Fiscal Year 2027

Approved Annual Budget

THE YORK COUNTY SCHOOL DIVISION

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EXECUTIVE SUMMARY

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 Carroll, Ed.D.
Division Superintendent

Candi Skinner, Ed.D.
Chief Academic Officer

Melissa Pettigrew, DSL
Chief Operations Officer

Bill Bowen
Chief Financial Officer

David Reitz, Ed.D.
Chief Human Resources Officer

Allison Brandon
Budget and Financial Supervisor

York County School Division
302 Dare Road
Yorktown, Virginia 23692
Phone 757-898-0300
yorkcountyschools.org

School Board Members and

Citizens of York County

I am pleased to present the Approved Annual Financial Plan for the York County School Division (YCSD) for the 2026–27 fiscal year. The approved General Fund budget totals $211 million, an increase of 4.6% over the 2025–26 fiscal year. This budget reflects our continued commitment to supporting high-quality educational programs and essential division operations while remaining within available resources.

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

The FY27 budget process presented significant challenges for the school division. The Commonwealth did not complete its budget until June 30, delaying final approval of the YCSD budget until July 8. The final state budget also included several material changes in revenues and mandated expenditures that required the division to revise its financial plan before final adoption.

A primary goal in the development of the FY27 budget was staff compensation. The approved budget provides an average 4% salary increase for all employees, with an additional 2.5% increase for bus assistants and 2% increase for para-educators, at a total cost of approximately $5.1 million.

The budget also addresses several mandated and contractual cost increases, including:

- Increased employer contributions for health insurance premiums;

- Increased costs for County-provided services, including School Resource Officers, video services, and grounds services;
- Increased property and liability insurance costs; and
- Increased costs for services provided through New Horizons Regional Education Centers, including Governor's School, special education, and career and technical education programs.

FY27 is the first year of the Commonwealth's biennial budget. As part of this process, several key factors affecting school funding were updated by the state.

First, the Local Composite Index (LCI) was recalculated for the next two years. The LCI is an index assigned to each Virginia locality to determine its ability to pay its share of the cost of education. For York County, the LCI decreased by 0.36 percentage points to 35.18%, resulting in the state funding a greater share of education costs. York County's current LCI is down significantly from its high of 40.49% during the 2012–14 biennium.

Second, employer contribution rates for the Virginia Retirement System (VRS) were updated. These rates determine the amount the school division contributes to VRS on behalf of employees for pension benefits. For FY27, the VRS contribution rate decreased by 2.1 percentage points, reducing projected costs by approximately $1.9 million.

The final state budget also included several initiatives that provided additional funding to YCSD:

1. **Increased K–3 Class Size Reduction Funding.** The school division has experienced an increase in the number of economically disadvantaged students. As a result, state funding increased by more than **$900,000** to support lower student-teacher ratios in our elementary schools.
2. **Increased Special Education Funding.** The state budget provides more than **$755,000** in additional special education funding. Because this increase is not currently incorporated into the Standards of Quality funding formula, it remains uncertain whether this represents an ongoing funding commitment or a temporary allocation.

Student enrollment continues to be a key driver of state funding. In FY21, enrollment declined by 894 students as a result of the COVID-19 pandemic. Enrollment subsequently rebounded and, by FY25, exceeded pre-pandemic levels, reaching 12,914 students. Enrollment increased to 13,018 students in FY26 and is projected to be 13,000 students for FY27. The division will continue to closely monitor enrollment trends because even relatively small changes can have a significant impact on state revenues, staffing needs, and school capacity.

For FY27, the local government appropriated an additional $1.2 million in funding for the school division. This additional support helps provide the required local match for staff compensation and Standards of Quality (SOQ) requirements.

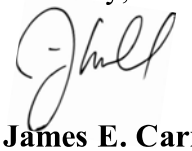
The division also continues to aggressively pursue state and federal grant opportunities to supplement educational programs, operations, and capital improvement projects. For FY27, YCSD received a $250,000 safety and security grant to support School Security Officers (SSOs) in our elementary schools. In addition, YCSD was awarded a $15.5 million grant from the Department of War Education Activity (DoWEA) to support renovation and expansion projects at Tabb High School and Bethel Manor

Elementary School. These external funding opportunities allow the division to address important needs while reducing the financial burden on local taxpayers.

As we move forward, the division remains committed to identifying operational efficiencies, maximizing available state and federal resources, and ensuring that our financial decisions support the instructional needs of our students. Most importantly, we remain focused on our mission: to ensure every student is valued, supported, and challenged through learning experiences that prepare them for a successful future.

Finally, I would like to extend my appreciation to the School Board for its leadership throughout the budget process and to the County Manager and County staff for their continued collaboration. We are also grateful for the support of the Board of Supervisors and, most importantly, the taxpayers and citizens of York County whose investment makes the work of our schools possible.

Sincerely,



James E. Carroll
Division Superintendent

BUDGET AWARDS

Meritorious Budget Award

The Association of School Business Officials International (ASBO) presented the Meritorious Budget Award to the York County School Division for its annual budget for the fiscal year beginning July 1, 2025.

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

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

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

ASSOCIATION OF SCHOOL BUSINESS OFFICIALS INTERNATIONAL

This Meritorious Budget Award is presented to:

YORK COUNTY SCHOOL DIVISION

for excellence in the preparation and issuance of its budget
for the Fiscal Year 2025–2026.

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

MERITORIOUS BUDGET AWARD

Ryan S. Stechschulte
President

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

EXECUTIVE SUMMARY

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

BUDGET PROCESS

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

Staff members at all management levels participated in the development of this budget. The Superintendent and Chief Financial Officer held two in-person community budget meetings. The Executive Leadership Team solicited input from their departments, school administrators and school staff. In total more than 240 suggestions came forward totaling more than $14 million. The Superintendent and leadership team held several meetings over the course of two months prioritizing staff and community recommendations. The School Board conducted a public forum on the budget and followed up with numerous work sessions involving the Division Superintendent and staff. This activity directly supported development of the Superintendent's recommended budget by providing guidance on priorities and strategic directions. The School Board conducted a public hearing on the Superintendent's Proposed Annual Financial Plan.

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

Amending the Adopted Budget

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

YORK COUNTY SCHOOL DIVISION
FISCAL YEAR 2027
BUDGET TIMELINE

October November

- Budget requests for FY27 due to the Finance department
- Presentation of the Six-Year Facility Master Plan
- Public forum on the FY27 Capital Improvement Program

December

- Presentation of the Capital Improvement Development Committee recommendations
- Conduct Public Hearing on recommended Capital Improvement Plan
- Community Input Sessions on the FY27 Operating Budget

January

- School Board Prioritization of Capital Improvement Plan recommendations
- Adoption of the School Board Capital Improvement Plan (CIP)
- Pre-budget public forum on the FY27 Operating Budget

February

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

March

- Approval of the School Board Proposed Operating Budget
- Joint meeting of the School Board and County Board of Supervisors to discuss budget and capital projects

May

- Approval of the FY27 School Board Budget and Capital Improvement Plan (CIP)

For historical reference purposes, the Budget Approach and Challenges for fiscal years 2021 through 2027 are provided below.

FISCAL YEAR 2021 BUDGET APPROACH AND CHALLENGES

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

FISCAL YEAR 2022 BUDGET APPROACH AND CHALLENGES

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

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

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

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

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

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

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

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

FISCAL YEAR 2023 BUDGET APPROACH AND CHALLENGES

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

FISCAL YEAR 2024 BUDGET APPROACH AND CHALLENGES

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

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

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

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

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

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

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

FISCAL YEAR 2025 BUDGET APPROACH AND CHALLENGES

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

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

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

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

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

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

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

FISCAL YEAR 2026 BUDGET APPROACH AND CHALLENGES

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

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

Federal revenue, by contrast, is projected to decrease by approximately **$1.5 million** compared to the FY25 Revised Budget. This reduction primarily reflects the expiration of one-time federal grants that were used to enhance student educational experiences. Because these funds supported temporary program enhancements, their expiration is not expected to disrupt core instructional services. Federal **Impact Aid** remains a significant funding source for the division.

At the time of this budget's approval, no change in Impact Aid was anticipated for FY26; however, the final amount will depend on prior-year payments and federal appropriations.

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

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

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

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

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

FISCAL YEAR 2027 BUDGET APPROACH AND CHALLENGES

Fiscal Year 2027 represents the first year of Virginia's FY27-FY28 biennial budget cycle. As part of each biennial budget process, the Commonwealth updates several key funding factors that directly impact K-12 school divisions, including the Local Composite Index (LCI), Virginia Retirement System (VRS) employer contribution rates, and the Standards of Quality (SOQ) re-benchmarking process. For York County, these updates were favorable, with the LCI decreasing by 0.36% and VRS rates decreasing by 2.01%. Combined, these changes generated approximately $2.5 million in additional state support and expenditure savings. In addition, the Governor's budget provided funding for a 2.0% state-supported compensation increase. Overall, state revenue increased by approximately $6.3 million, while local county funding increased by $1.2 million.

Despite these positive revenue adjustments, the FY27 budget presented several financial challenges. Miscellaneous local revenues declined by approximately $115,500, and federal grant funding decreased by $834,689. In response to reductions in federal funding, several positions previously funded through grants were transferred to the operating budget to preserve services to students. The division also continued to experience significant cost pressures related to employee compensation, health insurance, special education services, utilities, and operational support functions.

The FY27 budget was developed with a continued focus on maintaining competitive employee compensation, supporting student services, addressing growing operational and maintenance needs, and preserving the instructional programs that are central to the division's mission. While expenditure increases exceeded new revenues in several areas, the division was able to offset a portion of these costs through strategic budget reductions, including savings from staff attrition, elimination of selected information technology systems, and lower employer retirement contribution rates.

The development of the FY27 budget was further complicated by the timing of the Commonwealth's budget adoption process. The State did not finalize its biennial budget until June 30, 2026, which delayed the School Division's ability to complete and adopt its final operating budget by July 1. While the delay created uncertainty during budget development, the final approved State budget provided additional funding above the Governor's introduced budget. As a result, York County School Division was able to increase the planned employee compensation adjustment from 3.25% to 4.0%, add $755,501 for special education contract services, and fund several additional priorities that addressed operational and instructional needs. The additional state support helped the division strengthen its investment in employees and student services while mitigating some of the significant cost pressures included in the FY27 budget.

Major Budget Changes

Revenue and Funding Changes

- State funding increased approximately $6.3 million.
- Local County funding increased $1.2 million.
- Local Composite Index decreased 0.36%, generating additional state support.
- Virginia Retirement System employer rates decreased 2.01%, resulting in significant savings.
- State funding included support for a 2.0% compensation increase.
- Miscellaneous local revenue decreased $115,500.
- Federal grant funding decreased $834,689.

Major Operating Expenditure Increases

- Average 4.0% compensation increase for employees: $4.93 million.
- Employer health insurance costs increased $2.35 million.
- Employee bonus and required local match: $2.20 million.
- Special education contract services increase: $755,501.
- Transfer of four Title I-funded positions to the operating budget: $424,614.
- Increase in County services (video, grounds, and School Resource Officers): $251,000.
- IT Technology Reserve Fund increase: $561,663.
- New staffing and operational support positions, including:
    - Supervisor of School Nutrition.
    - Electrician/Plumber Technician.
    - Building Automation and Repair Technician.
    - Elementary Assistant Principal at Grafton Bethel.
    - Special Education Specialist.
- Utility and fuel cost: $240,000.
- Division-wide security platform implementation: $100,000.
- Replacement of the Mitel phone system: $100,000.
- Add $755,501 for Special Education contract services.
- Add $250,000 to reserve funding for the lacrosse program

Budget Savings and Reductions

- Staff attrition savings: ($350,000).
- Elimination of selected IT systems: ($315,000).
- Reduced VRS employer contribution rates: ($1.9 million).
- Total budget savings and reductions: ($2.565 million).

These budget actions reflect the division's commitment to remaining fiscally responsible while continuing to invest in employee compensation, student support services, school safety, technology infrastructure, and the operational needs of a growing and evolving school division.

BALANCED BUDGET

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

COLLECTIVE COMMITMENT

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

Areas of Focus

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

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

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

Theory of Action

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

Year One Strategies (FY23)

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

Year Two Strategies (FY24)

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

Year Three Strategies (FY25)

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

Year Four Strategies (FY26)

	Develop a plan to build staff awareness and capacity to ensure all digital content and communications meet accessibility requirements.
	Build and strengthen intentional, sustainable partnerships with local businesses, military bases, public agencies, and civic organizations.
	Ensure advisory councils more accurately reflect the demographic representation of our student and family populations.
	Foster stronger school-community connections through intentional family engagement at the school and division level designed to actively support student success.

Why This is Important

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

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

Key Performance Indicators (KPIs)

Customer Service
Family Engagement
Shared Decision-Making
Social Media

SUPPORTIVE CULTURE

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

Areas of Focus

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

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

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

Theory of Action

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

Year One Strategies (FY23)

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

Year Two Strategies (FY23)

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

Year Three Strategies (FY25)

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

Year Four Strategies (FY26)

	Identify schools requiring additional training, coaching and support in the areas of student attendance, behavior, connectedness, and mental wellness support structures and provide targeted support to improve student outcomes.
	Identify commonalities between student and staff climate data and combine efforts for supporting schools to improve building climate.
	Establish standards for individual schools' beautification efforts that complement design standards from capital projects.

Why This is Important

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

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

Key Performance Indicators (KPIs)

School Climate
Student Connections: Elementary Schools
Student Connections: Middle & High Schools
Student Attendance
Student Behavior

HIGHLY EFFECTIVE TALENT

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

Areas of Focus

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

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

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

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

Theory of Action

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

Year One Strategies (FY23)

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

Year Two Strategies (FY24)

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

Year Three Strategies (FY25)

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

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

Year Four Strategies (FY26)

	Leverage data from multiple sources to identify retention risks, implement targeted initiatives, and continuously monitor progress to strengthen employee engagement and reduce turnover.
	Enhance recruiting and onboarding efforts to address hard to fill vacancies by targeting high-need departments, expanding outreach methods to attract highly qualified candidates, and refining onboarding practices to strengthen employee engagement and retention.
	Provide employees with intentional and strategic high-quality professional development opportunities; maintain an efficient and accurate system for documenting professional development participation and focus areas per Code of Virginia Standards of Quality.

Why This is Important

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

Key Performance Indicators (KPIs)

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

FUTURE READY GRADUATES

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

Areas of Focus

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

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

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

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

*YCSD Character Education Traits include:

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

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

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

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

Caring: Feeling and exhibiting concern and empathy for others.

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

Theory of Action

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

Year One Strategies (FY23)

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

Year Two Strategies (FY24)

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

Year Three Strategies (FY25)

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

Year Four Strategies (FY26)

	Design systems that support the increased enrollment in advanced middle school math courses.
	Execute and evaluate targeted strategies to support reading and math outcomes for students in designated reporting groups.
	Implement safe, ethical, and intentional applications of artificial intelligence (AI) to enrich instruction and student learning.
	Research and recommend strategies to increase the availability of high-quality work-based learning experiences.
	Explore a student leadership program that provides opportunities for academic, athletic, curricular, and co-curricular engagement.
	Expand the number of students completing the Uniform Certificate of General Studies.
	Expand the number of students earning the Seal of Biliteracy.
	Expand opportunities for students to practice writing across a variety of academic disciplines.

	Utilize the Virginia Language and Literacy Screening System (VALLSS) in grades 4–8 to ensure all students receive foundational reading instruction and interventions aligned with the Science of Reading.

Why This is Important

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

Key Performance Indicators (KPIs)

Academic Assessments: Early Literacy Screening
Academic Assessments: PSAT 8/9 and PSAT/NSMQT
Academic Assessments: SOLs
Career and Technical Education Indicators

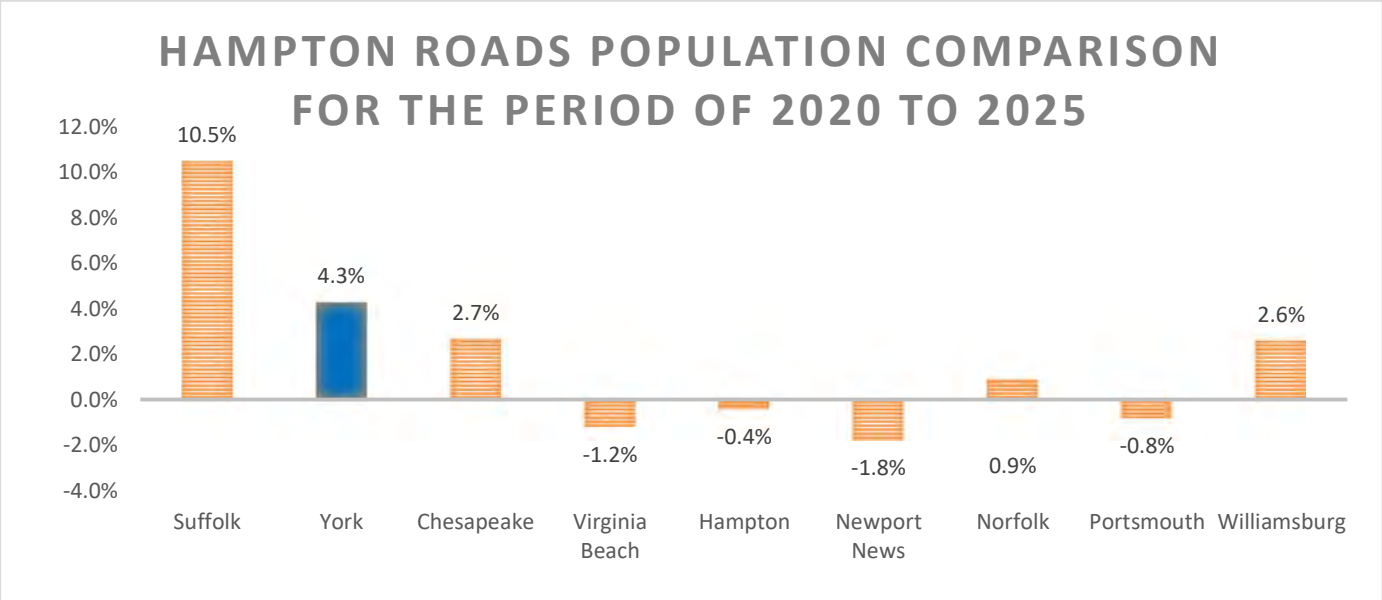
BUDGET FORMAT

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

GROWTH IN YORK COUNTY

York County has an estimated population of approximately 73,000 residents, ranking 19th in population among Virginia's 95 counties and 30th among the Commonwealth's 133 counties and independent cities. Despite its population size, York County is the third smallest county in Virginia by land area, resulting in it being the sixth most densely populated. The County has experienced consistent population growth over the past several decades, with an average annual growth rate of 0.72% over the past ten years.

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

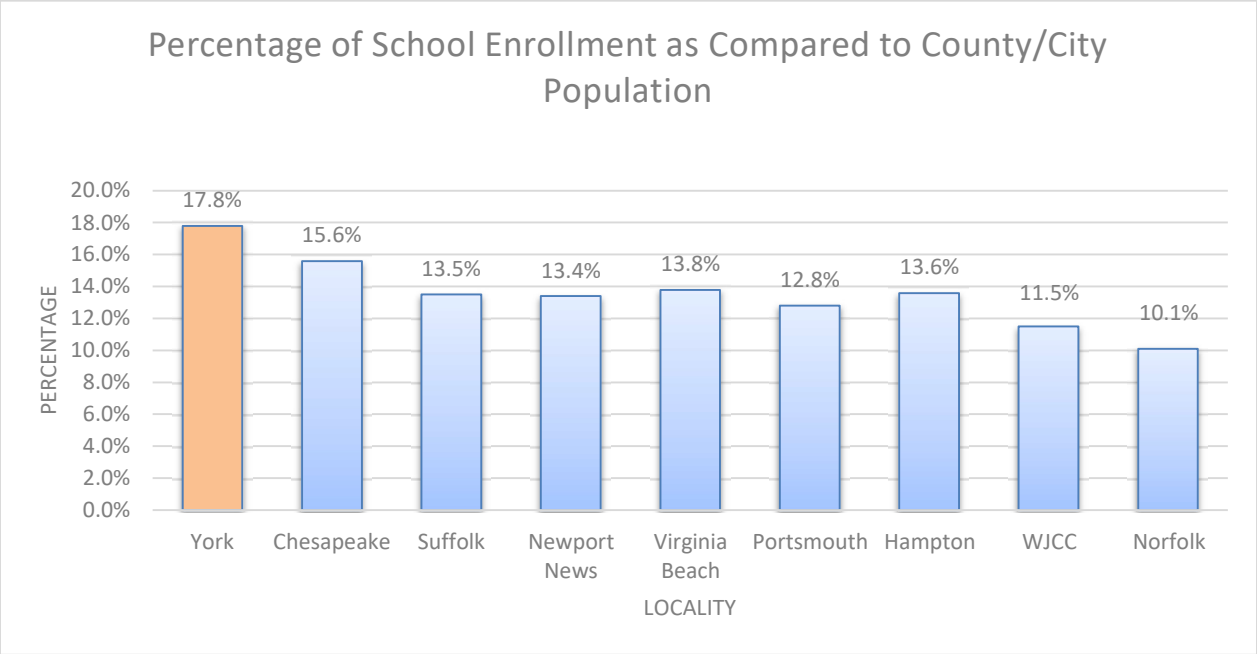


Source: University of Virginia, Weldon Cooper Center for Public Service, Demographics Research Group, July 1, 2025, Population Estimates for Virginia and its Counties and Cities.

SCHOOL ENROLLMENT AS COMPARED TO COUNTY/CITY POPULATION

York County consistently maintains the highest percentage of student enrollment relative to total population among localities in the region, as illustrated in the accompanying charts. According to the latest data, student enrollment accounts for 17.8% of the County's total population. This ranking has remained stable in recent years, reflecting a sustained trend.

Locality	Population July 2024	Average Daily Membership in Public Schools 2024-2025	Percentage
York	72,789	12,973	17.8%
Chesapeake	253,261	39,517	15.6%
Suffolk	102,572	13,891	13.5%
Newport News	182,621	24,404	13.4%
Virginia Beach	452,965	62,469	13.8%
Portsmouth	95,240	12,162	12.8%
Hampton	136,793	18,644	13.6%
Williamsburg / James City	97,516	11,222	11.5%
Norfolk	245,406	24,851	10.1%



Source: State Auditor of Public Accounts; Comparative Report; Fiscal Year Ended 6/30/25.

ENROLLMENT

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

The School Board's approved FY27 Operating Budget was prepared using a conservative enrollment projection of 13,000 students.

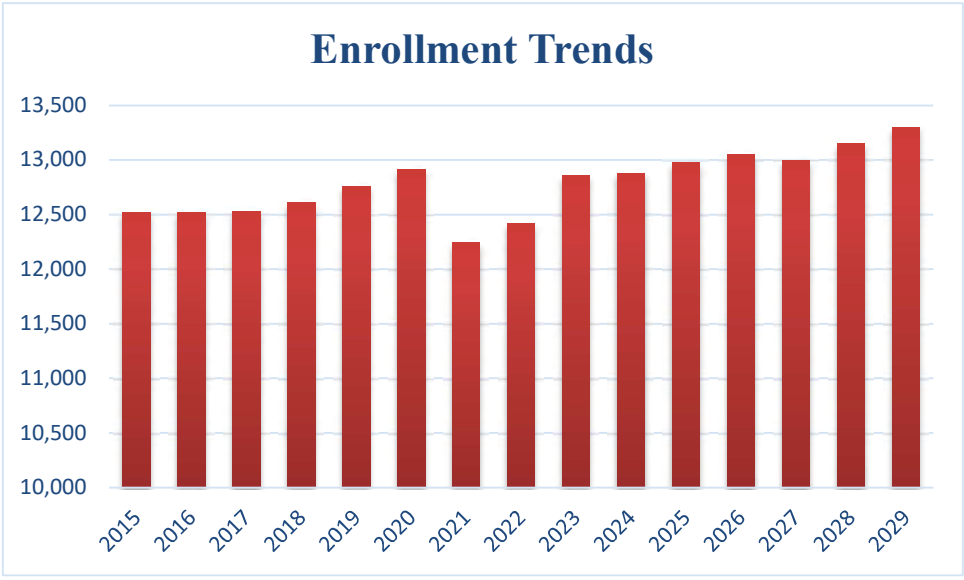
The Virginia Department of Education (VDOE) provided an enrollment projection of 13,000 students for fiscal year 2027 (FY27), reflecting a decrease of 51 students compared to the actual enrollment for fiscal year 2026 (FY26).

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

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

The following chart and graph show the actual and projected enrollment in the division for the school years 2015-2029.

Year	Students
2015	12,519
2016	12,522
2017	12,534
2018	12,609
2019	12,756
2020	12,914
2021	12,244
2022	12,420
2023	12,855
2024	12,879
2025	12,978
2026	13,051
2027	13,000+
2028	13,150*
2029	13,300*



\+ Budgeted enrollment
* Projected enrollment

FISCALLY DEPENDENT SCHOOL DIVISION

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

COMMUNITY SURVEYS & FEEDBACK

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

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

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

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

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

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

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

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

U.S. News & World Report Rankings K-8 Schools:

- All 14 YCSD elementary and middle schools are listed among the top 12% of public schools in Virginia. The top ranked schools "are high-achieving and have succeeded at educating all their students. While all YCSD earned best school awards, six schools achieved spots in Virginia's top 25 list for each level:
    - Tabb Middle #9
    - Grafton Middle #14
    - Queens Lake Middle #24
    - Tabb Elementary #8
    - Mt. Vernon Elementary #15
    - Coventry Elementary #22

Virginia Board of Education:

- Seaford Elementary School as a 2025 National Blue-Ribbon School

W!SE Blue Star School:

- Grafton High School 2024-2025 school year. The Blue Star School award is given to schools where a significant number of students demonstrate proficiency in personal finance by achieving high passing rates on the Certification Test.

Virginia Department of Education:

York County School Division recognized once again as a Purple Star School Division for the safe, welcoming and supportive environment we provide for military-connected students and their families.

National Association of Music Merchants (NAMM) Foundation:

- York County School Division named "Best Community for Music Education"

Niche:

- York County School Division named #1 Best School District in Virginia and the top division in Hampton Roads for the third-year running. Nationally, we rank in the top 2% of public-school systems.

CAPITAL PROJECTS FUND

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

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

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

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

In early FY26, design work began on the Tabb High expansion and renovation project. This is a $43 project that is expected to begin in FY27 and conclude in the summer of 2028. Design work also began on the roof replacement project for Queens Lake Middle School. This project is expected to begin in the latter part of FY27 and conclude in the summer of 2027 Design work for the Bruton High HVAC replacement project began in late 2026 and is expected to be completed in the spring of 2027. The school division embarked on a division-wide facilities study in the latter half of FY2026. The results of the study will be presented to the School Board and Board of Supervisors in September. The study will be used to update the existing Facilities Master Plan (FMP)and Capital Improvement Plan (CIP) for FY2028.

For FY27, the School Board requested $26.7 million in capital funding, which was fully approved by the Board of Supervisors. The appropriation includes $21.5 million in debt financing and $5.2 million in cash funding.

Since approval of the Capital Improvement Program (CIP) in May 2026, the school division was awarded a $15 million federal grant from the Department of War (DoWEA) to support expansion and renovation projects at Bethel Manor Elementary School and Tabb High School. This additional federal funding will help reduce the amount of local funding required for these projects.

The school division also continues its efforts to secure funding through the state's School Construction Assistance Program (SCAP). If awarded, SCAP funding would further reduce the local debt-financing requirements associated with school construction and renovation projects.

ACADEMIC ACHIEVEMENTS (FUTURE READY GRADUATES)

In FY02, all 19 York County Schools achieved the state's highest accreditation ranking of "Fully Accredited" two years before the School Board's deadline of 2005. The school division maintained the ranking in FY03, FY04, FY05, FY06, FY07, FY08, FY09, FY10, FY11, FY12, FY13, FY15, FY16, FY17, FY18 and FY19. Accreditation was waived for FY20 and FY21 due to the COVID-19 pandemic. In FY14, 17 schools were "Fully Accredited" and two schools (Bruton High & York River Academy) were "Accredited with Warning."

In FY25, all 19 schools were fully accredited

DIVISION-WIDE FINANCIAL REPORTING AWARDS (CORE VALUE)

The York County School Division received the Certificate of Achievement for Excellence in Financial Reporting from the Government Finance Officers Association of the United States and Canada (GFOA) for its Annual Comprehensive Financial Report for the fiscal year ended June 30, 2025. Additionally, the Association of School Business Officials International (ASBO) awarded the Division its Certificate of Excellence in Financial Reporting for the same fiscal year. These certificates represent the highest form of recognition in the field of governmental financial reporting and demonstrate the Division's commitment to transparency and high standards in financial management.

STUDENT PERFORMANCE (FUTURE READY GRADUATES)

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

Scholastic Aptitude Test (SAT)

Students planning to go to college usually take the SAT in their senior year, although some students take it earlier, and some students take it more than once. In 2025, the York County School Division had 471 students take the SATs, exceeding both the national and state mean scaled scores for Evidence-Based Reading/Writing and Mathematics with scores of 591 and 566 respectively.

Standards of Learning Tests (SOL)

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

Career/Technical

Based on the 2024-2025 Annual Performance Report for Career and Technical Education from the Virginia Department of Education:

- Of the York County Career & Technical Education Program completers, 99.3% attained recognized post-secondary credentials.
- A Career and Technical Education Program completer is a student who has met the requirements for a career and technical concentration or specialization and all requirements for high school graduation or an approved alternative education program.

Graduation Statistics for the Class of 2026

In 2026, 631 graduates completed 26 or more high school credits in specific subjects to earn the Advanced Studies Diploma. In addition, the International Baccalaureate Diploma was awarded to 11 graduates, and 43 seniors completed coursework at the Governor's School for Science and Technology.

The chart below provides a variety of information regarding the Class of 2026 high school graduates.

School	Graduates	% College Bound	Scholarships Earned
Bruton High School	168	76%	$3,913,925
Grafton High School	303	81%	$14,635,552
Tabb High School	279	76%	$7,791,559
York High School	235	75%	$7,674,130
York River Academy	19	64%	$202,000
Total	**1,004**	**63%**	**$34,217,166**

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

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

ACADEMIC EFFICIENCY OF DOLLARS SPENT (SUPPORTIVE CULTURE)

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

As depicted by the charts, the York County School Division was ranked 8th in per pupil spending, 1st in English and Math SOL scores.

	Per Pupil Expenditure *	Rank
Portsmouth	21,455	1
Norfolk	19,736	2
Newport News	18,612	3
Hampton	18,214	4
Chesapeake	17,571	5
WJCC	17,116	6
Virginia Beach	16,550	7
York	**15,822**	**8**
Suffolk	15,481	9

* Source: State Superintendent's Annual Report for Virginia, Fiscal Year 2025.

	English SOL	Rank
York	**88**	**1**
Virginia Beach	82	2
Chesapeake	79	3
WJCC	78	4
Hampton	73	5
Suffolk	72	6
Norfolk	62	7
Portsmouth	60	8
Newport News	61	9

	Math SOL	Rank
York	**86**	1
Chesapeake	80	2
Virginia Beach	79	2
WJCC	77	3
Hampton	76	4
Suffolk	73	5
Newport News	60	6
Portsmouth	58	7
Norfolk	57	8

	Graduation Rate	Rank
Hampton	98.9	**1**
Newport News	97.3	2
Virginia Beach	96.9	3
York	**96.6**	4
WJCC	93.4	5
Chesapeake	93.4	6
Suffolk	93.2	7
Portsmouth	88.6	8
Norfolk	81.9	9

Student-Teacher Ratio data.

Elementary Division-Wide Ratios

	Students	Staffing	Ratio
K	803	40	20.08
1st	756	41	18.44
2nd	933	45	20.73
3rd	947	43	22.02
4th	1100	48	22.92
5th	989	43	23.00
Total	**5528**	**260**	**21.26**

Middle School Ratios

	Students	FTE	Ratio
GMS	964	63	15.30
QLMS	585	49	11.94
TMS	1013	69	14.68
YMS	701	50	14.02
Total	**3263**	**231**	**14.13**

High School Ratios

	Students	FTE	Ratio
BHS	705	57	12.37
GHS	1216	71	17.13
THS	1182	65	18.18
YHS	963	61	15.79
YRA	60	9	7.5
Total	**4126**	**263**	**15.7**

INSTRUCTION AND CURRICULUM DEVELOPMENT (FUTURE READY GRADUATES)

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

Curriculum Development

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

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

The Honors Program

Offered in all York County middle and high schools, the Honors Program is designed to provide eligible students in grades 8-12 with the opportunity to complete a rigorous academic program. Students electing to participate in the Honors Program are required to complete courses prescribed by the Honors Program, maintain a specified grade point average, and complete 20 hours of community service outside of school. For going beyond the State's requirements for an Advanced Studies Diploma, students who successfully complete the Honors Program are recognized with the Honors Seal on their diplomas. In 2026, 150 seniors graduated with the Honors Program Seal on their diplomas.

International Baccalaureate Diploma Program

The International Baccalaureate (IB) Diploma Program is a college preparatory course of study for academically talented students in Grades 11 and 12. Admission to the York High School Pre-Diploma Program for Grades 9 and 10 is by application, and the program prepares accepted students for participation in the IB Diploma Program in their junior and senior years. All IB courses are taught by instructors trained in IB instruction at workshops conducted by the International Baccalaureate Organization (IBO). The courses are designed to develop students' skills in writing, time-management, and critical/higher-order thinking skills. In addition, through these courses, each student is exposed to the interdisciplinary nature of the IB liberal arts curriculum. Students who complete the full requirements of the IB Diploma Program are eligible to receive the IB Diploma issued by the International Baccalaureate Organization (IBO), in addition to the appropriate York County School Division diploma. In 2026, 11 seniors graduated from the rigorous IB Program.

Advanced Placement

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

Dual Enrollment

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

Career and Technical Education

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

The School of the Arts

The York County School of the Arts (SOA), located at Bruton High School, provides high school students with a fine arts educational opportunity. Enrichment experiences include performances, traveling troupes, mentorships, field trips, and interdisciplinary classes. SOA engages students in numerous and diverse art forms and encourages them to become lifelong learners and patrons of the arts.

The Middle School Arts Magnet (mSAM)

This program provides students in grades 6-8 with a creative and challenging arts experience. Interested middle school students may apply for this program located at Queens Lake Middle School (QLMS). Students participate in a variety of fine arts coursework designed to develop an appreciation in the areas of drama, dance, visual arts, and music. All students participating in the Middle School Arts Magnet are enrolled at QLMS.

Fine Arts Magnet – Waller Mill Elementary

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

Math, Science & Technology Magnet – Yorktown Elementary

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

Educational Technology

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

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

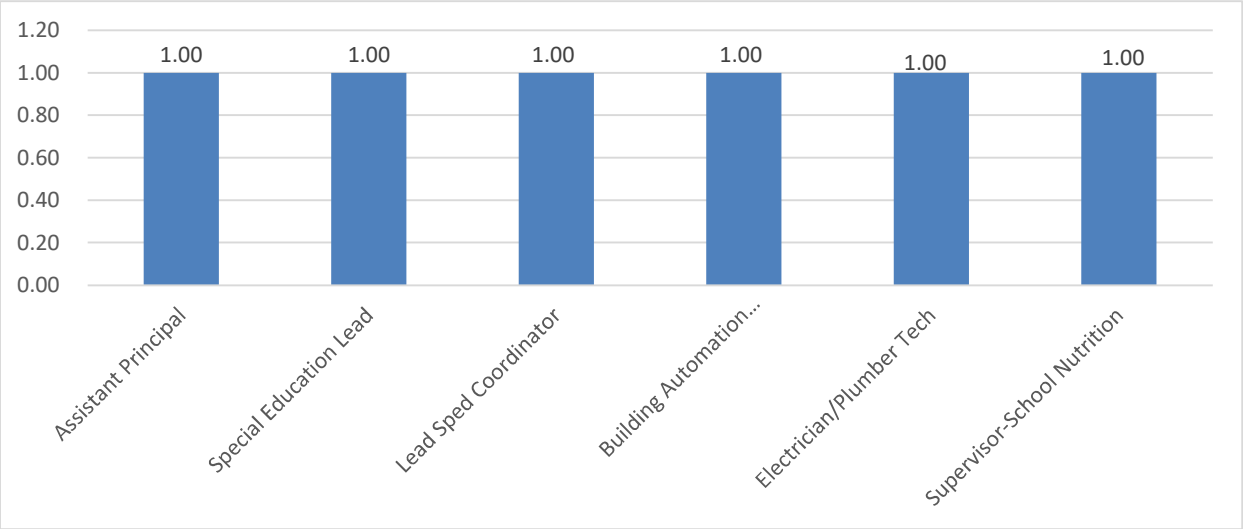
SUMMARY OF PERSONNEL RESOURCE CHANGES

The information below is a summary by position of personnel resource changes included in the FY27 budget. The total of full-time equivalent positions for FY27 is 1980.55.

Summary of Personnel Resource Changes
All Funds
FY27

	Increase in Full-Time Equivalent Positions
Assistant Principal	1.00
Special Education Lead	1.00
Lead SPED Coordinator	1.00
Building Automation Technician	1.00
Electrician/Plumber Tech	1.00
Supervisor-School Nutrition	1.00
	6.00

Increase
in Full-Time Equivalent Positions for FY27



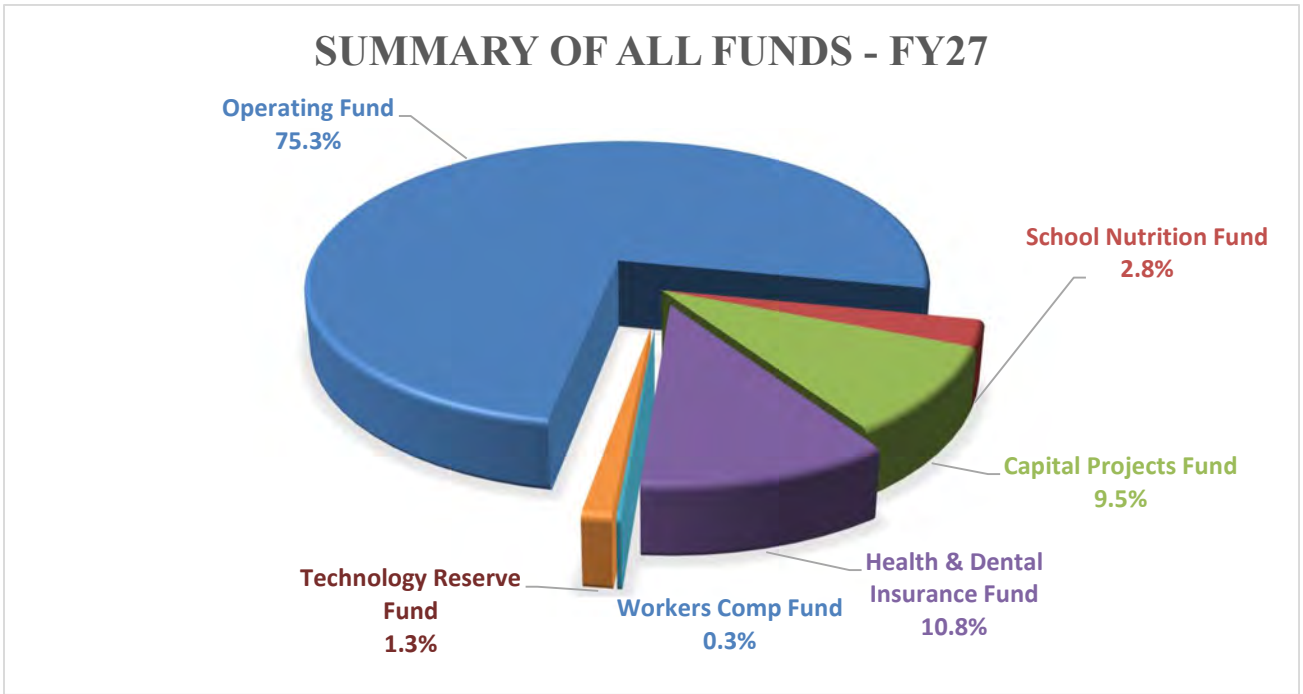
SUMMARY OF FUNDS

The Annual Financial Plan includes the following budgets: the School Operating Fund, School Nutrition Fund, Workers' Compensation Fund, Health and Dental Insurance Fund, Capital Projects Fund, and Technology Reserve Fund. The School Operating Fund supports instructional programs and the daily operations necessary to sustain them. The School Nutrition Fund encompasses all cafeteria-related activities within the schools, including both breakfast and lunch services. The Workers' Compensation Fund provides financial resources for the payment of claims and related costs associated with work-related injuries. The Health and Dental Insurance Fund is used to manage resources dedicated to paying claims and administrative expenses for the division's self-insured healthcare plans. The Capital Projects Fund finances the acquisition, construction, and renovation of major capital assets. The Technology Reserve Fund was established in response to directives from the Virginia Department of Education, requiring school divisions to be equipped to deliver instruction in a virtual learning environment. All the above-mentioned budgets are balanced for Fiscal Year 2027.

The schedule below presents a summary comparison of the funds included in this budget. The FY27 approved operating budget reflects an increase of 4.6% over the FY26E budget. The FY27 budget projects a decrease of 51 students on a budgetary basis. The increase in the operating budget of 4.6% results from an increase in state funding.

The School Nutrition Fund reflects an increase of $259,240 over the FY26E budget. The Workers Compensation Fund for FY27 remains the same as the FY26E budget. The Health and Dental Insurance Fund for FY27 also remains the same as the FY26E budget. The Capital Projects Fund reflects a 30.4% increase in funding, and the Technology Reserve Fund decreased by (22.8%) compared to the FY26E budget.

Fund	Budget FY26E	Approved FY27	Change $	%
Operating Fund	201,686,046	211,031,734	9,345,688	4.6%
School Nutrition Fund	7,689,909	7,949,149	259,240	3.4%
Workers Compensation Fund	538,000	538,000	0	0.0%
Health & Dental Insurance Fund	30,289,457	30,289,457	0	0.0%
Capital Projects Fund	20,487,712	26,718,000	6,230,288	30.4%
Technology Reserve Fund	4,620,000	3,567,663	(1,052,337)	(22.8%)
Total	265,311,124	280,094,003	14,782,879	5.6%



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	
Increase in County services (video, ground services, and SRO's)	251,000
Increase to Employer share of the health insurance plan	2,350,000
Increase in New Horizons Regional Education Center tuition	19,000
Replacement of MITEL phone system	100,000
Increase in general liability, property and vehicle insurance	50,000
Transfer four positions from Title I grant to general funds due to a decrease of federal funding	424,614
Compensation	
Average 4.0% compensation increase (licensed staff avg. 1.5% step; 2.5% market adjustment) (non-licensed staff 1.75% step; 2.25% market adjustment) (custodians, café, crossing guards 1.75% step; 2.25% market adjustment) (bus drivers/assistants 1.5%; 2.5% market adjustment)	4,925,000
Quadrennial Review (grades 22-28) 3% adjustment to Bus Driver Assistants, increased days for Administrative Associates from 197 to 217, Middle School Guidance Directors increased from 11 months to 12 months, HR Technician increased from grade 13 to 14, Lead Copy Shop from grade 14 to 15, Custodial Area Supervisors from grade 17 to 18, and Records Manager from grade 18 to 19	141,242
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 pay in self-contained classrooms	25,000
Athletic Directors – 12 months	56,000
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
Add Assistant Principal GBES	104,000
Add Special Education Lead	95,000
Add Lead Sped Coordinator	5,000
1 FTE Building Automation Technician (ASHRAE Certified)	100,000
State funding for staff bonus (funding provided in FY26 but carried over to FY27)	1,397,345
Required local match for state bonus	800,000
Added Electrician/Plumber tech to support School Nutrition equipment/facilities	97,000
Added Supervisor of School Nutrition	100,000

Increase in HVAC materials and supplies	100,000
Increase in IT Tech Reserve fund	561,663
Division-wide security platform	100,000
Increase in utilities and fuel budget	240,000
Increase in band instrument replacement budget	10,000
Increase in VHSL support	10,000
Special Education – Add On funding for contract services	755,501
New State grant for elementary SSO's	162,050
Matching funds for new SSO grant	87,500
Reserve for new VHSL lacrosse program	250,000

Budget Savings or Reductions

Staff attrition savings	(350,000)
Elimination of selected IT systems	(315,000)
Reduced VRS employer contribution rates	(1,900,000)

Operating Budget Expenditure Summary

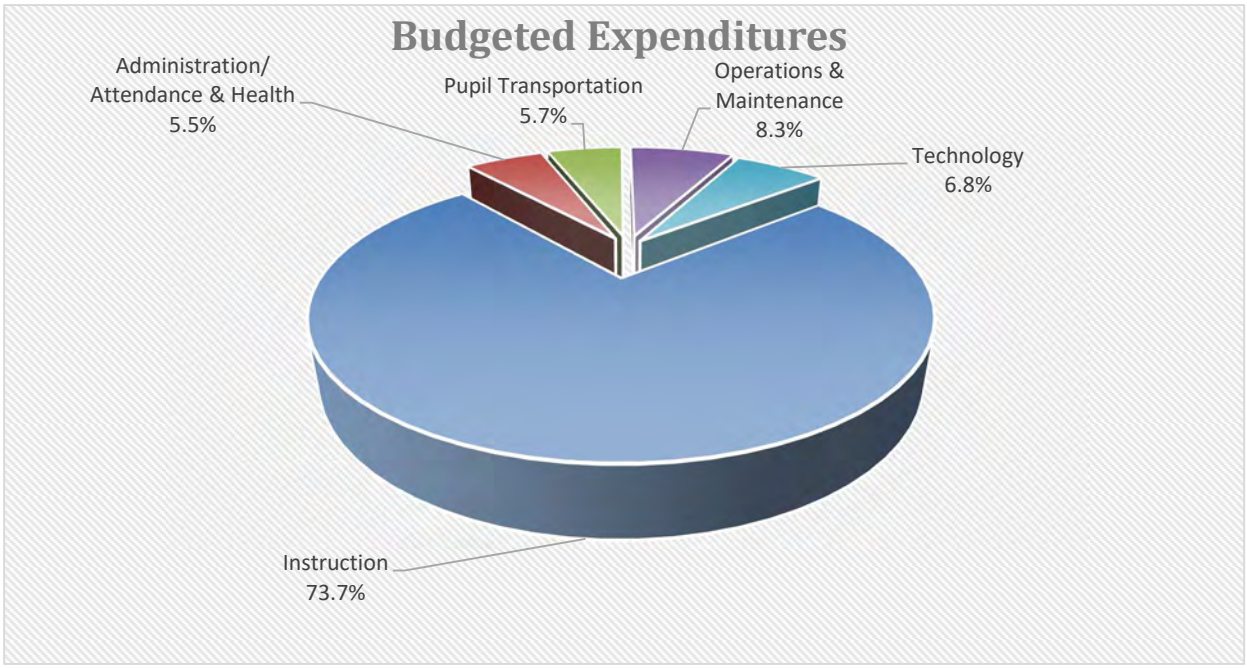
School Operating Fund
FY27

Expenditures by Major Object

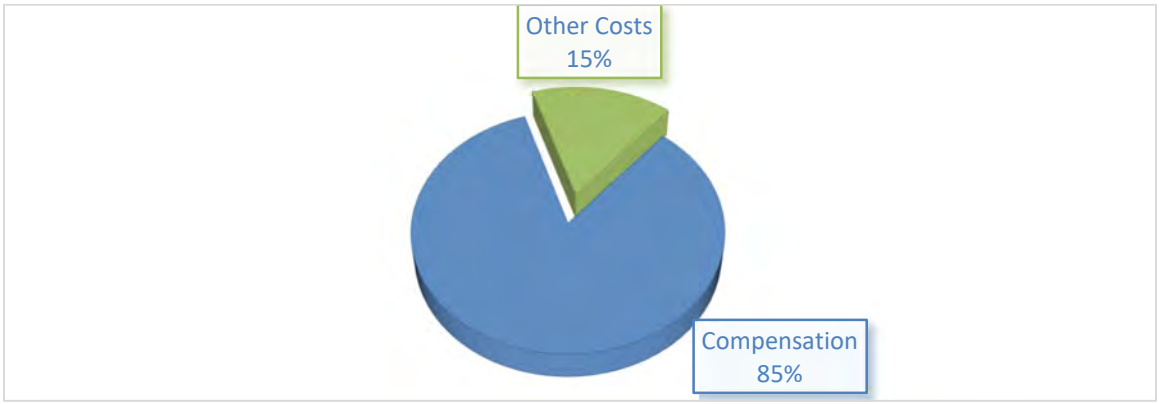
	Budget FY26E	Approved FY27	Change $	Change %
Personal Services	120,607,643	126,718,608	6,110,965	5.1%
Employee Benefits	49,506,628	52,335,225	2,828,597	5.7%
Purchased Services	11,367,389	11,418,037	50,648	0.4%
Other Charges	5,363,859	5,894,165	530,306	9.9%
Materials/Supplies	8,329,117	7,783,665	(545,452)	(6.5%)
Equipment	3,121,189	2,776,944	(344,245)	(11.0%)
Transfers	3,390,221	4,105,090	714,869	21.1%
Total	**201,686,046**	**211,031,734**	**9,345,688**	**4.6%**

Budgeted expenditures in the Operating Fund by major category are:

Category	Budget FY26E	Approved FY27	Change $	Change %
Instruction	150,385,874	155,453,870	5,067,996	3.4%
Administration/ Attendance and Health	11,536,192	11,586,133	49,941	0.4%
Pupil Transportation	10,800,077	12,049,251	1,249,174	11.6%
Operations and Maintenance	15,953,601	17,419,762	1,466,161	9.2%
Technology	13,010,302	14,522,718	1,512,416	11.6%
Total	**201,686,046**	**211,031,734**	**9,345,688**	**4.6%**



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

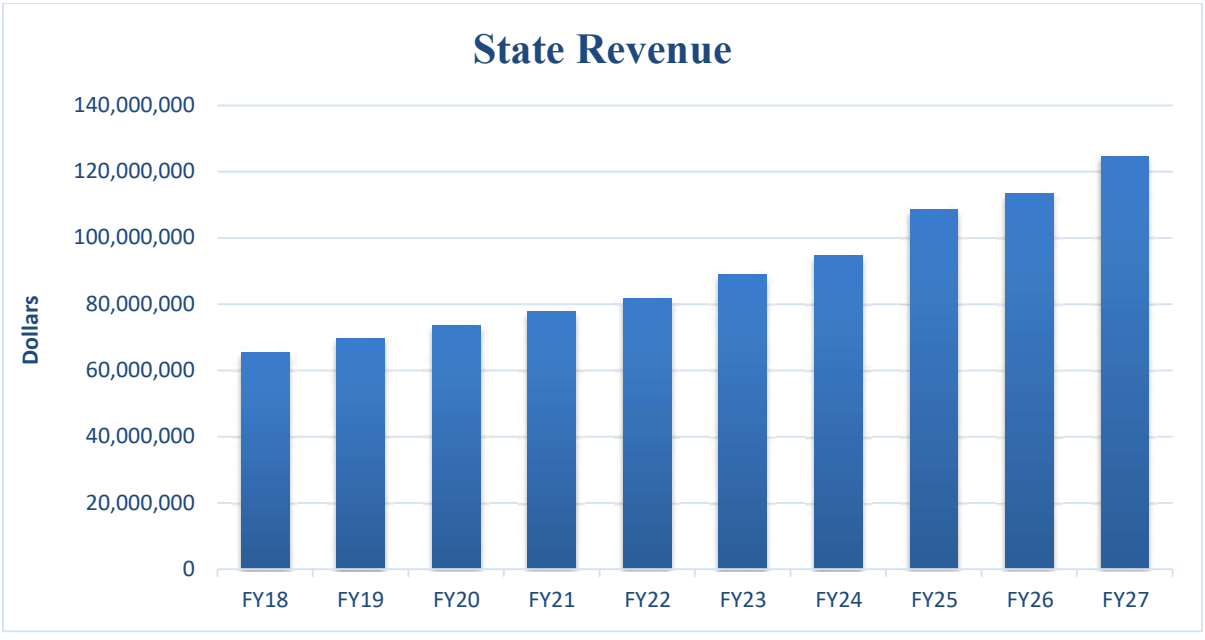


Operating Budget Revenue Summary

The revenue projections for FY27 in the Operating Budget reflects several significant assumptions.

State revenue was projected using the General Assembly's approved budget for FY27. The projected increase in state revenue is $9,885,354 or 8.6%.

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



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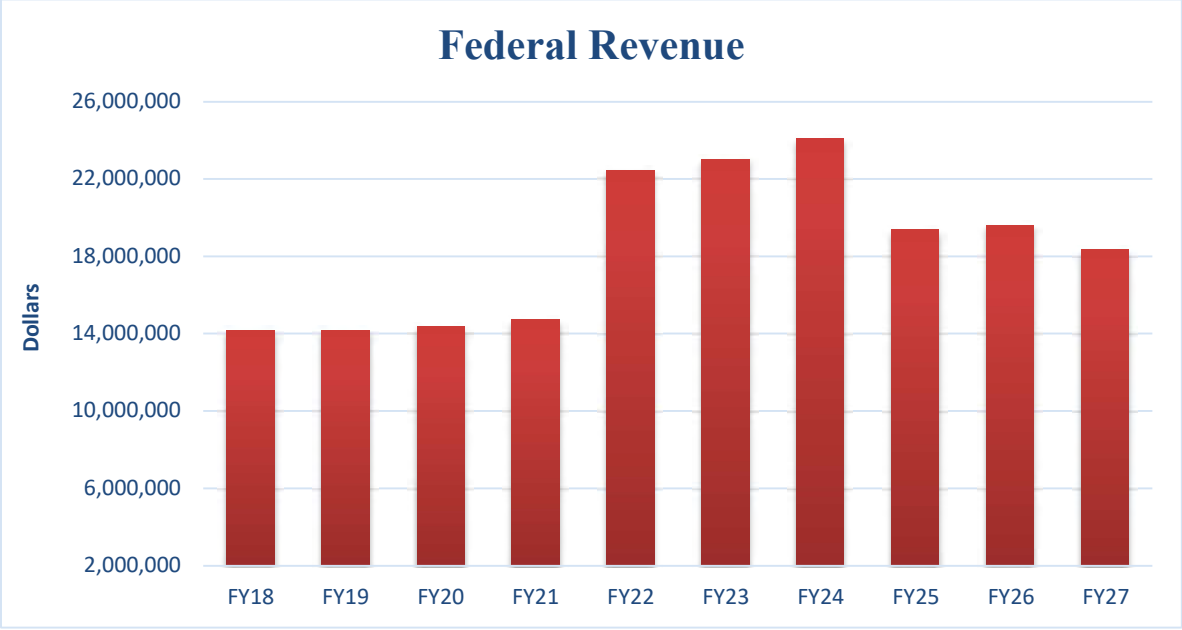
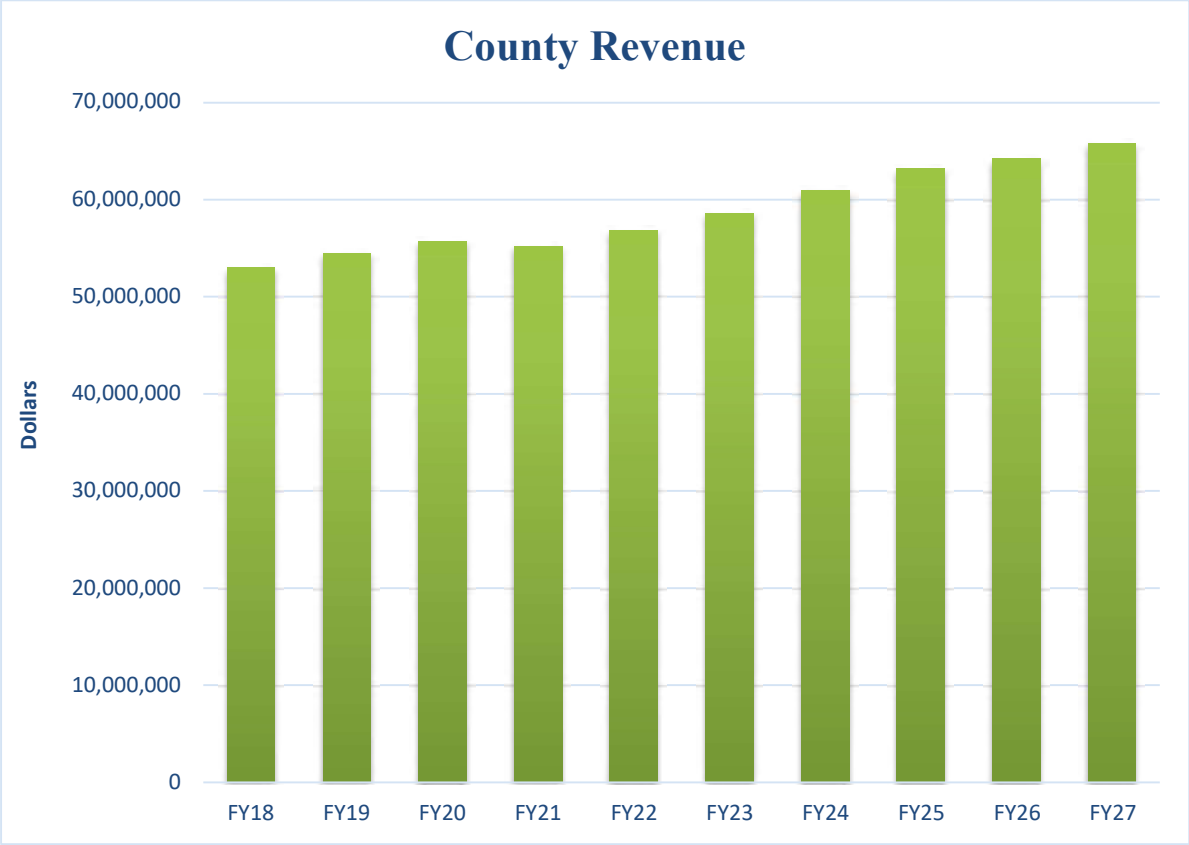
Federal revenue is projected to decrease by $1,177,177 or 6.0% when compared to the FY26 Expected Budget.

The FY27 budget for impact aid is $9 million, which is an increase from FY26. Whether there will be significant changes in impact aid in the federal FY27 budget remains to be seen. Two issues affect impact aid revenue. One, the timing of impact aid payments by the federal government is unpredictable. Second, it can take up to five fiscal years to receive the full payment due because Congress often fails to fully fund the program. As a result, impact aid will be closely monitored in FY27 for significant changes in funding.

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



County funding for operations and grounds maintenance increased by $918,000 or 1.4% in FY27. The graph below illustrates the progression of County funding over the past ten years.

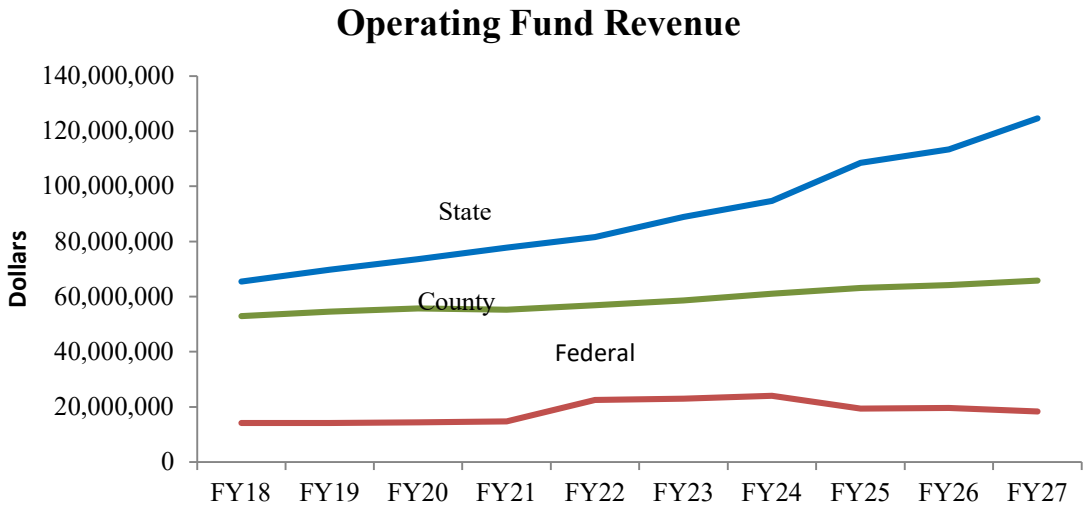


County Debt Service

Property tax revenue is a function of the tax rate, determined by the county government, size of county population, and the property's value, determined by market forces. York County government collects taxes on real estate, personal property, and other sources and transfers a percentage of those revenues to YCSD for operations and debt service. However, the primary source of revenue for capital projects is general obligation bonds issued by the County government through the Virginia Public Service Authority (VPSA). State law prohibits school divisions in Virginia from issuing this debt. The FY27 County Adopted Budget presents the long-term schedule debt schedule for schools. This information can be found in the Financial and Informational sections.

