	3,509,850	3,691,644	3,691,644	4,037,415

SUMMARY OF PROGRAM BUDGETS

FISCAL YEAR 2026

	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EXPECTED	FY 2026 BUDGET
GIFTED EDUCATION				
ELEMENTARY				
2100-611041-540 EXTEND	633,233	722,090	722,090	654,965
SUBTOTAL	633,233	722,090	722,090	654,965
SECONDARY				
2100-611044-560 EXTEND	79,006	86,516	86,516	88,295
SUBTOTAL	79,006	86,516	86,516	88,295
GIFTED EDUCATION TOTAL	712,239	808,606	808,606	743,260
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 DEPT. OF DEFENSE ED ACTIVITY GRANT	90,793	2,000,000	1,909,208	1,600,000
2100-611050-620 SUMMER SCHOOL	155,759	270,417	270,417	475,000
2100-611050-640 MISCELLANEOUS	115,358	566,692	518,883	19,520
2100-611050-641 ISAAP	1,337	16,465	16,054	16,054
2100-611050-642 VIRGINIA PRESCHOOL INITIATIVE-VPI	300,823	630,866	366,000	685,025
2100-611050-643 FEDERAL PRESCHOOL GRANT	52,722	54,566	54,566	127,106
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	0	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 AP, IB AND CAMBRIDGE FEE REDUCTION PROGRAM	0	0	9,601	0
SUBTOTAL	7,793,251	10,517,337	11,656,638	10,588,339
OTHER PROGRAMS TOTAL	7,793,251	10,517,337	11,656,638	10,588,339

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	1,618,494
2100-612124-000 SECONDARY GUIDANCE	3,270,913	3,570,309	3,570,309	3,743,832
2100-612222-000 SOCIAL WORK SERVICES	610,464	659,435	659,435	653,129
2100-612300-000 HOMEBOUND	193,589	79,354	79,354	79,354
SUBTOTAL	5,476,835	5,764,361	5,764,361	6,094,809
INSTRUCTION				
INSTRUCTIONAL SUPPORT - STAFF				
2100-613110-000 MANAGEMENT	1,668,396	1,673,658	1,673,658	1,693,837
2100-613120-000 REG. ED.	2,465,928	2,564,553	2,564,553	2,636,032
2100-613121-000 SPEC. ED.	1,439,416	1,509,094	1,509,094	1,523,295
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	1,160,221
2100-613204-000 SECONDARY MEDIA	1,284,574	1,438,459	1,438,459	1,482,846
SUBTOTAL	7,938,445	8,588,442	8,588,442	8,781,521
INSTRUCTION				
INSTRUCTIONAL SUPPORT - SCHOOL ADMINISTRATION				
2100-614101-000 ELEMENTARY PRINCIPALS' OFFICES	4,396,270	4,645,946	4,645,946	4,797,461
2100-614104-000 SECONDARY PRINCIPALS' OFFICES	5,651,599	6,109,725	6,109,725	6,311,479
SUBTOTAL	10,047,869	10,755,671	10,755,671	11,108,940

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	485,320
2100-621200-000 EXECUTIVE SERVICES	839,000	912,278	912,278	959,672
2100-621300-000 COMMUNICATION SERVICES	720,391	844,566	844,566	1,019,713
2100-621400-000 HUMAN RESOURCES	1,243,319	1,156,885	1,156,885	1,261,609
2100-621600-000 FISCAL SERVICES	3,067,428	1,689,538	1,934,027	1,730,348
2100-622200-000 HEALTH SERVICES	2,580,833	2,671,095	2,659,995	2,700,262
2100-622300-000 PSYCHOLOGICAL SERVICES	1,409,655	1,543,954	1,543,954	1,513,891
2100-622400-000 SPEECH/AUDIOLOGY SERVICES	1,848,269	1,279,677	1,279,677	1,381,025
SUBTOTAL	12,063,315	10,501,932	10,735,321	11,051,840
PUPIL TRANSPORTATION				
2100-632000-000 VEHICLE OPERATION SERVICES	7,866,856	8,423,378	8,667,867	8,907,821
2100-634000-000 VEHICLE MAINTENANCE SERVICES	1,403,406	1,898,331	1,898,331	1,923,498
SUBTOTAL	9,270,262	10,321,709	10,566,198	10,831,319
OPERATIONS & MAINTENANCE				
2100-641000-000 MANAGEMENT & DIRECTION	382,818	295,334	539,823	333,580
2100-642000-000 BUILDING SERVICES	11,260,051	12,019,540	12,372,107	11,602,673
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	417,638
2100-646000-000 SECURITY SERVICES	411,842	709,909	709,909	739,879
2100-647000-000 WAREHOUSE/DISTRIBUTION SVCS	424,257	549,374	549,374	536,259
SUBTOTAL	20,502,956	15,495,147	16,092,203	15,181,518
TECHNOLOGY				
2100-681000-000 CLASSROOM INSTRUCTION	2,799,828	5,631,700	5,631,700	5,760,968
2100-682000-000 INSTRUCTIONAL SUPPORT	3,076,225	3,239,451	3,239,451	3,447,368
2100-683000-000 ADMINISTRATION	1,522,371	1,680,166	1,680,166	1,571,340
2100-686000-000 OPERATIONS & MAINTENANCE	2,076,709	2,196,102	2,196,102	2,192,823
2100-689050-000 OTHER PROGRAMS - GRANTS	129,760	126,553	126,270	126,270
SUBTOTAL	9,604,893	12,873,972	12,873,689	13,098,769
TOTAL SCHOOL OPERATING FUND:	183,938,543	193,333,851	195,462,534	200,942,821

SUMMARY OF PROGRAM BUDGETS

FISCAL YEAR 2026

	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EXPECTED	FY 2026 BUDGET
FOOD SERVICES				
2200-651000-000	6,377,495	7,852,627	7,666,351	7,670,614
SUBTOTAL	6,377,495	7,852,627	7,666,351	7,670,614
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
TECHNOLOGY RESERVE				
FUND 2300	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	217,787,823	236,633,935	238,576,342	244,060,892

OPERATING FUND REVENUE

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

REVENUE

Local Revenue

Interest On Deposits

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

Rental of Land/Buildings

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

Use of Vehicles/Buses

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

Property Lease

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

Sale of Vehicles

Proceeds from the auction of used school equipment and buses.

Debt Services Reimbursement – New Horizons

Revenue from New Horizons Regional Education Center for their share of the addition at Yorktown Middle School.

Pupil Fees

In FY06 the School Board eliminated the general supply fee (\$22 elementary, \$27 middle and \$32 high). The pupil fee revenue account now only includes the student's parking fee and music instrument rental fee.

Tuition/Day School

This account provides tuition reimbursement for students residing outside this district but attending York County Schools.

Tuition/Summer School

This account reflects tuition from summer school students. A breakdown of the summer school rates is shown in the informational section of the budget.

Athletic User Fee

The athletic participation fee is \$30 per student, per season for middle school sports and \$40 per student, per season for high school sports. Fees for middle school students will be no more than \$90 per year; for high school students the maximum per year is \$120. Fees collected by the division will be used to defray the cost of equipment, supplies, officials, transportation costs, and Virginia High School League membership fees. The fee will be waived for students who qualify for free or reduced price meals.

Insurance Recovery

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

**YORK COUNTY SCHOOL DIVISION
SCHOOL OPERATING FUND
FISCAL YEAR 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

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

State Sales Tax

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

State Basic Aid

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

Lottery Funds

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

Gifted Education - SOQ

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

Remedial Programs

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

Special Education - SOQ

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

Vocational Education - SOQ

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

**YORK COUNTY SCHOOL DIVISION
SCHOOL OPERATING FUND
FISCAL YEAR 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	58,287,498	59,340,196
30324-520211	COMPENSATION SUPPLEMENT	6,491,432	2,171,979	2,193,975	4,524,773
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	530,405	538,811
30324-520800	REMEDIAL PROGRAMS	511,260	0	0	0
30324-520810	REMEDIAL SUMMER SCHOOL	330,445	421,713	475,000	475,000
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	5,110,406	5,191,400
30324-521230	HOMEBOUND	5,727	28,216	29,457	29,751
30324-521250	COMPREHENSIVE SERVICES ACT	949,358	700,000	700,000	700,000
30324-521400	FREE TEXTBOOKS	1,074,295	1,338,380	1,348,238	1,369,606
30324-521551	SUBSTITUTE TEACHERS	0	0	0	0
30324-521700	VOCATIONAL ED-SOQ	470,684	585,029	589,338	598,679
30324-522000	SPECIAL ED SUPPORT	896,458	1,437,869	953,595	953,595
30324-522300	SOCIAL SECURITY	2,458,916	2,858,286	2,879,339	2,924,973
30324-522310	VRS RETIREMENT BENEFITS	5,737,471	6,142,808	6,188,054	6,286,126
30324-522320	VRS GROUP LIFE BENEFITS	170,420	175,509	176,802	179,604
30324-525001	MEDICAID REIMBURSEMENT	283,734	200,000	200,000	200,000
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	2,574,102	2,616,659
30324-526550	RISK LOTTERY	0	0	0	0
30324-526600	NATIONAL BOARD CERTIFICATION	50,000	52,500	37,500	37,500
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	520,455	500,000
30324-528150	VPI TEACHER TO STUDENT	15,801	0	0	0
30324-528250	VPI AT RISK 3 YEAR OLD	73,138	0	0	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

REVENUE-COMMONWEALTH (cont'd)

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	1,024,731	650,000
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	0	0
TOTAL REVENUE-COMMONWEALTH		99,732,148	108,199,035	108,970,459	111,788,190

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

Title III – Part A

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

Impact Aid

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

Heavily Impacted Funds

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

Title VIB

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

Transfers-Local

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

ARP ESSER III

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

ARPA-ESSER III Set Aside

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

Foreign Language Grant

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

**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	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	0	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	21,069,730	19,612,802

REVENUE-FEDERAL (cont'd)

TRANSFERS-OTHER FUNDS

30351-510101	TRANSFERS/LOCAL APPN-OPERATIONS	59,605,794	61,670,794	61,670,794	62,170,794
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	63,722,283

	BUDGET GAP	0	0	0	3,574,000
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	TOTAL SCHOOL OPERATING FUND	185,795,692	193,333,851	195,462,534	200,942,821
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INSTRUCTION

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
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Teachers	12	12	12	23
Para-Educators	6	10.5	10.5	11

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

611210	Teacher Salaries	677,261	765,299	765,299	1,478,301
611410	Para-Educator Salaries	243,763	250,820	250,820	271,214
615950	Overtime	136	0	0	0
	Subtotal	921,160	1,016,119	1,016,119	1,749,515

EMPLOYEE BENEFITS

621000	FICA	68,359	77,745	77,745	133,864
622000	VRS Retirement	74,844	144,404	144,404	248,624
622500	VRS Hybrid 1 Percent	0	5,237	5,237	12,136
622510	VRS Hybrid Optional Match	0	8,203	8,203	21,231
623000	Health Insurance	133,056	162,117	162,117	269,034
623500	Dental Insurance	3,536	3,748	3,748	8,304
624000	Group Life Insurance	12,433	12,001	12,001	20,662
625000	VRS Hybrid Disability Insurance	2,196	0	0	5,467
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	1,637
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	725,959

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	2,480,251
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REGULAR EDUCATION - ELEMENTARY - KINDERGARTEN

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

PERSONNEL

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

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

611210	Teacher Salaries	2,526,643	2,906,354	2,906,354	2,578,933
611410	Para-Educator Salaries	469,198	576,311	576,311	527,869
615950	Overtime	1,495	0	0	0
	Subtotal	2,997,336	3,482,665	3,482,665	3,106,802

EMPLOYEE BENEFITS

621000	FICA	222,668	266,456	266,456	237,701
622000	VRS Retirement	302,917	494,924	494,924	441,508
622500	VRS Hybrid 1 Percent	0	11,848	11,848	17,065
622510	VRS Hybrid Optional Match	0	18,532	18,532	33,732
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	36,693
625000	VRS Hybrid Disability Insurance	5,465	0	0	7,689
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	2,907
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	1,139,591

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	4,349,244
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REGULAR EDUCATION - ELEMENTARY - 1ST GRADE

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

PERSONNEL

	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EXPECTED	FY 2026 BUDGET
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Teachers	49	44	44	42
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CODE: 2100-611011-020**ACCT# DESCRIPTION****PERSONAL SERVICES**

611210	Teacher Salaries	2,734,776	2,894,655	2,894,655	2,882,086
611410	Para-Educator Salaries	17,851	0	0	0
	Subtotal	2,752,627	2,894,655	2,894,655	2,882,086

EMPLOYEE BENEFITS

621000	FICA	202,818	221,462	221,462	220,503
622000	VRS Retirement	253,060	411,349	411,349	409,563
622500	VRS Hybrid 1 Percent	0	12,734	12,734	11,962
622510	VRS Hybrid Optional Match	0	19,733	19,733	22,066
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	34,031
625000	VRS Hybrid Disability Insurance	5,629	0	0	5,390
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	2,687
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	1,332,110

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	4,315,590
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REGULAR EDUCATION - ELEMENTARY - 2ND GRADE

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

PERSONNEL

	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EXPECTED	FY 2026 BUDGET
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Teachers	46	49	49	45
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CODE: 2100-611011-030**ACCT# DESCRIPTION**

PERSONAL SERVICES					
611210	Teacher Salaries	2,970,868	3,168,646	3,168,646	2,936,622
	Subtotal	2,970,868	3,168,646	3,168,646	2,936,622
EMPLOYEE BENEFITS					
621000	FICA	218,304	242,422	242,422	224,675
622000	VRS Retirement	346,052	450,287	450,287	417,317
622500	VRS Hybrid 1 Percent	0	9,919	9,919	12,020
622510	VRS Hybrid Optional Match	0	15,375	15,375	24,624
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	34,672
625000	VRS Hybrid Disability Insurance	4,207	0	0	5,413
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	2,737
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	1,132,907
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	4,170,123

REGULAR EDUCATION - ELEMENTARY - 3RD GRADE

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

PERSONNEL

	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EXPECTED	FY 2026 BUDGET
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Teachers	42	40	40	48
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CODE: 2100-611011-040**ACCT# DESCRIPTION**

PERSONAL SERVICES					
611210	Teacher Salaries	2,584,990	2,689,646	2,689,646	3,262,596
	Subtotal	2,584,990	2,689,646	2,689,646	3,262,596
EMPLOYEE BENEFITS					
621000	FICA	189,458	205,778	205,778	249,614
622000	VRS Retirement	239,691	382,219	382,219	463,642
622500	VRS Hybrid 1 Percent	0	11,163	11,163	16,321
622510	VRS Hybrid Optional Match	0	17,333	17,333	29,837
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	38,520
625000	VRS Hybrid Disability Insurance	5,270	0	0	7,353
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	3,044
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	1,566,283
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	4,932,571

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
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Teachers	42	49	49	47
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CODE: 2100-611011-050**ACCT# DESCRIPTION**

PERSONAL SERVICES					
611210	Teacher Salaries	2,934,141	3,205,314	3,205,314	3,201,306
	Subtotal	2,934,141	3,205,314	3,205,314	3,201,306
EMPLOYEE BENEFITS					
621000	FICA	216,998	245,232	245,232	244,923
622000	VRS Retirement	289,788	455,500	455,500	454,930
622500	VRS Hybrid 1 Percent	0	12,702	12,702	13,243
622510	VRS Hybrid Optional Match	0	19,687	19,687	23,168
623000	Health Insurance	457,451	462,015	462,015	470,535
623500	Dental Insurance	11,885	11,680	11,680	10,200
624000	Group Life Insurance	39,459	37,847	37,847	37,797
625000	VRS Hybrid Disability Insurance	5,645	0	0	6,513
626000	Hybrid Defined Benefit	174,723	0	0	0
627000	ICMA RC Hybrid-DC	12,011	0	0	0
627500	RHCC	35,631	38,809	38,809	2,985
628000	Other Benefits	3,903	3,903	3,903	3,903
628100	ICMA RC Hybrid-457 Match	12,885	0	0	0
	Subtotal	1,260,379	1,287,375	1,287,375	1,268,197
MATERIALS/SUPPLIES					
660300	Textbooks	0	44,000	44,000	74,000
669000	Other Educational Supplies	16,182	23,460	23,460	23,460
	Subtotal	16,182	67,460	67,460	97,460
EQUIPMENT					
689110	Furniture/Equipment-Additional	1,041	400	400	1,500
689210	Furniture/Equipment-Replacement	1,503	2,244	2,244	2,244
	Subtotal	2,544	2,644	2,644	3,744
	TOTAL	4,213,246	4,562,793	4,562,793	4,570,707

