

The York County School Division

Yorktown, Virginia 23692



Fiscal Year 2027 School Board Proposed Annual Budget

July 1, 2026 – June 30, 2027

yorkcountyschools.org

York County School Division

FY 2027 BUDGET

(Fiscal Year July 1, 2026 – June 30, 2027)

School Board Members

Zoran Pajevic, Chair
District II

James E. Richardson, Vice Chair
District IV

Mark J. Shafer
District I

Kimberly S. Goodwin
District III

Lynda J. Fairman
District V

Division Administration

James E. Carroll, Ed.D.
Division Superintendent

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

William B. Bowen
Chief Financial Officer

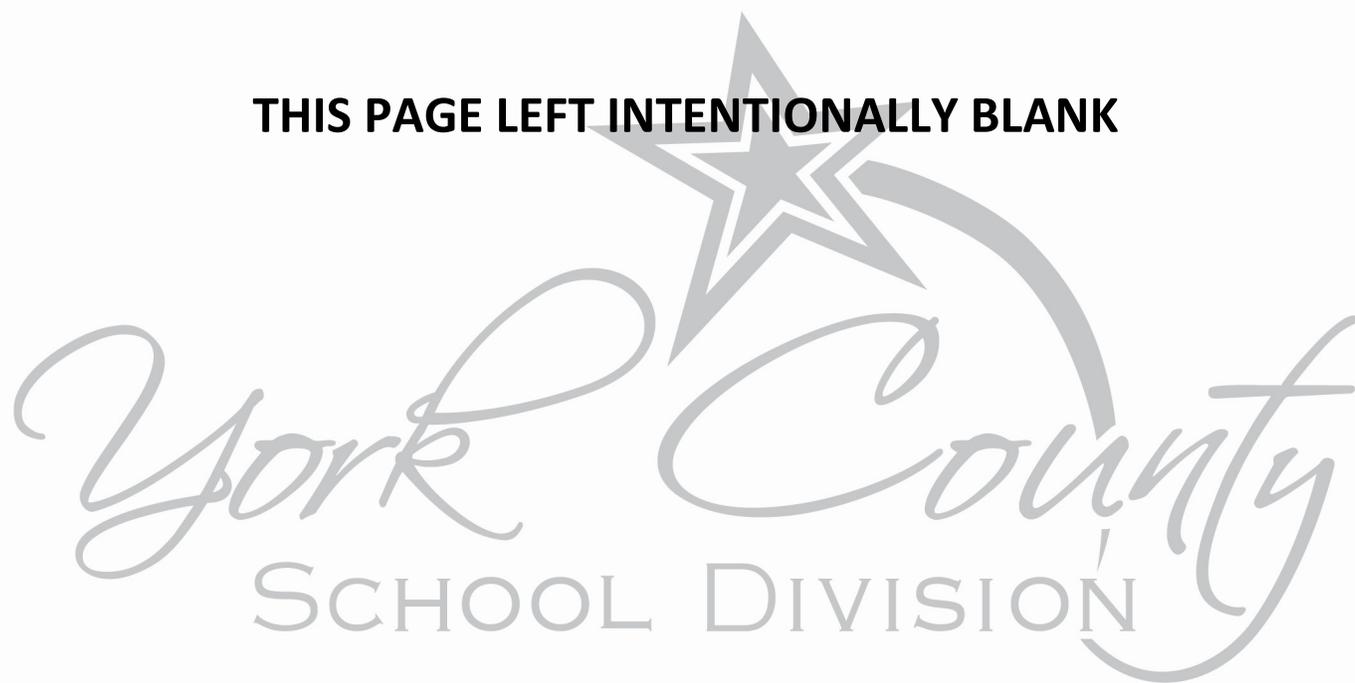
TBD
Chief Operations Officer

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 2025 ACTUAL	FY 2026 BUDGET	FY 2026 EXPECTED	FY 2027 BUDGET
STATE	93,378,768	96,682,848	97,113,277	102,930,475
STATE SALES TAX	16,591,705	16,688,131	16,642,322	17,109,358
FEDERAL	18,535,383	19,612,802	19,467,495	18,393,502
LOCAL APPROPRIATION-OPERATIONS	61,717,794	62,670,794	62,670,794	63,870,794
LOCAL APPROPRIATION-GROUNDS	1,506,300	1,551,489	1,551,489	1,551,489
LOCAL APPROPRIATION-REV STAB	0	0	0	0
LOCAL OPERATION MISC.	2,049,388	2,245,546	2,375,546	2,130,057
TOTAL	193,779,338	199,451,610	199,820,923	205,985,675

**SCHOOL NUTRITION FUND
REVENUE SUMMARY**

REVENUE SOURCE	FY 2025 ACTUAL	FY 2026 BUDGET	FY 2026 EXPECTED	FY 2027 BUDGET
INTEREST ON DEPOSITS	81,353	50,000	50,000	50,000
STATE	196,179	235,596	235,596	213,205
FEDERAL	3,251,622	4,819,841	4,819,841	4,819,841
CAFETERIA SALES	3,033,597	2,585,000	2,585,000	2,800,000
MISCELLANEOUS	32,198	2,800	2,800	2,800
TOTAL	6,594,949	7,693,237	7,693,237	7,885,846

**WORKERS COMPENSATION FUND
REVENUE SUMMARY**

REVENUE SOURCE	FY 2025 ACTUAL	FY 2026 BUDGET	FY 2026 EXPECTED	FY 2027 BUDGET
INTEREST ON DEPOSITS	27,430	0	0	28,000
WRKRS COMP TRANSFERS IN	370,138	340,000	340,000	510,000
TRANSFER FROM RESERVES	0	198,000	198,000	0
TOTAL	397,568	538,000	538,000	538,000

**HEALTH AND DENTAL INSURANCE FUND
REVENUE SUMMARY**

REVENUE SOURCE	FY 2025 ACTUAL	FY 2026 BUDGET	FY 2026 EXPECTED	FY 2027 BUDGET
INTEREST ON DEPOSITS	46,231	40,000	40,000	40,000
CHARGES FOR SERVICES	3,638,629	4,568,200	4,568,200	4,568,200
TRANSFERS-OTHER FUNDS	20,360,974	25,681,257	25,681,257	25,681,257
TOTAL	24,045,834	30,289,457	30,289,457	30,289,457

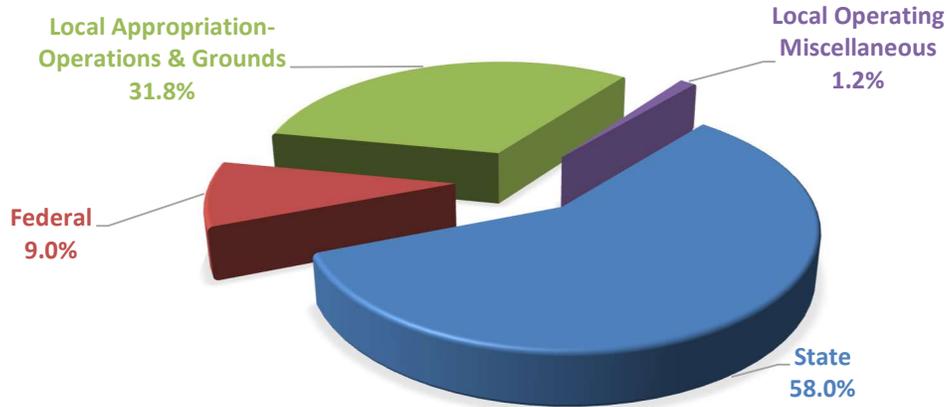
**TECHNOLOGY RESERVE FUND
REVENUE SUMMARY**

REVENUE SOURCE	FY 2025 ACTUAL	FY 2026 BUDGET	FY 2026 EXPECTED	FY 2027 BUDGET
INTEREST ON DEPOSITS	65,977	5,000	5,000	30,000
CHARGES FOR SERVICES	84,343	271,000	271,000	100,000
FEDERAL	0	0	0	0
STATE	544,000	3,644,000	3,644,000	2,176,000
TRANSFER FROM OTHER FUNDS	700,000	700,000	700,000	1,261,663
TOTAL	1,394,320	4,620,000	4,620,000	3,567,663

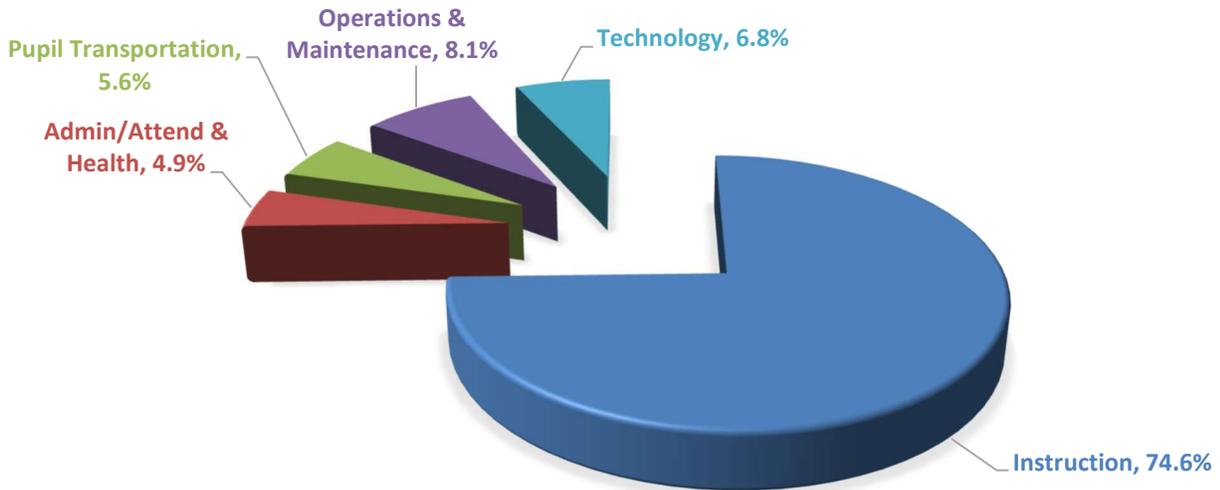
YORK COUNTY SCHOOL DIVISION

**SCHOOL OPERATING FUND
FY 2027 SCHOOL BOARD PROPOSED**

Revenues by Source



Expenditures by Major Category



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SUMMARY OF PROGRAM BUDGETS

FISCAL YEAR 2027

	FY 2025 ACTUAL	FY 2026 BUDGET	FY 2026 EXPECTED	FY 2027 BUDGET
INSTRUCTION				
CLASSROOM INSTRUCTION				
REGULAR EDUCATION UNDISTRIBUTED				
2100-611000-000 UNDISTRIBUTED SALARIES AND BENEFITS	0	240,147	240,147	0
SUBTOTAL	0	240,147	240,147	0
REGULAR EDUCATION UNDISTRIBUTED TOTAL	0	240,147	240,147	0

SUMMARY OF PROGRAM BUDGETS

FISCAL YEAR 2027

	FY 2025 ACTUAL	FY 2026 BUDGET	FY 2026 EXPECTED	FY 2027 BUDGET
INSTRUCTION				
CLASSROOM INSTRUCTION				
REGULAR EDUCATION				
ELEMENTARY				
2100-611011-000	0	0	0	301,984
2100-611011-005 PRE-KINDERGARTEN	1,118,326	1,520,301	1,520,301	1,483,133
2100-611011-010 KINDERGARTEN	4,160,762	4,326,091	4,326,091	4,453,919
2100-611011-020 1ST GRADE	4,159,325	4,265,405	4,265,405	4,187,040
2100-611011-030 2ND GRADE	4,215,126	4,152,286	4,152,286	4,339,465
2100-611011-040 3RD GRADE	4,160,036	4,912,702	4,912,702	4,439,449
2100-611011-050 4TH GRADE	3,933,410	4,552,406	4,552,406	5,253,954
2100-611011-060 5TH GRADE	4,229,079	4,367,398	4,367,398	4,154,424
2100-611011-070 ART	1,034,792	1,032,165	1,032,165	1,033,356
2100-611011-080 MUSIC	973,371	999,784	999,784	1,035,889
2100-611011-090 PE	923,602	945,526	945,526	989,563
2100-611011-100 EL	736,786	993,035	954,385	1,028,609
2100-611011-110 READING	2,134,758	2,060,113	2,060,113	2,192,935
2100-611011-125 SCHOOL OF THE ARTS	13,549	15,184	15,184	15,184
2100-611011-130 CONTRACTED SERVICES	5,000	5,000	5,000	5,000
2100-611011-140 OTHER	5,515,708	5,215,645	5,229,375	5,158,268
2100-611011-141 ALL IN VIRGINIA-ELEMENTARY	291,247	410,798	412,539	0
SUBTOTAL	37,604,877	39,773,839	39,750,660	40,072,172
MIDDLE				
2100-611012-150 ENCORE	3,097,376	3,237,407	3,237,407	3,293,202
2100-611012-160 CORE/TEAMING/ACADEMIC COACHING	12,652,790	13,378,377	13,378,377	14,207,228
2100-611012-170 ALTERNATIVE EDUCATION	129,135	136,230	136,230	134,101
2100-611012-190 EL	196,642	247,401	248,601	258,805
2100-611012-205 SCHOOL OF ARTS	90,733	94,905	94,905	85,639
2100-611012-210 CONTRACTED SERVICES	8,136	9,325	9,325	9,325
2100-611012-220 OTHER	1,993,540	1,945,992	1,948,872	1,897,357
2100-611012-221 ALL IN VIRGINIA-MIDDLE	50,968	242,536	216,236	0
SUBTOTAL	18,219,320	19,292,173	19,269,953	19,885,657
HIGH				
2100-611013-230 ART	1,254,220	1,259,198	1,259,198	1,347,411
2100-611013-240 MUSIC	795,992	871,456	871,456	902,753
2100-611013-250 ENGLISH	3,727,052	3,928,554	3,928,554	4,258,510
2100-611013-260 EL	247,369	325,985	363,435	339,693
2100-611013-270 MATH	3,558,524	3,739,127	3,739,127	3,897,782
2100-611013-280 SCIENCE	3,726,176	3,931,936	3,931,936	3,833,152
2100-611013-290 SOCIAL STUDIES	4,297,430	4,362,065	4,362,065	4,668,457
2100-611013-300 PHYSICAL EDUCATION & HEALTH	1,487,937	1,526,163	1,526,163	1,583,687
2100-611013-310 DRIVER EDUCATION	4,800	2,500	2,500	2,500
2100-611013-320 WORLD LANGUAGE	1,927,597	2,034,024	2,034,024	2,136,405
2100-611013-330 YORK RIVER ACADEMY	585,545	623,886	623,886	590,970
2100-611013-335 VIRTUAL HIGH SCHOOL	317,526	358,451	358,451	362,541
2100-611013-345 DRAMA	303,067	303,478	303,478	367,170
2100-611013-350 SCHOOL OF THE ARTS	568,008	599,892	599,892	364,983
2100-611013-360 VHSL/INTERSCHOLASTIC ACTIVITY	900,978	980,707	980,707	1,061,607
2100-611013-370 CONTRACTED SERVICES	773,257	869,552	869,552	869,552
2100-611013-380 OTHER	3,246,112	2,912,986	2,889,952	2,848,925
2100-611013-381 ALL IN VIRGINIA-HIGH	59,585	22,380	69,940	0
SUBTOTAL	27,781,175	28,652,340	28,714,316	29,436,098
REGULAR EDUCATION TOTAL	83,605,372	87,718,352	87,734,929	89,393,927

SUMMARY OF PROGRAM BUDGETS

FISCAL YEAR 2027

		FY 2025 ACTUAL	FY 2026 BUDGET	FY 2026 EXPECTED	FY 2027 BUDGET
INSTRUCTION					
CLASSROOM INSTRUCTION					
SPECIAL EDUCATION					
ELEMENTARY					
2100-611021-390	CLASSROOM TEACHERS	8,676,216	8,558,801	8,558,801	9,760,466
2100-611021-400	OTHER	238,353	69,510	69,510	69,510
	SUBTOTAL	8,914,569	8,628,311	8,628,311	9,829,976
MIDDLE					
2100-611022-410	CLASSROOM TEACHERS	3,604,149	3,856,195	3,856,195	4,273,417
2100-611022-420	OTHER	149,427	45,622	45,622	45,622
	SUBTOTAL	3,753,576	3,901,817	3,901,817	4,319,039
HIGH					
2100-611023-430	CLASSROOM TEACHERS	4,276,870	4,694,472	4,694,472	5,061,416
2100-611023-440	OTHER	3,799,433	3,124,039	3,184,427	3,136,039
	SUBTOTAL	8,076,303	7,818,511	7,878,899	8,197,455
	 SPECIAL EDUCATION TOTAL	 20,744,448	 20,348,639	 20,409,027	 22,346,470
CAREER/TECHNICAL					
SECONDARY					
2100-611034-450	FAMILY & CONSUMER SCIENCE	294,433	295,578	296,778	298,370
2100-611034-460	BUSINESS & INFORMATION TECHNOLOGY	905,367	950,916	974,738	1,000,128
2100-611034-470	MARKETING EDUCATION	335,257	344,582	343,322	380,787
2100-611034-510	CONTRACTED SERVICES	1,580,899	1,701,354	1,701,354	1,701,354
2100-611034-520	MILITARY SCIENCE (NJROTC & NNDCC)	386,405	338,296	338,296	390,386
2100-611034-530	HEALTH & MEDICAL SCIENCES	373,534	397,195	389,545	340,220
2100-611034-531	TECHNOLOGY EDUCATIONAL	0	0	45,350	0
2100-611034-532	OTHER	0	0	9,800	0
	SUBTOTAL	3,875,895	4,027,921	4,099,183	4,111,245
	 CAREER/TECHNICAL TOTAL	 3,875,895	 4,027,921	 4,099,183	 4,111,245

SUMMARY OF PROGRAM BUDGETS

FISCAL YEAR 2027

		FY 2025 ACTUAL	FY 2026 BUDGET	FY 2026 EXPECTED	FY 2027 BUDGET
INSTRUCTION					
CLASSROOM INSTRUCTION					
GIFTED EDUCATION					
ELEMENTARY					
2100-611041-540	EXTEND	641,079	652,103	641,253	854,251
	SUBTOTAL	641,079	652,103	641,253	854,251
SECONDARY					
2100-611044-560	EXTEND	85,008	87,882	87,882	90,762
	SUBTOTAL	85,008	87,882	87,882	90,762
	GIFTED EDUCATION TOTAL	726,087	739,985	729,135	945,013
OTHER PROGRAMS					
2100-611050-580	TITLE I - PART A	900,555	900,198	1,049,614	1,049,614
2100-611050-581	REMOVING BARRIERS	1,224	0	6,788	0
2100-611050-582	TITLE II - PART A	283,168	204,397	244,104	230,869
2100-611050-585	TITLE III	39,594	52,501	52,766	45,700
2100-611050-586	TITLE IV - PART A	58,163	7,789	64,045	64,045
2100-611050-600	TITLE VIB	3,145,264	3,092,780	2,531,871	2,708,169
2100-611050-604	SPECIAL EDUCATION IMPACT AID	0	0	404,000	404,000
2100-611050-605	NOAA GRANT	96,393	0	0	0
2100-611050-608	DODEA FOREIGN LANGUAGE GRANT	476,764	1,175,000	1,176,327	428,093
2100-611050-610	DODEA MARITIME	302,076	1,600,000	1,607,132	964,601
2100-611050-620	SUMMER SCHOOL	536,573	505,000	505,000	505,000
2100-611050-640	MISCELLANEOUS	51,887	19,424	19,424	0
2100-611050-641	ISAEP	19,489	16,054	16,054	16,054
2100-611050-642	VIRGINIA PRESCHOOL INITIATIVE-VPI	355,859	683,751	376,709	500,000
2100-611050-643	FEDERAL PRESCHOOL GRANT	55,031	54,309	54,309	54,932
2100-611050-644	K-12 INNOVATION GRANT	0	0	50,000	0
2100-611050-650	CONTINGENCY	104,851	105,146	105,146	105,557
2100-611050-725	ESSER/GEER CLEANING SUPPLIES	138	0	0	0
2100-611050-735	ARP ESSER III	143,812	0	0	0
2100-611050-736	MCKINNEY-VENTO ARP HOMELESS II	10,004	0	0	0
2100-611050-737	ARP ESSER III SET ASIDE UNFINISHED LEARNING	15,989	0	0	0
2100-611050-738	HEALTH WORKFORCE GRANT	13,901	0	0	0
2100-611050-739	ADVANCING COMPUTER SCIENCE ED GRANT	74,600	0	0	0
2100-611050-740	COMMUNITY SCHOOLS GRANT	57,501	57,500	83,362	0
2100-611050-741	MCKINNEY VENTO NON-SUBGRANT	13,769	10,765	10,765	10,765
2100-611050-744	SEAPERCH GRANT	5,000	0	0	0
2100-611050-745	2024 DODEA WORLD LANGUAGE GRANT	16,123	2,000,000	1,670,000	1,670,000
2100-611050-746	RESTRAINT & SECLUSION GRANT	6,023	0	3,420	0
2100-611050-747	ADVANCED PLACEMENT AP, IB AND CAMBRIDGE FEE REDUCTION PROGRAM	9,601	0	8,910	0
2100-611050-748	ASSISTING VVA SUMMER SESSION FY25	9,375	0	0	0
2100-611050-749	SEGM-SCHOOL EQUIPMENT SECURITY GRANT	0	0	250,000	0
2100-611050-750	STEM + C GRANT	0	0	5,000	0
2100-611050-751	VTSS-POSITIVE BEHAVIOR	0	0	55,000	55,000
2100-611050-752	GOTEC GRANT	0	0	128,060	0
2100-611050-753	STEM EVENT GRANT	0	0	5,000	0
2100-611050-754	MATH ACCELERATION GRANT	0	0	42,216	0
	SUBTOTAL	6,802,727	10,484,614	10,525,022	8,812,399
	OTHER PROGRAMS TOTAL	6,802,727	10,484,614	10,525,022	8,812,399

SUMMARY OF PROGRAM BUDGETS

FISCAL YEAR 2027

	FY 2025 ACTUAL	FY 2026 BUDGET	FY 2026 EXPECTED	FY 2027 BUDGET
INSTRUCTION				
INSTRUCTIONAL SUPPORT - STUDENT				
2100-612121-000 ELEMENTARY SCHOOL COUNSELING	1,524,577	1,611,385	1,611,385	1,687,226
2100-612124-000 SECONDARY SCHOOL COUNSELING	3,573,102	3,728,396	3,728,396	3,883,091
2100-612222-000 SOCIAL WORK SERVICES	584,445	650,308	650,308	654,303
2100-612300-000 HOMEBOUND	160,818	79,354	79,354	79,354
SUBTOTAL	5,842,942	6,069,443	6,069,443	6,303,974
INSTRUCTION				
INSTRUCTIONAL SUPPORT - STAFF				
2100-613110-000 MANAGEMENT	1,428,759	1,681,524	1,681,524	1,804,768
2100-613120-000 REG. ED.	2,656,065	2,625,591	2,625,591	2,697,439
2100-613121-000 SPEC. ED.	1,456,813	1,516,814	1,516,814	2,581,770
2100-613130-000 STAFF DEVELOPMENT	122,721	285,290	285,290	285,290
2100-613201-000 ELEMENTARY MEDIA	1,027,777	1,155,775	1,155,775	1,156,355
2100-613204-000 SECONDARY MEDIA	1,443,547	1,476,872	1,476,872	1,419,473
SUBTOTAL	8,135,682	8,741,866	8,741,866	9,945,095
INSTRUCTION				
INSTRUCTIONAL SUPPORT - SCHOOL ADMINISTRATION				
2100-614101-000 ELEMENTARY PRINCIPALS' OFFICES	4,691,245	4,777,472	4,777,472	5,166,942
2100-614104-000 SECONDARY PRINCIPALS' OFFICES	6,014,358	6,288,513	6,288,513	6,702,293
SUBTOTAL	10,705,603	11,065,985	11,065,985	11,869,235

SUMMARY OF PROGRAM BUDGETS

FISCAL YEAR 2027

	FY 2025 ACTUAL	FY 2026 BUDGET	FY 2026 EXPECTED	FY 2027 BUDGET
ADMINISTRATION, ATTENDANCE & HEALTH				
2100-621100-000 BOARD SERVICES	463,955	485,141	485,141	506,917
2100-621200-000 EXECUTIVE SERVICES	905,786	962,208	962,208	780,882
2100-621300-000 COMMUNICATION SERVICES	937,803	1,130,590	1,084,207	1,009,310
2100-621400-000 HUMAN RESOURCES	1,145,972	1,257,697	1,257,697	1,389,954
2100-621600-000 FISCAL SERVICES	4,441,976	1,724,121	2,175,195	1,856,256
2100-622200-000 HEALTH SERVICES	2,749,002	2,688,509	2,688,509	2,727,338
2100-622300-000 PSYCHOLOGICAL SERVICES	1,530,368	1,507,351	1,507,351	1,539,839
2100-622400-000 SPEECH/AUDIOLOGY SERVICES	1,393,368	1,375,884	1,375,884	330,983
SUBTOTAL	13,568,230	11,131,501	11,536,192	10,141,479
PUPIL TRANSPORTATION				
2100-632000-000 VEHICLE OPERATION SERVICES	8,651,499	8,880,193	8,880,193	9,460,256
2100-634000-000 VEHICLE MAINTENANCE SERVICES	2,117,639	1,919,884	1,919,884	2,052,442
SUBTOTAL	10,769,138	10,800,077	10,800,077	11,512,698
OPERATIONS & MAINTENANCE				
2100-641000-000 MANAGEMENT & DIRECTION	329,356	332,241	736,931	339,790
2100-642000-000 BUILDING SERVICES	12,240,904	11,406,884	11,406,884	12,541,345
2100-643000-000 GROUNDS SERVICES	6,093,223	1,551,489	1,551,489	1,707,489
2100-645000-000 VEHICLE SERVICES	295,899	417,320	417,320	521,356
2100-646000-000 SECURITY SERVICES	721,825	736,778	736,778	937,075
2100-647000-000 WAREHOUSE/DISTRIBUTION SERVICES	479,441	534,303	534,303	557,594
SUBTOTAL	20,160,648	14,979,015	15,383,705	16,604,649
TECHNOLOGY				
2100-681000-000 TECHNOLOGY - CLASSROOM INSTRUCTION	3,691,763	5,753,415	5,708,067	6,334,838
2100-682000-000 TECHNOLOGY - INSTRUCTIONAL SUPPORT	3,249,183	3,409,192	3,409,192	3,385,091
2100-683000-000 TECHNOLOGY - ADMINISTRATION	1,527,150	1,564,544	1,969,235	1,660,566
2100-686000-000 TECHNOLOGY - OPERATIONS & MAINTENANCE	2,455,544	2,191,086	2,191,086	2,485,517
2100-689050-000 TECHNOLOGY - OTHER PROGRAMS - GRANTS	126,269	126,270	133,479	133,479
SUBTOTAL	11,049,909	13,044,507	13,411,059	13,999,491
TOTAL SCHOOL OPERATING FUND:	195,986,681	199,392,052	200,745,770	205,985,675

SUMMARY OF PROGRAM BUDGETS

FISCAL YEAR 2027

	FY 2025 ACTUAL	FY 2026 BUDGET	FY 2026 EXPECTED	FY 2027 BUDGET
FOOD SERVICES				
2200-651000-000	9,350,711	7,693,237	7,693,237	7,885,846
SUBTOTAL	9,350,711	7,693,237	7,693,237	7,885,846
WORKERS COMPENSATION				
2102-621600-000	292,417	538,000	538,000	538,000
SUBTOTAL	292,417	538,000	538,000	538,000
HEALTH & DENTAL INSURANCE				
2700-671100-000	25,877,420	30,289,457	30,289,457	30,289,457
SUBTOTAL	25,877,420	30,289,457	30,289,457	30,289,457
TECHNOLOGY RESERVE				
FUND 2300	3,815,304	4,620,000	4,620,000	3,567,663
SUBTOTAL	3,815,304	4,620,000	4,620,000	3,567,663
TOTAL ALL FUNDS	235,322,533	242,532,746	243,886,464	248,266,641

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OPERATING FUND REVENUE

**YORK COUNTY SCHOOL DIVISION
SCHOOL OPERATING FUND
FISCAL YEAR 2027**

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 2027**

**REVENUE DETAIL
ANNUAL FINANCIAL PLAN
FUND 2100**

		SCHOOL OPERATING FUND			
		FY 2025	FY 2026	FY 2026	FY 2027
ACCT #	DESCRIPTION	ACTUAL	BUDGET	EXPECTED	BUDGET
REVENUE-LOCAL SOURCES					
USE OF MONEY AND PROPERTY					
30315-510100	INTEREST ON DEPOSITS	27,711	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	146,797	25,000	145,000	145,000
30315-520100	RENTAL OF LAND/BUILDINGS	44,123	150,000	150,000	45,000
30315-520150	BOYS AND GIRLS CLUB FACILITY USE	17,349	17,000	17,000	17,000
30315-520200	USE OF VEHICLES/BUSES	43,077	75,000	75,000	60,000
30315-520210	CONTRACTED BUS SERVICE/ACT FUNDS	67,877	55,000	55,000	65,000
30315-520250	VHSL	4,483	40,000	40,000	0
30315-520260	PROPERTY LEASE	48,658	20,400	20,400	45,000
30315-520300	PRINTING REVENUE	0	4,500	4,500	0
30315-520350	PROCUREMENT CARD REBATE	45,508	35,000	35,000	40,000
30315-520610	DISPOSAL-SURPLUS PROPERTY	0	5,000	5,000	2,500
30315-520650	SALE OF VEHICLES	1,500	20,000	20,000	20,000
30315-530750	DEBT SERVICE REIMB-NEW HORIZONS	104,851	105,146	105,146	105,557
	SUBTOTAL	885,890	857,046	977,046	850,057
CHARGES FOR SERVICES					
30316-574100	PUPIL FEES	72,594	50,000	50,000	60,000
30316-574200	TUITION/DAY SCHOOL	535,438	440,000	440,000	500,000
30316-574400	TUITION/SUMMER SCHOOL	125,001	150,000	150,000	125,000
30316-574450	SUMMER SCHOOL TUITION FEES	3,734	0	0	0
30316-574475	SUMMER CAMP	0	0	0	0
30316-574500	USER TECH REPAIR	34,755	20,000	20,000	30,000
30316-574600	PRESCHOOL TUITION	0	10,000	10,000	0
30316-574700	ATHLETIC USER FEE - MIDDLE	12,397	20,000	20,000	20,000
30316-574710	ATHLETIC USER FEE - HIGH	57,626	100,000	100,000	75,000
30316-574750	TUITION EARLY COLLEGE	23,512	50,000	50,000	25,000
30316-574850	SCHOOL RYCOR FEES	429	25,000	25,000	0
30316-574900	DUAL ENROLLMENT	644	0	0	0
	SUBTOTAL	866,130	865,000	865,000	835,000
LOCAL MISCELLANEOUS					
30318-521550	SUBSTITUTE REFUNDS	133	0	0	0
30318-530100	PRIOR YEAR EXPENDITURE REFUND	3,372	10,000	10,000	5,000
30318-530150	INSURANCE RECOVERY	42,717	75,000	75,000	50,000
30318-530200	MISCELLANEOUS REVENUE	31,289	20,000	20,000	30,000
30318-530300	COURT RESTITUTION	112	0	0	0
30318-530600	VIRTUAL HIGH SCHOOL	0	18,500	18,500	0
30318-530900	E-RATE	10,366	0	10,000	10,000
30318-560075	INDIRECT COST	209,379	400,000	400,000	350,000
	SUBTOTAL	297,369	523,500	533,500	445,000
	TOTAL REVENUE-LOCAL SOURCE	2,049,388	2,245,546	2,375,546	2,130,057

**YORK COUNTY SCHOOL DIVISION
SCHOOL OPERATING FUND
FISCAL YEAR 2027**

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 2027**

REVENUE DETAIL

**ANNUAL FINANCIAL PLAN
FUND 2100**

SCHOOL OPERATING FUND

ACCT #	DESCRIPTION	FY 2025 ACTUAL	FY 2026 BUDGET	FY 2026 EXPECTED	FY 2027 BUDGET
REVENUE-COMMONWEALTH					
30324-520101	STATE SALES TAX	16,591,705	16,688,131	16,642,322	17,109,358
30324-520108	EXTRA 1/8% SALES TAX	0	0	0	0
30324-520201	BASIC AID	57,857,314	60,413,502	60,259,265	67,741,800
30324-520211	COMPENSATION SUPPLEMENT	2,181,237	4,586,705	4,573,829	1,486,790
30324-520220	SUPPLEMENTAL LOTTERY	3,735,354	3,511,919	3,464,206	3,518,725
30324-520500	FOSTER HOME CHILDREN	16,355	15,845	22,049	22,121
30324-520600	SPED FOSTER	21,975	23,768	33,074	33,181
30324-520700	GIFTED EDUCATION - SOQ	527,298	529,998	528,660	556,149
30324-520810	REMEDIAL SUMMER SCHOOL	330,450	330,450	322,232	312,003
30324-520820	VVASS	9,375	0	0	0
30324-520830	READING INTERVENTION	194,828	197,572	277,150	293,428
30324-521040	SCHOOL SECURITY EQUIPMENT GRANT	80,498	0	0	0
30324-521045	SEGM GRANT	160,000	0	250,000	0
30324-521200	SPECIAL EDUCATION-SOQ	5,080,470	5,106,493	5,093,601	5,671,036
30324-521210	SPECIAL ED - ADD ON	0	547,106	545,725	705,308
30324-521230	HOMEBOUND	12,938	29,751	30,725	31,205
30324-521250	COMPREHENSIVE SERVICES ACT	1,211,382	1,000,000	1,000,000	1,100,000
30324-521400	FREE TEXTBOOKS	1,340,340	1,347,206	1,343,804	1,343,269
30324-521700	VOCATIONAL ED-SOQ	585,886	588,887	587,400	674,120
30324-522000	SPECIAL ED SUPPORT	828,436	953,595	705,784	709,725
30324-522300	SOCIAL SECURITY BENEFITS	2,862,472	2,877,135	2,869,871	3,041,967
30324-522310	VRS RETIREMENT BENEFITS	6,151,805	6,183,316	6,167,705	5,671,036
30324-522320	VRS GROUP LIFE BENEFITS	175,766	176,666	176,220	168,530
30324-525001	MEDICAID REIMBURSEMENT	313,399	225,000	225,000	225,000
30324-525250	PROJECT GRADUATION	17,890	17,890	17,890	19,237
30324-525300	OTHER CATEGORY/VOC ED	0	32,270	32,041	32,041
30324-525400	CAREER SWITCHERS PROGRAM	7,365	0	0	0
30324-526500	AT RISK	2,559,783	2,657,512	1,723,884	2,692,181
30324-526525	AT RISK ADD-ON SPLIT FUND	0	0	922,087	711,390
30324-526600	NATIONAL BOARD CERTIFICATION	46,140	46,140	46,140	46,140
30324-527500	K-3 INITIATIVE	389,785	396,314	384,423	1,312,325
30324-527510	SOL ALGEBRA READINESS	196,452	202,061	199,350	159,682
30324-528100	PRE-SCHOOL INITIATIVE	273,014	500,000	376,709	500,000
30324-528250	VPI AT RISK 3 YEAR OLD	103,834	0	0	0
30324-528450	MATH & READING INSTRUC SPECIALIST	58,438	60,067	60,067	0
30324-528500	AB/IB CAMBRIDGE FREE/REDUCE	9,601	0	8,910	0

30324-529900	MISCELLANEOUS GRANTS, STATE	0	200,000	200,000	200,000
30324-529910	LEP (LIMITED ENGLISH PROFICIENCY)	700,970	729,672	704,834	773,447
30324-540202	ISAEP	16,054	16,054	16,054	16,054
30324-540252	CTE EQUIPMENT	26,936	0	20,000	20,000
30324-540253	CTE OCCUPATIONAL PREP	5,105	0	5,000	5,000
30324-540291	MENTOR TEACHER	5,034	5,034	7,889	7,889
30324-540300	ADVANCING SCIENCE COMPUTER ED GRT	74,599	0	0	0
30324-540301	K-12 INNOVATION	0	0	50,000	0
30324-540349	CTE INDUSTRY CERTIFICATIONS	16,194	0	16,500	16,500
30324-540365	CTE WORKPLACE READINESS	2,729	0	3,000	3,000
30324-540401	MCKINNEY-VENTO	13,770	10,765	10,765	10,765
30324-540427	VTSS-POSITIVE BEHAVIOR GRANT	57,000	0	55,000	55,000
30324-540428	STEM+C COMPETITION GRANT	0	0	5,000	0
30324-540429	MIDDLE SCHOOL MATH ACCELERATION GRANT	0	0	42,216	0
30324-540432	SCHOOL SAFETY PERSONNEL & PROGRAMMING GRANT	0	0	126,020	126,020
30324-540433	SCHOOL SECURITY OFFICE SSO GRANT	87,920	0	386,760	386,760
30324-540440	GROCERY TAX HOLD HARMLESS	2,568,906	2,506,655	2,506,655	2,531,651
30324-540550	SEA PERCH GRANT	5,001	0	0	0
30324-540460	COMMUNITY SCHOOLS GRANT	57,500	57,500	83,362	0
30324-540600	ALL IN VIRGINIA	1,024,731	600,000	623,001	0
30324-540884	CPI SECLUSION & RESTRAINT GRANT	6,023	0	3,420	0
30324-560080	VPI PROVISIONAL LICENSURE	3,036	0	0	0
30324-540885	BONUS PAYMENT	1,367,381	0	0	0

TOTAL REVENUE-COMMONWEALTH

109,970,473 113,370,979 113,755,599 120,039,833

**YORK COUNTY SCHOOL DIVISION
SCHOOL OPERATING FUND
FISCAL YEAR 2027**

REVENUE

Federal Revenues

Title I – Part A

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

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.

Impact Aid

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

Heavily Impacted Funds

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

Title VIB

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

Transfers-Local

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

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.