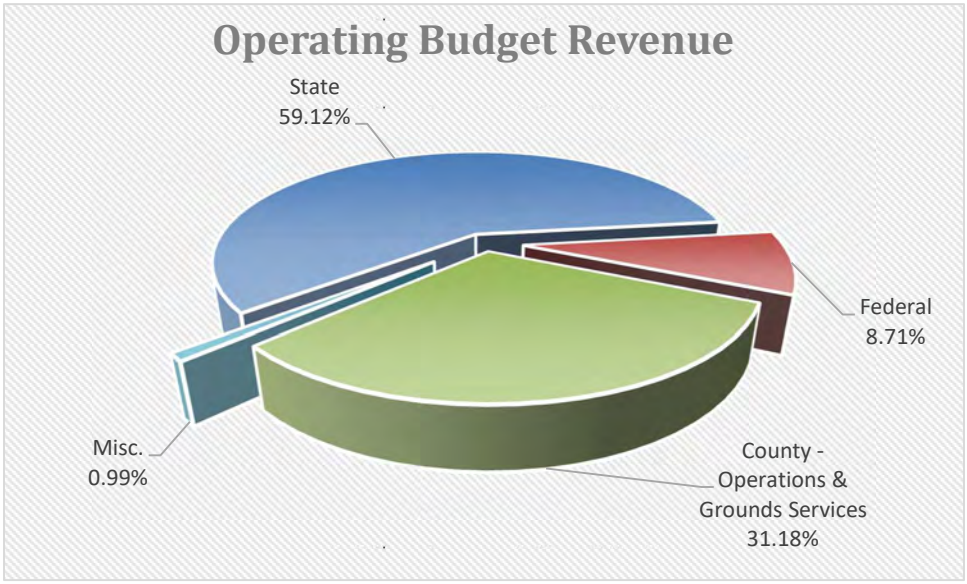
State law prohibits school divisions from entering into debt that extends beyond the current fiscal year without the approval of the local governing body. The governing body in York County is the County Board of Supervisors. If the Board of Supervisors approves a debt issue, it is listed in the name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

The following graph depicts state, federal and county funding from FY18 through FY27. This graph shows a decrease in federal funding in FY27. In recent years, State and County funding has shown moderate increases in funding. That trend continues in FY27, with an 8.6% increase in State funding and a 1.4% increase in County funding.



Revenue projections in the **Operating Fund** by major category are:

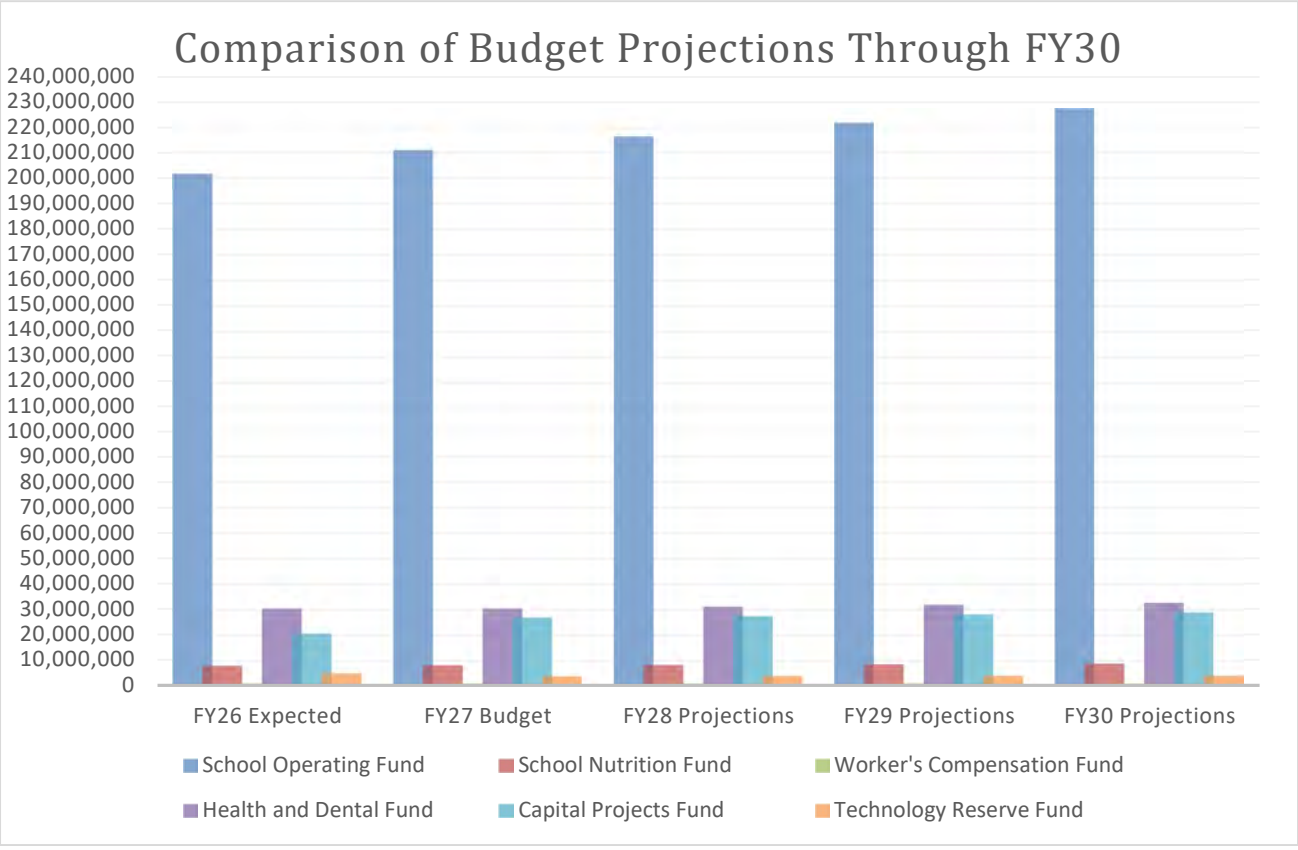
Revenue Source	Budget FY26E	Approved FY27	Change $	Change %
State	114,876,925	124,762,279	9,885,354	8.6%
Federal	19,549,481	18,372,304	(1,177,177)	(6.0%)
County – Operations & Grounds Services	64,884,094	65,802,094	918,000	1.4%
Miscellaneous	2,375,546	2,095,057	(280,489)	(11.8%)
Total	**201,686,046**	**211,031,734**	**9,345,688**	**4.6%**



Summary of Budget Projections for Governmental Funds

The chart below is a summary of budget projections for fiscal years 2028 through 2030. The projected years are for informational purposes only based on trend data and are not used for budget planning purposes.

	FY26 Expected	FY27 Budget	*FY28 Projections*	*FY29 Projections*	*FY30 Projections*
School Operating Fund					
Revenue and Expenditures	201,686,046	211,031,734	*216,307,527*	*221,715,216*	*227,258,096*
School Nutrition Fund					
Revenue and Expenditures	7,689,909	7,949,149	*8,147,878*	*8,351,575*	*8,560,364*
Worker's Compensation Fund					
Revenue and Expenditures	538,000	538,000	*538,000*	*538,000*	*538,000*
Health and Dental Fund					
Revenue and Expenditures	30,289,457	30,289,457	*31,046,693*	*31,822,861*	*32,618,432*
Capital Projects Fund					
Revenue and Expenditures	20,487,712	26,718,000	*27,385,950*	*28,070,599*	*28,772,364*
Technology Reserve Fund					
Revenue and Expenditures	4,620,000	3,567,663	*3,656,855*	*3,748,276*	*3,841,983*



SCHOOL NUTRITION FUND

The School Nutrition Fund accounts for the cafeteria operations within the school division, including the preparation and serving of school breakfast and lunch. The School Nutrition Fund does not receive any contributions from the County of York. Approximately 35.3% percent of the revenue is derived from the sale of meals. The largest revenue source, 60.6%, is federal funding for free and reduced lunches. As compared to FY26E, the School Nutrition budget reflects an increase of $259,240 or 3.4% ($7,689,909 in FY26E to $7,949,149 in FY27). Variety, quality, presentation and speedy service have contributed to the success of the school nutrition program. This year is the twenty first year budgeting for the School Breakfast Program, which is a state funded incentive program which maximizes federal school nutrition revenues and increases student participation in the program. The charts below provide further information on the School Nutrition Fund.

FY27 School Nutrition Fund
Revenue Summary

Revenue Source	Budget FY26E	Approved FY27	Change $	Change %
State	232,268	276,508	44,240	19.0%
Federal	4,819,841	4,819,841	0	0%
Cafeteria Sales	2,587,800	2,802,800	215,000	8.3%
Miscellaneous	50,000	50,000	0	0%
Total	**7,689,909**	**7,949,149**	**259,240**	**3.4%**

Expenditures by Major Object

	Budget FY26E	Approved FY27	Change $	Change %
Personal Services	218,332	349,000	130,668	59.8%
Employee Benefits	122,057	199,849	77,792	63.7%
Purchased Services	6,280,554	6,371,150	90,596	1.4%
Other Charges	5,750	5,750	0	0%
Materials/Supplies	839,372	849,000	9,628	1.1%
Equipment	223,844	174,400	(49,444)	(22.1%)
Total	**7,689,909**	**7,949,149**	**259,240**	**3.4%**

WORKERS COMPENSATION FUND

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

FY27 Workers Compensation Fund
Revenue Summary

Revenue Source	Budget FY26E	Approved FY27	Change $	Change %
Transfers In	370,000	538,000	168,000	45.4%
Transfer from Reserve	168,000	0	(168,000)	(1%)
Total	**538,000**	**538,000**	**0**	**0%**

Expenditures by Major Object

	Budget FY26E	Approved FY27	Change $	Change %
Personal Services	66,843	69,546	2,703	4.0%
Employee Benefits	49,585	46,234	(3,351)	(6.8%)
Purchased Services	111,572	85,220	(26,352)	(23.6%)
Other Charges	310,000	337,000	27,000	8.7%
Total	**538,000**	**538,000**	**0**	**0%**

HEALTH AND DENTAL INSURANCE FUND

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

FY27 Health and Dental Insurance Fund
Revenue Summary

Revenue Source	Budget FY26E	Approved FY27	Change $	Change %
Interest	40,000	40,000	0	0%
Charges for Services	4,568,200	4,568,200	0	0%
Transfers-Other Funds	25,681,257	25,681,257	0	0%
Total	**30,289,457**	**30,289,457**	**0**	**0%**

Expenditures by Major Object

	Budget FY26E	Approved FY27	Change $	Change %
Personal Services	187,000	192,065	5,065	2.7%
Employee Benefits	99,660	84,732	(14,928)	(15.0%)
Purchased Services	30,002,797	30,012,660	9,863	0%
Total	**30,289,457**	**30,289,457**	**0**	**0%**

CAPITAL PROJECTS FUND

The Capital Projects Budget is a separate document that is approved annually by both the School Board and the County Board of Supervisors. It is included in this document for reference purposes. The FY27 Approved Capital Projects Fund Budget includes expenditures totaling $26,718,000.

The Capital Projects Fund accounts for the financial resources used for the acquisition or construction of major capital facilities and equipment. Expenditures within this fund can vary significantly from year to year, depending on the timing and scope of scheduled projects. For the FY27 budget, 100% of the revenue is provided by York County. The charts below offer additional details regarding the Capital Projects Fund.

FY27 Capital Projects Fund
Revenue Summary

Revenue Source	Budget FY26E	Approved FY27	Change $	Change %
Local-County	20,487,712	26,718,000	6,230,288	30.4%
Total	**20,487,712**	**26,718,000**	**6,230,288**	**30.4%**

Expenditures by Major Object

	Budget FY26E	Approved FY27	Change $	Change %
Purchased Services	20,487,712	26,718,000	6,230,288	30.4%
Total	**20,487,712**	**26,718,000**	**6,230,288**	**30.4%**

TECHNOLOGY RESERVE FUND

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

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

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

FY27 Technology Reserve Fund
Revenue Summary

Revenue Source	Budget FY26E	Approved FY27	Change $	Change %
Local	5,000	30,000	25,000	.05%
Charges for Services	271,000	100,000	(171,000)	(63.1%)
State	3,644,000	2,176,000	(1,468,000)	(40.3%)
Transfer From	700,000	1,261,663	561,663	80.2%
Total	**4,620,000**	**3,567,663**	**(1,052,337)**	**(22.8%)**

Expenditures by Major Object

	Budget FY26E	Approved FY27	Change $	Change %
Other Charges	511,693	0	(511,693)	(100.0%)
Materials/Supplies	400,000	0	(400,000)	(100.0%)
Equipment	3,708,307	3,567,663	(140,644)	(3.8%)
Total	**4,620,000**	**3,567,663**	**(1,052,237)**	**(22.8%)**

ORGANIZATIONAL

GEOGRAPHICAL AREA AND LOCATION

York County is located in the Virginia Coastal Plain on a peninsula bordered by the James River, York River, and Chesapeake Bay. Covering approximately 108 square miles, about 40% of the County's land area consists of federal and national park holdings. The Peninsula also includes James City County and the cities of Hampton, Newport News, Poquoson, and Williamsburg, all of which share a border with York County.

York County and the surrounding Peninsula are part of the greater Hampton Roads region. The County's boundaries align closely with those of the Virginia Beach–Norfolk–Newport News, VA–NC Metropolitan Statistical Area (MSA), as defined by the U.S. Census Bureau.

HISTORICAL INFORMATION

York County, Virginia—originally established as Charles River County—was one of the eight original "shires" formed in 1634. In 1643, it was renamed in honor of the Duke of York, along with the river that continues to shape the County's identity.

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

THE REPORTING ENTITY

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

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

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

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

There are 13,000 students budgeted for FY27 to attend the York County School Division. The School Division's instructional program encompasses kindergarten through 12th grade. Including York River Academy (charter school), there are nineteen schools in the Division: four high, four middle, ten elementary and one charter school.

POPULATION

York County is home to approximately 73,000 people and ranks 19th in population among the state's 95 counties and 30th among the 133 cities and counties. In land area, however, the County is the 3rd smallest county in Virginia, making it the 6th most densely populated county. The County's population has grown steadily for decades, and the average annual growth rate for the last 10 years is 0.72%.

Below is a table indicating the population in the County for the years 2016 through 2025. The source of this information is Weldon Cooper Center for Public Service-Updated July 1, 2025.

Year:	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Population:	68,585	68,890	68,725	69,407	70,045	70,319	71,491	71,806	72,789	73,053

MEDIAN AGE

The median age in York County is approximately 42.6 years. After decades of steady growth, the County's median age appears to be changing more slowly. Despite continued growth in the 55 and older population, Census Bureau estimates suggest that the median age has increased relatively slowly since the 2020 Census. The County's median age is higher than in the Virginia Beach-Chesapeake-Norfolk VA-NC metropolitan area (37.2), which includes York County, and Virginia as a whole (38.8). The general trend toward an older population is expected to continue in the coming years.

ZWEIBRUCKEN

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

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

The Instruction Department is working with partners to reinstate the program for future school years.

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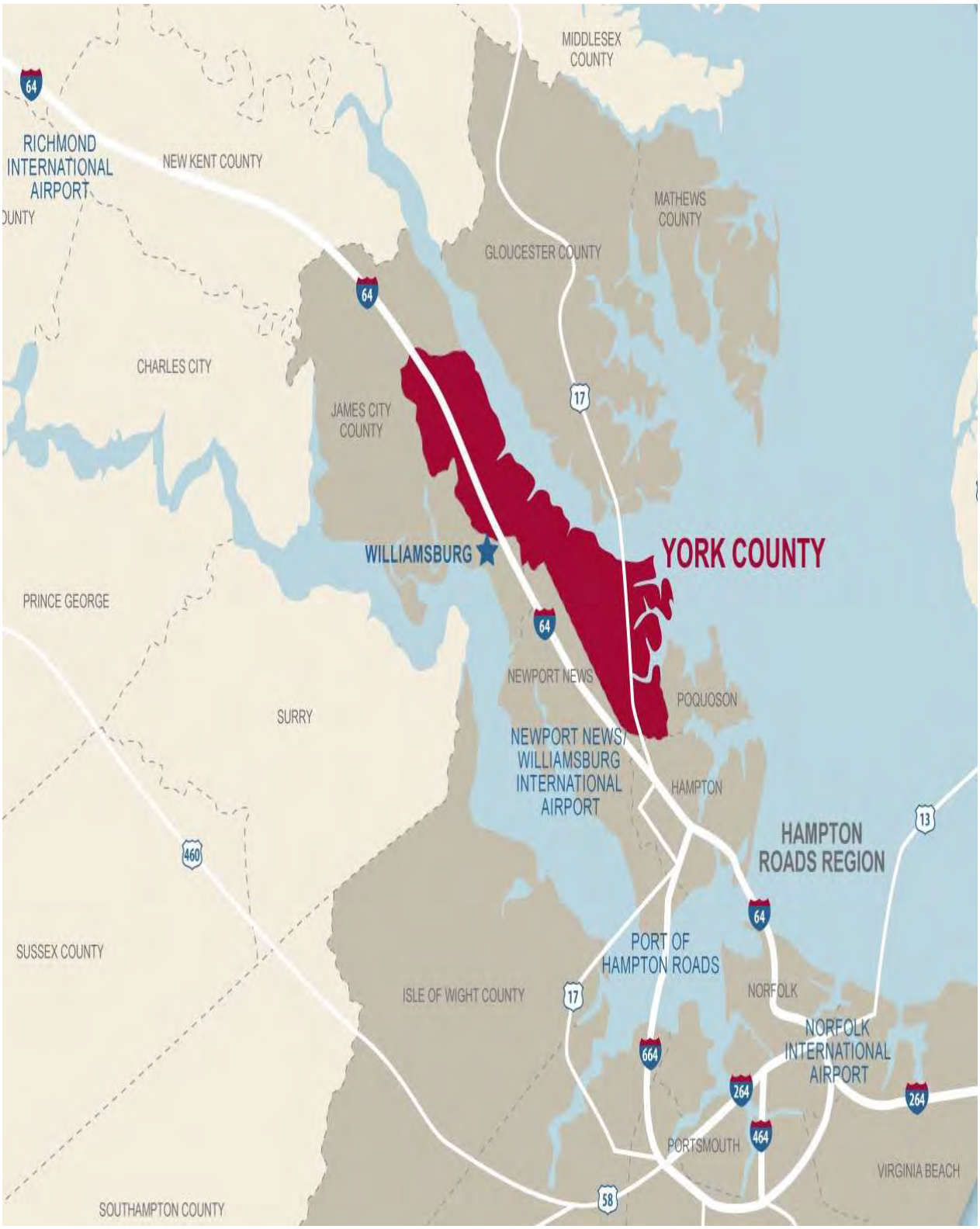
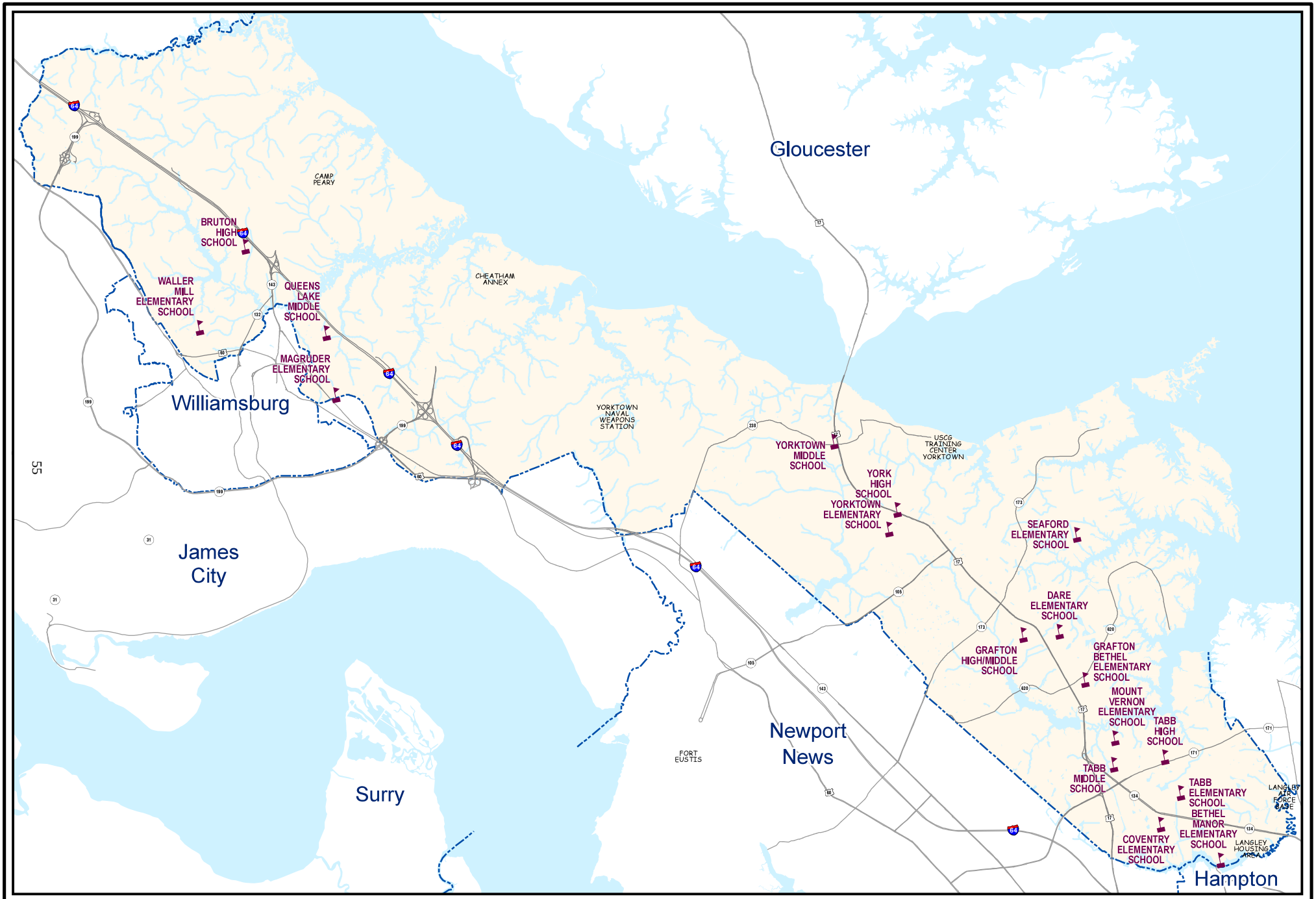
Map of York County, Virginia





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York County Schools

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

Printed on June 16, 2016

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COLLECTIVE COMMITMENT

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

Areas of Focus

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

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

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

Theory of Action

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

Year One Strategies (FY23)

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

Year Two Strategies (FY24)

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

Year Three Strategies (FY25)

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

Year Four Strategies (FY26)

	Develop a plan to build staff awareness and capacity to ensure all digital content and communications meet accessibility requirements.
	Build and strengthen intentional, sustainable partnerships with local businesses, military bases, public agencies, and civic organizations.
	Ensure advisory councils more accurately reflect the demographic representation of our student and family populations.
	Foster stronger school-community connections through intentional family engagement at the school and division level designed to actively support student success.

Why This is Important

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

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

Key Performance Indicators (KPIs)

Customer Service
Family Engagement
Shared Decision-Making
Social Media

SUPPORTIVE CULTURE

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

Areas of Focus

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

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

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

Theory of Action

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

Year One Strategies (FY23)

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

Year Two Strategies (FY23)

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

Year Three Strategies (FY25)

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

Year Four Strategies (FY26)

	Identify schools requiring additional training, coaching and support in the areas of student attendance, behavior, connectedness, and mental wellness support structures and provide targeted support to improve student outcomes.
	Identify commonalities between student and staff climate data and combine efforts for supporting schools to improve building climate.
	Establish standards for individual schools' beautification efforts that complement design standards from capital projects.

Why This is Important

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

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

Key Performance Indicators (KPIs)

School Climate
Student Connections: Elementary Schools
Student Connections: Middle & High Schools
Student Attendance
Student Behavior

HIGHLY EFFECTIVE TALENT

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

Areas of Focus

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

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

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

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

Theory of Action

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

Year One Strategies (FY23)

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

Year Two Strategies (FY24)

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

Year Three Strategies (FY25)

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

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

Year Four Strategies (FY26)

	Leverage data from multiple sources to identify retention risks, implement targeted initiatives, and continuously monitor progress to strengthen employee engagement and reduce turnover.
	Enhance recruiting and onboarding efforts to address hard to fill vacancies by targeting high-need departments, expanding outreach methods to attract highly qualified candidates, and refining onboarding practices to strengthen employee engagement and retention.
	Provide employees with intentional and strategic high-quality professional development opportunities; maintain an efficient and accurate system for documenting professional development participation and focus areas per Code of Virginia Standards of Quality.

Why This is Important

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

Key Performance Indicators (KPIs)

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

FUTURE READY GRADUATES

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

Areas of Focus

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

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

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

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

*YCSD Character Education Traits include:

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

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

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

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

Caring: Feeling and exhibiting concern and empathy for others.

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

Theory of Action

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

Year One Strategies (FY23)

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

Year Two Strategies (FY24)

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

Year Three Strategies (FY25)

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

Year Four Strategies (FY26)

	Design systems that support the increased enrollment in advanced middle school math courses.
	Execute and evaluate targeted strategies to support reading and math outcomes for students in designated reporting groups.
	Implement safe, ethical, and intentional applications of artificial intelligence (AI) to enrich instruction and student learning.
	Research and recommend strategies to increase the availability of high-quality work-based learning experiences.
	Explore a student leadership program that provides opportunities for academic, athletic, curricular, and co-curricular engagement.
	Expand the number of students completing the Uniform Certificate of General Studies.
	Expand the number of students earning the Seal of Biliteracy.
	Expand opportunities for students to practice writing across a variety of academic disciplines.

	Utilize the Virginia Language and Literacy Screening System (VALLSS) in grades 4–8 to ensure all students receive foundational reading instruction and interventions aligned with the Science of Reading.

Why This is Important

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

Key Performance Indicators (KPIs)

Academic Assessments: Early Literacy Screening
Academic Assessments: PSAT 8/9 and PSAT/NSMQT
Academic Assessments: SOLs
Career and Technical Education Indicators

SIGNIFICANT BUDGET AND ACCOUNTING REQUIREMENTS – FUND ACCOUNTING

BASIS OF PRESENTATION - FUND ACCOUNTING

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

Governmental Fund Types

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

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

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

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

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

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

Proprietary Fund Types

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

SIGNIFICANT BUDGET AND ACCOUNTING REQUIREMENTS – FUND ACCOUNTING (continued)

BASIS OF BUDGETING AND ACCOUNTING

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

In applying the susceptible to accrual concept to intergovernmental revenues, the legal and contractual requirements of the numerous individual programs are used as guidance. There are, however, two types of these revenues. In one, monies must be expended on the specific purpose or project before any amounts are paid to the School Division; therefore, revenues are recognized based upon the expenditures recorded. In the other, monies are virtually unrestricted as to purpose of expenditure and are usually revocable only for failure to comply with prescribed compliance requirements. These resources are reflected as revenues at the time of receipt or earlier if the accrual criteria are met.

CLASSIFICATION OF REVENUES AND EXPENDITURES

Revenues of the School Division are classified by fund and source. There are three primary sources of revenue: local, state, and federal. Local revenues include interest on deposits, fees for the use of school property, tuition for summer school and non-resident students, and the local appropriation from the County government. State revenues include the school system's share of the statewide sales and use tax, funding of the Standards of Quality by the General Assembly of the Commonwealth of Virginia, and state grants. Federal revenues are derived primarily from federal impact aid. The York County School Division is heavily impacted by the federal government. Approximately 34.9% of the student population is federally connected. Some of the other federal revenues included are Title I, Title II, Title III, Title VIB, and federal grants.

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

CASH AND TEMPORARY INVESTMENTS

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

FUND BALANCE

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

DEBT SERVICE FUND

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

OTHER POST EMPLOYMENT BENEFITS (OPEB)

School division eligible retirees and their dependents receive post-employment health care benefits. For FY26 the Actuarily Determined Contribution was $122,001. For fiscal year ended June 30, 2025, the actuarial accrued liability was $6,308,489. As of June 30, 2025, the Actuarial Value of Assets in OPEB trust were $12,635,419.

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

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	
Increase in County services (video, ground services, and SRO's)	251,000
Increase to Employer share of the health insurance plan	2,350,000
Increase in New Horizons Regional Education Center tuition	19,000
Replacement of MITEL phone system	100,000
Increase in general liability, property and vehicle insurance	50,000
Transfer four positions from Title I grant to general funds due to a decrease of federal funding	424,614
Compensation	
Average 4.0% compensation increase (licensed staff avg. 1.5% step; 2.5% market adjustment) (non-licensed staff 1.75% step; 2.25% market adjustment) (custodians, café, crossing guards 1.75% step; 2.25% market adjustment) (bus drivers/assistants 1.5%; 2.5% market adjustment)	4,925,000
Quadrennial Review (grades 22-28) 3% adjustment to Bus Driver Assistants, increased days for Administrative Associates from 197 to 217, Middle School Guidance Directors increased from 11 months to 12 months, HR Technician increased from grade 13 to 14, Lead Copy Shop from grade 14 to 15, Custodial Area Supervisors from grade 17 to 18, and Records Manager from grade 18 to 19	141,242
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 pay in self-contained classrooms	25,000
Athletic Directors – 12 months	56,000
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
Add Assistant Principal GBES	104,000
Add Special Education Lead	95,000
Add Lead Sped Coordinator	5,000
1 FTE Building Automation Technician (ASHRAE Certified)	100,000
State funding for staff bonus (funding provided in FY26 but carried over to FY27)	1,397,345
Required local match for state bonus	800,000
Added Electrician/Plumber tech to support School Nutrition equipment/facilities	97,000
Added Supervisor of School Nutrition	100,000
Increase in HVAC materials and supplies	100,000

Increase in IT Tech Reserve fund	561,663
Division-wide security platform	100,000
Increase in utilities and fuel budget	240,000
Increase in band instrument replacement budget	10,000
Increase in VHSL support	10,000
Special Education – Add On funding for contract services	755,501
New State grant for elementary SSO's	162,050
Matching funds for new SSO grant	87,500
Reserve for new VHSL lacrosse program	250,000
Budget Savings or Reductions	
Staff attrition savings	(350,000)
Elimination of selected IT systems	(315,000)
Reduced VRS employer contribution rates	(1,900,000)

SCHOOL BOARD POLICY

Management of Funds

School Board Policy File: DA

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

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

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

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

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

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

Annual Budget

School Board Policy File: DB

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

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

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

The superintendent or superintendent's designee prepares a budget calendar identifying all deadlines for the annual budgetary process. The calendar includes at least one work session for reviewing the budget and at least one public hearing on the budget. Notice of the time and place for the public hearing is published at least ten days in advance, in a newspaper having general circulation within the school division.

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

Revenues from Tax Sources

School Board Policy File: DBY

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

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

Revenues from Nontax Sources

School Board Policy File: DBZ

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

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

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

Financial Accounting and Reporting

School Board Policy File: DI

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

Financial Accounting and Reporting

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

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

Inventories

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

Capital Assets

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

School Level Accounting System

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

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

Audits of School Board Accounts

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

Fund Balances

School Board Policy File: DIY

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

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

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

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

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

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

Purchasing Authority

School Board Policy File: DJA

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

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

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

Internal Controls

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

Purchasing and Contracting

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

Purchasing Cards (P-cards)

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

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

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

Payment Procedures

School Board Policy File: DK

School Board

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

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

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

Fiscal Agent

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

Special Warrants

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

(i) all employees under written contract,

(ii) all other employees whose rates of pay have been established by the School Board or its properly delegated agent, upon receipt of certified time sheets or other evidence of service performed, and

(iii) for payment on contracts for school construction projects according to the terms of such contracts.

Payroll Procedures

School Board Policy File: DL

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

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

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

Expense Reimbursements

School Board Policy File: DLC

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

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

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

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

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

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

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

Personal Use of Public Assets

School Board Policy File: DX

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

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

Risk Management

School Board Policy File: DZ

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

1. The overall responsibility for the risk management of the School Division rests with the superintendent.
2. The superintendent or superintendent's designee shall serve as the coordinator of the risk management effort.
3. The coordinator of the risk management effort shall:

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

BUDGET DEVELOPMENT PROCESS

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

Operating Budget

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

School Nutrition Budget

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

Workers Compensation Budget

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

Health and Dental Insurance Budget

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

Capital Improvements Budget

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

Technology Reserve Budget

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

BUDGET DEVELOPMENT PROCESS
(continued)

The York County School Board budget process involves three phases:

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

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

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

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

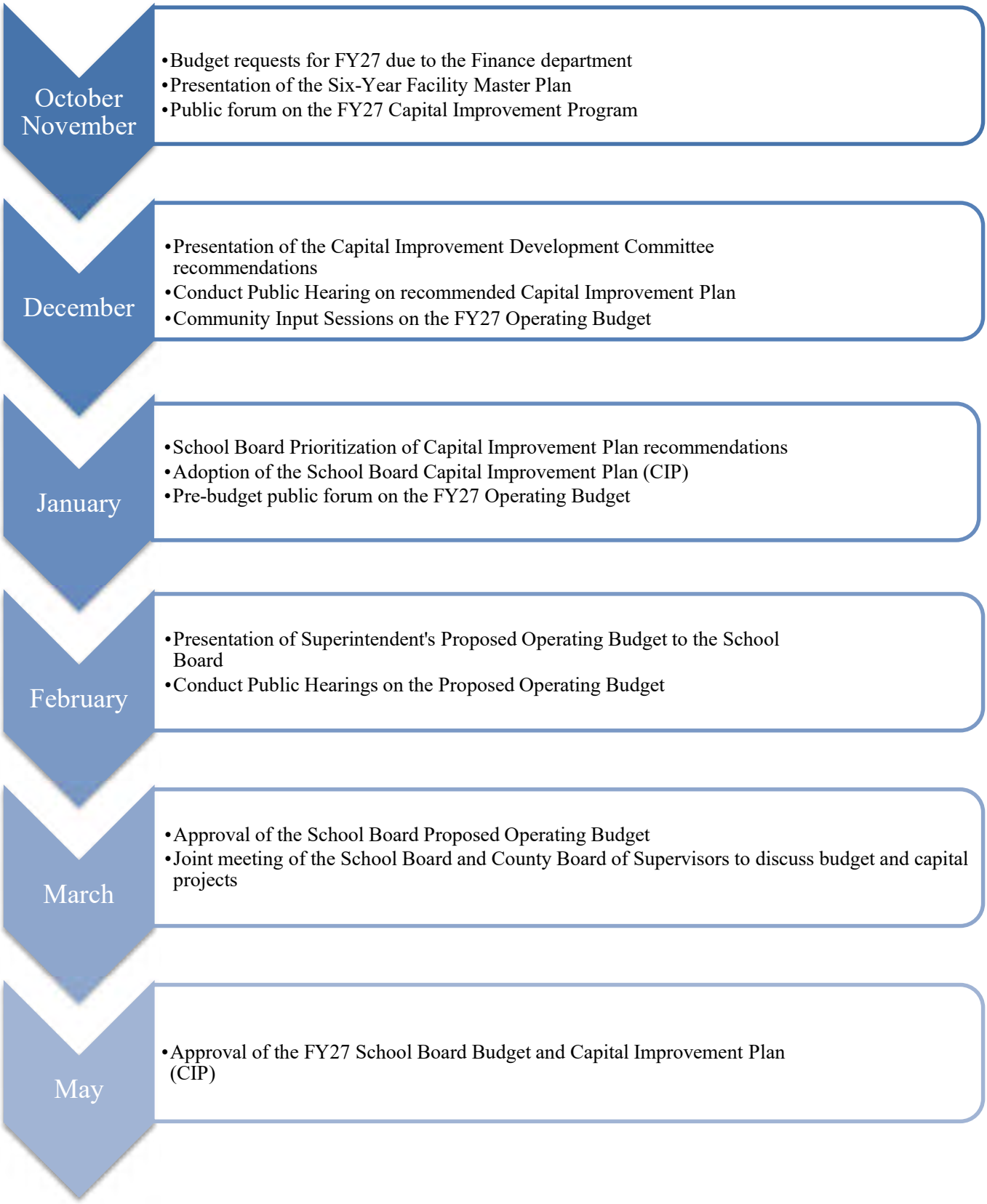
YORK COUNTY SCHOOL DIVISION

FISCAL YEAR 2027 BUDGET

Budget Calendar

Date	Process	Responsible Parties	Detail
August 25, 2025	School Board approval of the Budget Calendar	School Board Superintendent CFO	Present proposed Budget Calendar and receive input from the School Board in regard to the budget process
TBD	Joint Meeting	County Board of Supervisors School Board	A joint meeting to discuss budget, capital projects, and other matters of interest
TBD	Community Input Sessions on FY27 operating budget	Superintendent CFO	Conduct two budget input sessions with the community and other stakeholders
November 10, 2025	Presentation of the Six-Year Facility Master Plan	Superintendent COO	Present facilities master plan to the School Board
November 24, 2025	Public forum on FY27 Capital Improvements Program	Superintendent COO CFO	A public forum to gather community input regarding budget priorities and suggestions
December 15, 2025	Presentation of the Capital Improvement Development Committee Recommendations	Superintendent COO CFO	Superintendent presents the recommended capital budget proposal for the School Board's consideration in accordance with Virginia Code Section §22.1-92
December 15, 2025	Conduct Public Hearing on Recommended Capital Improvement Plan	Superintendent CFO COO	Conduct budget public hearing in accordance with Virginia Code Section §22.1-92
January 12, 2026	School Board Prioritization of Capital Improvement Plan Recommendations	School Board	Prioritization of Capital Improvement Development Committee recommendations in preparation for approval of 6-Year Capital Improvement Plan
January 26, 2026	Adoption of the School Board Capital Improvement Plan (CIP)	School Board	The School Board approves its budget proposal to forward to the County for their consideration
January 26, 2026	Pre-budget public forum on the FY27 operating budget	School Board Superintendent	A public forum to gather community input regarding budget priorities and suggestions
February 9, 2026	Presentation of Superintendent's Proposed Operating Budget to School Board	Superintendent CFO	Superintendent presents the recommended budget proposal for the School Board's consideration in accordance with Virginia Code Section §22.1-92
February 23, 2026	Conduct Public Hearings on Proposed Operating Budget	School Board	Conduct budget public hearing in accordance with Virginia Code Section §22.1-92
March 23, 2026	Approval of the School Board Proposed Operating Budget	School Board	The School Board approves its budget proposal to forward to the County for their consideration
May 5, 2026	Approval of FY27 School Board Budget and Capital Improvement Plan (CIP)	Board of Supervisors	County of Board of Supervisors approves School Board budget, local contribution and CIP
May 18, 2026	Adoption of the School Board Operating Budget	School Board	Based upon the funding level provided by the County, the School Board is required to make any necessary adjustments to the proposed budget

FISCAL YEAR 2027
BUDGET TIMELINE



BUDGET ADMINISTRATION PROCESS

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

Expenditure and Encumbrance Controls

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

Budget Transfers

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

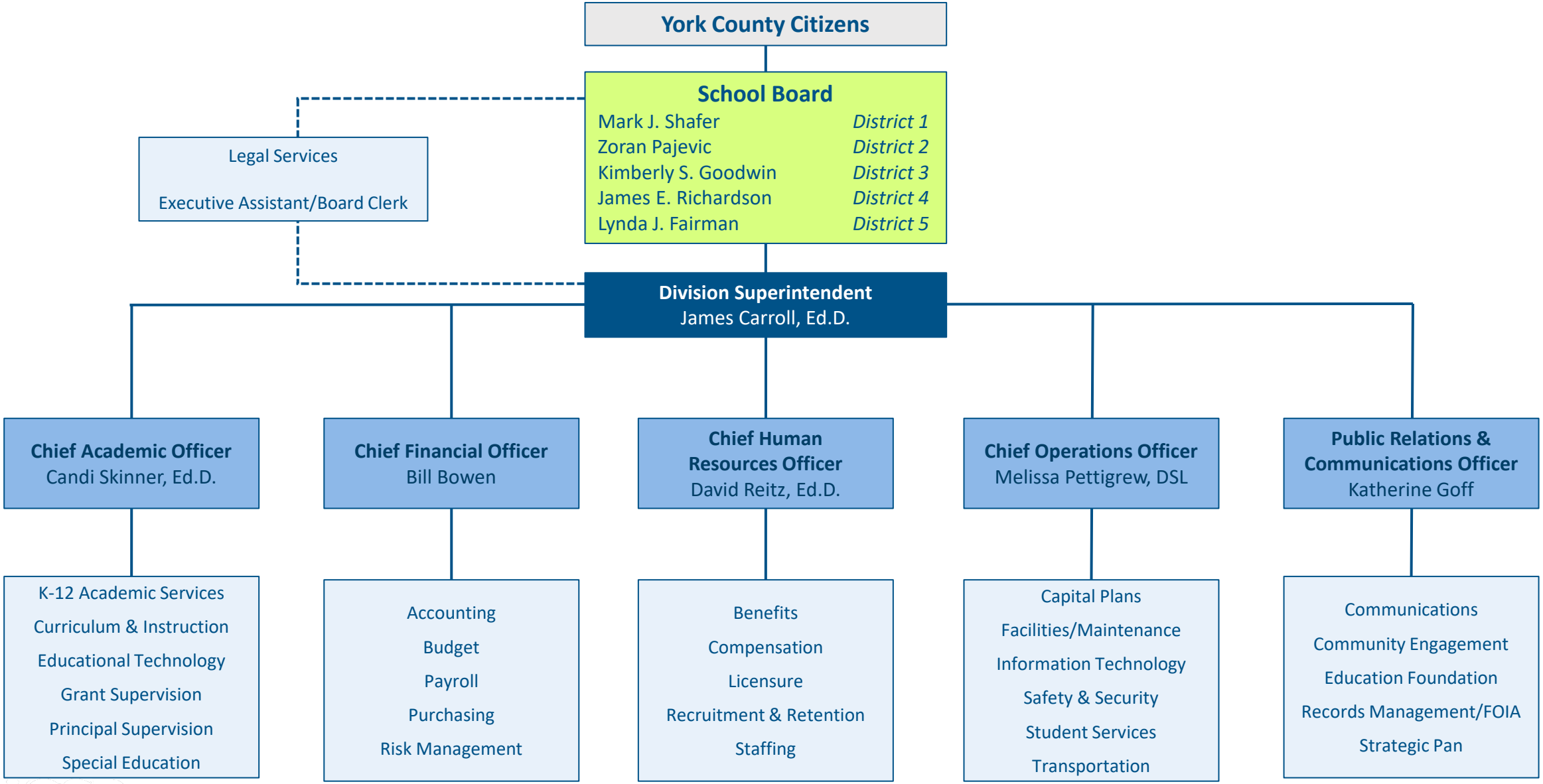
The Division Superintendent has authority to transfer funds within each major category level. Transfers from one major category (i.e. instruction, administration, pupil transportation, etc.) to another must be approved by the School Board.

Revenue Monitoring

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

York County School Division Organizational Chart FY27

Effective 7/1/2026



FINANCIAL

REVENUES AND EXPENDITURES

SIGNIFICANT TRENDS AND ASSUMPTIONS

REVENUES

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

State

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

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

The FY21 budget process proved to be challenging. The process began as expected with the Governor releasing his proposed budget in December. Revenue was projected to increase $4,811,400 or 6.3%. This new revenue was based on several factors. FY21 marks the first year of the biennium budget. The local composite index for YCSD decreased 1/10th of percent, the state fully funded the cost of rebenchmarking and student enrollment is projected to increase by 203 students. In addition, the Governor's proposed budget includes initiatives to decrease the ratio of students to school counselors and English language learners to teachers.

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

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

In late April, the General Assembly convened and adopted amendments to the state budget reducing funding for K-12 education. In the revised state budget, funding for a 2% teacher raise was eliminated, as well as funding for the Governor's initiative to add more school counselors. Student enrollment projections were

SIGNIFICANT TRENDS AND ASSUMPTIONS
(continued)

revised downward to 153, a decrease of 50 students from the initial budget projection. As a result, YCSD revised its budget to balance the new state and local revenue targets. State revenue is now projected to increase $4,088,000 or 5.55%.

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

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

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

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

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

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

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

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

SIGNIFICANT TRENDS AND ASSUMPTIONS
(continued)

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

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

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

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

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

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

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

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

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

SIGNIFICANT TRENDS AND ASSUMPTIONS
(continued)

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

Student enrollment became a significant focus during the development of the FY26 budget. The Virginia Department of Education (VDOE) projected an enrollment increase of more than 400 students. Because this increase was significantly higher than recent historical trends, the School Division contracted with the Weldon Cooper Center to conduct a detailed enrollment assessment that considered historical enrollment trends, changes in the County's population, residential development, and birth rates.

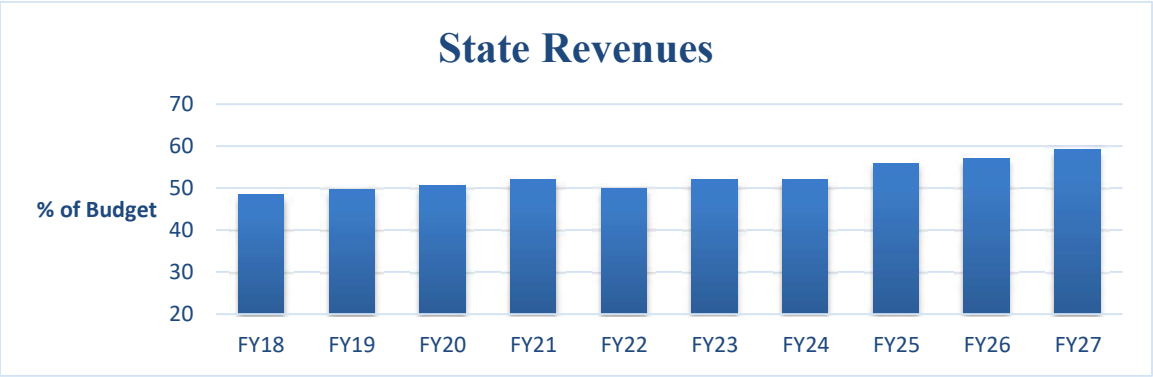
Although Weldon Cooper's projection was lower than VDOE's estimate, staff believed it remained higher than recent trends supported. As a result, staff developed the FY26 budget using an enrollment increase consistent with the prior year's actual growth, resulting in a projected enrollment of 13,051 students.

FY27 marks the first year of the Commonwealth's new biennial budget. The Local Composite Index (LCI) was recalculated, and York County experienced a decrease of approximately 0.36 percentage points. A lower LCI increases the state's share of Standards of Quality funding and reduces the corresponding local share. This represents the seventh consecutive biennial budget in which York County's LCI has declined.

State revenues in FY25 and FY26 continued to outperform initial forecasts, resulting in additional state funding for public education. Revenue forecasts for FY27 remain positive, and the adopted state budget provides increased funding in several key areas, including employee compensation, special education, and the restoration of funding for support positions.

Enrollment continues to present a significant budgetary challenge. FY26 enrollment was projected at 13,051 students, while actual enrollment totaled approximately 13,018 students. For FY27, enrollment is projected at 13,000 students. Despite continued residential development within the County, student enrollment has remained relatively flat. This trend suggests that new residential development is not translating into student enrollment growth at the levels that might historically have been expected.

Enrollment trends will continue to be closely monitored because they directly affect both state funding and the School Division's long-term staffing, operational, and capital planning.



SIGNIFICANT TRENDS AND ASSUMPTIONS
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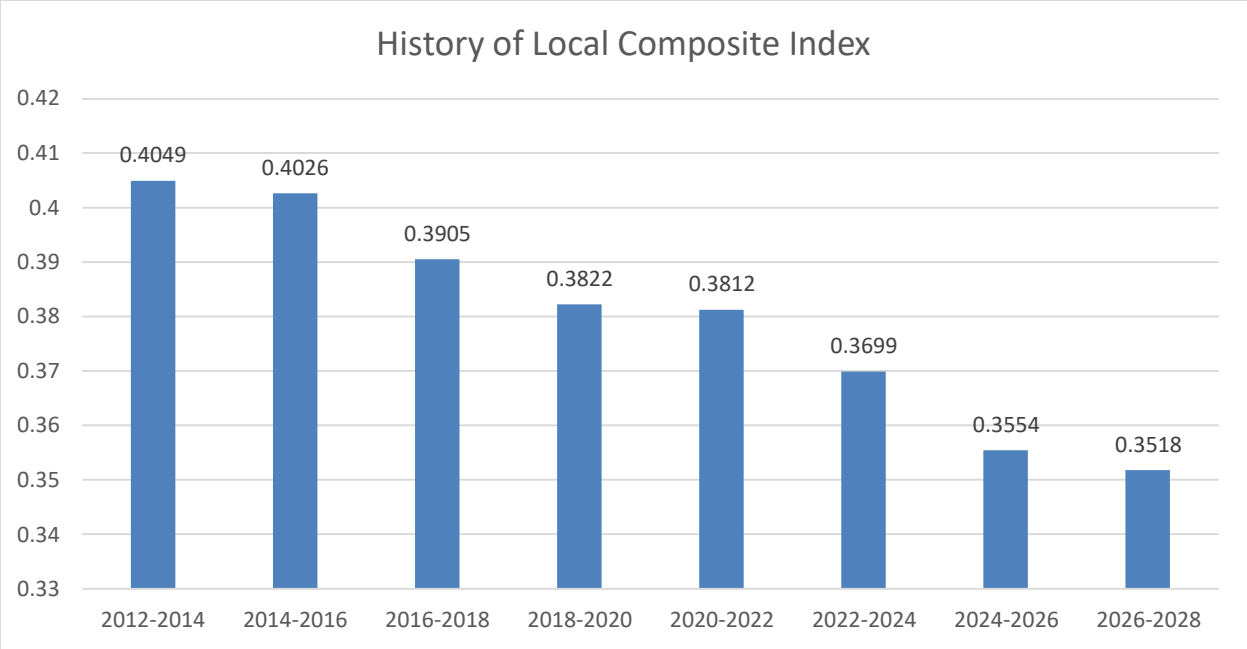


SIGNIFICANT TRENDS AND ASSUMPTIONS
(continued)

Federal

Federal revenue sources in the Operating Budget include Title I, Title II, Title III, DODEA Foreign Language Grant, 2024 DODEA World Language, Title VIB and several other revenues. The most significant source of federal revenue is federal impact aid. Federal revenue flows directly to the school division. The York County School Division is highly impacted by the presence of the federal government in the County. Approximately 34.9% of the total students are connected to the federal government. Because the federal government does not pay property taxes, this presents a special challenge to the school division. Federal impact aid is designed to reimburse school districts for the loss of revenue due to the presence of the federal government. Federal impact aid comprises 48.9% of the federal revenue received and 8.7% of the total Operating Budget revenue.

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

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

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

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

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

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

SIGNIFICANT TRENDS AND ASSUMPTIONS
(continued)

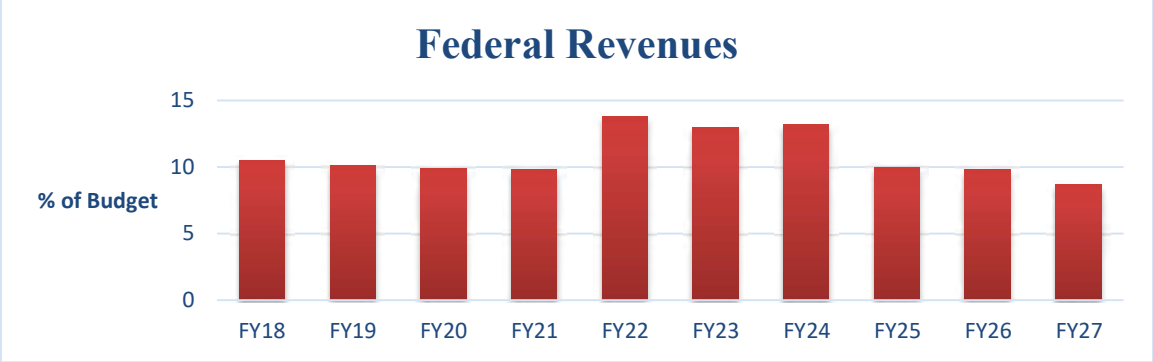
For FY26, federal revenues are projected to decrease by approximately $1.5 million, primarily due to the expiration or planned spenddown of several Department of Defense, Security, and Elementary and Secondary School Emergency Relief (ESSER) grants. These grants represented one-time funding intended to enhance instructional and operational programs; therefore, their conclusion is anticipated to have minimal effect on the continuation of core services. Impact Aid is expected to remain at current funding levels; however, at the time of this budget's adoption, the federal budget had not yet been adopted.

For FY27, federal revenues are projected to decrease by approximately $1.2 million, primarily due to the spend-down of two Department of Defense Education Activity (DoDEA) grants and a reduction of approximately $425,000 in Title I funding.

Title I funding decreased because of a decline in the percentage of York County children ages 5–17 identified as living in poverty. The percentage fell below the 5% eligibility threshold to 4.9%, resulting in the school division no longer qualifying for one component of Title I funding. Staff believes this reduction will be temporary.

Impact Aid revenues, however, continue to exceed budget projections. Based on recent collections, the FY27 budget includes an additional $300,000 in Impact Aid revenue to support ongoing operational needs, bringing the total budgeted amount to $9.0 million annually.

In recent years, actual Impact Aid collections have exceeded the amount budgeted for operations. As a result, the school division transfers an average of approximately $2.0 million annually in excess Impact Aid revenue to the Revenue Stabilization Fund, strengthening reserves and providing resources to address future revenue fluctuations and cash contributions to the Capital Improvements Fund.



County

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

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

technology program the school division is launching in the 20-21 school year. This new program will allow students to continue to receive instruction in the event schools are closed due to weather or pandemic.

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

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

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

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

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

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

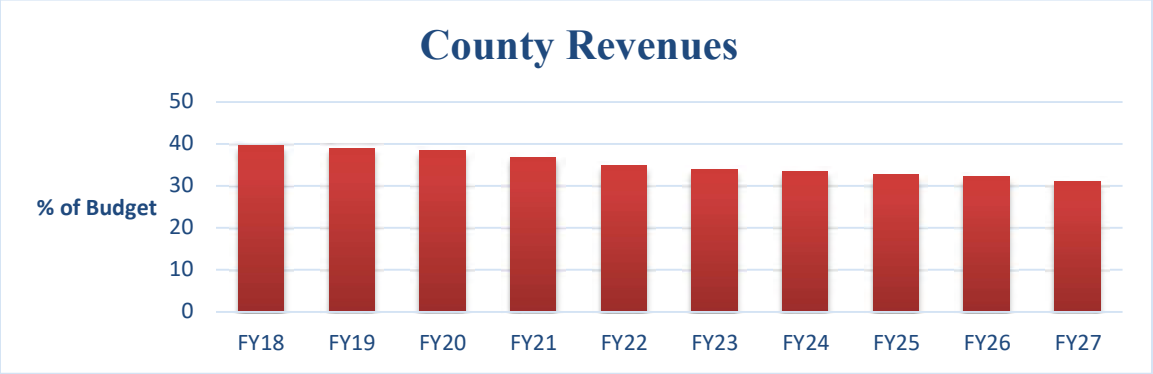
Based on the General Assembly approved state budget for FY25, the estimated required local match (RLM) is $47,363,919. This represents the minimum amount that the local government must provide for its share in the cost of education.

For FY26, the School Board and County adopted a revised approach to local funding. Historically, the County's working budget figure closely aligned with the final appropriation. For FY2026, the County initially identified $500,000 as the maximum additional funding available. During the budget process, this allocation was subsequently increased to $1.0 million. Combined with projected growth in State funding, this adjustment enabled YCSD to fully meet all mandated requirements while providing a competitive compensation increase for staff. Total County funding for FY2026 is $64.2 million, which exceeds the Required Local Match (RLM) of $50,419,138.

For FY27, the School Board requested a $1.2 million increase in local funding over the original FY26 budget, which was approved by the Board of Supervisors. This brings total local funding to approximately $65.4 million. For FY27, the state Required Local Match (RLM) totals approximately $54.7 million, an increase of $4.3 million over FY26.

The School Board and Board of Supervisors also approved a one-year appropriation of $425,000 from the Revenue Stabilization Fund to offset the temporary loss of federal Title I funding. This one-time funding

provides the school division with time to adjust to the reduction while maintaining current operations. If Title I funding is not restored in FY28, the school division will need to absorb the ongoing revenue loss within its operating budget.



County Debt Service

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

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

SIGNIFICANT TRENDS AND ASSUMPTIONS
(continued)

OTHER POST EMPLOYMENT BENEFITS (OPEB)

School division eligible retirees and their dependents receive post-employment health care benefits. For FY26 the Actuarily Determined Contribution was $122,001. For fiscal year ended June 30, 2025 the actuarial accrued liability was $6,308,489. As of June 30, 2025, the Actuarial Value of Assets in OPEB trust were $12,635,419.

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

SIGNIFICANT TRENDS AND ASSUMPTIONS
(continued)

Capital Improvement Program

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

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

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

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

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

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

For FY26, the School Board requested capital funding totaling $20.1 million, which was fully approved by the Board of Supervisors. This appropriation comprises $17.1 million in debt service and $3.0 million in cash funding. The cash will be provided through a combination of year-end fund balances and transfers from the Revenue Stabilization Fund.

SIGNIFICANT TRENDS AND ASSUMPTIONS
(continued)

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

For FY27, the School Board requested $26.7 million in capital funding, which was fully approved by the Board of Supervisors. The appropriation includes $21.5 million in debt financing and $5.2 million in cash funding.

Since approval of the Capital Improvement Program (CIP) in May 2026, the school division was awarded a $15 million federal grant from the Department of War (DoWEA) to support expansion and renovation projects at Bethel Manor Elementary School and Tabb High School. This additional federal funding will help reduce the amount of local funding required for these projects.

The school division also continues its efforts to secure funding through the state's School Construction Assistance Program (SCAP). If awarded, SCAP funding would further reduce the local debt-financing requirements associated with school construction and renovation projects.

CAPITAL PROJECTS FUND DESCRIPTIONS FOR FISCAL YEAR 2027

Dare Elementary & School Board Office

Expand the parking lot for Dare Elementary School and School Board Office and improve DES bus loop. Replace the HVAC unit in the DES gym to include building-wide automation system replacement.

Operating Budget Impact: There will be additional maintenance cost for maintaining a larger parking lot. A new HVAC unit will be more energy efficient and require less maintenance and reduce operational costs.

Waller Mill Elementary School- Six/Eight Classroom Expansion and Common Areas Adjustments

The design and construction of a new six/eight classroom building addition. Small expansions/adjustments to the cafeteria and gymnasium will be included.

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

Capital Projects Fund Descriptions
(continued)

Queens Lake Middle School – Eight Classroom and Gym Addition, Café' Expansion and Roof Replacement, Expand Bus Loop and Parking Lot

Architectural and engineering design will be provided for an eight-classroom addition, cafeteria expansion, main office expansion, security vestibule, new bus loop, additional parking space, and replacing the asphalt shingle roof with a metal roof.

Operating Budget Impact: The additional building expansions will increase utility costs. It will require additional teaching staff, and more maintenance staff to maintain the building and parking lot.

Bruton High School – Replace HVAC and BAS Controls

Replace the HVAC equipment and building automation system.

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

Grafton High School – Learning Commons

Expand and install a learning commons.

Operating Budget Impact: There should be little or no budget impacts.

Tabb High School Renovations and Additions

Renovations and construction of new additions. Renovations to existing Kiva, Media Center, restrooms, locker rooms, geothermal infrastructure, HVAC conversion to geothermal, painting, electrical upgrades, LED lighting conversion, metal siding and roof repairs, and solar-ready system. New additions will include a new gym entrance, and new main entrance with a Kiva and learning commons.

Operating Budget Impact: New plumbing fixtures, lighting, lockers, roof system will require less repairs and reduce maintenance costs. New geothermal systems and make-up air units, lighting fixtures will significantly reduce the energy demand from the building saving operations cost.

SIGNIFICANT TRENDS AND ASSUMPTIONS
(continued)

Capital Projects Fund Descriptions
(continued)

York High School Operations Complex Consolidation

Expanding the Information Technology Warehouse to consolidate the following departments personnel: Information Technology, Operations, Maintenance, Security, Capital Projects, School Nutrition, Print Shop, increase warehouse storage capacity, and to demolish the following buildings: YHS Annex and Operations Warehouse.

Operating Budget Impact: Operating and maintenance costs will be significantly reduced with the demolition of YHS Annex and Operations Buildings.

Temporary Modular Classrooms

The leasing of existing modular classrooms and installation of additional units as required by increasing student enrollment.

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

Equipment Replacement – 800 MHz radio replacement

York County School Division, in conjunction with York County emergency services, uses 800 MHz radios for emergency communications as well as communication amongst roaming staff and transportation vehicles such as buses and vans. The items have a life cycle due to normal wear and tear, parts availability, battery lifecycles, and technology compatibility. These radios should be replaced to meet school division needs.

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

SIGNIFICANT TRENDS AND ASSUMPTIONS
(continued)

Capital Projects Fund Descriptions
(continued)

Major Electrical System Replacements

Engineering design to replace major electrical systems to include switchgear, electrical panels, and transformers that have reached their intended lifecycle at York High School.

Operating Budget Impact: Electrical system upgrades will provide energy efficiency which will reduce maintenance repair and utility cost.

Facilities Study

The School Division will engage a qualified vendor to conduct comprehensive, division-wide facilities and space study.