REGULAR EDUCATION - ELEMENTARY - 5TH GRADE

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

PERSONNEL

	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EXPECTED	FY 2026 BUDGET
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Teachers	43	44	44	46
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CODE: 2100-611011-060**ACCT# DESCRIPTION**

PERSONAL SERVICES					
611210	Teacher Salaries	2,609,064	2,790,544	2,790,544	3,032,198
	Subtotal	2,609,064	2,790,544	2,790,544	3,032,198
EMPLOYEE BENEFITS					
621000	FICA	192,887	213,495	213,495	231,986
622000	VRS Retirement	176,578	396,552	396,552	430,904
622500	VRS Hybrid 1 Percent	0	16,635	16,635	16,684
622510	VRS Hybrid Optional Match	0	25,782	25,782	29,189
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	35,801
625000	VRS Hybrid Disability Insurance	7,288	0	0	7,779
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	2,827
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	1,257,656
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	4,385,881

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
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Teachers	10	10	10	10
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CODE: 2100-611011-070**ACCT# DESCRIPTION**

PERSONAL SERVICES					
611210	Teacher Salaries	638,299	676,111	676,111	675,152
	Subtotal	638,299	676,111	676,111	675,152
EMPLOYEE BENEFITS					
621000	FICA	46,201	51,727	51,727	51,655
622000	VRS Retirement	97,463	96,081	96,081	95,943
622500	VRS Hybrid 1 Percent	0	556	556	571
622510	VRS Hybrid Optional Match	0	861	861	2,195
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	7,971
625000	VRS Hybrid Disability Insurance	248	0	0	257
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	630
628000	Other Benefits	977	977	977	977
	Subtotal	301,612	310,643	310,643	314,914
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	1,036,232

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
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Teachers	10	10	10	10
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CODE: 2100-611011-080**ACCT# DESCRIPTION****PERSONAL SERVICES**

611210	Teacher Salaries	578,309	617,877	617,877	662,511
616250	Stipends	902	0	0	0
	Subtotal	579,211	617,877	617,877	662,511

EMPLOYEE BENEFITS

621000	FICA	42,308	47,272	47,272	50,686
622000	VRS Retirement	41,494	87,805	87,805	94,147
622500	VRS Hybrid 1 Percent	0	2,967	2,967	3,086
622510	VRS Hybrid Optional Match	0	4,599	4,599	5,399
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	7,822
625000	VRS Hybrid Disability Insurance	1,548	0	0	1,389
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	617
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	328,746

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	1,003,805
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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
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Teachers	10	10	10	10
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CODE: 2100-611011-090**ACCT# DESCRIPTION**

PERSONAL SERVICES					
611210	Teacher Salaries	627,049	639,899	639,899	673,146
	Subtotal	627,049	639,899	639,899	673,146
EMPLOYEE BENEFITS					
621000	FICA	45,953	48,958	48,958	51,500
622000	VRS Retirement	70,419	90,934	90,934	95,659
622500	VRS Hybrid 1 Percent	0	1,799	1,799	1,881
622510	VRS Hybrid Optional Match	0	2,787	2,787	3,290
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	7,946
625000	VRS Hybrid Disability Insurance	923	0	0	848
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	628
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	264,651
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	949,597

REGULAR EDUCATION - ELEMENTARY - EL

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

PERSONNEL

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

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

PERSONAL SERVICES					
611210	Teacher Salaries	391,253	567,699	567,699	565,254
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	605,654
EMPLOYEE BENEFITS					
621000	FICA	28,599	46,929	47,644	47,457
622000	VRS Retirement	46,102	89,827	89,995	89,858
622500	VRS Hybrid 1 Percent	0	1,236	1,236	1,284
622510	VRS Hybrid Optional Match	0	1,916	1,916	2,248
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	7,451
625000	VRS Hybrid Disability Insurance	521	0	0	580
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	386,799
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	996,453

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

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

PERSONAL SERVICES					
611210	Teacher Salaries	1,036,257	1,239,965	1,239,965	1,040,874
611410	Para-Educator Salaries	266,881	363,897	363,897	295,351
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	1,339,225
EMPLOYEE BENEFITS					
621000	FICA	94,695	122,710	122,710	102,232
622000	VRS Retirement	155,441	227,928	227,928	189,891
622500	VRS Hybrid 1 Percent	0	3,682	3,682	3,933
622510	VRS Hybrid Optional Match	0	5,816	5,816	6,879
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	15,781
625000	VRS Hybrid Disability Insurance	1,664	0	0	1,773
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	1,249
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	676,225
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	2,082,819

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
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N/A	0	0	0	0
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CODE: 2100-611011-125**ACCT# DESCRIPTION**

	PERSONAL SERVICES				
616250	Stipends	0	1,000	1,000	1,000
	Subtotal	0	1,000	1,000	1,000
	EMPLOYEE BENEFITS				
621000	FICA	0	184	184	184
	Subtotal	0	184	184	184
	PURCHASED SERVICES				
639000	Miscellaneous Contractual Services	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. Contracted services for printing and training are included in this category.

PERSONNEL

	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EXPECTED	FY 2026 BUDGET
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N/A	0	0	0	0
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CODE: 2100-611011-130**ACCT# DESCRIPTION****PURCHASED SERVICES**

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

REGULAR EDUCATION - ELEMENTARY - OTHER

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

PERSONNEL

	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EXPECTED	FY 2026 BUDGET
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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

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

610000	Undistributed Salaries and Benefits	51	0	0	0
611210	Teacher Salaries	501,470	533,039	533,039	586,564
611410	Para-Educator Salaries	1,350,790	1,472,823	1,472,823	1,508,740
611430	Technical Salaries	74,177	129,080	129,080	72,333
615000	Substitute Salaries	1,566,372	820,978	820,978	820,978
615100	Substitutes - PREP	145,985	250,000	250,000	250,000
615200	Site Based Substitute	0	0	0	295,200
615950	Overtime	3,330	0	0	0
616000	Supplements	145,802	177,500	150,500	150,500
616250	Stipends	6,234	12,342	12,342	12,342
616300	NBCT Supplement	0	0	27,000	27,000
616500	NBCT Incentive	0	0	22,500	22,500
	Subtotal	3,794,211	3,395,762	3,418,262	3,746,157

EMPLOYEE BENEFITS

621000	FICA	278,638	164,423	164,423	189,518
622000	VRS Retirement	154,617	303,414	303,414	308,059
622500	VRS Hybrid 1 Percent	0	9,333	9,333	9,469
622510	VRS Hybrid Optional Match	0	14,827	14,827	16,955
623000	Health Insurance	490,607	516,711	516,711	593,839
623500	Dental Insurance	11,372	10,740	10,740	11,052
624000	Group Life Insurance	25,297	25,219	25,219	26,311
625000	VRS Hybrid Disability Insurance	4,479	0	0	4,269
626000	Hybrid Defined Benefit	142,997	0	0	0
627000	ICMA RC Hybrid-DC	9,382	0	0	0
627500	RHCC	22,791	25,874	25,874	2,319
628000	Other Benefits	3,982	3,982	3,982	3,982
628100	ICMA RC Hybrid-457 Match	5,890	0	0	0
	Subtotal	1,150,052	1,074,523	1,074,523	1,165,773

PURCHASED SERVICES

635000	Printing	17,795	30,000	30,000	30,000
639000	Miscellaneous Contractual Services	14,468	14,000	14,000	14,000
	Subtotal	32,263	44,000	44,000	44,000

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	5,159,606

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
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Teacher	0	0.5	0.5	0.5
Technical	0	5	5	5

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

611210	Teacher Salaries	35,946	172,000	172,000	179,341
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	224,341

EMPLOYEE BENEFITS

621000	FICA	21,261	32,223	17,856	5,640
622000	VRS Retirement	2,469	9,890	24,104	37,367
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	3,006
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	51,479

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	411,154
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REGULAR EDUCATION - MIDDLE - ENCORE

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

PERSONNEL

	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EXPECTED	FY 2026 BUDGET
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Teachers	29.17	29.75	29.75	32.87
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CODE: 2100-611012-150**ACCT# DESCRIPTION**

PERSONAL SERVICES					
611210	Teacher Salaries	1,758,977	1,933,494	1,933,494	2,233,693
	Subtotal	1,758,977	1,933,494	1,933,494	2,233,693
EMPLOYEE BENEFITS					
621000	FICA	129,362	147,929	147,929	170,897
622000	VRS Retirement	143,742	274,764	274,764	317,429
622500	VRS Hybrid 1 Percent	0	6,766	6,766	11,888
622510	VRS Hybrid Optional Match	0	10,486	10,486	20,790
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	26,375
625000	VRS Hybrid Disability Insurance	3,336	0	0	5,355
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	2,081
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	954,395
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	3,251,011

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
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Teachers	123.67	127	127	132.18
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CODE: 2100-611012-160**ACCT# DESCRIPTION****PERSONAL SERVICES**

611210	Teacher Salaries	7,975,841	8,730,411	8,745,411	9,292,261
616250	Stipends	1,550	1,400	1,400	1,400
	Subtotal	7,977,391	8,731,811	8,746,811	9,293,661

EMPLOYEE BENEFITS

621000	FICA	582,605	640,291	640,291	691,913
622000	VRS Retirement	808,986	1,189,107	1,189,107	1,284,972
622500	VRS Hybrid 1 Percent	0	31,543	31,543	36,094
622510	VRS Hybrid Optional Match	0	49,010	49,010	63,145
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	106,763
625000	VRS Hybrid Disability Insurance	14,259	0	0	16,260
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	8,429
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	3,914,134

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	13,390,759
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REGULAR EDUCATION - MIDDLE - ALTERNATIVE EDUCATION

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

PERSONNEL

	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EXPECTED	FY 2026 BUDGET
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Para-Educators	4	4	4	4
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CODE: 2100-611012-170**ACCT# DESCRIPTION**

PERSONAL SERVICES					
611410	Para-Educator Salaries	78,451	86,451	86,451	89,777
615950	Overtime	997	0	0	0
	Subtotal	79,448	86,451	86,451	89,777
EMPLOYEE BENEFITS					
621000	FICA	6,260	6,615	6,615	6,869
622000	VRS Retirement	0	12,287	12,287	12,759
622500	VRS Hybrid 1 Percent	0	648	648	899
622510	VRS Hybrid Optional Match	0	1,035	1,035	1,574
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	1,061
625000	VRS Hybrid Disability Insurance	367	0	0	405
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	44,847
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	136,783

REGULAR EDUCATION - MIDDLE - EL

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

PERSONNEL

	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EXPECTED	FY 2026 BUDGET
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Teachers	1.75	2	2	2
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CODE: 2100-611012-190**ACCT# DESCRIPTION**

PERSONAL SERVICES					
611210	Teacher Salaries	111,722	119,746	119,746	128,157
	Subtotal	111,722	119,746	119,746	128,157
EMPLOYEE BENEFITS					
621000	FICA	8,174	9,163	9,163	9,805
622000	VRS Retirement	0	17,018	17,018	18,213
622500	VRS Hybrid 1 Percent	0	1,200	1,200	1,282
622510	VRS Hybrid Optional Match	0	1,875	1,875	2,244
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	1,515
625000	VRS Hybrid Disability Insurance	523	0	0	579
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	119,228
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	248,185

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	59,419
616250	Stipends	2,800	3,717	3,717	3,717
	Subtotal	57,478	61,155	61,155	63,136
EMPLOYEE BENEFITS					
621000	FICA	4,322	4,703	4,703	4,854
622000	VRS Retirement	0	8,162	8,162	8,444
622500	VRS Hybrid 1 Percent	0	575	575	595
622510	VRS Hybrid Optional Match	0	891	891	1,040
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	702
625000	VRS Hybrid Disability Insurance	271	0	0	268
626000	Hybrid Defined Benefit	8,033	0	0	0
627000	ICMA RC Hybrid-DC	577	0	0	0
627500	RHCC	698	695	695	56
628000	Other Benefits	93	93	93	93
628100	ICMA RC Hybrid-457 Match	984	0	0	0
	Subtotal	21,891	25,410	25,410	26,344
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	95,272

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
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N/A	0	0	0	0
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CODE: 2100-611012-210

ACCT# DESCRIPTION

PURCHASED SERVICES

639000	Miscellaneous Contractual Services	6,184	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 consist of 4 Assessment and Compliance Interventionists, 2.74 teacher extra class assignments, 4 reading teachers and 2 para-educators assigned at the middle school level who are not assigned to a particular grade level the entire year.

PERSONNEL

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

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

PERSONAL SERVICES					
611210	Teacher Salaries	534,035	562,820	562,820	593,952
611410	Para-Educator Salaries	57,414	63,809	63,809	66,224
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	118,080
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	1,308,303
EMPLOYEE BENEFITS					
621000	FICA	108,207	50,419	50,419	61,648
622000	VRS Retirement	68,001	89,049	89,049	95,013
622500	VRS Hybrid 1 Percent	0	1,938	1,938	2,354
622510	VRS Hybrid Optional Match	0	3,003	3,003	4,236
623000	Health Insurance	72,263	92,244	92,244	134,333
623500	Dental Insurance	1,886	2,188	2,188	2,208
624000	Group Life Insurance	7,954	7,705	7,705	8,392
625000	VRS Hybrid Disability Insurance	867	0	0	1,060
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	750
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	312,043
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
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	1,920,600

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
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Technical	0	2	2	2
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CODE: 2100-611012-221**ACCT# DESCRIPTION****PERSONAL SERVICES**

611210	Teacher Salaries	16,339	0	100,000	100,000
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	146,150

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	292,536
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REGULAR EDUCATION - HIGH - ART

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

PERSONNEL

	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EXPECTED	FY 2026 BUDGET
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Teachers	13.3	13.8	13.8	13.4
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CODE: 2100-611013-230**ACCT# DESCRIPTION**

PERSONAL SERVICES					
611210	Teacher Salaries	806,314	891,071	891,071	904,523
	Subtotal	806,314	891,071	891,071	904,523
EMPLOYEE BENEFITS					
621000	FICA	59,558	68,175	68,175	69,203
622000	VRS Retirement	82,675	126,629	126,629	128,540
622500	VRS Hybrid 1 Percent	0	2,501	2,501	3,033
622510	VRS Hybrid Optional Match	0	3,876	3,876	7,825
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	10,679
625000	VRS Hybrid Disability Insurance	1,429	0	0	1,367
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	844
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	346,567
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	1,264,690

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
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Teachers	7	6.8	6.8	7.78
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CODE: 2100-611013-240**ACCT# DESCRIPTION**

ACCT#	DESCRIPTION	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EXPECTED	FY 2026 BUDGET
PERSONAL SERVICES					
611210	Teacher Salaries	493,801	482,850	482,850	564,748
	Subtotal	493,801	482,850	482,850	564,748
EMPLOYEE BENEFITS					
621000	FICA	35,911	36,943	36,943	43,209
622000	VRS Retirement	63,730	68,618	68,618	80,256
622500	VRS Hybrid 1 Percent	0	1,260	1,260	2,698
622510	VRS Hybrid Optional Match	0	1,954	1,954	4,718
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	6,669
625000	VRS Hybrid Disability Insurance	623	0	0	1,215
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	527
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	270,343
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	874,891

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
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Teachers	38	38	38	39
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CODE: 2100-611013-250**ACCT# DESCRIPTION**

PERSONAL SERVICES					
611210	Teacher Salaries	2,461,782	2,590,330	2,590,330	2,713,875
	Subtotal	2,461,782	2,590,330	2,590,330	2,713,875
EMPLOYEE BENEFITS					
621000	FICA	178,677	198,178	198,178	207,632
622000	VRS Retirement	282,765	368,104	368,104	385,662
622500	VRS Hybrid 1 Percent	0	8,122	8,122	8,400
622510	VRS Hybrid Optional Match	0	12,591	12,591	18,834
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	32,042
625000	VRS Hybrid Disability Insurance	3,520	0	0	4,048
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	2,531
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	1,201,416
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	3,945,001

REGULAR EDUCATION - HIGH - EL

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

PERSONNEL

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

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

PERSONAL SERVICES					
611210	Teacher Salaries	119,832	130,394	130,394	137,095
	Subtotal	119,832	130,394	130,394	137,095
EMPLOYEE BENEFITS					
621000	FICA	8,521	9,977	9,977	10,489
622000	VRS Retirement	0	18,530	18,530	19,483
622500	VRS Hybrid 1 Percent	0	1,306	1,306	1,372
622510	VRS Hybrid Optional Match	0	2,041	2,041	2,400
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	1,619
625000	VRS Hybrid Disability Insurance	584	0	0	619
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	130
628100	ICMA RC Hybrid-457 Match	1,456	0	0	0
	Subtotal	73,302	100,419	100,419	134,076
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	326,825