**YORK COUNTY SCHOOL DIVISION
SCHOOL OPERATING FUND
FISCAL YEAR 2027**

REVENUE DETAIL

**ANNUAL FINANCIAL PLAN
FUND 2100**

SCHOOL OPERATING FUND

ACCT #	DESCRIPTION	FY 2025 ACTUAL	FY2026 BUDGET	FY 2026 EXPECTED	FY 2027 BUDGET
REVENUE-FEDERAL					
30333-520202	TITLE I - PART A	861,317	900,198	1,049,614	1,049,614
30333-520203	REMOVING BARRIERS	1,224	0	6,788	0
30333-520501	TITLE II - PART A	268,714	204,397	244,104	230,869
30333-520651	TITLE III - PART A	39,779	52,501	52,766	45,700
30333-520701	TITLE IV - PART A	77,619	67,347	64,045	64,045
30333-521040	SCHOOL SECURITY EQUIPMENT GRANT	61,768	0	0	0
30333-521201	IMPACT AID	11,155,942	8,700,000	8,700,000	9,000,000
30333-521202	SPEC ED IMPACT AID	0	0	404,000	404,000
30333-521350	DOD-HEAVILY IMPACTED	1,266,075	1,200,000	1,200,000	1,200,000
30333-521660	DODEA MARITIME	291,835	1,600,000	1,607,132	964,601
30333-521701	NOAA GRANT	96,280	0	0	0
30333-521800	STEM EVENT GRANT	0	0	5,000	0
30333-521900	TITLE VIB	3,174,139	3,092,780	2,531,871	2,708,169
30333-521950	DODEA FOREIGN LANGUAGE GRANT	442,289	1,175,000	1,176,327	428,093
30333-522900	NJROTC	137,118	140,000	140,000	140,000
30333-529900	MISCELLANEOUS GRANTS, FEDERAL	0	300,000	300,000	300,000
30333-584025	ARPA INCENTIVE PAYMENTS INSTRUCTION	10,000	0	0	0
30333-584045	ARP II GRANT	10,004	0	0	0
30333-584048	CTE-CARL PERKINS	135,156	126,270	133,479	133,479
30333-584060	ARP ACT - ESSER III	309,929	0	0	0
30333-584065	ARPA ESSER II	59,131	0	0	0
30333-584173	SPEC ED PRESCHOOL	55,982	54,309	54,309	54,932
30333-584080	GO TEC GRANT	0	0	128,060	0
30333-584434	STRONGER CONNECTIONS GRANT	6,390	0	0	0
30333-522100	2024 DODEA WORLD LANGUAGE	74,693	2,000,000	1,670,000	1,670,000
TOTAL REVENUE-FEDERAL		18,535,383	19,612,802	19,467,495	18,393,502
TRANSFERS-OTHER FUNDS					
30351-510101	TRANSFERS/LOCAL APPN-OPERATIONS	61,670,794	62,670,794	62,670,794	63,870,794
30351-510120	TRANSFERS/LOCAL APPN-GROUNDS	1,506,300	1,551,489	1,551,489	1,551,489
30351-510130	TRANSFERS/LOCAL APPN-REV STAB FUND	0	0	0	0
30351-510140	TRANSFERS-OTHER FUNDS	47,000	0	0	0
TOTAL TRANSFERS-OTHER FUNDS		63,224,094	64,222,283	64,222,283	65,422,283
TOTAL SCHOOL OPERATING FUND		193,779,338	199,451,610	199,820,923	205,985,675

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INSTRUCTION

REGULAR EDUCATION UNDISTRIBUTED - UNDISTRIBUTED SALARIES AND BENEFITS

These positions are newly included in the FY27 budget. They will be allocated once enrollment figures are finalized.

PERSONNEL	FY 2025 ACTUAL	FY 2026 BUDGET	FY 2026 EXPECTED	FY 2027 BUDGET
Teachers	0	3	3	4

ADDITIONAL INFORMATION:

In FY27 increased 1 FTE Teacher

CODE: 2100-611000-000

ACCT# DESCRIPTION

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

REGULAR EDUCATION - ELEMENTARY

PERSONNEL	FY 2025 ACTUAL	FY 2026 BUDGET	FY 2026 EXPECTED	FY 2027 BUDGET
N/A	0	0	0	0

CODE: 2100-611011-000

ACCT# DESCRIPTION

PERSONAL SERVICES					
611210	Teacher Salaries	0	0	0	238,036
	Subtotal	0	0	0	238,036
EMPLOYEE BENEFITS					
621000	FICA	0	0	0	18,212
622000	VRS Retirement	0	0	0	29,044
622500	VRS Hybrid 1 Percent	0	0	0	2,384
622510	VRS Hybrid Optional Match	0	0	0	4,288
623000	Health Insurance	0	0	0	4,000
623500	Dental Insurance	0	0	0	400
624000	Group Life Insurance	0	0	0	2,524
625000	VRS Hybrid Disability Insurance	0	0	0	1,000
627500	RHCC	0	0	0	2,096
	Subtotal	0	0	0	63,948
TOTAL		0	0	0	301,984

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 2025 ACTUAL	FY 2026 BUDGET	FY 2026 EXPECTED	FY 2027 BUDGET
Teachers	12	20	20	11
Para-Educators	10.5	11	11	12.5

ADDITIONAL INFORMATION:

In FY27 decreased 9 FTE Teachers

In FY27 increased 1.5 FTE Para-Educators

CODE: 2100-611011-005

ACCT# DESCRIPTION

PERSONAL SERVICES					
611210	Teacher Salaries	477,339	751,160	751,160	741,307
611410	Para-Educator Salaries	284,115	269,889	269,889	319,726
615950	Overtime	269	0	0	0
616600	One-Time Bonus	14,800	0	0	0
	Subtotal	776,523	1,021,049	1,021,049	1,061,033
EMPLOYEE BENEFITS					
621000	FICA	57,129	78,126	78,126	81,183
622000	VRS Retirement	54,680	145,102	145,102	129,458
622500	VRS Hybrid 1 Percent	0	4,870	4,870	5,545
622510	VRS Hybrid Optional Match	0	8,521	8,521	13,434
623000	Health Insurance	140,133	233,034	233,034	154,400
623500	Dental Insurance	3,644	4,608	4,608	5,064
624000	Group Life Insurance	8,924	12,060	12,060	11,256
625000	VRS Hybrid Disability Insurance	1,671	2,197	2,197	2,632
626000	Hybrid Defined Benefit	52,786	0	0	0
627000	Voya ER-Hybrid-DC	3,740	0	0	0
627100	Workers Compensation	0	0	0	5,000
627500	RHCC	9,151	957	957	9,351
628000	Other Benefits	5,000	5,000	5,000	0
628100	Voya ER Hybrid-457 Match	2,576	0	0	0
	Subtotal	339,434	494,475	494,475	417,323
MATERIALS/SUPPLIES					
669000	Other Educational Supplies	2,369	4,777	4,777	4,777
	Subtotal	2,369	4,777	4,777	4,777
TOTAL		1,118,326	1,520,301	1,520,301	1,483,133

REGULAR EDUCATION - ELEMENTARY - KINDERGARTEN

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

PERSONNEL	FY 2025 ACTUAL	FY 2026 BUDGET	FY 2026 EXPECTED	FY 2027 BUDGET
Teachers	45	39	39	39
Para-Educators	24	23	23	22

ADDITIONAL INFORMATION:

In FY27 decreased 1 FTE Para-Educator

CODE: 2100-611011-010

ACCT# DESCRIPTION

PERSONAL SERVICES					
611210	Teacher Salaries	2,529,814	2,566,357	2,566,357	2,625,485
611410	Para-Educator Salaries	448,892	521,870	521,870	521,817
615950	Overtime	2,685	0	0	0
616600	One-Time Bonus	49,600	0	0	0
	Subtotal	3,030,991	3,088,227	3,088,227	3,147,302
EMPLOYEE BENEFITS					
621000	FICA	227,004	236,283	236,283	240,801
622000	VRS Retirement	203,583	438,868	438,868	378,499
622500	VRS Hybrid 1 Percent	0	16,982	16,982	18,339
622510	VRS Hybrid Optional Match	0	33,567	33,567	45,387
623000	Health Insurance	340,244	347,275	347,275	440,825
623500	Dental Insurance	9,647	9,192	9,192	13,118
624000	Group Life Insurance	34,895	36,473	36,473	32,911
625000	VRS Hybrid Disability Insurance	6,832	7,653	7,653	8,778
626000	Hybrid Defined Benefit	215,726	0	0	0
627000	Voya ER-Hybrid-DC	15,121	0	0	0
627100	Workers Compensation	0	0	0	5,829
627500	RHCC	35,704	2,891	2,891	27,330
628000	Other Benefits	5,829	5,829	5,829	0
628100	Voya ER Hybrid-457 Match	14,089	0	0	0
	Subtotal	1,108,674	1,135,013	1,135,013	1,211,817
MATERIALS/SUPPLIES					
660300	Textbooks	645	72,500	72,500	72,500
669000	Other Educational Supplies	18,136	27,557	27,557	19,506
	Subtotal	18,781	100,057	100,057	92,006
EQUIPMENT					
689210	Furniture/Equipment-Replacement	2,316	2,794	2,794	2,794
	Subtotal	2,316	2,794	2,794	2,794
TOTAL		4,160,762	4,326,091	4,326,091	4,453,919

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 2025 ACTUAL	FY 2026 BUDGET	FY 2026 EXPECTED	FY 2027 BUDGET
Teachers	44	42	42	41

ADDITIONAL INFORMATION:

In FY27 decreased 1 FTE Teacher

CODE: 2100-611011-020

ACCT# DESCRIPTION

PERSONAL SERVICES					
611210	Teacher Salaries	2,821,327	2,841,485	2,841,485	2,816,200
616600	One-Time Bonus	35,200	0	0	0
	Subtotal	2,856,527	2,841,485	2,841,485	2,816,200
EMPLOYEE BENEFITS					
621000	FICA	207,814	217,396	217,396	215,462
622000	VRS Retirement	210,663	403,796	403,796	343,597
622500	VRS Hybrid 1 Percent	0	11,904	11,904	12,797
622510	VRS Hybrid Optional Match	0	21,957	21,957	31,559
623000	Health Insurance	562,730	609,376	609,376	588,673
623500	Dental Insurance	12,664	12,192	12,192	12,231
624000	Group Life Insurance	33,383	33,550	33,550	29,877
625000	VRS Hybrid Disability Insurance	6,060	5,363	5,363	6,109
626000	Hybrid Defined Benefit	191,350	0	0	0
627000	Voya ER-Hybrid-DC	13,466	0	0	0
627100	Workers Compensation	0	0	0	4,340
627500	RHCC	34,232	2,652	2,652	24,801
628000	Other Benefits	4,340	4,340	4,340	0
628100	Voya ER Hybrid-457 Match	5,136	0	0	0
	Subtotal	1,281,838	1,322,526	1,322,526	1,269,446
MATERIALS/SUPPLIES					
660300	Textbooks	1,290	72,750	72,750	72,750
669000	Other Educational Supplies	16,895	25,850	25,850	25,850
	Subtotal	18,185	98,600	98,600	98,600
EQUIPMENT					
689110	Furniture/Equipment-Additional	665	550	550	550
689210	Furniture/Equipment-Replacement	2,110	2,244	2,244	2,244
	Subtotal	2,775	2,794	2,794	2,794
TOTAL		4,159,325	4,265,405	4,265,405	4,187,040

REGULAR EDUCATION - ELEMENTARY - 2ND GRADE

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

PERSONNEL	FY 2025 ACTUAL	FY 2026 BUDGET	FY 2026 EXPECTED	FY 2027 BUDGET
Teachers	49	45	45	46

ADDITIONAL INFORMATION:

In FY27 increased 1 FTE Teacher

CODE: 2100-611011-030

ACCT# DESCRIPTION

PERSONAL SERVICES					
611210	Teacher Salaries	2,943,525	2,922,296	2,922,296	3,057,464
616600	One-Time Bonus	38,400	0	0	0
	Subtotal	2,981,925	2,922,296	2,922,296	3,057,464
EMPLOYEE BENEFITS					
621000	FICA	222,441	223,581	223,581	233,921
622000	VRS Retirement	221,115	415,281	415,281	373,036
622500	VRS Hybrid 1 Percent	0	11,959	11,959	13,633
622510	VRS Hybrid Optional Match	0	24,502	24,502	34,066
623000	Health Insurance	444,710	399,509	399,509	445,541
623500	Dental Insurance	8,639	7,164	7,164	10,522
624000	Group Life Insurance	35,038	34,506	34,506	32,433
625000	VRS Hybrid Disability Insurance	6,360	5,389	5,389	6,548
626000	Hybrid Defined Benefit	200,822	0	0	0
627000	Voya ER-Hybrid-DC	14,017	0	0	0
627100	Workers Compensation	0	0	0	4,776
627500	RHCC	35,928	2,729	2,729	26,931
628000	Other Benefits	4,776	4,776	4,776	0
628100	Voya ER Hybrid-457 Match	16,508	0	0	0
	Subtotal	1,210,354	1,129,396	1,129,396	1,181,407
MATERIALS/SUPPLIES					
660300	Textbooks	1,512	72,750	72,750	72,750
669000	Other Educational Supplies	19,006	25,200	25,200	25,200
	Subtotal	20,518	97,950	97,950	97,950
EQUIPMENT					
689110	Furniture/Equipment-Additional	440	400	400	400
689210	Furniture/Equipment-Replacement	1,889	2,244	2,244	2,244
	Subtotal	2,329	2,644	2,644	2,644
TOTAL		4,215,126	4,152,286	4,152,286	4,339,465

REGULAR EDUCATION - ELEMENTARY - 3RD GRADE

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

PERSONNEL	FY 2025 ACTUAL	FY 2026 BUDGET	FY 2026 EXPECTED	FY 2027 BUDGET
Teachers	40	48	48	43

ADDITIONAL INFORMATION:

In FY27 decreased 5 FTE Teachers

CODE: 2100-611011-040

ACCT# DESCRIPTION

PERSONAL SERVICES					
611210	Teacher Salaries	2,818,161	3,246,679	3,246,679	2,972,984
616600	One-Time Bonus	36,000	0	0	0
	Subtotal	2,854,161	3,246,679	3,246,679	2,972,984
EMPLOYEE BENEFITS					
621000	FICA	209,830	248,396	248,396	227,455
622000	VRS Retirement	223,162	461,376	461,376	362,725
622500	VRS Hybrid 1 Percent	0	16,239	16,239	16,688
622510	VRS Hybrid Optional Match	0	29,694	29,694	41,283
623000	Health Insurance	544,900	740,534	740,534	632,430
623500	Dental Insurance	10,014	13,008	13,008	12,084
624000	Group Life Insurance	33,475	38,332	38,332	31,539
625000	VRS Hybrid Disability Insurance	5,618	7,314	7,314	7,978
626000	Hybrid Defined Benefit	177,393	0	0	0
627000	Voya ER-Hybrid-DC	12,467	0	0	0
627100	Workers Compensation	0	0	0	4,410
627500	RHCC	34,108	3,028	3,028	26,181
628000	Other Benefits	4,410	4,410	4,410	0
628100	Voya ER Hybrid-457 Match	13,967	0	0	0
	Subtotal	1,269,344	1,562,331	1,562,331	1,362,773
MATERIALS/SUPPLIES					
660300	Textbooks	16,877	74,000	74,000	74,000
669000	Other Educational Supplies	17,878	27,048	27,048	27,048
	Subtotal	34,755	101,048	101,048	101,048
EQUIPMENT					
689110	Furniture/Equipment-Additional	0	400	400	400
689210	Furniture/Equipment-Replacement	1,776	2,244	2,244	2,244
	Subtotal	1,776	2,644	2,644	2,644
TOTAL		4,160,036	4,912,702	4,912,702	4,439,449

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 2025 ACTUAL	FY 2026 BUDGET	FY 2026 EXPECTED	FY 2027 BUDGET
Teachers	49	47	47	51

ADDITIONAL INFORMATION:

In FY27 increased 4 FTE Teachers

CODE: 2100-611011-050

ACCT# DESCRIPTION

PERSONAL SERVICES					
611210	Teacher Salaries	2,745,586	3,185,695	3,185,695	3,600,608
616600	One-Time Bonus	32,800	0	0	0
	Subtotal	2,778,386	3,185,695	3,185,695	3,600,608
EMPLOYEE BENEFITS					
621000	FICA	205,399	243,732	243,732	275,474
622000	VRS Retirement	212,629	452,707	452,707	439,302
622500	VRS Hybrid 1 Percent	0	13,177	13,177	16,149
622510	VRS Hybrid Optional Match	0	23,057	23,057	39,939
623000	Health Insurance	430,186	471,661	471,661	685,900
623500	Dental Insurance	9,454	10,200	10,200	13,852
624000	Group Life Insurance	32,493	37,617	37,617	38,192
625000	VRS Hybrid Disability Insurance	5,579	6,479	6,479	7,723
626000	Hybrid Defined Benefit	176,166	0	0	0
627000	Voya ER-Hybrid-DC	12,472	0	0	0
627100	Workers Compensation	0	0	0	3,903
627500	RHCC	33,106	2,974	2,974	31,708
628000	Other Benefits	3,903	3,903	3,903	0
628100	Voya ER Hybrid-457 Match	12,110	0	0	0
	Subtotal	1,133,497	1,265,507	1,265,507	1,552,142
MATERIALS/SUPPLIES					
660300	Textbooks	4,412	74,000	74,000	74,000
669000	Other Educational Supplies	14,531	23,460	23,460	23,460
	Subtotal	18,943	97,460	97,460	97,460
EQUIPMENT					
689110	Furniture/Equipment-Additional	412	1,500	1,500	1,500
689210	Furniture/Equipment-Replacement	2,172	2,244	2,244	2,244
	Subtotal	2,584	3,744	3,744	3,744
TOTAL		3,933,410	4,552,406	4,552,406	5,253,954

REGULAR EDUCATION - ELEMENTARY - 5TH GRADE

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

PERSONNEL	FY 2025 ACTUAL	FY 2026 BUDGET	FY 2026 EXPECTED	FY 2027 BUDGET
Teachers	44	46	46	43

ADDITIONAL INFORMATION:

In FY27 decreased 3 FTE Teachers

CODE: 2100-611011-060

ACCT# DESCRIPTION

PERSONAL SERVICES					
611210	Teacher Salaries	2,891,864	3,017,407	3,017,407	2,889,155
616600	One-Time Bonus	32,800	0	0	0
	Subtotal	2,924,664	3,017,407	3,017,407	2,889,155
EMPLOYEE BENEFITS					
621000	FICA	213,441	230,854	230,854	221,046
622000	VRS Retirement	176,890	428,796	428,796	352,500
622500	VRS Hybrid 1 Percent	0	16,602	16,602	17,495
622510	VRS Hybrid Optional Match	0	29,044	29,044	43,300
623000	Health Insurance	530,607	487,644	487,644	455,255
623500	Dental Insurance	11,128	10,632	10,632	10,460
624000	Group Life Insurance	34,453	35,626	35,626	30,646
625000	VRS Hybrid Disability Insurance	7,483	7,742	7,742	8,367
626000	Hybrid Defined Benefit	236,293	0	0	0
627000	Voya ER-Hybrid-DC	16,737	0	0	0
627100	Workers Compensation	0	0	0	4,210
627500	RHCC	35,183	2,814	2,814	25,446
628000	Other Benefits	4,210	4,210	4,210	0
628100	Voya ER Hybrid-457 Match	12,107	0	0	0
	Subtotal	1,278,532	1,253,964	1,253,964	1,168,725
MATERIALS/SUPPLIES					
660300	Textbooks	7,719	74,000	74,000	74,000
669000	Other Educational Supplies	16,180	19,583	19,583	20,100
	Subtotal	23,899	93,583	93,583	94,100
EQUIPMENT					
689110	Furniture/Equipment-Additional	165	200	200	200
689210	Furniture/Equipment-Replacement	1,819	2,244	2,244	2,244
	Subtotal	1,984	2,444	2,444	2,444
TOTAL		4,229,079	4,367,398	4,367,398	4,154,424

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 2025 ACTUAL	FY 2026 BUDGET	FY 2026 EXPECTED	FY 2027 BUDGET
Teachers	10	10	10	10

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

PERSONAL SERVICES					
611210	Teacher Salaries	676,308	671,859	671,859	681,311
616600	One-Time Bonus	8,000	0	0	0
	Subtotal	684,308	671,859	671,859	681,311
EMPLOYEE BENEFITS					
621000	FICA	49,449	51,402	51,402	52,126
622000	VRS Retirement	88,183	95,476	95,476	83,126
622500	VRS Hybrid 1 Percent	0	568	568	1,158
622510	VRS Hybrid Optional Match	0	2,184	2,184	2,893
623000	Health Insurance	143,102	151,871	151,871	148,973
623500	Dental Insurance	2,851	2,844	2,844	2,844
624000	Group Life Insurance	7,978	7,935	7,935	7,225
625000	VRS Hybrid Disability Insurance	250	256	256	556
626000	Hybrid Defined Benefit	7,892	0	0	0
627000	Voya ER-Hybrid-DC	555	0	0	0
627100	Workers Compensation	0	0	0	977
627500	RHCC	8,181	627	627	6,001
628000	Other Benefits	977	977	977	0
	Subtotal	309,418	314,140	314,140	305,879
MATERIALS/SUPPLIES					
660500	Art Supplies	35,280	40,000	40,000	40,000
669000	Other Educational Supplies	5,786	6,166	6,166	6,166
	Subtotal	41,066	46,166	46,166	46,166
TOTAL		1,034,792	1,032,165	1,032,165	1,033,356

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 2025 ACTUAL	FY 2026 BUDGET	FY 2026 EXPECTED	FY 2027 BUDGET
Teachers	10	10	10	10

CODE: 2100-611011-080
ACCT# DESCRIPTION

PERSONAL SERVICES					
611210	Teacher Salaries	636,247	659,279	659,279	682,316
616600	One-Time Bonus	8,000	0	0	0
	Subtotal	644,247	659,279	659,279	682,316
EMPLOYEE BENEFITS					
621000	FICA	46,223	50,440	50,440	52,203
622000	VRS Retirement	48,309	93,689	93,689	83,249
622500	VRS Hybrid 1 Percent	0	3,071	3,071	3,179
622510	VRS Hybrid Optional Match	0	5,372	5,372	7,942
623000	Health Insurance	153,566	161,863	161,863	175,742
623500	Dental Insurance	2,741	2,712	2,712	2,912
624000	Group Life Insurance	7,511	7,785	7,785	7,237
625000	VRS Hybrid Disability Insurance	1,334	1,384	1,384	1,526
626000	Hybrid Defined Benefit	42,138	0	0	0
627000	Voya ER-Hybrid-DC	2,965	0	0	0
627100	Workers Compensation	0	0	0	1,025
627500	RHCC	7,702	616	616	6,010
628000	Other Benefits	1,025	1,025	1,025	0
628100	Voya ER Hybrid-457 Match	6,509	0	0	0
	Subtotal	320,023	327,957	327,957	341,025
MATERIALS/SUPPLIES					
660400	Music Supplies	9,101	12,548	12,548	12,548
	Subtotal	9,101	12,548	12,548	12,548
	TOTAL	973,371	999,784	999,784	1,035,889

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 2025 ACTUAL	FY 2026 BUDGET	FY 2026 EXPECTED	FY 2027 BUDGET
Teachers		10	10	10	10
<hr/>					
CODE:	2100-611011-090				
ACCT#	DESCRIPTION				
PERSONAL SERVICES					
611210	Teacher Salaries	647,763	669,862	669,862	678,557
616600	One-Time Bonus	8,000	0	0	0
	Subtotal	655,763	669,862	669,862	678,557
EMPLOYEE BENEFITS					
621000	FICA	49,118	51,250	51,250	51,916
622000	VRS Retirement	66,220	95,192	95,192	82,791
622500	VRS Hybrid 1 Percent	0	1,871	1,871	1,827
622510	VRS Hybrid Optional Match	0	3,274	3,274	4,565
623000	Health Insurance	94,984	99,470	99,470	139,908
623500	Dental Insurance	2,104	2,160	2,160	2,880
624000	Group Life Insurance	7,644	7,911	7,911	7,196
625000	VRS Hybrid Disability Insurance	818	842	842	877
626000	Hybrid Defined Benefit	25,828	0	0	0
627000	Voya ER-Hybrid-DC	1,818	0	0	0
627100	Workers Compensation	0	0	0	1,269
627500	RHCC	7,838	625	625	5,977
628000	Other Benefits	1,269	1,269	1,269	0
628100	Voya ER Hybrid-457 Match	2,143	0	0	0
	Subtotal	259,784	263,864	263,864	299,206
MATERIALS/SUPPLIES					
660600	Physical Ed Supplies	8,055	11,800	11,800	11,800
	Subtotal	8,055	11,800	11,800	11,800
TOTAL		923,602	945,526	945,526	989,563

REGULAR EDUCATION - ELEMENTARY - EL

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

PERSONNEL	FY 2025 ACTUAL	FY 2026 BUDGET	FY 2026 EXPECTED	FY 2027 BUDGET
Teachers	9	8	8	8.2

ADDITIONAL INFORMATION:

In FY27 added .20 FTE Teacher

CODE: 2100-611011-100

ACCT# DESCRIPTION

PERSONAL SERVICES					
611210	Teacher Salaries	457,869	562,493	569,493	590,864
611430	Technical Salaries	40,373	40,400	0	0
616600	One-Time Bonus	6,080	0	0	0
	Subtotal	504,322	602,893	569,493	590,864
EMPLOYEE BENEFITS					
621000	FICA	38,355	47,245	45,662	47,391
622000	VRS Retirement	47,647	89,462	79,936	75,574
622500	VRS Hybrid 1 Percent	0	1,280	1,280	2,630
622510	VRS Hybrid Optional Match	0	2,238	2,238	6,155
623000	Health Insurance	96,121	232,024	231,369	283,284
623500	Dental Insurance	1,683	3,756	3,756	4,128
624000	Group Life Insurance	6,200	7,418	7,045	6,575
625000	VRS Hybrid Disability Insurance	856	578	753	1,229
626000	Hybrid Defined Benefit	27,016	0	5,000	0
627000	Voya ER-Hybrid-DC	1,901	0	300	0
627100	Workers Compensation	0	793	0	526
627500	RHCC	6,358	527	927	6,253
628000	Other Benefits	659	821	626	0
628100	Voya ER Hybrid-457 Match	2,195	0	0	0
	Subtotal	228,991	386,142	378,892	433,745
OTHER CHARGES					
655040	Travel	1,937	2,000	2,000	2,000
	Subtotal	1,937	2,000	2,000	2,000
MATERIALS/SUPPLIES					
669000	Other Educational Supplies	1,536	2,000	4,000	2,000
	Subtotal	1,536	2,000	4,000	2,000
TOTAL		736,786	993,035	954,385	1,028,609

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 2025 ACTUAL	FY 2026 BUDGET	FY 2026 EXPECTED	FY 2027 BUDGET
Teachers	16.5	13	13	13.5
Para-Educators	15.5	12.5	12.5	11

ADDITIONAL INFORMATION:

In FY27 increased .5 FTE Teacher

In FY27 decreased 1.5 FTE Para-Educators

CODE: 2100-611011-110

ACCT# DESCRIPTION

PERSONAL SERVICES					
611210	Teacher Salaries	1,101,587	1,035,799	1,035,799	1,137,711
611410	Para-Educator Salaries	284,435	282,037	282,037	262,414
615950	Overtime	1,038	0	0	0
616250	Stipends	2,600	3,000	3,000	3,000
616600	One-Time Bonus	20,400	0	0	0
	Subtotal	1,410,060	1,320,836	1,320,836	1,403,125
EMPLOYEE BENEFITS					
621000	FICA	102,612	100,826	100,826	107,122
622000	VRS Retirement	141,992	187,277	187,277	162,901
622500	VRS Hybrid 1 Percent	0	3,915	3,915	3,878
622510	VRS Hybrid Optional Match	0	6,844	6,844	9,686
623000	Health Insurance	342,599	344,905	344,905	400,891
623500	Dental Insurance	7,682	7,368	7,368	7,953
624000	Group Life Insurance	16,202	15,563	15,563	14,168
625000	VRS Hybrid Disability Insurance	1,682	1,766	1,766	1,867
626000	Hybrid Defined Benefit	53,112	0	0	0
627000	Voya ER-Hybrid-DC	3,739	0	0	0
627100	Workers Compensation	0	0	0	2,214
627500	RHCC	16,613	1,230	1,230	11,761
628000	Other Benefits	2,214	2,214	2,214	0
628100	Voya ER Hybrid-457 Match	3,110	0	0	0
	Subtotal	691,557	671,908	671,908	722,441
OTHER CHARGES					
655040	Travel	1,574	1,000	1,000	1,600
655060	Employee Development	2,095	10,000	10,000	10,000
	Subtotal	3,669	11,000	11,000	11,600
MATERIALS/SUPPLIES					
660800	Remedial Reading Supplies	11,276	24,250	24,250	24,250
669000	Other Educational Supplies	18,147	31,119	31,119	30,519
669900	Miscellaneous Materials & Supplies	49	1,000	1,000	1,000
	Subtotal	29,472	56,369	56,369	55,769
TOTAL		2,134,758	2,060,113	2,060,113	2,192,935

REGULAR EDUCATION - ELEMENTARY - SCHOOL OF THE ARTS

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

PERSONNEL	FY 2025 ACTUAL	FY 2026 BUDGET	FY 2026 EXPECTED	FY 2027 BUDGET
N/A	0	0	0	0

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	13,549	14,000	14,000	14,000
	Subtotal	13,549	14,000	14,000	14,000
TOTAL		13,549	15,184	15,184	15,184

REGULAR EDUCATION - ELEMENTARY - CONTRACTED SERVICES

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

PERSONNEL	FY 2025 ACTUAL	FY 2026 BUDGET	FY 2026 EXPECTED	FY 2027 BUDGET
N/A	0	0	0	0

CODE: 2100-611011-130

ACCT# DESCRIPTION

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

REGULAR EDUCATION - ELEMENTARY - OTHER

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

PERSONNEL	FY 2025 ACTUAL	FY 2026 BUDGET	FY 2026 EXPECTED	FY 2027 BUDGET
Site Based Substitute	0	10	10	0
Teachers	7.6	8	8	8.5
Para-Educators	58.5	62	62	61
Technical	2	1	1	1

ADDITIONAL INFORMATION:

In FY27 increased .5 FTE Teacher

In FY27 decreased 1 FTE Para-Educator

In FY27 decreased 10 Site Based Substitutes

CODE: 2100-611011-140

ACCT# DESCRIPTION

PERSONAL SERVICES

611210	Teacher Salaries	557,541	583,702	583,702	647,573
611410	Para-Educator Salaries	1,444,010	1,495,843	1,495,843	1,631,695
611430	Technical Salaries	69,522	71,979	71,979	54,400
615000	Substitute Salaries	1,249,600	820,978	820,978	820,978
615100	Substitutes - PREP	361,234	250,000	250,000	250,000
615200	Site Based Substitute	0	230,400	230,400	0
615950	Overtime	2,469	0	0	0
616000	Supplements	178,250	150,500	150,500	166,077
616250	Stipends	15,203	12,342	12,342	12,342
616300	NBCT Supplement	30,000	27,000	27,000	31,000
616500	NBCT Incentive	26,140	22,500	25,380	25,380
616600	One-Time Bonus	90,920	0	0	0
	Subtotal	4,024,889	3,665,244	3,668,124	3,639,445

EMPLOYEE BENEFITS

621000	FICA	296,282	183,330	183,330	179,630
622000	VRS Retirement	156,249	338,510	338,510	281,756
622500	VRS Hybrid 1 Percent	0	11,731	11,731	12,405
622510	VRS Hybrid Optional Match	0	20,911	20,911	30,494
623000	Health Insurance	513,912	693,719	693,719	681,036
623500	Dental Insurance	10,260	14,852	14,852	15,188
624000	Group Life Insurance	24,209	28,145	28,145	24,513
625000	VRS Hybrid Disability Insurance	4,245	5,294	5,294	5,932
626000	Hybrid Defined Benefit	134,063	0	0	0
627000	Voya ER-Hybrid-DC	9,590	0	0	0
627100	Workers Compensation	0	0	0	3,982
627500	RHCC	24,720	2,251	2,251	20,361
628000	Other Benefits	3,982	3,982	3,982	0
628100	Voya ER Hybrid-457 Match	3,524	0	0	0
	Subtotal	1,181,036	1,302,725	1,302,725	1,255,297

CODE: ACCT#	DESCRIPTION	FY 2025 ACTUAL	FY 2026 BUDGET	FY 2026 EXPECTED	FY 2027 BUDGET
2100-611011-140 Continued.					
PURCHASED SERVICES					
635000	Printing	29,283	30,000	30,000	30,000
639000	Miscellaneous Contractual Services	27,926	14,000	14,000	14,000
	Subtotal	57,209	44,000	44,000	44,000
OTHER CHARGES					
658010	Dues/Memberships	1,225	1,225	1,225	1,225
	Subtotal	1,225	1,225	1,225	1,225
MATERIALS/SUPPLIES					
660700	Testing Materials	97,651	85,426	96,276	101,276
669000	Other Educational Supplies	19,121	16,225	16,225	16,225
669150	Supplemental Per Pupil Allocation	133,805	100,000	100,000	100,000
669160	Incentive	200	0	0	0
	Subtotal	250,777	201,651	212,501	217,501
EQUIPMENT					
689210	Furniture/Equipment-Replacement	572	800	800	800
	Subtotal	572	800	800	800
	TOTAL	5,515,708	5,215,645	5,229,375	5,158,268

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). All spending for this State initiative ended June 30, 2026.

PERSONNEL	FY 2025 ACTUAL	FY 2026 BUDGET	FY 2026 EXPECTED	FY 2027 BUDGET
Teacher	0.5	1.5	1.5	0
Technical	5	0	0	0

CODE: 2100-611011-141
ACCT# DESCRIPTION

PERSONAL SERVICES					
611210	Teacher Salaries	50,580	179,052	130,994	0
611430	Technical Salaries	37,612	25,000	33,616	0
615000	Substitute Salaries	525	0	2,245	0
616250	Stipends	94,435	20,000	64,750	0
	Subtotal	183,152	224,052	231,605	0
EMPLOYEE BENEFITS					
621000	FICA	13,753	5,618	17,718	0
622000	VRS Retirement	5,337	37,326	14,026	0
623000	Health Insurance	1,942	3,000	3,000	0
623100	Retiree Health Care Credit	0	2,081	0	0
623500	Dental Insurance	60	0	0	0
624000	Group Life Insurance	610	3,002	1,630	0
625000	VRS Hybrid Disability Insurance	64	0	163	0
626000	Hybrid Defined Benefit	2,007	0	4,652	0
627000	Voya ER-Hybrid-DC	129	0	329	0
627500	RHCC	625	55	1,012	0
628000	Other Benefits	330	330	0	0
628100	Voya ER Hybrid-457 Match	0	0	822	0
	Subtotal	24,857	51,412	43,352	0
PURCHASED SERVICES					
639000	Miscellaneous Contractual Services	34,805	8,890	5,000	0
	Subtotal	34,805	8,890	5,000	0
OTHER CHARGES					
658020	Unappropriated Balance	0	0	40,422	0
	Subtotal	0	0	40,422	0
MATERIALS/SUPPLIES					
668000	Technology-Software	16,731	15,444	27,596	0
669900	Miscellaneous Materials & Supplies	31,702	111,000	64,564	0
	Subtotal	48,433	126,444	92,160	0
TOTAL		291,247	410,798	412,539	0

REGULAR EDUCATION - MIDDLE - ENCORE

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

PERSONNEL	FY 2025 ACTUAL	FY 2026 BUDGET	FY 2026 EXPECTED	FY 2027 BUDGET
Teachers	29.75	32.87	32.87	33.02

ADDITIONAL INFORMATION:

In FY27 increased .15 FTE Teacher

CODE: 2100-611012-150

ACCT# DESCRIPTION

PERSONAL SERVICES					
611210	Teacher Salaries	2,148,084	2,222,795	2,222,795	2,286,891
616600	One-Time Bonus	26,800	0	0	0
	Subtotal	2,174,884	2,222,795	2,222,795	2,286,891
EMPLOYEE BENEFITS					
621000	FICA	162,188	170,063	170,063	174,967
622000	VRS Retirement	142,281	315,876	315,876	275,318
622500	VRS Hybrid 1 Percent	0	11,827	11,827	12,401
622510	VRS Hybrid Optional Match	0	20,692	20,692	30,991
623000	Health Insurance	314,242	389,706	389,706	384,254
623500	Dental Insurance	6,630	7,524	7,524	8,338
624000	Group Life Insurance	25,286	26,247	26,247	23,937
625000	VRS Hybrid Disability Insurance	5,137	5,326	5,326	5,958
626000	Hybrid Defined Benefit	162,215	0	0	0
627000	Voya ER-Hybrid-DC	11,241	0	0	0
627100	Workers Compensation	0	0	0	2,350
627500	RHCC	25,928	2,078	2,078	19,874
628000	Other Benefits	2,350	2,350	2,350	0
628100	Voya ER Hybrid-457 Match	8,575	0	0	0
	Subtotal	866,073	951,689	951,689	938,388
PURCHASED SERVICES					
633700	Contract Maint/Music Instruments	6,095	7,950	7,950	7,950
	Subtotal	6,095	7,950	7,950	7,950
MATERIALS/SUPPLIES					
660300	Textbooks	0	5,000	5,000	5,000
660400	Music Supplies	32,361	27,300	27,300	32,300
660500	Art Supplies	8,125	9,708	9,708	9,708
669000	Other Educational Supplies	9,838	12,965	12,965	12,965
	Subtotal	50,324	54,973	54,973	59,973
TOTAL		3,097,376	3,237,407	3,237,407	3,293,202

REGULAR EDUCATION - MIDDLE - CORE/TEAMING/ACADEMIC COACHING

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

PERSONNEL	FY 2025 ACTUAL	FY 2026 BUDGET	FY 2026 EXPECTED	FY 2027 BUDGET
Teachers	127	132.18	132.18	136.51

ADDITIONAL INFORMATION:

In FY27 increased by 4.33 FTE Teachers

CODE: 2100-611012-160

ACCT# DESCRIPTION

PERSONAL SERVICES					
611210	Teacher Salaries	8,707,881	9,290,645	9,290,645	9,780,596
616250	Stipends	0	1,400	1,400	1,400
616600	One-Time Bonus	103,600	0	0	0
	Subtotal	8,811,481	9,292,045	9,292,045	9,781,996
EMPLOYEE BENEFITS					
621000	FICA	636,590	688,534	688,534	725,445
622000	VRS Retirement	712,411	1,278,699	1,278,699	1,152,806
622500	VRS Hybrid 1 Percent	0	35,918	35,918	40,833
622510	VRS Hybrid Optional Match	0	62,836	62,836	101,619
623000	Health Insurance	1,568,974	1,660,877	1,660,877	1,966,982
623500	Dental Insurance	32,471	32,688	32,688	39,840
624000	Group Life Insurance	100,820	106,242	106,242	99,539
625000	VRS Hybrid Disability Insurance	15,768	16,181	16,181	19,574
626000	Hybrid Defined Benefit	497,924	0	0	0
627000	Voya ER-Hybrid-DC	34,901	0	0	0
627100	Workers Compensation	0	0	0	12,993
627500	RHCC	103,061	8,400	8,400	82,637
628000	Other Benefits	12,993	12,993	12,993	0
628100	Voya ER Hybrid-457 Match	37,718	0	0	0
	Subtotal	3,753,631	3,903,368	3,903,368	4,242,268
MATERIALS/SUPPLIES					
660200	Laboratory Supplies	17,035	26,000	26,000	26,000
660300	Textbooks	0	72,383	72,383	72,383
660600	Physical Ed Supplies	6,017	7,344	7,344	7,344
669000	Other Educational Supplies	64,626	77,237	77,237	77,237
	Subtotal	87,678	182,964	182,964	182,964
TOTAL		12,652,790	13,378,377	13,378,377	14,207,228