School Board Office – HVAC/Roof

Replace the HVAC units and new roof coating system.

Operating Budget Impact: New heat pumps and make-up air units will provide more energy efficiency by reducing utility costs and maintenance repair cost. New roof coating system will reduce the maintenance impacts to patching leaks.

Pre-School Learning Spaces

Facilitate new additional pre-school space.

Operating Budget Impact: Increase in funding will be required for additional teaching, support and maintenance staff as well as for operational costs. Additional buses and drivers will also be required to transport students.

Local Miscellaneous

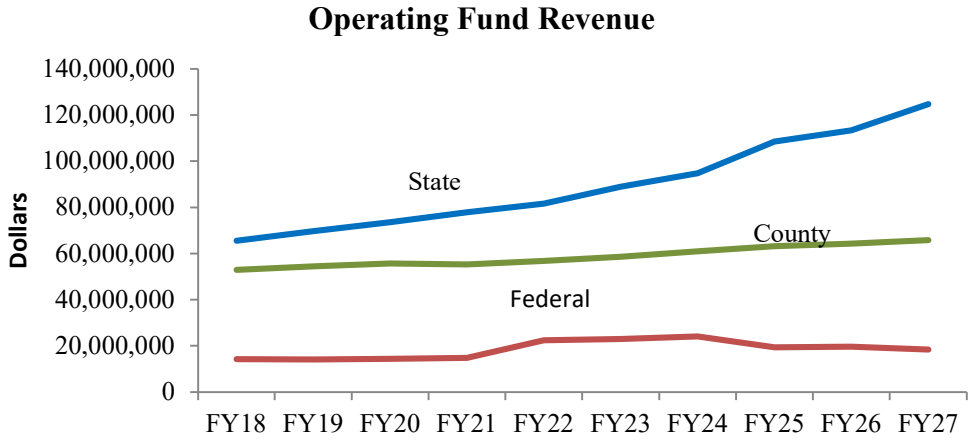
Local miscellaneous revenue includes interest revenue on investments, out of zone tuition, sale of vehicles, etc. The local miscellaneous revenue source has remained fairly constant at about 1.0% of the total Operating Budget.

SIGNIFICANT TRENDS AND ASSUMPTIONS
(continued)

Summary Historical Revenue Information

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

FY	County	State	Federal	Total
18	52,987,094	65,530,106	14,184,286	132,701,486
19	54,487,094	69,723,762	14,180,927	138,391,783
20	55,737,094	73,577,720	14,336,919	143,651,733
21	55,237,094	77,801,746	14,719,493	147,758,333
22	56,837,094	81,614,161	22,468,378	160,919,633
23	58,637,094	88,895,233	23,024,404	170,556,731
24	60,987,094	94,730,490	24,089,377	179,806,961
25	63,177,094	108,527,672	19,383,834	191,088,600
26	64,222,283	113,370,979	19,612,802	197,206,064
27	65,802,094	124,762,279	18,372,304	208,936,677



SIGNIFICANT TRENDS AND ASSUMPTIONS
(continued)

EXPENDITURES

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

Instruction (610000)

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

Administration/Attendance and Health (620000)

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

Pupil Transportation (630000)

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

Operation & Maintenance (640000)

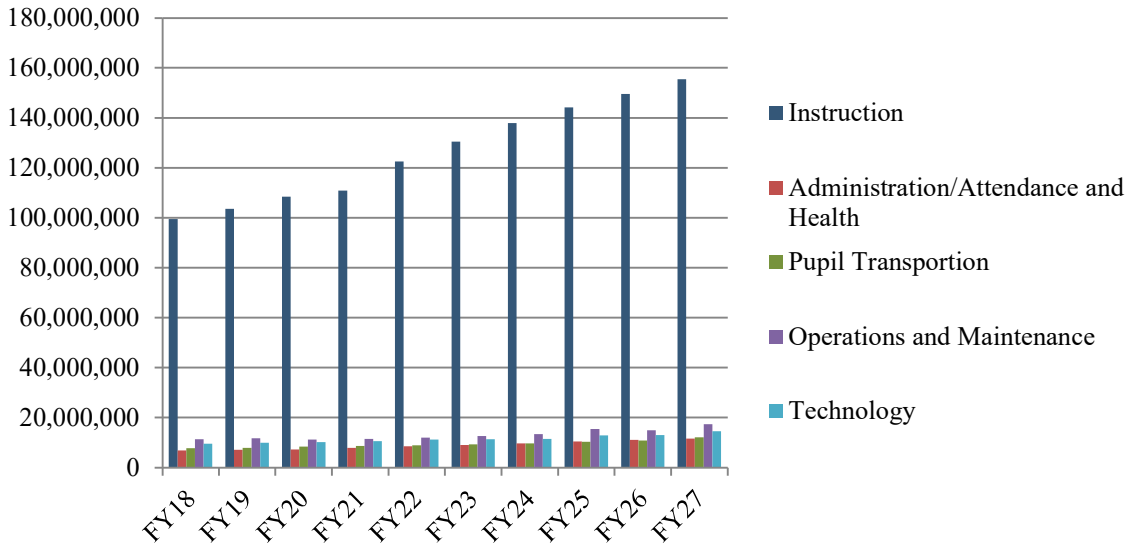
Activities concerned with keeping the physical plant open, comfortable, and safe for use, and keeping the grounds, buildings, and equipment in effective working condition. This includes the activities of maintaining safety in buildings, on the grounds, and in the vicinity of schools.

Technology (680000)

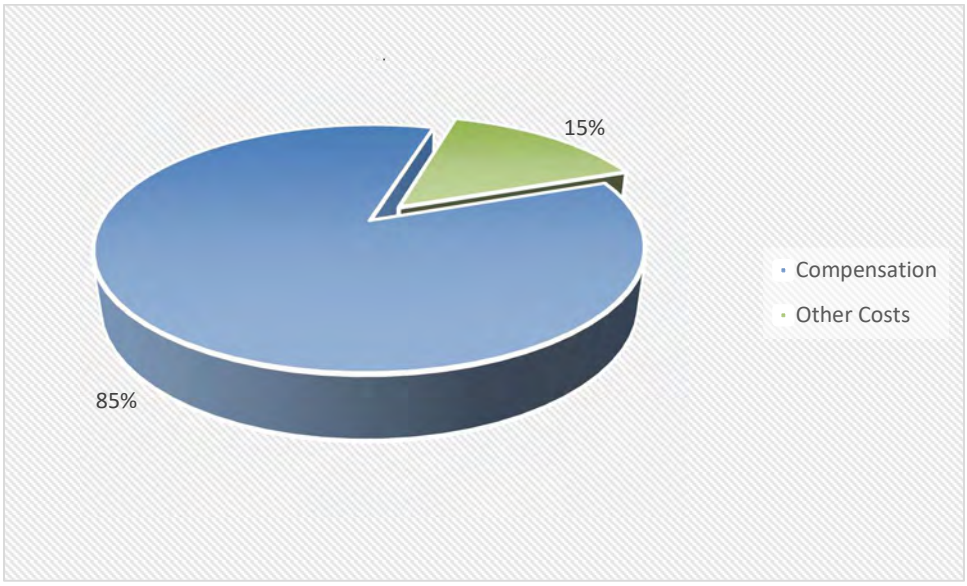
This function captures technology-related expenditures as required by the General Assembly. Activities concerned with providing and maintaining the infrastructure and related materials and equipment to support the use of technology for instructional and operational purposes.

SIGNIFICANT TRENDS AND ASSUMPTIONS
(continued)

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

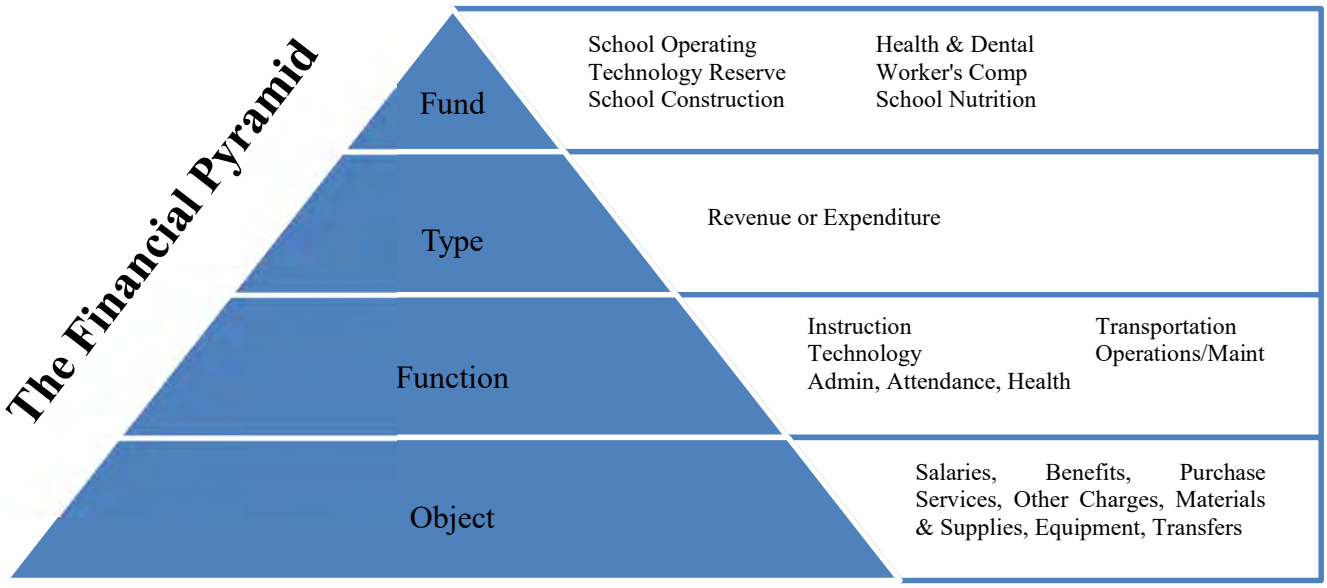


The percentage of the budget directed to compensation and other costs is shown below. These percentages have not changed significantly over the last several fiscal years.



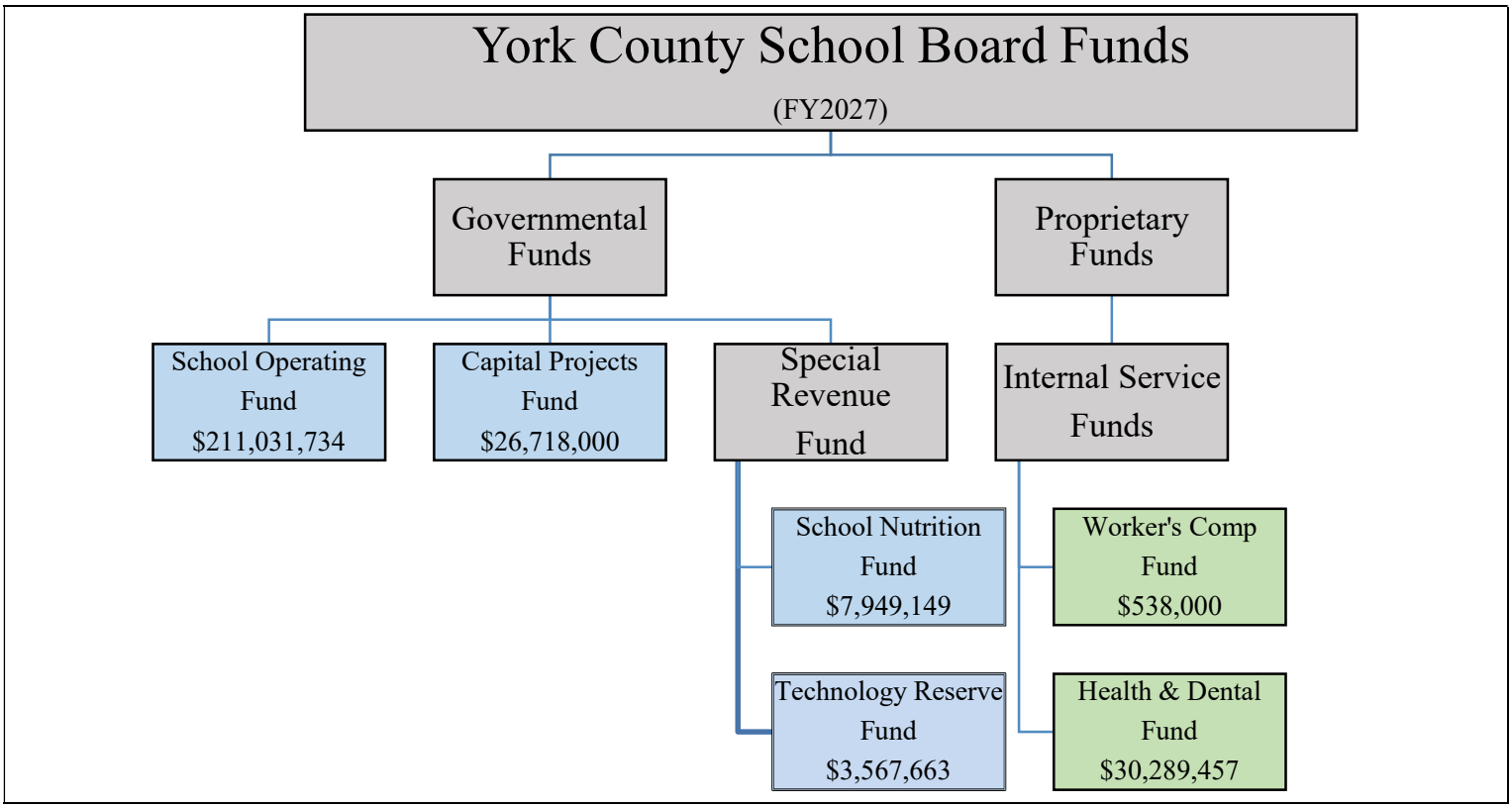
Description of Financial Structure

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



School Board Funds Overview

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



Governmental Funds

School Operating Fund

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

Capital Projects Fund

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

School Nutrition Fund

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

Technology Reserve Fund

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

Proprietary Funds

Worker's Compensation Fund

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

Health and Dental Fund

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

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

	FY2023 ACTUAL	FY2024 ACTUAL	FY2025 ACTUAL	FY2026 BUDGET	FY2026 EXPECTED	FY2027 BUDGET	*FY2028 PROJECTED*	*FY2029 PROJECTED*	*FY2030 PROJECTED*
Revenues by Fund									
Operating Fund	172,366,752	185,795,692	193,779,338	199,451,610	201,686,046	211,031,734	*216,307,527*	*221,715,216*	*227,258,096*
School Nutrition Fund	6,412,172	6,404,895	6,594,949	7,693,237	7,689,909	7,949,149	*8,147,878*	*8,351,575*	*8,560,364*
Workers Compensation Fund	294,707	536,712	397,568	538,000	538,000	538,000	*551,450*	*565,236*	*579,367*
Health and Dental Insurance Fund	25,762,599	23,081,929	24,045,834	30,289,457	30,289,457	30,289,457	*31,046,693*	*31,822,861*	*32,618,432*
Capital Projects Fund	19,415,538	15,551,039	13,759,768	20,137,712	20,487,712	26,718,000	*27,385,950*	*28,070,599*	*28,772,364*
Technology Reserve Fund	4,623,240	954,619	1,394,319	4,620,000	4,620,000	3,567,663	*3,656,855*	*3,748,276*	*3,841,983*
Total Revenue - All Funds	228,875,008	232,324,886	239,971,776	262,730,016	265,311,124	280,094,003	*287,096,353*	*294,273,762*	*301,630,606*
Expenditures by Fund									
Operating Fund	173,239,721	183,938,543	195,986,681	199,451,610	201,686,046	211,031,734	*216,307,527*	*221,715,216*	*227,258,096*
School Nutrition Fund	6,536,503	6,377,495	9,350,711	7,693,237	7,689,909	7,949,149	*8,147,878*	*8,351,575*	*8,560,364*
Workers Compensation Fund	1,156,607	498,461	292,417	538,000	538,000	538,000	*551,450*	*565,236*	*579,367*
Health and Dental Insurance Fund	20,222,677	24,876,083	25,877,420	30,289,457	30,289,457	30,289,457	*31,046,693*	*31,822,861*	*32,618,432*
Capital Projects Fund	15,869,186	16,609,632	12,431,964	20,137,712	20,487,712	26,718,000	*27,385,950*	*28,070,599*	*28,772,364*
Technology Reserve Fund	1,057,366	2,097,241	3,815,304	4,620,000	4,620,000	3,567,663	*3,656,855*	*3,748,276*	*3,841,983*
Total Expenditures - All Funds	218,082,061	234,397,455	247,754,497	262,730,016	265,311,124	280,094,003	*287,096,353*	*294,273,762*	*301,630,606*

York County School Division

Summary Statement of Revenues and Expenditures

	FY2023 ACTUAL	FY2024 ACTUAL	FY2025 ACTUAL	FY2026 BUDGET	FY2026 EXPECTED	FY2027 BUDGET	FY2028 *PROJECTED*	FY2029 *PROJECTED*	FY2030 *PROJECTED*
Total Revenues by Source									
State	89,907,870	100,441,788	110,710,651	117,250,575	118,753,193	127,214,787	*130,395,157*	*133,655,036*	*136,996,411*
Federal	24,679,622	25,334,090	21,787,006	24,432,643	24,369,322	23,192,145	*23,771,949*	*24,366,247*	*24,975,404*
Local - County	78,738,683	76,538,133	76,983,862	84,359,995	85,371,806	92,520,094	*94,833,096*	*97,203,924*	*99,634,022*
Local - Revenue Stabilization	0	0	0	0	0	0	*0*	*0*	*0*
Local - Miscellaneous	3,014,522	2,908,314	2,130,741	2,245,546	2,430,546	2,175,057	*2,229,433*	*2,285,169*	*2,342,298*
Interest on Deposits	42,284	251,760	139,638	95,000	70,000	68,000	*69,700*	*71,443*	*73,229*
Local - Cafeteria Sales	0	2,972,935	3,036,235	2,587,800	2,587,800	2,802,800	*2,872,870*	*2,944,692*	*3,018,309*
Transfer-Other Funds	24,218,425	300,000	1,350,069	700,000	26,381,257	26,942,920	*27,616,493*	*28,306,905*	*29,014,578*
Prior Yr Expenditure Refund	0	3,867	0	0	0	0	*0*	*0*	*0*
Transfers In	279,603	512,825	370,138	340,000	340,000	510,000	*522,750*	*535,819*	*549,214*
Transfers From Reserves	0	0	0	948,000	168,000	0	*0*	*0*	*0*
Local - Employee Health Contribution	0	3,507,644	4,167,620	3,319,500	0	0	*0*	*0*	*0*
Local - Employer Health Contribution	0	16,619,901	19,248,311	24,237,757	0	0	*0*	*0*	*0*
Local - Employee Dental Contribution	0	506,065	550,666	713,000	0	0	*0*	*0*	*0*
Local - Employer Dental Contribution	0	379,848	420,490	417,000	0	0	*0*	*0*	*0*
Local - Employee Retiree Health Contribution	0	319,036	340,966	375,000	0	0	*0*	*0*	*0*
Local - Employer Retiree Health Contribution	0	0	0	200,000	0	0	*0*	*0*	*0*
Local - Employee Retiree Dental Contribution	0	64,791	49,718	85,000	0	0	*0*	*0*	*0*
Local - Employer Retiree Dental Contribution	0	0	0	1,500	0	0	*0*	*0*	*0*
TR Workers Compensation Fund	0	18,228	33,350	8,700	0	0	*0*	*0*	*0*
School Insurance Transfer-ER	0	45,589	47,699	85,000	0	0	*0*	*0*	*0*
Gen. Allow. Sentara Exp Ref	0	0	66,289	57,000	0	0	*0*	*0*	*0*
Prior Year Refund PPO	0	11,202	15,858	0	0	0	*0*	*0*	*0*
GASB 87 Other Fnc Srvc: Lease	0	0	0	0	0	0	*0*	*0*	*0*
Charges for Services	7,993,999	26,997	84,343	271,000	4,839,200	4,668,200	*4,784,905*	*4,904,528*	*5,027,141*
Miscellaneous Revenue	0	1,561,873	-1,561,873	0	0	0	0	0	0
Total Revenue - All Funds	228,875,008	232,324,886	239,971,776	262,730,016	265,311,124	280,094,003	*287,096,353*	*294,273,762*	*301,630,606*
Total Expenditures by Object									
Personal Services	99,225,625	106,634,942	115,593,637	120,306,716	121,079,818	127,329,219	*130,512,449*	*133,775,261*	*137,119,642*
Employee Benefits	41,715,846	44,912,989	46,691,817	50,024,771	49,777,930	52,666,040	*53,982,691*	*55,332,258*	*56,715,565*
Purchased Services	33,540,147	40,052,973	41,879,764	46,999,059	47,762,312	47,887,067	*49,084,244*	*50,311,350*	*51,569,134*
Other Charges	5,141,744	5,936,609	4,743,907	6,344,215	6,191,302	6,236,915	*6,392,838*	*6,552,659*	*6,716,475*

Materials/Supplies	9,466,033	7,394,067	7,359,145	9,037,239	9,568,489	8,632,665	*8,848,482*	*9,069,694*	*9,296,436*
Equipment	20,334,692	19,386,319	20,964,717	26,686,000	27,541,052	33,237,007	*34,067,932*	*34,919,630*	*35,792,621*
Transfers	8,657,974	10,079,556	10,521,511	3,332,016	3,390,221	4,105,090	*4,207,717*	*4,312,910*	*4,420,733*
Total Expenditures - All Funds	218,082,061	234,397,455	247,754,497	262,730,016	265,311,124	280,094,003	*287,096,353*	*294,273,762*	*301,630,606*
Excess (deficiency) of revenues over expenditures	10,792,947	(2,072,569)	(7,782,721)	0	0	0	*0*	*0*	*0*
Net Change in Fund Balance	10,792,947	(2,072,569)	(7,782,721)	0	0	0	*0*	*0*	*0*
Fund Balance, Beginning of Year	14,062,076	24,855,023	22,782,454	14,999,733	14,999,733	14,999,733	*14,999,733*	*14,999,733*	*14,999,733*
Fund Balance, End of Year*	24,855,023	22,782,454	14,999,733	14,999,733	14,999,733	14,999,733	*14,999,733*	*14,999,733*	*14,999,733*

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

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

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

	FY23 ACTUAL	FY24 ACTUAL	FY25 ACTUAL	FY26 EXPECTED	FY27 BUDGET	*FY28 PROJECTED*	*FY29 PROJECTED*	*FY30 PROJECTED*
Revenue								
State	89,087,625	99,732,148	109,970,473	114,876,925	124,762,279	*127,881,336*	*131,078,369*	*134,355,329*
Federal	21,027,755	22,168,136	18,535,383	19,549,481	18,372,304	*18,831,612*	*19,302,402*	*19,784,962*
County - Operations and Grounds	59,287,094	60,987,094	63,224,094	64,884,094	65,802,094	*67,447,146*	*69,133,325*	*70,861,658*
County - Revenue Stabilization Fund	0	0	0	0	0	0	0	0
Local Miscellaneous	2,964,278	2,908,314	2,049,388	2,375,546	2,095,057	*2,147,433*	*2,201,119*	*2,256,147*
	172,366,752	185,795,692	193,779,338	201,686,046	211,031,734	*216,307,527*	*221,715,216*	*227,258,096*
Expenditures								
Personal Services	98,748,296	106,142,490	115,106,333	120,607,643	126,718,608	*129,886,573*	*133,133,738*	*136,462,081*
Employee Benefits	41,486,010	44,678,335	46,449,869	49,506,628	52,335,225	*53,643,606*	*54,984,696*	*56,359,313*
Purchased Services	8,632,451	10,439,839	10,894,097	11,367,389	11,418,037	*11,703,488*	*11,996,075*	*12,295,977*
Other Charges	4,945,697	5,121,710	4,654,818	5,363,859	5,894,165	*6,041,519*	*6,192,557*	*6,347,371*
Materials/Supplies	8,646,525	6,192,789	6,465,639	8,329,117	7,783,665	*7,978,257*	*8,177,713*	*8,382,156*
Equipment	2,922,768	1,283,824	1,894,414	3,121,189	2,776,944	*2,846,368*	*2,917,527*	*2,990,465*
Transfers	7,857,974	10,079,556	10,521,511	3,390,221	4,105,090	*4,207,717*	*4,312,910*	*4,420,733*
	173,239,721	183,938,543	195,986,681	201,686,046	211,031,734	*216,307,527*	*221,715,216*	*227,258,096*
Excess (deficiency) of revenues over expenditures	(872,969)	1,857,149	(2,207,343)	0	0	0	0	0
Net Change in Fund Balance	(872,969)	1,857,149	(2,207,343)	0	0	0	0	0
Fund Balance, Beginning of Year	11,629,803	10,756,834	12,613,983	10,406,640	10,406,640	*10,406,640*	*10,406,640*	*10,406,640*
Fund Balance, End of Year*	10,756,834	12,613,983	10,406,640	10,406,640	10,406,640	*10,406,640*	*10,406,640*	*10,406,640*

* Fund balance reverts to County Government at the end of the fiscal year. Fund balance for the Operating Fund represents undelivered orders/commitments.
- Significant Trends and Assumptions: The Commonwealth of Virginia adopts a 2-year budget. However, budgets in second year are revised to account for any significant changes in revenue resulting from changes in economic conditions or priorities in expenditure programs. For projected years, the school division assumes a 2.5% increase in revenue and expenses.
- The projected years are not provided for budget planning purposes but only as a rough estimate for future outlook.

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

	FY23 ACTUAL	FY24 ACTUAL	FY25 ACTUAL	FY26 EXPECTED	FY27 BUDGET	*FY28 PROJECTED*	*FY29 PROJECTED*	*FY30 PROJECTED*
Revenue								
State	223,056	165,640	196,178	232,268	276,508	*283,421*	*290,506*	*297,769*
Federal	3,651,867	3,165,954	3,251,623	4,819,841	4,819,841	*4,940,337*	*5,063,845*	*5,190,442*
Charges for Services	2,487,005	2,972,935	3,036,235	2,587,800	2,802,800	*2,872,870*	*2,944,692*	*3,018,309*
Local Miscellaneous	50,244	100,366	81,353	50,000	50,000	*51,250*	*52,531*	*53,845*
Tranfers-Other Funds	0	0-	29,560	0	0	0	0	0
Total Revenue	6,412,172	6,404,895	6,594,949	7,689,909	7,949,149	*8,147,878*	*8,351,575*	*8,560,364*
Expenditures								
Personal Services	263,893	243,770	222,971	218,332	349,000	*357,725*	*366,668*	*375,835*
Employee Benefits	132,990	115,348	107,669	122,057	199,849	*204,845*	*209,966*	*215,216*
Purchased Services	4,834,741	4,909,168	5,302,598	6,280,554	6,371,150	*6,530,429*	*6,693,689*	*6,861,032*
Other Charges	0	616	932	5,750	5,750	*5,894*	*6,041*	*6,192*
Materials and Supplies	819,508	801,956	893,506	839,372	849,000	*870,225*	*891,981*	*914,280*
Capital Outlay	485,371	306,637	2,823,035	223,844	174,400	*178,760*	*183,229*	*187,810*
Total Expenditures	6,536,503	6,377,495	9,350,711	7,689,909	7,949,149	*8,147,878*	*8,351,575*	*8,560,364*
Excess (deficiency) of revenues over expenditures	(124,331)	27,400	(2,755,762)	0	0	0	0	0
Fund Balance, Beginning of Year	6,228,104	6,103,773	6,131,173	3,375,411	3,375,411	*3,375,411*	*3,375,411*	*3,375,411*
Fund Balance, End of Year	6,103,773	6,131,173	3,375,411	3,375,411	3,375,411	*3,375,411*	*3,375,411*	*3,375,411*

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

	FY23 ACTUAL	FY24 ACTUAL	FY25 ACTUAL	FY26 EXPECTED	FY27 BUDGET	*FY28 PROJECTED*	*FY29 PROJECTED*	*FY30 PROJECTED*
Revenue								
Interest on Deposits	15,104	23,887	27,430	30,000	28,000	28,700	29,418	30,153
Workers Comp Transfers In	279,603	512,825	370,138	340,000	510,000	522,750	535,819	549,214
Transfer from Reserves	0	0	0	168,000	0	0	0	0
Prior Yr Expenditure Refund	0	0	0	0	0	0	0	0
	294,707	536,712	397,568	538,000	538,000	*551,450*	*565,236*	*579,367*
Expenditures								
Personal Services	57,970	65,184	58,086	66,843	69,546	*71,301*	*71,301*	*71,301*
Employee Benefits	24,283	43,761	41,168	49,585	46,234	*42,456*	*42,456*	*42,456*
Purchased Services	78,307	86,926	105,007	111,572	85,220	*99,243*	*99,243*	*99,243*
Other Charges	196,047	302,590	88,157	310,000	337,000	*325,000*	*325,000*	*325,000*
Transfers	800,000	0	0	0	0	*0*	*0*	*0*
	1,156,607	498,461	292,418	538,000	538,000	*551,450*	*565,236*	*579,367*
Excess (deficiency) of revenues over expenditures	(861,900)	38,251	105,150	0	0	0	0	0
Net Change in Fund Balance	(861,900)	38,251	105,150	0	0	0	0	0
Fund Balance, Beginning of Year	2,797,582	1,935,682	1,973,933	2,079,083	2,079,083	*2,079,083*	*2,079,083*	*2,079,083*
Fund Balance, End of Year*	1,935,682	1,973,933	2,079,083	2,079,083	2,079,083	*2,079,083*	*2,079,083*	*2,079,083*

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

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

	FY23 ACTUAL	**FY24 ACTUAL**	**FY25 ACTUAL**	**FY26 EXPECTED**	**FY27 BUDGET**	***FY28 PROJECTED***	***FY29 PROJECTED***	***FY30 PROJECTED***
Revenue								
Interest on Deposits	27,180	47,752	46,231	40,000	40,000	*41,000*	*42,025*	*43,076*
Charges for Services	5,506,994	5,985,000	3,638,629	4,568,200	4,568,200	*4,682,405*	*4,799,465*	*4,919,452*
Transfers-Other Funds	20,228,425	17,049,177	20,360,974	25,681,257	25,681,257	*26,323,288*	*26,981,371*	*27,655,905*
	25,762,599	23,081,929	24,045,834	30,289,457	30,289,457	*31,046,693*	*31,822,861*	*32,618,432*
Expenditures								
Personal Services	155,466	183,498	206,247	187,000	192,065	*196,867*	*201,788*	*206,833*
Employee Benefits	72,563	75,545	93,111	99,660	84,732	*86,850*	*89,022*	*91,247*
Purchased Services	19,994,648	24,617,040	25,578,062	30,002,797	30,012,660	*30,762,977*	*31,532,051*	*32,320,352*
	20,222,677	24,876,083	25,877,420	30,289,457	30,289,457	*31,046,693*	*31,822,861*	*32,618,432*
Excess (deficiency) of revenues over expenditures	5,539,922	(1,794,154)	(1,831,586)	0	0	0	0	-
Net Change in Fund Balance	5,539,922	(1,794,154)	(1,831,586)	0	0	0	0	-
Fund Balance, Beginning of Year	(1,789,490)	3,750,432	1,956,278	124,692	124,692	*124,692*	*124,692*	*124,692*
Fund Balance, End of Year*	3,750,432	1,956,278	124,692	124,692	124,692	*124,692*	*124,692*	*124,692*

CAPITAL PROJECTS
SUMMARY STATEMENT OF REVENUES AND EXPENDITURES
LEVEL II

	FY23 ACTUAL	FY24 ACTUAL	FY25 ACTUAL	FY26 EXPECTED	FY27 BUDGET	*FY28 PROJECTED*	*FY29 PROJECTED*	*FY30 PROJECTED*
Revenue								
Capital Projects	19,415,538	15,551,039	13,759,768	20,487,712	26,718,000	*27,385,950*	*28,070,599*	*28,772,364*
Total Revenue	19,415,538	15,551,039	13,759,768	20,487,712	26,718,000	*27,385,950*	*28,070,599*	*28,772,364*
Expenditures								
Capital Projects	15,869,186	16,609,632	12,431,964	20,487,712	26,718,000	*27,385,950*	*28,070,599*	*28,772,364*
Total Expenditures	15,869,186	16,609,632	12,431,964	20,487,712	26,718,000	*27,385,950*	*28,070,599*	*28,772,364*
Excess (deficiency) of revenues over expenditures	0	0	0	0	0	0	0	0
Fund Balance (Not Applicable*)	0	0	0	0	0	0	0	0

*Actual columns do not include encumbrances.

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

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

	FY23 ACTUAL	FY24 ACTUAL	FY25 ACTUAL	FY26 EXPECTED	FY27 BUDGET	*FY28 PROJECTED*	*FY29 PROJECTED*	*FY30 PROJECTED*
Revenue								
Revenue-Local Sources	36,051	83,622	65,977	5,000	30,000	*30,750*	*31,519*	*32,307*
Charges for Services	0	26,997	84,343	271,000	100,000	*102,500*	*105,063*	*107,689*
Revenue-Federal	0	0	0	0	0	0	0	0
Revenue-Commonwealth	597,189	544,000	544,000	3,644,000	2,176,000	2,230,400	2,286,160	2,343,314
Transfer From Other Funds	3,990,000	300,000	700,000	700,000	1,261,663	1,293,205	1,325,535	1,358,673
Total Revenue	4,623,240	954,619	1,394,319	4,620,000	3,567,663	3,656,855	3,748,276	3,841,983
Expenditures								
Purchased Services	0	0	0	0	0	0	0	0
Other Charges	0	511,692	0	511,693	0	0	0	0
Materials/Supplies	0	399,322	0	400,000	0	0	0	0
Equipment	1,057,366	1,186,227	3,815,304	3,708,307	3,567,663	*3,656,855*	*3,748,276*	*3,841,983*
Transfers	0	0	0	0	0	0	0	0
Total Expenditures	1,057,366	2,097,241	3,815,304	4,620,000	3,567,663	*3,656,855*	*3,748,276*	*3,841,983*
Excess (deficiency) of revenues over expenditures	3,565,874	(1,142,622)	(2,420,985)	0	0	0	0	0
Net Change in Fund Balance	3,565,874	(1,142,622)	(2,420,985)	0	0	0	0	0
Fund Balance, Beginning of Year	2,397,303	5,963,177	4,820,555	2,399,570	2,399,570	*2,399,570*	*2,399,570*	*2,399,570*
Fund Balance, End of Year*	5,963,177	4,820,555	2,399,570	2,399,570	2,399,570	*2,399,570*	*2,399,570*	*2,399,570*

YORK COUNTY SCHOOL DIVISION

SCHOOL OPERATING FUND

REVENUE SUMMARY-LEVEL III

REVENUE SOURCE	FY 2025 ACTUAL	FY 2026 BUDGET	FY 2026 EXPECTED	FY 2027 BUDGET	$ CHANGE COMPARED TO FY26E	% CHANGE COMPARED TO FY26E
STATE	93,378,768	96,682,848	98,234,603	107,451,310	9,216,707	9.4%
STATE SALES TAX	16,591,705	16,688,131	16,642,322	17,310,969	668,647	4.0%
FEDERAL	18,535,383	19,612,802	19,549,481	18,372,304	(1,177,177)	(6.0%)
LOCAL APPROPRIATION-OPERATIONS	61,670,794	62,670,794	63,377,794	63,870,794	493,000	0.8%
LOCAL APPROPRIATION-GROUNDS	1,506,300	1,551,489	1,506,300	1,506,300	0	0.0%
LOCAL APPROPRIATION-REV STAB FD	0	0	0	425,000	425,000	0.0%
LOCALAPPROPRIATION-OTHR FUNDS	47,000	0	0	0	0	0.0%
LOCAL OPERATION MISC.	2,049,388	2,245,546	2,375,546	2,095,057	(280,489)	(11.8%)
TOTAL	**193,779,338**	**199,451,610**	**201,686,046**	**211,031,734**	**9,345,688**	**4.6%**

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

YORK COUNTY SCHOOL DIVISION

SCHOOL NUTRITION FUND

REVENUE SUMMARY-LEVEL III

REVENUE SOURCE	FY 2025 ACTUAL	FY 2026 BUDGET	FY 2026 EXPECTED	FY 2027 BUDGET	$ CHANGE COMPARED TO FY26E	% CHANGE COMPARED TO FY26E
INTEREST ON DEPOSITS	81,353	50,000	50,000	50,000	0	0.0%
STATE	196,178	235,596	232,268	276,508	44,240	19.0%
FEDERAL	3,251,623	4,819,841	4,819,841	4,819,841	0	0.0%
CAFETERIA SALES	3,036,235	2,587,800	2,587,800	2,802,800	215,000	8.3%
MISCELLANEOUS	29,560	0	0	0	0	0.0%
TOTAL	**6,594,949**	**7,693,237**	**7,689,909**	**7,949,149**	**259,240**	**3.4%**

WORKERS COMPENSATION FUND

REVENUE SUMMARY-LEVEL III

REVENUE SOURCE	FY 2025 ACTUAL	FY 2026 BUDGET	FY 2026 EXPECTED	FY 2027 BUDGET	$ CHANGE COMPARED TO FY26E	% CHANGE COMPARED TO FY26E
INTEREST ON DEPOSITS	27,430	0	30,000	28,000	(2,000)	(0.0%)
TRANSFERS IN	370,138	340,000	340,000	510,000	170,000	50.0%
TRANSFER FROM RESERVES	0	198,000	168,000	0	(168,000)	(100.0%)
TOTAL	**397,568**	**538,000**	**538,000**	**538,000**	**0**	**0.0%**

YORK COUNTY SCHOOL DIVISION

HEALTH AND DENTAL INSURANCE FUND

REVENUE SUMMARY-LEVEL III

REVENUE SOURCE	FY 2025 ACTUAL	FY 2026 BUDGET	FY 2026 EXPECTED	FY 2027 BUDGET	$ CHANGE COMPARED TO FY26E	% CHANGE COMPARED TO FY26E
INTEREST ON DEPOSITS	46,231	40,000	40,000	40,000	0	0.0%
CHARGES FOR SERVICES	3,638,629	4,568,200	4,568,200	4,568,200	0	0.0%
TRANSFERS-OTHER FUNDS	20,360,974	25,681,257	25,681,257	25,681,257	0	0.0%
TOTAL	**24,045,834**	**30,289,457**	**30,289,457**	**30,289,457**	**0**	**0.0%**

CAPITAL PROJECTS FUND

REVENUE SUMMARY-LEVEL III

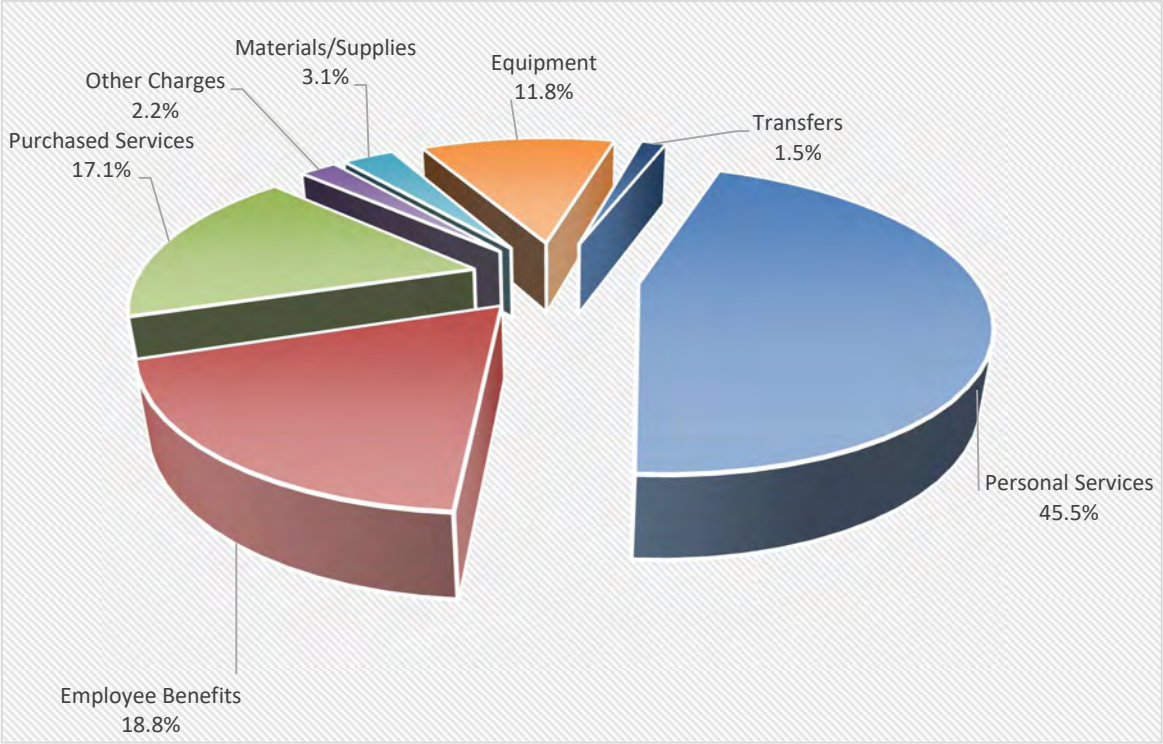
REVENUE SOURCE	FY 2025 ACTUAL	FY 2026 BUDGET	FY 2026 EXPECTED	FY 2027 BUDGET	$ CHANGE COMPARED TO FY26E	% CHANGE COMPARED TO FY26E
LOCAL-COUNTY	13,759,768	20,137,712	20,487,712	26,718,000	6,230,288	30.4%
TOTAL	**13,759,768**	**20,137,712**	**20,487,712**	**26,718,000**	**6,230,288**	**30.4%**

TECHNOLOGY RESERVE FUND

REVENUE SUMMARY-LEVEL III

REVENUE SOURCE	FY 2025 ACTUAL	FY 2026 BUDGET	FY 2026 EXPECTED	FY 2027 BUDGET	$ CHANGE COMPARED TO FY26E	% CHANGE COMPARED TO FY26E
INTEREST ON DEPOSITS	65,977	5,000	5,000	30,000	25,000	500.0%
CHARGES FOR SERVICES	84,342	271,000	271,000	100,000	(171,000)	(63.1%)
STATE	544,000	3,644,000	3,644,000	2,176,000	(1,468,000)	(40.3%)
TRANSFERS IN	700,000	700,000	700,000	1,261,663	561,663	0.0%
TOTAL	**1,394,319**	**4,620,000**	**4,620,000**	**3,567,663**	**(1,052,337)**	**(22.8%)**

FY27 Expenditures by Major Object
Summary of All Funds



The above pie chart is a summary of all funds by major object for FY27. Approximately 64.3% percent of the budget is directed to personal services and employee benefits to cover the cost of school division staff. The next largest component of the budget is purchased services at 17.1%. The remaining 18.6% of the budget covers equipment, supplies, other charges and object transfers. A financial summary of the budget by major object is on the following three pages.

YORK COUNTY SCHOOL DIVISION

SUMMARY OF ALL FUNDS

EXPENDITURES BY MAJOR OBJECT-LEVEL III

	FY 2025 ACTUAL	FY 2026 BUDGET	FY 2026 EXPECTED	FY 2027 BUDGET	$ CHANGE COMPARED TO FY26E	% CHANGE COMPARED TO FY26E
PERSONAL SERVICES	115,593,637	120,306,716	121,079,818	127,329,219	6,249,401	5.2%
EMPLOYEE BENEFITS	46,691,817	50,024,771	49,777,930	52,666,040	2,888,110	5.8%
PURCHASED SERVICES	41,879,764	46,999,059	47,762,312	47,887,067	124,755	0.3%
OTHER CHARGES	4,743,907	6,344,215	6,191,302	6,236,915	45,613	0.7%
MATERIALS / SUPPLIES	7,359,145	9,037,239	9,568,489	8,632,665	(935,824)	(9.8%)
EQUIPMENT	20,964,717	26,686,000	27,541,052	33,237,007	5,695,955	20.7%
TRANSFERS	10,521,511	3,332,016	3,390,221	4,105,090	714,869	21.1%
TOTAL	**247,754,498**	**262,730,016**	**265,311,124**	**280,094,003**	**14,782,879**	**5.6%**

SCHOOL OPERATING FUND
EXPENDITURES BY MAJOR OBJECT-LEVEL III

	FY 2025 ACTUAL	FY 2026 BUDGET	FY 2026 EXPECTED	FY 2027 BUDGET	$ CHANGE COMPARED TO FY26E	% CHANGE COMPARED TO FY26E
PERSONAL SERVICES	115,106,333	119,852,978	120,607,643	126,718,608	6,110,965	5.1%
EMPLOYEE BENEFITS	46,449,869	49,737,703	49,506,628	52,335,225	2,828,597	5.7%
PURCHASED SERVICES	10,894,097	10,590,294	11,367,389	11,418,037	50,648	0.4%
OTHER CHARGES	4,654,818	5,501,772	5,363,859	5,894,165	530,306	9.9%
MATERIALS / SUPPLIES	6,465,639	7,787,867	8,329,117	7,783,665	(545,452)	(6.5%)
EQUIPMENT	1,894,414	2,648,980	3,121,189	2,776,944	(344,245)	(11.0%)
TRANSFERS	10,521,511	3,332,016	3,390,221	4,105,090	714,869	21.1%
TOTAL	**195,986,681**	**199,451,610**	**201,686,046**	**211,031,734**	**9,345,688**	**4.6%**

YORK COUNTY SCHOOL DIVISION

SCHOOL NUTRITION FUND

EXPENDITURES BY MAJOR OBJECT-LEVEL III

	FY 2025 ACTUAL	FY 2026 BUDGET	FY 2026 EXPECTED	FY 2027 BUDGET	$ CHANGE COMPARED TO FY26E	% CHANGE COMPARED TO FY26E
PERSONAL SERVICES	222,971	218,332	218,332	349,000	130,668	59.8%
EMPLOYEE BENEFITS	107,669	122,057	122,057	199,849	77,792	63.7%
PURCHASED SERVICES	5,302,598	6,306,725	6,280,554	6,371,150	90,596	1.4%
OTHER CHARGES	932	5,750	5,750	5,750	0	0.0%
MATERIALS / SUPPLIES	893,506	849,372	839,372	849,000	9,628	1.1%
EQUIPMENT	2,823,035	191,001	223,844	174,400	(49,444)	(22.1%)
TOTAL	**9,350,711**	**7,693,237**	**7,689,909**	**7,949,149**	**259,240**	**3.4%**

WORKERS COMPENSATION FUND

EXPENDITURES BY MAJOR OBJECT-LEVEL III

	FY 2025 ACTUAL	FY 2026 BUDGET	FY 2026 EXPECTED	FY 2027 BUDGET	$ CHANGE COMPARED TO FY26E	% CHANGE COMPARED TO FY26E
PERSONAL SERVICES	58,086	66,843	66,843	69,546	2,703	4.0%
EMPLOYEE BENEFITS	41,168	49,585	49,585	46,234	(3,351)	(6.8%)
PURCHASED SERVICES	105,007	96,572	111,572	85,220	(26,352)	(23.6%)
OTHER CHARGES	88,157	325,000	310,000	337,000	27,000	8.7%
TOTAL	**292,418**	**538,000**	**538,000**	**538,000**	**0**	**0.0%**

YORK COUNTY SCHOOL DIVISION

HEALTH AND DENTAL INSURANCE FUND
EXPENDITURES BY MAJOR OBJECT-LEVEL III

	FY 2025 ACTUAL	FY 2026 BUDGET	FY 2026 EXPECTED	FY 2027 BUDGET	$ CHANGE COMPARED TO FY26E	% CHANGE COMPARED TO FY26E
PERSONAL SERVICES	206,247	187,000	187,000	192,065	5,065	2.7%
EMPLOYEE BENEFITS	93,111	99,660	99,660	84,732	(14,928)	(15.0%)
PURCHASED SERVICES	25,578,062	30,002,797	30,002,797	30,012,660	9,863	0.0%
TOTAL	**25,877,420**	**30,289,457**	**30,289,457**	**30,289,457**	0	**0.0%**

CAPITAL PROJECTS FUND
EXPENDITURES BY MAJOR OBJECT-LEVEL III

	FY 2025 ACTUAL	FY 2026 BUDGET	FY 2026 EXPECTED	FY 2027 BUDGET	$ CHANGE COMPARED TO FY26E	% CHANGE COMPARED TO FY26E
PERSONAL SERVICES	250,057	0	0	0	0	0.0%
EMPLOYEE BENEFITS	77,082	0	0	0	0	0.0%
PURCHASED SERVICES	0	0	0	0	0	0.0%
EQUIPMENT	12,104,825	20,137,712	20,487,712	26,718,000	6,230,288	30.4%
TOTAL	**12,431,964**	**20,137,712**	**20,487,712**	**26,718,000**	**6,230,288**	**30.4%**

TECHNOLOGY RESERVE FUND
EXPENDITURES BY MAJOR OBJECT -LEVEL III

	FY 2025 ACTUAL	FY 2026 BUDGET	FY 2026 EXPECTED	FY 2027 BUDGET	$ CHANGE COMPARED TO FY26E	% CHANGE COMPARED TO FY26E
OTHER CHARGES	0	511,693	511,693	0	(511,693)	(100.0%)
MATERIALS/SUPPLIES	0	400,000	400,000	0	(400,000)	(0.0%)
EQUIPMENT	3,815,304	3,708,307	3,708,307	3,567,663	(140,644)	(3.8%)
TOTAL	**3,815,304**	**4,620,000**	**4,620,000**	**3,567,663**	**(1,052,337)**	**(22.8%)**

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

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	304,324
	SUBTOTAL	**0**	**240,147**	**240,147**	**304,324**
	REGULAR EDUCATION UNDISTRIBUTED TOTAL	**0**	**240,147**	**240,147**	**304,324**

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					
2100-611011-005	PRE-KINDERGARTEN	1,118,326	1,520,301	1,520,301	1,494,254
2100-611011-010	KINDERGARTEN	4,160,762	4,326,091	4,326,091	4,487,884
2100-611011-020	1ST GRADE	4,159,325	4,265,405	4,265,405	4,214,442
2100-611011-030	2ND GRADE	4,215,126	4,152,286	4,152,286	4,367,304
2100-611011-040	3RD GRADE	4,160,036	4,912,702	4,912,702	4,398,096
2100-611011-050	4TH GRADE	3,933,410	4,552,406	4,552,406	5,263,623
2100-611011-060	5TH GRADE	4,229,079	4,367,398	4,667,398	4,185,086
2100-611011-070	ART	1,034,792	1,032,165	1,032,165	1,040,909
2100-611011-080	MUSIC	973,371	999,784	999,784	1,042,110
2100-611011-090	PE	923,602	945,526	945,526	987,577
2100-611011-100	EL	736,786	993,035	954,385	1,033,921
2100-611011-110	READING	2,134,758	2,060,113	2,060,113	2,722,710
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	5,230,662	5,488,712
2100-611011-141	ALL IN VIRGINIA-ELEMENTARY	291,247	410,798	412,539	0
	SUBTOTAL	**37,604,877**	**39,773,839**	**40,051,947**	**40,746,812**
MIDDLE					
2100-611012-150	ENCORE	3,097,376	3,237,407	3,237,407	3,317,697
2100-611012-160	CORE/TEAMING/ACADEMIC COACHING	12,652,790	13,378,377	13,678,377	14,122,895
2100-611012-170	ALTERNATIVE EDUCATION	129,135	136,230	136,230	134,954
2100-611012-190	EL	196,642	247,401	248,601	260,025
2100-611012-205	SCHOOL OF ARTS	90,733	94,905	94,905	86,188
2100-611012-210	CONTRACTED SERVICES	8,136	9,325	9,325	9,325
2100-611012-220	OTHER	1,993,540	1,945,992	1,950,159	1,988,694
2100-611012-221	ALL IN VIRGINIA-MIDDLE	50,968	242,536	216,236	0
	SUBTOTAL	**18,219,320**	**19,292,173**	**19,571,240**	**19,919,778**
HIGH					
2100-611013-230	ART	1,254,220	1,259,198	1,259,198	1,358,087
2100-611013-240	MUSIC	795,992	871,456	871,456	908,716
2100-611013-250	ENGLISH	3,727,052	3,928,554	3,928,554	4,290,980
2100-611013-260	EL	247,369	325,985	363,435	341,003
2100-611013-270	MATH	3,558,524	3,739,127	3,739,127	3,873,681
2100-611013-280	SCIENCE	3,726,176	3,931,936	3,931,936	3,857,004
2100-611013-290	SOCIAL STUDIES	4,297,430	4,362,065	4,362,065	4,697,687
2100-611013-300	PHYSICAL EDUCATION & HEALTH	1,487,937	1,526,163	1,526,163	1,594,068
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	2,124,087
2100-611013-330	YORK RIVER ACADEMY	585,545	623,886	623,886	594,703
2100-611013-335	VIRTUAL HIGH SCHOOL	317,526	358,451	358,451	363,383
2100-611013-345	DRAMA	303,067	303,478	303,478	369,228
2100-611013-350	SCHOOL OF THE ARTS	568,008	599,892	599,892	366,874
2100-611013-360	VHSL/INTERSCHOLASTIC ACTIVITY	900,978	980,707	980,707	1,065,227
2100-611013-361	LACROSSE PROGRAM	0	0	0	250,000
2100-611013-370	CONTRACTED SERVICES	773,257	869,552	869,552	814,412
2100-611013-380	OTHER	3,246,112	2,912,986	2,891,238	2,897,584
2100-611013-381	ALL IN VIRGINIA-HIGH	59,585	22,380	69,940	0
	SUBTOTAL	**27,781,175**	**28,652,340**	**28,715,602**	**29,769,224**
	REGULAR EDUCATION TOTAL	**83,605,372**	**87,718,352**	**88,338,789**	**90,435,814**

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	9,755,602
2100-611021-400	OTHER	238,353	69,510	69,510	69,510
	SUBTOTAL	**8,914,569**	**8,628,311**	**8,628,311**	**9,825,112**
MIDDLE					
2100-611022-410	CLASSROOM TEACHERS	3,604,149	3,856,195	3,856,195	4,246,004
2100-611022-420	OTHER	149,427	45,622	45,622	45,622
	SUBTOTAL	**3,753,576**	**3,901,817**	**3,901,817**	**4,291,626**
HIGH					
2100-611023-430	CLASSROOM TEACHERS	4,276,870	4,694,472	4,694,472	5,093,754
2100-611023-440	OTHER	3,799,433	3,124,039	3,184,427	3,077,794
	SUBTOTAL	**8,076,303**	**7,818,511**	**7,878,899**	**8,171,548**
	SPECIAL EDUCATION TOTAL	**20,744,448**	**20,348,639**	**20,409,027**	**22,288,286**
CAREER/TECHNICAL					
SECONDARY					
2100-611034-450	FAMILY & CONSUMER SCIENCE	294,433	295,578	296,778	300,813
2100-611034-460	BUSINESS & INFORMATION TECHNOLOGY	905,367	950,916	974,738	1,006,103
2100-611034-470	MARKETING EDUCATION	335,257	344,582	343,322	382,859
2100-611034-510	CONTRACTED SERVICES	1,580,899	1,701,354	1,701,354	1,833,752
2100-611034-520	MILITARY SCIENCE (NJROTC & NNDCC)	386,405	338,296	338,296	422,193
2100-611034-530	HEALTH & MEDICAL SCIENCES	373,534	397,195	389,545	342,163
2100-611034-531	TECHNOLOGY EDUCATIONAL	0	0	45,350	0
2100-611034-532	OTHER	0	0	9,800	0
2100-611034-533	CAREER/TECHNICAL - WORK BASED LEARNING	0	0	0	41,126
	SUBTOTAL	**3,875,895**	**4,027,921**	**4,099,183**	**4,329,009**
	CAREER/TECHNICAL TOTAL	**3,875,895**	**4,027,921**	**4,099,183**	**4,329,009**

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	ELEMENTARY - GIFTED	641,079	652,103	641,253	859,749
	SUBTOTAL	**641,079**	**652,103**	**641,253**	**859,749**
SECONDARY					
2100-611044-560	SECONDARY - GIFTED	85,008	87,882	87,882	82,425
	SUBTOTAL	**85,008**	**87,882**	**87,882**	**82,425**
	GIFTED EDUCATION TOTAL	**726,087**	**739,985**	**729,135**	**942,174**
OTHER PROGRAMS					
2100-611050-580	TITLE I - PART A	900,555	900,198	1,082,759	625,000
2100-611050-581	REMOVING BARRIERS	1,224	0	6,788	0
2100-611050-582	TITLE II - PART A	283,168	204,397	220,000	250,869
2100-611050-585	TITLE III	39,594	52,501	58,710	46,324
2100-611050-586	TITLE IV - PART A	58,163	67,347	105,231	64,045
2100-611050-600	TITLE VIB	3,145,264	3,092,780	2,327,076	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	536,324
2100-611050-610	DODEA MARITIME	302,076	1,600,000	1,607,132	1,228,499
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	56,333	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	1,983,877	1,691,034
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**	**10,544,172**	**10,692,299**	**8,801,572**
	OTHER PROGRAMS TOTAL	**6,802,727**	**10,544,172**	**10,692,299**	**8,801,572**

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	1,698,255
2100-612124-000	SECONDARY SCHOOL COUNSELING	3,573,102	3,728,396	3,728,396	3,903,025
2100-612222-000	SOCIAL WORK SERVICES	584,445	650,308	650,308	658,674
2100-612300-000	HOMEBOUND	160,818	79,354	79,354	79,354
	SUBTOTAL	**5,842,942**	**6,069,443**	**6,069,443**	**6,339,308**
INSTRUCTION					
INSTRUCTIONAL SUPPORT - STAFF					
2100-613110-000	MANAGEMENT	1,428,759	1,681,524	1,681,524	1,823,372
2100-613120-000	REG. ED.	2,656,065	2,625,591	2,625,591	2,708,617
2100-613121-000	SPEC. ED.	1,456,813	1,516,814	1,516,814	2,597,556
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	1,163,161
2100-613204-000	SECONDARY MEDIA	1,443,547	1,476,872	1,476,872	1,414,988
	SUBTOTAL	**8,135,682**	**8,741,866**	**8,741,866**	**9,992,984**
INSTRUCTION					
INSTRUCTIONAL SUPPORT - SCHOOL ADMINISTRATION					
2100-614101-000	ELEMENTARY PRINCIPALS' OFFICES	4,691,245	4,777,472	4,777,472	5,188,805
2100-614104-000	SECONDARY PRINCIPALS' OFFICES	6,014,358	6,288,513	6,288,513	6,687,509
	SUBTOTAL	**10,705,603**	**11,065,985**	**11,065,985**	**11,876,314**

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	542,991
2100-621200-000	EXECUTIVE SERVICES	905,786	962,208	962,208	805,179
2100-621300-000	COMMUNICATION SERVICES	937,803	1,130,590	1,084,207	1,101,451
2100-621400-000	HUMAN RESOURCES	1,145,972	1,257,697	1,257,697	1,405,496
2100-621600-000	FISCAL SERVICES	4,441,976	1,724,121	2,175,195	2,381,258
2100-622200-000	HEALTH SERVICES	2,749,002	2,688,509	2,688,509	3,127,594
2100-622300-000	PSYCHOLOGICAL SERVICES	1,530,368	1,507,351	1,507,351	1,549,794
2100-622400-000	SPEECH/AUDIOLOGY SERVICES	1,393,368	1,375,884	1,375,884	672,370
	SUBTOTAL	**13,568,230**	**11,131,501**	**11,536,192**	**11,586,133**
PUPIL TRANSPORTATION					
2100-632000-000	VEHICLE OPERATION SERVICES	8,651,499	8,880,193	8,880,193	9,951,432
2100-634000-000	VEHICLE MAINTENANCE SERVICES	2,117,639	1,919,884	1,919,884	2,097,819
	SUBTOTAL	**10,769,138**	**10,800,077**	**10,800,077**	**12,049,251**
OPERATIONS & MAINTENANCE					
2100-641000-000	MANAGEMENT & DIRECTION	329,356	332,241	1,141,622	781,317
2100-642000-000	BUILDING SERVICES	12,240,904	11,406,884	11,413,884	12,684,647
2100-643000-000	GROUNDS SERVICES	6,093,223	1,551,489	1,609,694	1,707,489
2100-645000-000	VEHICLE SERVICES	295,899	417,320	517,320	546,856
2100-646000-000	SECURITY SERVICES	721,825	736,778	736,778	324,363
2100-646001-000	SCHOOL SECURITY OFFICER-SSO ELEMENTARY GRANT	0	0	0	332,035
2100-646002-000	SCHOOL SECURITY OFFICER - SSO SECONDARY GRANT	0	0	0	626,495
2100-647000-000	WAREHOUSE/DISTRIBUTION SERVICES	479,441	534,303	534,303	560,645
	SUBTOTAL	**20,160,648**	**14,979,015**	**15,953,601**	**17,563,847**
TECHNOLOGY					
2100-681000-000	TECHNOLOGY - CLASSROOM INSTRUCTION	3,691,763	5,753,415	5,708,067	6,346,151
2100-682000-000	TECHNOLOGY - INSTRUCTIONAL SUPPORT	3,249,183	3,409,192	3,409,192	3,404,696
2100-683000-000	TECHNOLOGY - ADMINISTRATION	1,527,150	1,564,544	1,564,544	2,116,566
2100-686000-000	TECHNOLOGY - OPERATIONS & MAINTENANCE	2,455,544	2,191,086	2,191,086	2,532,197
2100-689050-000	TECHNOLOGY - OTHER PROGRAMS - GRANTS	126,269	126,270	137,413	123,108
	SUBTOTAL	**11,049,909**	**13,044,507**	**13,010,302**	**14,522,718**
TOTAL SCHOOL OPERATING FUND:		**195,986,681**	**199,451,610**	**201,686,046**	**211,031,734**