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
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Teachers	35.6	35.6	35.6	36
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CODE: 2100-611013-270**ACCT# DESCRIPTION**

PERSONAL SERVICES					
611210	Teacher Salaries	2,340,722	2,448,779	2,448,779	2,537,473
	Subtotal	2,340,722	2,448,779	2,448,779	2,537,473
EMPLOYEE BENEFITS					
621000	FICA	170,037	187,349	187,349	194,140
622000	VRS Retirement	301,648	347,988	347,988	360,593
622500	VRS Hybrid 1 Percent	0	4,968	4,968	7,918
622510	VRS Hybrid Optional Match	0	7,736	7,736	16,513
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	29,960
625000	VRS Hybrid Disability Insurance	2,436	0	0	3,829
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	2,367
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	1,163,951
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	3,754,505

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
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Teachers	36	36	36	37
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CODE: 2100-611013-280**ACCT# DESCRIPTION****PERSONAL SERVICES**

611210	Teacher Salaries	2,374,119	2,457,938	2,457,938	2,590,272
616250	Stipends	1,400	1,750	1,750	1,750
	Subtotal	2,375,519	2,459,688	2,459,688	2,592,022

EMPLOYEE BENEFITS

621000	FICA	172,831	188,182	188,182	198,309
622000	VRS Retirement	309,292	349,290	349,290	368,096
622500	VRS Hybrid 1 Percent	0	5,432	5,432	6,839
622510	VRS Hybrid Optional Match	0	8,418	8,418	19,889
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	30,583
625000	VRS Hybrid Disability Insurance	2,406	0	0	3,082
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	2,415
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	1,191,940

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	3,947,641
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REGULAR EDUCATION - HIGH - SOCIAL STUDIES

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

PERSONNEL

	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EXPECTED	FY 2026 BUDGET
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Teachers	43	42	42	42
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CODE: 2100-611013-290**ACCT# DESCRIPTION**

PERSONAL SERVICES					
611210	Teacher Salaries	2,662,242	2,819,584	2,819,584	2,921,021
	Subtotal	2,662,242	2,819,584	2,819,584	2,921,021
EMPLOYEE BENEFITS					
621000	FICA	193,728	215,719	215,719	223,479
622000	VRS Retirement	314,530	400,683	400,683	415,102
622500	VRS Hybrid 1 Percent	0	7,812	7,812	9,949
622510	VRS Hybrid Optional Match	0	12,172	12,172	24,056
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	34,488
625000	VRS Hybrid Disability Insurance	3,610	0	0	4,483
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	2,721
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	1,376,938
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	4,409,809

REGULAR EDUCATION - HIGH - HEALTH

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

PERSONNEL

	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EXPECTED	FY 2026 BUDGET
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Teachers	15.4	15.2	15.2	14.8
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CODE: 2100-611013-300**ACCT# DESCRIPTION**

PERSONAL SERVICES					
611210	Teacher Salaries	979,214	989,708	989,708	1,007,825
	Subtotal	979,214	989,708	989,708	1,007,825
EMPLOYEE BENEFITS					
621000	FICA	70,029	75,722	75,722	77,106
622000	VRS Retirement	125,911	140,646	140,646	143,221
622500	VRS Hybrid 1 Percent	0	2,284	2,284	2,988
622510	VRS Hybrid Optional Match	0	3,541	3,541	6,455
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	11,901
625000	VRS Hybrid Disability Insurance	1,019	0	0	1,345
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	941
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	514,182
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	1,532,271

REGULAR EDUCATION - HIGH - DRIVER EDUCATION

This program provides instruction in the classroom portion of driver's 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 - FOREIGN LANGUAGE

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

PERSONNEL

	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EXPECTED	FY 2026 BUDGET
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Teachers	20.9	19.1	19.1	20.3
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CODE: 2100-611013-320**ACCT# DESCRIPTION**

PERSONAL SERVICES					
611210	Teacher Salaries	1,247,190	1,307,535	1,307,535	1,452,469
	Subtotal	1,247,190	1,307,535	1,307,535	1,452,469
EMPLOYEE BENEFITS					
621000	FICA	91,803	100,037	100,037	111,126
622000	VRS Retirement	139,817	185,811	185,811	206,408
622500	VRS Hybrid 1 Percent	0	3,579	3,579	4,791
622510	VRS Hybrid Optional Match	0	5,547	5,547	9,744
623000	Health Insurance	159,136	174,631	174,631	213,959
623500	Dental Insurance	4,544	5,076	5,076	5,724
624000	Group Life Insurance	16,216	15,439	15,439	17,150
625000	VRS Hybrid Disability Insurance	1,698	0	0	2,372
626000	Hybrid Defined Benefit	52,275	0	0	0
627000	ICMA RC Hybrid-DC	3,613	0	0	0
627500	RHCC	14,551	15,833	15,833	1,356
628000	Other Benefits	2,487	2,487	2,487	2,487
628100	ICMA RC Hybrid-457 Match	4,165	0	0	0
	Subtotal	490,305	508,440	508,440	575,117
MATERIALS/SUPPLIES					
660300	Textbooks	0	10,000	10,000	10,000
669000	Other Educational Supplies	2,698	5,250	5,250	5,250
	Subtotal	2,698	15,250	15,250	15,250
TOTAL		1,740,193	1,831,225	1,831,225	2,042,836

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
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Teachers	5.75	6.35	6.35	6.15
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CODE: 2100-611013-330**ACCT# DESCRIPTION**

PERSONAL SERVICES					
611210	Teacher Salaries	401,146	425,045	425,045	428,825
615000	Substitute Salaries	570	0	0	0
	Subtotal	401,716	425,045	425,045	428,825
EMPLOYEE BENEFITS					
621000	FICA	29,970	32,519	32,519	32,809
622000	VRS Retirement	49,026	60,403	60,403	60,940
622500	VRS Hybrid 1 Percent	0	1,032	1,032	1,698
622510	VRS Hybrid Optional Match	0	1,599	1,599	2,970
623000	Health Insurance	23,046	25,824	25,824	81,165
623500	Dental Insurance	1,217	1,564	1,564	1,680
624000	Group Life Insurance	5,401	5,021	5,021	5,063
625000	VRS Hybrid Disability Insurance	476	0	0	765
626000	Hybrid Defined Benefit	14,753	0	0	0
627000	ICMA RC Hybrid-DC	1,012	0	0	0
627500	RHCC	4,794	5,149	5,149	400
628000	Other Benefits	567	567	567	567
628100	ICMA RC Hybrid-457 Match	1,057	0	0	0
	Subtotal	131,319	133,678	133,678	188,057
PURCHASED SERVICES					
639000	Miscellaneous Contractual Services	4,382	4,600	4,600	4,600
	Subtotal	4,382	4,600	4,600	4,600
MATERIALS/SUPPLIES					
669900	Miscellaneous Materials & Supplies	3,775	4,000	4,000	4,000
	Subtotal	3,775	4,000	4,000	4,000
EQUIPMENT					
689110	Furniture/Equipment-Additional	1,165	1,000	1,000	1,000
	Subtotal	1,165	1,000	1,000	1,000
	TOTAL	542,357	568,323	568,323	626,482

REGULAR EDUCATION - HIGH - VIRTUAL HIGH SCHOOL

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

PERSONNEL

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

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	91,002
615950	Overtime	701	0	0	0
616250	Stipends	126,060	175,000	175,000	175,000
	Subtotal	209,076	362,829	362,829	266,002
EMPLOYEE BENEFITS					
621000	FICA	15,633	27,760	27,760	20,350
622000	VRS Retirement	13,681	26,692	26,692	12,932
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	1,074
627500	RHCC	996	2,274	2,274	85
628000	Other Benefits	249	249	249	249
	Subtotal	50,370	83,276	83,276	56,170
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	358,999

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
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Teachers	3	2.6	2.6	2.6
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CODE: 2100-611013-345**ACCT# DESCRIPTION**

	PERSONAL SERVICES				
611210	Teacher Salaries	193,059	204,446	204,446	194,387
	Subtotal	193,059	204,446	204,446	194,387
	EMPLOYEE BENEFITS				
621000	FICA	13,876	15,642	15,642	14,872
622000	VRS Retirement	24,942	29,053	29,053	27,623
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	2,295
627500	RHCC	1,816	2,475	2,475	181
628000	Other Benefits	439	439	439	439
	Subtotal	81,559	95,127	95,127	93,757
	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	304,644

REGULAR EDUCATION - HIGH - SCHOOL OF THE ARTS

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

PERSONNEL

	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EXPECTED	FY 2026 BUDGET
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Teachers	6	6	6	5
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CODE: 2100-611013-350**ACCT# DESCRIPTION**

PERSONAL SERVICES					
611210	Teacher Salaries	392,032	411,246	411,246	368,738
616250	Stipends	17,600	19,100	19,100	19,100
	Subtotal	409,632	430,346	430,346	387,838
EMPLOYEE BENEFITS					
621000	FICA	29,281	31,594	31,594	28,342
622000	VRS Retirement	46,142	58,440	58,440	52,400
622500	VRS Hybrid 1 Percent	0	1,196	1,196	632
622510	VRS Hybrid Optional Match	0	1,853	1,853	6,456
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	4,353
625000	VRS Hybrid Disability Insurance	565	0	0	285
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	344
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	201,470
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	602,145

REGULAR EDUCATION - HIGH - VHSL/INTERSCHOLASTIC ACTIVITY

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

PERSONNEL

	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EXPECTED	FY 2026 BUDGET
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Athletic Directors

4

4

4

4

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

611280	Athletic Directors	336,511	330,955	330,955	346,671
616250	Stipends	46,458	49,000	49,000	49,000
	Subtotal	382,969	379,955	379,955	395,671

EMPLOYEE BENEFITS

621000	FICA	28,489	25,319	25,319	26,522
622000	VRS Retirement	55,115	47,030	47,030	49,264
622510	VRS Hybrid Optional Match	0	0	0	1,542
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	4,093
627500	RHCC	4,013	4,006	4,006	324
628000	Other Benefits	591	591	591	591
	Subtotal	130,930	116,346	116,346	165,625

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****982,796**

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
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N/A	0	0	0	0
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CODE: 2100-611013-370**ACCT# DESCRIPTION****PURCHASED SERVICES**

638600	Contractual-New Horizons	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 consist of 4 Assessment and Compliance Interventionists, 2 teacher extra class assignments, Co-op students, 1 Instructional Associate and 4 Alternative to Suspension Program para-educators who are not assigned to a particular grade level the entire school year.

PERSONNEL

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

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

611210	Teacher Salaries	333,821	397,313	397,313	480,256
611410	Para-Educator Salaries	95,437	167,944	167,944	225,402
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	118,080
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	2,200,706

EMPLOYEE BENEFITS

621000	FICA	175,192	53,244	53,244	73,025
622000	VRS Retirement	60,574	80,328	80,328	100,280
622500	VRS Hybrid 1 Percent	0	870	870	1,687
622510	VRS Hybrid Optional Match	0	1,390	1,390	4,887
623000	Health Insurance	92,027	98,244	98,244	107,177
623500	Dental Insurance	2,019	1,764	1,764	2,916
624000	Group Life Insurance	5,864	6,675	6,675	8,682
625000	VRS Hybrid Disability Insurance	344	0	0	762
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	772
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	303,408

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

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	2,927,701

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
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N/A	0	0	0	0
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CODE: 2100-611013-381**ACCT# DESCRIPTION****MATERIALS/SUPPLIES**

669900	Miscellaneous Materials & Supplies	0	22,451	22,451	22,380
	Subtotal	0	22,451	22,451	22,380
	TOTAL	0	22,451	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
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Teachers	48	56	56	56
Para-Educators	62.5	77.5	77.5	84.5
Technical	0	0	0	1

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

611210	Teacher Salaries	3,092,670	3,595,229	3,595,229	3,701,377
611410	Para-Educator Salaries	1,663,417	1,974,468	1,974,468	2,117,544
611430	Technical Salaries	0	0	0	62,572
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	5,962,359

EMPLOYEE BENEFITS

621000	FICA	360,128	429,506	429,506	453,367
622000	VRS Retirement	288,404	791,523	791,523	835,830
622500	VRS Hybrid 1 Percent	0	27,543	27,543	37,823
622510	VRS Hybrid Optional Match	0	43,265	43,265	67,727
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	69,465
625000	VRS Hybrid Disability Insurance	14,236	0	0	17,042
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	5,507
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	2,616,384

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	8,594,703
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SPECIAL EDUCATION - ELEMENTARY - OTHER

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

PERSONNEL

	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EXPECTED	FY 2026 BUDGET
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N/A	0	0	0	0
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CODE: 2100-611021-400**ACCT# DESCRIPTION**

PURCHASED SERVICES					
639000	Miscellaneous Contractual Services	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
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Teachers	26	30	30	31
Para-Educators	20	22	22	26

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

611210	Teacher Salaries	1,699,934	1,926,637	1,926,637	2,146,506
611410	Para-Educator Salaries	400,178	506,986	506,986	596,722
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	2,777,199

EMPLOYEE BENEFITS

621000	FICA	155,238	186,947	186,947	210,635
622000	VRS Retirement	186,172	345,846	345,846	389,841
622500	VRS Hybrid 1 Percent	0	10,403	10,403	11,868
622510	VRS Hybrid Optional Match	0	16,283	16,283	20,758
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	32,395
625000	VRS Hybrid Disability Insurance	4,667	0	0	5,346
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	2,560
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	1,095,648

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	3,872,847
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SPECIAL EDUCATION - MIDDLE - OTHER

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

PERSONNEL

	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EXPECTED	FY 2026 BUDGET
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N/A	0	0	0	0
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CODE: 2100-611022-420**ACCT# DESCRIPTION**

PURCHASED SERVICES					
639000	Miscellaneous Contractual Services	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

CODE: 2100-611023-430

ACCT# DESCRIPTION

PERSONAL SERVICES					
611210	Teacher Salaries	1,965,719	2,116,696	2,116,696	2,216,904
611410	Para-Educator Salaries	766,494	875,202	875,202	993,016
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	3,238,393
EMPLOYEE BENEFITS					
621000	FICA	196,901	229,813	229,813	246,500
622000	VRS Retirement	201,956	425,186	425,186	456,166
622500	VRS Hybrid 1 Percent	0	15,357	15,357	14,978
622510	VRS Hybrid Optional Match	0	24,112	24,112	33,207
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	37,913
625000	VRS Hybrid Disability Insurance	7,181	0	0	6,748
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	3,005
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	1,470,621
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	4,714,014

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
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N/A	0	0	0	0
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CODE: 2100-611023-440**ACCT# DESCRIPTION**

	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EXPECTED	FY 2026 BUDGET
PURCHASED SERVICES				
638500	1,485,397	1,787,479	1,787,479	1,501,500
638550	1,398,456	1,480,500	1,480,500	1,480,500
639000	46,072	125,002	125,002	125,002
	2,929,925	3,392,981	3,392,981	3,107,002
OTHER CHARGES				
655800	0	5,000	5,000	5,000
	0	5,000	5,000	5,000
MATERIALS/SUPPLIES				
660700	0	1,700	1,700	1,700
669000	9,199	2,500	2,500	2,500
	9,199	4,200	4,200	4,200
EQUIPMENT				
689110	0	5,837	5,837	5,837
689210	0	2,000	2,000	2,000
	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
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Teachers	3	3	3	3
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CODE: 2100-611034-450**ACCT# DESCRIPTION**

PERSONAL SERVICES					
611210	Teacher Salaries	190,658	185,197	185,197	193,077
	Subtotal	190,658	185,197	185,197	193,077
EMPLOYEE BENEFITS					
621000	FICA	13,832	14,169	14,169	14,771
622000	VRS Retirement	19,892	26,318	26,318	27,437
622500	VRS Hybrid 1 Percent	0	585	585	611
622510	VRS Hybrid Optional Match	0	906	906	1,069
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	2,280
625000	VRS Hybrid Disability Insurance	261	0	0	275
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	95,816
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	296,745

CAREER/TECHNICAL - SECONDARY - BUSINESS & INFORMATION TECHNOLOGY

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

PERSONNEL

	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EXPECTED	FY 2026 BUDGET
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Teachers	8	8	8	9
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CODE: 2100-611034-460**ACCT# DESCRIPTION**