REGULAR EDUCATION - MIDDLE - ALTERNATIVE EDUCATION

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

PERSONNEL	FY 2025 ACTUAL	FY 2026 BUDGET	FY 2026 EXPECTED	FY 2027 BUDGET
Para-Educators	4	4	4	4

CODE: 2100-611012-170

ACCT# DESCRIPTION

PERSONAL SERVICES

611410	Para-Educator Salaries	81,478	89,338	89,338	93,338
615950	Overtime	587	0	0	0
616600	One-Time Bonus	2,400	0	0	0
	Subtotal	84,465	89,338	89,338	93,338

EMPLOYEE BENEFITS

621000	FICA	6,662	6,837	6,837	7,142
622000	VRS Retirement	0	12,696	12,696	11,390
622500	VRS Hybrid 1 Percent	0	895	895	935
622510	VRS Hybrid Optional Match	0	1,566	1,566	2,335
623000	Health Insurance	18,115	20,441	20,441	13,783
623500	Dental Insurance	536	600	600	600
624000	Group Life Insurance	960	1,055	1,055	991
625000	VRS Hybrid Disability Insurance	366	404	404	451
626000	Hybrid Defined Benefit	11,563	0	0	0
627000	Voya ER-Hybrid-DC	810	0	0	0
627100	Workers Compensation	0	0	0	154
627500	RHCC	985	85	85	823
628000	Other Benefits	154	154	154	0
628100	Voya ER Hybrid-457 Match	331	0	0	0
	Subtotal	40,482	44,733	44,733	38,604

PURCHASED SERVICES

639000	Miscellaneous Contractual Services	4,188	2,159	2,159	2,159
	Subtotal	4,188	2,159	2,159	2,159

TOTAL		129,135	136,230	136,230	134,101
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REGULAR EDUCATION - MIDDLE - EL

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

PERSONNEL	FY 2025 ACTUAL	FY 2026 BUDGET	FY 2026 EXPECTED	FY 2027 BUDGET
Teachers	2	2	2	2

CODE: 2100-611012-190
ACCT# DESCRIPTION

PERSONAL SERVICES					
611210	Teacher Salaries	123,493	127,532	127,532	131,840
616600	One-Time Bonus	800	0	0	0
	Subtotal	124,293	127,532	127,532	131,840
EMPLOYEE BENEFITS					
621000	FICA	9,087	9,760	9,760	10,089
622000	VRS Retirement	0	18,124	18,124	16,086
622500	VRS Hybrid 1 Percent	0	1,278	1,278	1,320
622510	VRS Hybrid Optional Match	0	2,233	2,233	3,298
623000	Health Insurance	39,850	84,006	84,006	90,709
623500	Dental Insurance	635	1,392	1,392	1,392
624000	Group Life Insurance	1,457	1,507	1,507	1,401
625000	VRS Hybrid Disability Insurance	556	577	577	635
626000	Hybrid Defined Benefit	17,548	0	0	0
627000	Voya ER-Hybrid-DC	1,235	0	0	0
627100	Workers Compensation	0	0	0	72
627500	RHCC	1,494	120	120	1,163
628000	Other Benefits	72	72	72	0
628100	Voya ER Hybrid-457 Match	177	0	0	0
	Subtotal	72,111	119,069	119,069	126,165
MATERIALS/SUPPLIES					
669000	Other Educational Supplies	238	800	2,000	800
	Subtotal	238	800	2,000	800
TOTAL		196,642	247,401	248,601	258,805

REGULAR EDUCATION - MIDDLE - SCHOOL OF ARTS

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

PERSONNEL	FY 2025 ACTUAL	FY 2026 BUDGET	FY 2026 EXPECTED	FY 2027 BUDGET
Teachers	1	1	1	1
<hr/>				
CODE: 2100-611012-205				
ACCT# DESCRIPTION				
PERSONAL SERVICES				
611210 Teacher Salaries	58,179	59,129	59,129	59,335
616250 Stipends	1,821	3,717	3,717	3,717
616600 One-Time Bonus	800	0	0	0
Subtotal	60,800	62,846	62,846	63,052
EMPLOYEE BENEFITS				
621000 FICA	4,394	4,832	4,832	4,848
622000 VRS Retirement	0	8,403	8,403	7,239
622500 VRS Hybrid 1 Percent	0	592	592	594
622510 VRS Hybrid Optional Match	0	1,035	1,035	1,484
623000 Health Insurance	9,392	9,992	9,992	1,000
623500 Dental Insurance	300	300	300	100
624000 Group Life Insurance	707	698	698	629
625000 VRS Hybrid Disability Insurance	270	267	267	285
626000 Hybrid Defined Benefit	8,513	0	0	0
627000 Voya ER-Hybrid-DC	574	0	0	0
627100 Workers Compensation	0	0	0	93
627500 RHCC	725	55	55	523
628000 Other Benefits	93	93	93	0
628100 Voya ER Hybrid-457 Match	1,436	0	0	0
Subtotal	26,404	26,267	26,267	16,795
PURCHASED SERVICES				
639000 Miscellaneous Contractual Services	1,790	2,896	2,896	2,896
Subtotal	1,790	2,896	2,896	2,896
OTHER CHARGES				
655040 Travel	1,300	0	0	0
Subtotal	1,300	0	0	0
MATERIALS/SUPPLIES				
669000 Other Educational Supplies	439	2,896	2,896	2,896
Subtotal	439	2,896	2,896	2,896
TOTAL	90,733	94,905	94,905	85,639

REGULAR EDUCATION - MIDDLE - CONTRACTED SERVICES

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

PERSONNEL	FY 2025 ACTUAL	FY 2026 BUDGET	FY 2026 EXPECTED	FY 2027 BUDGET
N/A	0	0	0	0

CODE: 2100-611012-210

ACCT# DESCRIPTION

PURCHASED SERVICES					
639000	Miscellaneous Contractual Services	8,136	9,325	9,325	9,325
	Subtotal	8,136	9,325	9,325	9,325
	TOTAL	8,136	9,325	9,325	9,325

REGULAR EDUCATION - MIDDLE - OTHER

Programs and services for Regular Education - Middle Schools that are not included in other program budgets. The teacher and para-educator positions in this program are not assigned to a particular grade level the entire year.

PERSONNEL	FY 2025 ACTUAL	FY 2026 BUDGET	FY 2026 EXPECTED	FY 2027 BUDGET
Site Based Substitute	0	4	4	0
Teachers	8	8	8	8.5
Para-Educators	2	2	2	4
Cafeteria Monitors	2.16	1.83	1.83	1.08

ADDITIONAL INFORMATION:

In FY27 increased .50 FTE Teachers

In FY27 increased 2 FTE Para-Educators

In FY27 decreased .75 FTE Cafeteria Monitors

In FY27 decreased 4 Site Based Substitutes

CODE: 2100-611012-220

ACCT# DESCRIPTION

PERSONAL SERVICES					
611210	Teacher Salaries	578,438	591,055	591,055	652,389
611410	Para-Educator Salaries	63,840	65,899	65,899	113,016
611520	Cafeteria Monitor	91,347	20,730	20,730	21,011
615000	Substitute Salaries	542,945	290,856	290,856	290,856
615200	Site Based Substitute	0	92,160	92,160	0
615950	Overtime	128	0	0	0
616000	Supplements	205,433	195,907	195,907	211,485
616250	Stipends	5,482	6,054	6,054	6,054
616300	NBCT Supplement	12,000	9,000	9,000	14,000
616500	NBCT Incentive	10,000	7,500	10,380	10,380
616600	One-Time Bonus	24,800	0	0	0
	Subtotal	1,534,413	1,279,161	1,282,041	1,319,191
EMPLOYEE BENEFITS					
621000	FICA	114,248	59,418	59,418	60,686
622000	VRS Retirement	62,137	107,649	107,649	93,384
622500	VRS Hybrid 1 Percent	0	2,973	2,973	2,975
622510	VRS Hybrid Optional Match	0	5,319	5,319	7,432
623000	Health Insurance	98,304	174,285	174,285	90,644
623500	Dental Insurance	1,868	3,728	3,728	2,448
624000	Group Life Insurance	7,501	9,093	9,093	8,121
625000	VRS Hybrid Disability Insurance	900	1,339	1,339	1,430
626000	Hybrid Defined Benefit	28,418	0	0	0
627000	Voya ER-Hybrid-DC	2,190	0	0	0
627100	Workers Compensation	0	0	0	2,049
627500	RHCC	7,711	724	724	6,743
628000	Other Benefits	2,049	2,049	2,049	0
628100	Voya ER Hybrid-457 Match	2,935	0	0	0
	Subtotal	328,261	366,577	366,577	275,912
PURCHASED SERVICES					
635000	Printing	29,283	30,000	30,000	30,000
639000	Miscellaneous Contractual Services	15,173	114,375	114,375	116,375
	Subtotal	44,456	144,375	144,375	146,375

		FY 2025	FY 2026	FY 2026	FY 2027
		ACTUAL	BUDGET	EXPECTED	BUDGET
CODE:	2100-611012-220 Continued.				
ACCT#	DESCRIPTION				
MATERIALS/SUPPLIES					
660010	Stationery/Forms/Office Supplies	4,903	5,200	5,200	5,200
669000	Other Educational Supplies	11,021	15,921	15,921	15,921
669150	Supplemental Per Pupil Allocation	43,307	100,000	100,000	100,000
	Subtotal	59,231	121,121	121,121	121,121
EQUIPMENT					
689110	Furniture/Equipment-Additional	21,829	16,578	16,578	16,578
689210	Furniture/Equipment-Replacement	5,350	18,180	18,180	18,180
	Subtotal	27,179	34,758	34,758	34,758
	TOTAL	1,993,540	1,945,992	1,948,872	1,897,357

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). All spending for this State initiative ended June 30, 2026.

PERSONNEL	FY 2025 ACTUAL	FY 2026 BUDGET	FY 2026 EXPECTED	FY 2027 BUDGET
Technical	2	2	2	0
Teacher	0	1	1	0

CODE: 2100-611012-221
ACCT# DESCRIPTION

PERSONAL SERVICES					
611210	Teacher Salaries	0	50,000	32,936	0
611410	Para-Educator Salaries	0	0	37,233	0
611430	Technical Salaries	23,166	31,450	17,285	0
615000	Substitute Salaries	0	0	709	0
616250	Stipends	7,260	14,700	51,112	0
	Subtotal	30,426	96,150	139,275	0
EMPLOYEE BENEFITS					
621000	FICA	2,518	3,378	10,613	0
622000	VRS Retirement	0	19,892	0	0
623000	Health Insurance	0	0	9,355	0
623500	Dental Insurance	0	0	300	0
624000	Group Life Insurance	0	0	912	0
625000	VRS Hybrid Disability Insurance	0	0	348	0
626000	Hybrid Defined Benefit	51	0	9,983	0
627000	Voya ER-Hybrid-DC	-51	0	733	0
627500	RHCC	0	0	935	0
628100	Voya ER Hybrid-457 Match	0	0	822	0
	Subtotal	2,518	23,270	34,001	0
PURCHASED SERVICES					
639000	Miscellaneous Contractual Services	0	0	5,000	0
	Subtotal	0	0	5,000	0
MATERIALS/SUPPLIES					
668000	Technology-Software	18,024	14,355	32,960	0
669900	Miscellaneous Materials & Supplies	0	108,761	5,000	0
	Subtotal	18,024	123,116	37,960	0
TOTAL		50,968	242,536	216,236	0

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 2025 ACTUAL	FY 2026 BUDGET	FY 2026 EXPECTED	FY 2027 BUDGET
Teachers	13.8	13.4	13.4	14

ADDITIONAL INFORMATION:

In FY27 increased .60 FTE Teachers

CODE: 2100-611013-230

ACCT# DESCRIPTION

PERSONAL SERVICES					
611210	Teacher Salaries	883,114	900,112	900,112	957,811
616600	One-Time Bonus	10,400	0	0	0
	Subtotal	893,514	900,112	900,112	957,811
EMPLOYEE BENEFITS					
621000	FICA	66,247	68,866	68,866	73,280
622000	VRS Retirement	84,003	127,911	127,911	116,860
622500	VRS Hybrid 1 Percent	0	3,018	3,018	3,905
622510	VRS Hybrid Optional Match	0	7,786	7,786	9,757
623000	Health Insurance	111,838	121,774	121,774	147,311
623500	Dental Insurance	2,292	2,280	2,280	3,394
624000	Group Life Insurance	10,421	10,629	10,629	10,161
625000	VRS Hybrid Disability Insurance	1,314	1,359	1,359	1,876
626000	Hybrid Defined Benefit	41,484	0	0	0
627000	Voya ER-Hybrid-DC	2,929	0	0	0
627100	Workers Compensation	0	0	0	1,022
627500	RHCC	10,686	841	841	8,434
628000	Other Benefits	1,022	1,022	1,022	0
628100	Voya ER Hybrid-457 Match	4,817	0	0	0
	Subtotal	337,053	345,486	345,486	376,000
MATERIALS/SUPPLIES					
660500	Art Supplies	23,653	13,600	13,600	13,600
	Subtotal	23,653	13,600	13,600	13,600
TOTAL		1,254,220	1,259,198	1,259,198	1,347,411

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 2025 ACTUAL	FY 2026 BUDGET	FY 2026 EXPECTED	FY 2027 BUDGET
Teachers	6.8	7.78	7.78	7.9

ADDITIONAL INFORMATION:

In FY27 increased .12 FTE Teacher

CODE: 2100-611013-240

ACCT# DESCRIPTION

PERSONAL SERVICES					
611210	Teacher Salaries	505,777	561,993	561,993	577,748
616600	One-Time Bonus	6,400	0	0	0
	Subtotal	512,177	561,993	561,993	577,748
EMPLOYEE BENEFITS					
621000	FICA	37,287	42,997	42,997	44,203
622000	VRS Retirement	43,150	79,865	79,865	66,127
622500	VRS Hybrid 1 Percent	0	2,684	2,684	2,353
622510	VRS Hybrid Optional Match	0	4,696	4,696	5,881
623000	Health Insurance	98,384	127,888	127,888	148,600
623500	Dental Insurance	1,677	2,088	2,088	2,864
624000	Group Life Insurance	6,409	6,637	6,637	5,748
625000	VRS Hybrid Disability Insurance	1,078	1,209	1,209	1,131
626000	Hybrid Defined Benefit	34,029	0	0	0
627000	Voya ER-Hybrid-DC	2,209	0	0	0
627100	Workers Compensation	0	0	0	1,075
627500	RHCC	6,572	524	524	4,773
628000	Other Benefits	1,075	1,075	1,075	0
628100	Voya ER Hybrid-457 Match	3,149	0	0	0
	Subtotal	235,019	269,663	269,663	282,755
PURCHASED SERVICES					
633700	Contract Maint/Music Instruments	7,982	10,250	10,250	10,250
	Subtotal	7,982	10,250	10,250	10,250
MATERIALS/SUPPLIES					
660300	Textbooks	5,911	0	0	0
660400	Music Supplies	34,903	29,550	29,550	32,000
	Subtotal	40,814	29,550	29,550	32,000
TOTAL		795,992	871,456	871,456	902,753

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 2025 ACTUAL	FY 2026 BUDGET	FY 2026 EXPECTED	FY 2027 BUDGET
Teachers	38	39	39	40

ADDITIONAL INFORMATION:

In FY27 increased 1 FTE Teacher

CODE: 2100-611013-250

ACCT# DESCRIPTION

PERSONAL SERVICES					
611210	Teacher Salaries	2,517,905	2,700,636	2,700,636	2,905,185
616600	One-Time Bonus	29,600	0	0	0
	Subtotal	2,547,505	2,700,636	2,700,636	2,905,185
EMPLOYEE BENEFITS					
621000	FICA	183,771	206,622	206,622	222,263
622000	VRS Retirement	224,375	383,781	383,781	354,455
622500	VRS Hybrid 1 Percent	0	8,359	8,359	10,676
622510	VRS Hybrid Optional Match	0	18,742	18,742	26,263
623000	Health Insurance	502,857	528,181	528,181	639,688
623500	Dental Insurance	9,898	9,888	9,888	12,040
624000	Group Life Insurance	29,726	31,885	31,885	30,816
625000	VRS Hybrid Disability Insurance	4,233	4,032	4,032	5,091
626000	Hybrid Defined Benefit	133,665	0	0	0
627000	Voya ER-Hybrid-DC	9,407	0	0	0
627100	Workers Compensation	0	0	0	4,198
627500	RHCC	30,457	2,520	2,520	25,585
628000	Other Benefits	4,198	4,198	4,198	0
628100	Voya ER Hybrid-457 Match	14,414	0	0	0
	Subtotal	1,147,001	1,198,208	1,198,208	1,331,075
MATERIALS/SUPPLIES					
660300	Textbooks	21,624	10,000	10,000	10,000
669000	Other Educational Supplies	10,922	19,710	19,710	12,250
	Subtotal	32,546	29,710	29,710	22,250
TOTAL		3,727,052	3,928,554	3,928,554	4,258,510

REGULAR EDUCATION - HIGH - EL

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

PERSONNEL	FY 2025 ACTUAL	FY 2026 BUDGET	FY 2026 EXPECTED	FY 2027 BUDGET
Teachers	2	3	3	2

ADDITIONAL INFORMATION:

In FY27 decreased 1 FTE Teacher

CODE: 2100-611013-260

ACCT# DESCRIPTION

PERSONAL SERVICES					
611210	Teacher Salaries	131,613	136,428	136,428	141,836
616250	Stipends	0	0	1,500	0
616600	One-Time Bonus	2,400	0	0	0
	Subtotal	134,013	136,428	137,928	141,836
EMPLOYEE BENEFITS					
621000	FICA	9,501	10,440	10,555	10,853
622000	VRS Retirement	0	19,388	19,388	17,306
622500	VRS Hybrid 1 Percent	0	1,366	1,366	1,420
622510	VRS Hybrid Optional Match	0	2,389	2,389	3,548
623000	Health Insurance	44,039	96,380	96,380	104,051
623500	Dental Insurance	712	1,584	1,584	1,584
624000	Group Life Insurance	1,555	1,611	1,611	1,507
625000	VRS Hybrid Disability Insurance	593	617	617	683
626000	Hybrid Defined Benefit	18,722	0	0	0
627000	Voya ER-Hybrid-DC	1,317	0	0	0
627500	RHCC	1,594	128	128	1,251
628100	Voya ER Hybrid-457 Match	1,548	0	0	0
	Subtotal	79,581	133,903	134,018	142,203
PURCHASED SERVICES					
639000	Miscellaneous Contractual Services	33,485	54,854	89,489	54,854
	Subtotal	33,485	54,854	89,489	54,854
MATERIALS/SUPPLIES					
669000	Other Educational Supplies	290	800	2,000	800
	Subtotal	290	800	2,000	800
TOTAL		247,369	325,985	363,435	339,693

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 2025 ACTUAL	FY 2026 BUDGET	FY 2026 EXPECTED	FY 2027 BUDGET
Teachers	35.6	35	35	35
<hr/>				
CODE: 2100-611013-270				
ACCT# DESCRIPTION				
PERSONAL SERVICES				
611210 Teacher Salaries	2,345,646	2,525,096	2,525,096	2,629,252
616600 One-Time Bonus	27,200	0	0	0
Subtotal	2,372,846	2,525,096	2,525,096	2,629,252
EMPLOYEE BENEFITS				
621000 FICA	172,027	193,190	193,190	201,157
622000 VRS Retirement	233,275	358,834	358,834	320,788
622500 VRS Hybrid 1 Percent	0	7,878	7,878	9,575
622510 VRS Hybrid Optional Match	0	16,431	16,431	23,512
623000 Health Insurance	501,180	533,145	533,145	587,704
623500 Dental Insurance	9,175	9,624	9,624	11,245
624000 Group Life Insurance	27,664	29,814	29,814	27,887
625000 VRS Hybrid Disability Insurance	3,163	3,814	3,814	4,564
626000 Hybrid Defined Benefit	99,865	0	0	0
627000 Voya ER-Hybrid-DC	7,024	0	0	0
627100 Workers Compensation	0	0	0	5,862
627500 RHCC	28,367	2,358	2,358	23,155
628000 Other Benefits	5,862	5,862	5,862	0
628100 Voya ER Hybrid-457 Match	6,316	0	0	0
Subtotal	1,093,918	1,160,950	1,160,950	1,215,449
MATERIALS/SUPPLIES				
660300 Textbooks	84,655	40,000	40,000	40,000
669000 Other Educational Supplies	7,105	13,081	13,081	13,081
Subtotal	91,760	53,081	53,081	53,081
TOTAL	3,558,524	3,739,127	3,739,127	3,897,782

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 2025 ACTUAL	FY 2026 BUDGET	FY 2026 EXPECTED	FY 2027 BUDGET
Teachers	36	37	37	35

ADDITIONAL INFORMATION:

In FY27 decreased 2 FTE Teacher

CODE: 2100-611013-280

ACCT# DESCRIPTION

PERSONAL SERVICES					
611210	Teacher Salaries	2,491,425	2,577,637	2,577,637	2,522,798
616250	Stipends	3,750	1,750	1,750	1,750
616600	One-Time Bonus	29,600	0	0	0
	Subtotal	2,524,775	2,579,387	2,579,387	2,524,548
EMPLOYEE BENEFITS					
621000	FICA	183,803	197,342	197,342	193,143
622000	VRS Retirement	264,400	366,300	366,300	307,796
622500	VRS Hybrid 1 Percent	0	6,806	6,806	7,263
622510	VRS Hybrid Optional Match	0	19,792	19,792	18,152
623000	Health Insurance	523,460	548,193	548,193	558,033
623500	Dental Insurance	10,514	10,728	10,728	10,152
624000	Group Life Insurance	29,529	30,433	30,433	26,760
625000	VRS Hybrid Disability Insurance	2,888	3,066	3,066	3,489
626000	Hybrid Defined Benefit	91,202	0	0	0
627000	Voya ER-Hybrid-DC	6,316	0	0	0
627100	Workers Compensation	0	0	0	3,806
627500	RHCC	30,280	2,404	2,404	22,214
628000	Other Benefits	3,806	3,806	3,806	0
628100	Voya ER Hybrid-457 Match	8,324	0	0	0
	Subtotal	1,154,522	1,188,870	1,188,870	1,150,808
PURCHASED SERVICES					
639000	Miscellaneous Contractual Services	1,162	0	0	900
	Subtotal	1,162	0	0	900
MATERIALS/SUPPLIES					
660200	Laboratory Supplies	35,696	43,883	43,883	38,000
660300	Textbooks	11,182	115,000	115,000	115,000
669000	Other Educational Supplies	-1,161	4,796	4,796	3,896
	Subtotal	45,717	163,679	163,679	156,896
TOTAL		3,726,176	3,931,936	3,931,936	3,833,152

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 2025 ACTUAL	FY 2026 BUDGET	FY 2026 EXPECTED	FY 2027 BUDGET
Teachers	42	42	42	43

ADDITIONAL INFORMATION:

In FY27 increased 1 FTE Teacher

CODE: 2100-611013-290

ACCT# DESCRIPTION

PERSONAL SERVICES					
611210	Teacher Salaries	2,796,680	2,882,748	2,882,748	3,055,746
616600	One-Time Bonus	32,800	0	0	0
	Subtotal	2,829,480	2,882,748	2,882,748	3,055,746
EMPLOYEE BENEFITS					
621000	FICA	205,653	220,549	220,549	233,788
622000	VRS Retirement	254,416	409,656	409,656	372,824
622500	VRS Hybrid 1 Percent	0	9,900	9,900	11,484
622510	VRS Hybrid Optional Match	0	23,518	23,518	28,699
623000	Health Insurance	615,099	647,060	647,060	771,778
623500	Dental Insurance	11,902	11,544	11,544	13,394
624000	Group Life Insurance	33,083	34,037	34,037	32,412
625000	VRS Hybrid Disability Insurance	4,534	4,459	4,459	5,517
626000	Hybrid Defined Benefit	143,166	0	0	0
627000	Voya ER-Hybrid-DC	10,114	0	0	0
627100	Workers Compensation	0	0	0	4,056
627500	RHCC	33,854	2,688	2,688	26,909
628000	Other Benefits	4,056	4,056	4,056	0
628100	Voya ER Hybrid-457 Match	14,413	0	0	0
	Subtotal	1,330,290	1,367,467	1,367,467	1,500,861
MATERIALS/SUPPLIES					
660300	Textbooks	130,515	100,000	100,000	100,000
669000	Other Educational Supplies	7,145	11,850	11,850	11,850
	Subtotal	137,660	111,850	111,850	111,850
TOTAL		4,297,430	4,362,065	4,362,065	4,668,457

REGULAR EDUCATION - HIGH - PHYSICAL EDUCATION & HEALTH

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

PERSONNEL	FY 2025 ACTUAL	FY 2026 BUDGET	FY 2026 EXPECTED	FY 2027 BUDGET
Teachers	15.2	14.8	14.8	15

ADDITIONAL INFORMATION:

In FY27 increased .20 FTE Teacher

CODE: 2100-611013-300

ACCT# DESCRIPTION

PERSONAL SERVICES					
611210	Teacher Salaries	977,876	1,002,909	1,002,909	1,022,626
616600	One-Time Bonus	12,000	0	0	0
	Subtotal	989,876	1,002,909	1,002,909	1,022,626
EMPLOYEE BENEFITS					
621000	FICA	70,855	76,732	76,732	78,238
622000	VRS Retirement	98,392	142,521	142,521	124,768
622500	VRS Hybrid 1 Percent	0	2,973	2,973	3,056
622510	VRS Hybrid Optional Match	0	6,424	6,424	7,635
623000	Health Insurance	242,915	263,665	263,665	308,941
623500	Dental Insurance	4,923	5,064	5,064	5,343
624000	Group Life Insurance	11,562	11,841	11,841	10,846
625000	VRS Hybrid Disability Insurance	1,294	1,338	1,338	1,468
626000	Hybrid Defined Benefit	40,875	0	0	0
627000	Voya ER-Hybrid-DC	2,877	0	0	0
627100	Workers Compensation	0	0	0	1,496
627500	RHCC	11,844	936	936	9,006
628000	Other Benefits	1,496	1,496	1,496	0
628100	Voya ER Hybrid-457 Match	3,837	0	0	0
	Subtotal	490,870	512,990	512,990	550,797
MATERIALS/SUPPLIES					
660300	Textbooks	948	2,500	2,500	2,500
660600	Physical Ed Supplies	6,243	7,764	7,764	7,764
	Subtotal	7,191	10,264	10,264	10,264
TOTAL		1,487,937	1,526,163	1,526,163	1,583,687

REGULAR EDUCATION - HIGH - DRIVER EDUCATION

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

PERSONNEL	FY 2025 ACTUAL	FY 2026 BUDGET	FY 2026 EXPECTED	FY 2027 BUDGET
N/A	0	0	0	0

CODE: 2100-611013-310

ACCT# DESCRIPTION

MATERIALS/SUPPLIES					
660300	Textbooks	4,800	2,500	2,500	2,500
	Subtotal	4,800	2,500	2,500	2,500
	TOTAL	4,800	2,500	2,500	2,500

REGULAR EDUCATION - HIGH - WORLD LANGUAGE

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

PERSONNEL	FY 2025 ACTUAL	FY 2026 BUDGET	FY 2026 EXPECTED	FY 2027 BUDGET
Teachers	19.1	20.3	20.3	20.8

ADDITIONAL INFORMATION:

In FY27 increased .50 FTE Teacher

CODE: 2100-611013-320

ACCT# DESCRIPTION

PERSONAL SERVICES					
611210	Teacher Salaries	1,355,325	1,445,385	1,445,385	1,505,675
616600	One-Time Bonus	15,200	0	0	0
	Subtotal	1,370,525	1,445,385	1,445,385	1,505,675
EMPLOYEE BENEFITS					
621000	FICA	100,678	110,582	110,582	115,195
622000	VRS Retirement	125,778	205,401	205,401	177,895
622500	VRS Hybrid 1 Percent	0	4,768	4,768	5,868
622510	VRS Hybrid Optional Match	0	9,694	9,694	14,231
623000	Health Insurance	208,677	213,959	213,959	262,764
623500	Dental Insurance	5,354	5,724	5,724	5,952
624000	Group Life Insurance	15,972	17,067	17,067	15,466
625000	VRS Hybrid Disability Insurance	2,108	2,359	2,359	2,781
626000	Hybrid Defined Benefit	66,565	0	0	0
627000	Voya ER-Hybrid-DC	4,672	0	0	0
627100	Workers Compensation	0	0	0	2,487
627500	RHCC	16,378	1,348	1,348	12,841
628000	Other Benefits	2,487	2,487	2,487	0
628100	Voya ER Hybrid-457 Match	4,342	0	0	0
	Subtotal	553,011	573,389	573,389	615,480
MATERIALS/SUPPLIES					
660300	Textbooks	523	10,000	10,000	10,000
669000	Other Educational Supplies	3,538	5,250	5,250	5,250
	Subtotal	4,061	15,250	15,250	15,250
TOTAL		1,927,597	2,034,024	2,034,024	2,136,405

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 2025 ACTUAL	FY 2026 BUDGET	FY 2026 EXPECTED	FY 2027 BUDGET
Teachers	6.35	6.15	6.15	5.75

ADDITIONAL INFORMATION:

In FY27 decreased .40 FTE Teacher

CODE: 2100-611013-330

ACCT# DESCRIPTION

PERSONAL SERVICES					
611210	Teacher Salaries	411,075	426,734	426,734	410,018
616600	One-Time Bonus	4,800	0	0	0
	Subtotal	415,875	426,734	426,734	410,018
EMPLOYEE BENEFITS					
621000	FICA	30,413	32,649	32,649	31,370
622000	VRS Retirement	35,418	60,644	60,644	50,025
622500	VRS Hybrid 1 Percent	0	1,690	1,690	1,720
622510	VRS Hybrid Optional Match	0	2,957	2,957	4,301
623000	Health Insurance	50,824	81,165	81,165	72,821
623500	Dental Insurance	1,323	1,680	1,680	1,760
624000	Group Life Insurance	4,867	5,040	5,040	4,350
625000	VRS Hybrid Disability Insurance	735	761	761	827
626000	Hybrid Defined Benefit	23,195	0	0	0
627000	Voya ER-Hybrid-DC	1,632	0	0	0
627100	Workers Compensation	0	0	0	567
627500	RHCC	4,991	399	399	3,611
628000	Other Benefits	567	567	567	0
628100	Voya ER Hybrid-457 Match	2,346	0	0	0
	Subtotal	156,311	187,552	187,552	171,352
PURCHASED SERVICES					
639000	Miscellaneous Contractual Services	9,173	4,600	4,600	4,600
	Subtotal	9,173	4,600	4,600	4,600
MATERIALS/SUPPLIES					
669900	Miscellaneous Materials & Supplies	3,792	4,000	4,000	4,000
	Subtotal	3,792	4,000	4,000	4,000
EQUIPMENT					
689110	Furniture/Equipment-Additional	394	1,000	1,000	1,000
	Subtotal	394	1,000	1,000	1,000
TOTAL		585,545	623,886	623,886	590,970

REGULAR EDUCATION - HIGH - VIRTUAL HIGH SCHOOL

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

PERSONNEL	FY 2025 ACTUAL	FY 2026 BUDGET	FY 2026 EXPECTED	FY 2027 BUDGET
Para-Educators	4	0	0	0
Technical	1	1	1	1

CODE: 2100-611013-335
ACCT# DESCRIPTION

PERSONAL SERVICES					
611430	Technical Salaries	87,466	90,557	90,557	93,524
615950	Overtime	330	0	0	0
616250	Stipends	146,120	175,000	175,000	160,000
616600	One-Time Bonus	800	0	0	0
	Subtotal	234,716	265,557	265,557	253,524
EMPLOYEE BENEFITS					
621000	FICA	17,556	20,316	20,316	20,543
622000	VRS Retirement	12,429	12,869	12,869	11,410
623000	Health Insurance	19,696	21,156	21,156	22,848
623500	Dental Insurance	329	324	324	324
624000	Group Life Insurance	1,032	1,069	1,069	992
627100	Workers Compensation	0	0	0	249
627500	RHCC	1,058	84	84	824
628000	Other Benefits	249	249	249	0
	Subtotal	52,349	56,067	56,067	57,190
PURCHASED SERVICES					
639000	Miscellaneous Contractual Services	29,176	28,827	28,827	43,827
	Subtotal	29,176	28,827	28,827	43,827
OTHER CHARGES					
655060	Employee Development	319	3,000	3,000	3,000
	Subtotal	319	3,000	3,000	3,000
MATERIALS/SUPPLIES					
669000	Other Educational Supplies	966	5,000	5,000	5,000
	Subtotal	966	5,000	5,000	5,000
	TOTAL	317,526	358,451	358,451	362,541

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 2025 ACTUAL	FY 2026 BUDGET	FY 2026 EXPECTED	FY 2027 BUDGET
Teachers	2.6	2.6	2.6	3

ADDITIONAL INFORMATION:

In FY27 increased .40 FTE Teacher

CODE: 2100-611013-345

ACCT# DESCRIPTION

PERSONAL SERVICES					
611210	Teacher Salaries	205,049	193,439	193,439	229,298
616600	One-Time Bonus	2,000	0	0	0
	Subtotal	207,049	193,439	193,439	229,298
EMPLOYEE BENEFITS					
621000	FICA	15,057	14,799	14,799	17,544
622000	VRS Retirement	22,453	27,489	27,489	27,976
623000	Health Insurance	40,218	47,327	47,327	69,821
623500	Dental Insurance	883	1,020	1,020	1,140
624000	Group Life Insurance	1,865	2,285	2,285	2,433
627100	Workers Compensation	0	0	0	439
627500	RHCC	1,912	180	180	2,019
628000	Other Benefits	439	439	439	0
	Subtotal	82,827	93,539	93,539	121,372
PURCHASED SERVICES					
639000	Miscellaneous Contractual Services	12,204	15,000	15,000	15,000
	Subtotal	12,204	15,000	15,000	15,000
MATERIALS/SUPPLIES					
669000	Other Educational Supplies	987	1,500	1,500	1,500
	Subtotal	987	1,500	1,500	1,500
	TOTAL	303,067	303,478	303,478	367,170

REGULAR EDUCATION - HIGH - SCHOOL OF THE ARTS

This program provides instruction in a magnet school setting for students in grades 9-12 in advanced literary arts, theatre and dance arts which satisfy the fine arts requirement for graduation.

PERSONNEL	FY 2025 ACTUAL	FY 2026 BUDGET	FY 2026 EXPECTED	FY 2027 BUDGET
Teachers	6	5	5	2

ADDITIONAL INFORMATION:

In FY27 decreased 3 FTE Teachers

CODE: 2100-611013-350

ACCT# DESCRIPTION

PERSONAL SERVICES					
611210	Teacher Salaries	352,976	366,938	366,938	208,456
616250	Stipends	11,802	19,100	19,100	19,100
616600	One-Time Bonus	4,000	0	0	0
	Subtotal	368,778	386,038	386,038	227,556
EMPLOYEE BENEFITS					
621000	FICA	26,402	28,205	28,205	16,080
622000	VRS Retirement	42,145	52,144	52,144	25,433
622500	VRS Hybrid 1 Percent	0	629	629	646
622510	VRS Hybrid Optional Match	0	6,424	6,424	1,615
623000	Health Insurance	97,241	106,990	106,990	75,215
623500	Dental Insurance	1,023	1,044	1,044	620
624000	Group Life Insurance	4,214	4,332	4,332	2,211
625000	VRS Hybrid Disability Insurance	272	283	283	310
626000	Hybrid Defined Benefit	8,595	0	0	0
627000	Voya ER-Hybrid-DC	605	0	0	0
627100	Workers Compensation	0	0	0	624
627500	RHCC	4,321	342	342	1,836
628000	Other Benefits	624	624	624	0
628100	Voya ER Hybrid-457 Match	1,017	0	0	0
	Subtotal	186,459	201,017	201,017	124,590
PURCHASED SERVICES					
639000	Miscellaneous Contractual Services	4,117	4,132	4,132	4,132
	Subtotal	4,117	4,132	4,132	4,132
OTHER CHARGES					
655060	Employee Development	357	400	400	400
	Subtotal	357	400	400	400
MATERIALS/SUPPLIES					
669000	Other Educational Supplies	8,297	8,305	8,305	8,305
	Subtotal	8,297	8,305	8,305	8,305
TOTAL		568,008	599,892	599,892	364,983

REGULAR EDUCATION - HIGH - VHSL/INTERSCHOLASTIC ACTIVITY

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

PERSONNEL	FY 2025 ACTUAL	FY 2026 BUDGET	FY 2026 EXPECTED	FY 2027 BUDGET
Athletic Directors	4	4	4	4

CODE: 2100-611013-360

ACCT# DESCRIPTION

PERSONAL SERVICES

611280	Athletic Directors	331,821	344,980	344,980	403,637
616250	Stipends	15,504	49,000	49,000	49,000
616600	One-Time Bonus	3,200	0	0	0
	Subtotal	350,525	393,980	393,980	452,637

EMPLOYEE BENEFITS

621000	FICA	25,857	26,394	26,394	30,881
622000	VRS Retirement	47,152	49,025	49,025	49,246
622510	VRS Hybrid Optional Match	0	1,534	1,534	0
623000	Health Insurance	75,181	82,029	82,029	89,557
623500	Dental Insurance	1,231	1,260	1,260	1,360
624000	Group Life Insurance	3,916	4,073	4,073	4,281
627100	Workers Compensation	0	0	0	591
627500	RHCC	4,015	321	321	3,554
628000	Other Benefits	591	591	591	0
	Subtotal	157,943	165,227	165,227	179,470

PURCHASED SERVICES

639000	Miscellaneous Contractual Services	375,393	375,500	375,500	383,500
	Subtotal	375,393	375,500	375,500	383,500

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	6,438	13,000	13,000	13,000
689210	Furniture/Equipment-Replacement	10,679	3,000	3,000	3,000
	Subtotal	17,117	16,000	16,000	16,000

TOTAL		900,978	980,707	980,707	1,061,607
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REGULAR EDUCATION - HIGH - CONTRACTED SERVICES

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

PERSONNEL	FY 2025 ACTUAL	FY 2026 BUDGET	FY 2026 EXPECTED	FY 2027 BUDGET
N/A	0	0	0	0

CODE: 2100-611013-370

ACCT# DESCRIPTION

PURCHASED SERVICES					
638600	Contractual-New Horizons	723,756	826,552	826,552	826,552
639000	Miscellaneous Contractual Services	49,501	43,000	43,000	43,000
	Subtotal	773,257	869,552	869,552	869,552
	TOTAL	773,257	869,552	869,552	869,552

REGULAR EDUCATION - HIGH - OTHER

Programs and services for Regular Education - High Schools that are not included in other program budgets. The teacher and para-educator positions in this program are not assigned to a particular grade level the entire school year.