SUMMARY OF PROGRAM BUDGETS

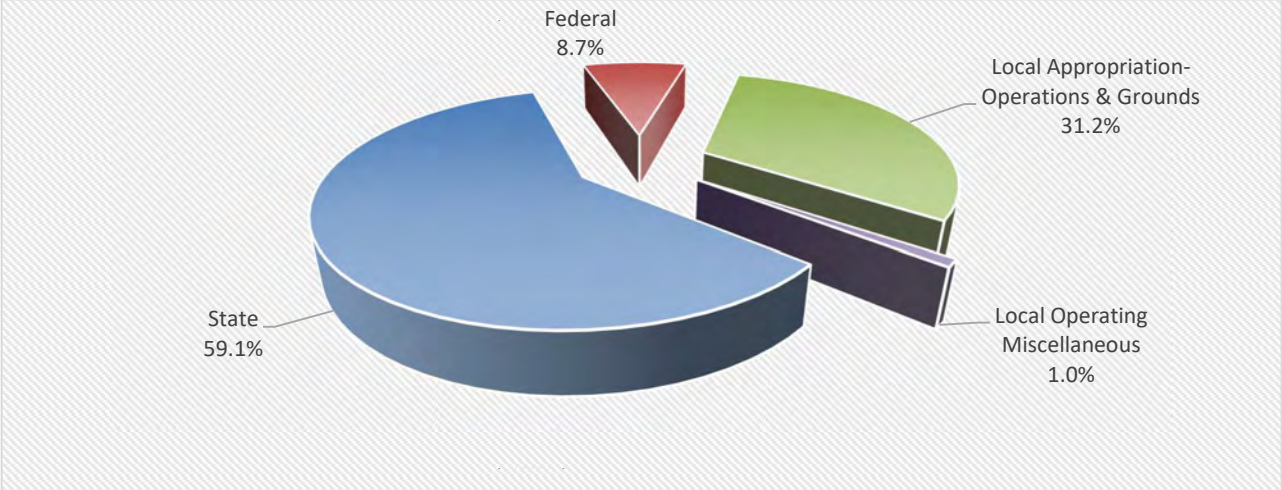
FISCAL YEAR 2027

	FY 2025 ACTUAL	FY 2026 BUDGET	FY 2026 EXPECTED	FY 2027 BUDGET
SCHOOL NUTRITION				
2200-651000-000	9,350,711	7,693,237	7,689,909	7,949,149
SUBTOTAL	**9,350,711**	**7,693,237**	**7,689,909**	**7,949,149**
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**
CAPITAL PROJECTS				
2500	12,431,964	20,137,712	20,487,712	26,718,000
SUBTOTAL	**12,431,964**	**20,137,712**	**20,487,712**	**26,718,000**
TECHNOLOGY RESERVE				
2500-681000-000	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	**247,754,497**	**262,730,016**	**265,311,124**	**280,094,003**

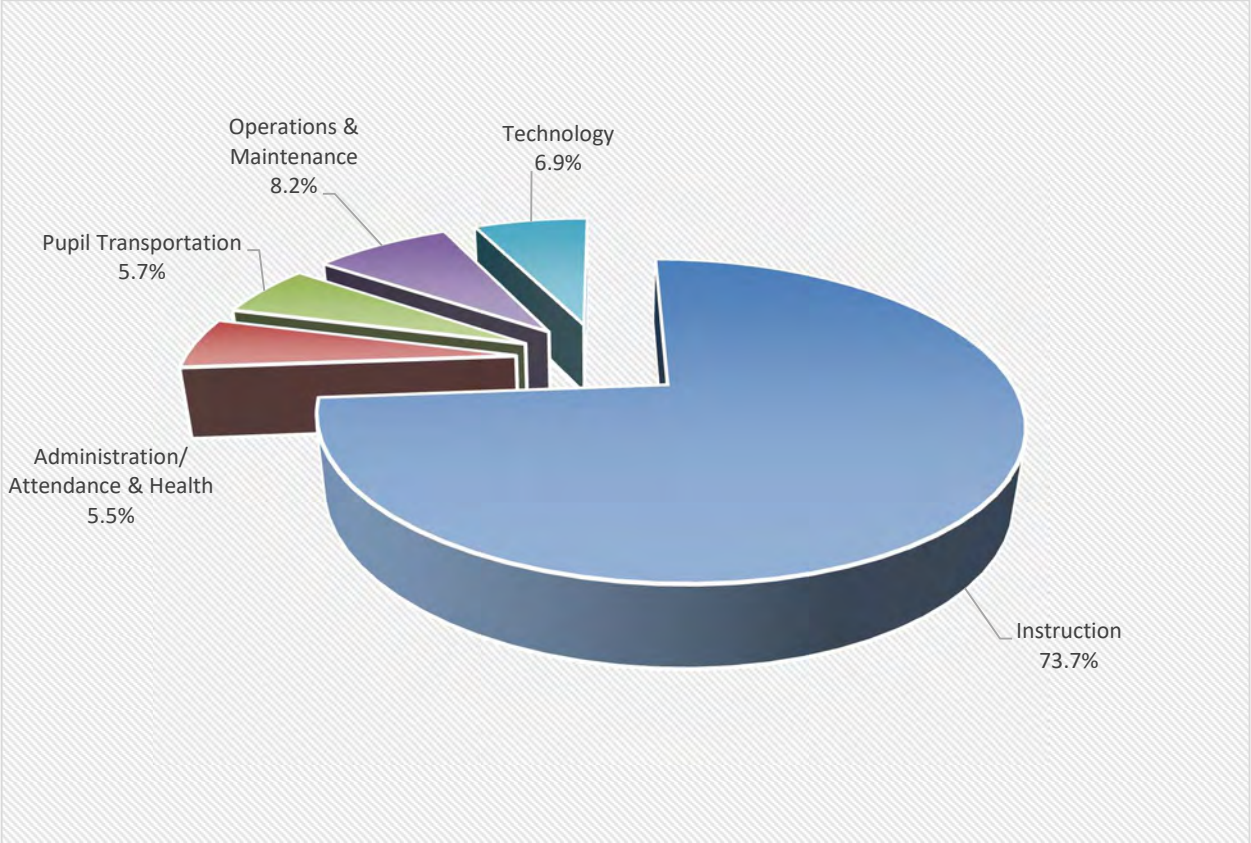
YORK COUNTY SCHOOL DIVISION

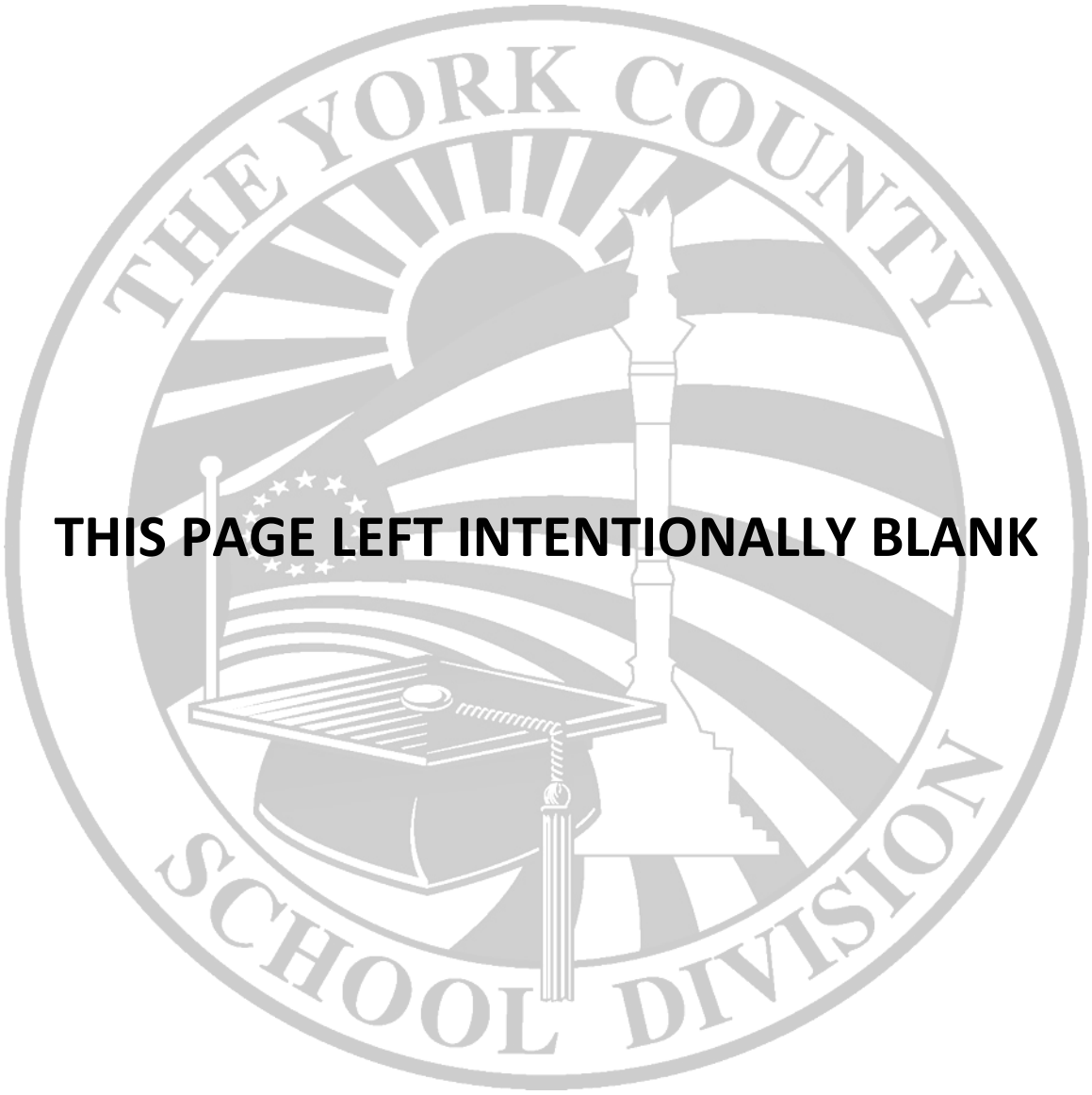
SCHOOL OPERATING FUND
FY 2027

Revenues by Source



Expenditures by Major Category





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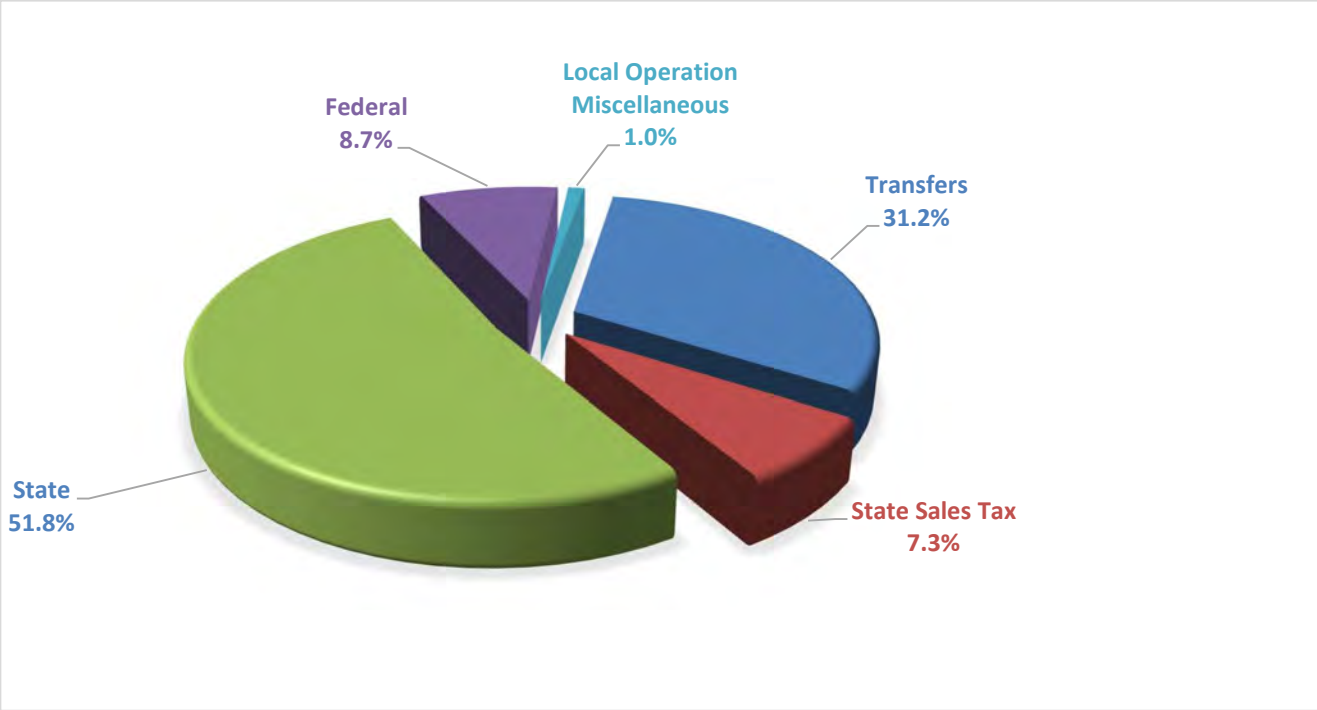
OPERATING FUND REVENUE

OPERATING FUND
Support by Sources – FY2027



State revenue (including state sales tax) is the largest funding source of the operating budget, comprising approximately 59.1% of the total. The second largest funding source (31.2%) is County funding for operations and ground services.

Federal funding comprises 8.7% of the budget and miscellaneous revenue accounts for 1.0%. The revenue detail for the Operating Fund is shown on the following pages.

YORK COUNTY SCHOOL DIVISION
SCHOOL OPERATING FUND
FISCAL YEAR 2027

REVENUE

Local Revenue

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

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

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

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

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

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

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

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

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

Athletic User Fees
Participation fees collected for student involvement in interscholastic athletics. The current rate is $50 per student, per season for both middle and high school sports. Collected fees help offset the costs of equipment, supplies, officials, transportation, and Virginia High School League membership.

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

YORK COUNTY SCHOOL DIVISION
SCHOOL OPERATING FUND
FISCAL YEAR 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-LOCAL SOURCES				
	USE OF MONEY AND PROPERTY				
30315-510100	INTEREST ON DEPOSITS	27,711	5,000	5,000	0
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**	**845,057**
	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	0
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**	**805,000**
	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**	**2,095,057**

YORK COUNTY SCHOOL DIVISION
SCHOOL OPERATING FUND
FISCAL YEAR 2027

REVENUE

State Revenue

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

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

Distribution Formula:

(School Division's Projected School-Age Population ÷ Statewide Total School-Age Population) × Total State 1⅛% Sales Tax Estimate = Local Distribution

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

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

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

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

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

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

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

YORK COUNTY SCHOOL DIVISION
SCHOOL OPERATING FUND
FISCAL YEAR 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	15,406,762
30324-520108	EXTRA 1/8% SALES TAX	0	0	0	1,904,207
30324-520201	BASIC AID	57,857,314	60,413,502	60,104,230	67,611,115
30324-520211	COMPENSATION SUPPLEMENT	2,181,237	4,586,705	4,565,205	2,973,580
30324-520220	SUPPLEMENTAL LOTTERY	3,735,354	3,511,919	3,459,743	4,290,892
30324-520500	FOSTER HOME CHILDREN	16,355	15,845	25,250	22,121
30324-520600	SPED FOSTER	21,975	23,768	37,874	33,181
30324-520700	GIFTED EDUCATION - SOQ	527,298	529,998	527,655	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	5,083,913	5,671,036
30324-521210	SPECIAL ED - ADD ON	0	547,106	544,687	1,460,809
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	1,341,249	1,343,269
30324-521700	VOCATIONAL ED-SOQ	585,886	588,887	586,283	674,120
30324-522000	SPECIAL ED SUPPORT	828,436	953,595	755,964	709,725
30324-522300	SOCIAL SECURITY BENEFITS	2,862,472	2,877,135	2,864,412	3,041,967
30324-522310	VRS RETIREMENT BENEFITS	6,151,805	6,183,316	6,155,974	5,671,036
30324-522320	VRS GROUP LIFE BENEFITS	175,766	176,666	175,885	168,530
30324-525001	MEDICAID REIMBURSEMENT	313,399	225,000	225,000	275,000
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	1,704,432	2,959,225
30324-526525	AT RISK ADD-ON SPLIT FUND	0	0	936,923	472,013
30324-526600	NATIONAL BOARD CERTIFICATION	46,140	46,140	50,000	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	444,315	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	0	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 OFFICER SSO GRANT	87,920	0	386,760	386,760
30324-540436	SCHOOL SECURITY OFFICER SSO ELEMENTARY GRANT	0	0	0	162,050
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	SOQ BONUS PAYMENT	1,367,381	0	1,397,345	1,397,345
	TOTAL REVENUE-COMMONWEALTH	**109,970,473**	**113,370,979**	**114,876,925**	**124,762,279**

YORK COUNTY SCHOOL DIVISION
SCHOOL OPERATING FUND
FISCAL YEAR 2027

REVENUE

Federal Revenues

Title I – Part A

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

Title II – Part A

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

Title III – Part A

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

DODEA Grant

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

DODEA Maritime

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

Impact Aid

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

DOD-Heavily Impacted Funds

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

Title VIB

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

Foreign Language Grant

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

Transfers/Local

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

YORK COUNTY SCHOOL DIVISION
SCHOOL OPERATING FUND
FISCAL YEAR 2027

REVENUE DETAIL

ANNUAL FINANCIAL PLAN
FUND 2100 **SCHOOL OPERATING FUND**

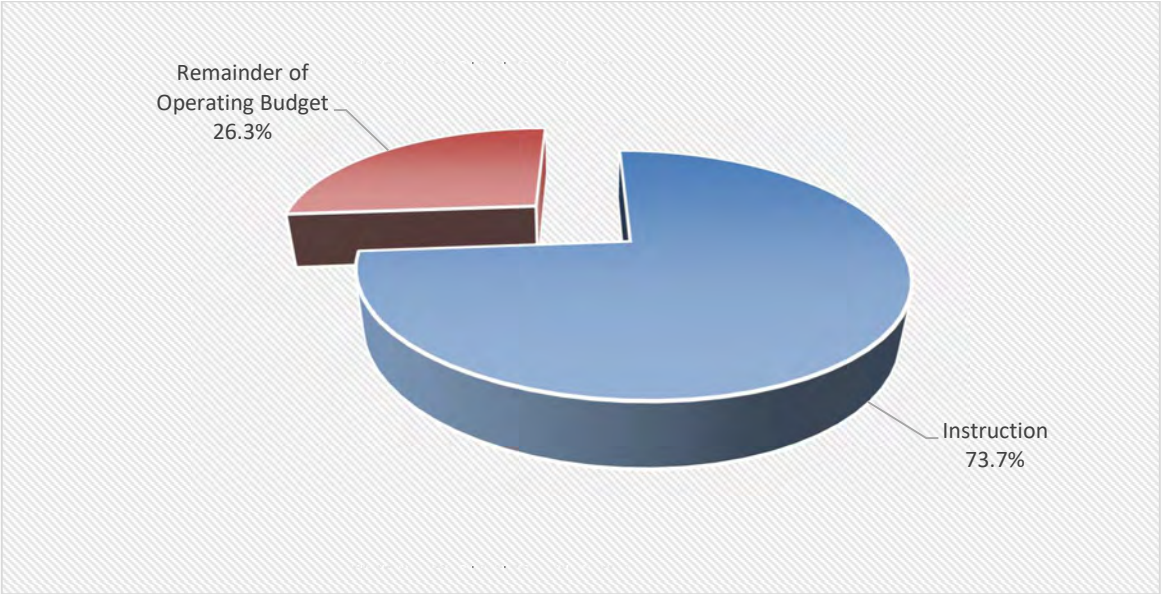
ACCT #	DESCRIPTION	FY 2025 ACTUAL	FY2026 BUDGET	FY 2026 EXPECTED	FY 2027 BUDGET
	REVENUE-FEDERAL				
30333-520202	TITLE I - PART A	861,317	900,198	1,082,759	625,000
30333-520203	REMOVING BARRIERS	1,224	0	6,788	0
30333-520501	TITLE II - PART A	268,714	204,397	220,000	230,869
30333-520570	TESCADE GRANT	0	0	0	20,000
30333-520651	TITLE III - PART A	39,779	52,501	58,710	46,324
30333-520701	TITLE IV - PART A	77,619	67,347	105,231	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	1,228,499
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	2,327,076	2,708,169
30333-521950	DODEA FOREIGN LANGUAGE GRANT	442,289	1,175,000	1,176,327	536,324
30333-522900	NJROTC	137,118	140,000	140,000	140,000
30333-529900	MISCELLANEOUS GRANTS, FEDERAL	0	300,000	210,775	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	137,413	123,108
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	56,333	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	1,983,877	1,691,034
	TOTAL REVENUE-FEDERAL	**18,535,383**	**19,612,802**	**19,549,481**	**18,372,304**
	TRANSFERS-OTHER FUNDS				
30351-510101	TRANSFERS/LOCAL APPN-OPERATIONS	61,670,794	62,670,794	63,377,794	63,870,794
30351-510120	TRANSFERS/LOCAL APPN-GROUNDS	1,506,300	1,551,489	1,506,300	1,506,300
30351-510130	TRANSFERS/LOCAL APPN-REV STAB FUND	0	0	0	425,000
30351-510140	TRANSFERS-OTHER FUNDS	47,000	0	0	
	TOTAL TRANSFERS-OTHER FUNDS	**63,224,094**	**64,222,283**	**64,884,094**	**65,802,094**
	TOTAL SCHOOL OPERATING FUND	**193,779,338**	**199,451,610**	**201,686,046**	**211,031,734**

INSTRUCTION

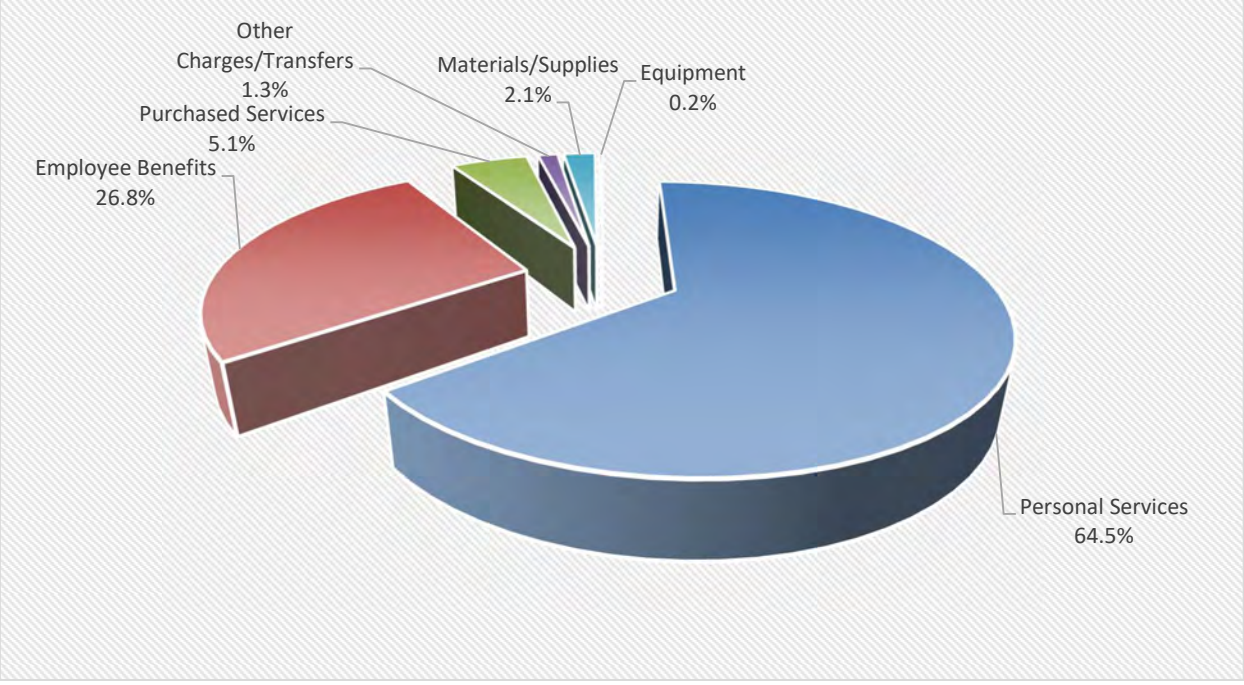
The Instruction category of the budget encompasses programs and services that directly support the interaction between teachers and students. It also includes activities related to school leadership, curriculum development, and professional development for instructional staff.

The Instruction category comprises 73.7% of the total Operating Budget. This percentage has remained constant in recent years. Approximately 91.3% of the Instruction category budget is directed towards compensation of staff (Personal Services 64.5% plus Employee Benefits 26.8%). The remaining 8.7% covers such items as instructional supplies, equipment and purchased services. The Instruction category budget reflects an increase of $5,067,966 or 3.4% (from $150,385,874 in FY26E to $155,453,870 in FY27). The charts below and on the next page depict this information.

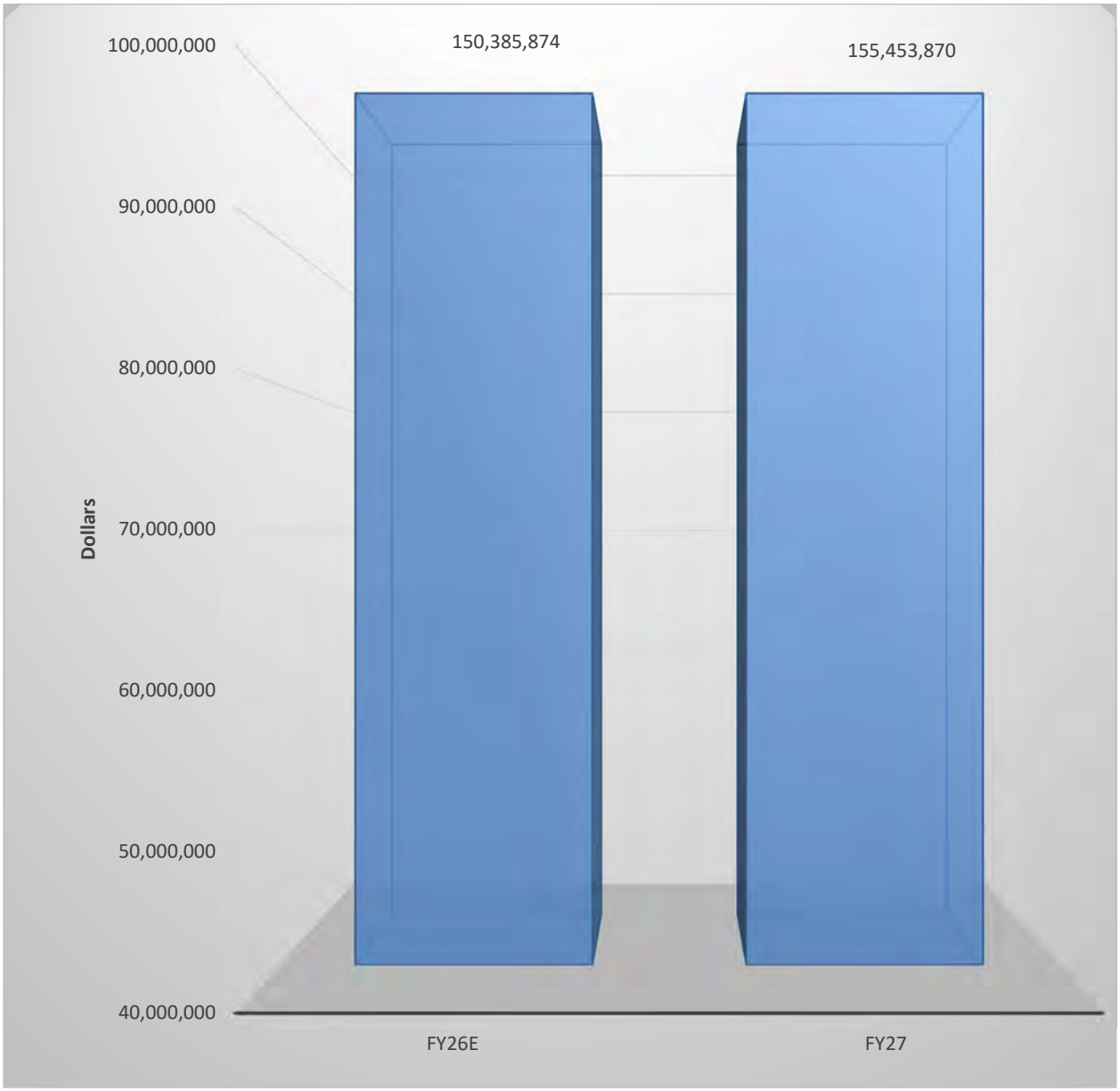
Instruction Category as a Percent of Operating Budget for FY2027



Instruction Category by Major Object for FY2027



Budget Comparison of Instruction Category



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	239,792
	Subtotal	**0**	**182,244**	**182,244**	**239,792**
	EMPLOYEE BENEFITS				
621000	FICA	0	13,944	13,944	18,348
622000	VRS Retirement	0	25,899	25,899	29,256
622500	VRS Hybrid 1 Percent	0	1,824	1,824	2,400
622510	VRS Hybrid Optional Match	0	3,192	3,192	4,320
623000	Health Insurance	0	9,000	9,000	4,000
623500	Dental Insurance	0	900	900	400
624000	Group Life Insurance	0	2,151	2,151	2,544
625000	VRS Hybrid Disability Insurance	0	822	822	1,152
627500	RHCC	0	171	171	2,112
	Subtotal	**0**	**57,903**	**57,903**	**64,532**
	TOTAL	**0**	**240,147**	**240,147**	**304,324**

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	14	11	11	11
Para-Educators	10.5	11	11	12.5

ADDITIONAL INFORMATION:

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	747,927
611410	Para-Educator Salaries	284,115	269,889	269,889	322,042
615950	Overtime	269	0	0	0
616600	One-Time Bonus	14,800	0	0	0
	Subtotal	**776,523**	**1,021,049**	**1,021,049**	**1,069,969**
	EMPLOYEE BENEFITS				
621000	FICA	57,129	78,126	78,126	81,864
622000	VRS Retirement	54,680	145,102	145,102	130,549
622500	VRS Hybrid 1 Percent	0	4,870	4,870	5,597
622510	VRS Hybrid Optional Match	0	8,521	8,521	13,564
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	11,355
625000	VRS Hybrid Disability Insurance	1,671	2,197	2,197	2,690
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	9,425
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**	**419,508**
	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**	**1,494,254**

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	2,646,572
611410	Para-Educator Salaries	448,892	521,870	521,870	528,047
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**	**3,174,619**
	EMPLOYEE BENEFITS				
621000	FICA	227,004	236,283	236,283	242,885
622000	VRS Retirement	203,583	438,868	438,868	381,793
622500	VRS Hybrid 1 Percent	0	16,982	16,982	18,522
622510	VRS Hybrid Optional Match	0	33,567	33,567	45,830
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	33,200
625000	VRS Hybrid Disability Insurance	6,832	7,653	7,653	8,896
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	27,567
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**	**1,218,465**
	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**	**4,487,884**

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	2,838,340
616600	One-Time Bonus	35,200	0	0	0
	Subtotal	**2,856,527**	**2,841,485**	**2,841,485**	**2,838,340**
	EMPLOYEE BENEFITS				
621000	FICA	207,814	217,396	217,396	217,152
622000	VRS Retirement	210,663	403,796	403,796	346,300
622500	VRS Hybrid 1 Percent	0	11,904	11,904	12,899
622510	VRS Hybrid Optional Match	0	21,957	21,957	31,812
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	30,110
625000	VRS Hybrid Disability Insurance	6,060	5,363	5,363	6,196
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	24,995
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**	**1,274,708**
	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**	**4,214,442**

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	3,079,997
616600	One-Time Bonus	38,400	0	0	0
	Subtotal	**2,981,925**	**2,922,296**	**2,922,296**	**3,079,997**
	EMPLOYEE BENEFITS				
621000	FICA	222,441	223,581	223,581	235,646
622000	VRS Retirement	221,115	415,281	415,281	375,780
622500	VRS Hybrid 1 Percent	0	11,959	11,959	13,733
622510	VRS Hybrid Optional Match	0	24,502	24,502	34,317
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	32,673
625000	VRS Hybrid Disability Insurance	6,360	5,389	5,389	6,596
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	27,129
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**	**1,186,713**
	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**	**4,367,304**

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	2,938,742
616600	One-Time Bonus	36,000	0	0	0
	Subtotal	**2,854,161**	**3,246,679**	**3,246,679**	**2,938,742**
	EMPLOYEE BENEFITS				
621000	FICA	209,830	248,396	248,396	224,837
622000	VRS Retirement	223,162	461,376	461,376	358,552
622500	VRS Hybrid 1 Percent	0	16,239	16,239	16,765
622510	VRS Hybrid Optional Match	0	29,694	29,694	41,474
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	31,176
625000	VRS Hybrid Disability Insurance	5,618	7,314	7,314	8,053
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	25,881
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**	**1,355,662**
	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**	**4,398,096**

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	3,607,867
616600	One-Time Bonus	32,800	0	0	0
	Subtotal	**2,778,386**	**3,185,695**	**3,185,695**	**3,607,867**
	EMPLOYEE BENEFITS				
621000	FICA	205,399	243,732	243,732	276,026
622000	VRS Retirement	212,629	452,707	452,707	440,185
622500	VRS Hybrid 1 Percent	0	13,177	13,177	16,351
622510	VRS Hybrid Optional Match	0	23,057	23,057	40,437
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	38,266
625000	VRS Hybrid Disability Insurance	5,579	6,479	6,479	7,855
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	31,777
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**	**1,554,552**
	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**	**5,263,623**

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	2,913,773
616600	One-Time Bonus	32,800	0	0	0
	Subtotal	**2,924,664**	**3,017,407**	**3,017,407**	**2,913,773**
	EMPLOYEE BENEFITS				
621000	FICA	213,441	230,854	230,854	222,924
622000	VRS Retirement	176,890	428,796	428,796	355,504
622500	VRS Hybrid 1 Percent	0	16,602	16,602	17,660
622510	VRS Hybrid Optional Match	0	29,044	29,044	43,705
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	30,907
625000	VRS Hybrid Disability Insurance	7,483	7,742	7,742	8,483
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	25,661
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**	**1,174,769**
	MATERIALS/SUPPLIES				
660300	Textbooks	7,719	74,000	374,000	74,000
669000	Other Educational Supplies	16,180	19,583	19,583	20,100
	Subtotal	**23,899**	**93,583**	**393,583**	**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**	**4,667,398**	**4,185,086**

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	687,488
616600	One-Time Bonus	8,000	0	0	0
	Subtotal	**684,308**	**671,859**	**671,859**	**687,488**
	EMPLOYEE BENEFITS				
621000	FICA	49,449	51,402	51,402	52,596
622000	VRS Retirement	88,183	95,476	95,476	83,879
622500	VRS Hybrid 1 Percent	0	568	568	1,166
622510	VRS Hybrid Optional Match	0	2,184	2,184	2,915
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	7,292
625000	VRS Hybrid Disability Insurance	250	256	256	560
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	6,053
628000	Other Benefits	977	977	977	0
	Subtotal	**309,418**	**314,140**	**314,140**	**307,255**
	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**	**1,040,909**

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	687,346
616600	One-Time Bonus	8,000	0	0	0
	Subtotal	**644,247**	**659,279**	**659,279**	**687,346**
	EMPLOYEE BENEFITS				
621000	FICA	46,223	50,440	50,440	52,587
622000	VRS Retirement	48,309	93,689	93,689	83,862
622500	VRS Hybrid 1 Percent	0	3,071	3,071	3,202
622510	VRS Hybrid Optional Match	0	5,372	5,372	8,000
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	7,293
625000	VRS Hybrid Disability Insurance	1,334	1,384	1,384	1,538
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	6,055
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**	**342,216**
	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**	**1,042,110**

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

CODE: 2100-611011-090

ACCT#	DESCRIPTION				
	PERSONAL SERVICES				
611210	Teacher Salaries	647,763	669,862	669,862	676,849
616600	One-Time Bonus	8,000	0	0	0
	Subtotal	**655,763**	**669,862**	**669,862**	**676,849**
	EMPLOYEE BENEFITS				
621000	FICA	49,118	51,250	51,250	51,783
622000	VRS Retirement	66,220	95,192	95,192	82,580
622500	VRS Hybrid 1 Percent	0	1,871	1,871	1,852
622510	VRS Hybrid Optional Match	0	3,274	3,274	4,628
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	7,179
625000	VRS Hybrid Disability Insurance	818	842	842	889
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	5,960
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**	**298,928**
	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**	**987,577**

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
Technical	0.6	0.6	0	0
Teachers	9	8	8	8.6

ADDITIONAL INFORMATION:

In FY27 added .60 FTE Teacher

CODE: 2100-611011-100

ACCT#	DESCRIPTION				
	PERSONAL SERVICES				
611210	Teacher Salaries	457,869	562,493	569,493	595,216
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**	**595,216**
	EMPLOYEE BENEFITS				
621000	FICA	38,355	47,245	45,662	47,699
622000	VRS Retirement	47,647	89,462	79,936	76,063
622500	VRS Hybrid 1 Percent	0	1,280	1,280	2,646
622510	VRS Hybrid Optional Match	0	2,238	2,238	6,185
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	6,616
625000	VRS Hybrid Disability Insurance	856	578	753	1,271
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	6,287
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**	**434,705**
	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**	**1,033,921**

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	19
Para-Educators	15.5	12.5	12.5	11

ADDITIONAL INFORMATION:

In FY27 increased 6 FTE Teachers
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	1,523,557
611410	Para-Educator Salaries	284,435	282,037	282,037	264,314
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**	**1,790,871**
	EMPLOYEE BENEFITS				
621000	FICA	102,612	100,826	100,826	139,736
622000	VRS Retirement	141,992	187,277	187,277	214,634
622500	VRS Hybrid 1 Percent	0	3,915	3,915	5,848
622510	VRS Hybrid Optional Match	0	6,844	6,844	11,020
623000	Health Insurance	342,599	344,905	344,905	445,023
623500	Dental Insurance	7,682	7,368	7,368	9,253
624000	Group Life Insurance	16,202	15,563	15,563	18,662
625000	VRS Hybrid Disability Insurance	1,682	1,766	1,766	2,584
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	15,496
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**	**864,470**
	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**	**2,722,710**

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	62
Technical	2	1	1	1

ADDITIONAL INFORMATION:

In FY27 increased .5 FTE Teacher
In FY27 decreased 10 Site Based Substitutes

CODE: 2100-611011-140

ACCT#	DESCRIPTION				
	PERSONAL SERVICES				
610000	Undistributed Salaries and Benefits	0	0	0	439,469
611210	Teacher Salaries	557,541	583,702	583,702	652,346
611410	Para-Educator Salaries	1,444,010	1,495,843	1,495,843	1,626,718
611430	Technical Salaries	69,522	71,979	71,979	103,089
615000	Substitute Salaries	1,249,600	820,978	820,978	904,312
615100	Substitutes - PREP	361,234	250,000	250,000	0
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	26,667	25,380
616600	One-Time Bonus	90,920	0	0	0
	Subtotal	**4,024,889**	**3,665,244**	**3,669,411**	**3,960,733**
	EMPLOYEE BENEFITS				
621000	FICA	296,282	183,330	183,330	183,335
622000	VRS Retirement	156,249	338,510	338,510	287,652
622500	VRS Hybrid 1 Percent	0	11,731	11,731	12,326
622510	VRS Hybrid Optional Match	0	20,911	20,911	30,303
623000	Health Insurance	513,912	693,719	693,719	680,036
623500	Dental Insurance	10,260	14,852	14,852	15,088
624000	Group Life Insurance	24,209	28,145	28,145	25,021
625000	VRS Hybrid Disability Insurance	4,245	5,294	5,294	5,927
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	20,783
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**	**1,264,453**

CODE: ACCT#	2100-611011-140 Continued. DESCRIPTION	FY 2025 ACTUAL	FY 2026 BUDGET	FY 2026 EXPECTED	FY 2027 BUDGET
	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**	**5,230,662**	**5,488,712**

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	33.01

ADDITIONAL INFORMATION:

In FY27 increased .14 FTE Teacher

CODE: 2100-611012-150

ACCT#	DESCRIPTION				
	PERSONAL SERVICES				
611210	Teacher Salaries	2,148,084	2,222,795	2,222,795	2,306,640
616600	One-Time Bonus	26,800	0	0	0
	Subtotal	**2,174,884**	**2,222,795**	**2,222,795**	**2,306,640**
	EMPLOYEE BENEFITS				
621000	FICA	162,188	170,063	170,063	176,473
622000	VRS Retirement	142,281	315,876	315,876	277,696
622500	VRS Hybrid 1 Percent	0	11,827	11,827	12,525
622510	VRS Hybrid Optional Match	0	20,692	20,692	31,294
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	24,142
625000	VRS Hybrid Disability Insurance	5,137	5,326	5,326	6,017
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	20,045
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**	**943,134**
	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**	**3,317,697**

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	9,681,380
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**	**9,682,780**
	EMPLOYEE BENEFITS				
621000	FICA	636,590	688,534	688,534	728,873
622000	VRS Retirement	712,411	1,278,699	1,278,699	1,158,261
622500	VRS Hybrid 1 Percent	0	35,918	35,918	41,796
622510	VRS Hybrid Optional Match	0	62,836	62,836	104,020
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	100,708
625000	VRS Hybrid Disability Insurance	15,768	16,181	16,181	20,078
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	83,600
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**	**4,257,151**
	MATERIALS/SUPPLIES				
660200	Laboratory Supplies	17,035	26,000	26,000	26,000
660300	Textbooks	0	72,383	372,383	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**	**482,964**	**182,964**
	TOTAL	**12,652,790**	**13,378,377**	**13,678,377**	**14,122,895**

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	FY 2025 ACTUAL	FY 2026 BUDGET	FY 2026 EXPECTED	FY 2027 BUDGET
	PERSONAL SERVICES				
611410	Para-Educator Salaries	81,478	89,338	89,338	94,015
615950	Overtime	587	0	0	0
616600	One-Time Bonus	2,400	0	0	0
	Subtotal	**84,465**	**89,338**	**89,338**	**94,015**
	EMPLOYEE BENEFITS				
621000	FICA	6,662	6,837	6,837	7,195
622000	VRS Retirement	0	12,696	12,696	11,472
622500	VRS Hybrid 1 Percent	0	895	895	942
622510	VRS Hybrid Optional Match	0	1,566	1,566	2,352
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	999
625000	VRS Hybrid Disability Insurance	366	404	404	453
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	830
628000	Other Benefits	154	154	154	0
628100	Voya ER Hybrid-457 Match	331	0	0	0
	Subtotal	**40,482**	**44,733**	**44,733**	**38,780**
	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**	**134,954**

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	132,811
616600	One-Time Bonus	800	0	0	0
	Subtotal	**124,293**	**127,532**	**127,532**	**132,811**
	EMPLOYEE BENEFITS				
621000	FICA	9,087	9,760	9,760	10,162
622000	VRS Retirement	0	18,124	18,124	16,204
622500	VRS Hybrid 1 Percent	0	1,278	1,278	1,331
622510	VRS Hybrid Optional Match	0	2,233	2,233	3,323
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	1,410
625000	VRS Hybrid Disability Insurance	556	577	577	639
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	1,172
628000	Other Benefits	72	72	72	0
628100	Voya ER Hybrid-457 Match	177	0	0	0
	Subtotal	**72,111**	**119,069**	**119,069**	**126,414**
	MATERIALS/SUPPLIES				
669000	Other Educational Supplies	238	800	2,000	800
	Subtotal	**238**	**800**	**2,000**	**800**
	TOTAL	**196,642**	**247,401**	**248,601**	**260,025**

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

CODE: 2100-611012-205

ACCT#	DESCRIPTION				
	PERSONAL SERVICES				
611210	Teacher Salaries	58,179	59,129	59,129	59,772
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**	**63,489**
	EMPLOYEE BENEFITS				
621000	FICA	4,394	4,832	4,832	4,881
622000	VRS Retirement	0	8,403	8,403	7,293
622500	VRS Hybrid 1 Percent	0	592	592	598
622510	VRS Hybrid Optional Match	0	1,035	1,035	1,495
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	634
625000	VRS Hybrid Disability Insurance	270	267	267	287
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	526
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**	**16,907**
	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**	**86,188**

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	3

ADDITIONAL INFORMATION:

In FY27 increased .50 FTE Teachers
In FY27 increased 2 FTE Para-Educators
In FY27 increased 1.17 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	657,196
611410	Para-Educator Salaries	63,840	65,899	65,899	114,684
611520	Cafeteria Monitor	91,347	20,730	20,730	21,011
615000	Substitute Salaries	542,945	290,856	290,856	374,189
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	11,667	10,380
616600	One-Time Bonus	24,800	0	0	0
	Subtotal	**1,534,413**	**1,279,161**	**1,283,328**	**1,408,999**
	EMPLOYEE BENEFITS				
621000	FICA	114,248	59,418	59,418	61,181
622000	VRS Retirement	62,137	107,649	107,649	94,176
622500	VRS Hybrid 1 Percent	0	2,973	2,973	3,004
622510	VRS Hybrid Optional Match	0	5,319	5,319	7,507
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	8,188
625000	VRS Hybrid Disability Insurance	900	1,339	1,339	1,444
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	6,800
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**	**277,441**
	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**

CODE: ACCT#	2100-611012-220 Continued. DESCRIPTION	FY 2025 ACTUAL	FY 2026 BUDGET	FY 2026 EXPECTED	FY 2027 BUDGET
	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**	**1,950,159**	**1,988,694**

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	966,435
616600	One-Time Bonus	10,400	0	0	0
	Subtotal	**893,514**	**900,112**	**900,112**	**966,435**
	EMPLOYEE BENEFITS				
621000	FICA	66,247	68,866	68,866	73,938
622000	VRS Retirement	84,003	127,911	127,911	117,913
622500	VRS Hybrid 1 Percent	0	3,018	3,018	3,949
622510	VRS Hybrid Optional Match	0	7,786	7,786	9,868
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	10,249
625000	VRS Hybrid Disability Insurance	1,314	1,359	1,359	1,897
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	8,511
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**	**378,052**
	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**	**1,358,087**

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	8.1

ADDITIONAL INFORMATION:

In FY27 increased .32 FTE Teacher

CODE: 2100-611013-240

ACCT#	DESCRIPTION				
	PERSONAL SERVICES				
611210	Teacher Salaries	505,777	561,993	561,993	582,617
616600	One-Time Bonus	6,400	0	0	0
	Subtotal	**512,177**	**561,993**	**561,993**	**582,617**
	EMPLOYEE BENEFITS				
621000	FICA	37,287	42,997	42,997	44,575
622000	VRS Retirement	43,150	79,865	79,865	66,688
622500	VRS Hybrid 1 Percent	0	2,684	2,684	2,372
622510	VRS Hybrid Optional Match	0	4,696	4,696	5,923
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	5,799
625000	VRS Hybrid Disability Insurance	1,078	1,209	1,209	1,140
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	4,813
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**	**283,849**
	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**	**908,716**

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	2,931,394
616600	One-Time Bonus	29,600	0	0	0
	Subtotal	**2,547,505**	**2,700,636**	**2,700,636**	**2,931,394**
	EMPLOYEE BENEFITS				
621000	FICA	183,771	206,622	206,622	224,271
622000	VRS Retirement	224,375	383,781	383,781	357,649
622500	VRS Hybrid 1 Percent	0	8,359	8,359	10,805
622510	VRS Hybrid Optional Match	0	18,742	18,742	26,578
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	31,096
625000	VRS Hybrid Disability Insurance	4,233	4,032	4,032	5,193
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	25,818
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**	**1,337,336**
	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**	**4,290,980**

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	142,879
616250	Stipends	0	0	1,500	0
616600	One-Time Bonus	2,400	0	0	0
	Subtotal	**134,013**	**136,428**	**137,928**	**142,879**
	EMPLOYEE BENEFITS				
621000	FICA	9,501	10,440	10,555	10,932
622000	VRS Retirement	0	19,388	19,388	17,434
622500	VRS Hybrid 1 Percent	0	1,366	1,366	1,431
622510	VRS Hybrid Optional Match	0	2,389	2,389	3,575
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	1,516
625000	VRS Hybrid Disability Insurance	593	617	617	687
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	1,260
628100	Voya ER Hybrid-457 Match	1,548	0	0	0
	Subtotal	**79,581**	**133,903**	**134,018**	**142,470**
	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**	**341,003**

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	36

ADDITIONAL INFORMATION:

In FY27 increased 1 FTE Teacher

CODE: 2100-611013-270

ACCT#	DESCRIPTION				
	PERSONAL SERVICES				
611210	Teacher Salaries	2,345,646	2,525,096	2,525,096	2,609,229
616600	One-Time Bonus	27,200	0	0	0
	Subtotal	**2,372,846**	**2,525,096**	**2,525,096**	**2,609,229**
	EMPLOYEE BENEFITS				
621000	FICA	172,027	193,190	193,190	199,626
622000	VRS Retirement	233,275	358,834	358,834	318,347
622500	VRS Hybrid 1 Percent	0	7,878	7,878	9,638
622510	VRS Hybrid Optional Match	0	16,431	16,431	23,662
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	27,679
625000	VRS Hybrid Disability Insurance	3,163	3,814	3,814	4,631
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	22,977
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**	**1,211,371**
	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**	**3,873,681**

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	2,542,199
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**	**2,543,949**
	EMPLOYEE BENEFITS				
621000	FICA	183,803	197,342	197,342	194,631
622000	VRS Retirement	264,400	366,300	366,300	310,166
622500	VRS Hybrid 1 Percent	0	6,806	6,806	7,318
622510	VRS Hybrid Optional Match	0	19,792	19,792	18,285
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	26,962
625000	VRS Hybrid Disability Insurance	2,888	3,066	3,066	3,515
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	22,391
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**	**1,155,259**
	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**	**3,857,004**

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	3,079,429
616600	One-Time Bonus	32,800	0	0	0
	Subtotal	**2,829,480**	**2,882,748**	**2,882,748**	**3,079,429**
	EMPLOYEE BENEFITS				
621000	FICA	205,653	220,549	220,549	235,599
622000	VRS Retirement	254,416	409,656	409,656	375,712
622500	VRS Hybrid 1 Percent	0	9,900	9,900	11,582
622510	VRS Hybrid Optional Match	0	23,518	23,518	28,941
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	32,662
625000	VRS Hybrid Disability Insurance	4,534	4,459	4,459	5,565
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	27,119
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**	**1,506,408**
	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**	**4,697,687**

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	1,031,077
616600	One-Time Bonus	12,000	0	0	0
	Subtotal	**989,876**	**1,002,909**	**1,002,909**	**1,031,077**
	EMPLOYEE BENEFITS				
621000	FICA	70,855	76,732	76,732	78,885
622000	VRS Retirement	98,392	142,521	142,521	125,798
622500	VRS Hybrid 1 Percent	0	2,973	2,973	3,079
622510	VRS Hybrid Optional Match	0	6,424	6,424	7,690
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	10,938
625000	VRS Hybrid Disability Insurance	1,294	1,338	1,338	1,478
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	9,079
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**	**552,727**
	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**	**1,594,068**

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	1,495,551
616600	One-Time Bonus	15,200	0	0	0
	Subtotal	**1,370,525**	**1,445,385**	**1,445,385**	**1,495,551**
	EMPLOYEE BENEFITS				
621000	FICA	100,678	110,582	110,582	114,421
622000	VRS Retirement	125,778	205,401	205,401	176,617
622500	VRS Hybrid 1 Percent	0	4,768	4,768	5,876
622510	VRS Hybrid Optional Match	0	9,694	9,694	14,245
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	15,355
625000	VRS Hybrid Disability Insurance	2,108	2,359	2,359	2,822
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	12,747
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**	**613,286**
	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**	**2,124,087**

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	413,041
616600	One-Time Bonus	4,800	0	0	0
	Subtotal	**415,875**	**426,734**	**426,734**	**413,041**
	EMPLOYEE BENEFITS				
621000	FICA	30,413	32,649	32,649	31,600
622000	VRS Retirement	35,418	60,644	60,644	50,395
622500	VRS Hybrid 1 Percent	0	1,690	1,690	1,734
622510	VRS Hybrid Optional Match	0	2,957	2,957	4,333
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	4,381
625000	VRS Hybrid Disability Insurance	735	761	761	832
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	3,639
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**	**172,062**
	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**	**594,703**

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
Technical	1	1	1	1

CODE: 2100-611013-335

ACCT#	DESCRIPTION				
	PERSONAL SERVICES				
611430	Technical Salaries	87,466	90,557	90,557	94,215
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**	**254,215**
	EMPLOYEE BENEFITS				
621000	FICA	17,556	20,316	20,316	20,596
622000	VRS Retirement	12,429	12,869	12,869	11,495
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	999
627100	Workers Compensation	0	0	0	249
627500	RHCC	1,058	84	84	830
628000	Other Benefits	249	249	249	0
	Subtotal	**52,349**	**56,067**	**56,067**	**57,341**
	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**	**363,383**

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	230,988
616600	One-Time Bonus	2,000	0	0	0
	Subtotal	**207,049**	**193,439**	**193,439**	**230,988**
	EMPLOYEE BENEFITS				
621000	FICA	15,057	14,799	14,799	17,672
622000	VRS Retirement	22,453	27,489	27,489	28,183
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	2,450
627100	Workers Compensation	0	0	0	439
627500	RHCC	1,912	180	180	2,035
628000	Other Benefits	439	439	439	0
	Subtotal	**82,827**	**93,539**	**93,539**	**121,740**
	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**	**369,228**

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	3

ADDITIONAL INFORMATION:

In FY27 decreased 2 FTE Teachers

CODE: 2100-611013-350

ACCT#	DESCRIPTION				
	PERSONAL SERVICES				
611210	Teacher Salaries	352,976	366,938	366,938	209,992
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**	**229,092**
	EMPLOYEE BENEFITS				
621000	FICA	26,402	28,205	28,205	16,197
622000	VRS Retirement	42,145	52,144	52,144	25,621
622500	VRS Hybrid 1 Percent	0	629	629	651
622510	VRS Hybrid Optional Match	0	6,424	6,424	1,627
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	2,228
625000	VRS Hybrid Disability Insurance	272	283	283	313
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	1,849
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**	**124,945**
	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**	**366,874**

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	406,612
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**	**455,612**
	EMPLOYEE BENEFITS				
621000	FICA	25,857	26,394	26,394	31,107
622000	VRS Retirement	47,152	49,025	49,025	49,608
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	4,312
627100	Workers Compensation	0	0	0	591
627500	RHCC	4,015	321	321	3,580
628000	Other Benefits	591	591	591	0
	Subtotal	**157,943**	**165,227**	**165,227**	**180,115**
	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**	**1,065,227**

REGULAR EDUCATION - HIGH - LACROSSE PROGRAM

The Lacrosse Program provides opportunities for student-athletes to participate in interscholastic competition while promoting sportsmanship, teamwork, physical development, and educational growth throughout the school division.

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

CODE: 2100-611013-361 ACCT# DESCRIPTION				
	OTHER CHARGES			
658020	Unappropriated Balance	0	0	0	250,000
	Subtotal	**0**	**0**	**0**	**250,000**
	TOTAL	**0**	**0**	**0**	**250,000**

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	771,412
639000	Miscellaneous Contractual Services	49,501	43,000	43,000	43,000
	Subtotal	**773,257**	**869,552**	**869,552**	**814,412**
	TOTAL	**773,257**	**869,552**	**869,552**	**814,412**

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	485,562
611410	Para-Educator Salaries	220,866	224,300	224,300	233,322
611510	Co-op Students	17,280	85,500	61,500	47,223
615000	Substitute Salaries	682,305	384,666	384,666	467,999
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	11,666	10,380
616600	One-Time Bonus	52,320	0	0	0
	Subtotal	**2,510,254**	**2,138,645**	**2,118,811**	**2,185,365**
	EMPLOYEE BENEFITS				
621000	FICA	191,336	68,274	66,360	63,652
622000	VRS Retirement	79,085	108,241	108,241	87,712
622500	VRS Hybrid 1 Percent	0	2,603	2,603	1,740
622510	VRS Hybrid Optional Match	0	5,965	5,965	4,183
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	7,627
625000	VRS Hybrid Disability Insurance	731	1,173	1,173	837
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	6,333
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**	**304,132**
	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: 2100-611013-380 Continued. ACCT# DESCRIPTION		FY 2025 ACTUAL	FY 2026 BUDGET	FY 2026 EXPECTED	FY 2027 BUDGET
	OTHER CHARGES				
652010	Postage	380	200	200	0
655040	Travel	0	125	125	325
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**	**2,891,238**	**2,897,584**

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	67
Para-Educators	77.5	84.5	84.5	79.5
Technical	0	1	1	1

ADDITIONAL INFORMATION:

8 Speech Pathologists (611210)
3 Behavior Support (611210)
55 Teachers (611210)
1 Diagnostician (611210)
2 Behavior Support Para-Educator (611410)
77.5 Para-Educator (611410)
1 Special Education Coach (611430)

CODE: 2100-611021-390

ACCT#	DESCRIPTION				
	PERSONAL SERVICES				
611210	Teacher Salaries	3,599,887	3,683,321	3,683,321	4,536,863
611410	Para-Educator Salaries	2,154,187	2,107,196	2,107,196	2,097,821
611430	Technical Salaries	60,316	62,267	62,267	64,601
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**	**6,780,151**
	EMPLOYEE BENEFITS				
621000	FICA	447,338	451,177	451,177	515,421
622000	VRS Retirement	269,387	831,757	831,757	816,573
622500	VRS Hybrid 1 Percent	0	37,644	37,644	47,699
622510	VRS Hybrid Optional Match	0	67,401	67,401	114,561
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	71,020
625000	VRS Hybrid Disability Insurance	17,822	16,970	16,970	22,694
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	58,971
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**	**2,949,491**
	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**	**9,755,602**

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		FY 2025 ACTUAL	FY 2026 BUDGET	FY 2026 EXPECTED	FY 2027 BUDGET
	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:

2 Diagnostician (611210)
2 Speech Pathologists (611210)
28 Teachers (611210)
3 Behavior Support Para-Educator (611410)
23 Para-Educator (611410)

CODE: 2100-611022-410

ACCT#	DESCRIPTION				
	PERSONAL SERVICES				
611210	Teacher Salaries	2,009,782	2,136,033	2,136,033	2,235,397
611410	Para-Educator Salaries	481,241	593,809	593,809	684,598
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**	**2,953,966**
	EMPLOYEE BENEFITS				
621000	FICA	188,935	209,617	209,617	224,159
622000	VRS Retirement	179,568	387,939	387,939	356,269
622500	VRS Hybrid 1 Percent	0	11,806	11,806	15,893
622510	VRS Hybrid Optional Match	0	20,653	20,653	38,368
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	30,986
625000	VRS Hybrid Disability Insurance	5,546	5,325	5,325	7,600
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	25,728
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**	**1,287,488**
	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**	**4,246,004**

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		FY 2025 ACTUAL	FY 2026 BUDGET	FY 2026 EXPECTED	FY 2027 BUDGET
	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	2,314,215
611410	Para-Educator Salaries	728,221	988,170	988,170	1,069,370
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**	**3,412,058**
	EMPLOYEE BENEFITS				
621000	FICA	211,768	245,303	245,303	259,780
622000	VRS Retirement	192,881	453,939	453,939	412,837
622500	VRS Hybrid 1 Percent	0	14,903	14,903	17,929
622510	VRS Hybrid Optional Match	0	33,045	33,045	43,252
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	35,903
625000	VRS Hybrid Disability Insurance	6,582	6,722	6,722	8,622
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	29,817
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**	**1,671,696**
	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**	**5,093,754**

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	1,455,255
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**	**3,060,757**
	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**	**3,077,794**

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

CODE: 2100-611034-450

ACCT#	DESCRIPTION				
	PERSONAL SERVICES				
611210	Teacher Salaries	188,696	192,135	192,135	193,902
616600	One-Time Bonus	2,400	0	0	0
	Subtotal	**191,096**	**192,135**	**192,135**	**193,902**
	EMPLOYEE BENEFITS				
621000	FICA	13,796	14,699	14,699	14,835
622000	VRS Retirement	18,011	27,304	27,304	23,658
622500	VRS Hybrid 1 Percent	0	608	608	638
622510	VRS Hybrid Optional Match	0	1,064	1,064	1,595
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	2,057
625000	VRS Hybrid Disability Insurance	263	274	274	307
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	1,708
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**	**99,059**
	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**	**300,813**

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	661,951
616600	One-Time Bonus	6,400	0	0	0
	Subtotal	**590,269**	**630,538**	**630,538**	**661,951**
	EMPLOYEE BENEFITS				
621000	FICA	43,382	48,241	48,241	50,644
622000	VRS Retirement	54,066	89,604	89,604	80,763
622500	VRS Hybrid 1 Percent	0	1,785	1,785	2,521
622510	VRS Hybrid Optional Match	0	4,753	4,753	6,297
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	7,022
625000	VRS Hybrid Disability Insurance	893	804	804	1,211
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	5,830
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**	**307,659**
	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**	**1,006,103**

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	230,467
616600	One-Time Bonus	2,400	0	0	0
	Subtotal	**220,605**	**224,390**	**224,390**	**230,467**
	EMPLOYEE BENEFITS				
621000	FICA	15,866	17,168	17,168	17,632
622000	VRS Retirement	22,332	31,887	31,887	28,118
622500	VRS Hybrid 1 Percent	0	631	631	613
622510	VRS Hybrid Optional Match	0	1,103	1,103	1,532
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	2,445
625000	VRS Hybrid Disability Insurance	275	284	284	295
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	2,030
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**	**135,888**
	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**	**382,859**

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	1,833,752
	Subtotal	**1,580,899**	**1,701,354**	**1,701,354**	**1,833,752**
	TOTAL	**1,580,899**	**1,701,354**	**1,701,354**	**1,833,752**

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	308,711
616600	One-Time Bonus	3,200	0	0	0
	Subtotal	**287,337**	**246,646**	**246,646**	**308,711**
	EMPLOYEE BENEFITS				
621000	FICA	21,590	18,870	18,870	23,618
622000	VRS Retirement	0	35,051	35,051	37,664
622500	VRS Hybrid 1 Percent	0	1,877	1,877	3,089
622510	VRS Hybrid Optional Match	0	3,284	3,284	7,258
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	3,274
625000	VRS Hybrid Disability Insurance	1,259	845	845	1,484
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	2,719
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**	**113,062**
	MATERIALS/SUPPLIES				
669100	Other Educational/Supplies	285	420	420	420
	Subtotal	**285**	**420**	**420**	**420**
	TOTAL	**386,405**	**338,296**	**338,296**	**422,193**

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	213,607
616600	One-Time Bonus	3,200	0	0	0
	Subtotal	**253,431**	**259,480**	**259,480**	**213,607**
	EMPLOYEE BENEFITS				
621000	FICA	18,624	19,852	19,852	16,342
622000	VRS Retirement	8,352	36,875	36,875	26,061
622500	VRS Hybrid 1 Percent	0	1,751	1,751	1,510
622510	VRS Hybrid Optional Match	0	4,123	4,123	3,775
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	2,266
625000	VRS Hybrid Disability Insurance	719	789	789	726
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	1,882
628000	Other Benefits	53	53	53	0
628100	Voya ER Hybrid-457 Match	633	0	0	0
	Subtotal	**107,574**	**119,765**	**119,765**	**109,606**
	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**	**342,163**

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**

CAREER/TECHNICAL - SECONDARY - CAREER/TECHNICAL - WORK BASED LEARNING

Funds are designated for students enrolled in CTE courses who are completing a high quality work-based learning experience, such as a paid internship.