PERSONAL SERVICES					
611210	Teacher Salaries	473,717	533,324	533,324	633,626
	Subtotal	473,717	533,324	533,324	633,626
EMPLOYEE BENEFITS					
621000	FICA	34,273	40,803	40,803	48,477
622000	VRS Retirement	45,372	75,789	75,789	90,043
622500	VRS Hybrid 1 Percent	0	1,816	1,816	1,794
622510	VRS Hybrid Optional Match	0	2,815	2,815	4,777
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	7,481
625000	VRS Hybrid Disability Insurance	947	0	0	809
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	590
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	284,638
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	954,757

CAREER/TECHNICAL - SECONDARY - MARKETING EDUCATION

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

PERSONNEL

	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EXPECTED	FY 2026 BUDGET
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Teachers	3	3	3	3
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CODE: 2100-611034-470**ACCT# DESCRIPTION**

PERSONAL SERVICES					
611210	Teacher Salaries	207,587	218,206	218,206	225,491
	Subtotal	207,587	218,206	218,206	225,491
EMPLOYEE BENEFITS					
621000	FICA	14,946	16,694	16,694	17,252
622000	VRS Retirement	24,854	31,008	31,008	32,043
622500	VRS Hybrid 1 Percent	0	611	611	634
622510	VRS Hybrid Optional Match	0	947	947	1,109
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	2,662
625000	VRS Hybrid Disability Insurance	272	0	0	286
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	104,352
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	345,947

CAREER/TECHNICAL - SECONDARY - CONTRACTED SERVICES

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

PERSONNEL

	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EXPECTED	FY 2026 BUDGET
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N/A	0	0	0	0
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CODE: 2100-611034-510

ACCT# DESCRIPTION

PURCHASED SERVICES

638600	Contractual-New Horizons	1,527,791	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
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Teachers (NJROTC)	4	4	4	4
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ADDITIONAL INFORMATION:

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

CODE: 2100-611034-520

ACCT# DESCRIPTION

PERSONAL SERVICES					
611210	Teacher Salaries	319,560	258,755	258,755	247,854
	Subtotal	319,560	258,755	258,755	247,854
EMPLOYEE BENEFITS					
621000	FICA	24,434	19,796	19,796	18,963
622000	VRS Retirement	13,656	36,771	36,771	35,222
622500	VRS Hybrid 1 Percent	0	1,894	1,894	1,887
622510	VRS Hybrid Optional Match	0	2,935	2,935	3,301
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	2,927
625000	VRS Hybrid Disability Insurance	1,110	0	0	850
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	91,541
MATERIALS/SUPPLIES					
669100	Other Educational/Supplies	793	420	420	420
	Subtotal	793	420	420	420
	TOTAL	407,742	336,577	336,577	339,815

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
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Teachers	4	3.2	3.2	3.9
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CODE: 2100-611034-530**ACCT# DESCRIPTION**

	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EXPECTED	FY 2026 BUDGET	
PERSONAL SERVICES					
611210	Teacher Salaries	137,146	188,103	188,103	260,753
	Subtotal	137,146	188,103	188,103	260,753
EMPLOYEE BENEFITS					
621000	FICA	9,894	14,393	14,393	19,951
622000	VRS Retirement	9,039	26,732	26,732	37,057
622500	VRS Hybrid 1 Percent	0	609	609	1,759
622510	VRS Hybrid Optional Match	0	974	974	4,143
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	3,079
625000	VRS Hybrid Disability Insurance	281	0	0	794
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	244
628000	Other Benefits	53	53	53	53
628100	ICMA RC Hybrid-457 Match	598	0	0	0
	Subtotal	65,342	82,854	82,854	120,094
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	398,797

GIFTED EDUCATION - ELEMENTARY - EXTEND

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

PERSONNEL

	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EXPECTED	FY 2026 BUDGET
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Teachers	6	7	7	6
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CODE: 2100-611041-540**ACCT# DESCRIPTION**

ACCT#	DESCRIPTION	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EXPECTED	FY 2026 BUDGET
PERSONAL SERVICES					
611210	Teacher Salaries	448,619	528,826	528,826	476,281
	Subtotal	448,619	528,826	528,826	476,281
EMPLOYEE BENEFITS					
621000	FICA	33,237	40,458	40,458	36,438
622000	VRS Retirement	74,603	75,151	75,151	67,681
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	5,624
627500	RHCC	5,431	6,402	6,402	444
628000	Other Benefits	485	485	485	485
	Subtotal	163,269	166,564	166,564	150,734
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	654,965

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
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Teachers	1	1	1	1
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CODE: 2100-611044-560**ACCT# DESCRIPTION**

PERSONAL SERVICES					
611210	Teacher Salaries	59,682	65,999	65,999	68,717
	Subtotal	59,682	65,999	65,999	68,717
EMPLOYEE BENEFITS					
621000	FICA	4,579	5,049	5,049	5,257
622000	VRS Retirement	10,343	9,379	9,379	9,765
623500	Dental Insurance	0	0	0	420
624000	Group Life Insurance	834	779	779	811
627500	RHCC	753	799	799	64
628000	Other Benefits	111	111	111	111
	Subtotal	16,620	16,117	16,117	16,428
PURCHASED SERVICES					
639000	Miscellaneous Contractual Services	0	1,000	1,000	500
	Subtotal	0	1,000	1,000	500
OTHER CHARGES					
655040	Travel	764	600	600	600
655060	Employee Development	150	1,000	1,000	250
	Subtotal	914	1,600	1,600	850
MATERIALS/SUPPLIES					
660700	Testing Materials	0	500	500	500
669000	Other Educational Supplies	1,790	1,000	1,000	1,000
	Subtotal	1,790	1,500	1,500	1,500
EQUIPMENT					
689110	Furniture/Equipment-Additional	0	300	300	300
	Subtotal	0	300	300	300
	TOTAL	79,006	86,516	86,516	88,295

OTHER PROGRAMS - TITLE I - PART A

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

PERSONNEL

	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EXPECTED	FY 2026 BUDGET
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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

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

611100	Administrative Salaries	19,535	19,560	19,560	19,560
611210	Teacher Salaries	566,603	553,909	553,909	553,909
611500	Office Clerical	36,716	38,282	38,282	38,282
616250	Stipends	0	0	1,000	0
	Subtotal	622,854	611,751	612,751	611,751

EMPLOYEE BENEFITS

621000	FICA	45,772	45,011	45,087	45,011
622000	VRS Retirement	90,409	97,790	97,790	97,790
623000	Health Insurance	59,879	58,435	58,435	58,435
623500	Dental Insurance	1,441	0	0	0
624000	Group Life Insurance	7,783	17,652	17,652	17,652
625000	VRS Hybrid Disability Insurance	173	0	0	0
626000	Hybrid Defined Benefit	5,300	0	0	0
627000	ICMA RC Hybrid-DC	369	0	0	0
627500	RHCC	7,029	0	0	0
628000	Other Benefits	1,423	1,706	1,706	1,706
628100	ICMA RC Hybrid-457 Match	475	0	0	0
	Subtotal	220,053	220,594	220,670	220,594

PURCHASED SERVICES

639000	Miscellaneous Contractual Services	1,869	0	0	0
639600	Food-Sodexo	0	1,000	3,049	1,000
	Subtotal	1,869	1,000	3,049	1,000

OTHER CHARGES

655060	Employee Development	5,851	4,000	4,000	4,000
658020	Unappropriated Balance	0	23,223	23,223	23,223
658030	Indirect Costs	134	0	0	0
	Subtotal	5,985	27,223	27,223	27,223

MATERIALS/SUPPLIES

669000	Other Educational Supplies	39,507	32,640	39,630	39,630
	Subtotal	39,507	32,640	39,630	39,630

TOTAL		890,268	893,208	903,323	900,198
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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
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N/A	0	0	0	0
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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
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Technical	0.45	0.45	0.45	0.45
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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
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Technical	0	0.5	0.5	0.5
Para-Educators	0.1	0	0	0

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
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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
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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/Transliterator VQAS Level 3 or 4	1	1	1	1
Oral Communication Facilitator	2	2	3	3

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
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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
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N/A	0	0	0	0
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CODE: 2100-611050-605**ACCT# DESCRIPTION**

PERSONAL SERVICES					
615000	Substitute Salaries	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
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Technical	1	1	1	1
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CODE: 2100-611050-608**ACCT# DESCRIPTION**

	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EXPECTED	FY 2026 BUDGET	
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.

PERSONNEL

	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EXPECTED	FY 2026 BUDGET
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Technical	1	1	1	1
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CODE: 2100-611050-610**ACCT# DESCRIPTION**

	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EXPECTED	FY 2026 BUDGET
PERSONAL SERVICES				
611430	0	474,794	340,289	268,186
615000	0	0	6,400	5,000
616250	0	36,550	84,840	65,000
	0	511,344	431,529	338,186
EMPLOYEE BENEFITS				
621000	0	209,196	146,746	115,000
	0	209,196	146,746	115,000
PURCHASED SERVICES				
639000	59,867	586,637	753,033	665,000
	59,867	586,637	753,033	665,000
OTHER CHARGES				
655040	2,542	130,718	33,278	31,970
655060	1,000	0	30,476	27,324
655800	0	0	2,000	1,632
658030	8,254	200,000	191,746	152,751
	11,796	330,718	257,500	213,677
MATERIALS/SUPPLIES				
669000	19,130	298,905	317,900	267,345
	19,130	298,905	317,900	267,345
EQUIPMENT				
688050	0	0	2,500	792
689110	0	63,200	0	0
	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 citizens of York County in various facets of the education program. Instructional services are offered for students in need of remedial work as well as those desiring advanced instruction. The program on the secondary level is designed to provide services enabling students needing credit to retain or meet grade level requirements. This program also provides enrichment instruction for the gifted and talented students. The cost of this program is offset by tuition and state reimbursement.

PERSONNEL

	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EXPECTED	FY 2026 BUDGET
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N/A	0	0	0	0
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CODE: 2100-611050-620**ACCT# DESCRIPTION**

	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EXPECTED	FY 2026 BUDGET	
PERSONAL SERVICES					
611210	Teacher Salaries	131,910	183,094	183,094	361,500
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	434,500
EMPLOYEE BENEFITS					
621000	FICA	10,452	17,005	17,005	30,000
628000	Other Benefits	300	300	300	0
	Subtotal	10,752	17,305	17,305	30,000
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	475,000

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
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Teachers	0.25	0.25	0.25	0.25
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CODE: 2100-611050-640**ACCT# DESCRIPTION****PERSONAL SERVICES**

611210	Teacher Salaries	20,186	14,890	14,890	15,448
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	15,448

EMPLOYEE BENEFITS

621000	FICA	2,996	1,626	1,140	1,182
622000	VRS Retirement	70	2,116	2,116	2,196
622500	VRS Hybrid 1 Percent	0	149	149	155
622510	VRS Hybrid Optional Match	0	231	231	271
624000	Group Life Insurance	208	176	176	183
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	4,072

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	19,520
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OTHER PROGRAMS - ISAEP

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

PERSONNEL

	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EXPECTED	FY 2026 BUDGET
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Teachers	0.25	0.25	0.25	0.25
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CODE: 2100-611050-641**ACCT# DESCRIPTION**

PERSONAL SERVICES					
611210	Teacher Salaries	0	12,982	12,982	12,982
	Subtotal	0	12,982	12,982	12,982
EMPLOYEE BENEFITS					
621000	FICA	0	993	993	993
	Subtotal	0	993	993	993
MATERIALS/SUPPLIES					
669900	Miscellaneous Materials & Supplies	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
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Teachers	2	3	3	3
Para-Educators	4	1	1	0

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

PERSONAL SERVICES					
611210	Teacher Salaries	183,246	192,503	200,761	416,111
	Subtotal	183,246	192,503	200,761	416,111
EMPLOYEE BENEFITS					
621000	FICA	13,409	14,726	15,358	31,835
622000	VRS Retirement	22,374	31,994	30,576	61,240
622500	VRS Hybrid 1 Percent	0	0	0	604
622510	VRS Hybrid Optional Match	0	0	0	2,384
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	4,840
625000	VRS Hybrid Disability Insurance	260	0	0	272
626000	Hybrid Defined Benefit	8,360	0	0	0
627000	ICMA RC Hybrid-DC	555	0	0	0
627500	RHCC	2,298	0	0	195
628100	ICMA RC Hybrid-457 Match	275	0	0	0
	Subtotal	74,580	76,480	75,591	183,409
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	685,025

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
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Para-Educators	1.5	1.5	1.5	1.5
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CODE: 2100-611050-643**ACCT# DESCRIPTION**

PERSONAL SERVICES					
611410	Para-Educator Salaries	35,612	30,670	32,699	83,518
	Subtotal	35,612	30,670	32,699	83,518
EMPLOYEE BENEFITS					
621000	FICA	2,587	2,346	2,501	6,392
622000	VRS Retirement	0	5,097	4,980	12,213
622500	VRS Hybrid 1 Percent	0	0	0	342
622510	VRS Hybrid Optional Match	0	0	0	597
623000	Health Insurance	2,652	4,380	0	14,846
623500	Dental Insurance	91	150	0	486
624000	Group Life Insurance	412	411	386	987
625000	VRS Hybrid Disability Insurance	161	0	0	155
626000	Hybrid Defined Benefit	5,330	0	0	0
627000	ICMA RC Hybrid-DC	342	0	0	0
627500	RHCC	415	0	0	48
628000	Other Benefits	500	500	500	500
628100	ICMA RC Hybrid-457 Match	22	0	0	0
	Subtotal	12,512	12,884	8,367	36,566
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	127,106

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
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N/A	0	0	0	0
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CODE: 2100-611050-650

ACCT# DESCRIPTION

TRANSFERS

693050	Transfer to County-Debt Service	105,599	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 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EXPECTED	FY 2026 BUDGET
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N/A	0	0	0	0
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CODE: 2100-611050-731**ACCT# DESCRIPTION**

PERSONAL SERVICES					
611210	Teacher Salaries	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

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
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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

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
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OTHER PROGRAMS - MCKINNEY-VENTO ARP HOMELESS II

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

PERSONNEL

	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EXPECTED	FY 2026 BUDGET
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N/A	0	0	0	0
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CODE: 2100-611050-736**ACCT# DESCRIPTION**

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

OTHER PROGRAMS - ARP ESSER III SET ASIDE UNFINISHED LEARNING

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

PERSONNEL

	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EXPECTED	FY 2026 BUDGET
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N/A	0	0	0	0
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CODE: 2100-611050-737**ACCT# DESCRIPTION**

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
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N/A	0	0	0	0
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CODE: 2100-611050-738**ACCT# DESCRIPTION**

PERSONAL SERVICES					
615000	Substitute Salaries	0	16,803	0	0
616250	Stipends	0	1,344	0	0
	Subtotal	0	18,147	0	0
EMPLOYEE BENEFITS					
621000	FICA	0	4,021	0	0
	Subtotal	0	4,021	0	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	0	0
655060	Employee Development	5,127	6,615	0	0
	Subtotal	5,735	8,052	0	0
MATERIALS/SUPPLIES					
669900	Miscellaneous Materials & Supplies	5,091	16,328	0	0
	Subtotal	5,091	16,328	0	0
	TOTAL	32,850	46,548	0	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
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N/A	0	0	0	0
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CODE: 2100-611050-739**ACCT# DESCRIPTION**

PERSONAL SERVICES					
615000	Substitute Salaries	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
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N/A	0	0	0	0
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CODE: 2100-611050-740**ACCT# DESCRIPTION**

	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 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EXPECTED	FY 2026 BUDGET
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N/A	0	0	0	0
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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
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N/A	0	0	0	0
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CODE: 2100-611050-742**ACCT# DESCRIPTION**

PERSONAL SERVICES					
615000	Substitute Salaries	1,560	0	0	0
616250	Stipends	17,800	0	0	0
	Subtotal	19,360	0	0	0
EMPLOYEE BENEFITS					
621000	FICA	1,481	0	0	0
	Subtotal	1,481	0	0	0
PURCHASED SERVICES					
639000	Miscellaneous Contractual Services	5,000	0	0	0
	Subtotal	5,000	0	0	0
MATERIALS/SUPPLIES					
669900	Miscellaneous Materials & Supplies	19,159	0	0	0
	Subtotal	19,159	0	0	0
	TOTAL	45,000	0	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	FY 2025	FY 2025	FY 2026
	ACTUAL	BUDGET	EXPECTED	BUDGET

N/A	0	0	0	0
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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
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N/A	0	0	0	0
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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
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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

Funding to provide training materials required in order to foster positive behavior support, conflict prevention, de-escalation, and crisis response training to staff.