PERSONNEL	FY 2025 ACTUAL	FY 2026 BUDGET	FY 2026 EXPECTED	FY 2027 BUDGET
Site Based Substitute	0	4	4	0
Teachers	5	5.55	5.55	5.55
Para-Educators	6	9	9	9

ADDITIONAL INFORMATION:

In FY27 decreased 4 Site Based Substitutes

CODE: 2100-611013-380

ACCT# DESCRIPTION

PERSONAL SERVICES					
611210	Teacher Salaries	500,374	445,217	445,217	482,009
611410	Para-Educator Salaries	220,866	224,300	224,300	231,625
611510	Co-op Students	17,280	85,500	61,500	85,500
615000	Substitute Salaries	682,305	384,666	384,666	384,666
615200	Site Based Substitute	0	92,160	92,160	0
615950	Overtime	2,100	0	0	0
616000	Supplements	917,945	843,471	843,471	859,048
616250	Stipends	95,064	46,831	46,831	66,831
616300	NBCT Supplement	12,000	9,000	9,000	15,000
616500	NBCT Incentive	10,000	7,500	10,380	10,380
616600	One-Time Bonus	52,320	0	0	0
	Subtotal	2,510,254	2,138,645	2,117,525	2,135,059
EMPLOYEE BENEFITS					
621000	FICA	191,336	68,274	66,360	66,095
622000	VRS Retirement	79,085	108,241	108,241	87,073
622500	VRS Hybrid 1 Percent	0	2,603	2,603	1,729
622510	VRS Hybrid Optional Match	0	5,965	5,965	4,154
623000	Health Insurance	119,306	147,129	147,129	125,664
623500	Dental Insurance	3,110	4,436	4,436	3,164
624000	Group Life Insurance	8,485	8,997	8,997	7,572
625000	VRS Hybrid Disability Insurance	731	1,173	1,173	818
626000	Hybrid Defined Benefit	23,096	0	0	0
627000	Voya ER-Hybrid-DC	2,000	0	0	0
627100	Workers Compensation	0	0	0	3,220
627500	RHCC	8,701	716	716	6,290
628000	Other Benefits	3,220	3,220	3,220	0
628100	Voya ER Hybrid-457 Match	998	0	0	0
	Subtotal	440,068	350,754	348,840	305,779
PURCHASED SERVICES					
635000	Printing	24,951	30,000	30,000	30,000
639000	Miscellaneous Contractual Services	55,755	137,325	137,325	117,325
	Subtotal	80,706	167,325	167,325	147,325

CODE: ACCT#	DESCRIPTION	FY 2025 ACTUAL	FY 2026 BUDGET	FY 2026 EXPECTED	FY 2027 BUDGET
	OTHER CHARGES				
652010	Postage	380	200	200	200
655040	Travel	0	125	125	125
655060	Employee Development	0	9,450	9,450	9,450
659020	Curriculum Development	0	4,500	4,500	4,500
	Subtotal	380	14,275	14,275	14,275
	MATERIALS/SUPPLIES				
660300	Textbooks	0	10,000	10,000	10,000
660700	Testing Materials	34,227	31,700	31,700	37,700
669000	Other Educational Supplies	47,602	76,745	76,745	75,245
669150	Supplemental Per Pupil Allocation	102,752	100,000	100,000	100,000
669900	Miscellaneous Materials & Supplies	9,886	9,500	9,500	9,500
	Subtotal	194,467	227,945	227,945	232,445
	EQUIPMENT				
689110	Furniture/Equipment-Additional	4,689	5,000	5,000	5,000
689210	Furniture/Equipment-Replacement	15,548	9,042	9,042	9,042
	Subtotal	20,237	14,042	14,042	14,042
	TOTAL	3,246,112	2,912,986	2,889,952	2,848,925

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). All spending for this State initiative ended June 30, 2026.

PERSONNEL	FY 2025 ACTUAL	FY 2026 BUDGET	FY 2026 EXPECTED	FY 2027 BUDGET
N/A	0	0	0	0

CODE: 2100-611013-381
ACCT# DESCRIPTION

PERSONAL SERVICES					
616250	Stipends	2,888	0	3,600	0
	Subtotal	2,888	0	3,600	0
EMPLOYEE BENEFITS					
621000	FICA	221	0	275	0
	Subtotal	221	0	275	0
PURCHASED SERVICES					
639000	Miscellaneous Contractual Services	15,452	0	17,072	0
	Subtotal	15,452	0	17,072	0
MATERIALS/SUPPLIES					
668000	Technology-Software	41,000	0	40,000	0
669900	Miscellaneous Materials & Supplies	24	22,380	8,993	0
	Subtotal	41,024	22,380	48,993	0
	TOTAL	59,585	22,380	69,940	0

SPECIAL EDUCATION - ELEMENTARY - CLASSROOM TEACHERS

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

PERSONNEL	FY 2025 ACTUAL	FY 2026 BUDGET	FY 2026 EXPECTED	FY 2027 BUDGET
Teachers	56	56	56	68
Para-Educators	77.5	84.5	84.5	79.5
Technical	0	1	1	1

ADDITIONAL INFORMATION:

In FY27 8 FTE Speech Pathologists
 In FY27 3 FTE Behavior Support Technicians
 object codes adjusted

CODE: 2100-611021-390
ACCT# DESCRIPTION

PERSONAL SERVICES					
611210	Teacher Salaries	3,599,887	3,683,321	3,683,321	4,559,526
611410	Para-Educator Salaries	2,154,187	2,107,196	2,107,196	2,081,028
611430	Technical Salaries	60,316	62,267	62,267	64,128
615000	Substitute Salaries	0	23,333	23,333	23,333
615950	Overtime	9,766	0	0	0
616000	Supplements	0	10,000	10,000	10,000
616250	Stipends	121,177	47,533	47,533	47,533
616600	One-Time Bonus	104,800	0	0	0
	Subtotal	6,050,133	5,933,650	5,933,650	6,785,548
EMPLOYEE BENEFITS					
621000	FICA	447,338	451,177	451,177	515,874
622000	VRS Retirement	269,387	831,757	831,757	817,297
622500	VRS Hybrid 1 Percent	0	37,644	37,644	47,273
622510	VRS Hybrid Optional Match	0	67,401	67,401	113,527
623000	Health Insurance	1,059,863	1,098,580	1,098,580	1,264,627
623500	Dental Insurance	24,805	24,876	24,876	31,758
624000	Group Life Insurance	69,644	69,133	69,133	71,076
625000	VRS Hybrid Disability Insurance	17,822	16,970	16,970	22,331
626000	Hybrid Defined Benefit	563,474	0	0	0
627000	Voya ER-Hybrid-DC	39,810	0	0	0
627100	Workers Compensation	0	0	0	6,167
627500	RHCC	70,849	5,486	5,486	59,028
628000	Other Benefits	16,167	6,167	6,167	0
628100	Voya ER Hybrid-457 Match	22,291	0	0	0
	Subtotal	2,601,450	2,609,191	2,609,191	2,948,958
OTHER CHARGES					
655040	Travel	15,812	15,960	15,960	15,960
	Subtotal	15,812	15,960	15,960	15,960
MATERIALS/SUPPLIES					
669000	Other Educational Supplies	8,821	0	0	10,000
	Subtotal	8,821	0	0	10,000
TOTAL		8,676,216	8,558,801	8,558,801	9,760,466

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 2025 ACTUAL	FY 2026 BUDGET	FY 2026 EXPECTED	FY 2027 BUDGET
N/A	0	0	0	0

CODE: 2100-611021-400

ACCT# DESCRIPTION

PURCHASED SERVICES					
639000	Miscellaneous Contractual Services	199,180	32,210	32,210	27,210
639110	Legal Services	0	0	0	5,000
	Subtotal	199,180	32,210	32,210	32,210
OTHER CHARGES					
655060	Employee Development	12,403	11,500	11,500	11,500
655800	Pupil Transportation	1,800	1,800	1,800	1,800
	Subtotal	14,203	13,300	13,300	13,300
MATERIALS/SUPPLIES					
660700	Testing Materials	469	4,000	4,000	4,000
669000	Other Educational Supplies	10,642	12,800	12,800	12,800
	Subtotal	11,111	16,800	16,800	16,800
EQUIPMENT					
689110	Furniture/Equipment-Additional	13,493	6,200	6,200	6,200
689210	Furniture/Equipment-Replacement	366	1,000	1,000	1,000
	Subtotal	13,859	7,200	7,200	7,200
	TOTAL	238,353	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 2025 ACTUAL	FY 2026 BUDGET	FY 2026 EXPECTED	FY 2027 BUDGET
Teachers	30	31	31	32
Para-Educators	22	26	26	26

ADDITIONAL INFORMATION:

In FY27 increased 1 FTE Teacher

CODE: 2100-611022-410

ACCT# DESCRIPTION

PERSONAL SERVICES					
611210	Teacher Salaries	2,009,782	2,136,033	2,136,033	2,261,670
611410	Para-Educator Salaries	481,241	593,809	593,809	681,367
615000	Substitute Salaries	0	16,833	16,833	16,833
615950	Overtime	2,454	0	0	0
616000	Supplements	0	4,000	4,000	4,000
616250	Stipends	29,119	13,138	13,138	13,138
616600	One-Time Bonus	37,600	0	0	0
	Subtotal	2,560,196	2,763,813	2,763,813	2,977,008
EMPLOYEE BENEFITS					
621000	FICA	188,935	209,617	209,617	225,925
622000	VRS Retirement	179,568	387,939	387,939	359,080
622500	VRS Hybrid 1 Percent	0	11,806	11,806	15,746
622510	VRS Hybrid Optional Match	0	20,653	20,653	38,010
623000	Health Insurance	400,957	410,486	410,486	571,978
623500	Dental Insurance	8,802	8,112	8,112	12,860
624000	Group Life Insurance	28,687	32,241	32,241	31,228
625000	VRS Hybrid Disability Insurance	5,546	5,325	5,325	7,455
626000	Hybrid Defined Benefit	175,138	0	0	0
627000	Voya ER-Hybrid-DC	12,371	0	0	0
627100	Workers Compensation	0	0	0	3,647
627500	RHCC	29,312	2,556	2,556	25,930
628000	Other Benefits	3,647	3,647	3,647	0
628100	Voya ER Hybrid-457 Match	7,109	0	0	0
	Subtotal	1,040,072	1,092,382	1,092,382	1,291,859
MATERIALS/SUPPLIES					
669000	Other Educational Supplies	3,881	0	0	4,550
	Subtotal	3,881	0	0	4,550
TOTAL		3,604,149	3,856,195	3,856,195	4,273,417

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 2025 ACTUAL	FY 2026 BUDGET	FY 2026 EXPECTED	FY 2027 BUDGET
N/A	0	0	0	0

CODE: 2100-611022-420
ACCT# DESCRIPTION

PERSONAL SERVICES					
616250	Stipends	5,200	0	0	0
	Subtotal	5,200	0	0	0
EMPLOYEE BENEFITS					
621000	FICA	398	0	0	0
	Subtotal	398	0	0	0
PURCHASED SERVICES					
639000	Miscellaneous Contractual Services	140,334	32,622	32,622	27,622
639110	Legal Services	0	0	0	5,000
	Subtotal	140,334	32,622	32,622	32,622
OTHER CHARGES					
655800	Pupil Transportation	381	500	500	500
	Subtotal	381	500	500	500
MATERIALS/SUPPLIES					
660700	Testing Materials	0	4,000	4,000	4,000
669000	Other Educational Supplies	3,114	6,500	6,500	6,500
	Subtotal	3,114	10,500	10,500	10,500
EQUIPMENT					
689110	Furniture/Equipment-Additional	0	1,000	1,000	1,000
689210	Furniture/Equipment-Replacement	0	1,000	1,000	1,000
	Subtotal	0	2,000	2,000	2,000
	TOTAL	149,427	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 2025 ACTUAL	FY 2026 BUDGET	FY 2026 EXPECTED	FY 2027 BUDGET
Teachers	32.6	32.6	32.6	32.6
Para-Educators	37	43	43	42

ADDITIONAL INFORMATION:

In FY27 decreased 1 FTE Para-Educator

CODE: 2100-611023-430

ACCT# DESCRIPTION

PERSONAL SERVICES					
611210	Teacher Salaries	2,110,252	2,206,090	2,206,090	2,296,714
611410	Para-Educator Salaries	728,221	988,170	988,170	1,060,876
615000	Substitute Salaries	0	13,334	13,334	13,334
615950	Overtime	1,578	0	0	0
616250	Stipends	40,418	15,139	15,139	15,139
616600	One-Time Bonus	48,000	0	0	0
	Subtotal	2,928,469	3,222,733	3,222,733	3,386,063
EMPLOYEE BENEFITS					
621000	FICA	211,768	245,303	245,303	257,797
622000	VRS Retirement	192,881	453,939	453,939	409,668
622500	VRS Hybrid 1 Percent	0	14,903	14,903	17,789
622510	VRS Hybrid Optional Match	0	33,045	33,045	42,905
623000	Health Insurance	609,457	652,758	652,758	840,310
623500	Dental Insurance	13,310	14,040	14,040	17,940
624000	Group Life Insurance	33,699	37,728	37,728	35,627
625000	VRS Hybrid Disability Insurance	6,582	6,722	6,722	8,423
626000	Hybrid Defined Benefit	207,844	0	0	0
627000	Voya ER-Hybrid-DC	14,872	0	0	0
627100	Workers Compensation	0	0	0	5,306
627500	RHCC	34,139	2,995	2,995	29,588
628000	Other Benefits	5,306	5,306	5,306	0
628100	Voya ER Hybrid-457 Match	15,456	0	0	0
	Subtotal	1,345,314	1,466,739	1,466,739	1,665,353
MATERIALS/SUPPLIES					
669000	Other Educational Supplies	3,087	0	0	5,000
669900	Miscellaneous Materials & Supplies	0	5,000	5,000	5,000
	Subtotal	3,087	5,000	5,000	10,000
TOTAL		4,276,870	4,694,472	4,694,472	5,061,416

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 2025 ACTUAL	FY 2026 BUDGET	FY 2026 EXPECTED	FY 2027 BUDGET
N/A	0	0	0	0

CODE: 2100-611023-440

ACCT# DESCRIPTION

PURCHASED SERVICES					
638500	Contractual-New Horizons	1,791,333	1,501,500	1,561,888	1,513,500
638550	Private Res Placement	1,893,718	1,480,500	1,480,500	1,480,500
639000	Miscellaneous Contractual Services	107,020	125,002	125,002	120,002
639110	Legal Services	0	0	0	5,000
	Subtotal	3,792,071	3,107,002	3,167,390	3,119,002
OTHER CHARGES					
655800	Pupil Transportation	2,956	5,000	5,000	5,000
	Subtotal	2,956	5,000	5,000	5,000
MATERIALS/SUPPLIES					
660700	Testing Materials	0	1,700	1,700	1,700
669000	Other Educational Supplies	4,306	2,500	2,500	2,500
	Subtotal	4,306	4,200	4,200	4,200
EQUIPMENT					
689110	Furniture/Equipment-Additional	100	5,837	5,837	5,837
689210	Furniture/Equipment-Replacement	0	2,000	2,000	2,000
	Subtotal	100	7,837	7,837	7,837
	TOTAL	3,799,433	3,124,039	3,184,427	3,136,039

CAREER/TECHNICAL - SECONDARY - FAMILY & CONSUMER SCIENCE

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

PERSONNEL	FY 2025 ACTUAL	FY 2026 BUDGET	FY 2026 EXPECTED	FY 2027 BUDGET
Teachers	3	3	3	3
<hr/>				
CODE: 2100-611034-450				
ACCT# DESCRIPTION				
PERSONAL SERVICES				
611210 Teacher Salaries	188,696	192,135	192,135	191,911
616600 One-Time Bonus	2,400	0	0	0
Subtotal	191,096	192,135	192,135	191,911
EMPLOYEE BENEFITS				
621000 FICA	13,796	14,699	14,699	14,683
622000 VRS Retirement	18,011	27,304	27,304	23,415
622500 VRS Hybrid 1 Percent	0	608	608	634
622510 VRS Hybrid Optional Match	0	1,064	1,064	1,584
623000 Health Insurance	45,548	48,499	48,499	53,367
623500 Dental Insurance	324	324	324	524
624000 Group Life Insurance	2,185	2,269	2,269	2,036
625000 VRS Hybrid Disability Insurance	263	274	274	304
626000 Hybrid Defined Benefit	8,305	0	0	0
627000 Voya ER-Hybrid-DC	584	0	0	0
627100 Workers Compensation	0	0	0	370
627500 RHCC	2,241	180	180	1,690
628000 Other Benefits	370	370	370	0
628100 Voya ER Hybrid-457 Match	1,461	0	0	0
Subtotal	93,088	95,591	95,591	98,607
PURCHASED SERVICES				
639000 Miscellaneous Contractual Services	0	0	700	0
Subtotal	0	0	700	0
OTHER CHARGES				
655060 Employee Development	875	500	0	500
Subtotal	875	500	0	500
MATERIALS/SUPPLIES				
660300 Textbooks	3,127	1,000	0	1,000
669000 Other Educational Supplies	0	0	2,000	0
669100 Other Educational/Supplies	6,247	6,352	6,352	6,352
Subtotal	9,374	7,352	8,352	7,352
TOTAL	294,433	295,578	296,778	298,370

CAREER/TECHNICAL - SECONDARY - BUSINESS & INFORMATION TECHNOLOGY

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

PERSONNEL	FY 2025 ACTUAL	FY 2026 BUDGET	FY 2026 EXPECTED	FY 2027 BUDGET
Teachers	8	9	9	9

CODE: 2100-611034-460

ACCT# DESCRIPTION

PERSONAL SERVICES					
611210	Teacher Salaries	583,869	630,538	630,538	657,107
616600	One-Time Bonus	6,400	0	0	0
	Subtotal	590,269	630,538	630,538	657,107
EMPLOYEE BENEFITS					
621000	FICA	43,382	48,241	48,241	50,273
622000	VRS Retirement	54,066	89,604	89,604	80,173
622500	VRS Hybrid 1 Percent	0	1,785	1,785	2,502
622510	VRS Hybrid Optional Match	0	4,753	4,753	6,251
623000	Health Insurance	124,652	126,974	126,974	149,374
623500	Dental Insurance	2,367	2,388	2,388	2,692
624000	Group Life Insurance	6,901	7,443	7,443	6,970
625000	VRS Hybrid Disability Insurance	893	804	804	1,201
626000	Hybrid Defined Benefit	28,192	0	0	0
627000	Voya ER-Hybrid-DC	2,046	0	0	0
627100	Workers Compensation	0	0	0	1,305
627500	RHCC	7,004	588	588	5,787
628000	Other Benefits	1,305	1,305	1,305	0
628100	Voya ER Hybrid-457 Match	886	0	0	0
	Subtotal	271,694	283,885	283,885	306,528
PURCHASED SERVICES					
639000	Miscellaneous Contractual Services	691	0	34,600	0
	Subtotal	691	0	34,600	0
OTHER CHARGES					
655040	Travel	0	0	2,000	0
655060	Employee Development	9,332	1,668	0	1,668
	Subtotal	9,332	1,668	2,000	1,668
MATERIALS/SUPPLIES					
660300	Textbooks	23,364	18,110	7,000	18,110
669100	Other Educational/Supplies	10,017	16,715	16,715	16,715
	Subtotal	33,381	34,825	23,715	34,825
TOTAL		905,367	950,916	974,738	1,000,128

CAREER/TECHNICAL - SECONDARY - MARKETING EDUCATION

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

PERSONNEL	FY 2025 ACTUAL	FY 2026 BUDGET	FY 2026 EXPECTED	FY 2027 BUDGET
Teachers	3	3	3	3

CODE: 2100-611034-470
ACCT# DESCRIPTION

PERSONAL SERVICES					
611210	Teacher Salaries	218,205	224,390	224,390	228,782
616600	One-Time Bonus	2,400	0	0	0
	Subtotal	220,605	224,390	224,390	228,782
EMPLOYEE BENEFITS					
621000	FICA	15,866	17,168	17,168	17,503
622000	VRS Retirement	22,332	31,887	31,887	27,912
622500	VRS Hybrid 1 Percent	0	631	631	609
622510	VRS Hybrid Optional Match	0	1,103	1,103	1,521
623000	Health Insurance	44,529	48,499	48,499	81,886
623500	Dental Insurance	1,116	1,164	1,164	844
624000	Group Life Insurance	2,575	2,649	2,649	2,426
625000	VRS Hybrid Disability Insurance	275	284	284	292
626000	Hybrid Defined Benefit	8,675	0	0	0
627000	Voya ER-Hybrid-DC	611	0	0	0
627100	Workers Compensation	0	0	0	493
627500	RHCC	2,640	210	210	2,015
628000	Other Benefits	493	493	493	0
628100	Voya ER Hybrid-457 Match	1,526	0	0	0
	Subtotal	100,638	104,088	104,088	135,501
PURCHASED SERVICES					
639000	Miscellaneous Contractual Services	0	0	7,550	0
	Subtotal	0	0	7,550	0
OTHER CHARGES					
655040	Travel	2,651	2,335	500	2,335
655060	Employee Development	3,101	875	0	875
	Subtotal	5,752	3,210	500	3,210
MATERIALS/SUPPLIES					
660300	Textbooks	6,127	9,100	3,000	9,100
669100	Other Educational/Supplies	2,135	3,794	3,794	4,194
	Subtotal	8,262	12,894	6,794	13,294
TOTAL		335,257	344,582	343,322	380,787

CAREER/TECHNICAL - SECONDARY - CONTRACTED SERVICES

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

PERSONNEL	FY 2025 ACTUAL	FY 2026 BUDGET	FY 2026 EXPECTED	FY 2027 BUDGET
N/A	0	0	0	0

CODE: 2100-611034-510

ACCT# DESCRIPTION

PURCHASED SERVICES					
638600	Contractual-New Horizons	1,580,899	1,701,354	1,701,354	1,701,354
	Subtotal	1,580,899	1,701,354	1,701,354	1,701,354
	TOTAL	1,580,899	1,701,354	1,701,354	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 2025 ACTUAL	FY 2026 BUDGET	FY 2026 EXPECTED	FY 2027 BUDGET
Teachers (NJROTC)	4	4	4	4

ADDITIONAL INFORMATION:

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

CODE: 2100-611034-520

ACCT# DESCRIPTION

PERSONAL SERVICES					
611210	Teacher Salaries	284,137	246,646	246,646	283,449
616600	One-Time Bonus	3,200	0	0	0
	Subtotal	287,337	246,646	246,646	283,449
EMPLOYEE BENEFITS					
621000	FICA	21,590	18,870	18,870	21,686
622000	VRS Retirement	0	35,051	35,051	34,583
622500	VRS Hybrid 1 Percent	0	1,877	1,877	2,836
622510	VRS Hybrid Optional Match	0	3,284	3,284	6,630
623000	Health Insurance	22,800	27,343	27,343	32,519
623500	Dental Insurance	672	420	420	1,040
624000	Group Life Insurance	3,232	2,912	2,912	3,006
625000	VRS Hybrid Disability Insurance	1,259	845	845	1,323
626000	Hybrid Defined Benefit	40,261	0	0	0
627000	Voya ER-Hybrid-DC	2,841	0	0	0
627100	Workers Compensation	0	0	0	397
627500	RHCC	3,314	231	231	2,497
628000	Other Benefits	397	397	397	0
628100	Voya ER Hybrid-457 Match	2,417	0	0	0
	Subtotal	98,783	91,230	91,230	106,517
MATERIALS/SUPPLIES					
669100	Other Educational/Supplies	285	420	420	420
	Subtotal	285	420	420	420
TOTAL		386,405	338,296	338,296	390,386

CAREER/TECHNICAL - SECONDARY - HEALTH & MEDICAL SCIENCES

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

PERSONNEL	FY 2025 ACTUAL	FY 2026 BUDGET	FY 2026 EXPECTED	FY 2027 BUDGET
Teachers	3.2	3.9	3.9	3

ADDITIONAL INFORMATION:

In FY27 decreased .9 FTE Teachers

CODE: 2100-611034-530

ACCT# DESCRIPTION

PERSONAL SERVICES					
611210	Teacher Salaries	250,231	259,480	259,480	212,046
616600	One-Time Bonus	3,200	0	0	0
	Subtotal	253,431	259,480	259,480	212,046
EMPLOYEE BENEFITS					
621000	FICA	18,624	19,852	19,852	16,224
622000	VRS Retirement	8,352	36,875	36,875	25,872
622500	VRS Hybrid 1 Percent	0	1,751	1,751	1,499
622510	VRS Hybrid Optional Match	0	4,123	4,123	3,748
623000	Health Insurance	48,634	51,970	51,970	55,947
623500	Dental Insurance	1,044	1,044	1,044	1,044
624000	Group Life Insurance	2,578	3,065	3,065	2,249
625000	VRS Hybrid Disability Insurance	719	789	789	720
626000	Hybrid Defined Benefit	22,693	0	0	0
627000	Voya ER-Hybrid-DC	1,601	0	0	0
627100	Workers Compensation	0	0	0	53
627500	RHCC	2,643	243	243	1,868
628000	Other Benefits	53	53	53	0
628100	Voya ER Hybrid-457 Match	633	0	0	0
	Subtotal	107,574	119,765	119,765	109,224
PURCHASED SERVICES					
639000	Miscellaneous Contractual Services	0	0	2,800	0
	Subtotal	0	0	2,800	0
OTHER CHARGES					
655060	Employee Development	0	250	0	250
	Subtotal	0	250	0	250
MATERIALS/SUPPLIES					
669000	Other Educational Supplies	3,396	4,700	5,000	4,700
669100	Other Educational/Supplies	9,133	13,000	2,500	14,000
	Subtotal	12,529	17,700	7,500	18,700
TOTAL		373,534	397,195	389,545	340,220

CAREER/TECHNICAL - SECONDARY - TECHNOLOGY EDUCATIONAL

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

PERSONNEL	FY 2025 ACTUAL	FY 2026 BUDGET	FY 2026 EXPECTED	FY 2027 BUDGET
N/A	0	0	0	0

CODE: 2100-611034-531

ACCT# DESCRIPTION

PURCHASED SERVICES					
639000	Miscellaneous Contractual Services	0	0	25,000	0
	Subtotal	0	0	25,000	0
MATERIALS/SUPPLIES					
669000	Other Educational Supplies	0	0	20,350	0
	Subtotal	0	0	20,350	0
	TOTAL	0	0	45,350	0

CAREER/TECHNICAL - SECONDARY - OTHER

Programs and services for the division Career/Technical Education program.

PERSONNEL	FY 2025 ACTUAL	FY 2026 BUDGET	FY 2026 EXPECTED	FY 2027 BUDGET
N/A	0	0	0	0

CODE: 2100-611034-532

ACCT# DESCRIPTION

PERSONAL SERVICES					
616250	Stipends	0	0	4,000	0
	Subtotal	0	0	4,000	0
EMPLOYEE BENEFITS					
621000	FICA	0	0	600	0
	Subtotal	0	0	600	0
PURCHASED SERVICES					
639000	Miscellaneous Contractual Services	0	0	200	0
	Subtotal	0	0	200	0
MATERIALS/SUPPLIES					
669000	Other Educational Supplies	0	0	5,000	0
	Subtotal	0	0	5,000	0
TOTAL		0	0	9,800	0

GIFTED EDUCATION - ELEMENTARY - EXTEND

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

PERSONNEL

	FY 2025 ACTUAL	FY 2026 BUDGET	FY 2026 EXPECTED	FY 2027 BUDGET
Teachers	7	6	6	8

ADDITIONAL INFORMATION:

In FY27 increased 2 FTE Teachers

CODE: 2100-611041-540

ACCT# DESCRIPTION

PERSONAL SERVICES					
611210	Teacher Salaries	462,180	473,958	473,958	604,070
616250	Stipends	840	0	0	900
616600	One-Time Bonus	4,800	0	0	0
	Subtotal	467,820	473,958	473,958	604,970
EMPLOYEE BENEFITS					
621000	FICA	34,588	36,260	36,260	46,214
622000	VRS Retirement	65,250	67,352	67,352	73,701
622500	VRS Hybrid 1 Percent	0	0	0	1,304
622510	VRS Hybrid Optional Match	0	0	0	2,826
623000	Health Insurance	35,995	38,694	38,694	94,026
623500	Dental Insurance	1,219	1,368	1,368	2,208
624000	Group Life Insurance	5,418	5,595	5,595	6,408
625000	VRS Hybrid Disability Insurance	0	0	0	589
627100	Workers Compensation	0	0	0	485
627500	RHCC	5,556	441	441	5,320
628000	Other Benefits	485	485	485	0
	Subtotal	148,511	150,195	150,195	233,081
PURCHASED SERVICES					
639000	Miscellaneous Contractual Services	3,267	5,000	5,000	4,100
	Subtotal	3,267	5,000	5,000	4,100
OTHER CHARGES					
655040	Travel	2,212	1,600	1,600	1,600
655060	Employee Development	2,262	2,000	2,000	2,000
	Subtotal	4,474	3,600	3,600	3,600
MATERIALS/SUPPLIES					
660700	Testing Materials	6,002	10,850	0	0
669000	Other Educational Supplies	10,935	8,000	8,000	8,000
	Subtotal	16,937	18,850	8,000	8,000
EQUIPMENT					
689110	Furniture/Equipment-Additional	70	500	500	500
	Subtotal	70	500	500	500
TOTAL		641,079	652,103	641,253	854,251

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 2025 ACTUAL	FY 2026 BUDGET	FY 2026 EXPECTED	FY 2027 BUDGET
Teachers	1	1	1	1

CODE: 2100-611044-560
ACCT# DESCRIPTION

PERSONAL SERVICES					
611210	Teacher Salaries	65,998	68,381	68,381	70,679
616600	One-Time Bonus	800	0	0	0
	Subtotal	66,798	68,381	68,381	70,679
EMPLOYEE BENEFITS					
621000	FICA	5,210	5,232	5,232	5,407
622000	VRS Retirement	9,378	9,717	9,717	8,623
623000	Health Insurance	0	0	0	1,000
623500	Dental Insurance	280	420	420	420
624000	Group Life Insurance	779	807	807	750
627100	Workers Compensation	0	0	0	111
627500	RHCC	799	64	64	622
628000	Other Benefits	111	111	111	0
	Subtotal	16,557	16,351	16,351	16,933
PURCHASED SERVICES					
639000	Miscellaneous Contractual Services	0	500	500	500
	Subtotal	0	500	500	500
OTHER CHARGES					
655040	Travel	855	600	600	600
655060	Employee Development	0	250	250	250
	Subtotal	855	850	850	850
MATERIALS/SUPPLIES					
660700	Testing Materials	0	500	500	500
669000	Other Educational Supplies	798	1,000	1,000	1,000
	Subtotal	798	1,500	1,500	1,500
EQUIPMENT					
689110	Furniture/Equipment-Additional	0	300	300	300
	Subtotal	0	300	300	300
TOTAL		85,008	87,882	87,882	90,762

OTHER PROGRAMS - TITLE I - PART A

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

PERSONNEL	FY 2025 ACTUAL	FY 2026 BUDGET	FY 2026 EXPECTED	FY 2027 BUDGET
Administrative	0.25	0.25	0.25	0.25
Teachers	6.5	7.5	7.5	8
Para-Educators	0	0	0	0.5
Clerical	0.65	0.65	0.65	0.65

ADDITIONAL INFORMATION:

In FY27 increased .50 FTE para-educator. In FY27 increased .50 FTE Teacher

CODE: 2100-611050-580

ACCT# DESCRIPTION

PERSONAL SERVICES					
611100	Administrative Salaries	20,758	19,560	20,443	20,443
611210	Teacher Salaries	558,204	553,909	620,599	620,599
611410	Para-Educator Salaries	0	0	11,481	11,481
611500	Office Clerical	41,194	38,282	40,009	40,009
615000	Substitute Salaries	1,408	0	3,000	3,000
615950	Overtime	8	0	0	0
	Subtotal	621,572	611,751	695,532	695,532
EMPLOYEE BENEFITS					
621000	FICA	45,350	45,011	45,506	45,506
622000	VRS Retirement	77,387	97,790	68,007	68,007
623000	Health Insurance	67,251	58,435	67,863	67,863
623500	Dental Insurance	1,561	0	0	0
624000	Group Life Insurance	6,916	17,652	7,058	7,058
625000	VRS Hybrid Disability Insurance	187	0	2,025	2,025
626000	Hybrid Defined Benefit	5,904	0	13,200	13,200
627000	Voya ER-Hybrid-DC	416	0	1,086	1,086
627100	Workers Compensation	0	0	0	1,706
627500	RHCC	7,092	0	7,238	7,238
628000	Other Benefits	1,706	1,706	1,706	0
628100	Voya ER Hybrid-457 Match	624	0	2,147	2,147
	Subtotal	214,394	220,594	215,836	215,836
PURCHASED SERVICES					
639000	Miscellaneous Contractual Services	2,044	0	28,783	28,783
639600	Food-Sodexo	805	1,000	3,890	3,890
	Subtotal	2,849	1,000	32,673	32,673
OTHER CHARGES					
655060	Employee Development	0	4,000	0	0
658020	Unappropriated Balance	0	23,223	26,240	26,240
658030	Indirect Costs	25,811	0	0	0
	Subtotal	25,811	27,223	26,240	26,240

CODE:	2100-611050-580	Continued.	FY 2025	FY 2026	FY 2026	FY 2027
ACCT#	DESCRIPTION		ACTUAL	BUDGET	EXPECTED	BUDGET
	MATERIALS/SUPPLIES					
669000	Other Educational Supplies		35,929	39,630	67,333	67,333
669900	Miscellaneous Materials & Supplies		0	0	12,000	12,000
	Subtotal		35,929	39,630	79,333	79,333
	TOTAL		900,555	900,198	1,049,614	1,049,614

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 2025 ACTUAL	FY 2026 BUDGET	FY 2026 EXPECTED	FY 2027 BUDGET
N/A	0	0	0	0

CODE: 2100-611050-581

ACCT# DESCRIPTION

PERSONAL SERVICES					
616250	Stipends	0	0	3,000	0
	Subtotal	0	0	3,000	0
EMPLOYEE BENEFITS					
621000	FICA	0	0	230	0
	Subtotal	0	0	230	0
PURCHASED SERVICES					
639600	Food-Sodexo	1,224	0	3,558	0
	Subtotal	1,224	0	3,558	0
TOTAL		1,224	0	6,788	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.

PERSONNEL	FY 2025 ACTUAL	FY 2026 BUDGET	FY 2026 EXPECTED	FY 2027 BUDGET
Technical	0.45	0.45	0.45	0.45

CODE: 2100-611050-582

ACCT# DESCRIPTION

PERSONAL SERVICES					
611210	Teacher Salaries	0	0	37,000	37,000
611430	Technical Salaries	55,349	55,349	0	0
616250	Stipends	186,778	64,621	154,300	142,000
	Subtotal	242,127	119,970	191,300	179,000
EMPLOYEE BENEFITS					
621000	FICA	19,812	9,589	14,103	17,140
622000	VRS Retirement	6,932	1,338	6,009	2,283
623000	Health Insurance	5,993	4,088	0	382
623500	Dental Insurance	145	0	0	0
624000	Group Life Insurance	809	0	499	189
627500	RHCC	590	0	512	194
628000	Other Benefits	1,423	869	0	0
	Subtotal	35,704	15,884	21,123	20,188
PURCHASED SERVICES					
639000	Miscellaneous Contractual Services	3,832	66,544	28,265	28,265
	Subtotal	3,832	66,544	28,265	28,265
MATERIALS/SUPPLIES					
669000	Other Educational Supplies	1,505	1,999	3,416	3,416
	Subtotal	1,505	1,999	3,416	3,416
TOTAL		283,168	204,397	244,104	230,869

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.

PERSONNEL	FY 2025 ACTUAL	FY 2026 BUDGET	FY 2026 EXPECTED	FY 2027 BUDGET
Technical	0.5	0.4	0.4	0.4

CODE: 2100-611050-585

ACCT# DESCRIPTION

PERSONAL SERVICES					
611210	Teacher Salaries	0	0	27,000	27,000
611430	Technical Salaries	26,225	19,056	0	0
616250	Stipends	1,000	0	2,500	2,500
	Subtotal	27,225	19,056	29,500	29,500
EMPLOYEE BENEFITS					
621000	FICA	77	3,245	191	191
	Subtotal	77	3,245	191	191
PURCHASED SERVICES					
639000	Miscellaneous Contractual Services	2,452	3,300	4,000	4,000
639600	Food-Sodexo	2,571	3,000	2,250	2,250
	Subtotal	5,023	6,300	6,250	6,250
OTHER CHARGES					
655040	Travel	0	3,000	0	2,000
655060	Employee Development	790	5,000	2,000	0
	Subtotal	790	8,000	2,000	2,000
MATERIALS/SUPPLIES					
669000	Other Educational Supplies	6,479	8,834	14,825	7,759
669900	Miscellaneous Materials & Supplies	0	7,066	0	0
	Subtotal	6,479	15,900	14,825	7,759
	TOTAL	39,594	52,501	52,766	45,700

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 2025 ACTUAL	FY 2026 BUDGET	FY 2026 EXPECTED	FY 2027 BUDGET
N/A	0	0	0	0

CODE: 2100-611050-586

ACCT# DESCRIPTION

PERSONAL SERVICES

616250	Stipends	33,725	8,512	43,600	43,600
	Subtotal	33,725	8,512	43,600	43,600

EMPLOYEE BENEFITS

621000	FICA	2,580	-3,442	3,335	3,335
	Subtotal	2,580	-3,442	3,335	3,335

PURCHASED SERVICES

639000	Miscellaneous Contractual Services	2,022	2,523	14,709	14,709
639600	Food-Sodexo	0	-2,000	0	0
	Subtotal	2,022	523	14,709	14,709

OTHER CHARGES

655040	Travel	4,096	-10,228	2,401	2,401
655060	Employee Development	15,740	12,424	0	0
	Subtotal	19,836	2,196	2,401	2,401

TOTAL		58,163	7,789	64,045	64,045
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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 2025 ACTUAL	FY 2026 BUDGET	FY 2026 EXPECTED	FY 2027 BUDGET
Sped Coach	0	1	1	1
Teachers	19.4	19.4	19.4	19.4
Speech Pathologist	1	1	1	1
Para-Educators	34.5	34.5	34.5	34.5
Interpreter/Transliterater VQAS Level 3 or 4	1	1	1	1
Oral Communication Facilitator	3	2	2	2

CODE: 2100-611050-600
ACCT# DESCRIPTION

PERSONAL SERVICES					
611210	Teacher Salaries	1,125,030	1,153,980	930,438	1,078,351
611300	Professional Salaries	4,833	58,848	0	59,878
611410	Para-Educator Salaries	727,806	781,226	656,173	696,261
611430	Technical Salaries	106,331	179,375	109,429	112,712
615950	Overtime	2,546	0	0	0
	Subtotal	1,966,546	2,173,429	1,696,040	1,947,202
EMPLOYEE BENEFITS					
621000	FICA	142,986	166,267	129,747	148,961
622000	VRS Retirement	99,697	331,013	242,124	276,697
623000	Health Insurance	319,465	313,176	216,217	236,593
623500	Dental Insurance	12,285	7,404	7,587	8,187
624000	Group Life Insurance	23,114	25,646	20,013	22,977
625000	VRS Hybrid Disability Insurance	5,647	0	0	0
626000	Hybrid Defined Benefit	178,327	0	0	0
627000	Voya ER-Hybrid-DC	12,497	0	0	0
627100	Workers Compensation	0	0	0	1,500
627500	RHCC	23,675	0	0	0
628000	Other Benefits	1,500	1,500	1,500	0
628100	Voya ER Hybrid-457 Match	10,523	0	0	0
	Subtotal	829,716	845,006	617,188	694,915
PURCHASED SERVICES					
639000	Miscellaneous Contractual Services	272,209	0	156,890	0
	Subtotal	272,209	0	156,890	0
OTHER CHARGES					
658030	Indirect Costs	76,793	74,345	61,753	66,052
	Subtotal	76,793	74,345	61,753	66,052
TOTAL		3,145,264	3,092,780	2,531,871	2,708,169

OTHER PROGRAMS - SPECIAL EDUCATION IMPACT AID

This funding supports the provision of specialized services for military-connected students with disabilities. Special Education Impact Aid helps offset the costs associated with contracted services, including specialized instruction, related services, and evaluations that are not able to be provided in-house.