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

CODE: 2100-611034-533

ACCT#	DESCRIPTION				
	PERSONAL SERVICES				
611530	Interns	0	0	0	38,000
	Subtotal	**0**	**0**	**0**	**38,000**
	EMPLOYEE BENEFITS				
621000	FICA	0	0	0	3,126
	Subtotal	**0**	**0**	**0**	**3,126**
	TOTAL	**0**	**0**	**0**	**41,126**

GIFTED EDUCATION - ELEMENTARY - ELEMENTARY - GIFTED

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	608,523
616250	Stipends	840	0	0	900
616600	One-Time Bonus	4,800	0	0	0
	Subtotal	**467,820**	**473,958**	**473,958**	**609,423**
	EMPLOYEE BENEFITS				
621000	FICA	34,588	36,260	36,260	46,556
622000	VRS Retirement	65,250	67,352	67,352	74,245
622500	VRS Hybrid 1 Percent	0	0	0	1,314
622510	VRS Hybrid Optional Match	0	0	0	2,847
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	6,455
625000	VRS Hybrid Disability Insurance	0	0	0	631
627100	Workers Compensation	0	0	0	485
627500	RHCC	5,556	441	441	5,359
628000	Other Benefits	485	485	485	0
	Subtotal	**148,511**	**150,195**	**150,195**	**234,126**
	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**	**859,749**

GIFTED EDUCATION - SECONDARY - SECONDARY - GIFTED

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	63,833
616600	One-Time Bonus	800	0	0	0
	Subtotal	**66,798**	**68,381**	**68,381**	**63,833**
	EMPLOYEE BENEFITS				
621000	FICA	5,210	5,232	5,232	4,884
622000	VRS Retirement	9,378	9,717	9,717	7,788
623000	Health Insurance	0	0	0	1,000
623500	Dental Insurance	280	420	420	420
624000	Group Life Insurance	779	807	807	677
627100	Workers Compensation	0	0	0	111
627500	RHCC	799	64	64	562
628000	Other Benefits	111	111	111	0
	Subtotal	**16,557**	**16,351**	**16,351**	**15,442**
	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**	**82,425**

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	4
Para-Educators	0	0	0.5	0
Clerical	0.65	0.65	0.65	0.65

ADDITIONAL INFORMATION:

In FY27 decreased 3.5 FTE Teachers

CODE: 2100-611050-580

ACCT#	DESCRIPTION				
	PERSONAL SERVICES				
611100	Administrative Salaries	20,758	19,560	21,491	19,656
611210	Teacher Salaries	558,204	553,909	641,080	315,360
611410	Para-Educator Salaries	0	0	11,045	0
611500	Office Clerical	41,194	38,282	34,826	34,575
615000	Substitute Salaries	1,408	0	8,496	0
615950	Overtime	8	0	0	0
616250	Stipends	0	0	6,500	2,000
	Subtotal	**621,572**	**611,751**	**723,438**	**371,591**
	EMPLOYEE BENEFITS				
621000	FICA	45,350	45,011	47,352	35,304
622000	VRS Retirement	77,387	97,790	97,790	50,929
623000	Health Insurance	67,251	58,435	72,621	45,718
623500	Dental Insurance	1,561	0	0	0
624000	Group Life Insurance	6,916	17,652	17,652	5,235
625000	VRS Hybrid Disability Insurance	187	0	2,025	1,215
626000	Hybrid Defined Benefit	5,904	0	13,200	8,920
627000	Voya ER-Hybrid-DC	416	0	1,086	652
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**	**262,817**	**159,064**
	PURCHASED SERVICES				
639000	Miscellaneous Contractual Services	2,044	0	30,800	12,191
639600	Food-Sodexo	805	1,000	1,991	1,000
	Subtotal	**2,849**	**1,000**	**32,791**	**13,191**
	OTHER CHARGES				
655040	Travel	0	0	362	0
655060	Employee Development	0	4,000	0	0
658020	Unappropriated Balance	0	23,223	21,815	15,857
658030	Indirect Costs	25,811	0	0	0
	Subtotal	**25,811**	**27,223**	**22,177**	**15,857**

CODE: 2100-611050-580 Continued. ACCT# DESCRIPTION		FY 2025 ACTUAL	FY 2026 BUDGET	FY 2026 EXPECTED	FY 2027 BUDGET
	MATERIALS/SUPPLIES				
669000	Other Educational Supplies	35,929	39,630	32,381	53,297
669900	Miscellaneous Materials & Supplies	0	0	9,155	12,000
	Subtotal	**35,929**	**39,630**	**41,536**	**65,297**
	TOTAL	**900,555**	**900,198**	**1,082,759**	**625,000**

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
Teachers	0	0	0.45	0.45
Technical	0.45	0.45	0	0

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	130,196	142,000
	Subtotal	**242,127**	**119,970**	**167,196**	**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**
	OTHER CHARGES				
655060	Employee Development	0	0	0	20,000
	Subtotal	**0**	**0**	**0**	**20,000**
	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**	**220,000**	**250,869**

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
Teachers	0	0	0.3	0.3
Technical	0.5	0.4	0	0

CODE:	2100-611050-585				
ACCT#	DESCRIPTION				
	PERSONAL SERVICES				
611210	Teacher Salaries	0	0	27,000	21,840
611430	Technical Salaries	26,225	19,056	0	0
616250	Stipends	1,000	0	2,500	5,400
	Subtotal	**27,225**	**19,056**	**29,500**	**27,240**
	EMPLOYEE BENEFITS				
621000	FICA	77	3,245	191	2,074
624000	Group Life Insurance	0	0	0	257
625000	VRS Hybrid Disability Insurance	0	0	0	98
626000	Hybrid Defined Benefit	0	0	0	3,097
627000	Voya ER-Hybrid-DC	0	0	0	197
627500	RHCC	0	0	0	264
628100	Voya ER Hybrid-457 Match	0	0	0	99
	Subtotal	**77**	**3,245**	**191**	**6,086**
	PURCHASED SERVICES				
639000	Miscellaneous Contractual Services	2,452	3,300	4,000	1,500
639600	Food-Sodexo	2,571	3,000	2,250	3,200
	Subtotal	**5,023**	**6,300**	**6,250**	**4,700**
	OTHER CHARGES				
655040	Travel	0	3,000	0	350
655060	Employee Development	790	5,000	2,000	0
	Subtotal	**790**	**8,000**	**2,000**	**350**
	MATERIALS/SUPPLIES				
669000	Other Educational Supplies	6,479	8,834	14,825	7,948
669900	Miscellaneous Materials & Supplies	0	7,066	5,944	0
	Subtotal	**6,479**	**15,900**	**20,769**	**7,948**
	TOTAL	**39,594**	**52,501**	**58,710**	**46,324**

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	51,056	84,786	43,600
	Subtotal	**33,725**	**51,056**	**84,786**	**43,600**
	EMPLOYEE BENEFITS				
621000	FICA	2,580	2,211	3,335	3,335
	Subtotal	**2,580**	**2,211**	**3,335**	**3,335**
	PURCHASED SERVICES				
639000	Miscellaneous Contractual Services	2,022	2,523	14,709	14,709
	Subtotal	**2,022**	**2,523**	**14,709**	**14,709**
	OTHER CHARGES				
655040	Travel	4,096	0	2,401	2,401
655060	Employee Development	15,740	11,557	0	0
	Subtotal	**19,836**	**11,557**	**2,401**	**2,401**
	TOTAL	**58,163**	**67,347**	**105,231**	**64,045**

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/Transliterator 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	801,532	1,078,351
611300	Professional Salaries	4,833	58,848	0	59,878
611410	Para-Educator Salaries	727,806	781,226	617,346	696,261
611430	Technical Salaries	106,331	179,375	95,796	112,712
615950	Overtime	2,546	0	0	0
	Subtotal	**1,966,546**	**2,173,429**	**1,514,674**	**1,947,202**
	EMPLOYEE BENEFITS				
621000	FICA	142,986	166,267	113,756	148,961
622000	VRS Retirement	99,697	331,013	242,124	276,697
623000	Health Insurance	319,465	313,176	211,837	236,593
623500	Dental Insurance	12,285	7,404	6,358	8,187
624000	Group Life Insurance	23,114	25,646	18,184	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**	**593,759**	**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**	**2,327,076**	**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	0	2	3

ADDITIONAL INFORMATION:

In FY27 increased 1 FTE Teacher

CODE: 2100-611050-608

ACCT#	DESCRIPTION				
	PERSONAL SERVICES				
611210	Teacher Salaries	0	0	235,005	119,823
611430	Technical Salaries	71,869	230,390	171,774	97,540
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**	**233,363**
	EMPLOYEE BENEFITS				
621000	FICA	6,565	198	26,449	16,696
622000	VRS Retirement	9,726	34,819	43,567	13,530
623000	Health Insurance	13,370	4,476	48,302	14,932
623100	Retiree Health Care Credit	0	30,000	0	0
623500	Dental Insurance	324	2,115	2,140	649
624000	Group Life Insurance	808	1,000	7,381	2,550
625000	VRS Hybrid Disability Insurance	0	0	1,434	544
626000	Hybrid Defined Benefit	0	0	45,323	17,175
627000	Voya ER-Hybrid-DC	0	0	3,622	1,209
627500	RHCC	828	0	7,566	2,942
	Subtotal	**31,621**	**72,608**	**185,784**	**70,227**
	PURCHASED SERVICES				
639000	Miscellaneous Contractual Services	294,256	117,416	120,070	33,850
	Subtotal	**294,256**	**117,416**	**120,070**	**33,850**
	OTHER CHARGES				
655040	Travel	1,985	92,338	13,525	6,430
655060	Employee Development	2,134	148,485	37,242	2,395
655800	Pupil Transportation	244	0	2,000	1,000
658030	Indirect Costs	43,119	106,137	125,348	49,547
	Subtotal	**47,482**	**346,960**	**178,115**	**59,372**
	MATERIALS/SUPPLIES				
669000	Other Educational Supplies	5,944	145,570	35,900	40,500
	Subtotal	**5,944**	**145,570**	**35,900**	**40,500**
	EQUIPMENT				
688050	Technology-Hardware Additions	8,207	138,306	199,809	99,012
	Subtotal	**8,207**	**138,306**	**199,809**	**99,012**
	TOTAL	**476,764**	**1,175,000**	**1,176,327**	**536,324**

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
Teacher	0	0	0	1
Technical	1	1	1	1

ADDITIONAL INFORMATION:

1 FTE Teacher (position will not be filled in FY27)

CODE: 2100-611050-610

ACCT#	DESCRIPTION				
	PERSONAL SERVICES				
611210	Teacher Salaries	0	0	0	65,000
611430	Technical Salaries	72,103	268,186	268,186	189,365
615000	Substitute Salaries	0	5,000	6,400	3,200
616250	Stipends	12,210	65,000	72,630	60,220
	Subtotal	**84,313**	**338,186**	**347,216**	**317,785**
	EMPLOYEE BENEFITS				
621000	FICA	6,238	115,000	12,638	26,879
622000	VRS Retirement	10,196	0	45,434	45,315
623000	Health Insurance	11,272	0	50,181	50,570
623500	Dental Insurance	270	0	1,156	0
624000	Group Life Insurance	851	0	3,769	3,765
627500	RHCC	872	0	3,870	3,861
	Subtotal	**29,699**	**115,000**	**117,048**	**130,390**
	PURCHASED SERVICES				
639000	Miscellaneous Contractual Services	124,402	665,000	628,630	358,123
	Subtotal	**124,402**	**665,000**	**628,630**	**358,123**
	OTHER CHARGES				
655040	Travel	885	31,970	21,583	7,000
655060	Employee Development	6,531	27,324	23,945	4,400
655800	Pupil Transportation	2,956	1,632	9,854	11,000
658030	Indirect Costs	27,461	152,751	164,284	111,519
	Subtotal	**37,833**	**213,677**	**219,666**	**133,919**
	MATERIALS/SUPPLIES				
669000	Other Educational Supplies	24,120	267,345	293,780	288,282
	Subtotal	**24,120**	**267,345**	**293,780**	**288,282**
	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**	**1,228,499**

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	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

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	43,803	43,151
615950	Overtime	102	0	28	0
	Subtotal	**42,156**	**33,680**	**43,831**	**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	997	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**	**10,745**	**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**	**56,333**	**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 activitites 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 allocatons 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	0
	Subtotal	**10,004**	**0**	**0**	**0**
	TOTAL	**10,004**	**0**	**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			
611600	Trades Salaries	0	0	965	0
616250	Stipends	20,000	16,250	33,413	0
	Subtotal	**20,000**	**16,250**	**34,378**	**0**
	EMPLOYEE BENEFITS				
621000	FICA	1,530	1,356	2,631	0
	Subtotal	**1,530**	**1,356**	**2,631**	**0**
	PURCHASED SERVICES				
639000	Miscellaneous Contractual Services	3,972	5,000	1,884	0
639600	Food-Sodexo	5,488	5,000	5,208	0
	Subtotal	**9,460**	**10,000**	**7,092**	**0**
	OTHER CHARGES				
655060	Employee Development	4,197	5,000	2,046	0
655800	Pupil Transportation	1,357	1,500	1,500	0
	Subtotal	**5,554**	**6,500**	**3,546**	**0**
	MATERIALS/SUPPLIES				
669900	Miscellaneous Materials & Supplies	20,957	23,394	35,715	0
	Subtotal	**20,957**	**23,394**	**35,715**	**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 utiltize 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		FY 2025 ACTUAL	FY 2026 BUDGET	FY 2026 EXPECTED	FY 2027 BUDGET
	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	0	2	2	2
Technical	0	1	1	1

CODE: 2100-611050-745

ACCT#	DESCRIPTION				
	PERSONAL SERVICES				
611210	Teacher Salaries	0	520,000	520,000	627,110
611430	Technical Salaries	0	194,600	194,600	206,900
615000	Substitute Salaries	0	15,000	15,000	3,000
616250	Stipends	0	23,500	23,500	34,750
	Subtotal	**0**	**753,100**	**753,100**	**871,760**
	EMPLOYEE BENEFITS				
621000	FICA	0	2,945	2,945	67,299
622000	VRS Retirement	0	510,596	112,286	63,265
623000	Health Insurance	0	0	226,431	123,298
623500	Dental Insurance	0	0	3,533	1,911
624000	Group Life Insurance	0	0	18,320	10,324
625000	VRS Hybrid Disability Insurance	0	0	3,430	1,935
626000	Hybrid Defined Benefit	0	0	108,321	61,035
627000	Voya ER-Hybrid-DC	0	0	8,662	4,684
627500	RHCC	0	0	18,785	10,584
628100	Voya ER Hybrid-457 Match	0	0	10,828	6,054
	Subtotal	**0**	**513,541**	**513,541**	**350,389**
	PURCHASED SERVICES				
639000	Miscellaneous Contractual Services	13,000	360,000	347,000	67,000
	Subtotal	**13,000**	**360,000**	**347,000**	**67,000**
	OTHER CHARGES				
655040	Travel	692	10,000	9,308	6,000
655060	Employee Development	935	3,000	2,065	2,040
658030	Indirect Costs	1,466	200,000	198,534	153,731
	Subtotal	**3,093**	**213,000**	**209,907**	**161,771**
	MATERIALS/SUPPLIES				
669000	Other Educational Supplies	30	160,359	160,329	215,887
	Subtotal	**30**	**160,359**	**160,329**	**215,887**
	EQUIPMENT				
688050	Technology-Hardware Additions	0	0	0	24,227
	Subtotal	**0**	**0**	**0**	**24,227**
	TOTAL	**16,123**	**2,000,000**	**1,983,877**	**1,691,034**

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	500	0
	Subtotal	**0**	**500**	**0**
	EMPLOYEE BENEFITS			
621000	FICA	0	38	0
	Subtotal	**0**	**38**	**0**
	PURCHASED SERVICES			
639000	Miscellaneous Contractual Services	0	420	0
	Subtotal	**0**	**420**	**0**
	OTHER CHARGES			
655040	Travel	0	340	0
	Subtotal	**0**	**340**	**0**
	MATERIALS/SUPPLIES			
669000	Other Educational Supplies	0	3,702	0
	Subtotal	**0**	**3,702**	**0**
	TOTAL	**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				
611910	Custodial Salaries	0	0	452	0
616250	Stipends	0	0	2,750	0
	Subtotal	**0**	**0**	**3,202**	**0**
	EMPLOYEE BENEFITS				
621000	FICA	0	0	245	0
	Subtotal	**0**	**0**	**245**	**0**
	MATERIALS/SUPPLIES				
669000	Other Educational Supplies	0	0	1,553	0
	Subtotal	**0**	**0**	**1,553**	**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	1,210,401
616600	One-Time Bonus	13,600	0	0	0
	Subtotal	**1,098,183**	**1,157,108**	**1,157,108**	**1,210,401**
	EMPLOYEE BENEFITS				
621000	FICA	81,899	88,527	88,527	92,602
622000	VRS Retirement	47,217	164,435	164,435	147,679
622500	VRS Hybrid 1 Percent	0	7,543	7,543	8,504
622510	VRS Hybrid Optional Match	0	13,196	13,196	21,251
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	12,839
625000	VRS Hybrid Disability Insurance	3,386	3,399	3,399	4,085
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	10,661
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**	**469,248**
	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**	**1,698,255**

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	2,292,799
611500	Office Clerical	343,722	357,852	357,852	395,631
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**	**2,688,430**
	EMPLOYEE BENEFITS				
621000	FICA	177,946	193,429	193,429	205,684
622000	VRS Retirement	220,454	359,285	359,285	328,005
622500	VRS Hybrid 1 Percent	0	9,008	9,008	10,227
622510	VRS Hybrid Optional Match	0	18,487	18,487	25,095
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	28,513
625000	VRS Hybrid Disability Insurance	3,848	4,057	4,057	4,872
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	23,676
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**	**1,144,791**
	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**

CODE: 2100-612124-000 Continued. ACCT# DESCRIPTION		FY 2025 ACTUAL	FY 2026 BUDGET	FY 2026 EXPECTED	FY 2027 BUDGET
	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**	**3,903,025**

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	473,300
616600	One-Time Bonus	4,800	0	0	0
	Subtotal	**410,357**	**458,098**	**458,098**	**473,300**
	EMPLOYEE BENEFITS				
621000	FICA	29,991	35,047	35,047	36,212
622000	VRS Retirement	12,588	65,100	65,100	57,746
622500	VRS Hybrid 1 Percent	0	3,163	3,163	3,872
622510	VRS Hybrid Optional Match	0	5,532	5,532	9,257
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	5,020
625000	VRS Hybrid Disability Insurance	1,379	1,425	1,425	1,861
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	4,170
628100	Voya ER Hybrid-457 Match	2,470	0	0	0
	Subtotal	**174,088**	**192,210**	**192,210**	**185,374**
	TOTAL	**584,445**	**650,308**	**650,308**	**658,674**

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	337,966
611210	Teacher Salaries	0	30,012	30,012	82,952
611430	Technical Salaries	693,495	801,278	801,278	810,206
611500	Office Clerical	44,036	45,586	45,586	47,428
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**	**1,278,552**
	EMPLOYEE BENEFITS				
621000	FICA	74,106	90,172	90,172	97,815
622000	VRS Retirement	111,496	180,995	180,995	155,989
622500	VRS Hybrid 1 Percent	0	1,784	1,784	1,857
622510	VRS Hybrid Optional Match	0	3,122	3,122	4,640
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	13,558
625000	VRS Hybrid Disability Insurance	979	804	804	892
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	11,257
628000	Other Benefits	1,016	1,016	1,016	7,848
628100	Voya ER Hybrid-457 Match	4,396	0	0	0
	Subtotal	**407,493**	**477,601**	**477,601**	**515,894**
	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. ACCT# DESCRIPTION		FY 2025 ACTUAL	FY 2026 BUDGET	FY 2026 EXPECTED	FY 2027 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**	**1,823,372**

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	4.85
Teacher	0	0.5	0.5	0
Technical	7.75	7.75	7.75	7.75
Clerical	5.6	5.6	5.6	5.48

ADDITIONAL INFORMATION:

In FY27 increased .10 FTE Administrative
In FY27 decreased .12 FTE Clerical
In FY27 decreased .50 FTE Teacher

CODE: 2100-613120-000

ACCT#	DESCRIPTION				
	PERSONAL SERVICES				
611100	Administrative Salaries	658,636	615,892	615,892	717,315
611210	Teacher Salaries	0	33,965	33,965	0
611430	Technical Salaries	747,951	770,611	770,611	761,980
611500	Office Clerical	289,271	296,219	296,219	294,159
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**	**1,820,837**
	EMPLOYEE BENEFITS				
621000	FICA	130,407	133,786	133,786	138,126
622000	VRS Retirement	195,714	243,951	243,951	216,371
622500	VRS Hybrid 1 Percent	0	3,428	3,428	3,985
622510	VRS Hybrid Optional Match	0	6,000	6,000	9,319
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	18,809
625000	VRS Hybrid Disability Insurance	1,240	1,546	1,546	1,859
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	15,617
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**	**662,410**
	PURCHASED SERVICES				
639000	Miscellaneous Contractual Services	90,288	127,119	127,119	116,119
	Subtotal	**90,288**	**127,119**	**127,119**	**116,119**

CODE: 2100-613120-000 Continued. ACCT# DESCRIPTION		FY 2025 ACTUAL	FY 2026 BUDGET	FY 2026 EXPECTED	FY 2027 BUDGET
	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**	**2,708,617**

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
Teacher	0	0	0	1
Technical	9	9	9	22
Clerical	1	1	1	1
Health and Behavioral Salaries	0	0	0	2

ADDITIONAL INFORMATION:

Registered Behavior Technicians moved to this GL in FY27
Behavior Support Specialist moved to this GL in FY27
In FY27 added 1 FTE Teacher

CODE: 2100-613121-000

ACCT#	DESCRIPTION				
	PERSONAL SERVICES				
611100	Administrative Salaries	123,074	127,421	127,421	142,091
611210	Teacher Salaries	0	0	0	126,020
611350	Health and Behavioral Salaries	0	0	0	162,447
611430	Technical Salaries	844,584	891,379	891,379	1,384,147
611500	Office Clerical	50,260	52,034	52,034	54,136
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**	**1,868,841**
	EMPLOYEE BENEFITS				
621000	FICA	75,109	81,924	81,924	133,338
622000	VRS Retirement	135,465	152,171	152,171	212,639
622500	VRS Hybrid 1 Percent	0	521	521	7,861
622510	VRS Hybrid Optional Match	0	911	911	18,948
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	18,488
625000	VRS Hybrid Disability Insurance	227	235	235	3,752
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	15,348
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**	**728,715**
	TOTAL	**1,456,813**	**1,516,814**	**1,516,814**	**2,597,556**

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

CODE: 2100-613201-000

ACCT#	DESCRIPTION				
	PERSONAL SERVICES				
611220	Media Specialist Salaries	647,551	727,243	727,243	755,489
616600	One-Time Bonus	7,200	0	0	0
	Subtotal	**654,751**	**727,243**	**727,243**	**755,489**
	EMPLOYEE BENEFITS				
621000	FICA	48,553	55,639	55,639	57,799
622000	VRS Retirement	55,421	103,345	103,345	92,173
622500	VRS Hybrid 1 Percent	0	3,242	3,242	2,746
622510	VRS Hybrid Optional Match	0	7,324	7,324	6,862
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	8,013
625000	VRS Hybrid Disability Insurance	1,159	1,462	1,462	1,319
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	6,653
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**	**271,435**
	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**	**1,163,161**

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	790,512
611410	Para-Educator Salaries	150,795	154,170	154,170	151,347
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**	**941,859**
	EMPLOYEE BENEFITS				
621000	FICA	71,111	74,881	74,881	72,060
622000	VRS Retirement	91,994	139,087	139,087	114,916
622500	VRS Hybrid 1 Percent	0	3,168	3,168	2,961
622510	VRS Hybrid Optional Match	0	5,542	5,542	6,979
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	9,992
625000	VRS Hybrid Disability Insurance	1,429	1,428	1,428	1,423
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	8,298
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**	**382,626**
	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**	**1,414,988**

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	1,131,883
611270	Assistant Principal Salaries	1,034,702	1,070,941	1,070,941	1,193,069
611500	Office Clerical	1,035,181	1,094,499	1,094,499	1,258,363
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**	**3,583,315**
	EMPLOYEE BENEFITS				
621000	FICA	238,243	251,142	251,142	274,151
622000	VRS Retirement	333,894	466,483	466,483	433,626
622500	VRS Hybrid 1 Percent	0	8,134	8,134	11,446
622510	VRS Hybrid Optional Match	0	14,771	14,771	29,485
623000	Health Insurance	458,667	495,792	495,792	565,792
623500	Dental Insurance	10,336	10,476	10,476	13,752
624000	Group Life Insurance	36,760	38,755	38,755	37,698
625000	VRS Hybrid Disability Insurance	3,443	3,667	3,667	5,669
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	31,305
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**	**1,407,850**
	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#	2100-614101-000 Continued. DESCRIPTION	FY 2025 ACTUAL	FY 2026 BUDGET	FY 2026 EXPECTED	FY 2027 BUDGET
	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**	**5,188,805**

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	1,130,337
611270	Assistant Principal Salaries	1,462,694	1,514,372	1,514,372	1,543,493
611500	Office Clerical	1,088,140	1,140,127	1,140,127	1,291,938
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**	**3,965,768**
	EMPLOYEE BENEFITS				
621000	FICA	268,179	288,429	288,429	303,410
622000	VRS Retirement	399,111	535,733	535,733	483,851
622500	VRS Hybrid 1 Percent	0	8,487	8,487	14,543
622510	VRS Hybrid Optional Match	0	22,326	22,326	36,059
623000	Health Insurance	672,986	726,356	726,356	813,570
623500	Dental Insurance	13,690	14,076	14,076	15,048
624000	Group Life Insurance	42,715	44,515	44,515	42,063
625000	VRS Hybrid Disability Insurance	3,641	3,824	3,824	6,966
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	34,929
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**	**1,775,272**
	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**

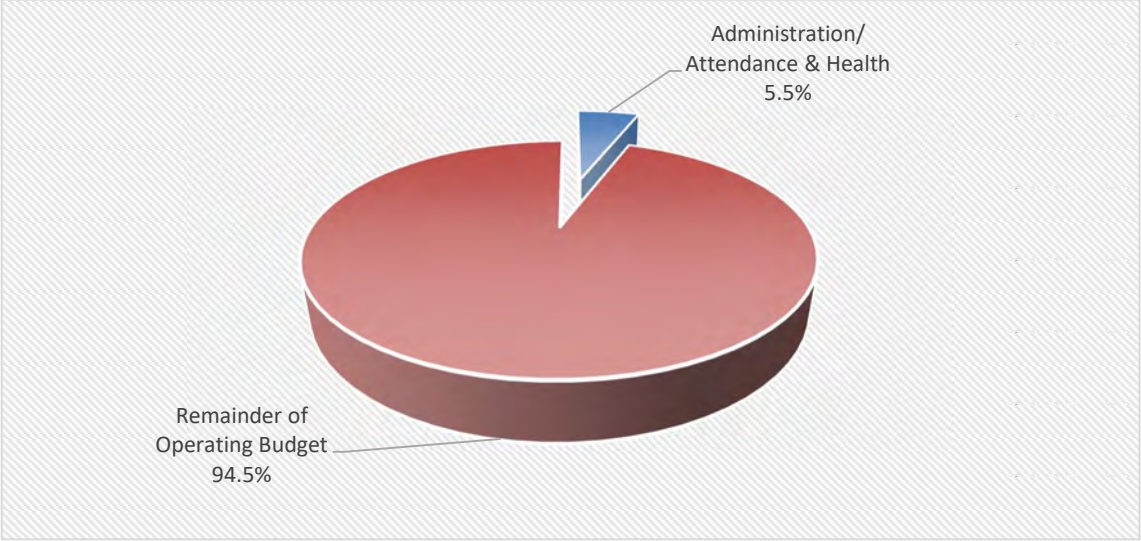
CODE: ACCT#	2100-614104-000 Continued. DESCRIPTION	FY 2025 ACTUAL	FY 2026 BUDGET	FY 2026 EXPECTED	FY 2027 BUDGET
	TRANSFERS				
693030	Transfer to County-Deputies	665,445	773,324	773,324	868,324
	Subtotal	**665,445**	**773,324**	**773,324**	**868,324**
	TOTAL	**6,014,358**	**6,288,513**	**6,288,513**	**6,687,509**

ADMINISTRATION
ATTENDANCE & HEALTH

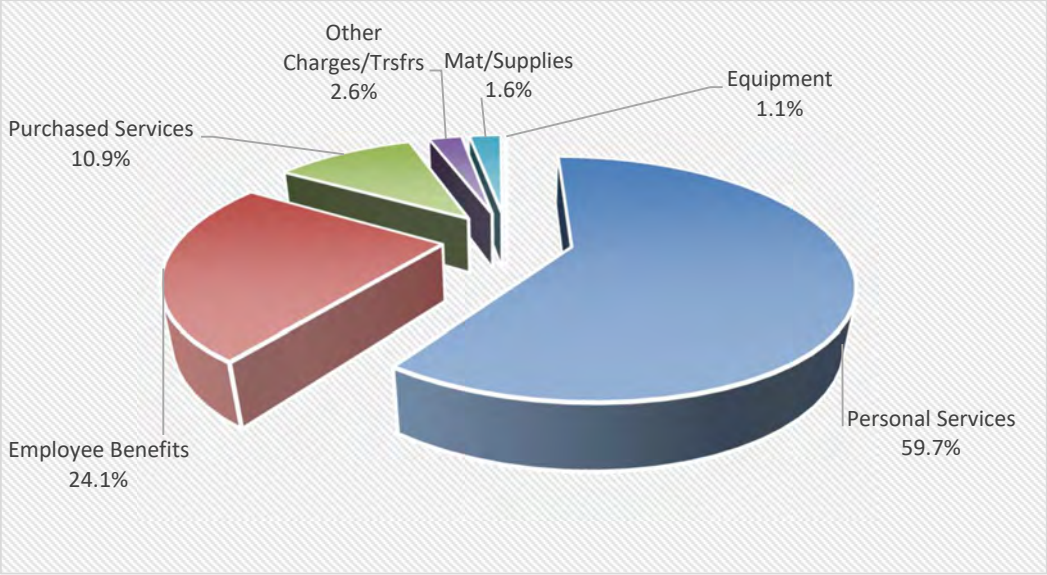
The Administration, Attendance, and Health category of the budget includes activities related to the establishment and administration of policies for the school division. This category covers Board Services, Executive Leadership, Communications, Human Resources, Fiscal Services, Health Services, Psychological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

The Administration/Attendance and Health category comprises 5.5% of the total Operating Budget. This percentage has remained constant in recent years. Approximately 83.8% of the Administration / Attendance and Health category budget is directed towards compensation of staff (Personal Services 59.7% plus Employee Benefits 24.1%). The remaining 16.2% covers such items as office supplies, equipment and purchased services. The Administration/Attendance and Health category budget reflects an increase of $49,941 or 0.4% (from $11,536,192 in FY26E to $11,586,133 in FY27). The charts below and on the next page depict this information.

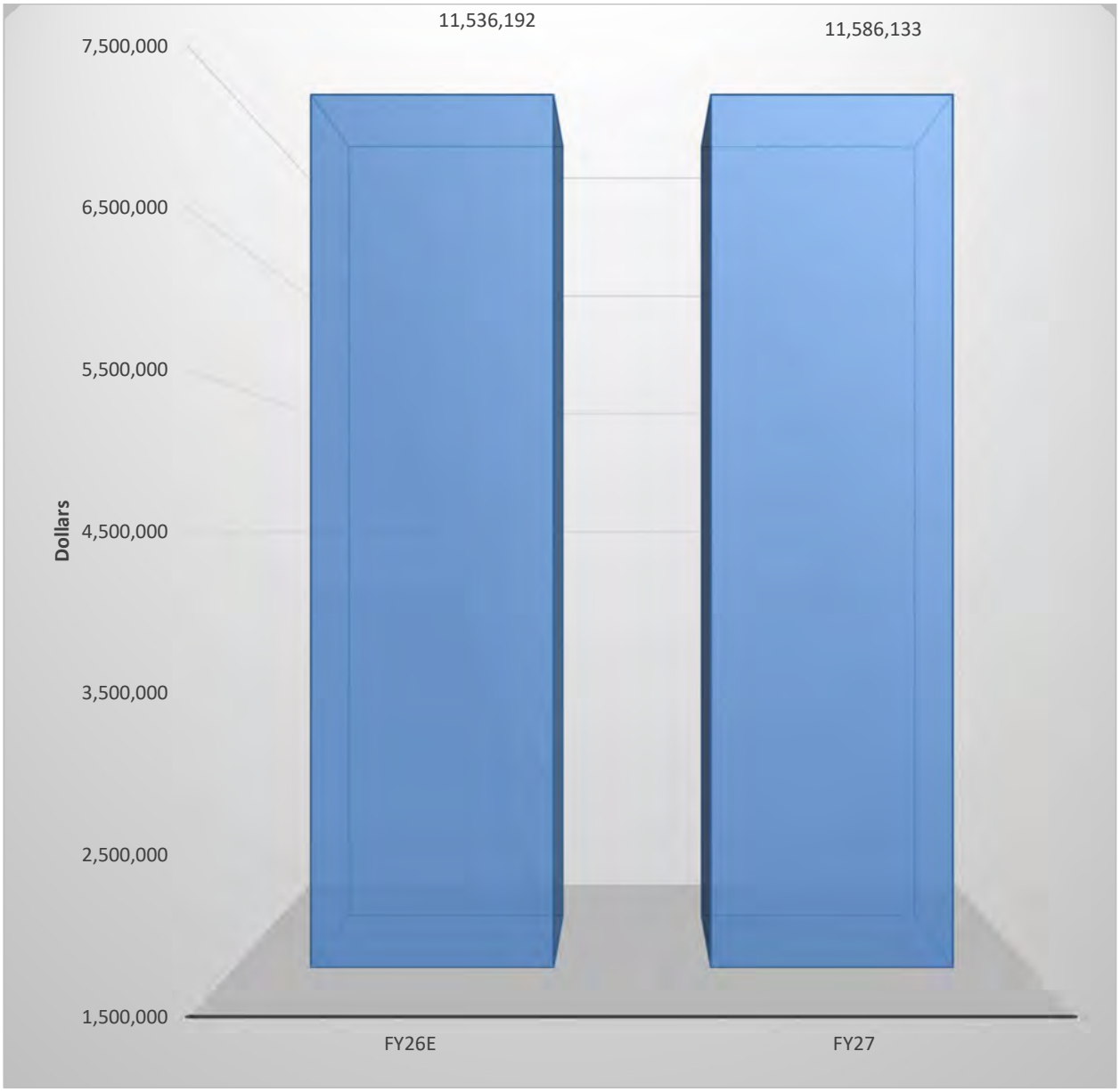
Administration/Attendance & Health Category as a Percent of Operating Budget for FY2027



Administration/Attendance & Health Category by Major Object for FY2027



Budget Comparison of Administration/Attendance & Health Category



BOARD SERVICES

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

PERSONNEL	FY 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	29,843
611300	Professional Salaries	204,821	202,800	202,800	226,963
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**	**303,606**
	EMPLOYEE BENEFITS				
621000	FICA	20,252	21,293	21,293	23,229
622000	VRS Retirement	30,417	49,547	49,547	31,331
622500	VRS Hybrid 1 Percent	0	287	287	299
622510	VRS Hybrid Optional Match	0	502	502	747
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	2,723
625000	VRS Hybrid Disability Insurance	130	130	130	144
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	2,261
628000	Other Benefits	6,570	116	116	9,079
628100	Voya ER Hybrid-457 Match	144	0	0	0
	Subtotal	**109,965**	**134,556**	**134,556**	**134,385**
	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#	2100-621100-000 Continued. DESCRIPTION	FY 2025 ACTUAL	FY 2026 BUDGET	FY 2026 EXPECTED	FY 2027 BUDGET
	OTHER CHARGES				
655040	Travel	3,093	0	0	40,000
655041	Travel 1	0	2,000	2,000	0
655042	Travel 2	0	2,000	2,000	0
655043	Travel 3	0	3,500	3,500	0
655044	Travel 4	0	2,000	2,000	0
655045	Travel 5	0	2,800	2,800	0
658010	Dues/Memberships	5,569	21,000	21,000	21,000
	Subtotal	**8,662**	**33,300**	**33,300**	**61,000**
	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**	**542,991**

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	429,700
611430	Technical Salaries	-1,923	0	0	0
611500	Office Clerical	28,764	28,685	28,685	29,843
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**	**464,043**
	EMPLOYEE BENEFITS				
621000	FICA	33,439	42,384	42,384	38,369
622000	VRS Retirement	52,584	98,251	98,251	83,249
622500	VRS Hybrid 1 Percent	0	2,239	2,239	2,828
622510	VRS Hybrid Optional Match	0	3,918	3,918	7,070
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	4,873
625000	VRS Hybrid Disability Insurance	1,068	1,009	1,009	1,358
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	4,045
628000	Other Benefits	132,343	128,650	128,650	62,722
628100	Voya ER Hybrid-457 Match	12,390	0	0	0
	Subtotal	**327,832**	**359,186**	**359,186**	**306,636**
	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	15,000
658010	Dues/Memberships	7,936	12,000	12,000	12,000
	Subtotal	**12,564**	**22,000**	**22,000**	**27,000**

CODE: ACCT#	2100-621200-000 Continued. DESCRIPTION	FY 2025 ACTUAL	FY 2026 BUDGET	FY 2026 EXPECTED	FY 2027 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**	**805,179**

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
Clerical	1	1	1	1

CODE: 2100-621300-000

ACCT#	DESCRIPTION				
	PERSONAL SERVICES				
611300	Professional Salaries	156,693	153,332	153,332	172,429
611430	Technical Salaries	296,067	311,528	311,528	356,085
611500	Office Clerical	41,065	44,174	44,174	42,630
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**	**571,144**
	EMPLOYEE BENEFITS				
621000	FICA	37,246	38,944	38,944	43,695
622000	VRS Retirement	46,228	82,338	82,338	69,682
622500	VRS Hybrid 1 Percent	0	1,047	1,047	2,174
622510	VRS Hybrid Optional Match	0	1,832	1,832	5,431
623000	Health Insurance	66,089	77,584	77,584	84,958
623500	Dental Insurance	1,929	2,100	2,100	1,980
624000	Group Life Insurance	5,865	6,010	6,010	6,057
625000	VRS Hybrid Disability Insurance	764	471	471	1,044
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	5,030
628000	Other Benefits	249	249	249	6,898
628100	Voya ER Hybrid-457 Match	1,148	0	0	0
	Subtotal	**191,599**	**211,048**	**211,048**	**227,198**
	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	18,668
639050	Good Will	676	4,000	4,000	3,500
	Subtotal	**8,192**	**49,320**	**49,320**	**24,168**

CODE: ACCT#	2100-621300-000 Continued. DESCRIPTION	FY 2025 ACTUAL	FY 2026 BUDGET	FY 2026 EXPECTED	FY 2027 BUDGET
	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**	**1,101,451**

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	188,249
611430	Technical Salaries	474,010	494,991	494,991	588,670
611500	Office Clerical	56,542	58,753	58,753	54,136
615950	Overtime	3,142	0	0	0
616600	One-Time Bonus	5,600	0	0	0
	Subtotal	**713,474**	**721,143**	**721,143**	**831,055**
	EMPLOYEE BENEFITS				
621000	FICA	52,597	55,170	55,170	63,580
622000	VRS Retirement	54,859	112,963	112,963	101,393
622500	VRS Hybrid 1 Percent	0	3,414	3,414	2,438
622510	VRS Hybrid Optional Match	0	5,975	5,975	6,094
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	8,812
625000	VRS Hybrid Disability Insurance	1,452	1,538	1,538	1,170
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	7,317
628000	Other Benefits	7,866	1,396	1,396	7,530
628100	Voya ER Hybrid-457 Match	4,808	0	0	0
	Subtotal	**286,100**	**321,410**	**321,410**	**355,661**
	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**

CODE: ACCT#	2100-621400-000 Continued. DESCRIPTION	FY 2025 ACTUAL	FY 2026 BUDGET	FY 2026 EXPECTED	FY 2027 BUDGET
	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**	**1,405,496**

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	12.2

ADDITIONAL INFORMATION:

In FY27 increased 1 FTE Technical

CODE: 2100-621600-000

ACCT#	DESCRIPTION				
	PERSONAL SERVICES				
610000	Undistributed Salaries and Benefits	0	0	404,691	439,469
611100	Administrative Salaries	201,600	193,753	193,753	217,885
611430	Technical Salaries	914,959	928,238	928,238	1,016,332
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**	**1,673,686**
	EMPLOYEE BENEFITS				
621000	FICA	80,965	85,838	85,838	94,426
622000	VRS Retirement	134,637	168,005	168,005	150,581
622500	VRS Hybrid 1 Percent	0	1,499	1,499	4,776
622510	VRS Hybrid Optional Match	0	2,622	2,622	11,525
623000	Health Insurance	187,410	216,621	216,621	247,929
623500	Dental Insurance	3,728	3,780	3,780	4,552
624000	Group Life Insurance	13,092	13,247	13,247	13,089
625000	VRS Hybrid Disability Insurance	729	675	675	2,294
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	10,868
628000	Other Benefits	9,046	1,558	1,558	8,716
628100	Voya ER Hybrid-457 Match	2,520	0	0	0
	Subtotal	**470,206**	**494,891**	**494,891**	**550,314**
	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**

CODE: ACCT#	2100-621600-000 Continued. DESCRIPTION	FY 2025 ACTUAL	FY 2026 BUDGET	FY 2026 EXPECTED	FY 2027 BUDGET
	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**	**2,381,258**

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	690,299
611310	Nurses	960,794	1,010,255	1,010,255	1,065,117
611430	Technical Salaries	173,192	213,027	213,027	122,221
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**	**1,877,637**
	EMPLOYEE BENEFITS				
621000	FICA	137,296	146,252	146,252	143,652
622000	VRS Retirement	95,287	271,658	271,658	222,201
622500	VRS Hybrid 1 Percent	0	11,546	11,546	12,467
622510	VRS Hybrid Optional Match	0	21,779	21,779	30,795
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	19,319
625000	VRS Hybrid Disability Insurance	4,892	5,202	5,202	5,958
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	15,956
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**	**750,366**
	PURCHASED SERVICES				
639000	Miscellaneous Contractual Services	139,568	5,776	5,776	420,776
	Subtotal	**139,568**	**5,776**	**5,776**	**420,776**
	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. ACCT# DESCRIPTION	FY 2025 ACTUAL	FY 2026 BUDGET	FY 2026 EXPECTED	FY 2027 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**	**3,127,594**

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	1,104,117
616600	One-Time Bonus	8,800	0	0	0
	Subtotal	**1,070,160**	**1,071,811**	**1,071,811**	**1,104,117**
	EMPLOYEE BENEFITS				
621000	FICA	78,829	81,999	81,999	84,471
622000	VRS Retirement	107,750	152,311	152,311	134,705
622500	VRS Hybrid 1 Percent	0	2,959	2,959	3,060
622510	VRS Hybrid Optional Match	0	6,954	6,954	7,648
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	11,712
625000	VRS Hybrid Disability Insurance	1,293	1,332	1,332	1,470
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	9,722
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**	**440,177**
	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**	**1,549,794**

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
Lead Speech Pathologist	10	11	11	1
Para-Educators	4	3	3	0

ADDITIONAL INFORMATION:

In FY27 Speech Pathologists moved to SPED GL
In FY27 decreased 3 FTE Para-Educators

CODE: 2100-622400-000

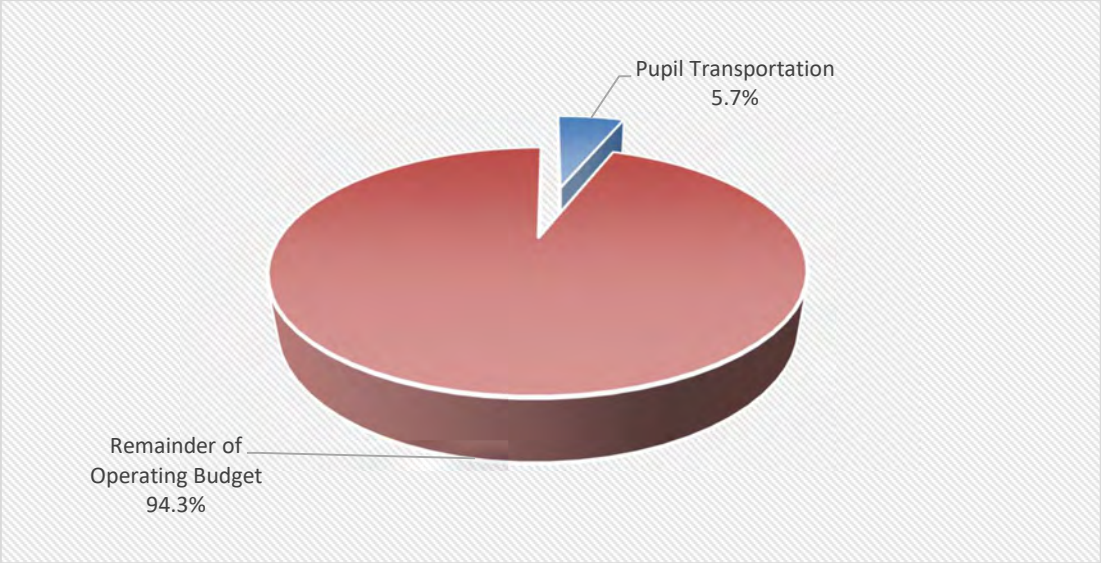
ACCT#	DESCRIPTION				
	PERSONAL SERVICES				
611300	Professional Salaries	491,155	765,250	765,250	95,863
611410	Para-Educator Salaries	75,072	74,830	74,830	0
615950	Overtime	33	0	0	0
616600	One-Time Bonus	8,000	0	0	0
	Subtotal	**574,260**	**840,080**	**840,080**	**95,863**
	EMPLOYEE BENEFITS				
621000	FICA	42,142	64,270	64,270	7,334
622000	VRS Retirement	27,482	119,383	119,383	11,696
622500	VRS Hybrid 1 Percent	0	3,856	3,856	959
622510	VRS Hybrid Optional Match	0	6,746	6,746	2,397
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	1,017
625000	VRS Hybrid Disability Insurance	1,637	1,737	1,737	461
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	844
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**	**27,006**
	PURCHASED SERVICES				
639000	Miscellaneous Contractual Services	565,197	200,000	200,000	540,501
	Subtotal	**565,197**	**200,000**	**200,000**	**540,501**
	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**	**672,370**

PUPIL TRANSPORTATION

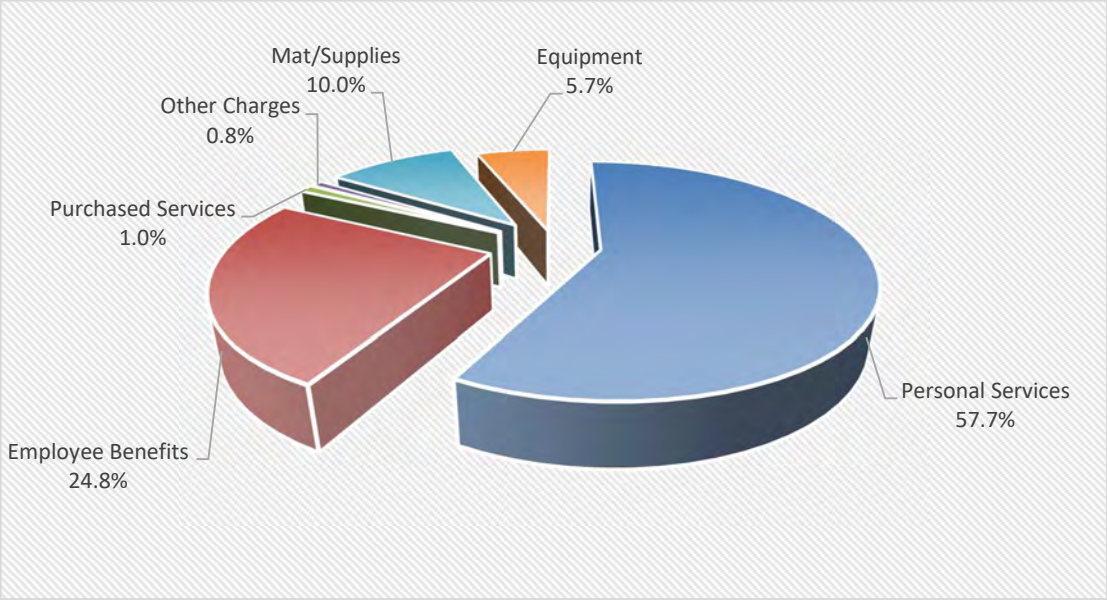
The Pupil Transportation category of the budget covers activities related to the safe and efficient transportation of students to and from school, as well as transportation for other school-sponsored events and activities.

The Pupil Transportation category comprises 5.7% of the total Operating Budget. This percentage has remained constant in recent years. Approximately 82.5% of the Pupil Transportation category budget is directed towards compensation of staff (Personal Services 57.7% plus Employee Benefits 24.8%). The remaining 17.5% covers such items as fuel, vehicle parts, replacement buses, equipment, and purchased services. The Pupil Transportation category budget reflects an increase of $1,249,174 or 11.6% (from $10,800,077 in FY26E to $12,049,251 in FY27). The charts below and on the next page depict this information.

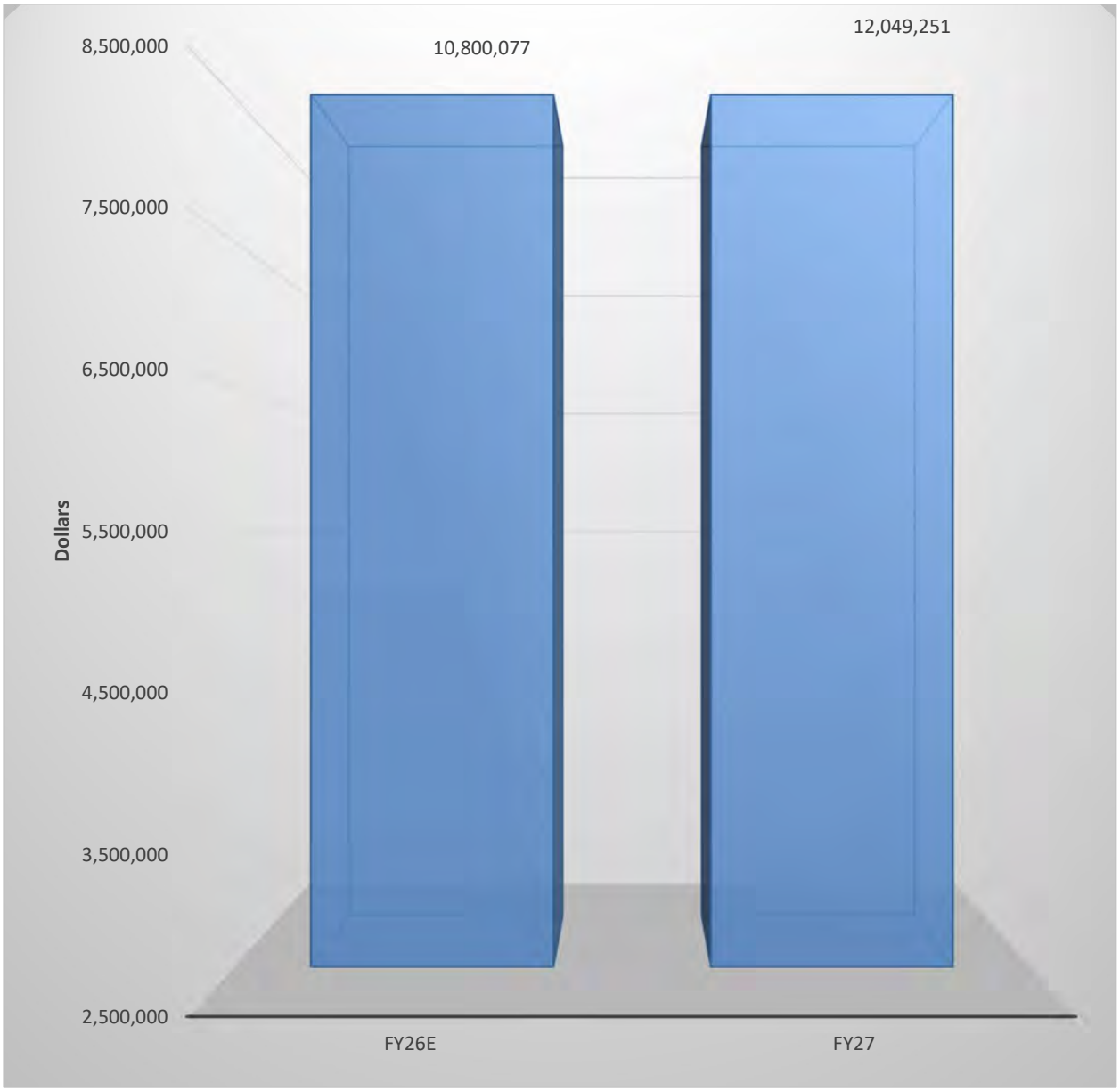
Pupil Transportation Category as a Percent of Operating Budget for FY2027



Pupil Transportation Category by Major Object for FY2027



Budget Comparison of Pupil Transportation Category



VEHICLE OPERATION SERVICES

The Vehicle Operation Services budget covers all operating costs associated with transporting students to and from school and on other trips related to school activities.

PERSONNEL	FY 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	73.6
Crossing Guards (6 hours)	0.66	0.66	0.66	2
Clerical	1	1	1	1

ADDITIONAL INFORMATION:

In FY27 increased 1.34 FTE Crossing Guards

CODE: 2100-632000-000

ACCT#	DESCRIPTION				
	PERSONAL SERVICES				
610000	Undistributed Salaries and Benefits	0	0	0	439,469
611100	Administrative Salaries	134,624	138,965	138,965	144,579
611430	Technical Salaries	624,289	645,707	645,707	664,862
611500	Office Clerical	47,768	49,395	49,395	51,391
611700	Bus Drivers	2,077,569	2,190,995	2,190,995	2,275,658
611730	Bus Driver SPED	1,023,222	1,161,145	1,161,145	1,164,899
611760	Bus Driver Assistant, SPED	480,320	599,822	599,822	750,765
611770	Crossing Guards	12,044	7,894	7,894	12,736
611790	Van Drivers	102,336	112,615	112,615	118,981
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**	**6,271,229**
	EMPLOYEE BENEFITS				
621000	FICA	403,663	375,429	375,429	396,647
622000	VRS Retirement	157,037	298,139	298,139	369,106
622500	VRS Hybrid 1 Percent	0	23,515	23,515	32,132
622510	VRS Hybrid Optional Match	0	41,126	41,126	77,867
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	54,440
625000	VRS Hybrid Disability Insurance	16,095	10,606	10,606	23,188
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	38,914
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**	**2,704,187**

CODE: 2100-632000-000 Continued. ACCT# DESCRIPTION		FY 2025 ACTUAL	FY 2026 BUDGET	FY 2026 EXPECTED	FY 2027 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	857,000
669900	Miscellaneous Materials & Supplies	333	5,880	5,880	5,880
	Subtotal	**693,040**	**852,380**	**852,380**	**867,380**
	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**	**9,951,432**

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	663,811
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**	**685,011**
	EMPLOYEE BENEFITS				
621000	FICA	52,167	48,813	48,813	50,785
622000	VRS Retirement	35,676	36,691	36,691	47,476
622500	VRS Hybrid 1 Percent	0	1,504	1,504	1,564
622510	VRS Hybrid Optional Match	0	2,631	2,631	3,910
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	7,040
625000	VRS Hybrid Disability Insurance	1,077	678	678	1,236
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	4,959
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**	**288,053**
	PURCHASED SERVICES				
639000	Miscellaneous Contractual Services	19,098	41,000	41,000	100,995
	Subtotal	**19,098**	**41,000**	**41,000**	**100,995**
	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**

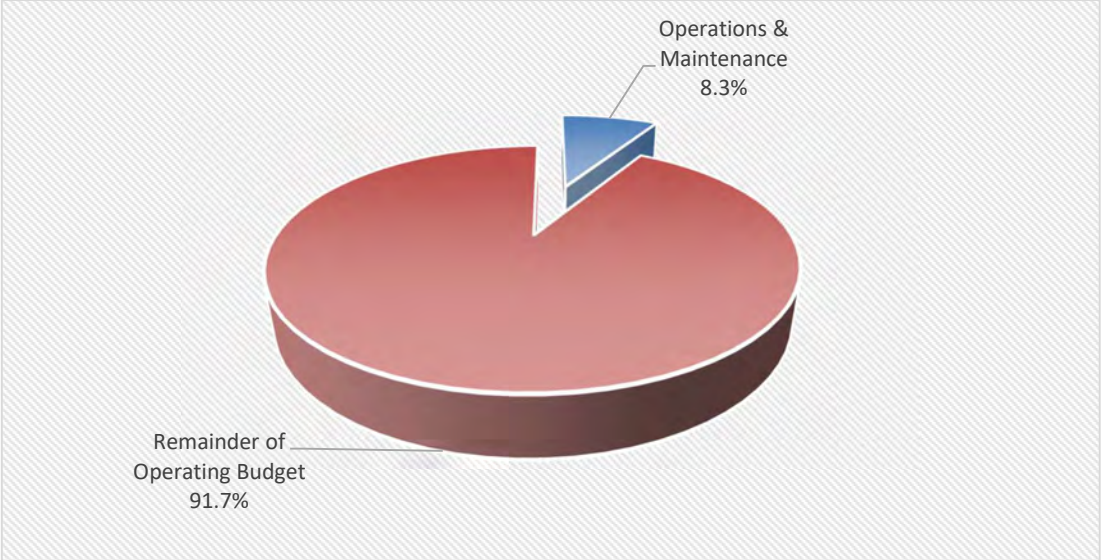
CODE: ACCT#	2100-634000-000 Continued. DESCRIPTION	FY 2025 ACTUAL	FY 2026 BUDGET	FY 2026 EXPECTED	FY 2027 BUDGET
	EQUIPMENT				
681020	Veh Maint, Machine/Tools	1,994	3,000	3,000	3,000
685020	Bus Replacement	560,927	600,000	600,000	600,000
685520	Vehicle Replacement	219,712	50,000	50,000	75,779
688000	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**	**678,779**
	TOTAL	**2,117,639**	**1,919,884**	**1,919,884**	**2,097,819**

OPERATIONS & MAINTENANCE

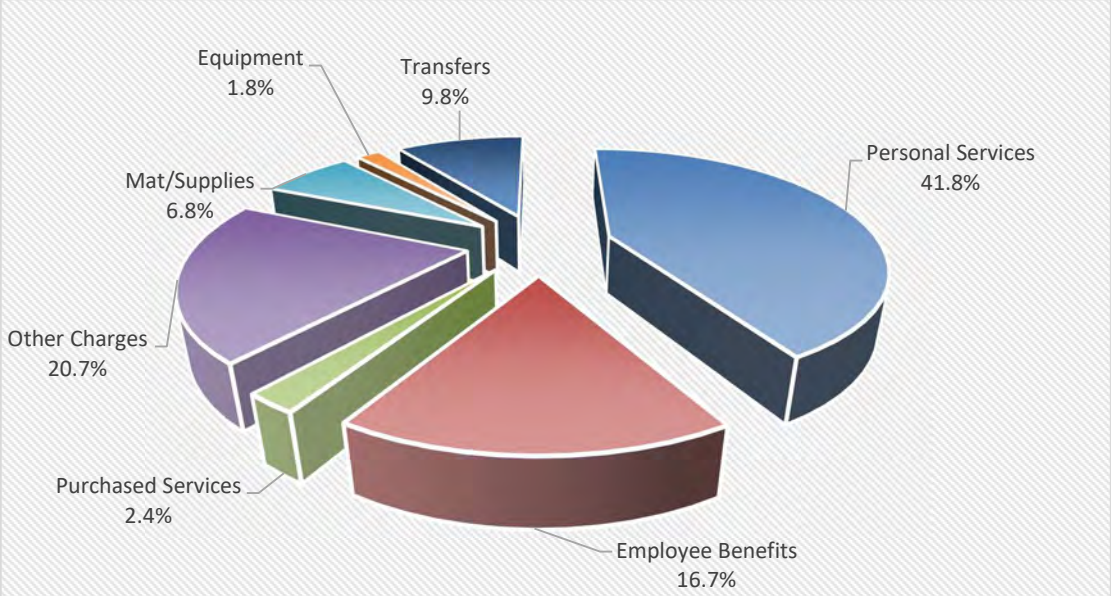
The Operations and Maintenance category of the budget supports activities essential to ensuring that school facilities are open, safe, comfortable, and functional. This includes the operation of heating, lighting, and ventilation systems, as well as facility repairs and the replacement of equipment.