PERSONNEL

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

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
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Counselors	16	17	17	18
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CODE: 2100-612121-000**ACCT# DESCRIPTION**

PERSONAL SERVICES					
611230	Counselor Salaries	1,001,614	1,035,562	1,035,562	1,162,780
	Subtotal	1,001,614	1,035,562	1,035,562	1,162,780
EMPLOYEE BENEFITS					
621000	FICA	74,710	79,229	79,229	88,962
622000	VRS Retirement	52,146	147,161	147,161	165,241
622500	VRS Hybrid 1 Percent	0	7,038	7,038	7,580
622510	VRS Hybrid Optional Match	0	11,219	11,219	13,263
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	13,731
625000	VRS Hybrid Disability Insurance	3,227	0	0	3,414
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	1,086
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	437,108
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	1,618,494

COUNSELING SERVICE - SECONDARY - SECONDARY GUIDANCE

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

PERSONNEL

	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EXPECTED	FY 2026 BUDGET
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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	2,181,067
611500	Office Clerical	287,222	370,660	370,660	359,611
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	2,543,410

EMPLOYEE BENEFITS

621000	FICA	160,395	184,714	184,714	194,379
622000	VRS Retirement	267,616	343,094	343,094	361,051
622500	VRS Hybrid 1 Percent	0	6,294	6,294	9,051
622510	VRS Hybrid Optional Match	0	10,068	10,068	18,579
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	30,000
625000	VRS Hybrid Disability Insurance	2,867	0	0	4,078
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	2,365
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	1,130,618

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	3,743,832
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SOCIAL WORK SERVICES

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

PERSONNEL

	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EXPECTED	FY 2026 BUDGET
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Social Worker	7	7	7	7
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CODE: 2100-612222-000**ACCT# DESCRIPTION**

PERSONAL SERVICES					
611340	Social Worker	421,740	459,437	459,437	460,344
	Subtotal	421,740	459,437	459,437	460,344
EMPLOYEE BENEFITS					
621000	FICA	30,808	35,151	35,151	35,221
622000	VRS Retirement	23,976	65,291	65,291	65,418
622500	VRS Hybrid 1 Percent	0	3,067	3,067	3,178
622510	VRS Hybrid Optional Match	0	4,907	4,907	5,561
623000	Health Insurance	73,718	78,856	78,856	74,670
623500	Dental Insurance	1,700	1,740	1,740	1,440
624000	Group Life Insurance	5,675	5,426	5,426	5,436
625000	VRS Hybrid Disability Insurance	1,312	0	0	1,431
626000	Hybrid Defined Benefit	41,282	0	0	0
627000	ICMA RC Hybrid-DC	2,792	0	0	0
627500	RHCC	5,124	5,560	5,560	430
628100	ICMA RC Hybrid-457 Match	2,337	0	0	0
	Subtotal	188,724	199,998	199,998	192,785
TOTAL		610,464	659,435	659,435	653,129

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
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N/A	0	0	0	0
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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
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Administrative	2	2	2	2
Teacher	0	0	0	1
Technical	11	10	10	9
Clerical	1	1	1	1

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

611100	Administrative Salaries	293,095	291,553	291,553	302,297
611210	Teacher Salaries	0	0	0	30,012
611430	Technical Salaries	842,652	853,240	853,240	805,215
611500	Office Clerical	35,676	44,032	44,032	45,810
615950	Overtime	506	0	0	0
616250	Stipends	336	0	0	0
	Subtotal	1,172,265	1,188,825	1,188,825	1,183,334

EMPLOYEE BENEFITS

621000	FICA	85,903	90,952	90,952	90,531
622000	VRS Retirement	140,683	171,912	171,912	188,157
622500	VRS Hybrid 1 Percent	0	2,926	2,926	1,794
622510	VRS Hybrid Optional Match	0	4,533	4,533	3,138
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	13,969
625000	VRS Hybrid Disability Insurance	1,452	0	0	808
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	1,102
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	485,213

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

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	1,693,837
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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

CODE: 2100-613120-000**ACCT# DESCRIPTION**

PERSONAL SERVICES					
611100	Administrative Salaries	633,713	653,609	653,609	618,919
611210	Teacher Salaries	0	0	0	34,131
611430	Technical Salaries	703,223	731,671	731,671	774,398
611500	Office Clerical	241,687	289,488	289,488	297,675
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	1,771,123
EMPLOYEE BENEFITS					
621000	FICA	122,978	130,578	130,578	134,432
622000	VRS Retirement	217,527	237,993	237,993	245,151
622500	VRS Hybrid 1 Percent	0	2,284	2,284	3,446
622510	VRS Hybrid Optional Match	0	3,540	3,540	6,028
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	20,367
625000	VRS Hybrid Disability Insurance	1,138	0	0	1,553
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	1,605
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	636,428
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
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	2,636,032

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
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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	128,047
611430	Technical Salaries	835,797	886,964	886,964	895,757
611500	Office Clerical	44,659	50,260	50,260	52,290
615950	Overtime	16	0	0	0
	Subtotal	994,638	1,058,184	1,058,184	1,076,094

EMPLOYEE BENEFITS

621000	FICA	72,952	80,958	80,958	82,325
622000	VRS Retirement	157,704	150,373	150,373	152,917
622500	VRS Hybrid 1 Percent	0	503	503	523
622510	VRS Hybrid Optional Match	0	780	780	916
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	12,704
625000	VRS Hybrid Disability Insurance	212	0	0	236
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	1,001
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	447,201

TOTAL

	1,439,416	1,509,094	1,509,094	1,523,295
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INSTRUCTIONAL STAFF TRAINING SERVICE - STAFF DEVELOPMENT

This budget pays for activities contributing to the professional or occupational growth and competence of members of the instructional staff during the time of their service to the school system. Among these activities are in-service training, workshops, demonstrations, school visits, teacher conferences, and courses for college credit.

PERSONNEL

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

CODE: 2100-613130-000**ACCT# DESCRIPTION**

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
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Media Specialists	10	10	10	10
Para-Educators	0.5	0.5	0.5	0

CODE: 2100-613201-000**ACCT# DESCRIPTION****PERSONAL SERVICES**

611220	Media Specialist Salaries	571,487	712,831	712,831	730,807
611410	Para-Educator Salaries	7,553	10,527	10,527	0
	Subtotal	579,040	723,358	723,358	730,807

EMPLOYEE BENEFITS

621000	FICA	43,413	55,342	55,342	55,911
622000	VRS Retirement	72,704	102,794	102,794	103,853
622500	VRS Hybrid 1 Percent	0	1,420	1,420	3,258
622510	VRS Hybrid Optional Match	0	2,271	2,271	7,360
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	8,629
625000	VRS Hybrid Disability Insurance	627	0	0	1,467
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	682
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	289,611

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	1,160,221
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SECONDARY - SECONDARY MEDIA

The Secondary Media Services budget pays for activities concerned with the use of all teaching and learning resources, including equipment and content materials. This includes printed and non-printed sensory materials. Reflected in the budget are school library services which encompass selecting, acquiring, preparing, cataloging, and circulating books and other printed materials, planning the use of the library by students, teachers, and other staff members, and guiding individuals in the use of library books and materials.

PERSONNEL

	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EXPECTED	FY 2026 BUDGET
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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	828,624
611410	Para-Educator Salaries	137,559	154,581	154,581	154,928
615950	Overtime	262	0	0	0
616250	Stipends	14,853	0	0	0
	Subtotal	853,022	945,376	945,376	983,552

EMPLOYEE BENEFITS

621000	FICA	62,333	72,330	72,330	75,252
622000	VRS Retirement	93,800	134,348	134,348	139,771
622500	VRS Hybrid 1 Percent	0	3,049	3,049	3,184
622510	VRS Hybrid Optional Match	0	4,874	4,874	5,569
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	11,616
625000	VRS Hybrid Disability Insurance	1,400	0	0	1,435
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	922
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	406,834

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	1,482,846
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ELEMENTARY - ELEMENTARY PRINCIPALS' OFFICES

The Office of the Principal includes those activities associated with directing and managing the operation of a particular school. Included are activities performed by the principals and other assistants while they supervise all operations; evaluate the staff members of the school; assign duties to staff members; supervise and maintain the records of the school; and coordinate school instructional activities with those of the school division. This budget also includes the work of clerical staff in support of the teaching and administrative duties.

PERSONNEL

	FY 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

CODE: 2100-614101-000**ACCT# DESCRIPTION****PERSONAL SERVICES**

611260	Principal Salaries	1,041,614	1,082,849	1,082,849	1,122,675
611270	Assistant Principal Salaries	1,031,061	1,064,276	1,064,276	1,076,202
611500	Office Clerical	897,139	1,026,897	1,026,897	1,099,877
615950	Overtime	15,473	0	0	0
616250	Stipends	3,500	0	0	0
	Subtotal	2,988,787	3,174,022	3,174,022	3,298,754

EMPLOYEE BENEFITS

621000	FICA	220,337	242,840	242,840	252,380
622000	VRS Retirement	382,812	451,049	451,049	468,773
622500	VRS Hybrid 1 Percent	0	6,813	6,813	8,176
622510	VRS Hybrid Optional Match	0	10,557	10,557	14,839
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	38,946
625000	VRS Hybrid Disability Insurance	2,845	0	0	3,684
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	3,075
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	1,301,067

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

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	4,797,461
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SECONDARY - SECONDARY PRINCIPALS' OFFICES

The Office of the Principal includes those activities associated with directing and managing the operation of a particular school. Included are activities performed by the principals and other assistants while they supervise all operations; evaluate the staff members of the school; assign duties to staff members; supervise and maintain the records of the school; and coordinate school instructional activities with those of the school division. This budget also includes the work of clerical staff in support of the teaching and administrative duties.

PERSONNEL

	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EXPECTED	FY 2026 BUDGET
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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	1,120,931
611270	Assistant Principal Salaries	1,384,562	1,493,816	1,493,816	1,521,810
611500	Office Clerical	927,538	1,103,786	1,103,786	1,145,728
615950	Overtime	16,708	0	0	0
	Subtotal	3,363,116	3,675,016	3,675,016	3,788,469

EMPLOYEE BENEFITS

621000	FICA	245,264	281,164	281,164	289,845
622000	VRS Retirement	418,826	522,241	522,241	538,365
622500	VRS Hybrid 1 Percent	0	7,977	7,977	8,529
622510	VRS Hybrid Optional Match	0	12,361	12,361	22,437
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	44,728
625000	VRS Hybrid Disability Insurance	3,687	0	0	3,843
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	3,529
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	1,676,541

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

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	6,311,479
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**ADMINISTRATION
ATTENDANCE & HEALTH**

BOARD SERVICES

The Board Services budget pays for activities concerned with directing and managing the general operation of the School Board. The School Board consists of four members and one chairperson. The School Board is responsible for establishing and administering policies for operating the school division. Also included in this activity is the Clerk of the Board. The Clerk of the Board is responsible for transcribing the minutes of the School Board meetings in addition to providing general support services to the Board.

PERSONNEL

	FY 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**

ACCT#	DESCRIPTION	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EXPECTED	FY 2026 BUDGET
PERSONAL SERVICES					
611150	Office of the Clerk	0	27,706	27,706	28,826
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	278,426
EMPLOYEE BENEFITS					
621000	FICA	17,779	18,726	18,726	21,304
622000	VRS Retirement	29,817	29,864	29,864	49,567
622500	VRS Hybrid 1 Percent	0	0	0	289
622510	VRS Hybrid Optional Match	0	0	0	505
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	2,735
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	134,594
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
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	485,320

EXECUTIVE SERVICES

The Executive Services budget includes activities associated with the overall general administration of the school division. Included in this activity is the Division Superintendent who serves as the Chief Executive Officer. The Division Superintendent is responsible for providing general management and direction to all school employees with regard to federal, state, and local regulations; recommending, implementing, and enforcing all policy changes as directed by the school board; and making recommendations to the board concerning all aspects of the school operations. The Chief Operations Officer provides general management and direction for operations and maintenance of school facilities, information services and pupil transportation services.

PERSONNEL

	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EXPECTED	FY 2026 BUDGET
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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	524,394
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	28,826
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	557,720

EMPLOYEE BENEFITS

621000	FICA	32,543	38,971	38,971	42,323
622000	VRS Retirement	63,058	87,203	87,203	96,614
622500	VRS Hybrid 1 Percent	0	2,164	2,164	2,232
622510	VRS Hybrid Optional Match	0	5,144	5,144	3,904
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	6,530
625000	VRS Hybrid Disability Insurance	1,006	0	0	1,004
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	513
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	357,452

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

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	959,672

COMMUNICATION SERVICES

Included in this budget are activities concerned with writing, editing, and other preparation necessary to disseminate educational and administrative information to students, staff, directors, and the general public through mailing, internal memorandums, various news media, or personal contact. The Communication Services budget includes the development of the Annual Superintendent's Report, various newsletters to staff and students, and programming for the cable television educational channel.

PERSONNEL

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

CODE: 2100-621300-000**ACCT# DESCRIPTION****PERSONAL SERVICES**

611300	Professional Salaries	147,605	148,147	148,147	154,072
611430	Technical Salaries	230,707	245,144	245,144	313,058
611500	Office Clerical	22,677	0	0	44,391
615950	Overtime	313	0	0	0
616250	Stipends	2,975	0	0	0
	Subtotal	404,277	393,291	393,291	511,521

EMPLOYEE BENEFITS

621000	FICA	30,041	30,090	30,090	39,134
622000	VRS Retirement	50,546	57,400	57,400	82,689
622500	VRS Hybrid 1 Percent	0	767	767	1,052
622510	VRS Hybrid Optional Match	0	1,188	1,188	1,840
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	6,039
625000	VRS Hybrid Disability Insurance	436	0	0	474
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	477
628000	Other Benefits	249	249	249	249
628100	ICMA RC Hybrid-457 Match	103	0	0	0
	Subtotal	161,700	157,794	157,794	211,638

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	10,000
639050	Good Will	885	4,077	4,077	4,000
	Subtotal	94,763	16,327	16,327	16,000

OTHER CHARGES

655040	Travel	975	1,576	1,576	2,076
655060	Employee Development	1,408	2,628	2,628	2,628
	Subtotal	2,383	4,204	4,204	4,704

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	9,200
	Subtotal	984	171,450	171,450	171,450
EQUIPMENT					
689110	Furniture/Equipment-Additional	839	1,500	1,500	1,400
	Subtotal	839	1,500	1,500	1,400
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	1,019,713

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
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Administrative	1	1	1	1
Technical	5.55	5.55	5.55	5
Clerical	1.5	1	1	1

CODE: 2100-621400-000**ACCT# DESCRIPTION****PERSONAL SERVICES**

611100	Administrative Salaries	171,137	161,768	161,768	168,208
611430	Technical Salaries	421,893	436,883	436,883	497,422
611500	Office Clerical	64,167	56,749	56,749	59,042
615950	Overtime	11,505	0	0	0
	Subtotal	668,702	655,400	655,400	724,672

EMPLOYEE BENEFITS

621000	FICA	49,375	50,142	50,142	55,440
622000	VRS Retirement	57,806	94,788	94,788	112,980
622500	VRS Hybrid 1 Percent	0	3,474	3,474	3,431
622510	VRS Hybrid Optional Match	0	5,382	5,382	6,004
623000	Health Insurance	93,761	104,604	104,604	111,185
623500	Dental Insurance	1,598	1,884	1,884	1,584
624000	Group Life Insurance	8,727	7,737	7,737	8,554
625000	VRS Hybrid Disability Insurance	1,427	0	0	1,545
626000	Hybrid Defined Benefit	42,820	0	0	0
626100	Unemployment Compensation	0	19,000	19,000	19,000
627000	ICMA RC Hybrid-DC	3,035	0	0	0
627500	RHCC	7,888	7,934	7,934	674
628000	Other Benefits	7,528	1,396	1,396	1,396
628100	ICMA RC Hybrid-457 Match	4,590	0	0	0
	Subtotal	278,555	296,341	296,341	321,793

PURCHASED SERVICES

635000	Printing	2,654	1,000	1,000	1,000
636000	Advertising	20,940	19,000	19,000	19,000
638400	Tuition Reimbursement	45,239	50,000	50,000	60,000
639000	Miscellaneous Contractual Services	198,043	75,784	75,784	75,784
	Subtotal	266,876	145,784	145,784	155,784

OTHER CHARGES

655040	Travel	4,548	10,000	10,000	10,000
655060	Employee Development	18,388	38,000	38,000	38,000
	Subtotal	22,936	48,000	48,000	48,000

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	1,261,609
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FISCAL SERVICES

This budget pays for activities concerned with the fiscal operations of the school division. Included in this activity is the maintaining of records of the financial operations and transactions of the school system; budget development and compilation services; payroll services; risk management; and managing and directing the accounting and investment of student activity funds.