PERSONNEL	FY 2025 ACTUAL	FY 2026 BUDGET	FY 2026 EXPECTED	FY 2027 BUDGET
N/A	0	0	0	0

CODE: 2100-611050-604

ACCT# DESCRIPTION

PURCHASED SERVICES					
639000	Miscellaneous Contractual Services	0	0	404,000	404,000
	Subtotal	0	0	404,000	404,000
	TOTAL	0	0	404,000	404,000

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 2025 ACTUAL	FY 2026 BUDGET	FY 2026 EXPECTED	FY 2027 BUDGET
N/A	0	0	0	0

CODE: 2100-611050-605

ACCT# DESCRIPTION

	PERSONAL SERVICES				
616250	Stipends	14,250	0	0	0
	Subtotal	14,250	0	0	0
	EMPLOYEE BENEFITS				
621000	FICA	1,090	0	0	0
	Subtotal	1,090	0	0	0
	PURCHASED SERVICES				
639000	Miscellaneous Contractual Services	60,754	0	0	0
	Subtotal	60,754	0	0	0
	OTHER CHARGES				
655040	Travel	252	0	0	0
658030	Indirect Costs	2,014	0	0	0
	Subtotal	2,266	0	0	0
	MATERIALS/SUPPLIES				
669000	Other Educational Supplies	18,033	0	0	0
	Subtotal	18,033	0	0	0
	TOTAL	96,393	0	0	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 2025 ACTUAL	FY 2026 BUDGET	FY 2026 EXPECTED	FY 2027 BUDGET
Technical		1	1	1	1
Teachers		0	2	2	2
<hr/>					
CODE:	2100-611050-608				
ACCT#	DESCRIPTION				
PERSONAL SERVICES					
611210	Teacher Salaries	0	0	235,005	125,000
611430	Technical Salaries	71,869	230,390	171,774	97,302
615000	Substitute Salaries	4,655	48,745	10,000	5,000
616250	Stipends	12,730	75,005	39,870	11,000
	Subtotal	89,254	354,140	456,649	238,302
EMPLOYEE BENEFITS					
621000	FICA	6,565	198	26,449	5,372
622000	VRS Retirement	9,726	34,819	43,567	17,733
623000	Health Insurance	13,370	4,476	48,302	19,660
623100	Retiree Health Care Credit	0	30,000	0	0
623500	Dental Insurance	324	2,115	2,140	871
624000	Group Life Insurance	808	1,000	7,381	3,004
625000	VRS Hybrid Disability Insurance	0	0	1,434	584
626000	Hybrid Defined Benefit	0	0	45,323	18,448
627000	Voya ER-Hybrid-DC	0	0	3,622	1,474
627500	RHCC	828	0	7,566	3,080
	Subtotal	31,621	72,608	185,784	70,226
PURCHASED SERVICES					
639000	Miscellaneous Contractual Services	294,256	117,416	120,070	34,100
	Subtotal	294,256	117,416	120,070	34,100
OTHER CHARGES					
655040	Travel	1,985	92,338	13,525	4,930
655060	Employee Development	2,134	148,485	37,242	1,645
655800	Pupil Transportation	244	0	2,000	0
658030	Indirect Costs	43,119	106,137	125,348	56,440
	Subtotal	47,482	346,960	178,115	63,015
MATERIALS/SUPPLIES					
669000	Other Educational Supplies	5,944	145,570	35,900	22,450
	Subtotal	5,944	145,570	35,900	22,450
EQUIPMENT					
688050	Technology-Hardware Additions	8,207	138,306	199,809	0
	Subtotal	8,207	138,306	199,809	0
TOTAL		476,764	1,175,000	1,176,327	428,093

OTHER PROGRAMS - DODEA MARITIME

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

PERSONNEL	FY 2025 ACTUAL	FY 2026 BUDGET	FY 2026 EXPECTED	FY 2027 BUDGET
Technical	1	1	1	1
<hr/>				
CODE: 2100-611050-610				
ACCT# DESCRIPTION				
PERSONAL SERVICES				
611430 Technical Salaries	72,103	268,186	268,186	187,775
615000 Substitute Salaries	0	5,000	6,400	3,200
616250 Stipends	12,210	65,000	72,630	42,420
Subtotal	84,313	338,186	347,216	233,395
EMPLOYEE BENEFITS				
621000 FICA	6,238	115,000	12,638	14,251
622000 VRS Retirement	10,196	0	45,434	27,610
623000 Health Insurance	11,272	0	50,181	30,811
623500 Dental Insurance	270	0	1,156	0
624000 Group Life Insurance	851	0	3,769	2,294
627500 RHCC	872	0	3,870	2,352
Subtotal	29,699	115,000	117,048	77,318
PURCHASED SERVICES				
639000 Miscellaneous Contractual Services	124,402	665,000	628,630	350,410
Subtotal	124,402	665,000	628,630	350,410
OTHER CHARGES				
655040 Travel	885	31,970	21,583	12,000
655060 Employee Development	6,531	27,324	23,945	2,000
655800 Pupil Transportation	2,956	1,632	9,854	8,000
658030 Indirect Costs	27,461	152,751	164,284	87,700
Subtotal	37,833	213,677	219,666	109,700
MATERIALS/SUPPLIES				
669000 Other Educational Supplies	24,120	267,345	293,780	193,778
Subtotal	24,120	267,345	293,780	193,778
EQUIPMENT				
688050 Technology-Hardware Additions	1,709	792	792	0
Subtotal	1,709	792	792	0
TOTAL	302,076	1,600,000	1,607,132	964,601

OTHER PROGRAMS - SUMMER SCHOOL

The Summer School budget encompasses the school session for elementary and secondary students conducted between the end of the regular school term and the beginning of the next regular school term. Summer School serves the students of York County in various facets of the education program. Instructional services are offered for students in need of remedial work as well as those desiring advanced instruction. The program on the secondary level is designed to provide services enabling students needing credit to retain or meet grade level requirements. This program also provides enrichment instruction for the gifted and talented students. The cost of this program is offset by tuition and state reimbursement. Summer school staff are not reflected in the full-time employee (FTE) counts because these positions are filled by individuals who have opted to work during the summer in addition to their regular roles within the same division. Their primary, permanent positions are located at different sites during the regular school year. As a result, their summer assignments are considered temporary and are not included in the official FTE totals for this site.

PERSONNEL	FY 2025 ACTUAL	FY 2026 BUDGET	FY 2026 EXPECTED	FY 2027 BUDGET
N/A	0	0	0	0

CODE: 2100-611050-620
ACCT# DESCRIPTION

PERSONAL SERVICES					
611210	Teacher Salaries	460,430	389,205	389,205	389,205
611260	Principal Salaries	17,250	15,000	15,000	15,000
611270	Assistant Principal Salaries	10,000	4,500	4,500	4,500
611310	Nurses	0	9,000	9,000	9,000
611410	Para-Educator Salaries	0	38,000	38,000	38,000
611500	Office Clerical	0	6,500	6,500	6,500
	Subtotal	487,680	462,205	462,205	462,205
EMPLOYEE BENEFITS					
621000	FICA	39,147	32,295	32,295	32,295
628000	Other Benefits	300	0	0	0
	Subtotal	39,447	32,295	32,295	32,295
PURCHASED SERVICES					
639000	Miscellaneous Contractual Services	1,155	0	0	0
	Subtotal	1,155	0	0	0
OTHER CHARGES					
655040	Travel	0	500	500	500
	Subtotal	0	500	500	500
MATERIALS/SUPPLIES					
660300	Textbooks	2,625	0	0	0
669900	Miscellaneous Materials & Supplies	5,666	10,000	10,000	10,000
	Subtotal	8,291	10,000	10,000	10,000
TOTAL		536,573	505,000	505,000	505,000

OTHER PROGRAMS - MISCELLANEOUS

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

PERSONNEL	FY 2025 ACTUAL	FY 2026 BUDGET	FY 2026 EXPECTED	FY 2027 BUDGET
Teachers	0.25	0.25	0.25	0

ADDITIONAL INFORMATION:

In FY27 decreased by .25 FTE Teacher

CODE: 2100-611050-640

ACCT# DESCRIPTION

PERSONAL SERVICES					
611210	Teacher Salaries	0	15,372	15,372	0
611410	Para-Educator Salaries	215	0	0	0
616250	Stipends	34,480	0	0	0
	Subtotal	34,695	15,372	15,372	0
EMPLOYEE BENEFITS					
621000	FICA	2,628	1,176	1,176	0
622000	VRS Retirement	0	2,185	2,185	0
622500	VRS Hybrid 1 Percent	0	154	154	0
622510	VRS Hybrid Optional Match	0	270	270	0
624000	Group Life Insurance	8	182	182	0
625000	VRS Hybrid Disability Insurance	4	70	70	0
626000	Hybrid Defined Benefit	140	0	0	0
627000	Voya ER-Hybrid-DC	2	0	0	0
627500	RHCC	12	15	15	0
	Subtotal	2,794	4,052	4,052	0
PURCHASED SERVICES					
639000	Miscellaneous Contractual Services	6,563	0	0	0
	Subtotal	6,563	0	0	0
OTHER CHARGES					
655040	Travel	4,657	0	0	0
655060	Employee Development	135	0	0	0
	Subtotal	4,792	0	0	0
MATERIALS/SUPPLIES					
669000	Other Educational Supplies	53	0	0	0
669900	Miscellaneous Materials & Supplies	2,990	0	0	0
	Subtotal	3,043	0	0	0
TOTAL		51,887	19,424	19,424	0

OTHER PROGRAMS - ISAEP

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

PERSONNEL	FY 2025 ACTUAL	FY 2026 BUDGET	FY 2026 EXPECTED	FY 2027 BUDGET
Teachers	0.25	0.25	0.25	0.25

CODE: 2100-611050-641

ACCT# DESCRIPTION

PERSONAL SERVICES					
611210	Teacher Salaries	14,889	12,982	12,982	12,982
	Subtotal	14,889	12,982	12,982	12,982
EMPLOYEE BENEFITS					
621000	FICA	1,136	993	993	993
624000	Group Life Insurance	75	0	0	0
625000	VRS Hybrid Disability Insurance	67	0	0	0
626000	Hybrid Defined Benefit	2,116	0	0	0
627000	Voya ER-Hybrid-DC	149	0	0	0
627500	RHCC	286	0	0	0
628100	Voya ER Hybrid-457 Match	372	0	0	0
	Subtotal	4,201	993	993	993
MATERIALS/SUPPLIES					
669900	Miscellaneous Materials & Supplies	399	2,079	2,079	2,079
	Subtotal	399	2,079	2,079	2,079
	TOTAL	19,489	16,054	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 2025 ACTUAL	FY 2026 BUDGET	FY 2026 EXPECTED	FY 2027 BUDGET
Teachers	3	3	3	3
Para-Educators	1	0	0	0

CODE: 2100-611050-642
ACCT# DESCRIPTION

PERSONAL SERVICES					
611210	Teacher Salaries	249,325	415,090	195,108	199,011
	Subtotal	249,325	415,090	195,108	199,011
EMPLOYEE BENEFITS					
621000	FICA	14,574	31,756	14,926	15,224
622000	VRS Retirement	20,291	61,094	27,725	28,279
622500	VRS Hybrid 1 Percent	0	601	0	0
622510	VRS Hybrid Optional Match	0	2,372	0	0
623000	Health Insurance	25,680	80,479	0	83,664
623500	Dental Insurance	520	1,560	0	1,260
624000	Group Life Insurance	2,369	4,829	2,302	2,348
625000	VRS Hybrid Disability Insurance	261	271	0	0
626000	Hybrid Defined Benefit	8,238	0	0	0
627000	Voya ER-Hybrid-DC	580	0	0	0
627500	RHCC	2,429	194	0	0
628100	Voya ER Hybrid-457 Match	290	0	0	0
	Subtotal	75,232	183,156	44,953	130,775
PURCHASED SERVICES					
639000	Miscellaneous Contractual Services	455	5,648	5,648	10,000
	Subtotal	455	5,648	5,648	10,000
OTHER CHARGES					
655040	Travel	778	0	0	0
655060	Employee Development	2,099	6,000	4,000	7,000
655800	Pupil Transportation	0	2,000	1,000	2,000
	Subtotal	2,877	8,000	5,000	9,000
MATERIALS/SUPPLIES					
669900	Miscellaneous Materials & Supplies	25,723	61,857	69,000	120,000
	Subtotal	25,723	61,857	69,000	120,000
EQUIPMENT					
689110	Furniture/Equipment-Additional	2,247	10,000	57,000	31,214
	Subtotal	2,247	10,000	57,000	31,214
TOTAL		355,859	683,751	376,709	500,000

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 2025 ACTUAL	FY 2026 BUDGET	FY 2026 EXPECTED	FY 2027 BUDGET
Para-Educators	1.5	3.5	1.5	1.5

CODE: 2100-611050-643

ACCT# DESCRIPTION

PERSONAL SERVICES					
611410	Para-Educator Salaries	42,054	33,680	42,305	43,151
615950	Overtime	102	0	0	0
	Subtotal	42,156	33,680	42,305	43,151
EMPLOYEE BENEFITS					
621000	FICA	3,111	2,577	3,236	3,301
622000	VRS Retirement	0	5,129	6,012	6,132
623000	Health Insurance	0	4,854	0	0
623500	Dental Insurance	0	150	0	0
624000	Group Life Insurance	504	397	499	509
625000	VRS Hybrid Disability Insurance	192	0	0	0
626000	Hybrid Defined Benefit	6,071	0	0	0
627000	Voya ER-Hybrid-DC	415	0	0	0
627100	Workers Compensation	0	0	0	500
627500	RHCC	517	0	0	0
628000	Other Benefits	500	500	500	0
628100	Voya ER Hybrid-457 Match	214	0	0	0
	Subtotal	11,524	13,607	10,247	10,442
OTHER CHARGES					
658030	Indirect Costs	1,351	1,436	1,325	1,339
	Subtotal	1,351	1,436	1,325	1,339
MATERIALS/SUPPLIES					
669900	Miscellaneous Materials & Supplies	0	5,586	432	0
	Subtotal	0	5,586	432	0
TOTAL		55,031	54,309	54,309	54,932

OTHER PROGRAMS - K-12 INNOVATION GRANT

Grant funding to support systemic High School Program Innovation including student centered learning, with progress based on student demonstrated proficiency.

PERSONNEL	FY 2025 ACTUAL	FY 2026 BUDGET	FY 2026 EXPECTED	FY 2027 BUDGET
N/A	0	0	0	0

CODE: 2100-611050-644

ACCT# DESCRIPTION

	PERSONAL SERVICES				
616250	Stipends	0	0	2,000	0
	Subtotal	0	0	2,000	0
	EMPLOYEE BENEFITS				
621000	FICA	0	0	153	0
	Subtotal	0	0	153	0
	PURCHASED SERVICES				
639000	Miscellaneous Contractual Services	0	0	10,000	0
	Subtotal	0	0	10,000	0
	MATERIALS/SUPPLIES				
669900	Miscellaneous Materials & Supplies	0	0	17,847	0
	Subtotal	0	0	17,847	0
	EQUIPMENT				
689110	Furniture/Equipment-Additional	0	0	20,000	0
	Subtotal	0	0	20,000	0
	TOTAL	0	0	50,000	0

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 2025 ACTUAL	FY 2026 BUDGET	FY 2026 EXPECTED	FY 2027 BUDGET
N/A	0	0	0	0

CODE: 2100-611050-650

ACCT# DESCRIPTION

TRANSFERS					
693050	Transfer to County-Debt Service	104,851	105,146	105,146	105,557
	Subtotal	104,851	105,146	105,146	105,557
	TOTAL	104,851	105,146	105,146	105,557

OTHER PROGRAMS - ESSER/GEER CLEANING SUPPLIES

The Coronavirus Aid, Relief, and Economic Security (CARES) Act awarded emergency relief funds to states for elementary and secondary education through the Elementary and Secondary School Emergency Relief (ESSER) Fund and the Governor’s Emergency Education Relief (GEER) Fund.

PERSONNEL	FY 2025 ACTUAL	FY 2026 BUDGET	FY 2026 EXPECTED	FY 2027 BUDGET
N/A	0	0	0	0

CODE: 2100-611050-725

ACCT# DESCRIPTION

MATERIALS/SUPPLIES					
669900	Miscellaneous Materials & Supplies	138	0	0	0
	Subtotal	138	0	0	0
	TOTAL	138	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 2025 ACTUAL	FY 2026 BUDGET	FY 2026 EXPECTED	FY 2027 BUDGET
N/A	0	0	0	0

CODE: 2100-611050-735

ACCT# DESCRIPTION

	PERSONAL SERVICES				
615000	Substitute Salaries	105,733	0	0	0
	Subtotal	105,733	0	0	0
	EMPLOYEE BENEFITS				
621000	FICA	6,972	0	0	0
623000	Health Insurance	241	0	0	0
623500	Dental Insurance	7	0	0	0
	Subtotal	7,220	0	0	0
	OTHER CHARGES				
658020	Unappropriated Balance	9,050	0	0	0
658030	Indirect Costs	21,809	0	0	0
	Subtotal	30,859	0	0	0
	TOTAL	143,812	0	0	0

OTHER PROGRAMS - MCKINNEY-VENTO ARP HOMELESS II

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

PERSONNEL	FY 2025 ACTUAL	FY 2026 BUDGET	FY 2026 EXPECTED	FY 2027 BUDGET
N/A	0	0	0	0

CODE: 2100-611050-736

ACCT# DESCRIPTION

MATERIALS/SUPPLIES				
669900	Miscellaneous Materials & Supplies	10,004	0	0
	Subtotal	10,004	0	0
	TOTAL	10,004	0	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.

PERSONNEL	FY 2025 ACTUAL	FY 2026 BUDGET	FY 2026 EXPECTED	FY 2027 BUDGET
N/A	0	0	0	0

CODE: 2100-611050-737

ACCT# DESCRIPTION

MATERIALS/SUPPLIES					
669900	Miscellaneous Materials & Supplies	15,989	0	0	0
	Subtotal	15,989	0	0	0
	TOTAL	15,989	0	0	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 2025 ACTUAL	FY 2026 BUDGET	FY 2026 EXPECTED	FY 2027 BUDGET
N/A	0	0	0	0

CODE: 2100-611050-738

ACCT# DESCRIPTION

	PERSONAL SERVICES				
616250	Stipends	9,844	0	0	0
	Subtotal	9,844	0	0	0
	EMPLOYEE BENEFITS				
621000	FICA	753	0	0	0
	Subtotal	753	0	0	0
	OTHER CHARGES				
655040	Travel	1,010	0	0	0
655060	Employee Development	2,039	0	0	0
	Subtotal	3,049	0	0	0
	MATERIALS/SUPPLIES				
669900	Miscellaneous Materials & Supplies	255	0	0	0
	Subtotal	255	0	0	0
	TOTAL	13,901	0	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 2025 ACTUAL	FY 2026 BUDGET	FY 2026 EXPECTED	FY 2027 BUDGET
N/A	0	0	0	0

CODE: 2100-611050-739

ACCT# DESCRIPTION

PERSONAL SERVICES					
616250	Stipends	13,000	0	0	0
	Subtotal	13,000	0	0	0
EMPLOYEE BENEFITS					
621000	FICA	995	0	0	0
	Subtotal	995	0	0	0
MATERIALS/SUPPLIES					
669900	Miscellaneous Materials & Supplies	60,605	0	0	0
	Subtotal	60,605	0	0	0
	TOTAL	74,600	0	0	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 2025 ACTUAL	FY 2026 BUDGET	FY 2026 EXPECTED	FY 2027 BUDGET
N/A	0	0	0	0

CODE: 2100-611050-740

ACCT# DESCRIPTION

PERSONAL SERVICES					
616250	Stipends	20,000	16,250	35,386	0
	Subtotal	20,000	16,250	35,386	0
EMPLOYEE BENEFITS					
621000	FICA	1,530	1,356	2,128	0
	Subtotal	1,530	1,356	2,128	0
PURCHASED SERVICES					
639000	Miscellaneous Contractual Services	3,972	5,000	5,000	0
639600	Food-Sodexo	5,488	5,000	3,000	0
	Subtotal	9,460	10,000	8,000	0
OTHER CHARGES					
655060	Employee Development	4,197	5,000	5,250	0
655800	Pupil Transportation	1,357	1,500	2,500	0
	Subtotal	5,554	6,500	7,750	0
MATERIALS/SUPPLIES					
669900	Miscellaneous Materials & Supplies	20,957	23,394	30,098	0
	Subtotal	20,957	23,394	30,098	0
	TOTAL	57,501	57,500	83,362	0

OTHER PROGRAMS - MCKINNEY VENTO NON-SUBGRANT

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

PERSONNEL	FY 2025 ACTUAL	FY 2026 BUDGET	FY 2026 EXPECTED	FY 2027 BUDGET
N/A	0	0	0	0

CODE: 2100-611050-741
ACCT# DESCRIPTION

	PERSONAL SERVICES				
616250	Stipends	10,000	10,000	10,000	10,000
	Subtotal	10,000	10,000	10,000	10,000
	EMPLOYEE BENEFITS				
621000	FICA	765	765	765	765
	Subtotal	765	765	765	765
	OTHER CHARGES				
655040	Travel	639	0	0	0
655060	Employee Development	2,019	0	0	0
658030	Indirect Costs	346	0	0	0
	Subtotal	3,004	0	0	0
	TOTAL	13,769	10,765	10,765	10,765

OTHER PROGRAMS - SEAPERCH GRANT

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 2025 ACTUAL	FY 2026 BUDGET	FY 2026 EXPECTED	FY 2027 BUDGET
N/A	0	0	0	0

CODE: 2100-611050-744

ACCT# DESCRIPTION

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

OTHER PROGRAMS - 2024 DODEA WORLD LANGUAGE GRANT

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 2025 ACTUAL	FY 2026 BUDGET	FY 2026 EXPECTED	FY 2027 BUDGET
Teacher	2	2	2	2
Technical	1	1	1	1

CODE: 2100-611050-745
ACCT# DESCRIPTION

PERSONAL SERVICES					
611210	Teacher Salaries	0	520,000	782,135	782,135
611430	Technical Salaries	0	194,600	203,449	203,449
615000	Substitute Salaries	0	15,000	3,000	3,000
616250	Stipends	0	23,500	24,250	24,250
	Subtotal	0	753,100	1,012,834	1,012,834
EMPLOYEE BENEFITS					
621000	FICA	0	2,945	73,821	73,821
622000	VRS Retirement	0	510,596	70,372	70,372
623000	Health Insurance	0	0	146,893	146,893
623500	Dental Insurance	0	0	2,277	2,277
624000	Group Life Insurance	0	0	12,300	12,300
625000	VRS Hybrid Disability Insurance	0	0	2,305	2,305
626000	Hybrid Defined Benefit	0	0	72,716	72,716
627000	Voya ER-Hybrid-DC	0	0	5,581	5,581
627500	RHCC	0	0	12,609	12,609
628100	Voya ER Hybrid-457 Match	0	0	7,211	7,211
	Subtotal	0	513,541	406,085	406,085
PURCHASED SERVICES					
639000	Miscellaneous Contractual Services	13,000	360,000	67,000	67,000
	Subtotal	13,000	360,000	67,000	67,000
OTHER CHARGES					
655040	Travel	692	10,000	6,000	6,000
655060	Employee Development	935	3,000	1,040	1,040
658030	Indirect Costs	1,466	200,000	151,925	151,925
	Subtotal	3,093	213,000	158,965	158,965
MATERIALS/SUPPLIES					
669000	Other Educational Supplies	30	160,359	15,116	15,116
	Subtotal	30	160,359	15,116	15,116
EQUIPMENT					
688050	Technology-Hardware Additions	0	0	10,000	10,000
	Subtotal	0	0	10,000	10,000
TOTAL		16,123	2,000,000	1,670,000	1,670,000

OTHER PROGRAMS - RESTRAINT & SECLUSION GRANT

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

PERSONNEL	FY 2025 ACTUAL	FY 2026 BUDGET	FY 2026 EXPECTED	FY 2027 BUDGET
N/A	0	0	0	0

CODE: 2100-611050-746

ACCT# DESCRIPTION

PURCHASED SERVICES					
639000	Miscellaneous Contractual Services	6,023	0	3,420	0
	Subtotal	6,023	0	3,420	0
	TOTAL	6,023	0	3,420	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 2025 ACTUAL	FY 2026 BUDGET	FY 2026 EXPECTED	FY 2027 BUDGET
N/A	0	0	0	0

CODE: 2100-611050-747

ACCT# DESCRIPTION

MATERIALS/SUPPLIES					
660700	Testing Materials	9,601	0	8,910	0
	Subtotal	9,601	0	8,910	0
	TOTAL	9,601	0	8,910	0

OTHER PROGRAMS - ASSISTING VVA SUMMER SESSION FY25

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

PERSONNEL	FY 2025 ACTUAL	FY 2026 BUDGET	FY 2026 EXPECTED	FY 2027 BUDGET
N/A	0	0	0	0

CODE: 2100-611050-748

ACCT# DESCRIPTION

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

OTHER PROGRAMS - SEGM-SCHOOL EQUIPMENT SECURITY GRANT

These funds are approved for the purchase and installation of the eligible school security equipment at York High School.

PERSONNEL	FY 2025 ACTUAL	FY 2026 BUDGET	FY 2026 EXPECTED	FY 2027 BUDGET
N/A	0	0	0	0

CODE: 2100-611050-749

ACCT# DESCRIPTION

PURCHASED SERVICES					
639000	Miscellaneous Contractual Services	0	0	42,000	0
	Subtotal	0	0	42,000	0
EQUIPMENT					
689210	Furniture/Equipment-Replacement	0	0	208,000	0
	Subtotal	0	0	208,000	0
TOTAL		0	0	250,000	0

OTHER PROGRAMS - STEM + C GRANT

Grant funding to increase awareness of careers in science, technology, engineering, mathematics, and computing, including computer science, computational thinking, and computer coding (STEM+C) among teachers and students. Engage students in extracurricular, STEM+C related team building activities through problem-based, project-based team competitions. Foster STEM+C competition team development and growth throughout Virginia. Focus on STEM+C literacy skills through hands-on experiences. These experiences will include problem-driven integrated STEM+C activities that use collaboration, communication, creativity, critical thinking, and ethics to explore the challenges and opportunities of the STEM+C Competition Team Grant Initiative.

PERSONNEL	FY 2025 ACTUAL	FY 2026 BUDGET	FY 2026 EXPECTED	FY 2027 BUDGET
N/A	0	0	0	0

CODE: 2100-611050-750
 ACCT# DESCRIPTION

PERSONAL SERVICES					
616250	Stipends	0	0	500	0
	Subtotal	0	0	500	0
EMPLOYEE BENEFITS					
621000	FICA	0	0	38	0
	Subtotal	0	0	38	0
PURCHASED SERVICES					
639000	Miscellaneous Contractual Services	0	0	420	0
	Subtotal	0	0	420	0
OTHER CHARGES					
655040	Travel	0	0	340	0
	Subtotal	0	0	340	0
MATERIALS/SUPPLIES					
669000	Other Educational Supplies	0	0	3,702	0
	Subtotal	0	0	3,702	0
	TOTAL	0	0	5,000	0

OTHER PROGRAMS - VTSS-POSITIVE BEHAVIOR

Grant funding to expand and enhance implementation of a system of positive behavioral interventions and supports within the Virginia Tiered Systems of Supports (VTSS).

PERSONNEL	FY 2025 ACTUAL	FY 2026 BUDGET	FY 2026 EXPECTED	FY 2027 BUDGET
N/A	0	0	0	0

CODE: 2100-611050-751

ACCT# DESCRIPTION

	PERSONAL SERVICES				
616250	Stipends	0	0	26,400	26,400
	Subtotal	0	0	26,400	26,400
	EMPLOYEE BENEFITS				
621000	FICA	0	0	2,020	2,020
	Subtotal	0	0	2,020	2,020
	PURCHASED SERVICES				
639000	Miscellaneous Contractual Services	0	0	12,824	12,824
	Subtotal	0	0	12,824	12,824
	OTHER CHARGES				
655040	Travel	0	0	13,756	13,756
	Subtotal	0	0	13,756	13,756
	TOTAL	0	0	55,000	55,000

OTHER PROGRAMS - GOTEC GRANT

Grant funding to implement a GoTec lab in York County School Division.

PERSONNEL	FY 2025 ACTUAL	FY 2026 BUDGET	FY 2026 EXPECTED	FY 2027 BUDGET
N/A	0	0	0	0

CODE: 2100-611050-752

ACCT# DESCRIPTION

MATERIALS/SUPPLIES					
669900	Miscellaneous Materials & Supplies	0	0	62,620	0
	Subtotal	0	0	62,620	0
EQUIPMENT					
688050	Technology-Hardware Additions	0	0	17,107	0
689110	Furniture/Equipment-Additional	0	0	48,333	0
	Subtotal	0	0	65,440	0
TOTAL		0	0	128,060	0

OTHER PROGRAMS - STEM EVENT GRANT

Grant funding intended to support the STEM Expo event at Tabb High School.

PERSONNEL	FY 2025 ACTUAL	FY 2026 BUDGET	FY 2026 EXPECTED	FY 2027 BUDGET
N/A	0	0	0	0

CODE: 2100-611050-753**ACCT# DESCRIPTION**

	PERSONAL SERVICES				
616250	Stipends	0	0	1,375	0
	Subtotal	0	0	1,375	0
	EMPLOYEE BENEFITS				
621000	FICA	0	0	105	0
	Subtotal	0	0	105	0
	PURCHASED SERVICES				
635000	Printing	0	0	150	0
	Subtotal	0	0	150	0
	MATERIALS/SUPPLIES				
669000	Other Educational Supplies	0	0	3,370	0
	Subtotal	0	0	3,370	0
	TOTAL	0	0	5,000	0

OTHER PROGRAMS - MATH ACCELERATION GRANT

Grant funding to support a summer bridge program to prepare students for acceleration and increase the number of teachers endorsed in Algebra I.

PERSONNEL	FY 2025 ACTUAL	FY 2026 BUDGET	FY 2026 EXPECTED	FY 2027 BUDGET
N/A	0	0	0	0

CODE: 2100-611050-754

ACCT# DESCRIPTION

	PERSONAL SERVICES				
616250	Stipends	0	0	26,445	0
	Subtotal	0	0	26,445	0
	EMPLOYEE BENEFITS				
621000	FICA	0	0	2,023	0
	Subtotal	0	0	2,023	0
	OTHER CHARGES				
655060	Employee Development	0	0	2,880	0
	Subtotal	0	0	2,880	0
	MATERIALS/SUPPLIES				
669000	Other Educational Supplies	0	0	10,868	0
	Subtotal	0	0	10,868	0
	TOTAL	0	0	42,216	0

**COUNSELING SERVICE - ELEMENTARY - ELEMENTARY SCHOOL
COUNSELING**

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

PERSONNEL	FY 2025 ACTUAL	FY 2026 BUDGET	FY 2026 EXPECTED	FY 2027 BUDGET
Counselors	17	18	18	18

CODE: 2100-612121-000
ACCT# DESCRIPTION

PERSONAL SERVICES					
611230	Counselor Salaries	1,084,583	1,157,108	1,157,108	1,201,546
616600	One-Time Bonus	13,600	0	0	0
	Subtotal	1,098,183	1,157,108	1,157,108	1,201,546
EMPLOYEE BENEFITS					
621000	FICA	81,899	88,527	88,527	91,928
622000	VRS Retirement	47,217	164,435	164,435	146,597
622500	VRS Hybrid 1 Percent	0	7,543	7,543	8,443
622510	VRS Hybrid Optional Match	0	13,196	13,196	21,096
623000	Health Insurance	128,895	139,251	139,251	166,383
623500	Dental Insurance	3,686	3,552	3,552	4,216
624000	Group Life Insurance	12,800	13,661	13,661	12,746
625000	VRS Hybrid Disability Insurance	3,386	3,399	3,399	4,056
626000	Hybrid Defined Benefit	106,923	0	0	0
627000	Voya ER-Hybrid-DC	7,536	0	0	0
627100	Workers Compensation	0	0	0	1,028
627500	RHCC	13,125	1,079	1,079	10,581
628000	Other Benefits	1,028	1,028	1,028	0
628100	Voya ER Hybrid-457 Match	6,495	0	0	0
	Subtotal	412,990	435,671	435,671	467,074
OTHER CHARGES					
655040	Travel	74	1,106	1,106	1,106
659020	Curriculum Development	0	1,500	1,500	1,500
	Subtotal	74	2,606	2,606	2,606
MATERIALS/SUPPLIES					
669900	Miscellaneous Materials & Supplies	13,330	16,000	16,000	16,000
	Subtotal	13,330	16,000	16,000	16,000
TOTAL		1,524,577	1,611,385	1,611,385	1,687,226

COUNSELING SERVICE - SECONDARY - SECONDARY SCHOOL COUNSELING

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

PERSONNEL	FY 2025 ACTUAL	FY 2026 BUDGET	FY 2026 EXPECTED	FY 2027 BUDGET
Counselors	28	28	28	28
Clerical	8	8	8	8

CODE: 2100-612124-000

ACCT# DESCRIPTION

PERSONAL SERVICES					
611230	Counselor Salaries	2,075,572	2,170,417	2,170,417	2,280,879
611500	Office Clerical	343,722	357,852	357,852	391,312
615950	Overtime	3,818	0	0	0
616000	Supplements	0	2,732	2,732	0
616600	One-Time Bonus	28,800	0	0	0
	Subtotal	2,451,912	2,531,001	2,531,001	2,672,191
EMPLOYEE BENEFITS					
621000	FICA	177,946	193,429	193,429	204,439
622000	VRS Retirement	220,454	359,285	359,285	326,023
622500	VRS Hybrid 1 Percent	0	9,008	9,008	10,187
622510	VRS Hybrid Optional Match	0	18,487	18,487	24,997
623000	Health Insurance	450,666	499,197	499,197	506,057
623500	Dental Insurance	8,135	8,616	8,616	9,360
624000	Group Life Insurance	28,468	29,853	29,853	28,344
625000	VRS Hybrid Disability Insurance	3,848	4,057	4,057	4,853
626000	Hybrid Defined Benefit	121,445	0	0	0
627000	Voya ER-Hybrid-DC	8,605	0	0	0
627100	Workers Compensation	0	0	0	3,302
627500	RHCC	29,118	2,357	2,357	23,534
628000	Other Benefits	3,302	3,302	3,302	0
628100	Voya ER Hybrid-457 Match	6,654	0	0	0
	Subtotal	1,058,641	1,127,591	1,127,591	1,141,096
PURCHASED SERVICES					
639000	Miscellaneous Contractual Services	52,120	55,000	55,000	55,000
	Subtotal	52,120	55,000	55,000	55,000
OTHER CHARGES					
655040	Travel	384	1,105	1,105	1,105
655060	Employee Development	1,940	5,000	5,000	5,000
659020	Curriculum Development	0	1,250	1,250	1,250
	Subtotal	2,324	7,355	7,355	7,355

		FY 2025	FY 2026	FY 2026	FY 2027
		ACTUAL	BUDGET	EXPECTED	BUDGET
CODE: 2100-612124-000 Continued.					
ACCT#	DESCRIPTION				
MATERIALS/SUPPLIES					
660010	Stationery/Forms/Office Supplies	186	889	889	889
669900	Miscellaneous Materials & Supplies	7,919	6,560	6,560	6,560
	Subtotal	8,105	7,449	7,449	7,449
TOTAL		3,573,102	3,728,396	3,728,396	3,883,091

SOCIAL WORK SERVICES

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

PERSONNEL	FY 2025 ACTUAL	FY 2026 BUDGET	FY 2026 EXPECTED	FY 2027 BUDGET
Social Worker	7	7	7	7

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

PERSONAL SERVICES					
611340	Social Worker	405,557	458,098	458,098	469,835
616600	One-Time Bonus	4,800	0	0	0
	Subtotal	410,357	458,098	458,098	469,835
EMPLOYEE BENEFITS					
621000	FICA	29,991	35,047	35,047	35,947
622000	VRS Retirement	12,588	65,100	65,100	57,323
622500	VRS Hybrid 1 Percent	0	3,163	3,163	3,844
622510	VRS Hybrid Optional Match	0	5,532	5,532	9,188
623000	Health Insurance	70,120	74,670	74,670	65,376
623500	Dental Insurance	1,480	1,440	1,440	1,860
624000	Group Life Insurance	4,662	5,407	5,407	4,983
625000	VRS Hybrid Disability Insurance	1,379	1,425	1,425	1,809
626000	Hybrid Defined Benefit	43,552	0	0	0
627000	Voya ER-Hybrid-DC	3,065	0	0	0
627500	RHCC	4,781	426	426	4,138
628100	Voya ER Hybrid-457 Match	2,470	0	0	0
	Subtotal	174,088	192,210	192,210	184,468
TOTAL		584,445	650,308	650,308	654,303

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 2025 ACTUAL	FY 2026 BUDGET	FY 2026 EXPECTED	FY 2027 BUDGET
N/A	0	0	0	0

ADDITIONAL INFORMATION:

Employees in this GL are work as required.