The Operations and Maintenance category comprises 8.3% of the total Operating Budget. This percentage has remained constant in recent years. Approximately 58.5% of the Operations and Maintenance category budget is directed towards compensation of staff (Personal Services 41.8% plus Employee Benefits 16.7%). The remaining 41.5% covers such items as maintenance vehicle costs, utilities, purchased services, maintenance supplies and equipment. The Operations and Maintenance category reflects an increase of $1,466,161 or 9.2% (from $15,953,601 in FY26E to $17,419,762 in FY27). The charts below and on the next page depict this information.

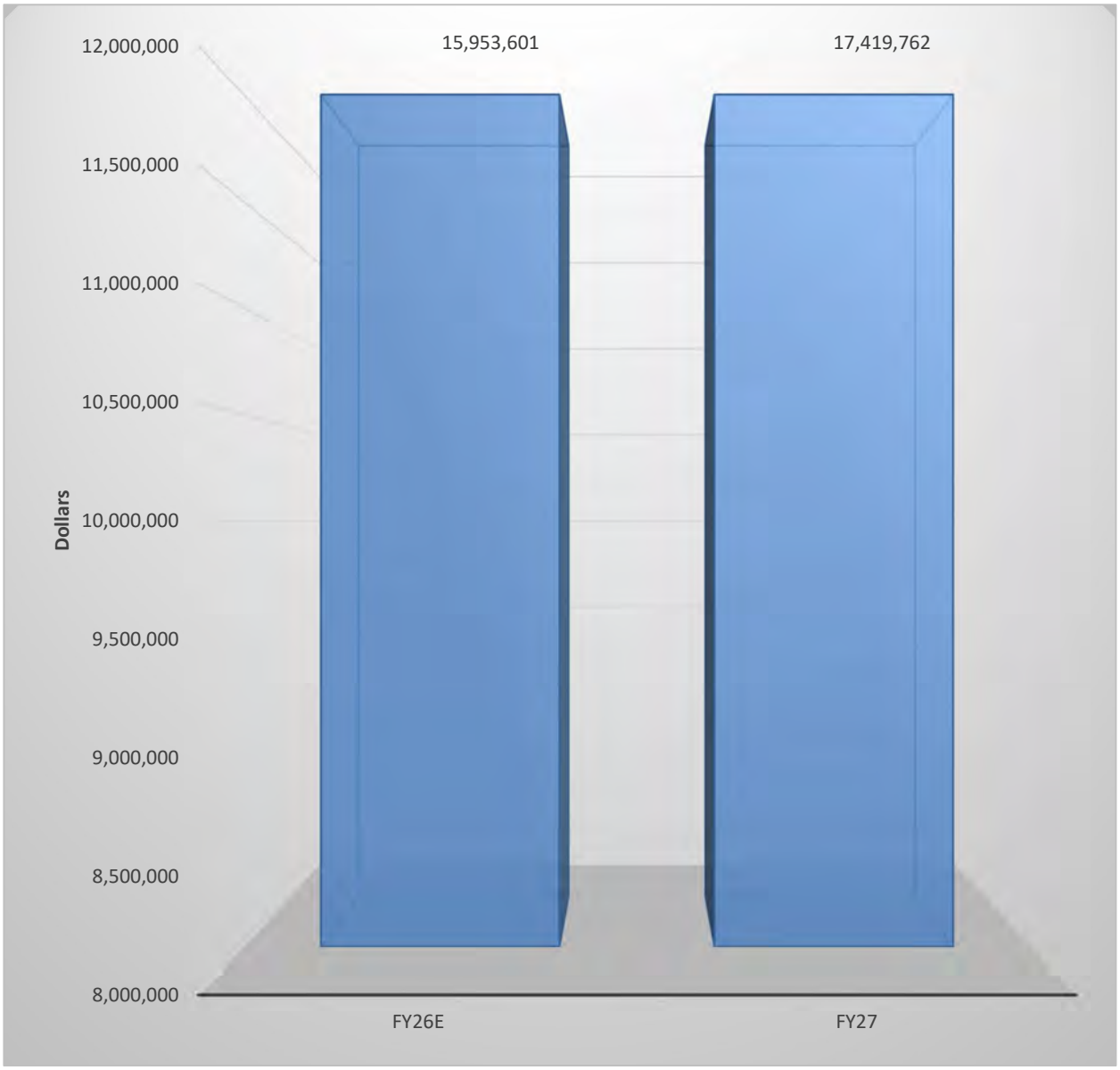
Operations & Maintenance Category as a Percent of Operating Budget for FY2027



Operations & Maintenance Category by Major Object for FY2027



Budget Comparison of Operations and Maintenance Category



MANAGEMENT & DIRECTION

This budget provides for the activities involved in directing, managing, and supervising the operations and maintenance of school buildings and other School Board facilities.

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

CODE: 2100-641000-000

ACCT#	DESCRIPTION				
	PERSONAL SERVICES				
610000	Undistributed Salaries and Benefits	0	0	809,381	439,469
611100	Administrative Salaries	160,103	165,291	165,291	171,967
611430	Technical Salaries	-448	0	0	0
611500	Office Clerical	53,810	54,814	54,814	57,028
615950	Overtime	134	0	0	0
616600	One-Time Bonus	1,600	0	0	0
	Subtotal	**215,199**	**220,105**	**1,029,486**	**668,464**
	EMPLOYEE BENEFITS				
621000	FICA	15,536	16,839	16,839	17,519
622000	VRS Retirement	22,687	31,278	31,278	27,938
622500	VRS Hybrid 1 Percent	0	549	549	571
622510	VRS Hybrid Optional Match	0	960	960	1,426
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	2,428
625000	VRS Hybrid Disability Insurance	239	247	247	274
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	2,016
628000	Other Benefits	282	282	282	0
628100	Voya ER Hybrid-457 Match	266	0	0	0
	Subtotal	**105,073**	**108,484**	**108,484**	**105,565**
	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**	**1,141,622**	**781,317**

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	0
Trades	21	21	21	21
Custodial	73.3	86.55	86.55	88.8
Technical	5	5	5	5

ADDITIONAL INFORMATION:

In FY27 increased 2.25 FTE Custodians
In FY27 1 FTE clerical moved to Communication Services

CODE: 2100-642000-000

ACCT#	DESCRIPTION				
	PERSONAL SERVICES				
611430	Technical Salaries	400,708	352,539	352,539	454,681
611500	Office Clerical	40,577	40,975	40,975	0
611600	Trades Salaries	1,210,473	1,399,224	1,399,224	1,447,738
611910	Custodial Salaries	2,450,938	2,975,957	2,975,957	3,265,559
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**	**5,542,978**
	EMPLOYEE BENEFITS				
621000	FICA	351,107	364,866	364,866	395,413
622000	VRS Retirement	130,161	277,722	277,722	335,957
622500	VRS Hybrid 1 Percent	0	17,785	17,785	28,497
622510	VRS Hybrid Optional Match	0	32,393	32,393	69,463
623000	Health Insurance	1,016,448	1,058,488	1,058,488	1,254,367
623500	Dental Insurance	23,945	22,260	22,260	29,517
624000	Group Life Insurance	44,881	56,341	56,341	52,359
625000	VRS Hybrid Disability Insurance	12,679	8,018	8,018	21,412
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	36,700
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**	**2,307,270**
	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	137,737
639010	Actuarial Services	0	0	0	55,000
	Subtotal	**455,253**	**269,538**	**269,538**	**356,175**

CODE: 2100-642000-000 Continued. 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	2,225,000
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	120,750	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**	**3,188,937**	**3,484,437**
	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**	**11,413,884**	**12,684,647**

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	1,609,694	1,707,489
693100	Year End Reversion To General Fund	4,586,923	0	0	0
	Subtotal	**6,093,223**	**1,551,489**	**1,609,694**	**1,707,489**
	TOTAL	**6,093,223**	**1,551,489**	**1,609,694**	**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	56,846
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**	**61,446**
	EMPLOYEE BENEFITS				
621000	FICA	4,272	4,180	4,180	4,349
622000	VRS Retirement	0	3,142	3,142	3,502
622500	VRS Hybrid 1 Percent	0	547	547	569
622510	VRS Hybrid Optional Match	0	957	957	1,422
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	603
625000	VRS Hybrid Disability Insurance	391	246	246	450
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	410
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**	**22,510**
	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: 2100-645000-000 Continued. ACCT# DESCRIPTION		FY 2025 ACTUAL	FY 2026 BUDGET	FY 2026 EXPECTED	FY 2027 BUDGET
	MATERIALS/SUPPLIES				
660010	Stationery/Forms/Office Supplies	0	600	600	600
660080	Gas, Diesel, Oil & Grease	113,020	105,000	105,000	130,000
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**	**179,900**
	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	250,000	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**	**257,500**	**257,500**
	TOTAL	**295,899**	**417,320**	**517,320**	**546,856**

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	0
Supervisor of School Safety	1	1	1	1
Occupational Safety-Regulatory Compliance Specialist	0	0	0	1

ADDITIONAL INFORMATION:

In FY27 1 FTE moved from Health Services
In FY27 Security Guards were moved to SSO Security Grant

CODE: 2100-646000-000

ACCT#	DESCRIPTION				
	PERSONAL SERVICES				
611300	Professional Salaries	104,039	107,713	107,713	112,067
611420	Security Guard Salaries	372,450	431,405	431,405	0
611430	Technical Salaries	32,566	0	0	105,235
615950	Overtime	16,610	0	0	0
616600	One-Time Bonus	9,200	0	0	0
	Subtotal	**534,865**	**539,118**	**539,118**	**217,302**
	EMPLOYEE BENEFITS				
621000	FICA	40,455	41,248	41,248	16,625
622000	VRS Retirement	20,189	31,006	31,006	26,512
622500	VRS Hybrid 1 Percent	0	3,414	3,414	1,053
622510	VRS Hybrid Optional Match	0	5,971	5,971	2,631
623000	Health Insurance	57,402	60,866	60,866	12,291
623500	Dental Insurance	1,482	1,740	1,740	400
624000	Group Life Insurance	4,441	6,369	6,369	1,116
625000	VRS Hybrid Disability Insurance	1,487	1,539	1,539	506
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	927
628100	Voya ER Hybrid-457 Match	814	0	0	0
	Subtotal	**183,616**	**152,660**	**152,660**	**62,061**
	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**	**324,363**

SCHOOL SECURITY OFFICER-SSO ELEMENTARY GRANT

This program provides security officers to elementary 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 elementary 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	0	0	0	5

ADDITIONAL INFORMATION:

In FY27 increased 5 FTE Security Guards

CODE:	2100-646001-000				
ACCT#	DESCRIPTION				
	PERSONAL SERVICES				
611420	Security Guard Salaries	0	0	0	163,505
	Subtotal	**0**	**0**	**0**	**163,505**
	EMPLOYEE BENEFITS				
621000	FICA	0	0	0	87,950
622000	VRS Retirement	0	0	0	19,950
622500	VRS Hybrid 1 Percent	0	0	0	1,640
622510	VRS Hybrid Optional Match	0	0	0	4,090
623000	Health Insurance	0	0	0	50,940
624000	Group Life Insurance	0	0	0	1,735
625000	VRS Hybrid Disability Insurance	0	0	0	785
627500	RHCC	0	0	0	1,440
	Subtotal	**0**	**0**	**0**	**168,530**
	TOTAL	**0**	**0**	**0**	**332,035**

SCHOOL SECURITY OFFICER - SSO SECONDARY GRANT

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	0	0	0	12.35

ADDITIONAL INFORMATION:

In FY27 Security Guards moved from Security Services

CODE: 2100-646002-000

ACCT#	DESCRIPTION				
	PERSONAL SERVICES				
611420	Security Guard Salaries	0	0	0	438,441
	Subtotal	**0**	**0**	**0**	**438,441**
	EMPLOYEE BENEFITS				
621000	FICA	0	0	0	33,547
622000	VRS Retirement	0	0	0	53,497
622500	VRS Hybrid 1 Percent	0	0	0	4,390
622510	VRS Hybrid Optional Match	0	0	0	10,739
623000	Health Insurance	0	0	0	72,714
623500	Dental Insurance	0	0	0	2,560
624000	Group Life Insurance	0	0	0	4,653
625000	VRS Hybrid Disability Insurance	0	0	0	2,090
627500	RHCC	0	0	0	3,864
	Subtotal	**0**	**0**	**0**	**188,054**
	TOTAL	**0**	**0**	**0**	**626,495**

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

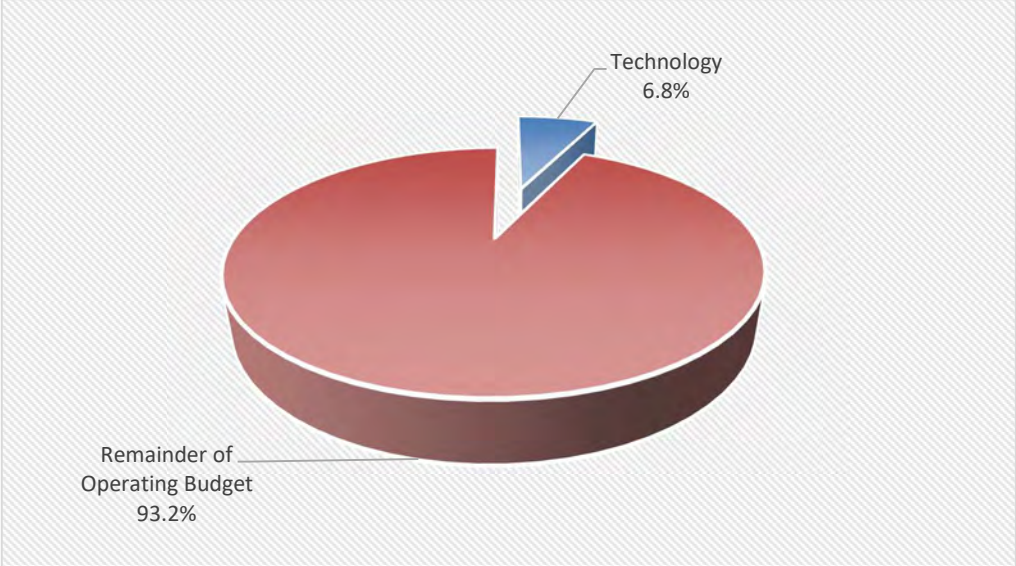
ACCT#	DESCRIPTION				
	PERSONAL SERVICES				
611430	Technical Salaries	40,641	53,290	53,290	55,442
611500	Office Clerical	47,973	49,666	49,666	51,673
611600	Trades Salaries	233,530	234,537	234,537	244,010
615950	Overtime	4,986	10,000	10,000	10,000
616600	One-Time Bonus	5,600	0	0	0
	Subtotal	**332,730**	**347,493**	**347,493**	**361,125**
	EMPLOYEE BENEFITS				
621000	FICA	24,636	25,822	25,822	26,864
622000	VRS Retirement	18,136	28,120	28,120	28,102
622500	VRS Hybrid 1 Percent	0	874	874	909
622510	VRS Hybrid Optional Match	0	1,529	1,529	2,272
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	3,726
625000	VRS Hybrid Disability Insurance	444	394	394	547
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	2,702
628000	Other Benefits	441	441	441	0
628100	Voya ER Hybrid-457 Match	324	0	0	0
	Subtotal	**113,525**	**131,310**	**131,310**	**144,020**
	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**	**560,645**

TECHNOLOGY

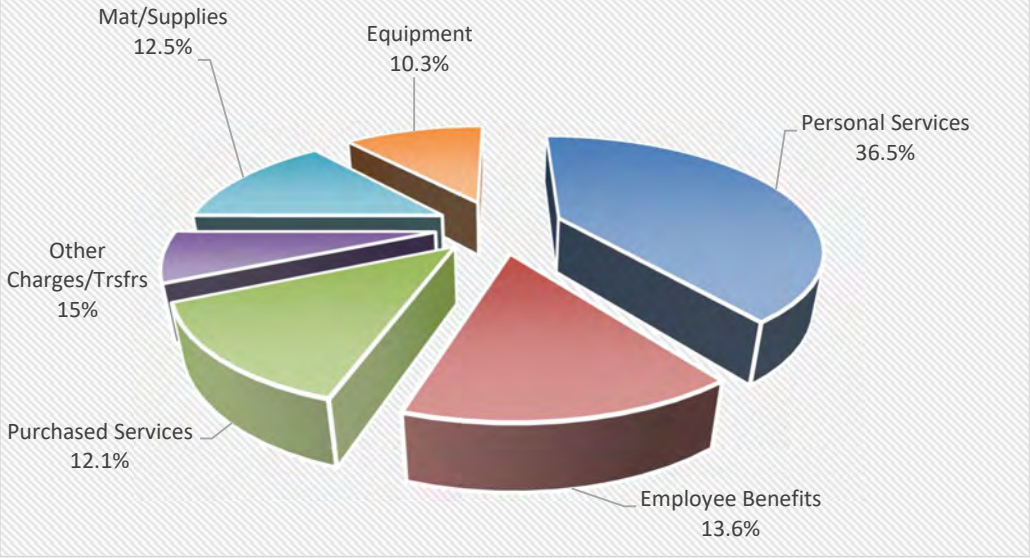
The Technology category of the budget includes expenditures related to instructional technology, instructional support, administrative systems, and operations and maintenance. In the 2008 General Assembly session, the Commonwealth established a new, dedicated Technology classification for local school division budgets, effective July 1, 2008. This reclassification was designed to improve the tracking and reporting of overall technology expenditures. In compliance with this mandate, the FY2009 budget was reallocated to transfer previously approved technology funds from existing categories into the newly established Technology category.

The Technology category comprises 6.8% of the total Operating Budget. Approximately 50.1% percent of the Technology category budget is directed towards compensation of staff (Personal Services 36.5% plus Employee Benefits 13.6%). The remaining 49.9% covers such items as equipment, materials and supplies and purchased services. The Technology category budget reflects an increase of $1,512,416 or 11.6% (from $13,010,302 in FY26E to $14,522,718 in FY27). The charts below and on the next page depict this information.

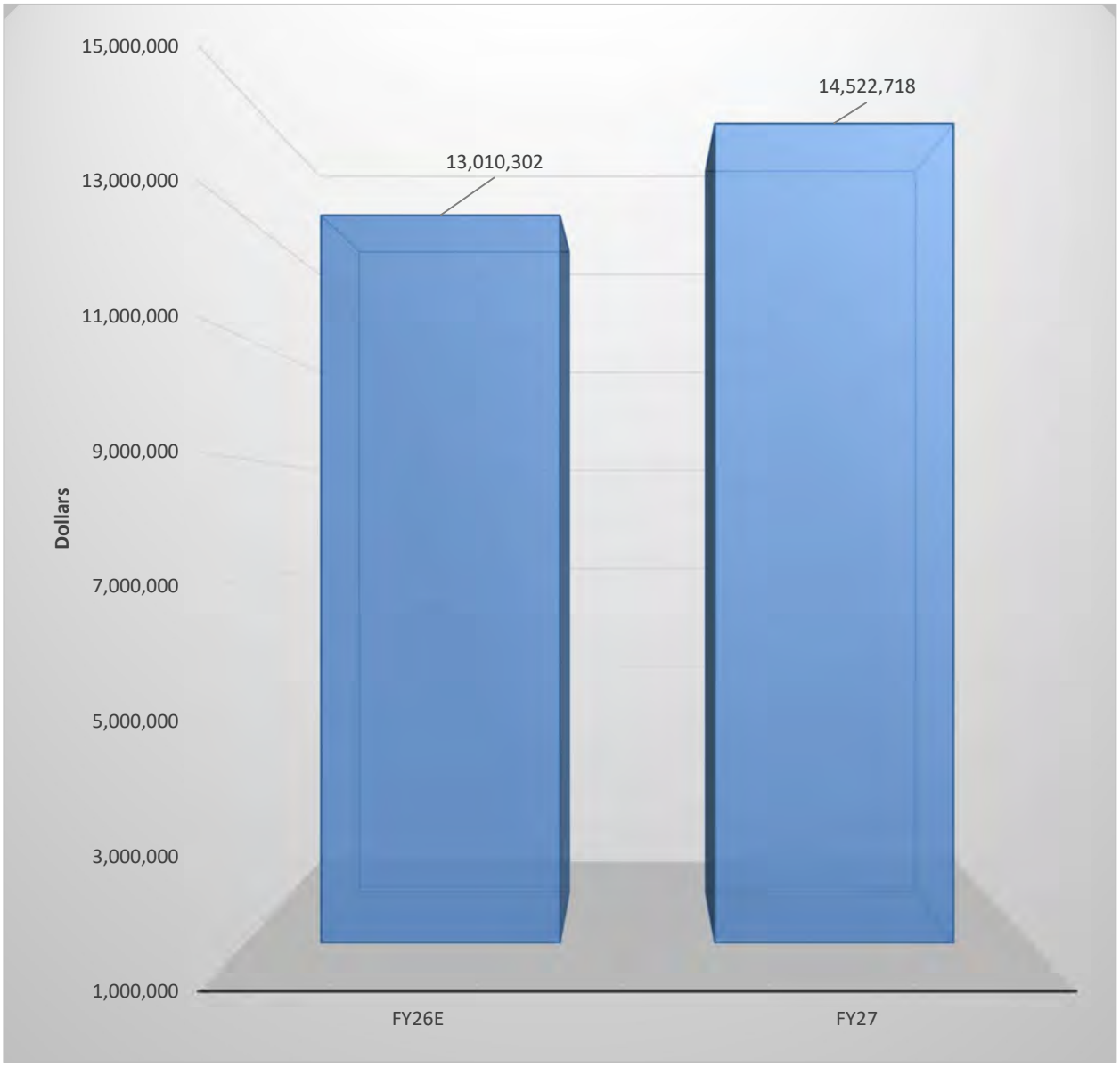
Technology Category
as a Percent of Operating Budget for FY2027



Technology Category
by Major Object for FY2027



Budget Comparison of Technology Category



TECHNOLOGY - CLASSROOM INSTRUCTION

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

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

CODE: 2100-681000-000

ACCT#	DESCRIPTION				
	PERSONAL SERVICES				
611210	Teacher Salaries	1,190,047	1,243,175	1,243,175	1,255,148
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**	**1,256,148**
	EMPLOYEE BENEFITS				
621000	FICA	86,409	95,411	95,411	96,327
622000	VRS Retirement	135,314	176,663	176,663	153,137
622500	VRS Hybrid 1 Percent	0	2,646	2,646	3,350
622510	VRS Hybrid Optional Match	0	5,258	5,258	7,952
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	13,314
625000	VRS Hybrid Disability Insurance	1,076	1,191	1,191	1,609
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	11,055
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**	**573,161**
	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: 2100-681000-000 Continued. ACCT# DESCRIPTION		FY 2025 ACTUAL	FY 2026 BUDGET	FY 2026 EXPECTED	FY 2027 BUDGET
	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**	**6,346,151**

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

CODE: 2100-682000-000

ACCT#	DESCRIPTION				
	PERSONAL SERVICES				
611430	Technical Salaries	1,995,039	2,115,816	2,115,816	2,139,734
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**	**2,141,734**
	EMPLOYEE BENEFITS				
621000	FICA	152,083	161,873	161,873	163,704
622000	VRS Retirement	173,780	300,671	300,671	261,062
622500	VRS Hybrid 1 Percent	0	7,746	7,746	11,739
622510	VRS Hybrid Optional Match	0	13,552	13,552	27,571
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	22,695
625000	VRS Hybrid Disability Insurance	3,393	3,490	3,490	5,640
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	18,847
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**	**798,640**
	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**

CODE: 2100-682000-000 Continued. ACCT# DESCRIPTION		FY 2025 ACTUAL	FY 2026 BUDGET	FY 2026 EXPECTED	FY 2027 BUDGET
	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**	**3,404,696**

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	0	439,469
611100	Administrative Salaries	187,618	141,397	141,397	149,682
611430	Technical Salaries	831,069	913,810	913,810	956,356
611500	Office Clerical	52,774	54,638	54,638	56,846
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**	**1,110,845**	**1,603,353**
	EMPLOYEE BENEFITS				
621000	FICA	80,214	84,909	84,909	88,966
622000	VRS Retirement	85,410	157,715	157,715	141,877
622500	VRS Hybrid 1 Percent	0	4,890	4,890	6,640
622510	VRS Hybrid Optional Match	0	8,555	8,555	16,186
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	12,330
625000	VRS Hybrid Disability Insurance	1,954	2,201	2,201	3,188
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	10,242
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**	**484,182**
	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. ACCT# DESCRIPTION		FY 2025 ACTUAL	FY 2026 BUDGET	FY 2026 EXPECTED	FY 2027 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**	**1,564,544**	**2,116,566**

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	293,698
616600	One-Time Bonus	2,400	0	0	0
	Subtotal	**245,461**	**282,294**	**282,294**	**293,698**
	EMPLOYEE BENEFITS				
621000	FICA	17,996	21,597	21,597	22,469
622000	VRS Retirement	13,928	40,115	40,115	35,833
622500	VRS Hybrid 1 Percent	0	1,809	1,809	1,883
622510	VRS Hybrid Optional Match	0	3,165	3,165	4,704
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	3,115
625000	VRS Hybrid Disability Insurance	633	815	815	904
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	2,586
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**	**124,619**
	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	1,329,850
639000	Miscellaneous Contractual Services	61,770	72,000	72,000	72,000
	Subtotal	**1,138,642**	**1,197,850**	**1,197,850**	**1,423,350**
	OTHER CHARGES				
652030	Telephone	361,585	398,000	398,000	498,000
	Subtotal	**361,585**	**398,000**	**398,000**	**498,000**

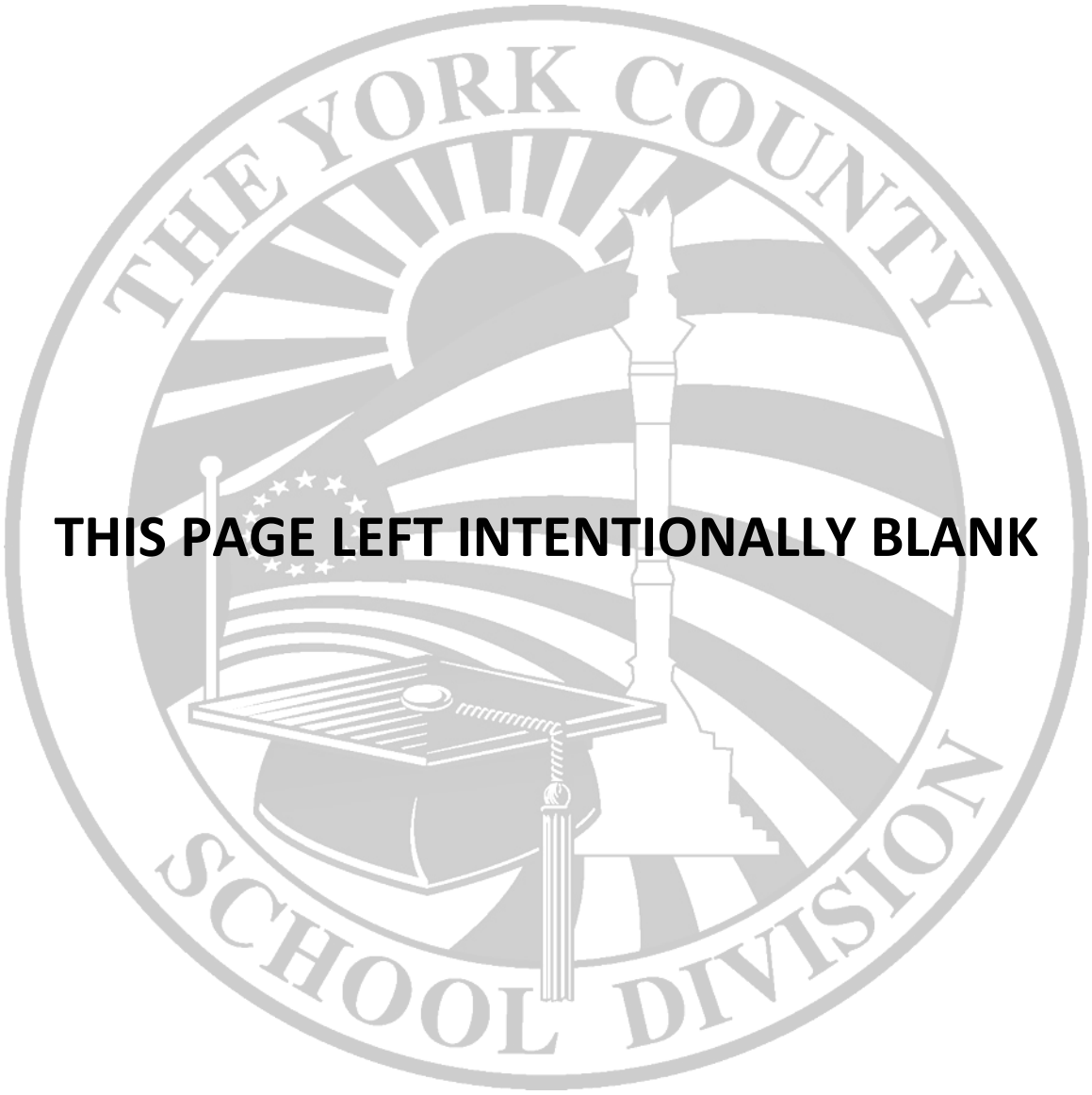
CODE: ACCT#	2100-686000-000 Continued. DESCRIPTION	FY 2025 ACTUAL	FY 2026 BUDGET	FY 2026 EXPECTED	FY 2027 BUDGET
	MATERIALS/SUPPLIES				
668000	Technology-Software	22,510	82,530	82,530	82,530
668002	Subsc Fncg Principal	149,696	0	0	0
668004	Interest Exp Subscriptions	3,970	0	0	0
669900	Miscellaneous 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**	**2,532,197**

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	49,364	46,868
	Subtotal	**97,024**	**45,460**	**49,364**	**46,868**
	OTHER CHARGES				
655040	Travel	4,029	4,400	5,000	3,300
655060	Employee Development	1,040	8,600	15,000	8,300
655800	Pupil Transportation	0	500	0	500
	Subtotal	**5,069**	**13,500**	**20,000**	**12,100**
	EQUIPMENT				
688000	Technology-Hardware Replacement	24,176	67,310	68,049	64,140
	Subtotal	**24,176**	**67,310**	**68,049**	**64,140**
	TOTAL	**126,269**	**126,270**	**137,413**	**123,108**



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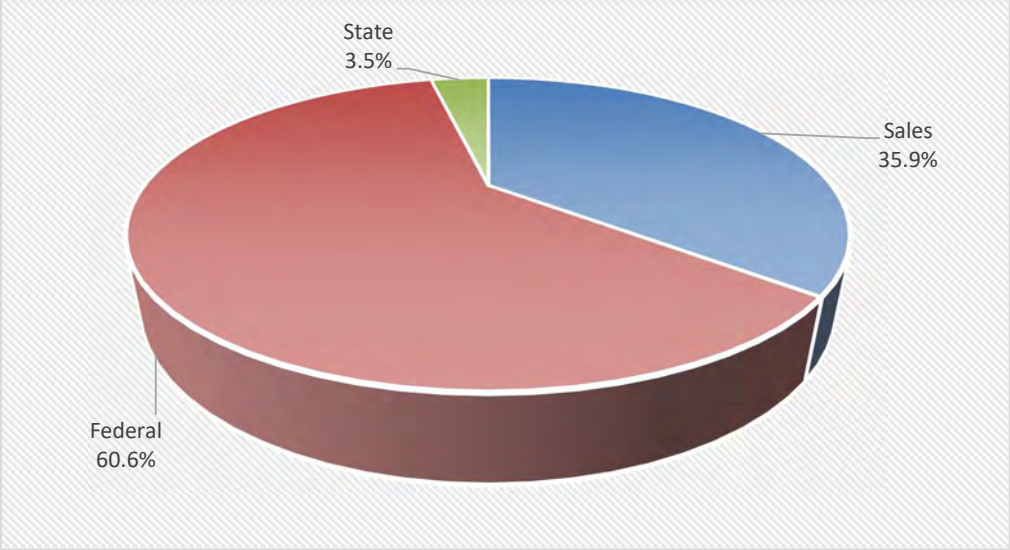
OTHER FUNDS

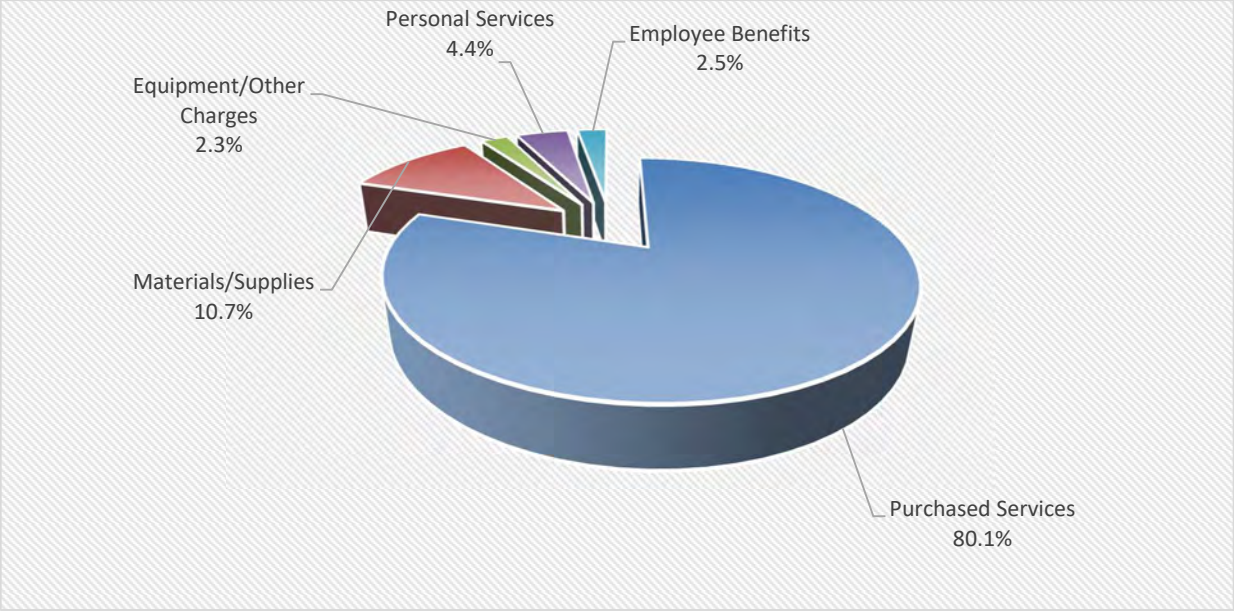
YORK COUNTY SCHOOL DIVISION
SCHOOL NUTRITION FUND
FISCAL YEAR 2027

The School Nutrition Fund accounts for the cafeteria operations within the school division, including the preparation and serving of school breakfast and lunch. The School Nutrition Fund does not receive any contributions from the County of York. The largest revenue source, 60.6%, is federal funding. As compared to FY26E, the School Nutrition budget reflects an increase of $259,240 ($7,689,909 in FY26E to $7,949,149 in FY27). Variety, quality, presentation and speedy service have contributed to the success of the food service program.

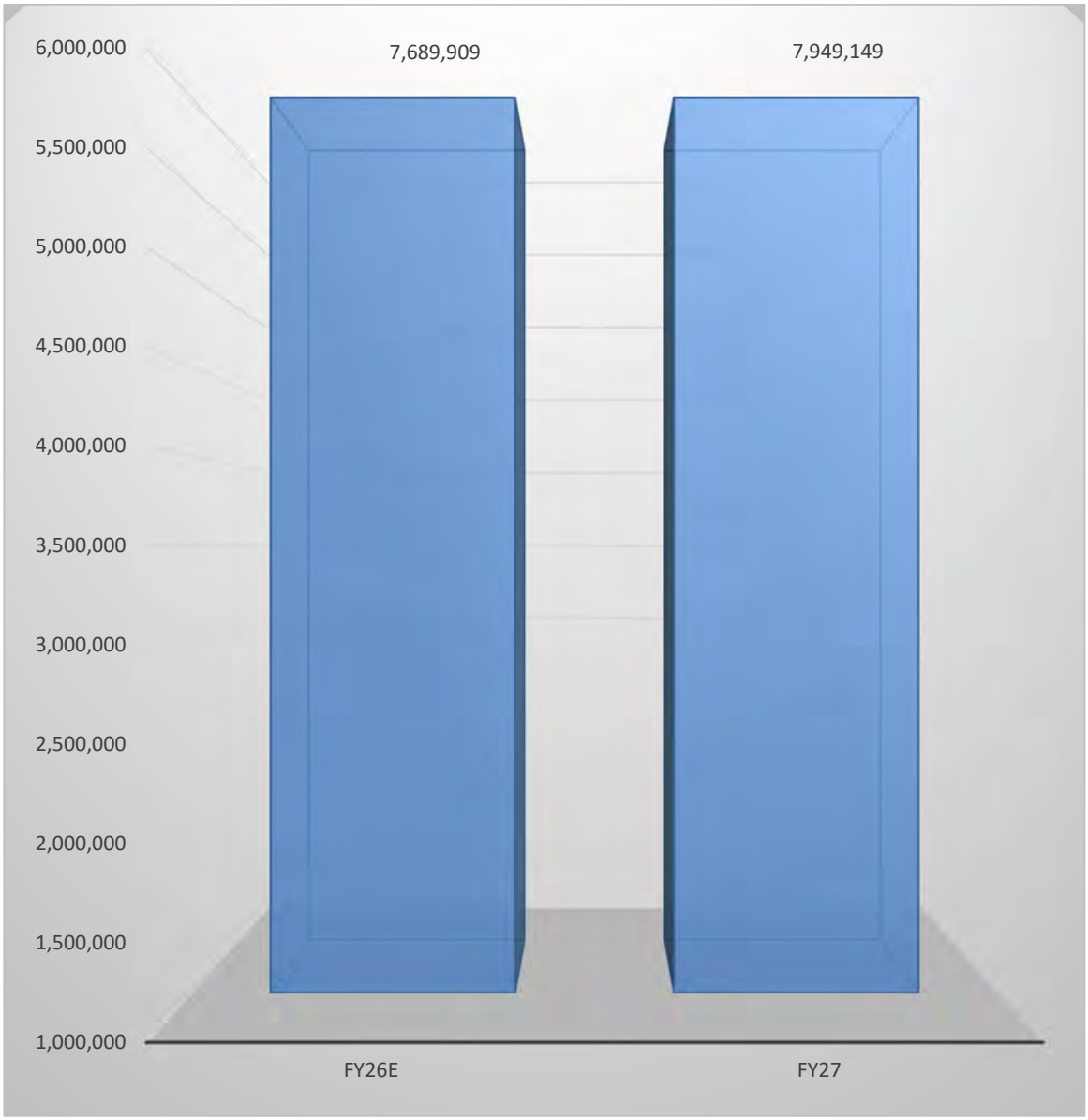
Revenues by Source – FY2027



Expenditures by Major Object – FY2027



Budget Comparison of School Nutrition Category



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	7,689,909	
PROJECTED FY 2026 EXPENDITURES	7,689,909	0
PROJECTED FY 2027 REVENUES	7,949,149	
PROJECTED FY 2027 EXPENDITURES	7,949,149	0
BUDGETED FUND BALANCE 6/30/27		$3,026,074

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	94,638	94,638
30324-525100	SCHOOL FOOD PROGRAM-BREAKFAST	100,146	105,573	99,630	143,870
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**	**7,689,909**	**7,949,149**

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 privitized 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	0.15
Trades	0	0	0	1
Technical	1.555	2.55	1.555	2.05
School Nutrition Personnel	5	3	3	2

ADDITIONAL INFORMATION:

In FY27 decreased .10 FTE Administration
In FY27 added 1 FTE Trade
In FY27 added 1 FTE Supervisor of School Nutrition Programs
In FY27 decreased 1 FTE School Nutrition Personnel

CODE: 2200-651000-000

ACCT#	DESCRIPTION				
	PERSONAL SERVICES				
611100	Administrative Salaries	36,203	36,205	36,205	21,000
611430	Technical Salaries	96,333	93,627	93,627	193,000
611600	Trades Salaries	0	0	0	64,500
611930	Food Services Salaries	86,779	85,000	85,000	68,000
615950	Overtime	456	3,500	3,500	2,500
616600	One-Time Bonus	3,200	0	0	0
	Subtotal	**222,971**	**218,332**	**218,332**	**349,000**
	EMPLOYEE BENEFITS				
621000	FICA	16,058	17,500	17,500	26,500
622000	VRS Retirement	16,589	13,000	13,000	38,000
622500	VRS Hybrid 1 Percent	0	0	0	900
622510	VRS Hybrid Optional Match	0	0	0	5,100
623000	Health Insurance	48,194	64,002	64,002	99,500
623500	Dental Insurance	1,286	1,668	1,668	2,500
624000	Group Life Insurance	4,411	4,700	4,700	3,750
625000	VRS Hybrid Disability Insurance	370	364	364	1,000
626000	Hybrid Defined Benefit	2,836	2,841	2,841	3,000
627000	Voya ER-Hybrid-DC	483	471	471	1,000
627100	Workers Compensation	0	0	0	15,000
627500	RHCC	1,959	2,040	2,040	3,100
628000	Other Benefits	15,000	15,000	15,000	0
628100	Voya ER Hybrid-457 Match	483	471	471	499
	Subtotal	**107,669**	**122,057**	**122,057**	**199,849**

CODE: ACCT#	2200-651000-000 Continued. DESCRIPTION	FY 2025 ACTUAL	FY 2026 BUDGET	FY 2026 EXPECTED	FY 2027 BUDGET
	PURCHASED SERVICES				
633400	Bldg Svc, Contract Maintenance/Other	5,623	47,100	26,250	22,100
639000	Miscellaneous Contractual Services	62,690	25,000	19,679	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	1,600,000
639400	Benefits-Sodexo	264,043	641,973	641,973	642,000
639550	Supplies-Sodexo	158,101	300,000	300,000	300,000
639600	Food-Sodexo	2,367,630	3,056,652	3,056,652	3,102,050
639700	Other Chrgs.- Sodexo	277,763	275,000	275,000	275,000
	Subtotal	**5,302,598**	**6,306,725**	**6,280,554**	**6,371,150**
	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	434,000
669900	Miscellaneous Materials & Supplies	4,723	15,000	5,000	15,000
669950	USDA Commodities	596,823	400,000	400,000	400,000
	Subtotal	**865,276**	**849,372**	**839,372**	**849,000**
	EQUIPMENT				
680080	Prior Yr Rev Refund	0	0	500	0
685520	Vehicle Replacement	0	0	118,344	0
688000	Technology-Hardware Replacement	103,590	0	20,000	0
689110	Furniture/Equipment-Additional	120,424	150,000	30,000	150,000
689210	Furniture/Equipment-Replacement	-1,525	41,001	55,000	24,400
	Subtotal	**222,489**	**191,001**	**223,844**	**174,400**
	TOTAL	**6,721,935**	**7,693,237**	**7,689,909**	**7,949,149**

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 privitized 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.

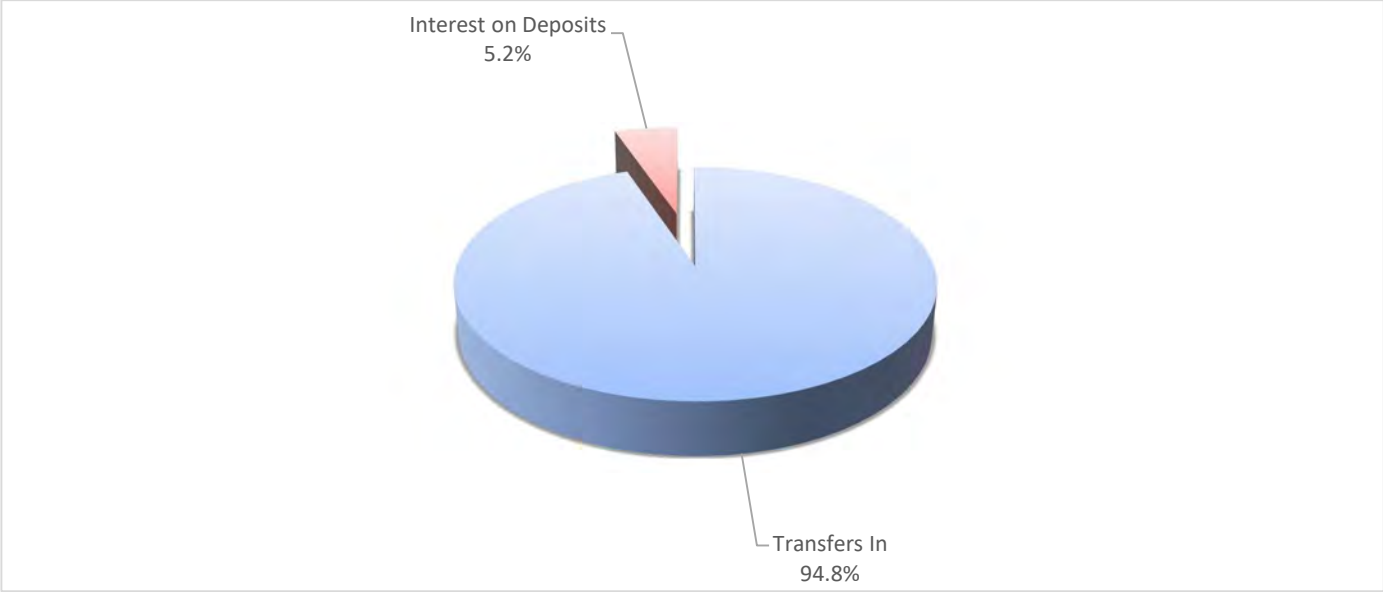
PERSONNEL	FY 2025 ACTUAL	FY 2026 BUDGET	FY 2026 EXPECTED	FY 2027 BUDGET
N/A	0	0	0	0

CODE: 2200-651999-000 ACCT# DESCRIPTION				
	MATERIALS/SUPPLIES			
669900	Miscellaneous Materials & Supplies	28,230	0	0	0
	Subtotal	**28,230**	**0**	**0**	**0**
	EQUIPMENT				
689110	Furniture/Equipment-Additional	108,536	0	0	0
689210	Furniture/Equipment-Replacement	2,492,010	0	0	0
	Subtotal	**2,600,546**	**0**	**0**	**0**
	TOTAL	**2,628,776**	**0**	**0**	**0**

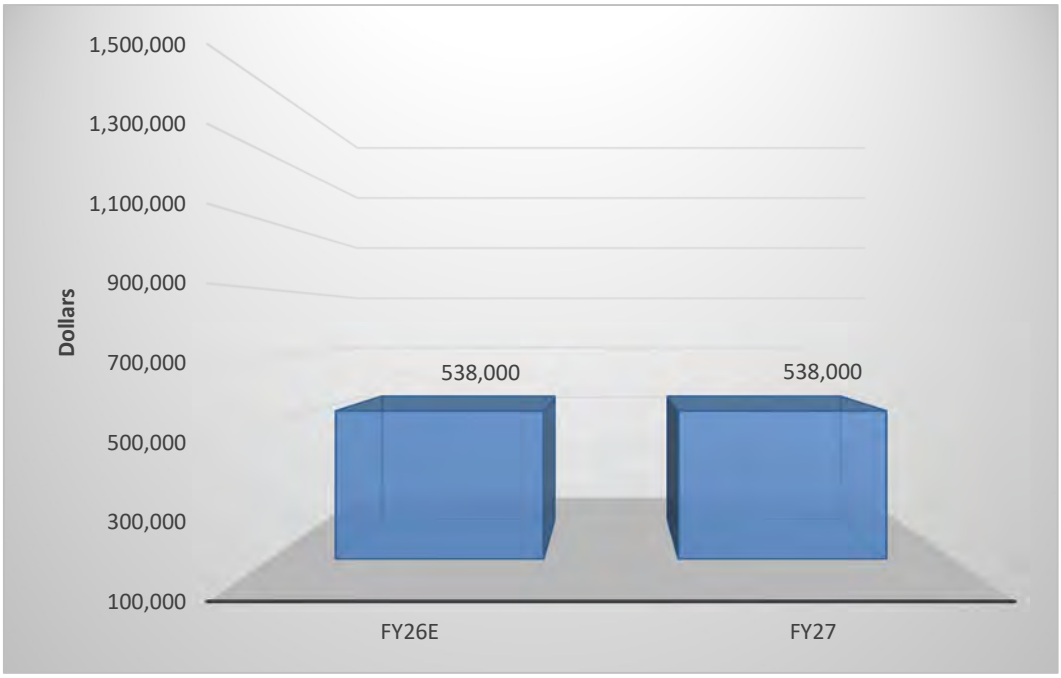
YORK COUNTY SCHOOL DIVISION
WORKERS COMPENSATION FUND
FISCAL YEAR 2027

The Workers' Compensation Fund is used to account for financial resources dedicated to the payment of claims and related expenses arising from workplace injuries. The fund is supported through transfers from the Operating Fund and the School Nutrition Fund, as well as allocations from the Workers' Compensation Reserve.

Revenues by Source – FY2027



Fiscal Year Expenditure Comparison



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	538,000	0
PROJECTED FY 2027 REVENUES	538,000	
PROJECTED FY 2027 EXPENDITURES	538,000	0
BUDGETED FUND BALANCE 6/30/27		$2,079,084

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	28,000
30351-510500	TRANSFERS IN FROM OPER	370,138	340,000	340,000	510,000
30399-599990	TRANSFER FROM RESERVES	0	198,000	168,000	0
	TOTAL WORKERS COMPENSATION FUND	**397,568**	**538,000**	**538,000**	**538,000**

WORKERS COMPENSATION FUND

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

PERSONNEL	FY 2025 ACTUAL	FY 2026 BUDGET	FY 2026 EXPECTED	FY 2027 BUDGET
Technical	1	1	1	1

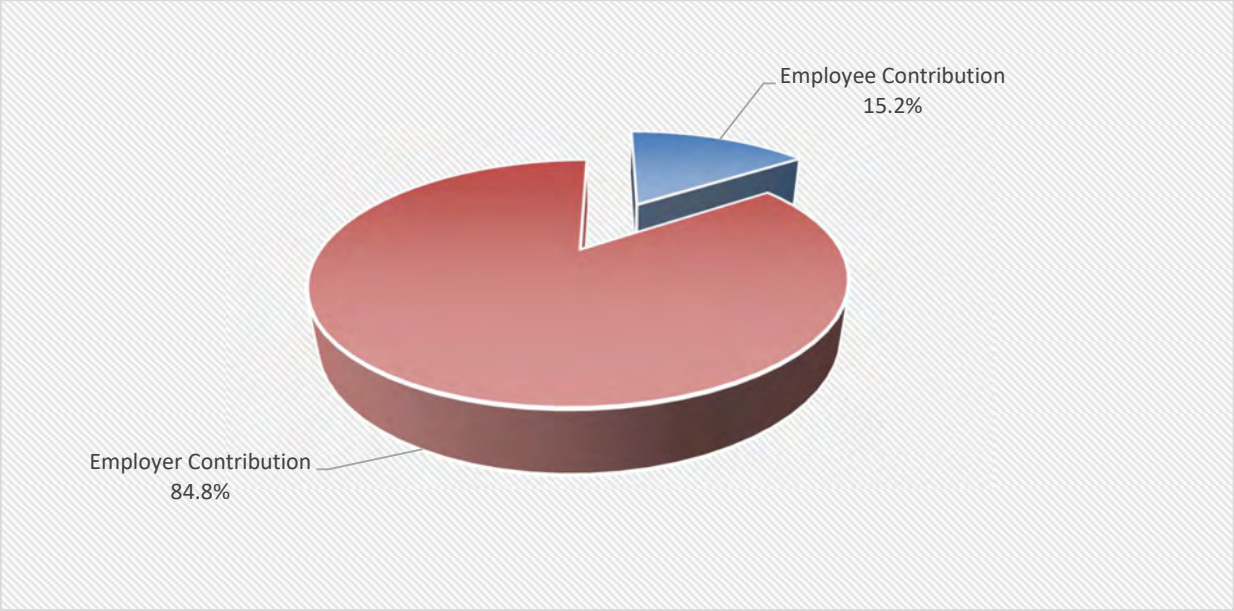
CODE: 2102-621600-000

ACCT#	DESCRIPTION				
	PERSONAL SERVICES				
611430	Technical Salaries	57,286	66,843	66,843	69,546
616600	Bonus	800	0	0	0
	Subtotal	**58,086**	**66,843**	**66,843**	**69,546**
	EMPLOYEE BENEFITS				
621000	FICA	3,868	5,113	5,113	5,321
622000	VRS Retirement	398	9,498	9,498	8,485
622500	VRS Hybrid 1 Percent	0	67	67	696
622510	VRS Hybrid Optional Match	0	1,170	1,170	1,739
623000	Health Insurance	26,677	28,711	28,711	27,888
623500	Dental Insurance	436	420	420	420
624000	Group Life Insurance	668	789	789	738
625000	VRS Hybrid Disability Ins	242	3,008	3,008	334
626000	Hybrid Defined Benefit	7,646	0	0	0
627000	Voya ER-Hybrid-DC	548	0	0	0
627500	RHCC	685	809	809	613
	Subtotal	**41,168**	**49,585**	**49,585**	**46,234**
	PURCHASED SERVICES				
639000	Miscellaneous Contractual Services	105,007	96,572	111,572	85,220
	Subtotal	**105,007**	**96,572**	**111,572**	**85,220**
	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
653080	Ins Bonds	0	0	0	27,000
	Subtotal	**88,157**	**325,000**	**310,000**	**337,000**
TOTAL		**292,418**	**538,000**	**538,000**	**538,000**

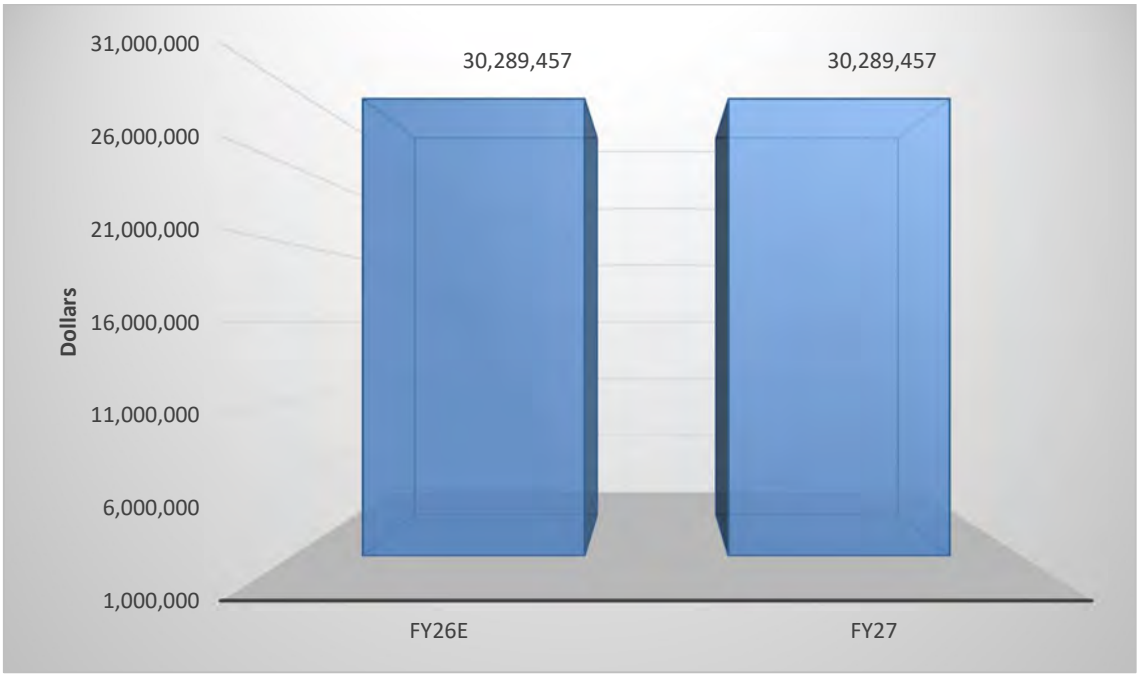
YORK COUNTY SCHOOL DIVISION
HEALTH & DENTAL INSURANCE FUND
FISCAL YEAR 2027

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

Revenues by Source – FY2027



Fiscal Year Expenditure Comparison



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	30,289,457	0
PROJECTED FY 2027 REVENUES	30,289,457	
PROJECTED FY 2027 EXPENDITURES	30,289,457	0
BUDGETED FUND BALANCE 6/30/27		$97,416

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

REVENUE DETAIL

ANNUAL FINANCIAL PLAN
FUND 2700 **HEALTH AND DENTAL INSURANCE FUND**

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 SCH NUTR	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 SCH	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 SCH NUTR	1,571	8,000	8,000	8,000
30316-520550	SCHOOL INSURANCE TRANSFER ER WC	912	500	500	500
30316-520560	SCHOOL INSURANCE TRANSFER ER SCH	1,799	2,500	2,500	2,500
30316-520703	EMPLOYEE DENTAL CONT. FROM H&D	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
30316-525101	PRIOR YR REFUND PPO	66,289	0	0	0
30316-524000	GEN. ALLOW. SENTARA EXP REF	15,858	57,000	57,000	57,000
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 SCH NUTR	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 SCH	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 DNTL CONT T/F FROM SCH NUTR	1,286	6,000	6,000	6,000
30351-520550	SCHOOL INSURANCE TRANSFER ER WC	436	1,000	1,000	1,000
30351-520560	SCHOOL INSURANCE TRANSFER ER SCH	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 DNTL T/R FROM OPER	0	1,500	1,500	1,500
30399-599990	TRANSFER FROM RESERVES	0	750,000	750,000	750,000
	SUBTOTAL	**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: 2700-671100-000

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
CAPITAL PROJECTS FUND
FISCAL YEAR 2027

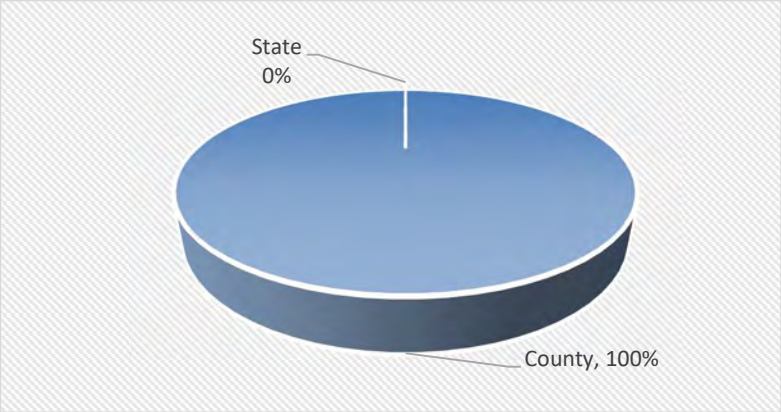
The School Board maintains a six-year Capital Improvement Program (CIP), which is updated annually. While the full six-year plan guides long-term planning, only the first year—Fiscal Year 2027 (FY27)—is formally appropriated in this budget document. The remaining five years are included for planning purposes and are documented separately in the full CIP.