PERSONNEL

	FY 2024	FY 2025	FY 2025	FY 2026
	ACTUAL	BUDGET	EXPECTED	BUDGET
Administrative	1	1	1	1
Technical	10,195	10,195	10,195	11,195
Clerical	1	0	0	0

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	194,689
611430	Technical Salaries	804,950	909,022	909,022	932,799
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	1,127,488

EMPLOYEE BENEFITS

621000	FICA	74,132	83,866	83,866	86,259
622000	VRS Retirement	158,836	157,687	157,687	168,221
622500	VRS Hybrid 1 Percent	0	1,467	1,467	1,506
622510	VRS Hybrid Optional Match	0	2,274	2,274	2,635
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	13,311
625000	VRS Hybrid Disability Insurance	416	0	0	679
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	1,051
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	495,621

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

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	1,730,348
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HEALTH SERVICES

Health Services personnel implement OSHA regulations related to bloodborne pathogens, provide basic first aid to students and staff, and screen and monitor the health status of students.

PERSONNEL

	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EXPECTED	FY 2026 BUDGET
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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

CODE: 2100-622200-000**ACCT# DESCRIPTION****PERSONAL SERVICES**

611300	Professional Salaries	604,495	653,126	653,126	691,708
611310	Nurses	938,247	996,782	996,782	1,015,221
611430	Technical Salaries	196,582	205,762	205,762	214,074
	Subtotal	1,739,324	1,855,670	1,855,670	1,921,003

EMPLOYEE BENEFITS

621000	FICA	127,121	141,973	141,973	146,966
622000	VRS Retirement	119,935	263,702	263,702	272,990
622500	VRS Hybrid 1 Percent	0	9,489	9,489	11,602
622510	VRS Hybrid Optional Match	0	14,701	14,701	21,886
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	22,683
625000	VRS Hybrid Disability Insurance	4,442	0	0	5,227
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	1,794
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	744,668

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	2,700,262
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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

CODE: 2100-622300-000

ACCT# DESCRIPTION

PERSONAL SERVICES					
611320	Psychologist Salaries	999,232	1,099,173	1,099,173	1,077,078
	Subtotal	999,232	1,099,173	1,099,173	1,077,078
EMPLOYEE BENEFITS					
621000	FICA	73,873	84,091	84,091	82,401
622000	VRS Retirement	120,255	156,198	156,198	153,059
622500	VRS Hybrid 1 Percent	0	2,875	2,875	2,973
622510	VRS Hybrid Optional Match	0	4,455	4,455	6,988
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	12,715
625000	VRS Hybrid Disability Insurance	1,281	0	0	1,339
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	1,002
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	431,313
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	1,513,891

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
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Speech - Language Pathologists	10	10	10	11
Para-Educators	4	4	4	3

CODE: 2100-622400-000**ACCT# DESCRIPTION****PERSONAL SERVICES**

611300	Professional Salaries	358,588	686,557	686,557	769,008
611410	Para-Educator Salaries	65,748	108,591	108,591	75,196
615950	Overtime	242	0	0	0
	Subtotal	424,578	795,148	795,148	844,204

EMPLOYEE BENEFITS

621000	FICA	31,407	60,837	60,837	64,589
622000	VRS Retirement	36,730	113,001	113,001	119,969
622500	VRS Hybrid 1 Percent	0	2,130	2,130	3,874
622510	VRS Hybrid Optional Match	0	3,302	3,302	6,779
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	9,972
625000	VRS Hybrid Disability Insurance	943	0	0	1,746
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	327,821

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	1,381,025
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PUPIL TRANSPORTATION

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

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	139,647
611430	Technical Salaries	626,714	616,001	616,001	648,879
611500	Office Clerical	57,251	38,037	38,037	49,638
611700	Bus Drivers	1,748,930	2,081,351	2,081,351	2,201,451
611730	Bus Driver SPED	945,780	1,014,423	1,014,423	1,166,835
611760	Bus Driver Assistant, SPED	426,963	505,903	505,903	602,680
611770	Crossing Guards	11,041	45,705	45,705	7,894
611790	Van Drivers	92,679	107,808	107,808	113,169
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	5,583,082

EMPLOYEE BENEFITS

621000	FICA	348,433	345,172	345,172	377,250
622000	VRS Retirement	159,438	307,173	307,173	299,575
622500	VRS Hybrid 1 Percent	0	17,381	17,381	23,643
622510	VRS Hybrid Optional Match	0	27,691	27,691	41,334
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	57,930
625000	VRS Hybrid Disability Insurance	14,245	0	0	10,659
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	4,625
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	2,367,359

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	842,000	842,000
669900	Miscellaneous Materials & Supplies	407	5,880	5,880	5,880
	Subtotal	837,458	852,380	852,380	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	8,667,867	8,907,821

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
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Mechanics	8	8	8	8
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CODE: 2100-634000-000**ACCT# DESCRIPTION****PERSONAL SERVICES**

611600	Trades Salaries	603,779	616,275	616,275	641,174
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	662,374

EMPLOYEE BENEFITS

621000	FICA	45,826	47,147	47,147	49,053
622000	VRS Retirement	36,298	43,997	43,997	36,871
622500	VRS Hybrid 1 Percent	0	1,453	1,453	1,511
622510	VRS Hybrid Optional Match	0	2,251	2,251	2,643
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	7,569
625000	VRS Hybrid Disability Insurance	1,158	0	0	681
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	598
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	257,724

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

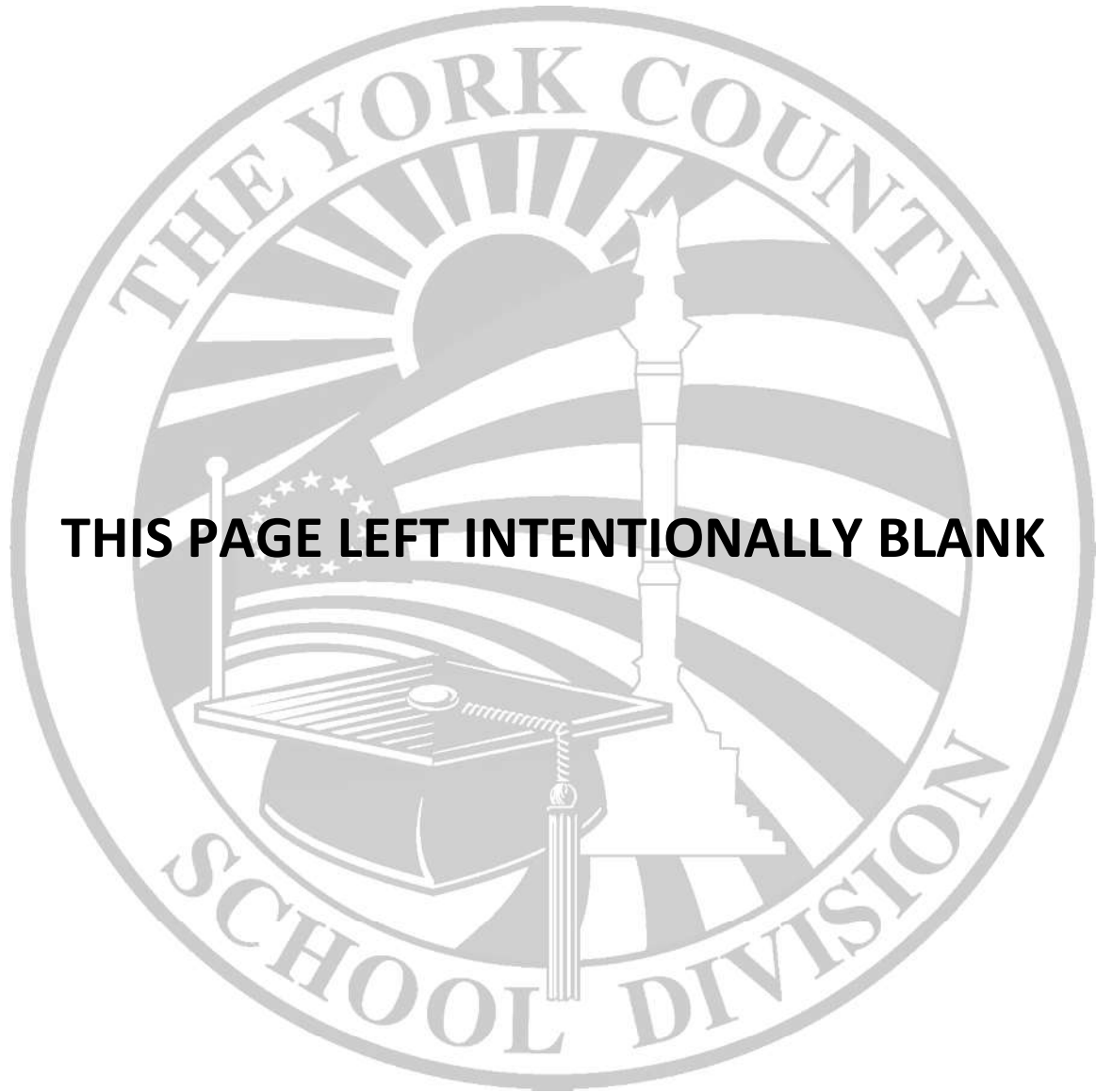
660010	Stationery/Forms/Office Supplies	1,542	1,400	1,400	1,400
660090	Vehicle Maintenance, Tires, Tubes	295,576	290,000	290,000	290,000
669900	Miscellaneous Materials & Supplies	54,285	16,000	16,000	16,000
	Subtotal	351,403	307,400	307,400	307,400

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	1,898,331	1,923,498
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OPERATIONS & MAINTENANCE

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	1	1	1
Technical	1	0	0	0
Clerical	1	1	1	1

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	166,104
611430	Technical Salaries	150,248	0	0	0
611500	Office Clerical	47,491	52,945	52,945	55,084
615950	Overtime	465	0	0	0
	Subtotal	198,204	209,856	454,345	221,188
EMPLOYEE BENEFITS					
621000	FICA	14,308	16,055	16,055	16,921
622000	VRS Retirement	24,971	29,822	29,822	31,432
622500	VRS Hybrid 1 Percent	0	530	530	551
622510	VRS Hybrid Optional Match	0	821	821	964
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	2,611
625000	VRS Hybrid Disability Insurance	223	0	0	248
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	108,740
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	333,580

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
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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

CODE: 2100-642000-000**ACCT# DESCRIPTION****PERSONAL SERVICES**

611430	Technical Salaries	385,806	455,376	455,376	401,943
611500	Office Clerical	30,586	36,859	36,859	41,177
611600	Trades Salaries	1,175,431	1,409,151	1,409,151	1,406,098
611610	Summer Trades	2,751	0	0	0
611910	Custodial Salaries	2,273,922	2,584,833	2,584,833	2,990,573
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	5,214,791

EMPLOYEE BENEFITS

621000	FICA	324,852	343,242	343,242	370,305
622000	VRS Retirement	133,625	273,818	273,818	281,838
622500	VRS Hybrid 1 Percent	0	16,288	16,288	17,878
622510	VRS Hybrid Optional Match	0	25,230	25,230	32,561
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	57,162
625000	VRS Hybrid Disability Insurance	13,203	0	0	8,058
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	4,531
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	1,936,666

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	139,420
	Subtotal	365,009	767,558	817,858	302,858

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	57,101
653080	Insurance/Bonds	377,296	480,667	480,667	480,667
655040	Travel	581	1,500	1,500	1,500
655060	Employee Development	1,040	6,053	6,053	6,053
658030	Indirect Costs	0	6,210	6,210	0
	Subtotal	3,267,976	3,247,781	3,247,781	3,241,571
MATERIALS/SUPPLIES					
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	56,400
	Subtotal	1,485,696	936,177	936,177	901,787
EQUIPMENT					
689110	Furniture/Equipment-Additional	60	275,037	275,037	2,000
689210	Furniture/Equipment-Replacement	1,329	3,000	305,267	3,000
	Subtotal	1,389	278,037	580,304	5,000
TOTAL		11,260,051	12,019,540	12,372,107	11,602,673

GROUNDS 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
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N/A	0	0	0	0
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CODE: 2100-643000-000

ACCT# DESCRIPTION

TRANSFERS

693010	Transfer to County-Grounds Services	1,279,300	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
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Trades	1	1	1	1
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CODE: 2100-645000-000**ACCT# DESCRIPTION**

PERSONAL SERVICES					
611600	Trades Salaries	51,411	52,774	52,774	54,907
615950	Overtime	1,111	4,000	4,000	4,000
616250	Stipends	600	600	600	600
	Subtotal	53,122	57,374	57,374	59,507
EMPLOYEE BENEFITS					
621000	FICA	4,093	4,038	4,038	4,201
622000	VRS Retirement	0	3,035	3,035	3,158
622500	VRS Hybrid 1 Percent	0	528	528	550
622510	VRS Hybrid Optional Match	0	818	818	961
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	648
625000	VRS Hybrid Disability Insurance	421	0	0	248
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	20,231
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
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	417,638

SECURITY SERVICES

This program provides security officers to all four high schools and supports the faculty and enriches the students social and emotional needs. This Security Services program will also build safety and security within our high schools and provide a system of safe and secure schools.

PERSONNEL

	FY 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

CODE: 2100-646000-000**ACCT# DESCRIPTION**

PERSONAL SERVICES					
611300	Professional Salaries	0	85,963	85,963	108,242
611420	Security Guard Salaries	296,536	408,286	408,286	433,529
615950	Overtime	6,292	0	0	0
	Subtotal	302,828	494,249	494,249	541,771
EMPLOYEE BENEFITS					
621000	FICA	22,912	37,817	37,817	41,454
622000	VRS Retirement	5,965	70,241	70,241	31,160
622500	VRS Hybrid 1 Percent	0	2,395	2,395	3,431
622510	VRS Hybrid Optional Match	0	3,710	3,710	5,999
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	6,400
625000	VRS Hybrid Disability Insurance	1,178	0	0	1,549
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	509
	Subtotal	101,680	170,660	170,660	153,108
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	739,879

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
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Trades	5	5	5	5
Technical	1	2	2	1
Clerical	1	1	1	1

CODE: 2100-647000-000**ACCT# DESCRIPTION****PERSONAL SERVICES**

611430	Technical Salaries	41,570	87,589	87,589	53,552
611500	Office Clerical	45,144	47,973	47,973	49,910
611600	Trades Salaries	214,390	226,536	226,536	235,690
615950	Overtime	13,312	10,000	10,000	10,000
	Subtotal	314,416	372,098	372,098	349,152

EMPLOYEE BENEFITS

621000	FICA	23,320	27,705	27,705	25,949
622000	VRS Retirement	18,153	29,561	29,561	28,258
622500	VRS Hybrid 1 Percent	0	771	771	878
622510	VRS Hybrid Optional Match	0	1,195	1,195	1,537
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	4,004
625000	VRS Hybrid Disability Insurance	455	0	0	395
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	318
628000	Other Benefits	441	441	441	441
628100	ICMA RC Hybrid-457 Match	306	0	0	0
	Subtotal	105,957	121,776	121,776	131,607