CODE: 2100-612300-000

ACCT# DESCRIPTION

	PERSONAL SERVICES				
611210	Teacher Salaries	148,989	73,716	73,716	73,716
	Subtotal	148,989	73,716	73,716	73,716
	EMPLOYEE BENEFITS				
621000	FICA	11,829	5,638	5,638	5,638
	Subtotal	11,829	5,638	5,638	5,638
	TOTAL	160,818	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 2025 ACTUAL	FY 2026 BUDGET	FY 2026 EXPECTED	FY 2027 BUDGET
Administrative	2	2	2	2
Teacher	0	1	1	1
Technical	10	9	9	8
Clerical	1	1	1	1

ADDITIONAL INFORMATION:

In FY27 decreased 1 FTE Technical

CODE: 2100-613110-000
ACCT# DESCRIPTION

PERSONAL SERVICES					
611100	Administrative Salaries	256,265	301,757	301,757	336,079
611210	Teacher Salaries	0	30,012	30,012	82,345
611430	Technical Salaries	693,495	801,278	801,278	804,261
611500	Office Clerical	44,036	45,586	45,586	47,080
615950	Overtime	443	0	0	0
616600	One-Time Bonus	9,600	0	0	0
	Subtotal	1,003,839	1,178,633	1,178,633	1,269,765
EMPLOYEE BENEFITS					
621000	FICA	74,106	90,172	90,172	97,143
622000	VRS Retirement	111,496	180,995	180,995	154,918
622500	VRS Hybrid 1 Percent	0	1,784	1,784	1,843
622510	VRS Hybrid Optional Match	0	3,122	3,122	4,606
623000	Health Insurance	155,087	181,050	181,050	217,174
623500	Dental Insurance	3,382	3,648	3,648	3,848
624000	Group Life Insurance	11,826	13,914	13,914	13,466
625000	VRS Hybrid Disability Insurance	979	804	804	885
626000	Hybrid Defined Benefit	30,920	0	0	0
627000	Voya ER-Hybrid-DC	2,158	0	0	0
627100	Workers Compensation	0	0	0	1,016
627500	RHCC	12,127	1,096	1,096	11,178
628000	Other Benefits	1,016	1,016	1,016	0
628100	Voya ER Hybrid-457 Match	4,396	0	0	0
	Subtotal	407,493	477,601	477,601	506,077
PURCHASED SERVICES					
639000	Miscellaneous Contractual Services	8,482	0	0	8,500
	Subtotal	8,482	0	0	8,500
OTHER CHARGES					
655040	Travel	2,838	9,648	9,648	8,784
655060	Employee Development	867	9,500	9,500	5,500
	Subtotal	3,705	19,148	19,148	14,284

CODE: 2100-613110-000 Continued.		FY 2025	FY 2026	FY 2026	FY 2027
ACCT# DESCRIPTION		ACTUAL	BUDGET	EXPECTED	BUDGET
	MATERIALS/SUPPLIES				
660010	Stationery/Forms/Office Supplies	35	142	142	142
669900	Miscellaneous Materials & Supplies	5,205	6,000	6,000	6,000
	Subtotal	5,240	6,142	6,142	6,142
	TOTAL	1,428,759	1,681,524	1,681,524	1,804,768

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 2025 ACTUAL	FY 2026 BUDGET	FY 2026 EXPECTED	FY 2027 BUDGET
Administrative	4.75	4.75	4.75	4.75
Teacher	0	0.5	0.5	0.5
Technical	7.75	7.75	7.75	7.75
Clerical	5.6	5.6	5.6	5.6

CODE: 2100-613120-000
ACCT# DESCRIPTION

PERSONAL SERVICES					
611100	Administrative Salaries	658,636	615,892	615,892	688,173
611210	Teacher Salaries	0	33,965	33,965	0
611430	Technical Salaries	747,951	770,611	770,611	784,193
611500	Office Clerical	289,271	296,219	296,219	292,001
615950	Overtime	477	0	0	0
616250	Stipends	33,528	46,000	46,000	47,383
616600	One-Time Bonus	14,080	0	0	0
	Subtotal	1,743,943	1,762,687	1,762,687	1,811,750
EMPLOYEE BENEFITS					
621000	FICA	130,407	133,786	133,786	137,432
622000	VRS Retirement	195,714	243,951	243,951	215,262
622500	VRS Hybrid 1 Percent	0	3,428	3,428	3,955
622510	VRS Hybrid Optional Match	0	6,000	6,000	9,251
623000	Health Insurance	194,404	216,764	216,764	250,766
623500	Dental Insurance	4,735	4,800	4,800	5,276
624000	Group Life Insurance	19,728	20,267	20,267	18,713
625000	VRS Hybrid Disability Insurance	1,240	1,546	1,546	1,846
626000	Hybrid Defined Benefit	39,123	0	0	0
627000	Voya ER-Hybrid-DC	2,738	0	0	0
627100	Workers Compensation	0	0	0	2,282
627500	RHCC	20,173	1,599	1,599	15,536
628000	Other Benefits	124,283	2,282	2,282	0
628100	Voya ER Hybrid-457 Match	3,217	0	0	0
	Subtotal	735,762	634,423	634,423	660,319
PURCHASED SERVICES					
639000	Miscellaneous Contractual Services	90,288	127,119	127,119	116,119
	Subtotal	90,288	127,119	127,119	116,119

		FY 2025	FY 2026	FY 2026	FY 2027
		ACTUAL	BUDGET	EXPECTED	BUDGET
CODE:	2100-613120-000 Continued.				
ACCT#	DESCRIPTION				
	OTHER CHARGES				
655040	Travel	40,048	39,100	39,100	52,022
655060	Employee Development	12,444	25,047	25,047	21,547
658010	Dues/Memberships	1,600	1,830	1,830	1,830
659020	Curriculum Development	2,755	5,613	5,613	5,613
	Subtotal	56,847	71,590	71,590	81,012
	MATERIALS/SUPPLIES				
660010	Stationery/Forms/Office Supplies	15,063	16,408	16,408	16,408
669000	Other Educational Supplies	12,287	3,727	3,727	2,194
669900	Miscellaneous Materials & Supplies	1,053	5,500	5,500	5,500
	Subtotal	28,403	25,635	25,635	24,102
	EQUIPMENT				
689210	Furniture/Equipment-Replacement	822	4,137	4,137	4,137
	Subtotal	822	4,137	4,137	4,137
	TOTAL	2,656,065	2,625,591	2,625,591	2,697,439

INSTRUCTION & CURRICULUM DEVELOPMENT SERVICE - SPECIAL - 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 2025 ACTUAL	FY 2026 BUDGET	FY 2026 EXPECTED	FY 2027 BUDGET
Administrative	1	1	1	1
Technical	9	9	9	22
Clerical	1	1	1	1
Health and Behavioral Salaries	0	0	0	2

ADDITIONAL INFORMATION:

In FY27 Registered Behavior Technicians and Behavior Support Technicians were moved to this account

CODE: 2100-613121-000

ACCT# DESCRIPTION

PERSONAL SERVICES

611100	Administrative Salaries	123,074	127,421	127,421	141,049
611210	Teacher Salaries	0	0	0	126,020
611350		0	0	0	161,255
611430	Technical Salaries	844,584	891,379	891,379	1,374,034
611500	Office Clerical	50,260	52,034	52,034	53,739
615950	Overtime	121	0	0	0
616600	One-Time Bonus	8,000	0	0	0
	Subtotal	1,026,039	1,070,834	1,070,834	1,856,097

EMPLOYEE BENEFITS

621000	FICA	75,109	81,924	81,924	132,363
622000	VRS Retirement	135,465	152,171	152,171	211,081
622500	VRS Hybrid 1 Percent	0	521	521	7,801
622510	VRS Hybrid Optional Match	0	911	911	18,806
623000	Health Insurance	183,521	192,206	192,206	310,268
623500	Dental Insurance	3,486	3,324	3,324	7,024
624000	Group Life Insurance	11,844	12,643	12,643	18,354
625000	VRS Hybrid Disability Insurance	227	235	235	3,689
626000	Hybrid Defined Benefit	7,171	0	0	0
627000	Voya ER-Hybrid-DC	504	0	0	0
627100	Workers Compensation	0	0	0	1,049
627500	RHCC	12,146	996	996	15,238
628000	Other Benefits	1,049	1,049	1,049	0
628100	Voya ER Hybrid-457 Match	252	0	0	0
	Subtotal	430,774	445,980	445,980	725,673

TOTAL		1,456,813	1,516,814	1,516,814	2,581,770
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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, and teacher conferences.

PERSONNEL	FY 2025 ACTUAL	FY 2026 BUDGET	FY 2026 EXPECTED	FY 2027 BUDGET
N/A	0	0	0	0

CODE: 2100-613130-000

ACCT# DESCRIPTION

PERSONAL SERVICES					
615000	Substitute Salaries	0	74,367	74,367	77,367
616250	Stipends	23,125	61,000	61,000	61,000
	Subtotal	23,125	135,367	135,367	138,367
EMPLOYEE BENEFITS					
621000	FICA	1,770	3,390	3,390	3,390
	Subtotal	1,770	3,390	3,390	3,390
PURCHASED SERVICES					
639000	Miscellaneous Contractual Services	7,432	11,822	11,822	8,822
	Subtotal	7,432	11,822	11,822	8,822
OTHER CHARGES					
655040	Travel	91	8,000	8,000	8,000
655060	Employee Development	86,744	111,115	111,115	111,115
	Subtotal	86,835	119,115	119,115	119,115
MATERIALS/SUPPLIES					
660010	Stationery/Forms/Office Supplies	0	399	399	399
669000	Other Educational Supplies	0	1,347	1,347	1,347
669900	Miscellaneous Materials & Supplies	3,559	13,850	13,850	13,850
	Subtotal	3,559	15,596	15,596	15,596
	TOTAL	122,721	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 2025 ACTUAL	FY 2026 BUDGET	FY 2026 EXPECTED	FY 2027 BUDGET
Media Specialists	10	10	10	10
Para-Educators	0.5	0	0	0

CODE: 2100-613201-000
ACCT# DESCRIPTION

PERSONAL SERVICES					
611220	Media Specialist Salaries	647,551	727,243	727,243	749,963
616600	One-Time Bonus	7,200	0	0	0
	Subtotal	654,751	727,243	727,243	749,963
EMPLOYEE BENEFITS					
621000	FICA	48,553	55,639	55,639	57,378
622000	VRS Retirement	55,421	103,345	103,345	91,501
622500	VRS Hybrid 1 Percent	0	3,242	3,242	2,726
622510	VRS Hybrid Optional Match	0	7,324	7,324	6,812
623000	Health Insurance	90,441	103,829	103,829	91,784
623500	Dental Insurance	2,386	2,940	2,940	2,404
624000	Group Life Insurance	7,641	8,587	8,587	7,954
625000	VRS Hybrid Disability Insurance	1,159	1,462	1,462	1,310
626000	Hybrid Defined Benefit	36,596	0	0	0
627000	Voya ER-Hybrid-DC	2,575	0	0	0
627100	Workers Compensation	0	0	0	1,682
627500	RHCC	7,835	679	679	6,604
628000	Other Benefits	1,682	1,682	1,682	0
628100	Voya ER Hybrid-457 Match	1,992	0	0	0
	Subtotal	256,281	288,729	288,729	270,155
MATERIALS/SUPPLIES					
660120	Books	86,318	95,365	95,365	95,365
660900	AV Materials/Supplies	13,573	20,072	20,072	20,072
669900	Miscellaneous Materials & Supplies	16,491	24,066	24,066	20,500
	Subtotal	116,382	139,503	139,503	135,937
EQUIPMENT					
689110	Furniture/Equipment-Additional	363	300	300	300
	Subtotal	363	300	300	300
TOTAL		1,027,777	1,155,775	1,155,775	1,156,355

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 2025 ACTUAL	FY 2026 BUDGET	FY 2026 EXPECTED	FY 2027 BUDGET
Media Specialists	11	11	11	11
Para-Educators	6	6	6	6

CODE: 2100-613204-000
ACCT# DESCRIPTION

PERSONAL SERVICES					
611220	Media Specialist Salaries	792,144	824,580	824,580	783,915
611410	Para-Educator Salaries	150,795	154,170	154,170	161,747
615950	Overtime	1,129	0	0	0
616250	Stipends	17,933	0	0	0
616600	One-Time Bonus	12,800	0	0	0
	Subtotal	974,801	978,750	978,750	945,662
EMPLOYEE BENEFITS					
621000	FICA	71,111	74,881	74,881	72,352
622000	VRS Retirement	91,994	139,087	139,087	115,381
622500	VRS Hybrid 1 Percent	0	3,168	3,168	2,932
622510	VRS Hybrid Optional Match	0	5,542	5,542	6,909
623000	Health Insurance	166,064	164,186	164,186	160,894
623500	Dental Insurance	3,312	3,720	3,720	3,924
624000	Group Life Insurance	11,388	11,557	11,557	10,034
625000	VRS Hybrid Disability Insurance	1,429	1,428	1,428	1,373
626000	Hybrid Defined Benefit	45,143	0	0	0
627000	Voya ER-Hybrid-DC	3,070	0	0	0
627100	Workers Compensation	0	0	0	1,179
627500	RHCC	11,677	914	914	8,330
628000	Other Benefits	1,179	1,179	1,179	0
628100	Voya ER Hybrid-457 Match	5,222	0	0	0
	Subtotal	411,589	405,662	405,662	383,308
PURCHASED SERVICES					
638100	Purchased Services	0	25,981	25,981	25,981
	Subtotal	0	25,981	25,981	25,981
MATERIALS/SUPPLIES					
660120	Books	40,276	46,957	46,957	45,000
660900	AV Materials/Supplies	7,392	10,234	10,234	10,234
669900	Miscellaneous Materials & Supplies	9,489	9,288	9,288	9,288
	Subtotal	57,157	66,479	66,479	64,522
TOTAL		1,443,547	1,476,872	1,476,872	1,419,473

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 2025 ACTUAL	FY 2026 BUDGET	FY 2026 EXPECTED	FY 2027 BUDGET
Principals	10	10	10	10
Assistant Principals	12	12	12	13
Clerical	25.5	26.5	26.5	26.5

ADDITIONAL INFORMATION:

In FY27 increased 1 FTE Assistant Principal

CODE: 2100-614101-000

ACCT# DESCRIPTION

PERSONAL SERVICES					
611260	Principal Salaries	1,096,866	1,117,185	1,117,185	1,123,582
611270	Assistant Principal Salaries	1,034,702	1,070,941	1,070,941	1,187,572
611500	Office Clerical	1,035,181	1,094,499	1,094,499	1,253,653
615950	Overtime	18,093	0	0	0
616250	Stipends	1,500	0	0	0
616600	One-Time Bonus	38,800	0	0	0
	Subtotal	3,225,142	3,282,625	3,282,625	3,564,807
EMPLOYEE BENEFITS					
621000	FICA	238,243	251,142	251,142	276,944
622000	VRS Retirement	333,894	466,483	466,483	427,190
622500	VRS Hybrid 1 Percent	0	8,134	8,134	11,780
622510	VRS Hybrid Optional Match	0	14,771	14,771	29,580
623000	Health Insurance	458,667	495,792	495,792	565,792
623500	Dental Insurance	10,336	10,476	10,476	13,952
624000	Group Life Insurance	36,760	38,755	38,755	37,503
625000	VRS Hybrid Disability Insurance	3,443	3,667	3,667	5,691
626000	Hybrid Defined Benefit	108,720	0	0	0
627000	Voya ER-Hybrid-DC	7,621	0	0	0
627100	Workers Compensation	0	0	0	4,926
627500	RHCC	37,695	3,061	3,061	31,137
628000	Other Benefits	4,926	4,926	4,926	0
628100	Voya ER Hybrid-457 Match	4,959	0	0	0
	Subtotal	1,245,264	1,297,207	1,297,207	1,404,495
PURCHASED SERVICES					
639000	Miscellaneous Contractual Services	32,561	6,000	6,000	6,000
	Subtotal	32,561	6,000	6,000	6,000
OTHER CHARGES					
655040	Travel	5,052	5,069	5,069	5,069
	Subtotal	5,052	5,069	5,069	5,069

CODE: ACCT#	DESCRIPTION	FY 2025 ACTUAL	FY 2026 BUDGET	FY 2026 EXPECTED	FY 2027 BUDGET
2100-614101-000 Continued.					
MATERIALS/SUPPLIES					
660010	Stationery/Forms/Office Supplies	36,477	47,729	47,729	47,729
669000	Other Educational Supplies	15,497	6,545	6,545	6,545
669900	Miscellaneous Materials & Supplies	27,803	30,000	30,000	30,000
	Subtotal	79,777	84,274	84,274	84,274
EQUIPMENT					
689110	Furniture/Equipment-Additional	1,914	500	500	500
689210	Furniture/Equipment-Replacement	2,535	2,740	2,740	2,740
	Subtotal	4,449	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	4,691,245	4,777,472	4,777,472	5,166,942

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 2025 ACTUAL	FY 2026 BUDGET	FY 2026 EXPECTED	FY 2027 BUDGET
Principals	9	9	9	9
Assistant Principals	16	16	16	16
Clerical	27	27	27	27

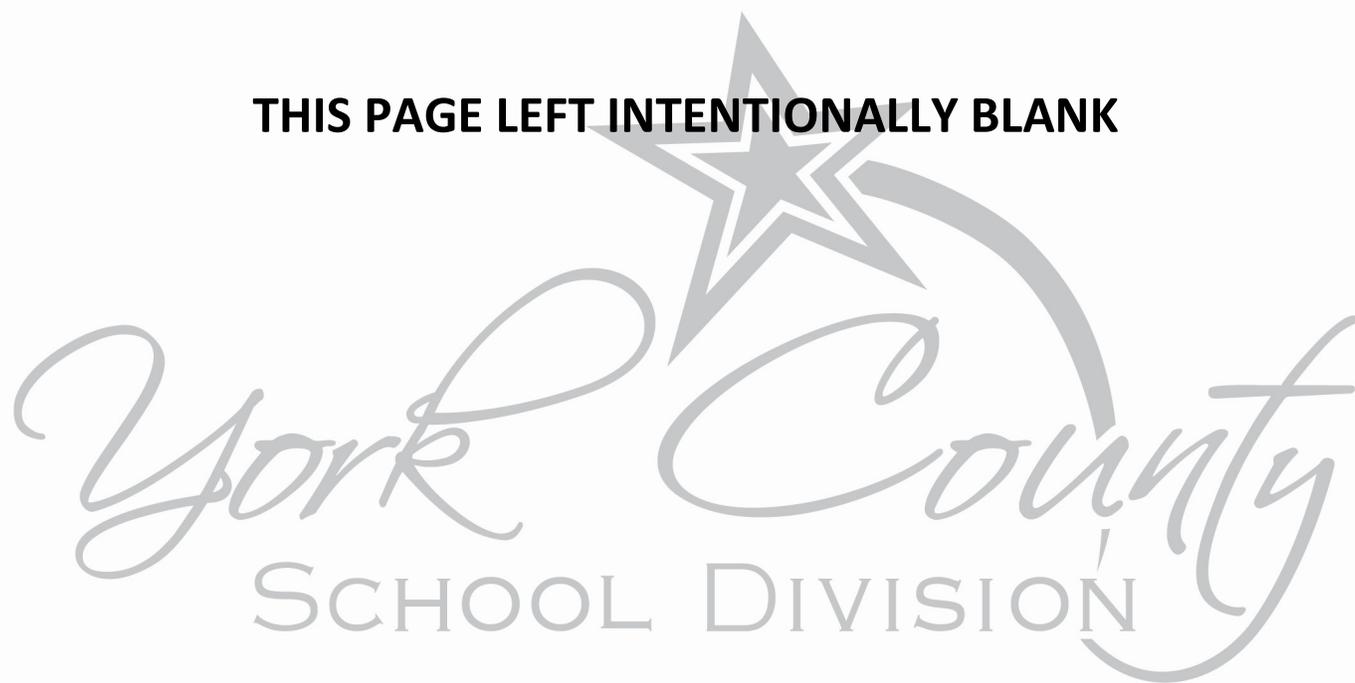
CODE: 2100-614104-000

ACCT# DESCRIPTION

PERSONAL SERVICES					
611260	Principal Salaries	1,077,389	1,115,448	1,115,448	1,122,044
611270	Assistant Principal Salaries	1,462,694	1,514,372	1,514,372	1,545,379
611500	Office Clerical	1,088,140	1,140,127	1,140,127	1,281,042
615950	Overtime	15,160	0	0	0
616600	One-Time Bonus	40,800	0	0	0
	Subtotal	3,684,183	3,769,947	3,769,947	3,948,465
EMPLOYEE BENEFITS					
621000	FICA	268,179	288,429	288,429	302,084
622000	VRS Retirement	399,111	535,733	535,733	481,736
622500	VRS Hybrid 1 Percent	0	8,487	8,487	14,390
622510	VRS Hybrid Optional Match	0	22,326	22,326	35,677
623000	Health Insurance	672,986	726,356	726,356	849,082
623500	Dental Insurance	13,690	14,076	14,076	16,016
624000	Group Life Insurance	42,715	44,515	44,515	41,884
625000	VRS Hybrid Disability Insurance	3,641	3,824	3,824	6,889
626000	Hybrid Defined Benefit	114,905	0	0	0
627000	Voya ER-Hybrid-DC	8,106	0	0	0
627100	Workers Compensation	0	0	0	5,493
627500	RHCC	43,801	3,518	3,518	34,768
628000	Other Benefits	24,833	24,833	24,833	19,340
628100	Voya ER Hybrid-457 Match	7,373	0	0	0
	Subtotal	1,599,340	1,672,097	1,672,097	1,807,359
PURCHASED SERVICES					
639000	Miscellaneous Contractual Services	18,253	20,500	20,500	20,500
	Subtotal	18,253	20,500	20,500	20,500
OTHER CHARGES					
655040	Travel	16,636	15,310	15,310	20,310
	Subtotal	16,636	15,310	15,310	20,310
MATERIALS/SUPPLIES					
660010	Stationery/Forms/Office Supplies	12,326	13,335	13,335	13,335
669900	Miscellaneous Materials & Supplies	18,175	24,000	24,000	24,000
	Subtotal	30,501	37,335	37,335	37,335

		FY 2025 ACTUAL	FY 2026 BUDGET	FY 2026 EXPECTED	FY 2027 BUDGET
CODE:	2100-614104-000 Continued.				
ACCT#	DESCRIPTION				
	TRANSFERS				
693030	Transfer to County-Deputies	665,445	773,324	773,324	868,324
	Subtotal	665,445	773,324	773,324	868,324
	TOTAL	6,014,358	6,288,513	6,288,513	6,702,293

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**ADMINISTRATION
ATTENDANCE & HEALTH**

BOARD SERVICES

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

PERSONNEL	FY 2025 ACTUAL	FY 2026 BUDGET	FY 2026 EXPECTED	FY 2027 BUDGET
Professional Salaries	1	1	1	1
Chairman	1	1	1	1
Board Members	4	4	4	4
Clerk of the Board	0.5	0.5	0.5	0.5

CODE: 2100-621100-000
ACCT# DESCRIPTION

PERSONAL SERVICES					
611150	Office of the Clerk	28,794	28,685	28,685	29,624
611300	Professional Salaries	204,821	202,800	202,800	224,781
611530	Interns	19,878	0	0	0
613110	Members of Board	46,800	46,800	46,800	46,800
615950	Overtime	1,062	0	0	0
616600	One-Time Bonus	800	0	0	0
	Subtotal	302,155	278,285	278,285	301,205
EMPLOYEE BENEFITS					
621000	FICA	20,252	21,293	21,293	23,046
622000	VRS Retirement	30,417	49,547	49,547	31,039
622500	VRS Hybrid 1 Percent	0	287	287	297
622510	VRS Hybrid Optional Match	0	502	502	741
623000	Health Insurance	41,152	58,475	58,475	62,908
623500	Dental Insurance	1,110	1,212	1,212	1,548
624000	Group Life Insurance	2,866	2,733	2,733	2,698
625000	VRS Hybrid Disability Insurance	130	130	130	143
626000	Hybrid Defined Benefit	4,097	0	0	0
627000	Voya ER-Hybrid-DC	288	0	0	0
627100	Workers Compensation	0	0	0	116
627500	RHCC	2,939	261	261	2,240
628000	Other Benefits	6,570	116	116	0
628100	Voya ER Hybrid-457 Match	144	0	0	0
	Subtotal	109,965	134,556	134,556	124,776
PURCHASED SERVICES					
631200	Auditing: CPA	37,100	35,000	35,000	35,000
639000	Miscellaneous Contractual Services	2,282	0	0	5,000
	Subtotal	39,382	35,000	35,000	40,000

CODE: ACCT#	DESCRIPTION	FY 2025 ACTUAL	FY 2026 BUDGET	FY 2026 EXPECTED	FY 2027 BUDGET
2100-621100-000 Continued.					
OTHER CHARGES					
655040	Travel	3,093	0	0	3,636
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	5,569	21,000	21,000	21,000
	Subtotal	8,662	33,300	33,300	36,936
MATERIALS/SUPPLIES					
660010	Stationery/Forms/Office Supplies	426	2,000	2,000	2,000
669900	Miscellaneous Materials & Supplies	3,365	0	0	0
	Subtotal	3,791	2,000	2,000	2,000
EQUIPMENT					
688000	Technology-Hardware Replacement	0	2,000	2,000	2,000
	Subtotal	0	2,000	2,000	2,000
	TOTAL	463,955	485,141	485,141	506,917

EXECUTIVE SERVICES

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

PERSONNEL	FY 2025 ACTUAL	FY 2026 BUDGET	FY 2026 EXPECTED	FY 2027 BUDGET
Clerical	0.5	0.5	0.5	0.5
Division Superintendent	1	1	1	1
Chief Operations Officer	1	1	1	1

CODE: 2100-621200-000
ACCT# DESCRIPTION

PERSONAL SERVICES					
611100	Administrative Salaries	532,964	525,337	525,337	425,000
611430	Technical Salaries	-1,923	0	0	0
611500	Office Clerical	28,764	28,685	28,685	29,624
615950	Overtime	1,062	4,500	4,500	4,500
616600	One-Time Bonus	2,400	0	0	0
	Subtotal	563,267	558,522	558,522	459,124
EMPLOYEE BENEFITS					
621000	FICA	33,439	42,384	42,384	39,780
622000	VRS Retirement	52,584	98,251	98,251	106,149
622500	VRS Hybrid 1 Percent	0	2,239	2,239	4,547
622510	VRS Hybrid Optional Match	0	3,918	3,918	11,366
623000	Health Insurance	44,054	74,021	74,021	41,302
623500	Dental Insurance	1,558	1,661	1,661	820
624000	Group Life Insurance	7,167	6,539	6,539	4,820
625000	VRS Hybrid Disability Insurance	1,068	1,009	1,009	2,183
626000	Hybrid Defined Benefit	33,726	0	0	0
627000	Voya ER-Hybrid-DC	2,154	0	0	0
627100	Workers Compensation	0	0	0	60,000
627500	RHCC	7,349	514	514	4,001
628000	Other Benefits	132,343	128,650	128,650	13,650
628100	Voya ER Hybrid-457 Match	12,390	0	0	0
	Subtotal	327,832	359,186	359,186	288,618
PURCHASED SERVICES					
639000	Miscellaneous Contractual Services	932	20,000	20,000	5,000
	Subtotal	932	20,000	20,000	5,000
OTHER CHARGES					
655040	Travel	4,628	10,000	10,000	13,640
658010	Dues/Memberships	7,936	12,000	12,000	12,000
	Subtotal	12,564	22,000	22,000	25,640

CODE:	2100-621200-000	Continued.	FY 2025	FY 2026	FY 2026	FY 2027
ACCT#	DESCRIPTION		ACTUAL	BUDGET	EXPECTED	BUDGET
	MATERIALS/SUPPLIES					
660010	Stationery/Forms/Office Supplies		92	2,500	2,500	2,500
669900	Miscellaneous Materials & Supplies		1,099	0	0	0
	Subtotal		1,191	2,500	2,500	2,500
	TOTAL		905,786	962,208	962,208	780,882

COMMUNICATION SERVICES

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

PERSONNEL	FY 2025 ACTUAL	FY 2026 BUDGET	FY 2026 EXPECTED	FY 2027 BUDGET
Professional Salaries	1	1	1	1
Technical	4	4	4	4

CODE: 2100-621300-000
ACCT# DESCRIPTION

PERSONAL SERVICES					
611300	Professional Salaries	156,693	153,332	153,332	170,771
611430	Technical Salaries	296,067	311,528	311,528	321,733
611500	Office Clerical	41,065	44,174	44,174	0
615950	Overtime	725	0	0	0
616250	Stipends	990	0	0	0
616600	One-Time Bonus	3,200	0	0	0
	Subtotal	498,740	509,034	509,034	492,504
EMPLOYEE BENEFITS					
621000	FICA	37,246	38,944	38,944	37,679
622000	VRS Retirement	46,228	82,338	82,338	60,089
622500	VRS Hybrid 1 Percent	0	1,047	1,047	1,417
622510	VRS Hybrid Optional Match	0	1,832	1,832	3,540
623000	Health Insurance	66,089	77,584	77,584	74,175
623500	Dental Insurance	1,929	2,100	2,100	1,656
624000	Group Life Insurance	5,865	6,010	6,010	5,223
625000	VRS Hybrid Disability Insurance	764	471	471	680
626000	Hybrid Defined Benefit	24,402	0	0	0
627000	Voya ER-Hybrid-DC	1,665	0	0	0
627100	Workers Compensation	0	0	0	249
627500	RHCC	6,014	473	473	4,337
628000	Other Benefits	249	249	249	0
628100	Voya ER Hybrid-457 Match	1,148	0	0	0
	Subtotal	191,599	211,048	211,048	189,045
PURCHASED SERVICES					
635000	Printing	972	1,750	1,750	1,750
636000	Advertising	0	250	250	250
639000	Miscellaneous Contractual Services	6,544	43,320	43,320	43,320
639050	Good Will	676	4,000	4,000	3,500
	Subtotal	8,192	49,320	49,320	48,820

CODE: ACCT#	DESCRIPTION	FY 2025 ACTUAL	FY 2026 BUDGET	FY 2026 EXPECTED	FY 2027 BUDGET
2100-621300-000 Continued.					
OTHER CHARGES					
652010	Postage	0	57,101	10,718	10,718
655040	Travel	1,624	3,576	3,576	7,712
655060	Employee Development	7,894	3,661	3,661	3,661
	Subtotal	9,518	64,338	17,955	22,091
MATERIALS/SUPPLIES					
660010	Stationery/Forms/Office Supplies	353	1,250	1,250	1,250
668000	Technology-Software	165,595	161,000	161,000	161,000
669900	Miscellaneous Materials & Supplies	1,092	26,200	26,200	26,200
	Subtotal	167,040	188,450	188,450	188,450
EQUIPMENT					
688000	Technology-Hardware Replacement	199	0	0	0
689110	Furniture/Equipment-Additional	895	3,400	3,400	3,400
689210	Furniture/Equipment-Replacement	0	2,000	2,000	2,000
	Subtotal	1,094	5,400	5,400	5,400
TRANSFERS					
693020	Transfer to County-Video Services	61,620	103,000	103,000	63,000
	Subtotal	61,620	103,000	103,000	63,000
	TOTAL	937,803	1,130,590	1,084,207	1,009,310

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 2025 ACTUAL	FY 2026 BUDGET	FY 2026 EXPECTED	FY 2027 BUDGET
Administrative	1	1	1	1
Technical	5.55	5	5	6
Clerical	1	1	1	1

ADDITIONAL INFORMATION:

In FY27 increased 1 FTE Technical

CODE: 2100-621400-000

ACCT# DESCRIPTION

PERSONAL SERVICES					
611100	Administrative Salaries	174,180	167,399	167,399	186,439
611430	Technical Salaries	474,010	494,991	494,991	584,353
611500	Office Clerical	56,542	58,753	58,753	53,739
615950	Overtime	3,142	0	0	0
616600	One-Time Bonus	5,600	0	0	0
	Subtotal	713,474	721,143	721,143	824,531
EMPLOYEE BENEFITS					
621000	FICA	52,597	55,170	55,170	63,081
622000	VRS Retirement	54,859	112,963	112,963	100,597
622500	VRS Hybrid 1 Percent	0	3,414	3,414	2,421
622510	VRS Hybrid Optional Match	0	5,975	5,975	6,049
623000	Health Insurance	95,886	111,185	111,185	134,547
623500	Dental Insurance	1,497	1,584	1,584	2,384
624000	Group Life Insurance	8,438	8,514	8,514	8,745
625000	VRS Hybrid Disability Insurance	1,452	1,538	1,538	1,163
626000	Hybrid Defined Benefit	46,755	0	0	0
626100	Unemployment Compensation	0	19,000	19,000	19,000
627000	Voya ER-Hybrid-DC	3,290	0	0	0
627100	Workers Compensation	0	0	0	1,396
627500	RHCC	8,652	671	671	7,260
628000	Other Benefits	7,866	1,396	1,396	0
628100	Voya ER Hybrid-457 Match	4,808	0	0	0
	Subtotal	286,100	321,410	321,410	346,643
PURCHASED SERVICES					
635000	Printing	1,190	1,000	1,000	1,000
636000	Advertising	0	19,000	19,000	19,000
638400	Tuition Reimbursement	40,585	60,000	60,000	60,000
638410	Tuition Reimbursement-Dual Enrollment	8,025	0	0	0
639000	Miscellaneous Contractual Services	79,794	75,784	75,784	51,784
639110	Legal Services	0	0	0	24,000
	Subtotal	129,594	155,784	155,784	155,784

		FY 2025	FY 2026	FY 2026	FY 2027
		ACTUAL	BUDGET	EXPECTED	BUDGET
CODE:	2100-621400-000 Continued.				
ACCT#	DESCRIPTION				
	OTHER CHARGES				
655040	Travel	3,823	10,000	10,000	13,636
655060	Employee Development	6,946	38,000	38,000	38,000
	Subtotal	10,769	48,000	48,000	51,636
	MATERIALS/SUPPLIES				
660010	Stationery/Forms/Office Supplies	3,844	1,000	1,000	1,000
669900	Miscellaneous Materials & Supplies	1,573	10,360	10,360	10,360
	Subtotal	5,417	11,360	11,360	11,360
	EQUIPMENT				
689210	Furniture/Equipment-Replacement	618	0	0	0
	Subtotal	618	0	0	0
	TOTAL	1,145,972	1,257,697	1,257,697	1,389,954

FISCAL SERVICES

This budget supports activities related to the fiscal operations of the school division. Included in this function are the maintenance of financial records and transactions, development and compilation of the annual budget, payroll processing, risk management services, and the management and oversight of student activity funds. These services ensure the efficient and accountable use of financial resources in alignment with the school division's goals and regulatory requirements.

PERSONNEL	FY 2025 ACTUAL	FY 2026 BUDGET	FY 2026 EXPECTED	FY 2027 BUDGET
Administrative	1	1	1	1
Technical	10,195	11,195	11,195	11,195

CODE: 2100-621600-000**ACCT# DESCRIPTION**

PERSONAL SERVICES					
610000	Undistributed Salaries and Benefits	0	0	404,691	0
611100	Administrative Salaries	201,600	193,753	193,753	215,790
611430	Technical Salaries	914,959	928,238	928,238	957,707
615950	Overtime	538	0	0	0
616250	Stipends	1,500	0	0	0
616600	One-Time Bonus	9,400	0	0	0
	Subtotal	1,127,997	1,121,991	1,526,682	1,173,497
EMPLOYEE BENEFITS					
621000	FICA	80,965	85,838	85,838	89,780
622000	VRS Retirement	134,637	168,005	168,005	143,173
622500	VRS Hybrid 1 Percent	0	1,499	1,499	4,229
622510	VRS Hybrid Optional Match	0	2,622	2,622	10,569
623000	Health Insurance	187,410	216,621	216,621	246,929
623500	Dental Insurance	3,728	3,780	3,780	4,452
624000	Group Life Insurance	13,092	13,247	13,247	12,447
625000	VRS Hybrid Disability Insurance	729	675	675	2,031
626000	Hybrid Defined Benefit	23,024	0	0	0
627000	Voya ER-Hybrid-DC	1,630	0	0	0
627100	Workers Compensation	0	0	0	1,558
627500	RHCC	13,425	1,046	1,046	10,333
628000	Other Benefits	9,046	1,558	1,558	0
628100	Voya ER Hybrid-457 Match	2,520	0	0	0
	Subtotal	470,206	494,891	494,891	525,501
PURCHASED SERVICES					
639000	Miscellaneous Contractual Services	14,213	76,990	76,990	76,990
	Subtotal	14,213	76,990	76,990	76,990
OTHER CHARGES					
652010	Postage	0	0	46,383	46,383
655040	Travel	3,662	4,280	4,280	7,916
655060	Employee Development	3,824	4,769	4,769	4,769
658010	Dues/Memberships	15,026	16,000	16,000	16,000
	Subtotal	22,512	25,049	71,432	75,068

		FY 2025	FY 2026	FY 2026	FY 2027
		ACTUAL	BUDGET	EXPECTED	BUDGET
CODE:	2100-621600-000 Continued.				
ACCT#	DESCRIPTION				
	MATERIALS/SUPPLIES				
660010	Stationery/Forms/Office Supplies	1,118	1,600	1,600	1,600
668000	Technology-Software	2,655	0	0	0
669900	Miscellaneous Materials & Supplies	5,515	2,900	2,900	2,900
	Subtotal	9,288	4,500	4,500	4,500
	EQUIPMENT				
689210	Furniture/Equipment-Replacement	388	700	700	700
	Subtotal	388	700	700	700
	TRANSFERS				
693080	Transfer to County-MOU Reversion	2,797,372	0	0	0
	Subtotal	2,797,372	0	0	0
	TOTAL	4,441,976	1,724,121	2,175,195	1,856,256

HEALTH SERVICES

The Health Services budget supports activities related to the health and well-being of students and staff. Personnel in this area are responsible for implementing OSHA regulations related to bloodborne pathogens, providing basic first aid, and conducting health screenings to monitor and support the physical health of students. These services contribute to maintaining a safe and healthy school environment conducive to learning.