The Capital Projects Fund accounts for financial resources used in the acquisition or construction of major capital facilities and equipment. Due to the nature and timing of capital projects, expenditures within this fund may vary significantly from year to year.

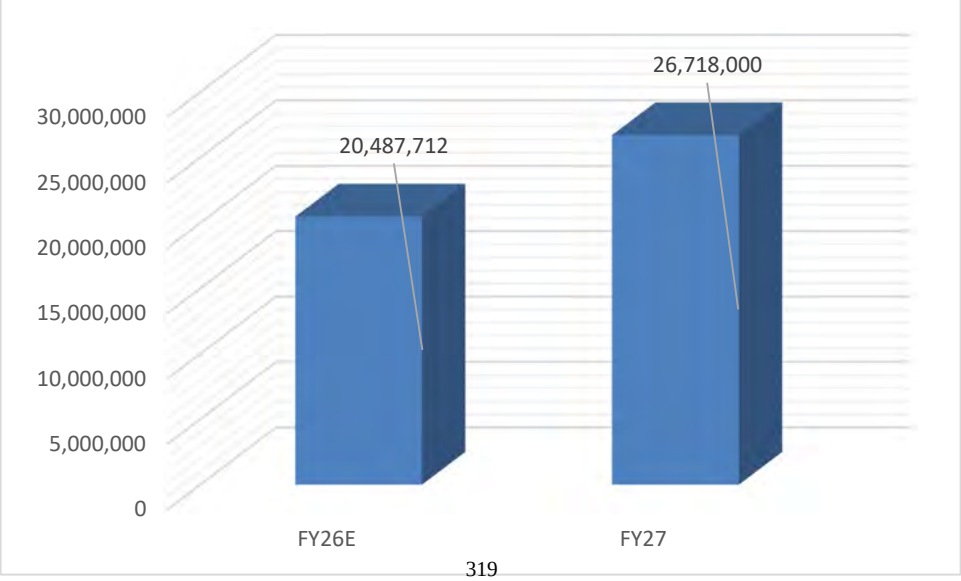
For FY27, 100% of the Capital Projects Fund revenue is provided by the County of York. The County Board of Supervisors determines the level of funding for school capital projects by reviewing the school division's debt service schedule and assessing available revenue sources to support new debt. As funding allows, the County may also use available fund balance to support capital initiatives.

The charts below offer additional details on FY27 Capital Projects Fund allocations.

Revenues by Source – FY2027



Fiscal Year Expenditure Comparison



YORK COUNTY SCHOOL DIVISION
CAPITAL PROJECTS FUND
FISCAL YEAR 2027

REVENUE DETAIL

ANNUAL FINANCIAL PLAN
FUND 2500 **CAPITAL PROJECTS FUND**

ACCT #	DESCRIPTION	FY 2025 ACTUAL	FY2026 BUDGET	FY 2026 EXPECTED	FY 2027 BUDGET
	REVENUE-LOCAL SOURCES				
30315-510100	INTEREST ON DEPOSITS	0	0	0	0
30315-511037	2021 SNAP INTEREST	248,710	0	0	0
	REVENUE-COMMONWEALTH				
30324-521028	SCHOOL CONSTRUCTION GRANT	0	0	0	0
30324-521030	SCHOOL SECURITY EQUIP-WMES	181,049	0	0	0
	BOND PROCEEDS				
30341-540100	BOND PROCEEDS	10,580,009	0	0	0
	TRANSFERS-OTHER FUNDS				
30351-510112	TRSFR OTHR FUNDS IMPACT AID	2,500,000	0	0	0
30351-510120	TRSFR OTHR FUNDS GROUNDS	250,000	20,137,712	20,487,712	26,718,000
30351-510500	TRANSFER IN FROM OPER	0	0	0	0
30351-510550	TRANSFER -WORKERS COMP FUND	0	0	0	0
30351-515000	TRANSFER FR CTY CIP	0			
	TOTAL CAPITAL PROJECTS FUND	**13,759,768**	**20,137,712**	**20,487,712**	**26,718,000**

CAPITAL PROJECTS FUND

Includes major capital construction and maintenance projects in the school division.

PERSONNEL	FY 2025 ACTUAL	FY 2026 BUDGET	FY 2026 EXPECTED	FY 2027 BUDGET
Administrative Salaries	1	1	1	1
Technical	1	1	1	1

CODE: FUND 2500

ACCT#	DESCRIPTION				
	PERSONAL SERVICES				
611100	Administrative Salaries	164,523	0	0	0
611430	Technical Salaries	83,435	0	0	0
616250	Stipends	500	0	0	0
616600	Bonus	1,600	0	0	0
	Subtotal	**250,057**	**0**	**0**	**0**
	EMPLOYEE BENEFITS				
621000	FICA	19,054	0	0	0
622000	VRS Retirement	20,578	0	0	0
623000	Health Insurance	19,696	0	0	0
623500	Dental Insurance	324	0	0	0
624000	Group Life Insurance	2,618	0	0	0
625000	VRS Hybrid Disability Ins	347	0	0	0
626000	VRS Hybrid Defined Benefit	10,947	0	0	0
627000	VRS VOYA ER Hybrid DC	834	0	0	0
627500	Retiree Health Care Credit	2,684	0	0	0
	Subtotal	**77,082**	**0**	**0**	**0**
680000	Reversion For Buses	173,859	0	0	0
681180	Instructional. Tech	62,847	0	0	0
681260	ARPA Cash YHS Doors, Scoreboard	221,913	0	0	0
680250	BHS Roof/HVAC	1,788,204	0	0	0
680250	BHS Roof/HVAC	7,798	0	0	500,000
682200	Grant/Cash WMES Security Cam	64,389	0	0	0
682400	Replacement 800 MHz Radios	-	250,000	250,000	0
682420	Cash Fire Alarm Refresh Graf	57,999	0	0	0
682450	Cash Replacement PA MES, DES, WMES	17,420	0	0	0
682460	Cash Replacement PA systems TM BH T	638,327	0	0	0
682800	Construction Reserve Cash Project	114,637	0	0	0
683000	Cash Adaptive Playground	194,335	0	0	0
683100	Bonds GHS Lighted Turf Field	168,932	0	0	0
683110	Bonds THS Lighted Turf Field	1,623,625	0	0	0
684200	YHS Renovate Locker Rooms	0	0	0	3,200,000
684450	Sec Auditorium Refurbish	79,257	0	0	-
684510	BMES Renovate Halls 300 400	0	0	0	2,000,000
684510	Bond THS LED Lighting	16,445	4,895,000	0	16,800,000
684530	THS-New Gym Entrance	0	2,439,802	0	0
684540	THS Front Entr KIVA LC	0	6,020,020	0	0
684550	THS Media Restroom Paint	0	5,931,090	19,285,912	0

684700	Bonds SES A&E/Expansion	126,613	0	0	0
686250	QLMS Expansion/Roof	0	0	0	2,000,000
686250	GHS HVAC Equip/Controls Replacement	0	0	0	0
686300	Bonds MV A&E Replacement HVAC Contr	2,713,649	0	0	0
686500	TMS AE Replacement HVAC Contr	802,115	0	0	0
687100	Bonds Temp Mod Classrooms	583,665	450,000	450,000	450,000
687200	Bonds DES SBO Bus Loop/Parking	0	151,800	151,800	1,718,000
687400	Bonds WMES Modular Classrooms	723,250	0	0	0
687410	Cash WMES Modular Classrooms	94,350	0	0	0
686720	TMS Renovate Locker Rooms	439,835	0	0	0
686730	YMS Renovate Locker Rooms	436,412	0	0	0
686750	THS Renovate Locker Rooms	403,418	0	0	0
686760	YHS Renovate Locker Rooms	551,532	0	0	0
682650	Facilities and Space Study	0	0	350,000	0
687600	Electrical SwitchGearR	0	0	-	50,000
	Subtotal	**12,104,825**	**20,137,712**	**20,487,712**	**26,718,000**
TOTAL		**12,431,964**	**20,137,712**	**20,487,712**	**26,718,000**

CAPITAL PROJECTS FUND DESCRIPTIONS FOR FISCAL YEAR 2027

Dare Elementary & School Board Office

Expand the parking lot for Dare Elementary School and School Board Office and improve DES bus loop. Replace the HVAC unit in the DES gym to include building-wide automation system replacement.

Operating Budget Impact: There will be additional maintenance costs for maintaining a larger parking lot. A new HVAC unit will be more energy efficient and require less maintenance and reduce operational costs.

Waller Mill Elementary School- Six/Eight Classroom Expansion and Common Areas Adjustments

The design and construction of a new six/eight classroom building addition. Small expansions/adjustments to the cafeteria and gymnasium will be included.

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

Queens Lake Middle School – Eight Classroom and Gym Addition, Café' Expansion and Roof Replacement, Expand Bus Loop and Parking Lot

Architectural and engineering design will be provided for an eight-classroom addition, cafeteria expansion, main office expansion, security vestibule, new bus loop, additional parking space, and replacing the asphalt shingle roof with a metal roof.

Operating Budget Impact: The additional building expansions will increase utility costs. It will require additional teaching staff, and more maintenance staff to maintain the building and parking lot.

Bruton High School – Replace HVAC and BAS Controls

Replace the HVAC equipment and building automation system.

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

Grafton High School – Learning Commons

Expand and install a learning commons.

Operating Budget Impact: There should be little or no budget impacts.

Tabb High School Renovations and Additions

Renovations and construction of new additions. Renovations to existing Kiva, Media Center, restrooms, locker rooms, geothermal infrastructure, HVAC conversion to geothermal, painting, electrical upgrades, LED lighting conversion, metal siding and roof repairs, and solar-ready system. New additions will include a new gym entrance, and new main entrance with a Kiva and learning commons.

Operating Budget Impact: New plumbing fixtures, lighting, lockers, roof system will require less repairs and reduce maintenance costs. New geothermal systems and make-up air units and lighting fixtures will significantly reduce the energy demand from the building saving operations cost.

York High School Operations Complex Consolidation

Expanding the Information Technology Warehouse to consolidate the following departments personnel: Information Technology, Operations, Maintenance, Security, Capital Projects, School Nutrition, Print Shop, increase warehouse storage capacity, and to demolish the following buildings: YHS Annex and Operations Warehouse.

Operating Budget Impact: Operating and maintenance costs will be significantly reduced with the demolition of YHS Annex and Operations Buildings.

Temporary Modular Classrooms

The leasing of existing modular classrooms and installation of additional units as required by increasing student enrollment.

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

Equipment Replacement – 800 MHz radio replacement

York County School Division, in conjunction with York County emergency services, uses 800 MHz radios for emergency communications as well as communication amongst roaming staff and transportation vehicles such as buses and vans. The items have a life cycle due to normal wear and tear, parts availability, battery lifecycles, and technology compatibility. These radios should be replaced to meet school division needs.

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

Major Electrical System Replacements

Engineering design to replace major electrical systems to include switchgear, electrical panels, and transformers that have reached their intended lifecycle at York High School.

Operating Budget Impact: Electrical system upgrades will provide energy efficiency which will reduce maintenance repair and utility cost.

Facilities Study

The School Division will engage a qualified vendor to conduct comprehensive, division-wide facilities and space study.

School Board Office – HVAC/Roof

Replace the HVAC units and new roof coating system.

Operating Budget Impact: New heat pumps and make-up air units will provide more energy efficiency by reducing utility costs and maintenance repair costs. New roof coating system will reduce the maintenance impacts to patching leaks.

Pre-School Learning Spaces

Facilitate new additional pre-school space.

Operating Budget Impact: Increase in funding will be required for additional teaching, support and maintenance staff as well as for operational costs. Additional buses and drivers will also be required to transport students.

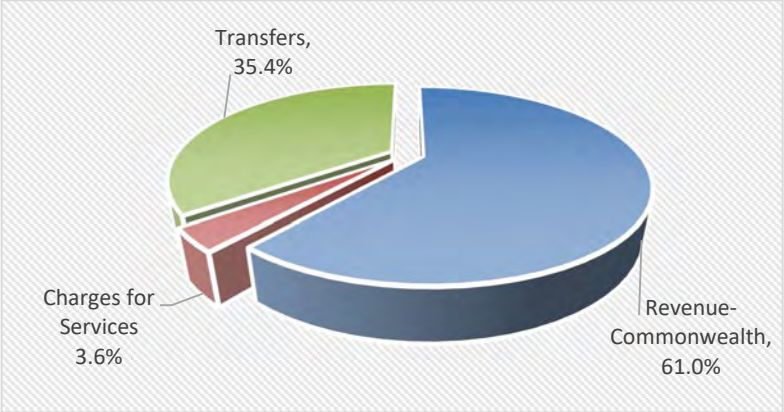
YORK COUNTY SCHOOL DIVISION
TECHNOLOGY RESERVE FUND
FISCAL YEAR 2027

The Technology Reserve Fund was established in the final months of FY2020 in response to directives from the Virginia Department of Education, which required school divisions to be prepared to deliver instruction in a virtual environment. In preparation for the potential continuation of school closures during the 2020–2021 academic year due to the COVID-19 pandemic, the York County School Division initiated a one-to-one device program to ensure all students had access to digital learning tools.

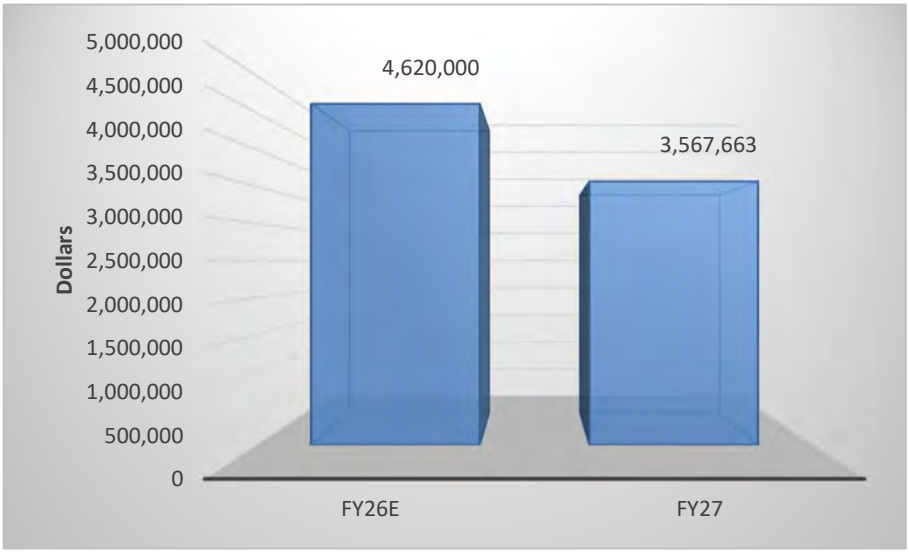
Initial funding for the Technology Reserve Fund was secured from multiple sources. The School Division transferred $1.0 million from the FY2020 Operating Fund, made possible by cost savings resulting from extended school closures. An additional $2.2 million was transferred from excess Impact Aid revenue received in FY2020, above the $8.5 million already designated for annual operating expenses.

To further support the initiative, the School Division entered into a $2.0 million lease-purchase agreement in July 2020. The Technology Reserve Fund will be used to service the debt associated with this agreement over a four-year period.

Revenues by Source – FY2027



Fiscal Year Expenditure Comparison



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	4,620,000	0
PROJECTED FY 2027 REVENUES	3,567,663	
PROJECTED FY 2027 EXPENDITURES	3,567,663	0
BUDGETED FUND BALANCE 6/30/27		$2,399,569

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
30316-574560	E-RATE	0	0	0	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	**1,394,319**	**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

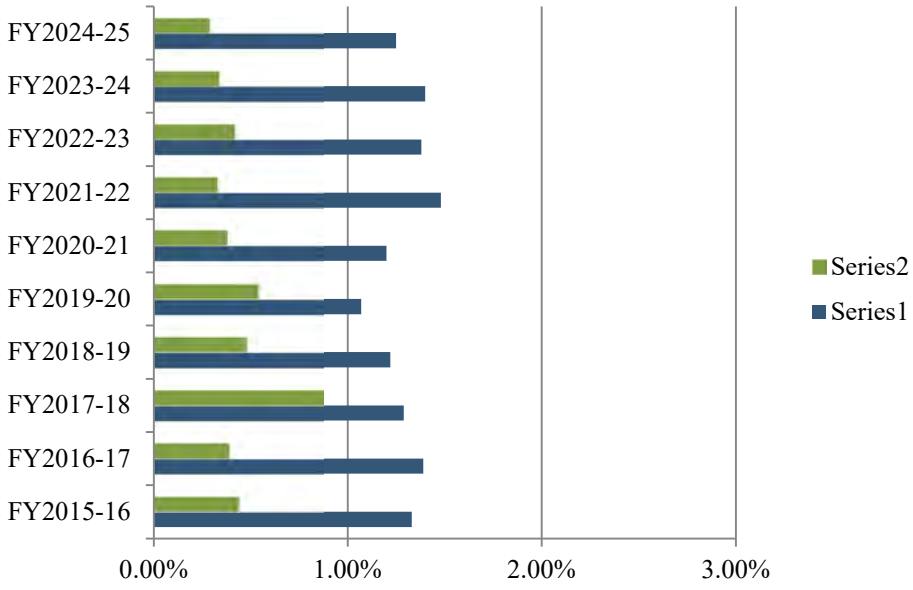
YORK COUNTY SCHOOL DIVISION
SCHOOL OPERATING FUND
FISCAL YEAR 2027

DROPOUT STATISTICS

York County School Division

	End of Year Membership Grades 7-12	Number of Dropouts	Percent of Dropouts	State Average Percent of Dropouts
FY 2015-16	6,160	27	0.44%	1.33%
FY 2016-17	6,127	24	0.39%	1.39%
FY 2017-18	6,103	53	0.87%	1.29%
FY 2018-19	6,062	29	0.48%	1.22%
FY 2019-20	6118	33	0.54%	1.07%
FY 2020-21	6059	23	0.38%	1.20%
FY 2021-22	6070	20	0.33%	1.48%
FY 2022-23	6118	26	0.42%	1.38%
FY 2023-24	6210	21	0.34%	1.40%
FY 2024-25	6271	18	0.29%	1.25%

YCSD/State Dropout Rate Comparison



YORK COUNTY
2021-2025

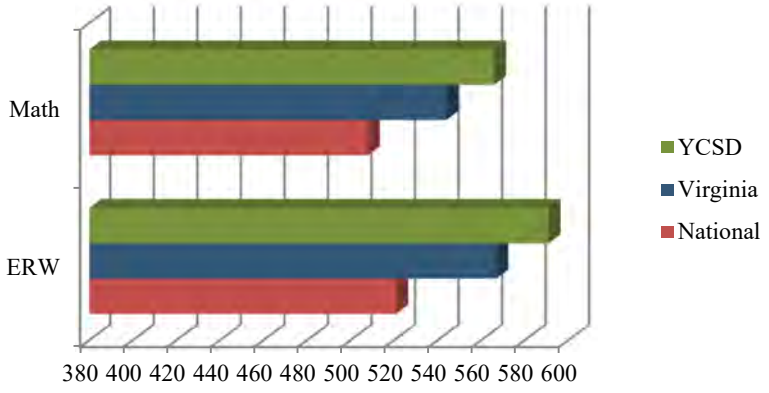
Year	Number of Students Taking Test	Evidence-Based Reading & Writing(ERW)	Math Mean	Total Mean
2021	438	578	565	1143
2022	513	573	554	1127
2023	543	577	554	1131
2024	474	584	558	1142
2025	471	591	566	1157

Source: SAT Cohort Final Report

SCHOLASTIC ACHIEVEMENT TEST (SAT)
2025 COMPARATIVE RESULTS

Report	Number of Students Taking Test	Evidence-Based Reading & Writing (ERW)	Math Mean	Total Mean
National	2,004,965	521	508	1029
Virginia	49,936	567	544	1112
YCSD	471	591	566	1157

SAT Comparative Results (2025)



YORK COUNTY SCHOOL DIVISION
SCHOOL OPERATING FUND
FISCAL YEAR 2027

ALL 19 YORK COUNTY SCHOOL DIVISION SCHOOLS MET OR EXCEEDED ALL STATE BENCHMARKS FOR ACCREDITATION AND ARE FULLY ACCREDITED FOR SCHOOL YEAR 2025-2026 (based on 2024-2025 data)

Bethel Manor Elementary
Coventry Elementary
Dare Elementary
Grafton Bethel Elementary
Magruder Elementary
Mt. Vernon Elementary
Seaford Elementary
Tabb Elementary
Waller Mill Elementary
Yorktown Elementary

Grafton Middle
Queens Lake Middle
Tabb Middle
Yorktown Middle

Bruton High
Grafton High
Tabb High
York High
York River Academy

Full Accreditation means a school meets all standards based on the Commonwealth of Virginia's Standards of Accreditation.

Source: Commonwealth of Virginia, Department of Education

YORK COUNTY SCHOOL DIVISION
SCHOOL OPERATING FUND
FISCAL YEAR 2027

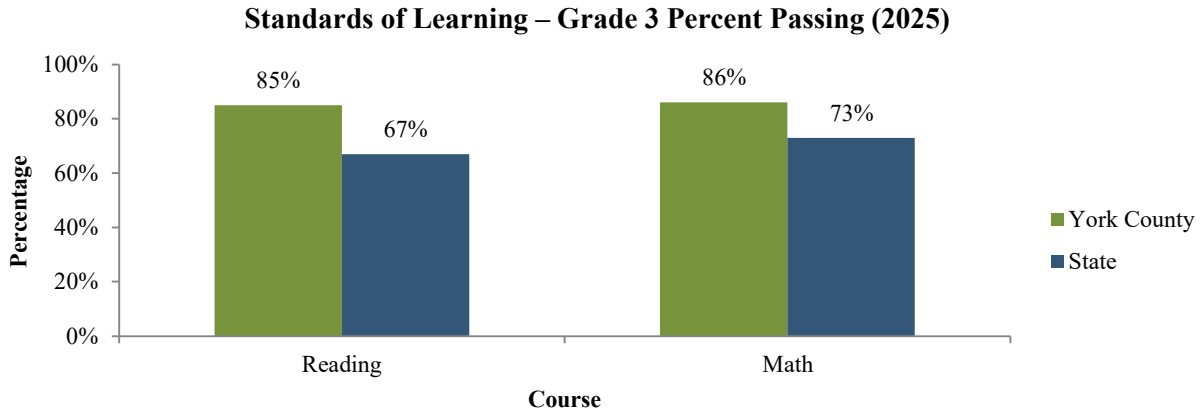
Historical Information Regarding Accredited York County Schools

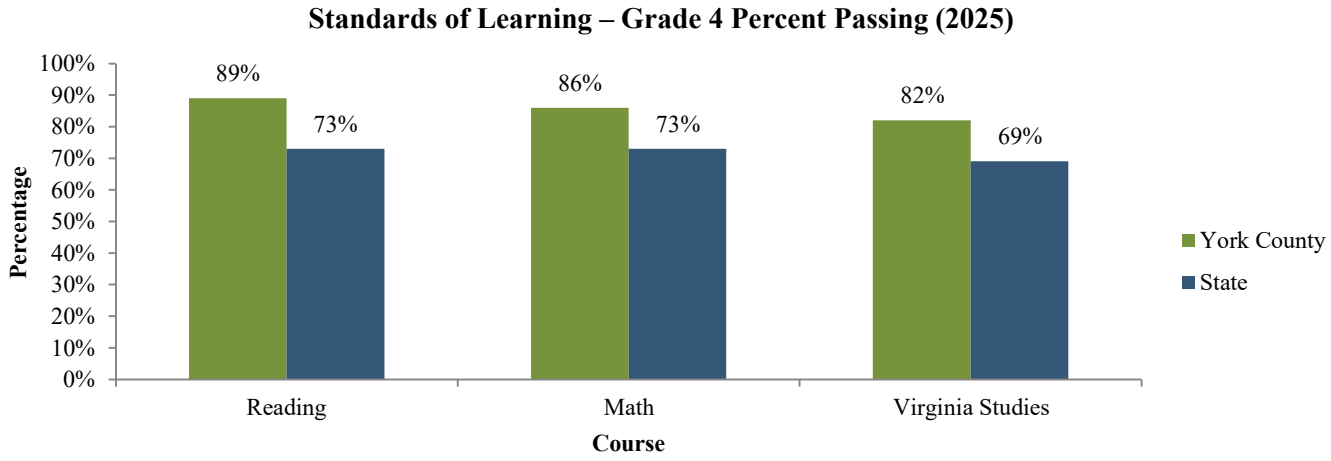
School	18-19	19-20	20-21	21-22	22-23	23-24	24-25	25-26
Bethel Manor Elementary	Fully Accredited	Fully Accredited	Accreditation Waived	Accreditation Waived	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited
Bruton High	Fully Accredited	Fully Accredited	Accreditation Waived	Accreditation Waived	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited
Coventry Elementary	Fully Accredited	Fully Accredited	Accreditation Waived	Accreditation Waived	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited
Dare Elementary	Fully Accredited	Fully Accredited	Accreditation Waived	Accreditation Waived	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited
Grafton Bethel Elementary	Fully Accredited	Fully Accredited	Accreditation Waived	Accreditation Waived	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited
Grafton High	Fully Accredited	Fully Accredited	Accreditation Waived	Accreditation Waived	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited
Grafton Middle	Fully Accredited	Fully Accredited	Accreditation Waived	Accreditation Waived	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited
Magruder Elementary	Fully Accredited	Fully Accredited	Accreditation Waived	Accreditation Waived	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited
Mt. Vernon Elementary	Fully Accredited	Fully Accredited	Accreditation Waived	Accreditation Waived	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited
Queens Lake Middle	Fully Accredited	Fully Accredited	Accreditation Waived	Accreditation Waived	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited
Seaford Elementary	Fully Accredited	Fully Accredited	Accreditation Waived	Accreditation Waived	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited
Tabb Elementary	Fully Accredited	Fully Accredited	Accreditation Waived	Accreditation Waived	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited
Tabb High	Fully Accredited	Fully Accredited	Accreditation Waived	Accreditation Waived	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited
Tabb Middle	Fully Accredited	Fully Accredited	Accreditation Waived	Accreditation Waived	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited
Waller Mill Elementary	Fully Accredited	Fully Accredited	Accreditation Waived	Accreditation Waived	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited
York High	Fully Accredited	Fully Accredited	Accreditation Waived	Accreditation Waived	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited
Yorktown Elementary	Fully Accredited	Fully Accredited	Accreditation Waived	Accreditation Waived	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited
Yorktown Middle	Fully Accredited	Fully Accredited	Accreditation Waived	Accreditation Waived	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited
York River Academy	Fully Accredited	Fully Accredited	Accreditation Waived	Accreditation Waived	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited

*Accredited With Warning in Math

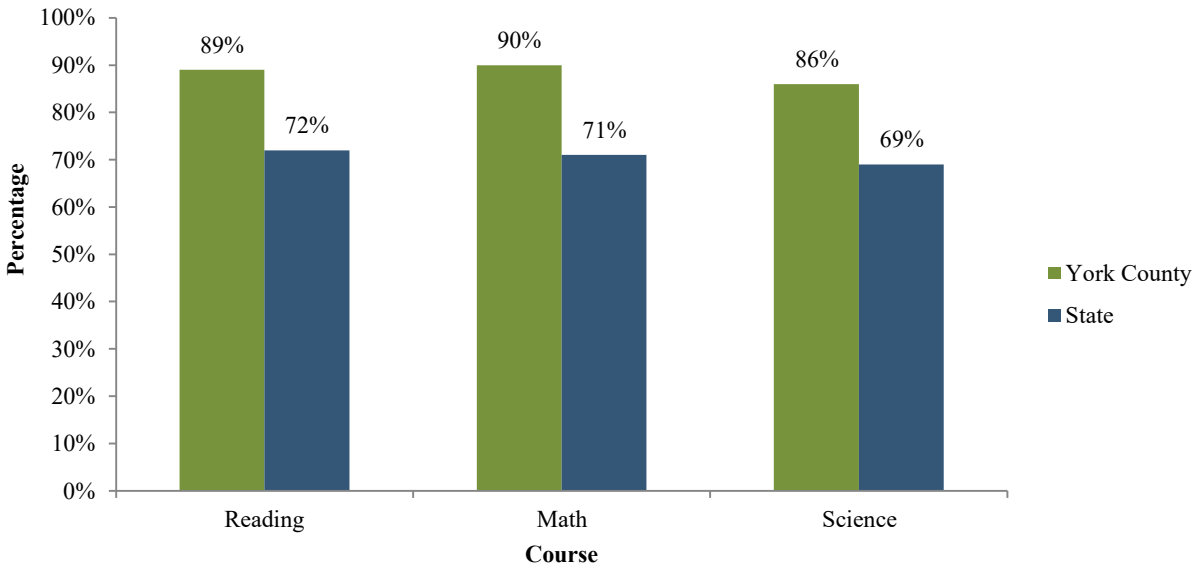
Source: Commonwealth of Virginia, Department of Education

This is the 30th year Virginia students have taken the Standards of Learning (SOL) exams.
Students must pass end-of-course SOL exams in order to receive verified credit for a course and in order to graduate from a Virginia high school. With the implementation of the new Profile of a Virginia Graduate, students are only required to sit for end-of-course SOL tests to earn verified credits or to meet federal requirements. Once students have met these requirements, they no longer continue to take SOL tests.

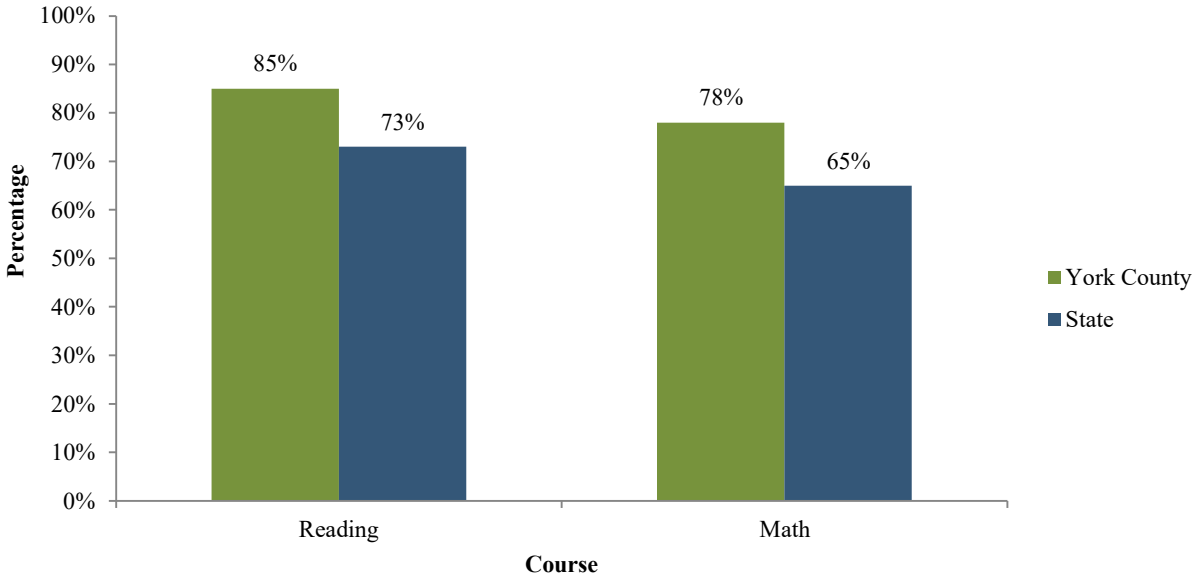




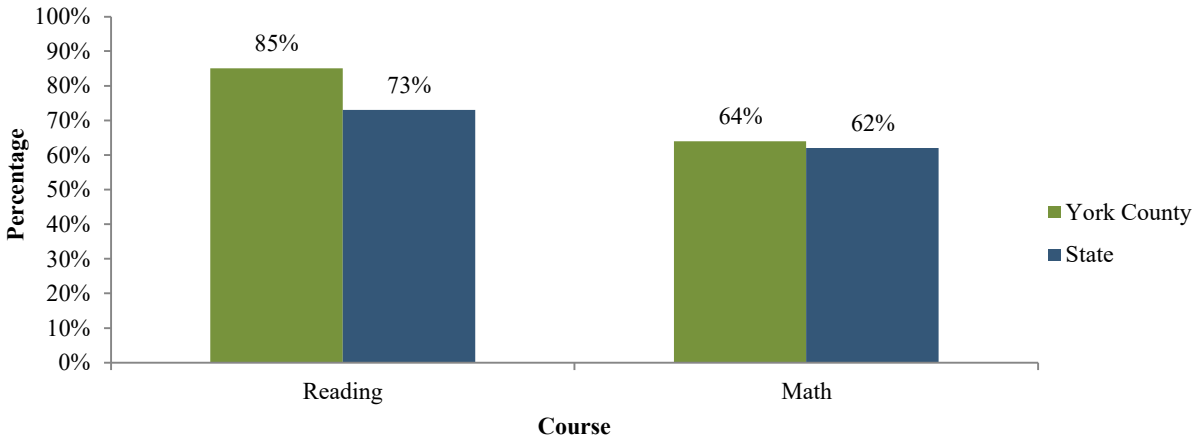
Standards of Learning – Grade 5 Percent Passing (2025)



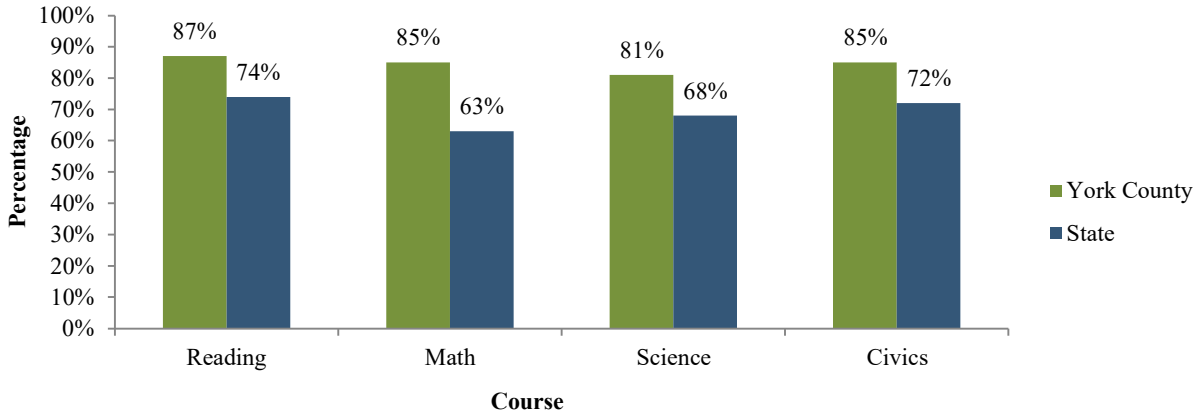
Standards of Learning – Grade 6 Percent Passing (2025)



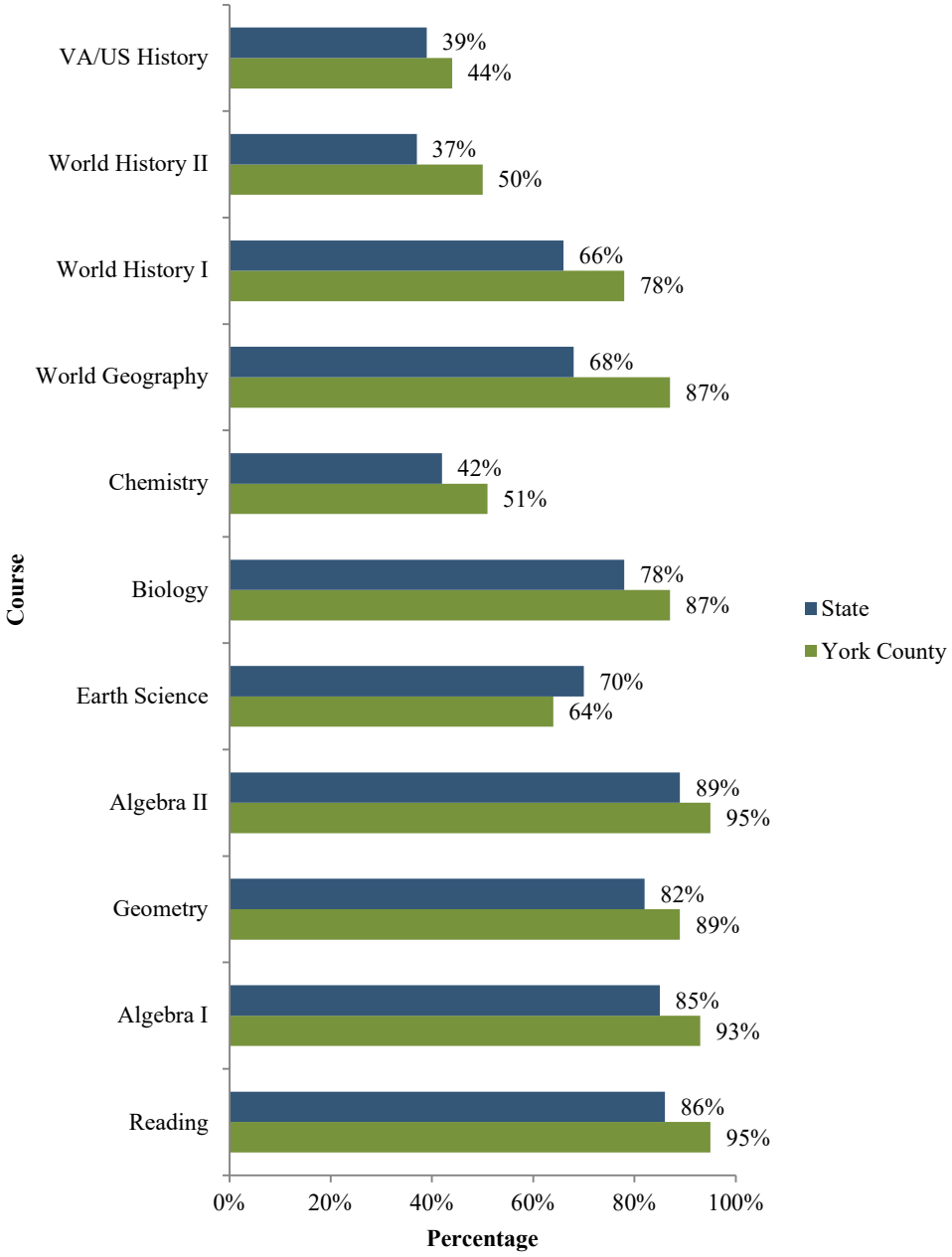
Standards of Learning – Grade 7 Percent Passing (2025)



Standards of Learning – Grade 8 Percent Passing (2025)



Standards of Learning – End of Course Percent Passing (2025)



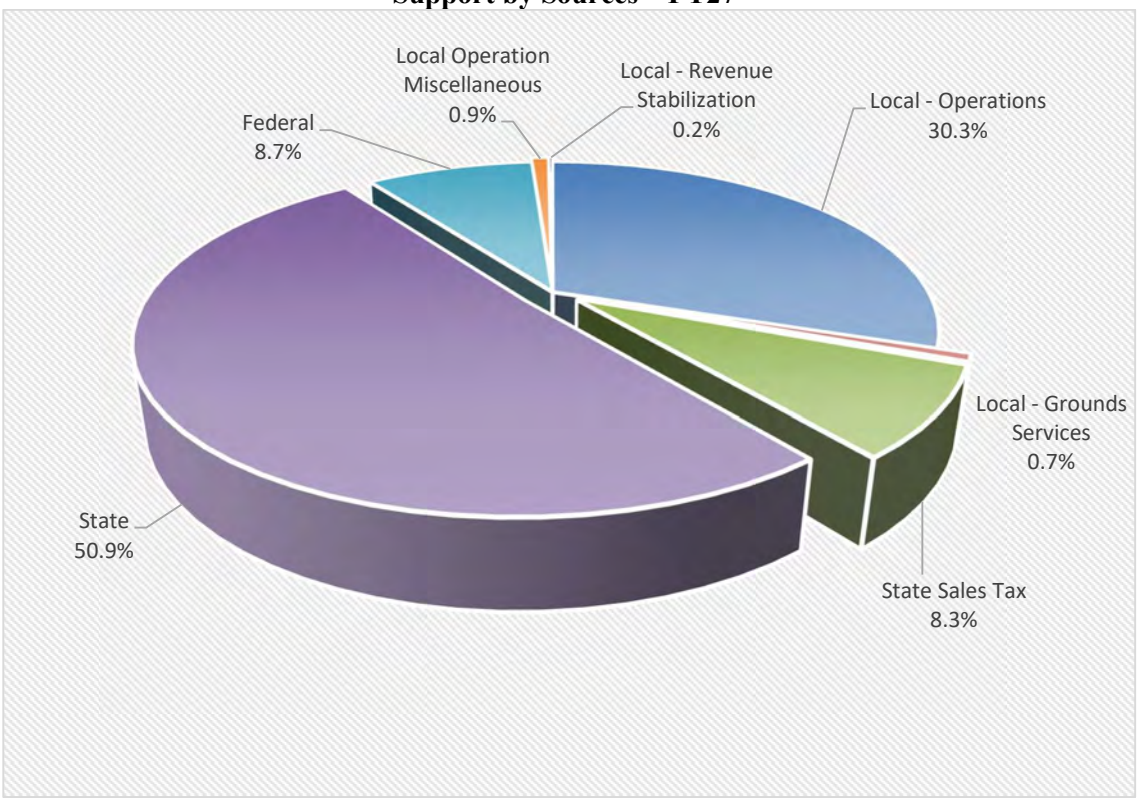
Source: Commonwealth of Virginia, Department of Education, School Quality Profiles

YORK COUNTY SCHOOL DIVISION
SCHOOL OPERATING FUND
FISCAL YEAR 2027

SUPPORT BY SOURCES
(IN PERCENTAGES)

	FY18	FY19	FY20	FY21	FY22	FY23	FY24	FY25	FY26	FY27
LOCAL - OPERATIONS	38.4	38.0	37.4	36.2	34.1	33.2	32.7	31.9	31.4	30.3
LOCAL - GROUNDS SERVICES	0.8	0.8	0.8	0.8	0.7	0.7	0.8	0.8	0.8	0.7
LOCAL - REVENUE STABILIZATION	0.5	0.2	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.2
SALES TAX	10.0	9.5	9.6	9.5	8.9	9.4	9.5	8.3	8.4	8.3
STATE	38.5	40.2	41.0	42.5	41.1	42.0	52.0	56.1	48.4	59.1
FEDERAL	10.5	10.1	9.9	9.8	13.8	13.3	13.2	10.0	9.8	8.7
LOCAL OPERATION, MISC.	1.3	1.2	1.2	1.2	1.4	1.4	1.2	1.2	1.1	0.9

Support by Sources – FY27

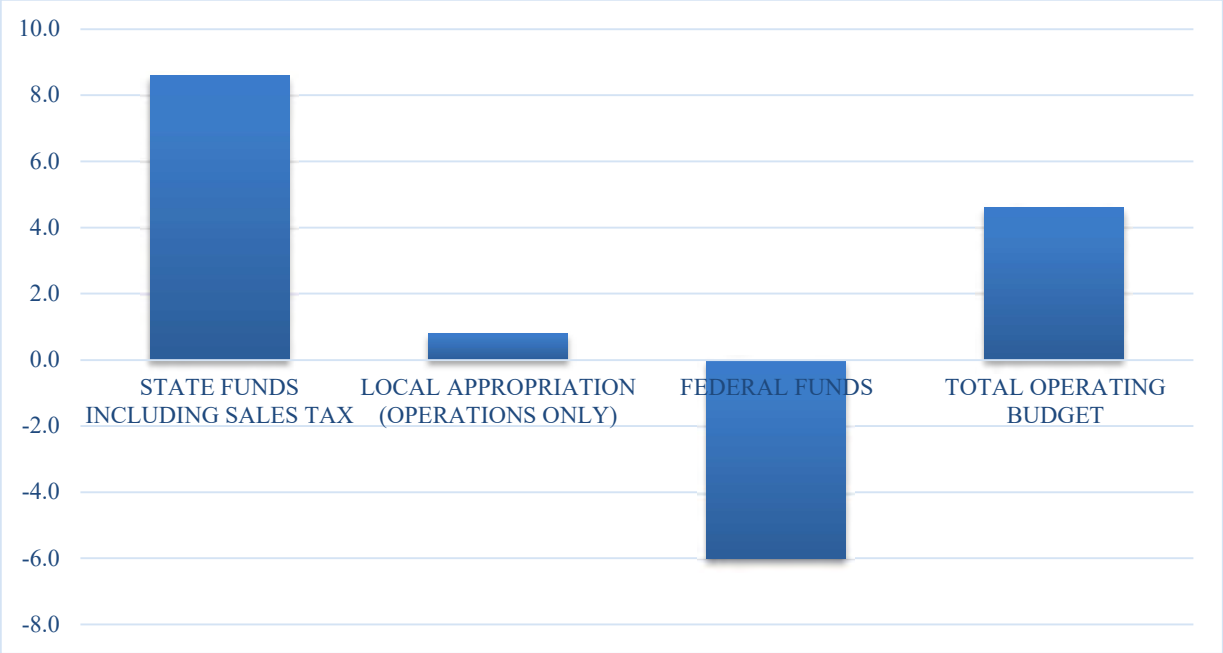


YORK COUNTY SCHOOL DIVISION
SCHOOL OPERATING FUND
FISCAL YEAR 2027

SOURCE OF REVENUE INCREASE/(DECREASE)
(IN PERCENTAGES)

	FY18	FY19	FY20	FY21	FY22	FY23	FY24	FY25	FY26	FY27
STATE FUNDS INCLUDING SALES TAX	3.2	5.9	5.1	5.5	4.4	9.2	6.3	7.9	3.7	8.6
LOCAL APPROPRIATION (OPERATIONS ONLY)	2.7	2.9	2.3	(0.9)	2.8	3.2	2.6	3.5	1.6	0.8
FEDERAL FUNDS	1.6	0.0	1.3	3.6	8.9	(0.1)	(4.2)	(8.6)	(7.0)	(6.0)
TOTAL OPERATING BUDGET	2.5	3.7	3.2	2.8	4.5	5.6	3.6	4.5	1.8	4.6

Source of Revenue Increase/(Decrease) – FY27



Note: Percentage is calculated by comparing the current year original budget to the previous year expected budget.

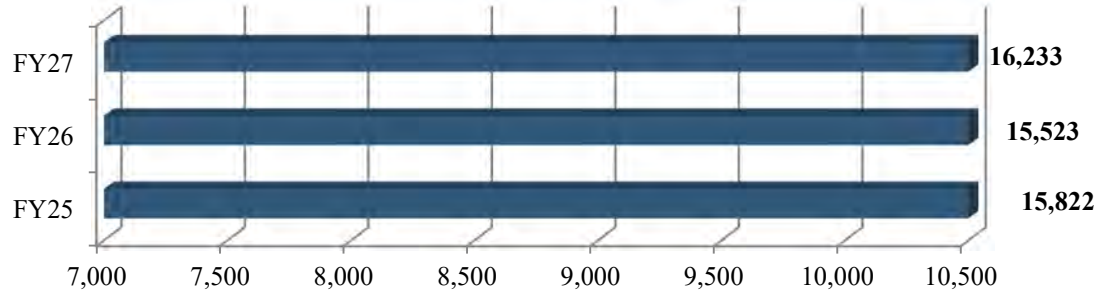
YORK COUNTY SCHOOL DIVISION
SCHOOL OPERATING FUND
FISCAL YEAR 2027

BUDGETED
PER PUPIL COST

BUDGETED ADM	*LOCAL	STATE SALES TAX	STATE	FEDERAL	TOTAL PER BUDGET	TOTAL ACTUAL
FY13 (12,350 ADM)	4,081	985	3,564	1,126	9,756	9,743
FY14 (12,230 ADM)	4,221	1,012	3,609	1,178	10,020	9,584
FY15 (12,420 ADM)	4,230	978	3,810	1,170	10,188	10,177
FY16 (12,670 ADM)	4,179	995	3,825	1,205	10,204	10,081
FY17 (12,620 ADM)	4,296	1,038	3,992	1,100	10,426	10,346
FY18 (12,570 ADM)	4,396	1,078	4,135	1,129	10,738	10,776
FY19 (12,730 ADM)	4,436	1,044	4,397	1,114	10,991	10,997
FY20 (12,985 ADM)	4,438	1,073	4,594	1,104	11,209	11,115
FY21 (12,244) ADM)	4,659	1,164	5,191	1,202	12,216	12,416
FY22 (12,420) ADM)	4,423	1,373	4,830	2,096	12,722	12,721
FY23 (12,816 ADM)	5,790	1,368	5,546	1,671	14,375	14,375
FY24 (12,879 ADM)	5,442	1,255	6,273	1,856	14,826	14,826
FY25 (12,984 ADM)	6,592	1,267	6,563	1,400	15,822	15,822
FY26 (12,993 ADM)	5,177	1,281	7,561	1,505	15,523	---
FY27 (13,000 ADM)	5,223	1,332	8,265	1,413	16,233	---

*Local (includes Local Appropriation for Operations, Grounds Maintenance)

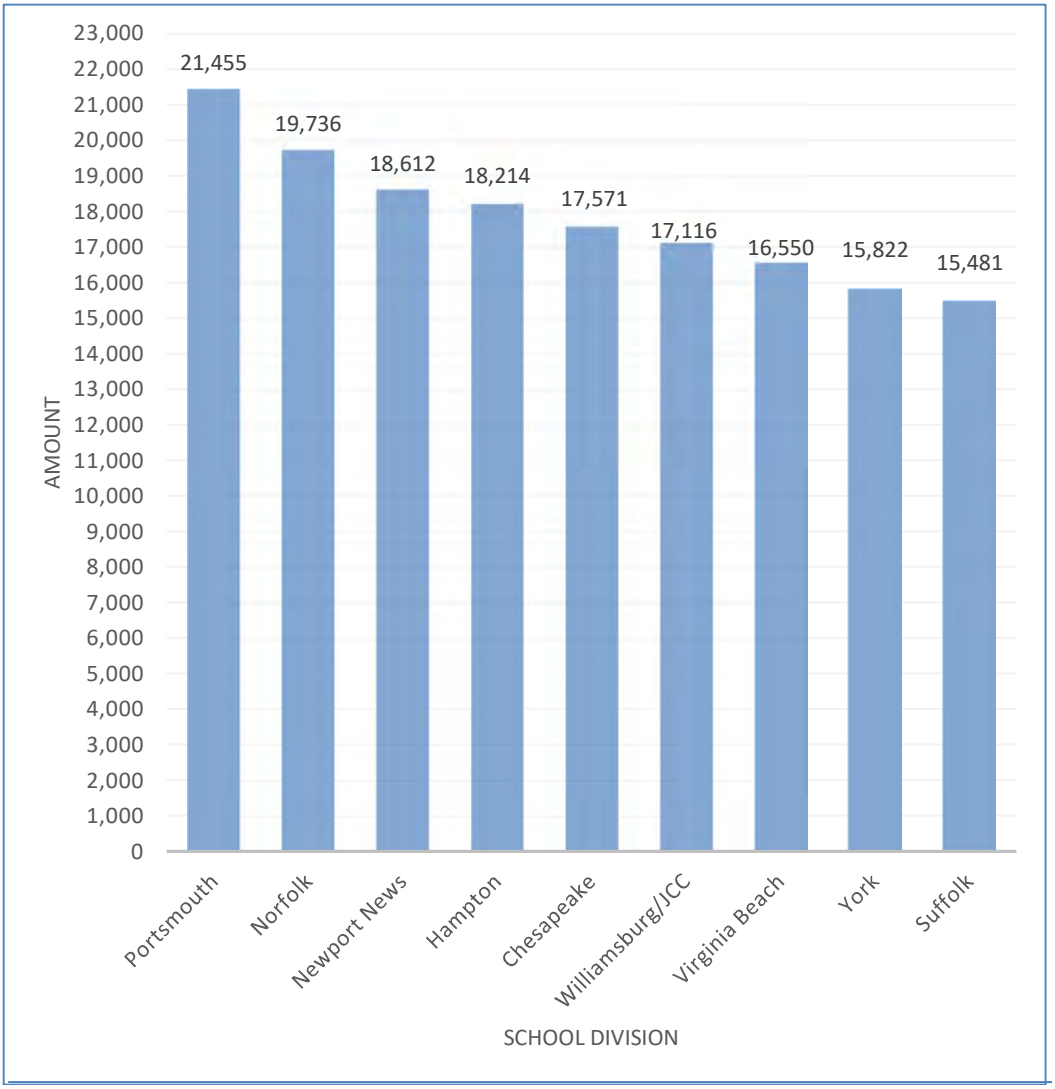
Comparison of Budgeted Per Pupil Cost



YORK COUNTY SCHOOL DIVISION
SCHOOL OPERATING FUND
FISCAL YEAR 2027

Below is a comparison of actual per pupil expenditures for surrounding school divisions. The data presented relates to the 2025 school year which is the latest fiscal year that the comparative data is available from the Commonwealth of Virginia State Department of Education.

Fiscal Year 2025
Per Pupil Expenditure



Source: State Superintendent's Annual Report for Virginia, Fiscal Year 2025.
Note: Data represents operating expenditures only.

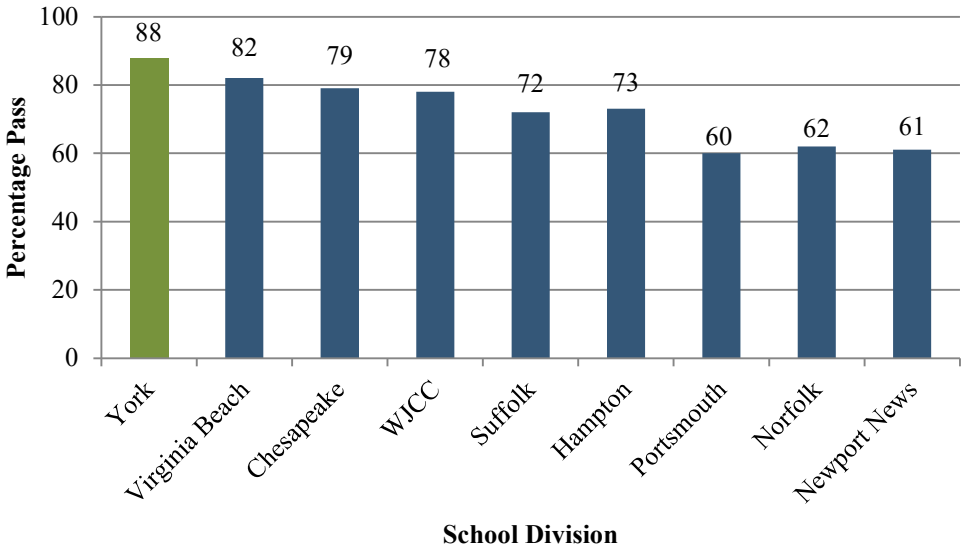
FY26 Budgeted Required Local Effort (RLE) for the Standards of Quality Compared to Actual Local Expenditures for Operations

School Division	FY26-FY28 Local Composite Index	FY2026 Budgeted Required Local Effort	FY2025 Actual Local Expenditures for Operations	FY2025 Actual Local Expenditures for Operations Above RLE	% of FY2025 Actual Local Expenditures for Operations Above RLE
Portsmouth	0.2439	25,606,477	72,346,436	40,066,219	106.93%
Virginia Beach	0.4172	225,671,347	443,159,563	198,300,992	74.87%
Hampton	0.2525	41,264,152	89,723,648	39,866,463	69.26%
Prince William	0.3767	336,363,291	754,555,826	395,798,935	102.27%
Newport News	0.2826	58,653,271	129,759,267	57,055,972	68.90%
James City	0.5319	50,568,115	92,629,091	36,518,526	62.38%
Norfolk	0.3393	67,823,834	181,159,344	93,033,902	93.67%
Mathews	0.6637	4,367,544	10,079,758	4,511,803	78.22%
Gloucester	0.4070	17,536,054	28,265,579	8,595,469	40.46%
Suffolk	0.3639	43,302,659	68,459,167	19,668,268	36.37%
York	0.3518	44,395,139	76,757,571	33,784,653	72.10%
Isle of Wight	0.3808	17,398,446	33,558,932	14,260,152	67.45%

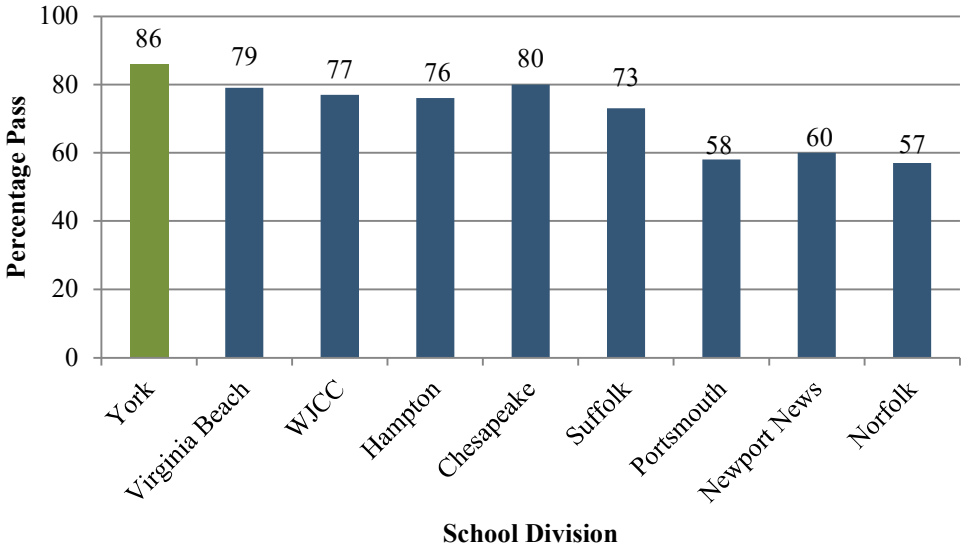
Source: Virginia Department of Education

The following three graphs show a comparison of similar comparable school districts using the SOL performance measures for English Reading, Math and Graduation Rate.