MATERIALS/SUPPLIES

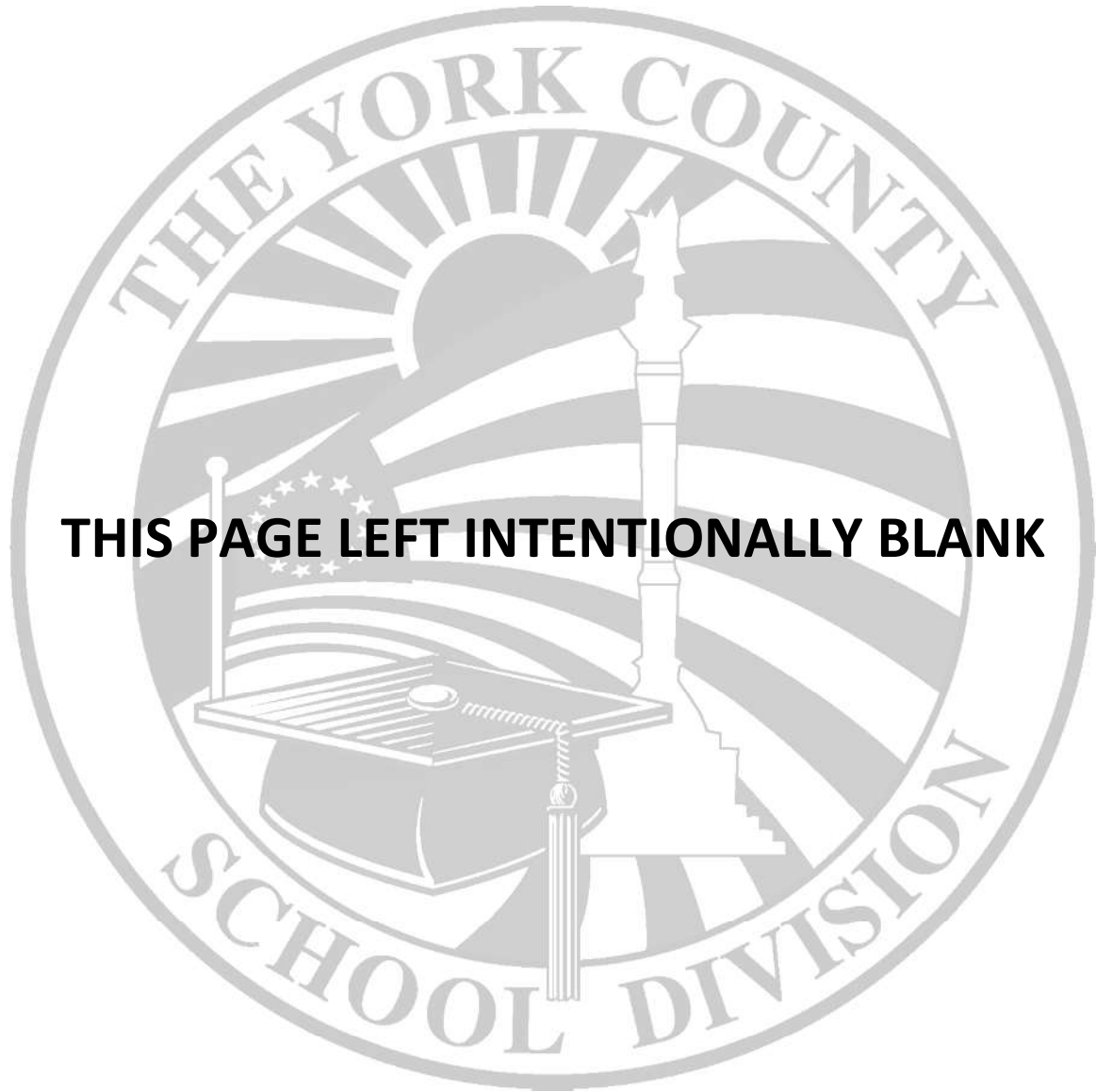
669900	Miscellaneous Materials & Supplies	3,884	1,000	1,000	1,000
	Subtotal	3,884	1,000	1,000	1,000

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	536,259
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TECHNOLOGY

TECHNOLOGY - CLASSROOM INSTRUCTION

This program provides classroom technology support to include hardware, software and personal services for elementary, middle and high schools.

PERSONNEL

	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EXPECTED	FY 2026 BUDGET
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Teachers	15.5	15	15	16
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CODE: 2100-681000-000**ACCT# DESCRIPTION**

PERSONAL SERVICES					
611210	Teacher Salaries	1,108,668	1,168,457	1,168,457	1,249,268
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	1,250,268
EMPLOYEE BENEFITS					
621000	FICA	81,247	89,695	89,695	95,879
622000	VRS Retirement	172,300	166,050	166,050	177,530
622500	VRS Hybrid 1 Percent	0	663	663	2,659
622510	VRS Hybrid Optional Match	0	1,060	1,060	5,285
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	14,751
625000	VRS Hybrid Disability Insurance	294	0	0	1,198
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	1,165
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	561,521
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
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	5,760,968

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
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Technical	26	25	25	26
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CODE: 2100-682000-000**ACCT# DESCRIPTION****PERSONAL SERVICES**

611430	Technical Salaries	1,696,592	1,983,756	1,983,756	2,146,725
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	2,148,725

EMPLOYEE BENEFITS

621000	FICA	128,798	151,770	151,770	164,235
622000	VRS Retirement	178,339	290,198	290,198	305,062
622500	VRS Hybrid 1 Percent	0	6,227	6,227	7,785
622510	VRS Hybrid Optional Match	0	9,653	9,653	13,618
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	25,346
625000	VRS Hybrid Disability Insurance	2,786	0	0	3,507
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	2,001
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	837,321

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	3,447,368
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TECHNOLOGY - ADMINISTRATION

This program provides technological support including hardware, software and personal services for all administrative programs.

PERSONNEL

	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EXPECTED	FY 2026 BUDGET
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Administrative	1	1	1	1
Technical	9.5	10	10	9
Clerical	1	1	1	1

CODE: 2100-683000-000**ACCT# DESCRIPTION****PERSONAL SERVICES**

611100	Administrative Salaries	150,248	156,911	156,911	142,092
611430	Technical Salaries	866,403	994,532	994,532	918,300
611500	Office Clerical	49,662	52,774	52,774	54,907
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	1,116,299

EMPLOYEE BENEFITS

621000	FICA	79,538	92,129	92,129	85,327
622000	VRS Retirement	114,317	173,099	173,099	158,491
622500	VRS Hybrid 1 Percent	0	4,021	4,021	4,914
622510	VRS Hybrid Optional Match	0	6,229	6,229	8,597
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	13,167
625000	VRS Hybrid Disability Insurance	1,768	0	0	2,214
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	1,037
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	429,646

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	1,571,340
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TECHNOLOGY - OPERATIONS & MAINTENANCE

This program provides technological support in the form of hardware, software and personal services for all operations and maintenance programs.

PERSONNEL

	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EXPECTED	FY 2026 BUDGET
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Technical	3	3	3	3
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CODE: 2100-686000-000**ACCT# DESCRIPTION**

PERSONAL SERVICES					
611430	Technical Salaries	243,235	296,917	296,917	283,680
	Subtotal	243,235	296,917	296,917	283,680
EMPLOYEE BENEFITS					
621000	FICA	17,667	22,716	22,716	21,703
622000	VRS Retirement	26,332	42,193	42,193	40,312
622500	VRS Hybrid 1 Percent	0	931	931	1,819
622510	VRS Hybrid Optional Match	0	1,443	1,443	3,181
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	3,349
625000	VRS Hybrid Disability Insurance	412	0	0	819
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	264
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	120,763
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
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	2,192,823

TECHNOLOGY - OTHER PROGRAMS - GRANTS

This program provides technological support including hardware and software for federal and state grant programs. The Carl Perkins grant is included in this program budget.

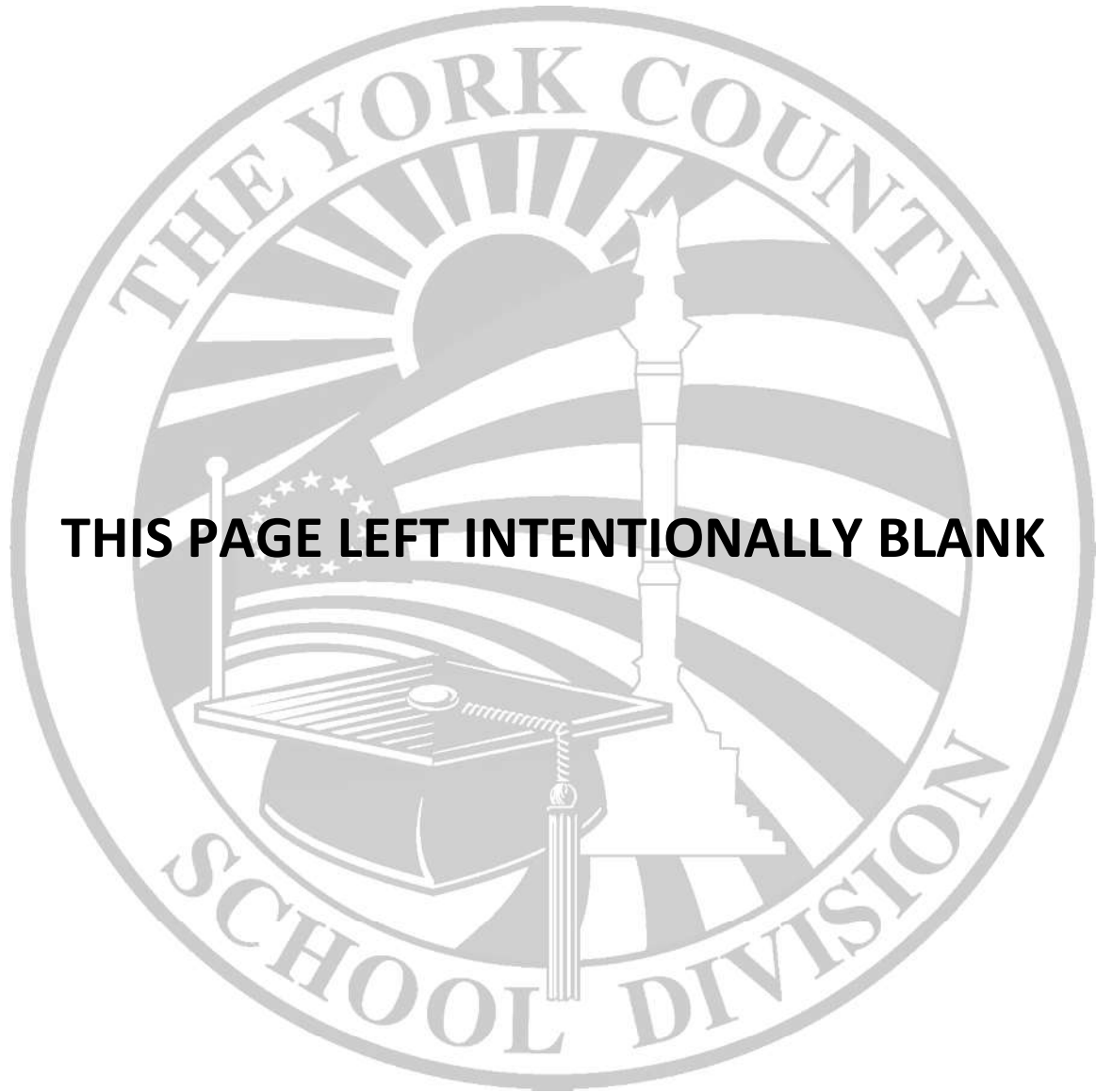
PERSONNEL

	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EXPECTED	FY 2026 BUDGET
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N/A	0	0	0	0
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CODE: 2100-689050-000**ACCT# DESCRIPTION**

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



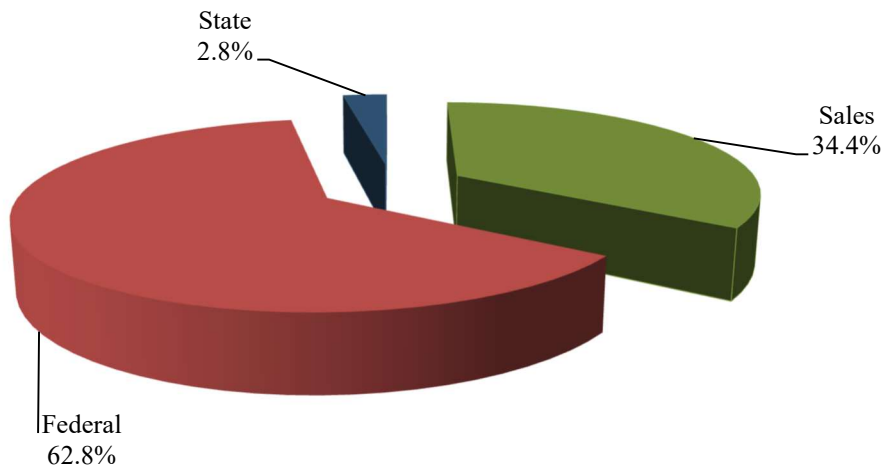
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OTHER FUNDS

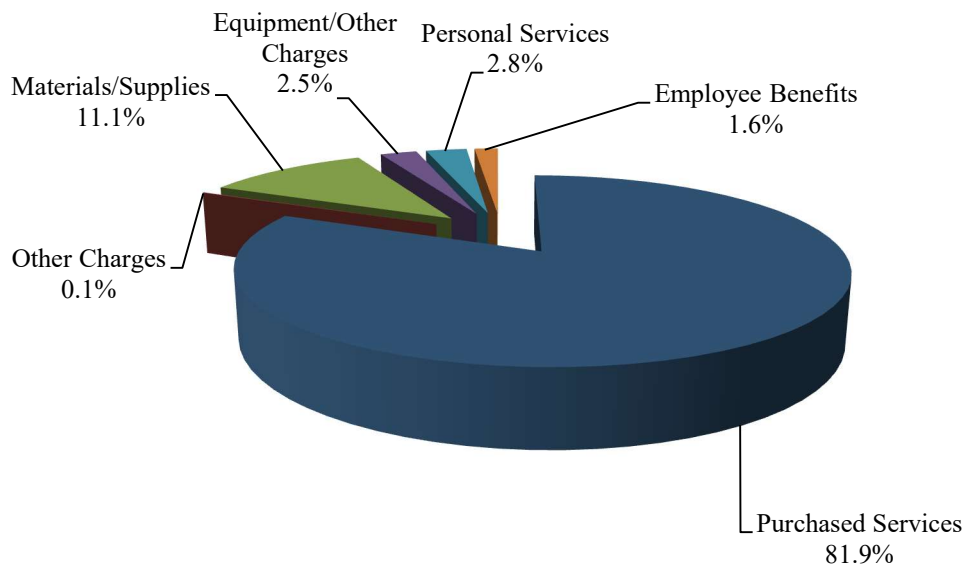
**YORK COUNTY SCHOOL DIVISION
SCHOOL NUTRITION FUND
FISCAL YEAR 2026**

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, 62.8%, is Federal funding. As compared to FY25E, the School Nutrition budget reflects an increase of \$4,263 (\$7,666,351 in FY25E to \$7,670,614 in FY26). Variety, quality, presentation and speedy service have contributed to the success of the food service program.