PERSONNEL	FY 2025 ACTUAL	FY 2026 BUDGET	FY 2026 EXPECTED	FY 2027 BUDGET
Coordinator of Health Services	1	1	1	1
Occupational Safety/Regulatory Compliance Specialist	1	1	1	0
Occupational Therapist	6	6	6	6
Physical Therapist	1.6	1.6	1.6	1.6
Nurses	18	18	18	18

ADDITIONAL INFORMATION:

In FY27 1 FTE moved to Security Services

CODE: 2100-622200-000

ACCT# DESCRIPTION

PERSONAL SERVICES					
611300	Professional Salaries	707,634	688,324	688,324	681,546
611310	Nurses	960,794	1,010,255	1,010,255	1,088,166
611430	Technical Salaries	173,192	213,027	213,027	121,325
616250	Stipends	3,846	0	0	0
616600	One-Time Bonus	22,000	0	0	0
	Subtotal	1,867,466	1,911,606	1,911,606	1,891,037
EMPLOYEE BENEFITS					
621000	FICA	137,296	146,252	146,252	144,677
622000	VRS Retirement	95,287	271,658	271,658	223,883
622500	VRS Hybrid 1 Percent	0	11,546	11,546	12,352
622510	VRS Hybrid Optional Match	0	21,779	21,779	30,506
623000	Health Insurance	263,443	251,959	251,959	290,725
623500	Dental Insurance	6,909	7,104	7,104	6,836
624000	Group Life Insurance	20,378	22,571	22,571	18,778
625000	VRS Hybrid Disability Insurance	4,892	5,202	5,202	5,905
626000	Hybrid Defined Benefit	154,475	0	0	0
627000	Voya ER-Hybrid-DC	11,021	0	0	0
627100	Workers Compensation	0	0	0	2,457
627500	RHCC	20,569	1,784	1,784	15,591
628000	Other Benefits	2,457	2,457	2,457	0
628100	Voya ER Hybrid-457 Match	10,185	0	0	0
	Subtotal	726,912	742,312	742,312	751,710
PURCHASED SERVICES					
639000	Miscellaneous Contractual Services	139,568	5,776	5,776	5,776
	Subtotal	139,568	5,776	5,776	5,776
OTHER CHARGES					
655040	Travel	0	250	250	250
655060	Employee Development	416	3,563	3,563	3,563
	Subtotal	416	3,813	3,813	3,813
MATERIALS/SUPPLIES					
660040	Medical Supplies	14,640	23,502	23,502	73,502
	Subtotal	14,640	23,502	23,502	73,502

CODE:	2100-622200-000	Continued.	FY 2025	FY 2026	FY 2026	FY 2027
ACCT#	DESCRIPTION		ACTUAL	BUDGET	EXPECTED	BUDGET
	EQUIPMENT					
689210	Furniture/Equipment-Replacement		0	1,500	1,500	1,500
	Subtotal		0	1,500	1,500	1,500
	TOTAL		2,749,002	2,688,509	2,688,509	2,727,338

PSYCHOLOGICAL SERVICES

School psychologists provide counseling and evaluation services to students.

PERSONNEL	FY 2025 ACTUAL	FY 2026 BUDGET	FY 2026 EXPECTED	FY 2027 BUDGET
Behavior Interventionist	1	0	0	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	1,061,360	1,071,811	1,071,811	1,096,021
616600	One-Time Bonus	8,800	0	0	0
	Subtotal	1,070,160	1,071,811	1,071,811	1,096,021
EMPLOYEE BENEFITS					
621000	FICA	78,829	81,999	81,999	83,849
622000	VRS Retirement	107,750	152,311	152,311	133,719
622500	VRS Hybrid 1 Percent	0	2,959	2,959	3,038
622510	VRS Hybrid Optional Match	0	6,954	6,954	7,592
623000	Health Insurance	156,354	166,691	166,691	182,944
623500	Dental Insurance	3,000	3,000	3,000	3,300
624000	Group Life Insurance	12,338	12,653	12,653	11,624
625000	VRS Hybrid Disability Insurance	1,293	1,332	1,332	1,458
626000	Hybrid Defined Benefit	40,833	0	0	0
627000	Voya ER-Hybrid-DC	2,873	0	0	0
627100	Workers Compensation	0	0	0	1,145
627500	RHCC	12,652	996	996	9,649
628000	Other Benefits	1,145	1,145	1,145	0
628100	Voya ER Hybrid-457 Match	6,161	0	0	0
	Subtotal	423,228	430,040	430,040	438,318
OTHER CHARGES					
655040	Travel	3,830	4,000	4,000	4,000
	Subtotal	3,830	4,000	4,000	4,000
MATERIALS/SUPPLIES					
660700	Testing Materials	33,150	1,500	1,500	1,500
	Subtotal	33,150	1,500	1,500	1,500
TOTAL		1,530,368	1,507,351	1,507,351	1,539,839

SPEECH/AUDIOLOGY SERVICES

Speech therapists provide articulation and language therapy to students with disabilities.

PERSONNEL	FY 2025 ACTUAL	FY 2026 BUDGET	FY 2026 EXPECTED	FY 2027 BUDGET
Speech - Language Pathologists	10	11	11	11
Para-Educators	4	3	3	3

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

PERSONAL SERVICES					
611300	Professional Salaries	491,155	765,250	765,250	95,160
611410	Para-Educator Salaries	75,072	74,830	74,830	0
615950	Overtime	33	0	0	0
616600	One-Time Bonus	8,000	0	0	0
	Subtotal	574,260	840,080	840,080	95,160
EMPLOYEE BENEFITS					
621000	FICA	42,142	64,270	64,270	7,280
622000	VRS Retirement	27,482	119,383	119,383	11,610
622500	VRS Hybrid 1 Percent	0	3,856	3,856	952
622510	VRS Hybrid Optional Match	0	6,746	6,746	2,379
623000	Health Insurance	104,119	116,821	116,821	1,000
623500	Dental Insurance	1,911	2,088	2,088	100
624000	Group Life Insurance	6,648	9,920	9,920	1,009
625000	VRS Hybrid Disability Insurance	1,637	1,737	1,737	457
626000	Hybrid Defined Benefit	51,715	0	0	0
627000	Voya ER-Hybrid-DC	3,701	0	0	0
627100	Workers Compensation	0	0	0	1,198
627500	RHCC	6,746	785	785	838
628000	Other Benefits	1,198	1,198	1,198	0
628100	Voya ER Hybrid-457 Match	3,627	0	0	0
	Subtotal	250,926	326,804	326,804	26,823
PURCHASED SERVICES					
639000	Miscellaneous Contractual Services	565,197	200,000	200,000	200,000
	Subtotal	565,197	200,000	200,000	200,000
OTHER CHARGES					
655040	Travel	2,613	3,500	3,500	3,500
	Subtotal	2,613	3,500	3,500	3,500
MATERIALS/SUPPLIES					
669000	Other Educational Supplies	372	5,500	5,500	5,500
	Subtotal	372	5,500	5,500	5,500
TOTAL		1,393,368	1,375,884	1,375,884	330,983

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 2025 ACTUAL	FY 2026 BUDGET	FY 2026 EXPECTED	FY 2027 BUDGET
Administrative	1	1	1	1
Bus Driver SPED	32	35	35	35
Bus Driver Assistant SPED	26	33	33	33
Van Driver	6	6	6	6
Technical	11	11	11	11
Bus Drivers (5, 6 & 7 hours)	73	73.6	73.6	74
Crossing Guards (6 hours)	0.66	0.66	0.66	0.66
Clerical	1	1	1	1

ADDITIONAL INFORMATION:

In FY27 increased .40 FTE Bus Driver

CODE: 2100-632000-000

ACCT# DESCRIPTION

PERSONAL SERVICES					
611100	Administrative Salaries	134,624	138,965	138,965	143,518
611430	Technical Salaries	624,289	645,707	645,707	659,990
611500	Office Clerical	47,768	49,395	49,395	51,014
611700	Bus Drivers	2,077,569	2,190,995	2,190,995	2,264,515
611730	Bus Driver SPED	1,023,222	1,161,145	1,161,145	1,158,173
611760	Bus Driver Assistant, SPED	480,320	599,822	599,822	745,391
611770	Crossing Guards	12,044	7,894	7,894	12,643
611790	Van Drivers	102,336	112,615	112,615	118,107
615000	Substitute Salaries	134,454	175,000	175,000	175,000
615950	Overtime	830,013	462,889	462,889	462,889
616000	Supplements	0	5,000	5,000	0
616250	Stipends	1,500	10,000	10,000	10,000
616600	One-Time Bonus	124,250	0	0	0
	Subtotal	5,592,389	5,559,427	5,559,427	5,801,240
EMPLOYEE BENEFITS					
621000	FICA	403,663	375,429	375,429	394,317
622000	VRS Retirement	157,037	298,139	298,139	366,847
622500	VRS Hybrid 1 Percent	0	23,515	23,515	31,908
622510	VRS Hybrid Optional Match	0	41,126	41,126	77,312
623000	Health Insurance	1,306,580	1,481,904	1,481,904	1,634,482
623500	Dental Insurance	31,224	32,124	32,124	39,096
624000	Group Life Insurance	51,770	57,637	57,637	54,111
625000	VRS Hybrid Disability Insurance	16,095	10,606	10,606	22,931
626000	Hybrid Defined Benefit	155,782	0	0	0
627000	Voya ER-Hybrid-DC	22,862	0	0	0
627100	Workers Compensation	0	0	0	38,315
627500	RHCC	34,617	4,591	4,591	38,681
628000	Other Benefits	38,315	38,315	38,315	0
628100	Voya ER Hybrid-457 Match	18,393	0	0	0
	Subtotal	2,236,338	2,363,386	2,363,386	2,698,000

CODE:		FY 2025	FY 2026	FY 2026	FY 2027
ACCT#	DESCRIPTION	ACTUAL	BUDGET	EXPECTED	BUDGET
	PURCHASED SERVICES				
639000	Miscellaneous Contractual Services	227	21,500	21,500	21,500
	Subtotal	227	21,500	21,500	21,500
	OTHER CHARGES				
653090	Vehicle Insurance (Pupil Trans only)	59,788	60,000	60,000	60,000
655040	Travel	0	0	0	3,636
655060	Employee Development	11,494	14,000	14,000	14,000
	Subtotal	71,282	74,000	74,000	77,636
	MATERIALS/SUPPLIES				
660010	Stationery/Forms/Office Supplies	1,409	4,500	4,500	4,500
660080	Gas, Diesel, Oil & Grease	691,298	842,000	842,000	842,000
669900	Miscellaneous Materials & Supplies	333	5,880	5,880	5,880
	Subtotal	693,040	852,380	852,380	852,380
	EQUIPMENT				
685510	Vehicle Additional	58,019	0	0	0
688000	Technology-Hardware Replacement	204	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	58,223	9,500	9,500	9,500
	TOTAL	8,651,499	8,880,193	8,880,193	9,460,256

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 2025 ACTUAL	FY 2026 BUDGET	FY 2026 EXPECTED	FY 2027 BUDGET
Mechanics	8	8	8	8

CODE: 2100-634000-000
ACCT# DESCRIPTION

PERSONAL SERVICES					
611600	Trades Salaries	665,964	638,039	638,039	658,942
615950	Overtime	35,388	14,000	14,000	14,000
616250	Stipends	7,000	7,200	7,200	7,200
616600	One-Time Bonus	6,400	0	0	0
	Subtotal	714,752	659,239	659,239	680,142
EMPLOYEE BENEFITS					
621000	FICA	52,167	48,813	48,813	50,414
622000	VRS Retirement	35,676	36,691	36,691	47,129
622500	VRS Hybrid 1 Percent	0	1,504	1,504	1,553
622510	VRS Hybrid Optional Match	0	2,631	2,631	3,881
623000	Health Insurance	142,482	154,317	154,317	166,602
623500	Dental Insurance	2,668	2,808	2,808	2,808
624000	Group Life Insurance	7,387	7,535	7,535	6,988
625000	VRS Hybrid Disability Insurance	1,077	678	678	1,227
626000	Hybrid Defined Benefit	8,365	0	0	0
627000	Voya ER-Hybrid-DC	1,401	0	0	0
627100	Workers Compensation	0	0	0	1,673
627500	RHCC	4,939	595	595	4,922
628000	Other Benefits	1,673	1,673	1,673	0
628100	Voya ER Hybrid-457 Match	3,523	0	0	0
	Subtotal	261,358	257,245	257,245	287,197
PURCHASED SERVICES					
639000	Miscellaneous Contractual Services	19,098	41,000	41,000	76,343
	Subtotal	19,098	41,000	41,000	76,343
OTHER CHARGES					
655060	Employee Development	2,772	2,000	2,000	2,000
	Subtotal	2,772	2,000	2,000	2,000
MATERIALS/SUPPLIES					
660010	Stationery/Forms/Office Supplies	2,313	1,400	1,400	1,400
660090	Vehicle Maintenance, Tires, Tubes	308,095	290,000	290,000	293,800
669900	Miscellaneous Materials & Supplies	20,334	16,000	16,000	47,781
	Subtotal	330,742	307,400	307,400	342,981

		FY 2025	FY 2026	FY 2026	FY 2027
		ACTUAL	BUDGET	EXPECTED	BUDGET
CODE:	2100-634000-000 Continued.				
ACCT#	DESCRIPTION				
	EQUIPMENT				
681020	Veh Maint, Machine/Tools	1,994	3,000	3,000	3,000
685020	Bus Replacement	560,927	600,000	600,000	600,000
685520	Vehicle Replacement	219,712	50,000	50,000	60,779
688000	Technology-Hardware Replacement	64	0	0	0
689110	Furniture/Equipment-Additional	4,460	0	0	0
689210	Furniture/Equipment-Replacement	1,760	0	0	0
	Subtotal	788,917	653,000	653,000	663,779
	TOTAL	2,117,639	1,919,884	1,919,884	2,052,442

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 2025 ACTUAL	FY 2026 BUDGET	FY 2026 EXPECTED	FY 2027 BUDGET
Administrative	0	1	1	1
Clerical	1	1	1	1

CODE: 2100-641000-000

ACCT# DESCRIPTION

PERSONAL SERVICES

610000	Undistributed Salaries and Benefits	0	0	404,690	0
611100	Administrative Salaries	160,103	165,291	165,291	170,706
611430	Technical Salaries	-448	0	0	0
611500	Office Clerical	53,810	54,814	54,814	56,610
615950	Overtime	134	0	0	0
616600	One-Time Bonus	1,600	0	0	0
	Subtotal	215,199	220,105	624,795	227,316

EMPLOYEE BENEFITS

621000	FICA	15,536	16,839	16,839	17,391
622000	VRS Retirement	22,687	31,278	31,278	27,734
622500	VRS Hybrid 1 Percent	0	549	549	567
622510	VRS Hybrid Optional Match	0	960	960	1,416
623000	Health Insurance	51,027	54,686	54,686	52,367
623500	Dental Insurance	840	840	840	744
624000	Group Life Insurance	3,536	2,598	2,598	2,411
625000	VRS Hybrid Disability Insurance	239	247	247	272
626000	Hybrid Defined Benefit	7,554	0	0	0
627000	Voya ER-Hybrid-DC	531	0	0	0
627100	Workers Compensation	0	0	0	282
627500	RHCC	2,575	205	205	2,002
628000	Other Benefits	282	282	282	0
628100	Voya ER Hybrid-457 Match	266	0	0	0
	Subtotal	105,073	108,484	108,484	105,186

OTHER CHARGES

655040	Travel	0	0	0	3,636
655060	Employee Development	4,787	2,152	2,152	2,152
	Subtotal	4,787	2,152	2,152	5,788

MATERIALS/SUPPLIES

660010	Stationery/Forms/Office Supplies	4,297	1,500	1,500	1,500
	Subtotal	4,297	1,500	1,500	1,500

TOTAL **329,356** **332,241** **736,931** **339,790**

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 2025 ACTUAL	FY 2026 BUDGET	FY 2026 EXPECTED	FY 2027 BUDGET
Office Clerk	1	1	1	1
Trades	21	21	21	21
Custodial	73.3	86.55	86.55	86.3
Technical	5	5	5	5

ADDITIONAL INFORMATION:

In FY27 decreased .25 FTE Custodians

CODE: 2100-642000-000

ACCT# DESCRIPTION

PERSONAL SERVICES					
611430	Technical Salaries	400,708	352,539	352,539	451,343
611500	Office Clerical	40,577	40,975	40,975	42,317
611600	Trades Salaries	1,210,473	1,399,224	1,399,224	1,437,123
611910	Custodial Salaries	2,450,938	2,975,957	2,975,957	3,248,976
615950	Overtime	628,790	375,000	375,000	375,000
616250	Stipends	26,500	0	0	0
616600	One-Time Bonus	66,900	0	0	0
	Subtotal	4,824,886	5,143,695	5,143,695	5,554,759
EMPLOYEE BENEFITS					
621000	FICA	351,107	364,866	364,866	400,285
622000	VRS Retirement	130,161	277,722	277,722	326,143
622500	VRS Hybrid 1 Percent	0	17,785	17,785	28,719
622510	VRS Hybrid Optional Match	0	32,393	32,393	70,023
623000	Health Insurance	1,016,448	1,058,488	1,058,488	1,235,801
623500	Dental Insurance	23,945	22,260	22,260	29,841
624000	Group Life Insurance	44,881	56,341	56,341	51,710
625000	VRS Hybrid Disability Insurance	12,679	8,018	8,018	21,395
626000	Hybrid Defined Benefit	103,000	0	0	0
627000	Voya ER-Hybrid-DC	16,529	0	0	0
627100	Workers Compensation	0	0	0	71,225
627500	RHCC	27,748	4,469	4,469	36,322
628000	Other Benefits	83,585	83,585	83,585	12,360
628100	Voya ER Hybrid-457 Match	12,092	0	0	0
	Subtotal	1,822,175	1,925,927	1,925,927	2,283,824
PURCHASED SERVICES					
633100	Repair and Maintenance	46,439	90,088	90,088	90,088
633400	Bldg Svc, Contract Maintenance/Other	172,182	70,350	70,350	70,350
633500	Contractual AV	0	3,000	3,000	3,000
639000	Miscellaneous Contractual Services	236,632	106,100	106,100	106,100
639010	Actuarial Services	0	0	0	55,000
	Subtotal	455,253	269,538	269,538	324,538

CODE: ACCT#	DESCRIPTION	FY 2025 ACTUAL	FY 2026 BUDGET	FY 2026 EXPECTED	FY 2027 BUDGET
OTHER CHARGES					
651010	Electric Current	2,012,224	2,025,000	2,025,000	2,125,000
651030	Water	108,307	120,000	120,000	120,000
651040	Sewage	244,906	185,000	185,000	185,000
651060	Solid Waste	143,984	127,500	127,500	127,500
651070	Fuel	101,023	85,000	85,000	85,000
651200	Laundry Service	14,398	12,000	12,000	12,000
651210	Uniform Rental	29,968	28,000	28,000	28,000
651300	Bldg Svc, Repairs - Bldg/GR	53,452	113,750	113,750	113,750
652010	Postage	52,468	0	0	0
653080	Insurance/Bonds	494,322	480,667	480,667	580,667
655040	Travel	183	0	0	1,500
655060	Employee Development	1,058	5,020	5,020	6,020
	Subtotal	3,256,293	3,181,937	3,181,937	3,384,437
MATERIALS/SUPPLIES					
660040	Medical Supplies	0	1,000	1,000	1,000
660050	Janitorial Supplies	810,373	340,000	340,000	340,000
660130	Bldg Svc, A/V Supplies	0	10,900	10,900	10,900
660140	Stadium Supplies	13,212	9,500	9,500	9,500
660150	Bldg Svc, Heat & A/C Supplies	229,004	98,125	98,125	198,125
660160	Bldg Svc, Electrical Supplies	46,673	61,262	61,262	61,262
660170	Bldg Svc, Plumbing Supplies	139,344	55,000	55,000	55,000
660180	Bldg Svc, Painting Supplies	19,146	67,500	67,500	67,500
660190	Bldg Svc, Carpentry Supplies	95,521	65,000	65,000	65,000
660210	Safety Materials and Supplies	27,242	30,000	30,000	30,000
660220	Preventive Maintenance Supplies	107,443	80,000	80,000	80,000
660230	Pest Control	37,073	25,000	25,000	25,000
668000	Technology-Software	699	3,100	3,100	3,100
669900	Miscellaneous Materials & Supplies	46,193	39,400	39,400	45,400
	Subtotal	1,571,923	885,787	885,787	991,787
EQUIPMENT					
681010	Veh Svc, Machine Tools, Res	0	0	0	1,000
689210	Furniture/Equipment-Replacement	310,374	0	0	1,000
	Subtotal	310,374	0	0	2,000
TOTAL		12,240,904	11,406,884	11,406,884	12,541,345

GROUNDS SERVICES

Cost of grounds services provided by terms of the Grounds Maintenance Agreement with the County.

PERSONNEL	FY 2025 ACTUAL	FY 2026 BUDGET	FY 2026 EXPECTED	FY 2027 BUDGET
N/A	0	0	0	0

CODE: 2100-643000-000

ACCT# DESCRIPTION

TRANSFERS					
693010	Transfer to County-Grounds Services	1,506,300	1,551,489	1,551,489	1,707,489
693100	Year End Reversion To General Fund	4,586,923	0	0	0
	Subtotal	6,093,223	1,551,489	1,551,489	1,707,489
	TOTAL	6,093,223	1,551,489	1,551,489	1,707,489

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 2025 ACTUAL	FY 2026 BUDGET	FY 2026 EXPECTED	FY 2027 BUDGET
Trades	1	1	1	1

CODE: 2100-645000-000

ACCT# DESCRIPTION

PERSONAL SERVICES

611600	Trades Salaries	55,556	54,638	54,638	56,429
615950	Overtime	1,003	4,000	4,000	4,000
616250	Stipends	0	600	600	600
616600	One-Time Bonus	800	0	0	0
	Subtotal	57,359	59,238	59,238	61,029

EMPLOYEE BENEFITS

621000	FICA	4,272	4,180	4,180	4,317
622000	VRS Retirement	0	3,142	3,142	3,477
622500	VRS Hybrid 1 Percent	0	547	547	565
622510	VRS Hybrid Optional Match	0	957	957	1,411
623000	Health Insurance	8,914	9,992	9,992	10,783
623500	Dental Insurance	282	300	300	300
624000	Group Life Insurance	635	645	645	599
625000	VRS Hybrid Disability Insurance	391	246	246	446
626000	Hybrid Defined Benefit	3,041	0	0	0
627000	Voya ER-Hybrid-DC	509	0	0	0
627100	Workers Compensation	0	0	0	122
627500	RHCC	381	51	51	407
628000	Other Benefits	122	122	122	0
628100	Voya ER Hybrid-457 Match	1,272	0	0	0
	Subtotal	19,819	20,182	20,182	22,427

PURCHASED SERVICES

639000	Miscellaneous Contractual Services	14,144	25,000	25,000	25,000
	Subtotal	14,144	25,000	25,000	25,000

OTHER CHARGES

655060	Employee Development	543	500	500	500
	Subtotal	543	500	500	500

CODE: ACCT#	DESCRIPTION	FY 2025 ACTUAL	FY 2026 BUDGET	FY 2026 EXPECTED	FY 2027 BUDGET
2100-645000-000 Continued.					
MATERIALS/SUPPLIES					
660010	Stationery/Forms/Office Supplies	0	600	600	600
660080	Gas, Diesel, Oil & Grease	113,020	105,000	105,000	105,000
660090	Vehicle Maintenance, Tires, Tubes	34,026	46,300	46,300	46,300
669900	Miscellaneous Materials & Supplies	2,463	3,000	3,000	3,000
	Subtotal	149,509	154,900	154,900	154,900
EQUIPMENT					
681010	Veh Svc, Machine Tools, Res	56	3,000	3,000	3,000
685510	Vehicle Additional	47,000	0	0	0
685520	Vehicle Replacement	0	150,000	150,000	250,000
688000	Technology-Hardware Replacement	0	1,400	1,400	1,400
688050	Technology-Hardware Additions	0	1,000	1,000	1,000
689110	Furniture/Equipment-Additional	7,365	600	600	600
689210	Furniture/Equipment-Replacement	104	1,500	1,500	1,500
	Subtotal	54,525	157,500	157,500	257,500
	TOTAL	295,899	417,320	417,320	521,356

SECURITY SERVICES

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

PERSONNEL	FY 2025 ACTUAL	FY 2026 BUDGET	FY 2026 EXPECTED	FY 2027 BUDGET
Security Guard	12	12.35	12.35	12.35
Supervisor of School Safety	1	1	1	1
Occupational Safety-Regulatory Compliance Specialistt	0	0	0	1

ADDITIONAL INFORMATION:

In FY27 1 FTE moved from Health Services

CODE: 2100-646000-000

ACCT# DESCRIPTION

PERSONAL SERVICES					
611300	Professional Salaries	104,039	107,713	107,713	111,245
611420	Security Guard Salaries	372,450	431,405	431,405	432,973
611430	Technical Salaries	32,566	0	0	104,463
615950	Overtime	16,610	0	0	0
616600	One-Time Bonus	9,200	0	0	0
	Subtotal	534,865	539,118	539,118	648,681
EMPLOYEE BENEFITS					
621000	FICA	40,455	41,248	41,248	49,631
622000	VRS Retirement	20,189	31,006	31,006	77,409
622500	VRS Hybrid 1 Percent	0	3,414	3,414	4,837
622510	VRS Hybrid Optional Match	0	5,971	5,971	11,859
623000	Health Insurance	57,402	60,866	60,866	85,005
623500	Dental Insurance	1,482	1,740	1,740	2,960
624000	Group Life Insurance	4,441	6,369	6,369	5,130
625000	VRS Hybrid Disability Insurance	1,487	1,539	1,539	2,307
626000	Hybrid Defined Benefit	49,622	0	0	0
627000	Voya ER-Hybrid-DC	3,264	0	0	0
627500	RHCC	4,460	507	507	4,256
628100	Voya ER Hybrid-457 Match	814	0	0	0
	Subtotal	183,616	152,660	152,660	243,394
PURCHASED SERVICES					
639000	Miscellaneous Contractual Services	1,221	30,000	30,000	30,000
	Subtotal	1,221	30,000	30,000	30,000
OTHER CHARGES					
655040	Travel	0	3,500	3,500	3,500
655060	Employee Development	1,605	5,000	5,000	5,000
658020	Unappropriated Balance	0	1,500	1,500	1,500
	Subtotal	1,605	10,000	10,000	10,000
MATERIALS/SUPPLIES					
669900	Miscellaneous Materials & Supplies	518	5,000	5,000	5,000
	Subtotal	518	5,000	5,000	5,000
TOTAL		721,825	736,778	736,778	937,075

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 2025 ACTUAL	FY 2026 BUDGET	FY 2026 EXPECTED	FY 2027 BUDGET
Trades	5	5	5	5
Technical	2	1	1	1
Clerical	1	1	1	1

CODE: 2100-647000-000

ACCT# DESCRIPTION

PERSONAL SERVICES					
611430	Technical Salaries	40,641	53,290	53,290	55,035
611500	Office Clerical	47,973	49,666	49,666	51,294
611600	Trades Salaries	233,530	234,537	234,537	242,220
615950	Overtime	4,986	10,000	10,000	10,000
616600	One-Time Bonus	5,600	0	0	0
	Subtotal	332,730	347,493	347,493	358,549
EMPLOYEE BENEFITS					
621000	FICA	24,636	25,822	25,822	26,668
622000	VRS Retirement	18,136	28,120	28,120	27,897
622500	VRS Hybrid 1 Percent	0	874	874	903
622510	VRS Hybrid Optional Match	0	1,529	1,529	2,255
623000	Health Insurance	52,414	68,483	68,483	76,933
623500	Dental Insurance	1,097	1,344	1,344	1,524
624000	Group Life Insurance	4,285	3,987	3,987	3,698
625000	VRS Hybrid Disability Insurance	444	394	394	543
626000	Hybrid Defined Benefit	8,251	0	0	0
627000	Voya ER-Hybrid-DC	722	0	0	0
627100	Workers Compensation	0	0	0	441
627500	RHCC	2,775	316	316	2,683
628000	Other Benefits	441	441	441	0
628100	Voya ER Hybrid-457 Match	324	0	0	0
	Subtotal	113,525	131,310	131,310	143,545
MATERIALS/SUPPLIES					
669900	Miscellaneous Materials & Supplies	7,238	1,000	1,000	1,000
	Subtotal	7,238	1,000	1,000	1,000
EQUIPMENT					
689110	Furniture/Equipment-Additional	0	4,000	4,000	4,000
689210	Furniture/Equipment-Replacement	25,948	50,500	50,500	50,500
	Subtotal	25,948	54,500	54,500	54,500
TOTAL		479,441	534,303	534,303	557,594

TECHNOLOGY

TECHNOLOGY - CLASSROOM INSTRUCTION

This program provides technology support for elementary, middle, and high schools, including hardware, software, and personnel services. These resources ensure that students and staff have access to reliable, up-to-date instructional technology to support teaching and learning in the classroom environment.

PERSONNEL	FY 2025 ACTUAL	FY 2026 BUDGET	FY 2026 EXPECTED	FY 2027 BUDGET
Teachers	15	16	16	17

ADDITIONAL INFORMATION:

In FY27 increased 1 FTE Teacher

CODE: 2100-681000-000

ACCT# DESCRIPTION

PERSONAL SERVICES					
611210	Teacher Salaries	1,190,047	1,243,175	1,243,175	1,245,965
615000	Substitute Salaries	0	1,000	1,000	1,000
616250	Stipends	4,400	0	0	0
616600	One-Time Bonus	12,800	0	0	0
	Subtotal	1,207,247	1,244,175	1,244,175	1,246,965
EMPLOYEE BENEFITS					
621000	FICA	86,409	95,411	95,411	95,625
622000	VRS Retirement	135,314	176,663	176,663	152,019
622500	VRS Hybrid 1 Percent	0	2,646	2,646	3,325
622510	VRS Hybrid Optional Match	0	5,258	5,258	7,893
623000	Health Insurance	200,890	254,689	254,689	277,952
623500	Dental Insurance	4,959	5,832	5,832	5,932
624000	Group Life Insurance	14,058	14,679	14,679	13,216
625000	VRS Hybrid Disability Insurance	1,076	1,191	1,191	1,562
626000	Hybrid Defined Benefit	33,977	0	0	0
627000	Voya ER-Hybrid-DC	2,377	0	0	0
627100	Workers Compensation	0	0	0	2,533
627500	RHCC	14,415	1,159	1,159	10,974
628000	Other Benefits	2,533	2,533	2,533	0
628100	Voya ER Hybrid-457 Match	3,168	0	0	0
	Subtotal	499,176	560,061	560,061	571,031
PURCHASED SERVICES					
633400	Bldg Svc, Contract Maintenance/Other	15,895	63,900	63,900	63,900
639000	Miscellaneous Contractual Services	0	225,000	225,000	225,000
	Subtotal	15,895	288,900	288,900	288,900
OTHER CHARGES					
655060	Employee Development	50	875	0	875
	Subtotal	50	875	0	875

CODE: ACCT#	DESCRIPTION	FY 2025 ACTUAL	FY 2026 BUDGET	FY 2026 EXPECTED	FY 2027 BUDGET
2100-681000-000 Continued.					
MATERIALS/SUPPLIES					
660300	Textbooks	4,391	19,000	5,000	19,000
668000	Technology-Software	972,091	1,481,763	1,481,763	1,481,763
668100	Technology Consumables	122,747	130,547	130,547	138,547
669000	Other Educational Supplies	5,064	2,400	2,400	2,400
669100	Other Educational/Supplies	99	0	0	0
669900	Miscellaneous Materials & Supplies	63,976	0	0	0
	Subtotal	1,168,368	1,633,710	1,619,710	1,641,710
EQUIPMENT					
688000	Technology-Hardware Replacement	87,288	984,997	954,524	982,997
688050	Technology-Hardware Additions	9,661	335,697	335,697	335,697
688100	Technology-Infrastructure Replacement	3,925	2,000	2,000	2,000
689110	Furniture/Equipment-Additional	153	3,000	3,000	3,000
	Subtotal	101,027	1,325,694	1,295,221	1,323,694
TRANSFERS					
693060	Transfer Out to School Tech	700,000	700,000	700,000	1,261,663
	Subtotal	700,000	700,000	700,000	1,261,663
	TOTAL	3,691,763	5,753,415	5,708,067	6,334,838

TECHNOLOGY - INSTRUCTIONAL SUPPORT

This program provides hardware and software for all instructional support programs.

PERSONNEL	FY 2025 ACTUAL	FY 2026 BUDGET	FY 2026 EXPECTED	FY 2027 BUDGET
Technical	25	26	26	26
<hr/>				
CODE: 2100-682000-000				
ACCT# DESCRIPTION				
PERSONAL SERVICES				
611430 Technical Salaries	1,995,039	2,115,816	2,115,816	2,124,040
611530 Interns	33,697	0	0	0
615950 Overtime	8,048	2,000	2,000	2,000
616600 One-Time Bonus	19,200	0	0	0
Subtotal	2,055,984	2,117,816	2,117,816	2,126,040
EMPLOYEE BENEFITS				
621000 FICA	152,083	161,873	161,873	162,503
622000 VRS Retirement	173,780	300,671	300,671	259,145
622500 VRS Hybrid 1 Percent	0	7,746	7,746	11,655
622510 VRS Hybrid Optional Match	0	13,552	13,552	27,367
623000 Health Insurance	293,798	306,983	306,983	278,286
623500 Dental Insurance	6,457	6,096	6,096	6,408
624000 Group Life Insurance	23,327	24,982	24,982	22,525
625000 VRS Hybrid Disability Insurance	3,393	3,490	3,490	5,447
626000 Hybrid Defined Benefit	107,131	0	0	0
627000 Voya ER-Hybrid-DC	7,536	0	0	0
627100 Workers Compensation	0	0	0	2,688
627500 RHCC	23,920	1,973	1,973	18,705
628000 Other Benefits	2,688	2,688	2,688	0
628100 Voya ER Hybrid-457 Match	8,068	0	0	0
Subtotal	802,181	830,054	830,054	794,729
OTHER CHARGES				
654010 Lease Copy Machine	300,229	367,262	367,262	370,262
654020 Lease/Rent Buildings	65,265	0	0	0
654030 ACT/Crestar Lease	1,013	0	0	0
655040 Travel	2,261	2,160	2,160	2,160
Subtotal	368,768	369,422	369,422	372,422
MATERIALS/SUPPLIES				
668000 Technology-Software	22,250	90,900	90,900	90,900
Subtotal	22,250	90,900	90,900	90,900

		FY 2025	FY 2026	FY 2026	FY 2027
		ACTUAL	BUDGET	EXPECTED	BUDGET
CODE: 2100-682000-000 Continued.					
ACCT#	DESCRIPTION				
	EQUIPMENT				
688050	Technology-Hardware Additions	0	1,000	1,000	1,000
	Subtotal	0	1,000	1,000	1,000
	TOTAL	3,249,183	3,409,192	3,409,192	3,385,091

TECHNOLOGY - ADMINISTRATION

This program provides technological support for all administrative functions across the school division. Support includes the provision and maintenance of hardware, software, and personnel services necessary to ensure the efficient and secure operation of administrative programs and services.

PERSONNEL	FY 2025 ACTUAL	FY 2026 BUDGET	FY 2026 EXPECTED	FY 2027 BUDGET
Administrative	1	1	1	1
Technical	10	9	9	9
Clerical	1	1	1	1

CODE: 2100-683000-000
ACCT# DESCRIPTION

PERSONAL SERVICES					
610000	Undistributed Salaries and Benefits	0	0	404,691	0
611100	Administrative Salaries	187,618	141,397	141,397	148,584
611430	Technical Salaries	831,069	913,810	913,810	949,341
611500	Office Clerical	52,774	54,638	54,638	56,429
615950	Overtime	53	1,000	1,000	1,000
616600	One-Time Bonus	8,000	0	0	0
	Subtotal	1,079,514	1,110,845	1,515,536	1,155,354
EMPLOYEE BENEFITS					
621000	FICA	80,214	84,909	84,909	88,313
622000	VRS Retirement	85,410	157,715	157,715	140,835
622500	VRS Hybrid 1 Percent	0	4,890	4,890	5,106
622510	VRS Hybrid Optional Match	0	8,555	8,555	12,353
623000	Health Insurance	158,730	151,082	151,082	199,242
623500	Dental Insurance	3,577	3,216	3,216	3,910
624000	Group Life Insurance	12,215	13,102	13,102	12,241
625000	VRS Hybrid Disability Insurance	1,954	2,201	2,201	2,417
626000	Hybrid Defined Benefit	61,692	0	0	0
627000	Voya ER-Hybrid-DC	4,377	0	0	0
627100	Workers Compensation	0	0	0	1,601
627500	RHCC	12,526	1,033	1,033	10,163
628000	Other Benefits	1,601	1,601	1,601	0
628100	Voya ER Hybrid-457 Match	7,828	0	0	0
	Subtotal	430,124	428,304	428,304	476,181
OTHER CHARGES					
651210	Uniform Rental	1,027	400	400	400
655040	Travel	0	0	0	3,636
655060	Employee Development	9,463	16,857	16,857	16,857
	Subtotal	10,490	17,257	17,257	20,893
MATERIALS/SUPPLIES					
660010	Stationery/Forms/Office Supplies	952	538	538	538
	Subtotal	952	538	538	538

CODE: 2100-683000-000 Continued.		FY 2025	FY 2026	FY 2026	FY 2027
ACCT# DESCRIPTION		ACTUAL	BUDGET	EXPECTED	BUDGET
	EQUIPMENT				
689110	Furniture/Equipment-Additional	2,120	1,300	1,300	1,300
689210	Furniture/Equipment-Replacement	3,950	6,300	6,300	6,300
	Subtotal	6,070	7,600	7,600	7,600
	TOTAL	1,527,150	1,564,544	1,969,235	1,660,566

TECHNOLOGY - OPERATIONS & MAINTENANCE

This program provides technological support for all operations and maintenance functions within the school division. Support includes hardware, software, and personnel services necessary to ensure the effective and efficient management of facilities, transportation, and other operational services.