Revenue by Source – FY2026



Expenditures by Major Object – FY2026



**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	7,666,351	
PROJECTED FY 2025 EXPENDITURES	<u>7,666,351</u>	0
PROJECTED FY 2026 REVENUES	7,670,614	
PROJECTED FY 2026 EXPENDITURES	<u>7,670,614</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 #	DESCRIPTION	FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EXPECTED	FY 2026 BUDGET
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	78,687	82,950
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	7,666,351	7,670,614

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	FY 2025	FY 2025	FY 2026
	ACTUAL	BUDGET	EXPECTED	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	36,205
611430	Technical Salaries	88,637	93,627	93,627	93,627
611930	Food Services Salaries	117,985	124,680	85,000	85,000
615950	Overtime	3,077	10,600	3,500	3,500
	Subtotal	243,770	265,112	218,332	218,332

EMPLOYEE BENEFITS

621000	FICA	17,811	19,474	17,500	17,500
622000	VRS Retirement	19,588	21,677	13,000	13,000
622500	VRS Hybrid 1 Percent	0	467	0	0
622510	VRS Hybrid Optional Match	0	817	0	0
623000	Health Insurance	51,424	64,002	64,002	64,002
623500	Dental Insurance	1,571	1,668	1,668	1,668
624000	Group Life Insurance	4,926	3,007	4,700	4,700
625000	VRS Hybrid Disability Insurance	374	0	364	364
626000	Hybrid Defined Benefit	1,703	2,841	2,841	2,841
627000	ICMA RC Hybrid-DC	440	0	471	471
627500	RHCC	2,071	3,083	2,040	2,040
628000	Other Benefits	15,000	15,000	15,000	15,000
628100	ICMA RC Hybrid-457 Match	440	0	471	471
	Subtotal	115,348	132,036	122,057	122,057

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	3,034,029	3,034,029
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	6,247,250	6,284,102

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	7,666,351	7,670,614

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
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N/A	0	0	0	0
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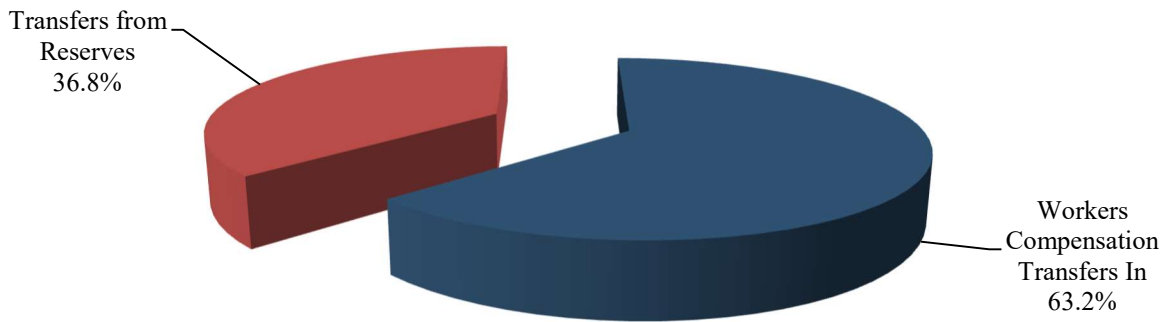
CODE: 2200-651999-000**ACCT# DESCRIPTION**

PURCHASED SERVICES					
633400	Bldg Svc, Contract Maintenance/Other	26,499	0	0	0
	Subtotal	26,499	0	0	0
EQUIPMENT					
685520	Vehicle Replacement	138,628	0	0	0
689110	Furniture/Equipment-Additional	86,500	0	0	0
689210	Furniture/Equipment-Replacement	24,212	0	0	0
	Subtotal	249,340	0	0	0
	TOTAL	275,839	0	0	0

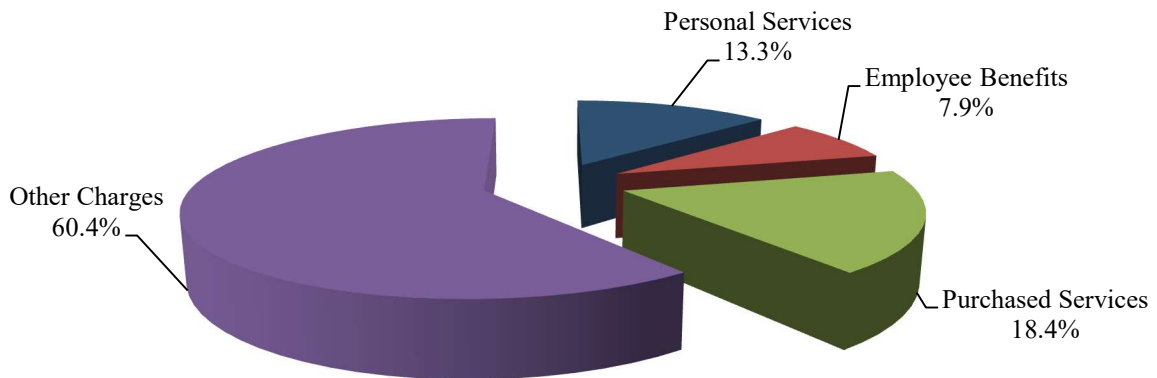
**YORK COUNTY SCHOOL DIVISION
WORKERS COMPENSATION FUND
FISCAL YEAR 2026**

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

Revenues by Source – FY2026



Expenditures by Major Object – FY2026



**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

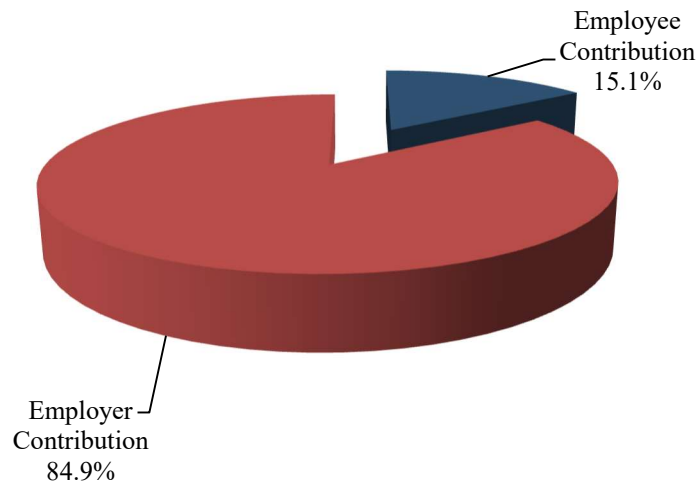
CODE: 2102-621600-000
ACCT# DESCRIPTION

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

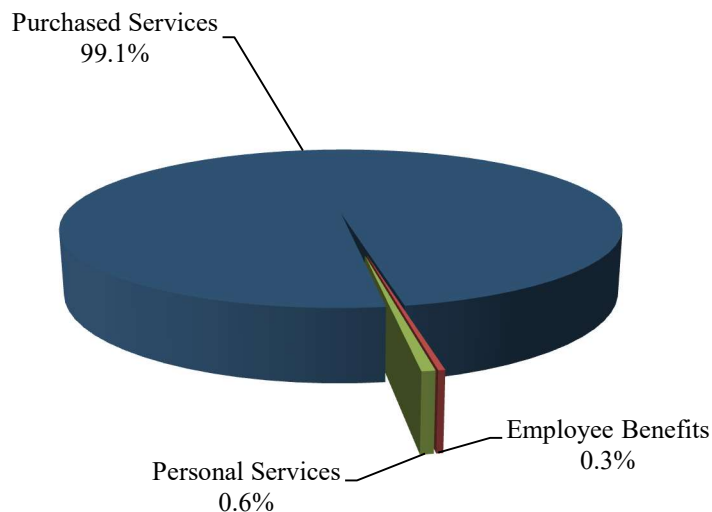
**YORK COUNTY SCHOOL DIVISION
HEALTH & DENTAL INSURANCE FUND
FISCAL YEAR 2026**

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



Expenditures by Major Object – FY2026



**YORK COUNTY SCHOOL DIVISION
HEALTH & DENTAL INSURANCE FUND
FISCAL YEAR 2026**

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>\$1,734,169</u>

**YORK COUNTY SCHOOL DIVISION
HEALTH & DENTAL INSURANCE FUND
FISCAL YEAR 2026**

REVENUE DETAIL

**ANNUAL FINANCIAL PLAN
FUND 2700**

ACCT #	DESCRIPTION	HEALTH AND DENTAL INSURANCE			
		FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 EXPECTED	FY 2026 BUDGET
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 FRM OPER.	0	200,000	200,000	200,000
30351-540500	EMPLOYER RETIREE DNTL T/F 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
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Technical	2	2.75	2.75	3
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CODE: 2700-671100-000**ACCT# DESCRIPTION****PERSONAL SERVICES**

611430	Technical Salaries	178,443	187,000	187,000	187,000
615950	Overtime	5,055	0	0	0
	Subtotal	183,498	187,000	187,000	187,000

EMPLOYEE BENEFITS

621000	FICA	13,354	14,300	14,300	14,300
622000	VRS Retirement	10,582	26,766	24,282	24,282
622500	VRS Hybrid 1 Percent	0	0	974	974
622510	VRS Hybrid Optional Match	0	0	1,510	1,510
623000	Health Insurance	30,856	34,000	34,000	34,000
623500	Dental Insurance	804	840	840	840
624000	Group Life Insurance	2,103	2,500	2,500	2,500
625000	VRS Hybrid Disability Insurance	439	0	1,000	1,000
626000	Hybrid Defined Benefit	14,568	0	16,500	16,500
627000	ICMA RC Hybrid-DC	933	0	1,500	1,500
627500	RHCC	1,906	2,254	2,254	2,254
	Subtotal	75,545	80,660	99,660	99,660

PURCHASED SERVICES

639125	General Allowance Sentara	0	0	57,000	57,000
639130	Cigna Claims Payment	14,916,503	28,000,000	18,519,000	18,519,000
639140	Delta Claims Payment	982,190	1,062,297	1,062,297	1,062,297
639160	HSA Payments	60,160	10,000	65,000	65,000
639220	Cigna ACA Patient Centered Fee	6,794	0	10,000	10,000
639250	Cigna Reinsurance-Stop Loss	7,127,983	800,000	8,000,000	8,000,000
639260	Cigna Other Charges/Credits	48,750	49,500	49,500	49,500
639300	Initial 4 wk payment-Sodexo	8,810	0	15,000	15,000
639800	Cigna Admin Fee	1,400,671	0	2,000,000	2,000,000
639900	Delta Admin Fee	65,179	100,000	150,000	150,000
639950	EAP Premium	0	0	75,000	75,000
	Subtotal	24,617,040	30,021,797	30,002,797	30,002,797

TOTAL

	24,876,083	30,289,457	30,289,457	30,289,457
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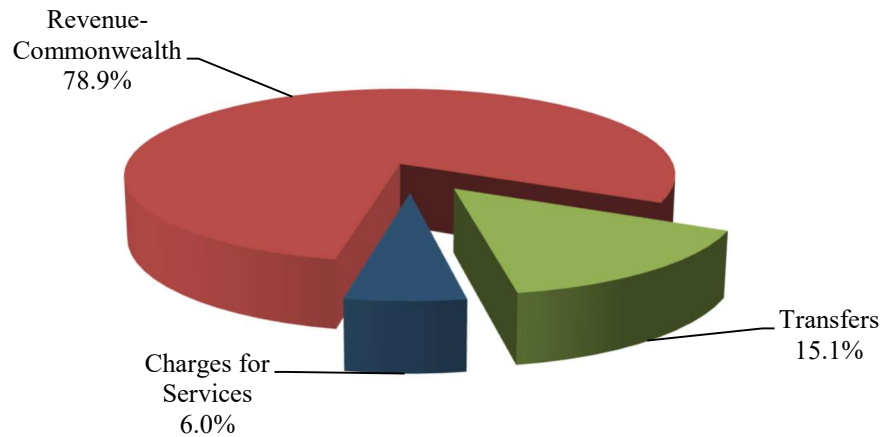
**YORK COUNTY SCHOOL DIVISION
TECHNOLOGY RESERVE FUND
FISCAL YEAR 2026**

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

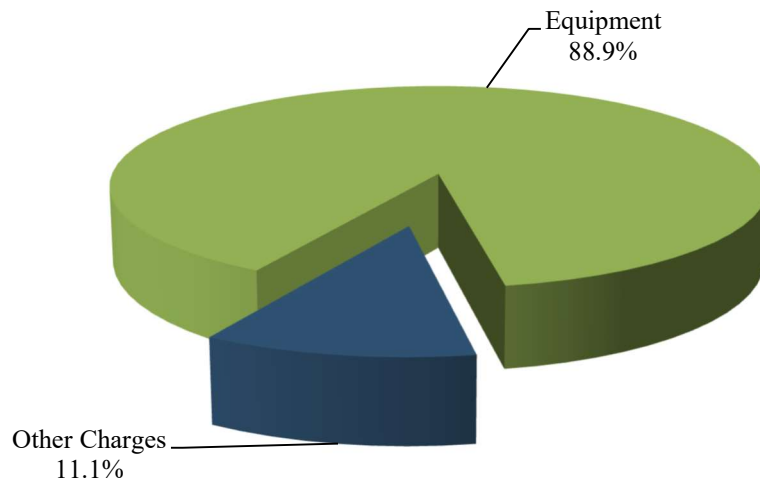
The initial funding for the Technology Reserve fund would come from several sources. The School Division transferred \$1.0 million from its FY20 operating fund resulting from savings due to the extended school closures. The School Division transferred \$2.2 million of excess Impact Aid revenue received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

The School Division entered into a \$2.0 million lease purchase agreement in July 2020. Funds in the Technology Reserve Fund will be used to pay the debt over the next 4 years.

Revenues by Source – FY2026



Expenditures by Major Object – FY2026



**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	
CODE: 2300-681000-000					
2300-682000-000					
ACCT#	DESCRIPTION				
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
654070	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

**FY26 SCHOOL OPERATING BUDGET
SCHOOL BOARD PROPOSED EXPENDITURE ADJUSTMENTS**

SCHOOL BOARD PROPOSED 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) Translation Services	20,000	
3% Increase in County Services for Video, Grounds and SRO's	70,725	
Employer Increase to Health Insurance Plan	1,100,000	
Summer Academy	204,600	
1 FTE - English Learner (EL) Teacher	77,200	
12 FTE - Teachers for Increased Enrollment (Enrollment +302 Students)	915,000	
Convert 2 Vacant FTE to Speech Language Pathologist	50,000	
.50 FTE for Hearing Impaired Support Teacher	47,250	
Move .50 FTE from Title III to Local Budget	38,000	
		2,522,775

Compensation

Average 4.0% compensation increase	5,000,000	
(licensed staff avg. 1.5% step; 2.50% market adjustment)		5,000,000
(non-licensed staff 1.75% step; 2.25% market adjustment)		
(bus drivers/assistants 1.5%; 2.50% market adjustment)		

Quadrennial Review

	165,000	
(3% Adjustment to Bus Driver Assistants, Increased Days of Admin Associates from 197 to 217, Middle School Guidance Directors from 11 to 12 Months		165,000
HR Technician from Grade 13 to 14, Lead Copy Shop from Grade 14 to 15, Custodial Services Area Supervisor from Grade 17 to 18, and Records Manager from Grade 18 to 19)		

Other Budget Initiatives

Increase Textbook Account for New Reading and Math Standards	300,000	
Convert Vacant Position to Adaptive PE Resource Teacher	20,000	
		320,000

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

STUDENT FEES

	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>	<u>2025-26</u>
1 Instrument Rental	\$30	\$30	\$30	\$30	\$30
2 Vocational Courses	15	0	0	0	0
Semester	7.50	0.00	0.00	0.00	0.00
3 Art Courses	15	0	0	0	0
Semester	7.50	0.00	0.00	0.00	0.00
9 weeks	5	0	0	0	0
4 Band Uniforms (High School)	20	20	20	20	20
5 Computer Courses (Full Year)	15	0	0	0	0
6 Drama	15	0	0	0	0
Semester	7.50	0.00	0.00	0.00	0.00
9 weeks	5	0	0	0	0
7 Parking Fee (Full Year)	100	100	100	100	100
8 Athletic Fees					
Middle School	50	30	30	30	30
High School	60	40	40	40	40
9 Tuition-(Out of Zone)	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

*** not yet determined

**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
	FACILITY		
High School	Auditorium.....	\$360	\$490
	Gymnasium.....	\$360	\$490
	Auxiliary Gymnasium	\$210	\$285
	Cafeteria.....	\$235	\$320
	Atrium at GHS.....	\$235	\$320
	Commons Area at BHS or THS.....	\$180	\$245
	Kiva BHS.....	\$230	\$315
	Kiva THS or YHS.....	\$120	\$165
Middle School	Auditorium.....	\$335	\$455
	Gymnasium.....	\$335	\$455
	Cafeteria.....	\$235	\$320
	Atrium at GMS	\$235	\$320
	Kiva at GMS	\$280	\$380
Elementary School	Cafeteria.....	\$235	\$320
	Cafetorium.....	\$235	\$320
	Gymnasium.....	\$235	\$320

		Daily Charges	
Bailey Field	Including concession stand, field house, press box, ...	\$1,000	
	public address system and restrooms		
	Field Lights.....		\$210
	Security.....		TBD

(Groups renting Bailey Field should contact the Administrative Division of the York/Poquoson Sheriff's Office for security requirements.)

Community/Commercial: The Organization and Sponsor or Individual shall deliver a certificate of insurance from a carrier acceptable to the School Board, as applicable, specifying a \$1,000,000 limit of General Liability Coverage, along with the proper endorsements that specifically state that the School Board of York County, Virginia, their respective Officers, Agents and Employees, are Additional Insured, with primary status, without participation from the School Board's Insurers. The Certificate of Insurance and required Endorsements must be provided prior to approval of the facility request. In addition, the Organization and Sponsor or Individual shall agree to immediately notify, in writing, the School Board of any changes, modifications and/or termination of the required insurance coverage and/or policy that occurs prior to or during the use of the facility. The amount of the insurance coverage stated above is a minimum requirement. A higher amount of insurance may be required by the School Board.

(Commercial General Liability: Limits of Liability - \$1,000,000 per Occurrence, Bodily Injury or Property Damage.)

Other Spaces	Classroom	\$65
	Band Room	\$75
	Choral Room.....	\$75
	Library	\$75
Equipment	Lighting and Sound (see information below)	\$105
	Piano – fee paid directly to the school.....	\$120

**YORK COUNTY SCHOOL DIVISION
SCHOOL OPERATING FUND
FISCAL YEAR 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).