PERSONNEL	FY 2025 ACTUAL	FY 2026 BUDGET	FY 2026 EXPECTED	FY 2027 BUDGET
Technical	3	3	3	3

CODE: 2100-686000-000

ACCT# DESCRIPTION

PERSONAL SERVICES

611430	Technical Salaries	243,061	282,294	282,294	291,544
616600	One-Time Bonus	2,400	0	0	0
	Subtotal	245,461	282,294	282,294	291,544

EMPLOYEE BENEFITS

621000	FICA	17,996	21,597	21,597	22,305
622000	VRS Retirement	13,928	40,115	40,115	35,570
622500	VRS Hybrid 1 Percent	0	1,809	1,809	1,868
622510	VRS Hybrid Optional Match	0	3,165	3,165	4,670
623000	Health Insurance	41,897	47,784	47,784	51,593
623500	Dental Insurance	1,050	1,140	1,140	1,140
624000	Group Life Insurance	2,816	3,332	3,332	3,091
625000	VRS Hybrid Disability Insurance	633	815	815	897
626000	Hybrid Defined Benefit	19,986	0	0	0
627000	Voya ER-Hybrid-DC	1,450	0	0	0
627100	Workers Compensation	0	0	0	392
627500	RHCC	2,888	263	263	2,567
628000	Other Benefits	392	392	392	0
628100	Voya ER Hybrid-457 Match	3,176	0	0	0
	Subtotal	106,212	120,412	120,412	124,093

PURCHASED SERVICES

633100	Repair and Maintenance	3,870	20,000	20,000	21,500
633400	Bldg Svc, Contract Maintenance/Other	1,073,002	1,105,850	1,105,850	1,285,850
639000	Miscellaneous Contractual Services	61,770	72,000	72,000	72,000
	Subtotal	1,138,642	1,197,850	1,197,850	1,379,350

OTHER CHARGES

652030	Telephone	361,585	398,000	398,000	498,000
	Subtotal	361,585	398,000	398,000	498,000

		FY 2025 ACTUAL	FY 2026 BUDGET	FY 2026 EXPECTED	FY 2027 BUDGET
CODE:	2100-686000-000	Continued.			
ACCT#	DESCRIPTION				
	MATERIALS/SUPPLIES				
668000	Technology-Software	22,510	82,530	82,530	82,530
668002	Subsc Fncg Principal	149,696	0	0	0
668004	Interest Exp Subscriptions	3,970	0	0	0
669900	Miscellaneous Materials & Supplies	15,503	5,000	5,000	5,000
	Subtotal	191,679	87,530	87,530	87,530
	EQUIPMENT				
688000	Technology-Hardware Replacement	395,533	95,000	95,000	95,000
688050	Technology-Hardware Additions	16,432	10,000	10,000	10,000
	Subtotal	411,965	105,000	105,000	105,000
	TOTAL	2,455,544	2,191,086	2,191,086	2,485,517

TECHNOLOGY - OTHER PROGRAMS - GRANTS

This program provides technological support—including hardware and software—for the implementation and administration of federal and state grant programs. Included in this budget is support for the Carl D. Perkins Career and Technical Education Grant, ensuring that technology resources align with programmatic goals and compliance requirements.

PERSONNEL		FY 2025 ACTUAL	FY 2026 BUDGET	FY 2026 EXPECTED	FY 2027 BUDGET
N/A		0	0	0	0
CODE:	2100-689050-000				
ACCT#	DESCRIPTION				
	PURCHASED SERVICES				
639000	Miscellaneous Contractual Services	97,024	45,460	45,430	47,930
	Subtotal	97,024	45,460	45,430	47,930
	OTHER CHARGES				
655040	Travel	4,029	4,400	5,000	5,000
655060	Employee Development	1,040	8,600	15,000	12,000
655800	Pupil Transportation	0	500	0	500
	Subtotal	5,069	13,500	20,000	17,500
	EQUIPMENT				
688000	Technology-Hardware Replacement	24,176	67,310	68,049	68,049
	Subtotal	24,176	67,310	68,049	68,049
	TOTAL	126,269	126,270	133,479	133,479

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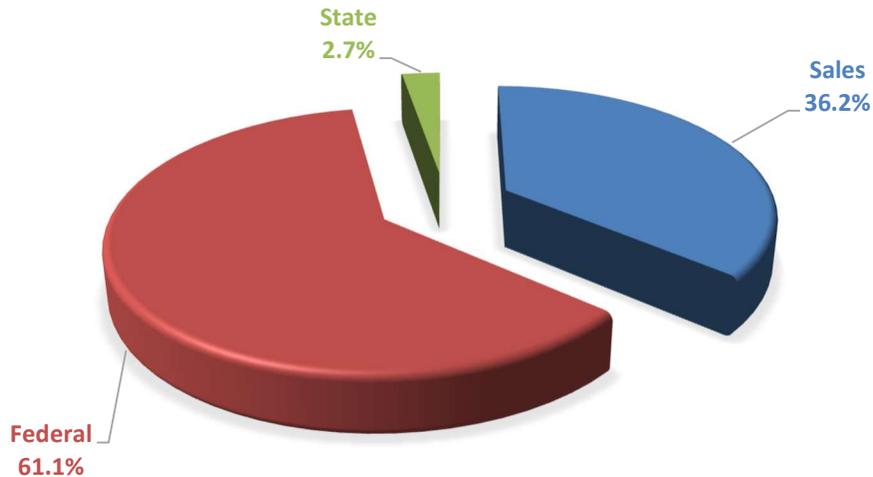


OTHER FUNDS

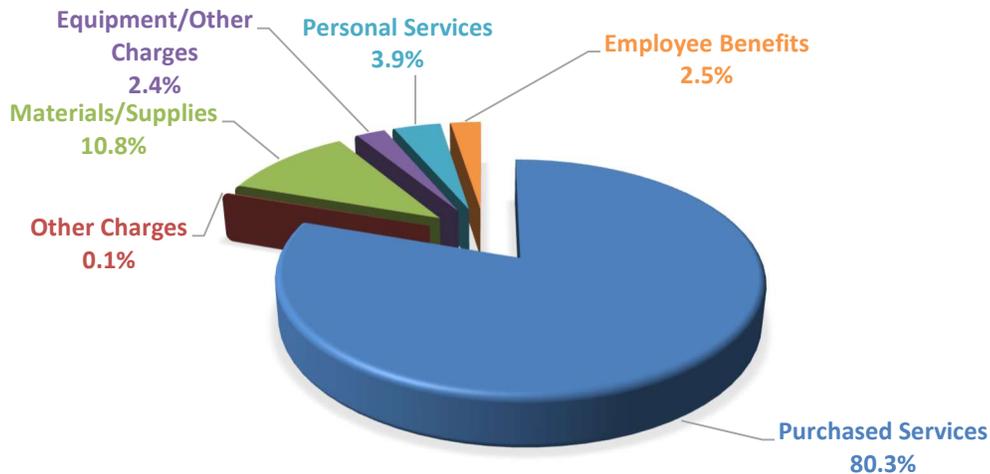
**YORK COUNTY SCHOOL DIVISION
SCHOOL NUTRITION FUND
FISCAL YEAR 2027**

The School Nutrition Fund supports all cafeteria operations across the school division, including the preparation and service of student breakfasts and lunches. This fund operates independently and does not receive any financial contributions from York County. The largest revenue source, 61.1%, is Federal funding. As compared to FY26E, the School Nutrition budget reflects an increase of \$192,609 (\$7,693,237 in FY26E to \$7,885,846 in FY27). A strong emphasis on variety, quality, presentation, and efficient service continues to support the overall success of the School Nutrition Program.

Revenue by Source – FY2027



Expenditures by Major Object – FY2027



**YORK COUNTY SCHOOL DIVISION
SCHOOL NUTRITION FUND
FISCAL YEAR 2027**

FUND BALANCE SUMMARY

BEGINNING FUND BALANCE 7/1/25		\$3,026,074
PROJECTED FY 2026 REVENUES	7,693,237	
PROJECTED FY 2026 EXPENDITURES	<u>7,693,237</u>	0
PROJECTED FY 2027 REVENUES	7,885,846	
PROJECTED FY 2027 EXPENDITURES	<u>7,885,846</u>	0
BUDGETED FUND BALANCE 6/30/27		<u>\$3,026,074</u>

**YORK COUNTY SCHOOL DIVISION
SCHOOL NUTRITION FUND
FISCAL YEAR 2027**

REVENUE DETAIL

ANNUAL FINANCIAL PLAN

FUND 2200

SCHOOL NUTRITION FUND

ACCT #	DESCRIPTION	FY 2025 ACTUAL	FY 2026 BUDGET	FY 2026 EXPECTED	FY 2027 BUDGET
REVENUE-LOCAL SOURCES					
30315-510100	INTEREST ON DEPOSITS	81,353	50,000	50,000	50,000
CHARGES FOR SERVICES					
30316-575000	CAFETERIA SALES	3,033,445	2,585,000	2,585,000	2,800,000
30316-575050	SUMMER SCHOOL CAFETERIA SALES	152	0	0	0
30316-575610	SALE OF SURPLUS	2,638	2,800	2,800	2,800
REVENUE COMMONWEALTH					
30324-525000	SCHOOL FOOD PROGRAM-LUNCH	46,526	92,023	92,023	94,638
30324-525100	SCHOOL FOOD PROGRAM-BREAKFAST	100,146	105,573	105,573	80,567
30324-540903	SCHOOL FOOD-REDUCED LUNCH	34,141	26,000	26,000	26,000
30324-540904	SCHOOL FOOD-REDUCED BREAKFAST	15,365	12,000	12,000	12,000
REVENUE-FEDERAL					
30333-521300	SCHOOL FOOD PRGM USDA	1,970,295	2,600,000	2,600,000	2,600,000
30333-521310	SCHOOL FOOD - BREAKFAST PGM	676,270	1,805,000	1,805,000	1,805,000
30333-521320	USDA DONATED FOODS	596,823	400,000	400,000	400,000
30333-521295	CACFP	8,235	14,841	14,841	14,841
TRANSFERS-OTHER FUNDS					
30351-530531	TRANSFER LOC OPER	29,560	0	0	0
TOTAL SCHOOL NUTRITION FUND		6,594,949	7,693,237	7,693,237	7,885,846

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 2025 ACTUAL	FY 2026 BUDGET	FY 2026 EXPECTED	FY 2027 BUDGET
Administrative	0.25	0.25	0.25	0.25
Trades	0	0	0	1
Technical	1.555	1.555	1.555	1.555
School Nutrition Personnel	5	3	3	3

ADDITIONAL INFORMATION:

In FY27 added 1 FTE Trade

CODE: 2200-651000-000

ACCT# DESCRIPTION

PERSONAL SERVICES					
611100	Administrative Salaries	36,203	36,205	36,205	30,895
611430	Technical Salaries	96,333	93,627	93,627	108,349
611600	Trades Salaries	0	0	0	64,040
611930	Food Services Salaries	86,779	85,000	85,000	112,091
615950	Overtime	456	3,500	3,500	0
616600	One-Time Bonus	3,200	0	0	0
	Subtotal	222,971	218,332	218,332	315,375
EMPLOYEE BENEFITS					
621000	FICA	16,058	17,500	17,500	28,325
622000	VRS Retirement	16,589	13,000	13,000	34,611
622500	VRS Hybrid 1 Percent	0	0	0	1,173
622510	VRS Hybrid Optional Match	0	0	0	2,482
623000	Health Insurance	48,194	64,002	64,002	99,250
623500	Dental Insurance	1,286	1,668	1,668	2,284
624000	Group Life Insurance	4,411	4,700	4,700	3,913
625000	VRS Hybrid Disability Insurance	370	364	364	689
626000	Hybrid Defined Benefit	2,836	2,841	2,841	2,841
627000	Voya ER-Hybrid-DC	483	471	471	500
627100	Workers Compensation	0	0	0	15,000
627500	RHCC	1,959	2,040	2,040	2,926
628000	Other Benefits	15,000	15,000	15,000	0
628100	Voya ER Hybrid-457 Match	483	471	471	490
	Subtotal	107,669	122,057	122,057	194,484

CODE: ACCT#	DESCRIPTION	FY 2025 ACTUAL	FY 2026 BUDGET	FY 2026 EXPECTED	FY 2027 BUDGET
2200-651000-000 Continued.					
PURCHASED SERVICES					
633400	Bldg Svc, Contract Maintenance/Other	5,623	47,100	47,100	47,100
639000	Miscellaneous Contractual Services	62,690	25,000	25,000	25,000
639100	Administrative Fee-Sodexo	311,213	315,000	315,000	315,000
639200	Management Fee-Sodexo	88,918	90,000	90,000	90,000
639350	Personal Svc-Sodexo	1,766,617	1,556,000	1,556,000	1,579,139
639400	Benefits-Sodexo	264,043	641,973	641,973	641,973
639550	Supplies-Sodexo	158,101	300,000	300,000	300,000
639600	Food-Sodexo	2,367,630	3,056,652	3,056,652	3,056,652
639700	Other Chrgs.- Sodexo	277,763	275,000	275,000	275,000
	Subtotal	5,302,598	6,306,725	6,306,725	6,329,864
OTHER CHARGES					
655040	Travel	240	2,500	2,500	2,500
655060	Employee Development	0	2,500	2,500	2,500
658010	Dues/Memberships	692	750	750	750
	Subtotal	932	5,750	5,750	5,750
MATERIALS/SUPPLIES					
660020	Food Supplies	263,730	434,372	434,372	434,372
669900	Miscellaneous Materials & Supplies	4,723	15,000	15,000	15,000
669950	USDA Commodities	596,823	400,000	400,000	400,000
	Subtotal	865,276	849,372	849,372	849,372
EQUIPMENT					
688000	Technology-Hardware Replacement	103,590	0	0	0
689110	Furniture/Equipment-Additional	120,424	150,000	150,000	150,000
689210	Furniture/Equipment-Replacement	-1,525	41,001	41,001	41,001
	Subtotal	222,489	191,001	191,001	191,001
TOTAL		6,721,935	7,693,237	7,693,237	7,885,846

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 2025 ACTUAL	FY 2026 BUDGET	FY 2026 EXPECTED	FY 2027 BUDGET
N/A	0	0	0	0

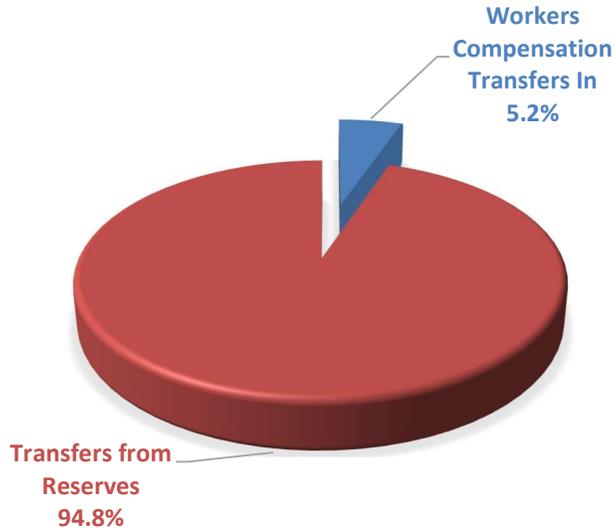
CODE: 2200-651999-000
ACCT# DESCRIPTION

MATERIALS/SUPPLIES				
669900	Miscellaneous Materials & Supplies	28,230	0	0
	Subtotal	28,230	0	0
EQUIPMENT				
689110	Furniture/Equipment-Additional	108,536	0	0
689210	Furniture/Equipment-Replacement	2,492,010	0	0
	Subtotal	2,600,546	0	0
	TOTAL	2,628,776	0	0

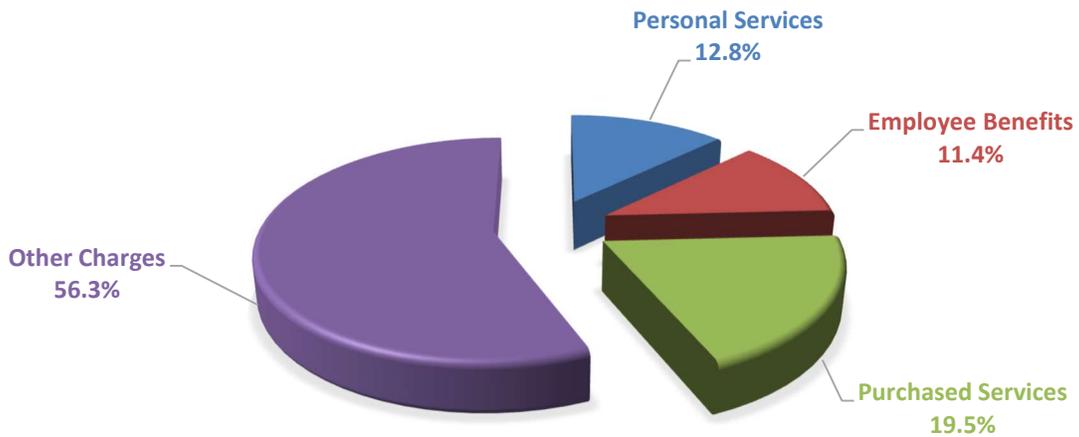
**YORK COUNTY SCHOOL DIVISION
WORKERS COMPENSATION FUND
FISCAL YEAR 2027**

The Workers' Compensation Fund is used to account for the financial resources dedicated to the payment of workers' compensation claims and associated expenses. This fund is supported through transfers from the Operating Fund, the School Nutrition Fund, and the workers' compensation reserve.

Revenues by Source – FY2027



Expenditures by Major Object – FY2027



**YORK COUNTY SCHOOL DIVISION
WORKERS COMPENSATION FUND
FISCAL YEAR 2027**

FUND BALANCE SUMMARY

BEGINNING FUND BALANCE 7/1/25		\$2,079,084
PROJECTED FY 2026 REVENUES	538,000	
PROJECTED FY 2026 EXPENDITURES	<u>538,000</u>	0
PROJECTED FY 2027 REVENUES	538,000	
PROJECTED FY 2027 EXPENDITURES	<u>538,000</u>	0
BUDGETED FUND BALANCE 6/30/27		<u><u>\$2,079,084</u></u>

**YORK COUNTY SCHOOL DIVISION
WORKERS COMPENSATION FUND
FISCAL YEAR 2027**

REVENUE DETAIL

**ANNUAL FINANCIAL PLAN
FUND 2102**

WORKERS COMPENSATION FUND

ACCT #	DESCRIPTION	FY 2025 ACTUAL	FY 2026 BUDGET	FY 2026 EXPECTED	FY 2027 BUDGET
	TRANSFER FROM OTHER FUNDS				
30315-510100	INTEREST ON DEPOSITS	27,430	0	30,000	30,000
30351-510500	WRKRS COMP TRANSFERS IN	370,138	340,000	380,000	340,000
30399-599990	TRANSFER FROM RESERVES	0	198,000	198,000	198,000
	TOTAL WORKERS COMPENSATION FUND	397,568	538,000	538,000	538,000

WORKERS COMPENSATION FUND

The Workers' Compensation Fund is used to account for the financial resources dedicated to the payment of workers' compensation claims and associated expenses. This fund is supported through transfers from the Operating Fund, the School Nutrition Fund and the workers' compensation reserve.

PERSONNEL

	FY 2025 ACTUAL	FY 2026 BUDGET	FY 2026 EXPECTE D	FY 2027 BUDGET
Technical	1	1	1	1

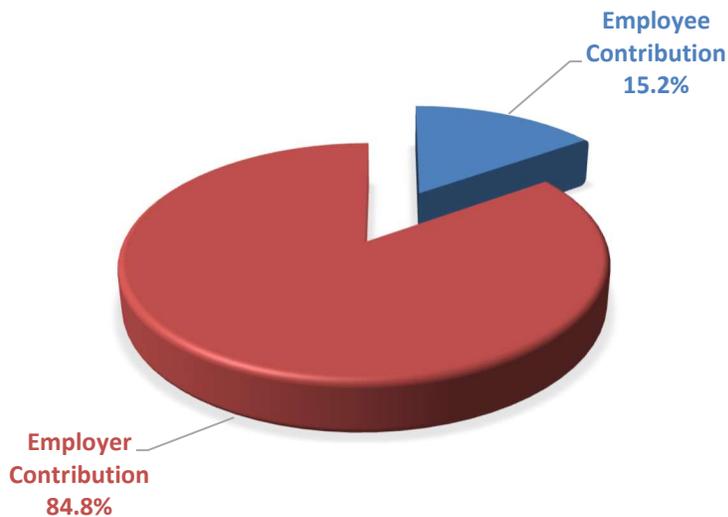
CODE: 2102-621600-000**ACCT# DESCRIPTION**

PERSONAL SERVICES					
611430	Technical Salaries	57,286	71,301	71,301	71,301
615950	Overtime	0	0	0	0
616600	Bonus	800	0	0	0
	Subtotal	58,086	71,301	71,301	71,301
EMPLOYEE BENEFITS					
621000	FICA	3,868	5,455	5,455	5,455
622000	VRS Retirement	398	10,859	10,859	10,859
623000	Health Insurance	26,677	23,904	23,904	23,904
623500	Dental Insurance	436	420	450	450
624000	Group Life Insurance	668	955	700	700
625000	VRS Hybrid Disability Ins	242	0	250	250
626000	VRS Hybrid Defined Benefit	7,646	0	8,831	8,831
627000	Voya ER Hybrid DC	548	0	550	550
627500	RHCC	685	863	700	700
628000	Other Benefits	0	0	0	0
	Subtotal	41,168	42,456	51,699	51,699
PURCHASED SERVICES					
639000	Miscellaneous Contractual Services	105,007	99,243	105,000	105,000
	Subtotal	105,007	99,243	105,000	105,000
OTHER CHARGES					
650000	Medical Reimbursements	66,435	265,000	265,000	265,000
651000	Lost Time	6,607	25,000	25,000	25,000
652000	Other Charges	15,115	35,000	20,000	20,000
	Subtotal	88,157	325,000	310,000	310,000
TOTAL		292,417	538,000	538,000	538,000

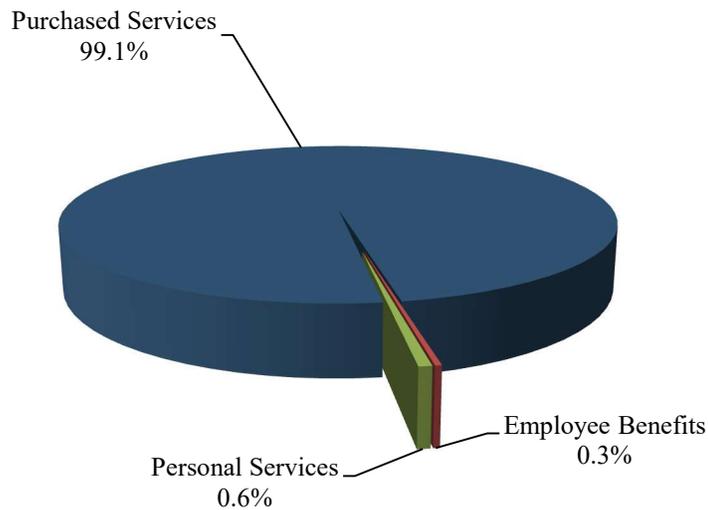
**YORK COUNTY SCHOOL DIVISION
HEALTH & DENTAL INSURANCE FUND
FISCAL YEAR 2027**

The Health and Dental Insurance Fund accounts for the financial resources used to pay claims and related expenses associated with the division’s self-insured health and dental insurance programs. The fund is supported through transfers from the Operating Fund as well as employee-paid health insurance premiums.

Revenues by Source – FY2027



Expenditures by Major Object – FY2027



**YORK COUNTY SCHOOL DIVISION
HEALTH & DENTAL INSURANCE FUND
FISCAL YEAR 2027**

FUND BALANCE SUMMARY

BEGINNING FUND BALANCE 7/1/25		\$97,416
PROJECTED FY 2026 REVENUES	30,289,457	
PROJECTED FY 2026 EXPENDITURES	<u>30,289,457</u>	0
PROJECTED FY 2027 REVENUES	30,289,457	
PROJECTED FY 2027 EXPENDITURES	<u>30,289,457</u>	0
BUDGETED FUND BALANCE 6/30/27		<u>\$97,416</u>

**YORK COUNTY SCHOOL DIVISION
HEALTH & DENTAL INSURANCE FUND
FISCAL YEAR 2027**

REVENUE DETAIL

**ANNUAL FINANCIAL PLAN
FUND 2700**

HEALTH AND DENTAL INSURANCE

ACCT #	DESCRIPTION	FY 2025 ACTUAL	FY 2026 BUDGET	FY 2026 EXPECTED	FY 2027 BUDGET
USE OF MONEY & PROPERTY					
30315-510100	INTEREST ON DEPOSITS	46,231	40,000	40,000	40,000
		46,231	40,000	40,000	40,000
CHARGES FOR SERVICES					
30316-510501	EMPLOYEE HEALTH CONT. FROM OPER.	4,143,012	3,300,000	3,300,000	3,300,000
30316-510530	EMPLOYEE HEALTH CONT. FROM FOOD SVC	9,910	16,200	16,200	16,200
30316-510550	TR WORKERS COMPENSATION FUND	6,674	700	700	700
30316-510560	SCHOOL INSURANCE TRANSFER ER	9,719	15,000	15,000	15,000
30316-510700	EMPLOYEE HEALTH CONT. FROM CIP	4,979	3,300	3,300	3,300
30316-520502	EMPLOYEE DENTAL CONT. FROM OPER.	548,651	700,000	700,000	700,000
30316-520530	EMPLOYEE DENTAL CONT. FROM FOOD SVC	1,571	8,000	8,000	8,000
30316-520550	SCHOOL INSURANCE TRANSFER ER	912	500	500	500
30316-520560	SCHOOL INSURANCE TRANSFER ER	1,799	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	340,966	375,000	375,000	375,000
30316-523300	RETIREE DENTAL CONTRIBUTION	49,718	85,000	85,000	85,000
30316-524000	GEN ALLOWANCE-SENTARA EXP	66,289	57,000	57,000	57,000
30316-525101	PRIOR YR REFUND PPO	15,858	0	0	0
30316-530200	MISCELLANEOUS REVENUE	-1,561,873	0	0	0
	SUBTOTAL	3,638,629	4,568,200	4,568,200	4,568,200
TRANSFERS-OTHER FUNDS					
30351-510502	EMPLOYER HEALTH CONT. T/F FROM OPER.	19,180,422	24,097,757	24,097,757	24,097,757
30351-510531	EMPLOYER HEALTH CONT. T/F FROM FOOD SVC	48,194	110,000	110,000	110,000
30351-510550	TR WORKERS COMPENSATION FUND	26,677	8,000	8,000	8,000
30351-510551	TR OTHER FUND COUNTY	620,509	0	0	0
30351-510560	SCHOOL INSURANCE TRANSFER ER	43,553	65,000	65,000	65,000
30351-510701	EMPLOYER HEALTH CONT. T/F FROM CIP	19,696	30,000	30,000	30,000
30351-520503	EMPLOYER DENTAL CONT. T/F FROM OPER.	418,880	410,000	410,000	410,000
30351-520531	EMPLOYER DNTRL CONT T/F FROM FOOD SVC	1,286	6,000	6,000	6,000
30351-520550	SCHOOL INSURANCE TRANSFER ER	436	1,000	1,000	1,000
30351-520560	SCHOOL INSURANCE TRANSFER ER	999	1,000	1,000	1,000
30351-520702	EMPLOYER DENTAL CONT. T/F FROM CIP	324	1,000	1,000	1,000
30351-530500	EMPLOYER RETIREE HLTH T/F FROM OPER.	0	200,000	200,000	200,000
30351-540500	EMPLOYER RETIREE DNTRL T/R FROM OPER.	0	1,500	1,500	1,500
30399-599990	TRANSFER FROM RESERVES	0	750,000	750,000	750,000
	SUBTOTAL	20,360,974	25,681,257	25,681,257	25,681,257
	TOTAL HEALTH AND DENTAL INSURANCE FUND	24,045,834	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 2025 ACTUAL	FY 2026 BUDGET	FY 2026 EXPECTED	FY 2027 BUDGET
Technical	2.75	4	4	3

ADDITIONAL INFORMATION:

In FY27 decreased 1 FTE Technical

CODE: ACCT#	DESCRIPTION				
PERSONAL SERVICES					
611430	Technical Salaries	198,798	187,000	187,000	192,065
615950	Overtime	4,249	0	0	0
616600	One-Time Bonus	3,200	0	0	0
	Subtotal	206,247	187,000	187,000	192,065
EMPLOYEE BENEFITS					
621000	FICA	14,828	14,300	14,300	11,187
622000	VRS Retirement	21,461	24,282	24,282	23,434
622500	VRS Hybrid 1 Percent	0	974	974	976
622510	VRS Hybrid Optional Match	0	1,510	1,510	2,438
623000	Health Insurance	43,591	34,000	34,000	34,631
623500	Dental Insurance	1,011	840	840	1,260
624000	Group Life Insurance	2,345	2,500	2,500	1,551
625000	VRS Hybrid Disability Insurance	215	1,000	1,000	468
626000	Hybrid Defined Benefit	6,778	16,500	16,500	7,000
627000	Voya ER-Hybrid-DC	477	1,500	1,500	500
627500	RHCC	2,405	2,254	2,254	1,287
	Subtotal	93,111	99,660	99,660	84,732
PURCHASED SERVICES					
639125	General Allowance Sentara	69,000	57,000	57,000	70,000
639130	Sentara Claims Payment	14,866,110	18,519,000	18,519,000	18,519,000
639140	Delta Claims Payment	921,978	1,062,297	1,062,297	1,062,210
639160	HSA Payments	88,590	65,000	65,000	90,000
639220	Sentara ACA Patient Centered Fee	7,245	10,000	10,000	9,000
639250	Sentara Reinsurance-Stop Loss	7,758,071	8,000,000	8,000,000	8,000,000
639260	Sentara Other Charges/Credits	50,250	49,500	49,500	50,250
639300	Initial 4 wk payment-Sodexo	11,060	15,000	15,000	13,000
639800	Sentara Admin Fee	1,724,271	2,000,000	2,000,000	2,000,000
639900	Delta Admin Fee	53,956	150,000	150,000	149,200
639950	EAP Premium	27,531	75,000	75,000	50,000
	Subtotal	25,578,062	30,002,797	30,002,797	30,012,660
TOTAL		25,877,420	30,289,457	30,289,457	30,289,457

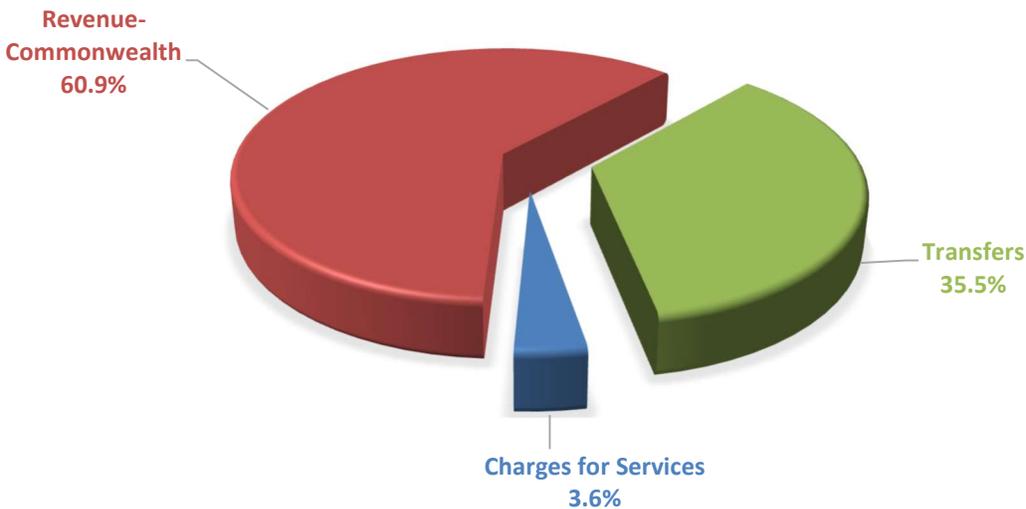
**YORK COUNTY SCHOOL DIVISION
TECHNOLOGY RESERVE FUND
FISCAL YEAR 2027**

The Technology Reserve Fund was established at the close of FY20 in response to Virginia Department of Education directives requiring school divisions to be prepared to deliver instruction in a virtual environment. To ensure continuity of learning during the COVID-19 pandemic, the York County School Division initiated a one-to-one device program to support students across the division should school facilities remain closed during the 2020–2021 school year.

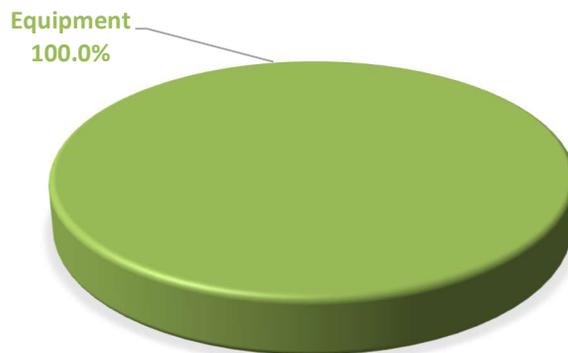
Initial funding for the Technology Reserve Fund was generated from multiple sources. The School Division transferred \$1.0 million from its FY20 Operating Fund, reflecting savings realized during the extended school closures. An additional \$2.2 million was transferred from excess FY20 Impact Aid revenue, above the \$8.5 million typically allocated for annual operating expenditures.

In July 2020, the School Division also entered into a \$2.0 million lease-purchase agreement to support technology needs. Resources within the Technology Reserve Fund will be used to service this debt over a four-year period.

Revenues by Source – FY2027



Expenditures by Major Object – FY2027



**YORK COUNTY SCHOOL DIVISION
TECHNOLOGY RESERVE FUND
FISCAL YEAR 2027**

FUND BALANCE SUMMARY

BEGINNING FUND BALANCE 7/1/25		\$2,399,569
PROJECTED FY 2026 REVENUES	4,620,000	
PROJECTED FY 2026 EXPENDITURES	<u>4,620,000</u>	0
PROJECTED FY 2027 REVENUES	3,567,663	
PROJECTED FY 2027 EXPENDITURES	<u>3,567,663</u>	0
BUDGETED FUND BALANCE 6/30/27		<u><u>\$2,399,569</u></u>

**YORK COUNTY SCHOOL DIVISION
TECHNOLOGY RESERVE FUND
FISCAL YEAR 2027**

**YORK COUNTY SCHOOL DIVISION
TECHNOLOGY RESERVE FUND
FISCAL YEAR 2027**

REVENUE DETAIL

**ANNUAL FINANCIAL PLAN
FUND 2300**

TECHNOLOGY RESERVE FUND

ACCT #	DESCRIPTION	FY 2025 ACTUAL	FY 2026 BUDGET	FY 2026 EXPECTED	FY 2027 BUDGET
	REVENUE-LOCAL SOURCES				
30315-510100	INTEREST ON DEPOSITS	65,977	5,000	5,000	30,000
	CHARGES FOR SERVICES				
30316-574500	USER TECH REPAIR	165	0	0	0
30316-574550	STUDENT TECHNOLOGY INS FEES	84,178	270,000	270,000	100,000
30316-574555	STUDENT TECHNOLOGY CC FEES	0	1,000	1,000	0
	REVENUE-COMMONWEALTH				
30324-527660	STATE TECH GRANT	0	2,176,000	2,176,000	1,088,000
30324-527670	STATE TECH GRANT-PREVIOUS YEAR	544,000	544,000	544,000	544,000
30324-527680	STATE TECH GRANT-CURRENT YR	0	924,000	924,000	544,000
	TRANSFER FROM OTHER FUNDS				
30351-593150	TRANSFER IN FROM SCHOOL OPS	700,000	700,000	700,000	1,261,663
	TOTAL TECHNOLOGY RESERVE FUND	1,394,320	4,620,000	4,620,000	3,567,663

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 2025 ACTUAL	FY 2026 BUDGET	FY 2026 EXPECTED	FY 2027 BUDGET
N/A	0	0	0	0

CODE: 2300-681000-000
2300-682000-000

ACCT# DESCRIPTION

OTHER CHARGES					
654020	GASB 87 Lease Principal	0	503,753	503,753	0
654030	GASB 87 Lease Interest	0	7,940	7,940	0
	Subtotal	0	511,693	511,693	0
MATERIALS/SUPPLIES					
660410	Technology Software/Online Content	0	400,000	400,000	0
	Subtotal	0	400,000	400,000	0
EQUIPMENT					
681100	Hardware-Replacement	3,815,304	3,508,307	3,508,307	3,567,663
681200	Infrastructure-Replacement	0	200,000	200,000	0
	Subtotal	3,815,304	3,708,307	3,708,307	3,567,663
TRANSFERS					
693140	Transfer from County	0	0	0	0
693150	Transfer from Sch Op	0	0	0	0
	Subtotal	0	0	0	0
TOTAL		3,815,304	4,620,000	4,620,000	3,567,663

INFORMATIONAL

SCHOOL BOARD APPROVED FY27 OPERATING BUDGET

Major additions and reductions to the FY27 Operating Budget (all reductions in parentheses)

Major Operating Expenditure Increases (Decreases)

Mandated Costs

10% increase for health insurance	2,350,000
Move 2 FTE Reading Para's from All-In	66,505
Move .5 FTE Literacy Coach from All-In	50,206
Move 1 FTE ACC from All-In	87,300

Compensation

Average 3.25% compensation increase (licensed staff avg. 1.5% step; 1.75% market adjustment) (non-licensed staff 1.75% step; 1.50% market adjustment) (custodians, café, crossing guards 1.75% step; 1.50% market adjustment) (bus drivers/assistants 1.5%; 1.75% market adjustment)	3,950,000
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Quadrennial Review (grades 22-28)	141,242
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Budget and Financial Analyst from grade 22 to 24, Budget and Financial Supervisor, Payroll Supervisor and Staffing/Retention Supervisor grade 27 to 29, Transportation Manager 22 to 24, Health Services Provider (RN) 24 to 25, Behavior Support Specialist 24 to 25

Other Budget Initiatives

Para-Educators 2% adjustment	171,840
Bus Aides 2.5% adjustment	21,205
Custodians	157,950
Convert 41 Paras to Student Support Techs (SPED)	246,000
Increase Teacher stipend in self-contained classrooms	25,000
Athletic Directors – 12 months	56,000
Add Assistant Principal WMES	104,000
Add Special Education Lead	95,000
Add Lead Sped Coordinator	5,000
1 FTE Building Automation Technician (ASHRAE Certified)	100,000

Budget Savings or Reductions

Staff Attrition	(350,000)
IT Cost Savings	(315,000)
Virginia Retirement System (VRS) Rate Reduction Savings	(1,900,000)

**YORK COUNTY SCHOOL DIVISION
SCHOOL OPERATING FUND
FISCAL YEAR 2027**

STUDENT FEES

	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>	<u>2025-26</u>	<u>2026-27</u>
1 Instrument Rental	\$30	\$30	\$30	\$30	\$50
4 Band Uniforms (High School)	20	20	20	50	50
7 Parking Fee (Full Year)	100	100	100	100	100
8 Athletic Fees					
Middle School	30	30	30	50	50
High School	40	40	40	50	50
9 Tuition-(Out of Zone)	6,504	7,081	7,358	7,457	***
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

The division uses School Cash Online, an online form and payment system, to collect many forms and payments.

**YORK COUNTY SCHOOL DIVISION
SCHOOL OPERATING FUND
FISCAL YEAR 2027**

**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 2027**

**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).