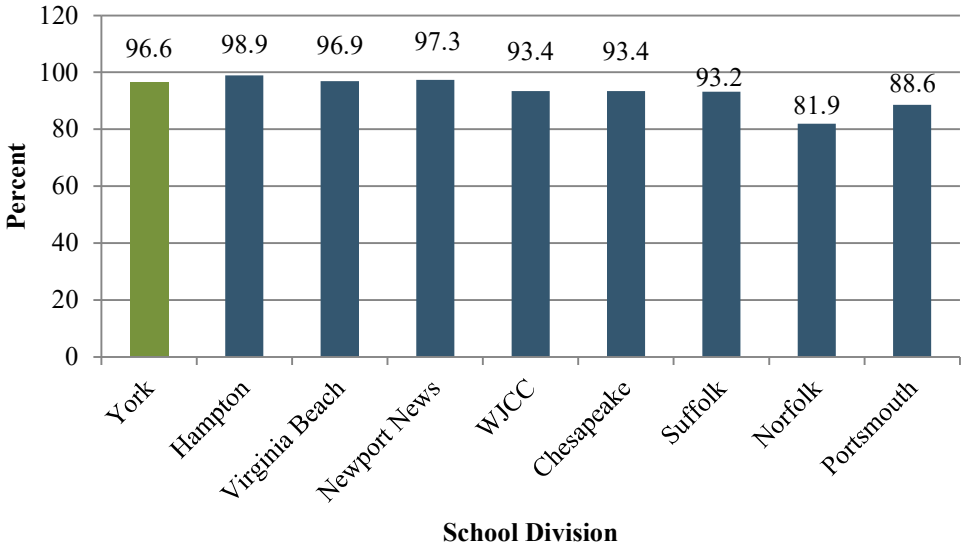
English Reading SOL Performance 24-25 School Year



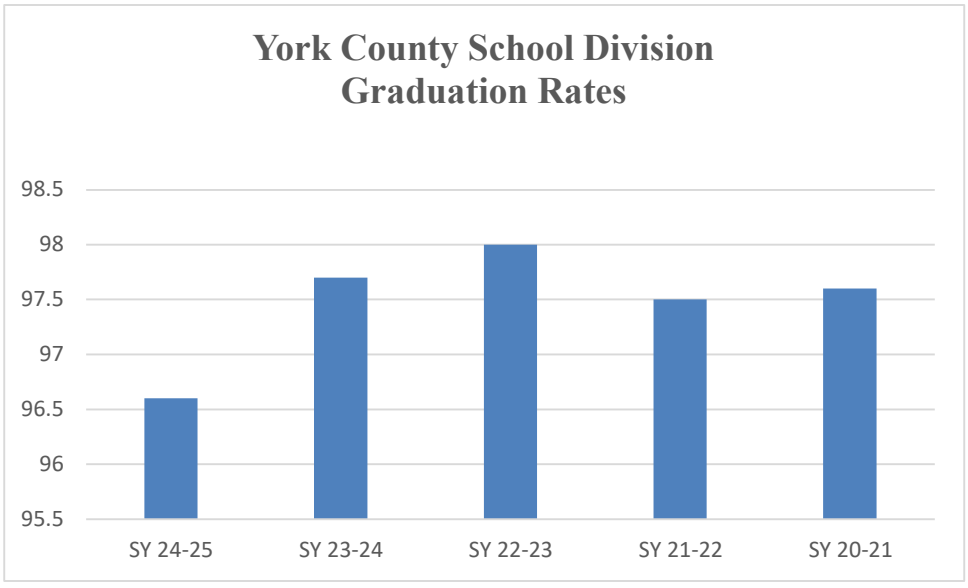
Math SOL Performance 24-25 School Year



Graduation Rate 24-25 School Year



Source: Commonwealth of Virginia, Department of Education

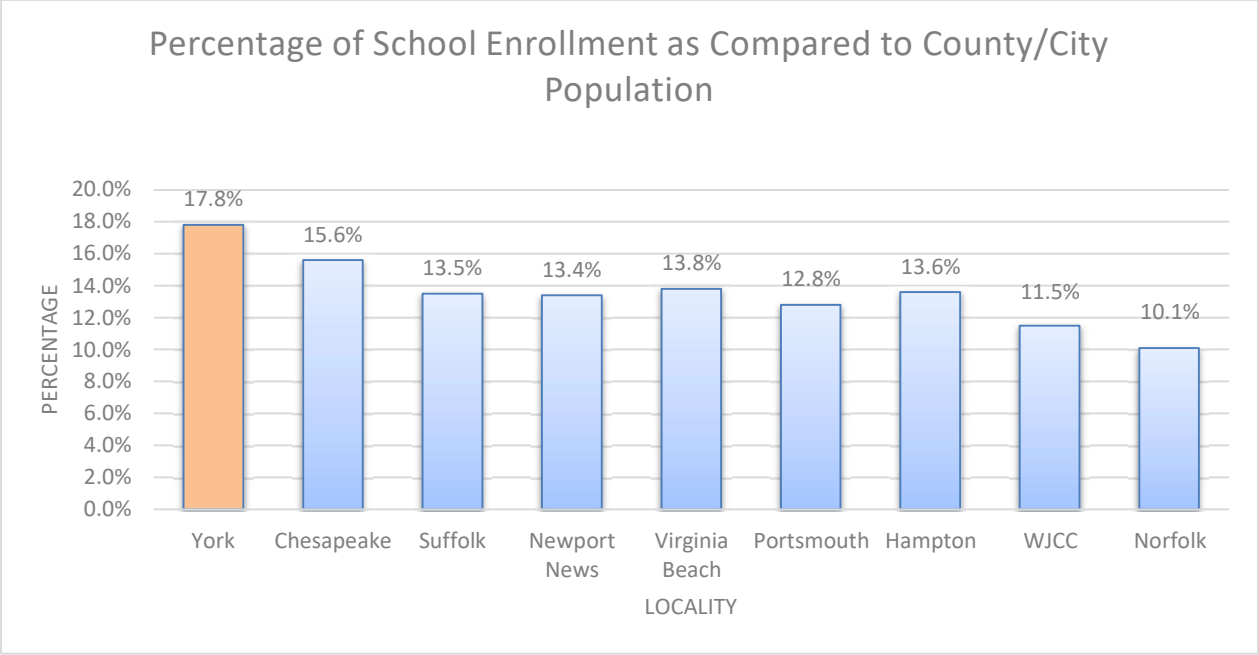


YORK COUNTY SCHOOL DIVISION
SCHOOL OPERATING FUND
FISCAL YEAR 2027

SCHOOL ENROLLMENT AS COMPARED TO COUNTY/CITY POPULATION

York County has the highest percentage of student enrollment in relation to total population in localities across the region as shown in the following charts. The results of this report show York's student enrollment at 17.8% of the total County population. This ranking has been consistent in recent years

Locality	Population July 2024	Average Daily Membership in Public Schools 2024-2025	Percentage
York	72,789	12,973	17.8%
Chesapeake	253,261	39,517	15.6%
Suffolk	102,572	13,891	13.5%
Newport News	182,621	24,404	13.4%
Virginia Beach	452,965	62,469	13.8%
Portsmouth	95,240	12,162	12.8%
Hampton	136,793	18,644	13.6%
Williamsburg / James City	97,516	11,222	11.5%
Norfolk	245,406	24,851	10.1%



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Source: State Auditor of Public Accounts; Comparative Report; Fiscal Year Ended 6/30/25.

YORK COUNTY SCHOOL DIVISION
SCHOOL OPERATING FUND
FISCAL YEAR 2027

STUDENT FEES

		2022-23	2023-24	2024-25	2025-26	2026-27
1	Instrument Rental	$30	$30	$30	$50	$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	7,399
	Summer School					
	High School Course:					
	Local Residents	$ 450	$ 450	$ 450	$ 450	$ 450
	Credit Recovery Course (2nd attempt)	50	50	50	50	50

YORK COUNTY SCHOOL DIVISION
SCHOOL OPERATING FUND
FISCAL YEAR 2027

SCHOOL FACILITY FEE SCHEDULE

Fees and Charges are established by the County School Board of York County, Virginia and are applicable in accordance with School Board Policy KG. All facility uses must be requested in accordance with School Board Policy KG and Superintendent Regulation KG. Fees for recurring facility use shall be outlined in the lease agreement and determined on a case-by-case basis by the School Board.

	FACILITY (Indoor Spaces)	HOURLY CHARGE Monday – Thursday Minimum of 2 hours	HOURLY CHARGE Friday – Sunday Minimum of 5 hours
High School	**Auditorium/Stage/Lobby and Storage if available**	**$225.00 per hour**	**$225.00 per hour**
	Gymnasium	**$150.00 per hour**	**$150.00 per hour**
	Auxiliary Gymnasium	**$150.00 per hour**	**$150.00 per hour**
	Gym Locker Rooms		
	Cafeteria	**$150.00 per hour**	**$150.00 per hour**
	GHS Atrium	**$125.00 per hour**	**$125.00 per hour**
	GHS Practice Gym	**$125.00 per hour**	**$125.00 per hour**
	GHS Media Center	**$125.00 per hour**	**$125.00 per hour**
	BHS or THS Commons	**$75.00 per hour**	**$75.00 per hour**
	BHS Kiva and Stage	**$75.00 per hour**	**$75.00 per hour**
	YHS, THS or BHS Wrestling Room	**$125.00 per hour**	**$125.00 per hour**
	THS or YHS Kiva	**$75.00 per hour**	**$75.00 per hour**

	THS, BHS, or YHS Learning Commons	**$150.00 per hour**	**$150.00 per hour**
	Meeting Spaces	**$75.00 per hour**	**$75.00 per hour**
Middle School	**Auditorium/Stage**	**$200.00 per hour**	**$200.00 per hour**
	Gymnasium or Auxiliary Gym	**$125.00 per hour**	**$125.00 per hour**
	Gym Locker Rooms	**$75.00 per hour**	**$75.00 per hour**
	Cafeteria	**$100.00 per hour**	**$100.00 per hour**
	GMS Atrium	**$125.00 per hour**	**$125.00 per hour**
	GMS Kiva	**$125.00 per hour**	**$125.00 per hour**
	Media Center	**$125.00 per hour**	**$125.00 per hour**
Elementary School	**Gymnasium**	**$125.00 per hour**	**$125.00 per hour**
	Cafeteria	**$100.00 per hour**	**$100.00 per hour**
	Cafeteria/Stage	**$150.00 per hour**	**$150.00 per hour**

Indoor Lighting and Sound Fees: The use of lighting and sound equipment owned by the school requires a use fee. Additionally, school personnel are required 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 technician fee below is per person.

Lighting and Sound Use Fee……. $105.00 per day
Lighting and Sound Technician Fee ……..…. $30.00 per hour

Extra Audio-Visual Fees: The following items **may** be available to rent depending upon the facility selected. All fees are assessed per day of use.

Stand Up/Tabletop Microphone……. $20.00
Podium with Microphone……. $30.00
LCD Projector…… $700.00
Screen……. $100.00
DVD Player……. $50.00
CD Player…… $50.00
Laptop……. $50.00

School Piano Fee: Use of a school's piano is based on availability. The piano shall not be moved without prior permission from the school's principal. **Rate: $60.00 per hour**

Set-Up and Rehearsal Time: Use of the facility for set-up, whether completed by YCSD staff or User (or their outside vendor), and/or rehearsals are billed at the same hourly rate as stated for that particular indoor space as well as any applicable Additional Indoor Facility Fees. Custodians shall be responsible for set-up involving all YCSD property.

Holdover Fees: Use of the facility is approved for a certain time frame. Should User or any of their invitees occupy the facility beyond the time period approved additional fees will apply at 1.5 times the applicable rate for the facility reserved.

Parking: Unless permission is granted in advance, no vehicles, tractor-trailers, or heavy equipment shall be driven onto any fields or athletic areas. Users will be invoiced for any damage to fields and/or property if damage occurs.

Vandalism of property will not be tolerated and will jeopardize future use of the facilities by the User.

YORK COUNTY SCHOOL DIVISION
SCHOOL OPERATING FUND
FISCAL YEAR 2027

Bailey Field Includes use of bleachers, field house, press box (including technical support), public address system,
restrooms……**$330.00 per hour (4-hour min.)**
Use of Field Lights……. **$50.00 per hour**
Security is an additional fee……... **$ TBD**
Groups renting Bailey Field should contact the Administrative Division of the York/Poquoson Sheriff's Office for security requirements.

THS Turf Field Includes use of bleachers, field house,
restrooms……**$250.00 per hour (4-hour min.)**
Use of Field Lights……. **$50.00 per hour**
Security is an additional fee……... **$ TBD**
Groups renting THS Turf Field should contact the Administrative Division of the York/Poquoson Sheriff's Office for security requirements.

BHS Turf Field Includes use of bleachers, field house, press box (including technical support), public address system,
restrooms……**$330.00 per hour (4-hour min.)**
Use of Field Lights……. **$50.00 per hour**
Security is an additional fee……... **$ TBD**
Groups renting BHS Turf Field should contact the Administrative Division of the York/Poquoson Sheriff's Office for security requirements.

Other High School Athletic Fields/Tennis Courts…… **$75.00 per hour per facility, plus $50.00 per occurrence for field preparation/maintenance**

Use of Field/Court Lights ……..... **$30.00 per hour**

Other Middle or Elementary School Athletic Fields …… **$75.00 per hour per field, plus $50.00 per occurrence for field preparation/maintenance**

Use of Field Lights ……..... **$30.00 per hour**

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

	FY2023 ACTUAL	FY2024 ACTUAL	FY2025 ACTUAL	FY2026 BUDGET	FY2026 EXPECTED	FY2027 BUDGET	*FY2028 PROJECTED*	*FY2029 PROJECTED*	*FY2030 PROJECTED*
Revenues by Fund									
Operating Fund	172,366,752	185,795,692	193,779,338	199,451,610	201,686,046	211,031,734	*216,307,527*	*221,715,216*	*227,258,096*
School Nutrition Fund	6,412,172	6,404,895	6,594,949	7,693,237	7,689,909	7,949,149	*8,147,878*	*8,351,575*	*8,560,364*
Workers Compensation Fund	294,707	536,712	397,568	538,000	538,000	538,000	*551,450*	*565,236*	*579,367*
Health and Dental Insurance Fund	25,762,599	23,081,929	24,045,834	30,289,457	30,289,457	30,289,457	*31,046,693*	*31,822,861*	*32,618,432*
Capital Projects Fund	19,415,538	15,551,039	13,759,768	20,137,712	20,487,712	26,718,000	*27,385,950*	*28,070,599*	*28,772,364*
Technology Reserve Fund	4,623,240	954,619	1,394,319	4,620,000	4,620,000	3,567,663	*3,656,855*	*3,748,276*	*3,841,983*
Total Revenue - All Funds	228,875,008	232,324,886	239,971,776	262,730,016	265,311,124	280,094,003	*287,096,353*	*294,273,762*	*301,630,606*
Expenditures by Fund									
Operating Fund	173,239,721	183,938,543	195,986,681	199,451,610	201,686,046	211,031,734	*216,307,527*	*221,715,216*	*227,258,096*
School Nutrition Fund	6,536,503	6,377,495	9,350,711	7,693,237	7,689,909	7,949,149	*8,147,878*	*8,351,575*	*8,560,364*
Workers Compensation Fund	1,156,607	498,461	292,417	538,000	538,000	538,000	*551,450*	*565,236*	*579,367*
Health and Dental Insurance Fund	20,222,677	24,876,083	25,877,420	30,289,457	30,289,457	30,289,457	*31,046,693*	*31,822,861*	*32,618,432*
Capital Projects Fund	15,869,186	16,609,632	12,431,964	20,137,712	20,487,712	26,718,000	*27,385,950*	*28,070,599*	*28,772,364*
Technology Reserve Fund	1,057,366	2,097,241	3,815,304	4,620,000	4,620,000	3,567,663	*3,656,855*	*3,748,276*	*3,841,983*
Total Expenditures - All Funds	218,082,061	234,397,455	247,754,497	262,730,016	265,311,124	280,094,003	*287,096,353*	*294,273,762*	*301,630,606*

York County School Division

Summary Statement of Revenues and Expenditures

	FY2023 ACTUAL	FY2024 ACTUAL	FY2025 ACTUAL	FY2026 BUDGET	FY2026 EXPECTED	FY2027 BUDGET	FY2028 *PROJECTED*	FY2029 *PROJECTED*	FY2030 *PROJECTED*
Total Revenues by Source									
State	89,907,870	100,441,788	110,710,651	117,250,575	118,753,193	127,214,787	*130,395,157*	*133,655,036*	*136,996,411*
Federal	24,679,622	25,334,090	21,787,006	24,432,643	24,369,322	23,192,145	*23,771,949*	*24,366,247*	*24,975,404*
Local - County	78,738,683	76,538,133	76,983,862	84,359,995	85,371,806	92,520,094	*94,833,096*	*97,203,924*	*99,634,022*
Local - Revenue Stabilization	0	0	0	0	0	0	*0*	*0*	*0*
Local - Miscellaneous	3,014,522	2,908,314	2,130,741	2,245,546	2,430,546	2,175,057	*2,229,433*	*2,285,169*	*2,342,298*
Interest on Deposits	42,284	251,760	139,638	95,000	70,000	68,000	*69,700*	*71,443*	*73,229*
Local - Cafeteria Sales	0	2,972,935	3,036,235	2,587,800	2,587,800	2,802,800	*2,872,870*	*2,944,692*	*3,018,309*
Transfer-Other Funds	24,218,425	300,000	1,350,069	700,000	26,381,257	26,942,920	*27,616,493*	*28,306,905*	*29,014,578*
Prior Yr Expenditure Refund	0	3,867	0	0	0	0	*0*	*0*	*0*
Transfers In	279,603	512,825	370,138	340,000	340,000	510,000	*522,750*	*535,819*	*549,214*
Transfers From Reserves	0	0	0	948,000	168,000	0	*0*	*0*	*0*
Local - Employee Health Contribution	0	3,507,644	4,167,620	3,319,500	0	0	*0*	*0*	*0*
Local - Employer Health Contribution	0	16,619,901	19,248,311	24,237,757	0	0	*0*	*0*	*0*
Local - Employee Dental Contribution	0	506,065	550,666	713,000	0	0	*0*	*0*	*0*
Local - Employer Dental Contribution	0	379,848	420,490	417,000	0	0	*0*	*0*	*0*
Local - Employee Retiree Health Contribution	0	319,036	340,966	375,000	0	0	*0*	*0*	*0*
Local - Employer Retiree Health Contribution	0	0	0	200,000	0	0	*0*	*0*	*0*
Local - Employee Retiree Dental Contribution	0	64,791	49,718	85,000	0	0	*0*	*0*	*0*
Local - Employer Retiree Dental Contribution	0	0	0	1,500	0	0	*0*	*0*	*0*
TR Workers Compensation Fund	0	18,228	33,350	8,700	0	0	*0*	*0*	*0*
School Insurance Transfer-ER	0	45,589	47,699	85,000	0	0	*0*	*0*	*0*
Gen. Allow. Sentara Exp Ref	0	0	66,289	57,000	0	0	*0*	*0*	*0*
Prior Year Refund PPO	0	11,202	15,858	0	0	0	*0*	*0*	*0*
GASB 87 Other Fnc Service: Lease	0	0	0	0	0	0	*0*	*0*	*0*
Charges for Services	7,993,999	26,997	84,343	271,000	4,839,200	4,668,200	*4,784,905*	*4,904,528*	*5,027,141*
Miscellaneous Revenue	0	1,561,873	-1,561,873	0	0		0	0	0
Total Revenue - All Funds	228,875,008	232,324,886	239,971,776	262,730,016	265,311,124	280,094,003	*287,096,353*	*294,273,762*	*301,630,606*

Total Expenditures by Object									
Personal Services	99,225,625	106,634,942	115,593,637	120,306,716	121,079,818	127,329,219	*130,512,449*	*133,775,261*	*137,119,642*
Employee Benefits	41,715,846	44,912,989	46,691,817	50,024,771	49,777,930	52,666,040	*53,982,691*	*55,332,258*	*56,715,565*
Purchased Services	33,540,147	40,052,973	41,879,764	46,999,059	47,762,312	47,887,067	*49,084,244*	*50,311,350*	*51,569,134*
Other Charges	5,141,744	5,936,609	4,743,907	6,344,215	6,191,302	6,236,915	*6,392,838*	*6,552,659*	*6,716,475*
Materials/Supplies	9,466,033	7,394,067	7,359,145	9,037,239	9,568,489	8,632,665	*8,848,482*	*9,069,694*	*9,296,436*
Equipment	20,334,692	19,386,319	20,964,717	26,686,000	27,541,052	33,237,007	*34,067,932*	*34,919,630*	*35,792,621*
Transfers	8,657,974	10,079,556	10,521,511	3,332,016	3,390,221	4,105,090	*4,207,717*	*4,312,910*	*4,420,733*
Total Expenditures - All Funds	218,082,061	234,397,455	247,754,497	262,730,016	265,311,124	280,094,003	*287,096,353*	*294,273,762*	*301,630,606*
Excess (deficiency) of revenues over expenditures	10,792,947	(2,072,569)	(7,782,721)	0	0	0	*0*	*0*	*0*
Net Change in Fund Balance	10,792,947	(2,072,569)	(7,782,721)	0	0	0	*0*	*0*	*0*
Fund Balance, Beginning of Year	14,062,076	24,855,023	22,782,454	14,999,733	14,999,733	14,999,733	*14,999,733*	*14,999,733*	*14,999,733*
Fund Balance, End of Year*	24,855,023	22,782,454	14,999,733	14,999,733	14,999,733	14,999,733	*14,999,733*	*14,999,733*	*14,999,733*

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

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

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

	FY23 ACTUAL	FY24 ACTUAL	FY25 ACTUAL	FY26 EXPECTED	FY27 BUDGET	*FY28 PROJECTED*	*FY29 PROJECTED*	*FY30 PROJECTED*
Revenue								
State	89,087,625	99,732,148	109,970,473	114,876,925	124,762,279	*127,881,336*	*131,078,369*	*134,355,329*
Federal	21,027,755	22,168,136	18,535,383	19,549,481	18,372,304	*18,831,612*	*19,302,402*	*19,784,962*
County - Operations and Grounds	59,287,094	60,987,094	63,224,094	64,884,094	65,802,094	*67,447,146*	*69,133,325*	*70,861,658*
County - Revenue Stabilization Fund	0	0	0	0	0	0	0	0
Local Miscellaneous	2,964,278	2,908,314	2,049,388	2,375,546	2,095,057	2,147,433	2,201,119	2,256,147
	172,366,752	185,795,692	193,779,338	201,686,046	211,031,734	*216,307,527*	*221,715,216*	*227,258,096*
Expenditures								
Personal Services	98,748,296	106,142,490	115,106,333	120,607,643	126,718,608	*129,886,573*	*133,133,738*	*136,462,081*
Employee Benefits	41,486,010	44,678,335	46,449,869	49,506,628	52,335,225	*53,643,606*	*54,984,696*	*56,359,313*
Purchased Services	8,632,451	10,439,839	10,894,097	11,367,389	11,418,037	*11,703,488*	*11,996,075*	*12,295,977*
Other Charges	4,945,697	5,121,710	4,654,818	5,363,859	5,894,165	*6,041,519*	*6,192,557*	*6,347,371*
Materials/Supplies	8,646,525	6,192,789	6,465,639	8,329,117	7,783,665	*7,978,257*	*8,177,713*	*8,382,156*
Equipment	2,922,768	1,283,824	1,894,414	3,121,189	2,776,944	*2,846,368*	*2,917,527*	*2,990,465*
Transfers	7,857,974	10,079,556	10,521,511	3,390,221	4,105,090	*4,207,717*	*4,312,910*	*4,420,733*
	173,239,721	183,938,543	195,986,681	201,686,046	211,031,734	*216,307,527*	*221,715,216*	*227,258,096*
Excess (deficiency) of revenues over expenditures	(872,969)	1,857,149	(2,207,343)	0	0	0	0	0
Net Change in Fund Balance	(872,969)	1,857,149	(2,207,343)	0	0	0	0	0
Fund Balance, Beginning of Year	11,629,803	10,756,834	12,613,983	10,406,640	10,406,640	*10,406,640*	*10,406,640*	*10,406,640*
Fund Balance, End of Year*	10,756,834	12,613,983	10,406,640	10,406,640	10,406,640	*10,406,640*	*10,406,640*	*10,406,640*

* Fund balance reverts to County Government at the end of the fiscal year. Fund balance for the Operating Fund represents undelivered orders/commitments.
- Significant Trends and Assumptions: The Commonwealth of Virginia adopts a 2-year budget. However, budgets in second year are revised to account for any significant changes in revenue resulting from changes in economic conditions or priorities in expenditure programs. For projected years, the school division assumes a 2.5% increase in revenue and expenses.
- The projected years are not provided for budget planning purposes but only as a rough estimate for future outlook.

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

	FY23 ACTUAL	FY24 ACTUAL	FY25 ACTUAL	FY26 EXPECTED	FY27 BUDGET	*FY28 PROJECTED*	*FY29 PROJECTED*	*FY30 PROJECTED*
Revenue								
State	223,056	165,640	196,178	232,268	276,508	*283,421*	*290,506*	*297,769*
Federal	3,651,867	3,165,954	3,251,623	4,819,841	4,819,841	*4,940,337*	*5,063,845*	*5,190,442*
Charges for Services	2,487,005	2,972,935	3,036,235	2,587,800	2,802,800	*2,872,870*	*2,944,692*	*3,018,309*
Local Miscellaneous	50,244	100,366	81,353	50,000	50,000	*51,250*	*52,531*	*53,845*
Transfers-Other Funds	0	0	29,560	0	0	0	0	0
Total Revenue	6,412,172	6,404,895	6,594,949	7,689,909	7,949,149	*8,147,878*	*8,351,575*	*8,560,364*
Expenditures								
Personal Services	263,893	243,770	222,971	218,332	349,000	*357,725*	*366,668*	*375,835*
Employee Benefits	132,990	115,348	107,669	122,057	199,849	*204,845*	*209,966*	*215,216*
Purchased Services	4,834,741	4,909,168	5,302,598	6,280,554	6,371,150	*6,530,429*	*6,693,689*	*6,861,032*
Other Charges	0	616	932	5,750	5,750	*5,894*	*6,041*	*6,192*
Materials and Supplies	819,508	801,956	893,506	839,372	849,000	*870,225*	*891,981*	*914,280*
Capital Outlay	485,371	306,637	2,823,035	223,844	174,400	*178,760*	*183,229*	*187,810*
Total Expenditures	6,536,503	6,377,495	9,350,711	7,689,909	7,949,149	*8,147,878*	*8,351,575*	*8,560,364*
Excess (deficiency) of revenues over expenditures	(124,331)	27,400	(2,755,762)	0	0	0	0	0
Fund Balance, Beginning of Year	6,228,104	6,103,773	6,131,173	3,375,411	3,375,411	*3,375,411*	*3,375,411*	*3,375,411*
Fund Balance, End of Year	6,103,773	6,131,173	3,375,411	3,375,411	3,375,411	*3,375,411*	*3,375,411*	*3,375,411*

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

	FY23 ACTUAL	FY24 ACTUAL	FY25 ACTUAL	FY26 EXPECTED	FY27 BUDGET	*FY28 PROJECTED*	*FY29 PROJECTED*	*FY30 PROJECTED*
Revenue								
Interest on Deposits	15,104	23,887	27,430	30,000	28,000	28,700	29,418	30,153
Workers Comp Transfers In	279,603	512,825	370,138	340,000	510,000	522,750	535,819	549,214
Transfer from Reserves	0	0	0	168,000	0	0	0	0
Prior Yr Expenditure Refund	0	0	0	0	0	0	0	0
	294,707	536,712	397,568	538,000	538,000	*551,450*	*565,236*	*579,367*
Expenditures								
Personal Services	57,970	65,184	58,086	66,843	69,546	*71,301*	*71,301*	*71,301*
Employee Benefits	24,283	43,761	41,168	49,585	46,234	*42,456*	*42,456*	*42,456*
Purchased Services	78,307	86,926	105,007	111,572	85,220	*99,243*	*99,243*	*99,243*
Other Charges	196,047	302,590	88,157	310,000	337,000	*325,000*	*325,000*	*325,000*
Transfers	800,000	0	0	0	0	*0*	*0*	*0*
	1,156,607	498,461	292,418	538,000	538,000	*551,450*	*565,236*	*579,367*
Excess (deficiency) of revenues over expenditures	(861,900)	38,251	105,150	0	0	0	0	0
Net Change in Fund Balance	(861,900)	38,251	105,150	0	0	0	0	0
Fund Balance, Beginning of Year	2,797,582	1,935,682	1,973,933	2,079,083	2,079,083	*2,079,083*	*2,079,083*	*2,079,083*
Fund Balance, End of Year*	1,935,682	1,973,933	2,079,083	2,079,083	2,079,083	*2,079,083*	*2,079,083*	*2,079,083*

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

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

	FY23 ACTUAL	FY24 ACTUAL	FY25 ACTUAL	FY26 EXPECTED	FY27 BUDGET	*FY28 PROJECTED*	*FY29 PROJECTED*	*FY30 PROJECTED*
Revenue								
Interest on Deposits	27,180	47,752	46,231	40,000	40,000	*41,000*	*42,025*	*43,076*
Charges for Services	5,506,994	5,985,000	3,638,629	4,568,200	4,568,200	*4,682,405*	*4,799,465*	*4,919,452*
Transfers-Other Funds	20,228,425	17,049,177	20,360,974	25,681,257	25,681,257	*26,323,288*	*26,981,371*	*27,655,905*
	25,762,599	23,081,929	24,045,834	30,289,457	30,289,457	*31,046,693*	*31,822,861*	*32,618,432*
Expenditures								
Personal Services	155,466	183,498	206,247	187,000	192,065	*196,867*	*201,788*	*206,833*
Employee Benefits	72,563	75,545	93,111	99,660	84,732	*86,850*	*89,022*	*91,247*
Purchased Services	19,994,648	24,617,040	25,578,062	30,002,797	30,012,660	*30,762,977*	*31,532,051*	*32,320,352*
	20,222,677	24,876,083	25,877,420	30,289,457	30,289,457	*31,046,693*	*31,822,861*	*32,618,432*
Excess (deficiency) of revenues over expenditures	5,539,922	(1,794,154)	(1,831,586)	0	0	0	0	0
Net Change in Fund Balance	5,539,922	(1,794,154)	(1,831,586)	0	0	0	0	0
Fund Balance, Beginning of Year	(1,789,490)	3,750,432	1,956,278	124,692	124,692	*124,692*	*124,692*	*124,692*
Fund Balance, End of Year*	3,750,432	1,956,278	124,692	124,692	124,692	*124,692*	*124,692*	*124,692*

CAPITAL PROJECTS
SUMMARY STATEMENT OF REVENUES AND EXPENDITURES
LEVEL II

	FY23 ACTUAL	FY24 ACTUAL	FY25 ACTUAL	FY26 EXPECTED	FY27 BUDGET	*FY28 PROJECTED*	*FY29 PROJECTED*	*FY30 PROJECTED*
Revenue								
Capital Projects	19,415,538	15,551,039	13,759,768	20,487,712	26,718,000	*27,385,950*	*28,070,599*	*28,772,364*
Total Revenue	19,415,538	15,551,039	13,759,768	20,487,712	26,718,000	*27,385,950*	*28,070,599*	*28,772,364*
Expenditures								
Capital Projects	15,869,186	16,609,632	12,431,964	20,487,712	26,718,000	*27,385,950*	*28,070,599*	*28,772,364*
Total Expenditures	15,869,186	16,609,632	12,431,964	20,487,712	26,718,000	*27,385,950*	*28,070,599*	*28,772,364*
Excess (deficiency) of revenues over expenditures	0	0	0	0	0	0	0	0
Fund Balance (Not Applicable*)	0	0	0	0	0	0	0	0

*Actual columns do not include encumbrances.

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

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

	FY23 ACTUAL	FY24 ACTUAL	FY25 ACTUAL	FY26 EXPECTED	FY27 BUDGET	*FY28 PROJECTED*	*FY29 PROJECTED*	*FY30 PROJECTED*
Revenue								
Revenue-Local Sources	36,051	83,622	65,977	5,000	30,000	*30,750*	*31,519*	*32,307*
Charges for Services	0	26,997	84,343	271,000	100,000	*102,500*	*105,063*	*107,689*
Revenue-Federal	0	0	0	0	0	0	0	0
Revenue-Commonwealth	597,189	544,000	544,000	3,644,000	2,176,000	2,230,400	2,286,160	2,343,314
Transfer From Other Funds	3,990,000	300,000	700,000	700,000	1,261,663	1,293,205	1,325,535	1,358,673
Total Revenue	4,623,240	954,619	1,394,319	4,620,000	3,567,663	3,656,855	3,748,276	3,841,983
Expenditures								
Purchased Services	0	0	0	0	0	0	0	0
Other Charges	0	511,692	0	511,693	0	0	0	0
Materials/Supplies	0	399,322	0	400,000	0	0	0	0
Equipment	1,057,366	1,186,227	3,815,304	3,708,307	3,567,663	*3,656,855*	*3,748,276*	*3,841,983*
Transfers	0	0	0	0	0	0	0	0
Total Expenditures	1,057,366	2,097,241	3,815,304	4,620,000	3,567,663	*3,656,855*	*3,748,276*	*3,841,983*
Excess (deficiency) of revenues over expenditures	3,565,874	(1,142,622)	(2,420,985)	0	0	0	0	0
Net Change in Fund Balance	3,565,874	(1,142,622)	(2,420,985)	0	0	0	0	0
Fund Balance, Beginning of Year	2,397,303	5,963,177	4,820,555	2,399,570	2,399,570	*2,399,570*	*2,399,570*	*2,399,570*
Fund Balance, End of Year*	5,963,177	4,820,555	2,399,570	2,399,570	2,399,570	*2,399,570*	*2,399,570*	*2,399,570*

FISCALLY DEPENDENT SCHOOL DIVISION

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

County Debt Service

Property tax revenue is a function of the tax rate, determined by the county government, size of county population, and the property's value, determined by market forces. York County government collects taxes on real estate, personal property, and other sources and transfers a percentage of those revenues to YCSD for operations and debt service. However, the primary source of revenue for capital projects is general obligation bonds issued by the County government through the Virginia Public Service Authority (VPSA). State law prohibits school divisions in Virginia from issuing this debt. The FY25 County Adopted Budget presents the long-term schedule debt schedule for schools. This information can also be found in the Executive Summary and Informational sections.

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

Schedule Of Debt Obligations

	Maturity	Original Issue	Principal Outstanding 7/1/2026	FY2027 Adopted Principal	Interest	Other Debt Service Expenditures/ Expenses	Total Requirements
Debt Service Funds							
General Obligation Bonds							
2010 VPSA Qualified School Construction Bonds	6/1/2027	$ 1,120,000	$ 70,000	$ 70,000	$ 59,475	$ -	$ 129,475
2012 VPSA School Bonds	7/15/2032	6,925,000	3,160,000	400,000	125,005	925	525,930
2014B VPSA Refunding School Bonds	7/15/2026	8,290,000	825,000	825,000	18,975	750	844,725
2014C VPSA School Bonds	1/15/2035	8,530,000	4,845,000	455,000	174,535	950	630,485
2015A VPSA Refunding School Bonds	7/15/2028	4,305,000	1,205,000	380,000	51,765	950	432,715
2016 VPSA School Bonds	7/15/2036	11,575,000	7,460,000	585,000	208,450	850	794,300
2016B VPSA Refunding School Bonds	7/15/2029	3,035,000	1,085,000	255,000	37,870	950	293,820
2017 VPSA School Bonds	7/15/2037	8,100,000	5,665,000	380,000	193,080	925	574,005
2018 VPSA School Bonds	7/15/2038	7,850,000	5,835,000	350,000	209,605	925	560,530
2019 VPSA School Bonds	7/15/2039	7,765,000	6,135,000	325,000	233,615	925	559,540
2020 VPSA School Bonds	7/15/2040	8,000,000	6,410,000	345,000	180,890	850	526,740
2021 VPSA School Bonds	7/15/2041	8,580,000	7,390,000	335,000	230,440	850	566,290
2022 VPSA School Bonds	7/15/2042	9,080,000	8,310,000	320,000	389,965	950	710,915
2024 VPSA School Bonds	7/15/2044	9,895,000	9,600,000	310,000	452,385	850	763,235
2025 VPSA School Bonds	7/15/2045	10,315,000	10,315,000	310,000	472,805	850	783,655
2026 VPSA School Bonds	7/15/2046	11,550,000	11,550,000	-	292,915	-	292,915
		$ 124,915,000	$ 89,860,000	$ 5,645,000	$ 3,331,775	$ 12,500	$ 8,989,275
Capital Lease and Lease Revenue Bonds							
2016A VPFP VRA	10/1/2029	$ 10,375,000	$ 4,405,000	$ 1,030,000	$ 168,760	$ -	$ 1,198,760
2018 VRA Lease Revenue Bond	10/1/2038	7,555,000	5,660,000	330,000	225,800	-	555,800
2020 VRA Lease Revenue Bond	10/1/2040	2,185,000	1,820,000	85,000	79,900	-	164,900
2022 VRA Lease Revenue Bond	10/1/2042	32,165,000	29,100,000	1,130,000	1,320,070	-	2,450,070
2025 VRA Lease Revenue Bond	10/1/2045	4,785,000	4,785,000	140,000	227,305	-	367,305
2026 VRA Lease Revenue Bond	10/1/2046	6,760,000	6,760,000	-	300,260	-	300,260
2022 Motorola Lease Purchase	1/1/2027	2,587,369	538,585	538,585	10,990	-	549,575
		$ 66,412,369	$ 53,068,585	$ 3,253,585	$ 2,333,085	$ -	$ 5,586,670
Enterprise Funds							
Revenue Bonds							
2016C Sewer Revenue Refunding Bonds	10/1/2028	$ 6,540,000	$ 1,625,000	$ 515,000	$ 70,085	$ -	$ 585,085
2020 VRA Pooled	10/1/2030	1,245,000	695,000	125,000	32,415	-	157,415
2020 VRA Pooled Refunding	10/1/2039	9,510,000	9,485,000	25,000	420,665	1,250	446,915
		$ 17,295,000	$ 11,805,000	$ 665,000	$ 523,165	$ 1,250	$ 1,189,415
Total All Issues		$ 208,622,369	$ 154,733,585	$ 9,563,585	$ 6,188,025	$ 13,750	$ 15,765,360

Current Debt Service Amortization Schedule

	Debt Service Funds						*Enterprise Funds*	
	General Obligation Bonds		**Lease Revenue Bonds**		**Capital Leases**		**Revenue Bonds**	
Years	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
FY 2027	$ 5,645,000	$ 3,331,775	$ 2,715,000	$ 2,322,095	$ 538,585	$ 10,990	$ 665,000	$ 523,165
FY 2028	4,975,000	3,339,297	3,055,000	2,217,203	-	-	700,000	488,187
FY 2029	5,195,000	3,068,943	3,205,000	2,065,896	-	-	740,000	451,287
FY 2030	4,975,000	2,839,828	3,360,000	1,909,537	-	-	825,000	411,184
FY 2031	4,870,000	2,625,025	2,305,000	1,771,478	-	-	865,000	367,878
FY 2032	5,075,000	2,402,081	2,420,000	1,655,522	-	-	745,000	326,622
FY 2033	5,270,000	2,174,334	2,540,000	1,535,784	-	-	785,000	287,416
FY 2034	4,955,000	1,959,147	2,660,000	1,416,356	-	-	820,000	250,387
FY 2035	5,140,000	1,750,231	2,775,000	1,297,666	-	-	855,000	215,841
FY 2036	4,685,000	1,542,729	2,900,000	1,172,144	-	-	890,000	179,850
FY 2037	4,870,000	1,339,943	3,030,000	1,040,922	-	-	925,000	142,416
FY 2038	4,235,000	1,143,321	3,175,000	903,628	-	-	960,000	103,538
FY 2039	3,820,000	962,994	3,320,000	760,622	-	-	995,000	63,216
FY 2040	3,395,000	800,036	2,900,000	622,138	-	-	1,035,000	21,347
FY 2041	2,955,000	651,455	3,035,000	487,578	-	-	-	-
FY 2042	2,525,000	515,116	3,005,000	351,778	-	-	-	-
FY 2043	2,055,000	386,402	3,145,000	213,572	-	-	-	-
FY 2044	1,420,000	272,902	780,000	124,156	-	-	-	-
FY 2045	1,480,000	171,964	820,000	86,488	-	-	-	-
FY 2046	770,000	82,555	860,000	46,625	-	-	-	-
FY 2047	-	22,375	525,000	5,798	-	-	-	-
	$ 78,310,000	$ 31,382,453	$ 52,530,000	$ 22,006,986	$ 538,585	$ 10,990	$ 11,805,000	$ 3,832,334

General Fund Revenues

General Property Taxes

	FY2026 Adopted	FY2027 Adopted	$ Change	% Change
Real Estate	$ 96,889,000	$ 104,700,000	$ 7,811,000	8.1%
Public Service	3,678,300	3,750,000	71,700	1.9%
Personal Property	25,040,000	26,503,021	1,463,021	5.8%
Mobile Homes	25,000	-	(25,000)	-100.0%
Machinery & Tools	200,000	-	(200,000)	-100.0%
Penalties	437,000	425,000	(12,000)	-2.8%
Interest	300,000	300,000	-	0.0%
Total	$ 126,569,300	$ 135,678,021	$ 9,108,721	7.2%

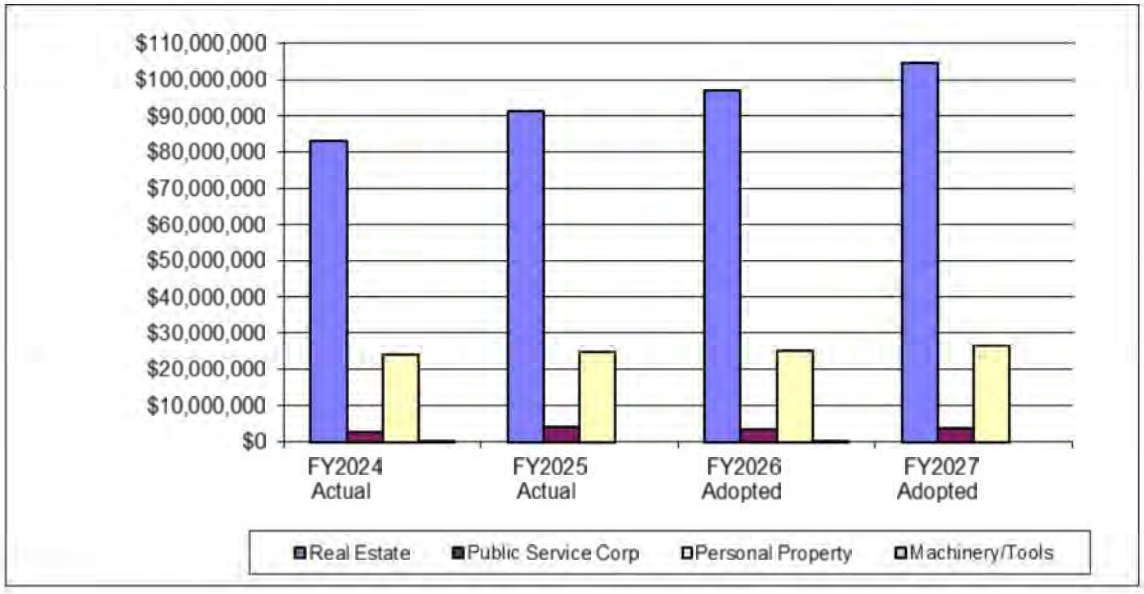
The County levies real estate taxes on all real estate within its boundaries, except that exempted by statute, each year as of January 1, based on the estimated market value of the property, with semi-annual payments due June 25 and December 5. All real estate property is assessed biennially with the most recent reassessment as of January 1, 2026. The real estate rate is adopted at $0.78, per $100 of assessed value, no change from last year.

The State Corporation Commission assesses property of certain public service corporations for local taxation and the Commissioner of the Revenue certifies the assessments. The Virginia Department of Taxation bases its assessment of public service corporations on the sales ratio analysis it performs on the prior year's assessment data compared to current sales data. All tax rates are per $100 of assessed valuation. For FY2027, the adopted real estate rate is $0.78, no change from the prior year, while the adopted personal property rate is $4.00, also the same as the prior calendar year.

The County levies personal property taxes on motor vehicles and tangible personal business property. These levies are made each year as of January 1, with semiannual payments due June 25 and December 5. The adopted personal property rate is $4.00 per $100 of assessed valuation, the same as the prior calendar year. The State offers tax relief for qualifying vehicles. The amount of relief is declining as a percentage of total personal property due to increases in vehicle values and an increase in numbers of vehicles assessed over the more than 10 years that a state-wide cap on disbursements to local governments has been in place. The State revenue is budgeted as "Personal Property Tax Relief Act" (see State revenue section). Budgeted personal property tax revenue is projected to increase.

Machinery & tool tax is imposed on the equipment used by manufacturers directly in the production of goods. The adopted rate is $4.00 per $100 of assessed value. This revenue is now included in Business Personal Property.

The following graph shows a 4-year trend on the major general property taxes: Real Estate, Public Service Corporation, Personal Property and Machinery & Tools.



Property Tax Rates
Adopted Current and Last Five Calendar Years

Calendar Year	Real Estate (1)	Personal Property (1) (2)	Mobile Home (1)	Boats > 5 Tons
2026	$ 0.7800	$ 4.00	$ 0.7800	$ 0.000000001
2025	$ 0.7800	$ 4.00	$ 0.7800	$ 0.000000001
2024	$ 0.7400	$ 3.80	$ 0.7400	$ 0.000000001
2023	$ 0.7700	$ 3.90	$ 0.7700	$ 0.000000001
2022	$ 0.7800	$ 4.00	$ 0.7800	$ 0.000000001
2021	$ 0.7950	$ 4.00	$ 0.7950	$ 0.000000001

(1) Tax rate per $100 of assessed valuation.

(2) The tax rate per $100 of assessed valuation for Disabled American Veterans has been $1.00 since 2008.

Note: The County has no overlapping taxes with other governments.

Other Local Taxes

Other Local Taxes	FY2026 Adopted	FY2027 Adopted	$ Change	% Change
Local Sales Tax	$ 15,003,130	$ 14,800,000	$ (203,130)	-1.4%
Historic Triangle Tax	6,000,000	6,000,000	-	0.0%
Lodging Tax	2,040,000	2,040,000	-	0.0%
Meals Tax	4,800,000	9,630,000	4,830,000	100.6%
Cigarette Tax	1,600,000	1,200,000	(400,000)	-25.0%
Occupational License	9,373,000	9,600,000	227,000	2.4%
Admissions Tax	-	200,000	200,000	100.0%
Utility Consumption Tax	240,000	245,000	5,000	2.1%
Communications Sales Tax	900,000	900,000	-	0.0%
Franchise Tax	425,000	460,000	35,000	8.2%
Recordation Tax/Deeds of Conveyance	1,450,000	1,520,000	70,000	4.8%
Rental Tax	225,000	225,000	-	0.0%
Total	$ 42,056,130	$ 46,820,000	$ 4,763,870	11.3%

The State collects 6% sales tax from retailers and distributes one percent (1%) to the County monthly. In addition, a further one percent (1%) Historic Triangle sales tax is collected from retailers in the counties of James City and York and the City of Williamsburg. This revenue is expected to decrease slightly.

Per State Code, fifty percent (50%) of the revenues from the additional 1% sales tax is deposited into the Historic Triangle Marketing Fund to be managed and administered by the Williamsburg Tourism Council and is to be used to market, promote, and advertise the Historic Triangle as an overnight tourism destination. The other fifty percent (50%) is distributed to the localities where the revenues were collected.

The transient occupancy tax ("lodging tax") of five percent (5%) is paid for any room rented on a short-term basis. This revenue is generated primarily by hotels and motels within the County and collected monthly. Sixty percent (60%) of the revenue collected is earmarked for tourism activities per State Code. This revenue is expected to remain flat.

A four percent (4%) tax ("meals tax") is currently levied on prepared food and beverages sold for human consumption in the County. This tax is collected monthly. The County has earmarked 2% of the meals tax to be used for stormwater, water and sewer projects. 2% is to assist with funding to the School Division. Effective July 1, 2026, the meals tax will increase to six percent (6%) with the additional 2% retained in the General Fund.

The General Assembly allows Counties in Virginia to impose a tax of up to $0.40 per pack of cigarettes in the same manner as cities in Virginia. The County first implemented a $0.40 per pack Cigarette tax effective November 1, 2021.

The County requires all persons conducting any business, profession, trade, or occupation to have a license. The Commissioner of the Revenue computes the amount of license tax and after the Treasurer receives payment, the license is issued.

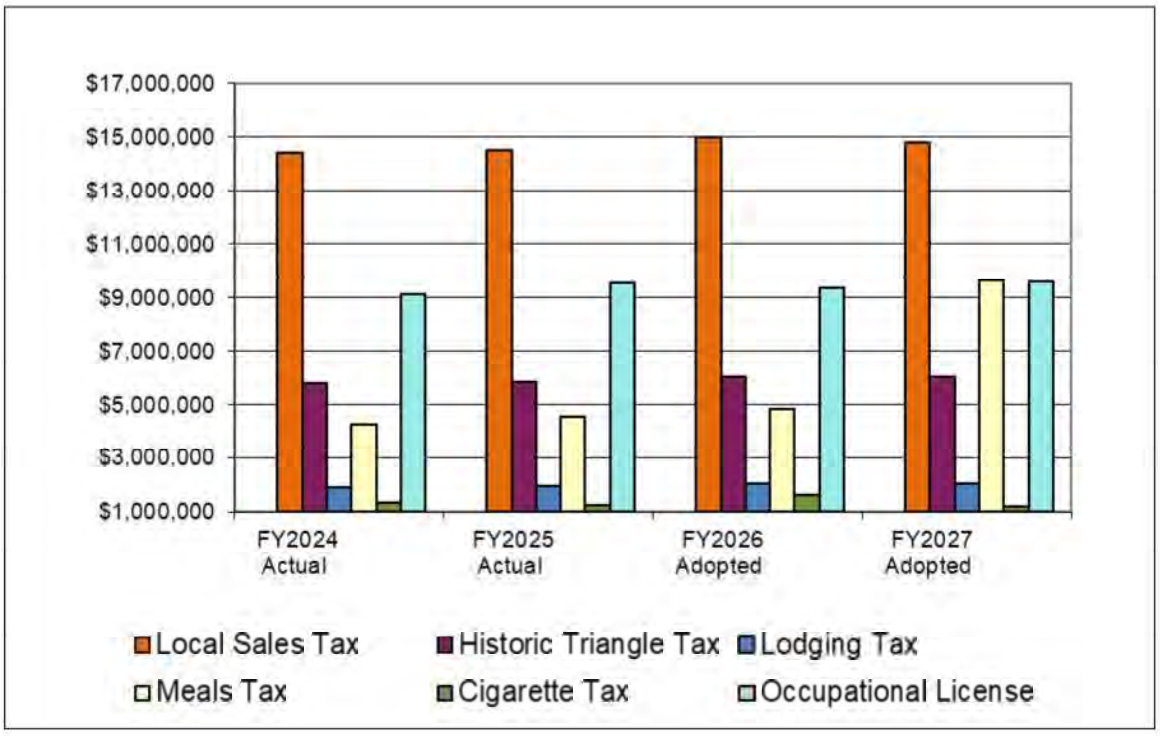
In lieu of the local business license tax levied on corporations furnishing heat, light or power by means of electricity and/or natural gas, Section 58.1-2900 and Section 58.1-2904 of the Code of Virginia impose a tax ("Utility Consumption Tax") on consumers of electricity and natural gas in the state based on kilowatt hours or volume of gas delivered. This tax is collected monthly.

The communication sales tax represents sales and use tax on communication services in the amount of 5% of the sales price of each communications service.

The General Assembly recently authorized the County to impose an Admissions Tax on tickets to entertainment and amusement events. Should the Board of Supervisors choose to impose this tax in FY2027, the proceeds will be transferred to cash capital to support capital projects.

A bank franchise tax is imposed on banks located within the County, based on their net capital of local banks and the recordation tax for each taxable instrument recorded in the County.

The projections for FY2027 reflect mostly stable revenues with the exception of Meals Tax. There is a significant increase anticipated in Meals Tax due to authorization given through the General Assembly to raise this tax by an additional 2%. The following graph shows a 4 year trend on the major other local taxes: Sales Tax, Lodging Tax, Meals Tax, Historic Triangle Tax, Cigarette Tax and Occupational Licenses.



SCHOOL ENROLLMENT PROJECTION METHODOLOGY

Historically, the School Division has relied on the County Planning Office to provide school enrollment projections. However, the significant enrollment decline resulting from the pandemic exposed limitations in the County's methodology, which was unable to adequately account for these losses. Consequently, the School Division is now solely utilizing projections from the Department of Education. It is anticipated that the County's methodology will be reinstated for the FY2026 budget.

The County Planning Office's methodology for projecting school enrollment follows a two-step process:

1. **Base Enrollment Projection (Grade Progression Method)**
   The first step involves projecting a base or stationary enrollment figure for each grade level using the Grade Progression Method. Under this method, the number of students in each grade is assumed to be the same as the number of students in the previous grade the prior year. For instance, the number of twelfth-grade students in 2026 is projected to be equivalent to the number of eleventh-grade students in 2025.

   While this method offers insight into the future structure of school enrollment, it does not account for factors such as net migration, student retention, dropouts, or students who bypass kindergarten and directly enter first grade.

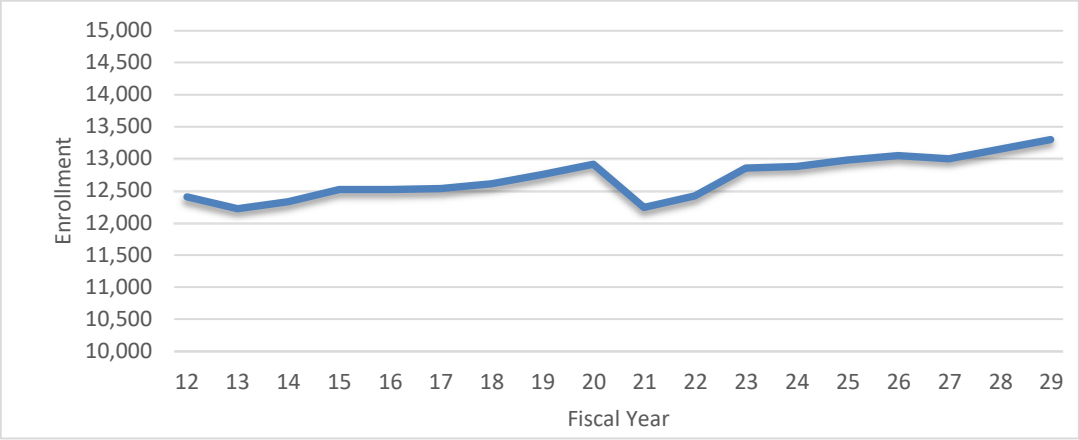
2. **Adjustment of Projections**
   The second step involves adjusting the stationary enrollment figures by applying growth or decline factors. These adjustment factors are based on new residential development in the County and historical enrollment trends. Notable patterns include increases in enrollment for seventh and ninth grades, with declines observed in grades ten through twelve. Additionally, kindergarten enrollment is projected based on the number of resident births five years prior, adjusted for migration during that period.

History of Enrollment

History of Student Population

Fiscal Year			Enrollment	Unadjusted ADM	Adjusted ADM
12	Actual		12,404	12,404	12,404
13	Actual		12,226	12,226	12,226
14	Actual		12,333	12,333	12,333
15	Actual		12,519	12,519	12,519
16	Actual		12,522	12,522	12,522
17	Actual		12,534	12,534	12,534
18	Actual		12,609	12,609	12,609
19	Actual		12,756	12,756	12,756
20	Actual		12,914	12,914	12,914
21	Actual		12,244	12,244	12,244
22	Actual		12,420	12,420	12,420
23	Actual		12,855	12,855	12,855
24	Actual		12,879	12,879	12,879
25	Actual		12,978	12,978	12,978
26	Actual		13,051	13,051	13,051
27	Projected	[2]	13,000	13,000	13,000
28	Projected	[2]	13,150	13,150	13,150
29	Projected	[2]	13,300	13,300	13,300

[2] *Projection not for budget planning purposes*



Number of Students Receiving Free or Reduced Lunch

Students whose parents or legal guardians meet certain income levels can qualify for free or reduced lunch prices. The free or reduced lunch program is funded by the federal government. The data below provides summary information on students that qualify for the federal free or reduced lunch program in the school division.

	School Year: 2023-2024 - Month of April					School Year: 2024-2025 - Month of April					School Year: 2025-2026 - Month of April				
	Free	**Reduced**	**Total**	**Enrollment**	**%**	**Free**	**Reduced**	**Total**	**Enrollment**	**%**	**Free**	**Reduced**	**Total**	**Enrollment**	**%**
Bethel Manor Elementary	109	149	258	656	39.33%	120	144	264	649	40.68%	115	123	238	625	38.08%
Coventry Elementary	176	22	198	690	28.70%	169	30	199	642	31.00%	138	30	168	600	28.00%
Dare Elementary	124	4	128	421	30.40%	135	2	137	408	33.58%	108	19	127	408	31.13%
Grafton Bethel Elementary	173	20	193	643	30.02%	189	34	223	657	33.94%	157	28	185	620	29.84%
Magruder Elementary	219	44	263	734	35.83%	198	23	221	625	35.36%	180	23	203	601	33.78%
Mount Vernon Elementary	98	16	114	566	20.14%	117	20	137	581	23.58%	101	19	120	558	21.51%
Seaford Elementary	110	23	133	502	26.49%	159	36	195	569	34.27%	122	22	144	540	26.67%
Tabb Elementary	152	27	179	714	25.07%	151	50	201	739	27.20%	142	38	180	716	25.14%
Waller Mill Elementary	102	17	119	395	30.13%	142	28	170	467	36.40%	138	29	167	510	32.75%
Yorktown Elementary	270	45	315	656	48.02%	260	59	319	647	49.30%	235	54	289	646	44.74%
Total	**1,533**	**367**	**1,900**	**5,977**	**31.79%**	**1,640**	**426**	**2,066**	**5,984**	**34.53%**	**1,436**	**385**	**1,821**	**5,824**	**31.27%**
Grafton Middle	203	37	240	903	26.58%	184	39	223	883	25.25%	188	41	229	971	23.58%
Queens Lake Middle	150	31	181	571	31.70%	122	35	157	548	28.65%	127	40	167	559	29.87%
Tabb Middle	166	73	239	966	24.74%	180	77	257	964	26.66%	183	68	251	996	25.20%
Yorktown Middle	188	27	215	652	32.98%	191	31	222	691	32.13%	164	32	196	704	27.84%
Total	**707**	**168**	**875**	**3,092**	**28.30%**	**677**	**182**	**859**	**3,086**	**27.84%**	**662**	**181**	**843**	**3,230**	**26.10%**
Bruton High	177	36	213	729	29.22%	187	38	225	706	31.87%	131	31	162	700	23.14%
Grafton High	226	40	266	1,210	21.98%	240	38	278	1,180	23.56%	222	46	268	1,198	22.37%
Tabb High	153	58	211	1,104	19.11%	183	56	239	1,139	20.98%	175	65	240	1,161	20.67%
York High	208	26	234	943	24.81%	223	32	255	917	27.81%	168	43	211	947	22.28%
York River Academy	21	4	25	73	34.25%	14	8	22	69	31.88%	19	2	21	72	29.17%
Total	**785**	**164**	**949**	**4,059**	**23.38%**	**847**	**172**	**1,019**	**4,011**	**25.41%**	**715**	**187**	**902**	**4,078**	**22.12%**
Division Total	**3,025**	**699**	**3,724**	**13,128**	**28.37%**	**3,164**	**780**	**3,944**	**13,081**	**30.15%**	**2,813**	**753**	**3,566**	**13,132**	**27.16%**

The York County School Division
School Operating Fund
Historical Enrollment (not ADM) by School

School	2026	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Elementary:											
Bethel Manor Elementary	566	614	634	606	594	593	680	641	608	604	597
Coventry Elementary	572	614	657	619	664	681	765	691	585	563	578
Dare Elementary	377	387	397	368	389	356	406	414	422	420	378
Grafton Bethel Elementary	574	626	613	596	596	597	674	622	640	643	615
Magruder Elementary	553	599	703	673	596	562	644	614	608	626	626
Mt. Vernon Elementary	533	561	547	553	573	540	624	591	591	559	531
Seaford Elementary	501	539	475	474	517	494	560	531	451	437	451
Tabb Elementary	666	711	688	657	646	619	742	656	620	606	629
Waller Mill Elementary	463	448	373	369	382	327	386	372	387	342	320
Yorktown Elementary	585	607	618	616	588	562	615	619	674	695	696
Middle:											
Queens Lake Middle	915	518	536	535	517	506	515	486	461	465	459
Tabb Middle	540	925	926	859	830	854	887	865	858	851	913
Yorktown Middle	962	668	611	597	585	648	710	729	751	791	766
Grafton Middle	665	879	855	830	827	868	919	935	904	882	872
High:											
Bruton High	666	659	673	652	610	569	572	549	600	567	606
Grafton High	1,132	1,115	1,120	1,125	1,079	1,084	1,162	1,158	1,169	1,184	1,177
Tabb High	1,111	1,072	1,029	1,045	981	1,038	1,115	1,102	1,126	1,165	1,164
York High	909	867	871	961	972	1,084	1,110	1,106	1,106	1,062	1,062
York River Academy	58	65	68	62	57	54	69	71	65	73	73
	12,348	12,474	12,395	12,197	12,003	12,036	13,155	12,752	12,626	12,535	12,513

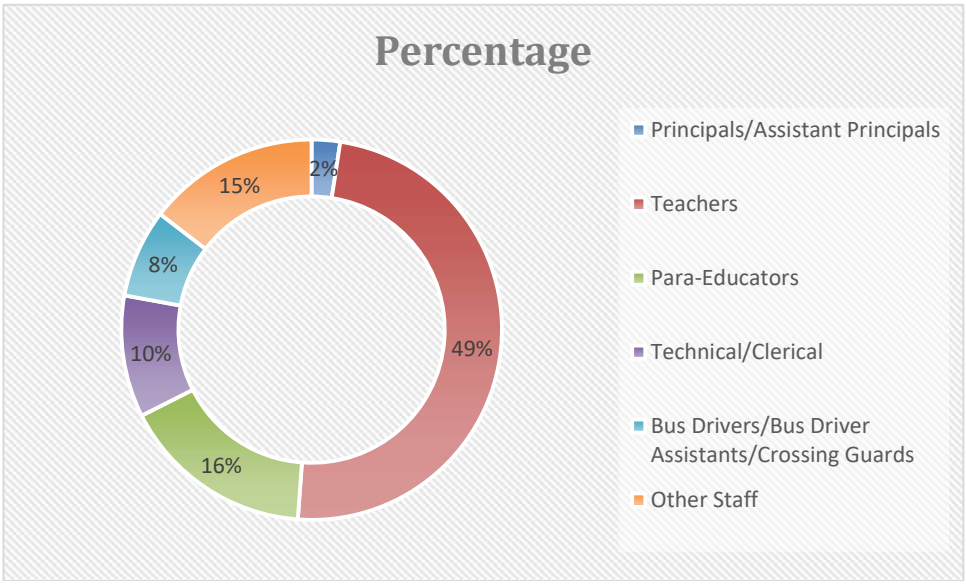
Source: ASPEN, ADA May 2026

HISTORICAL COMPARISON OF APPROVED FULL-TIME EQUIVALENT (FTE) POSITIONS

	POSITION	*FTE's FY23E*	*FTE's FY24E*	*FTE's FY25E*	*FTE's FY26E*	*FTE's FY27*
1	ATHLETIC DIRECTORS	4.00	4.00	4.00	4.00	4.00
2	BOARD MEMBERS	5.00	5.00	5.00	5.00	5.00
3	BUS DRIVERS	106.00	106.00	112.00	115.00	115.00
4	BUS DRIVER ASSISTANTS	30.00	30.00	30.00	33.00	33.00
5	CAFETERIA MONITORS	3.15	5.10	5.10	1.83	3.00
6	DIVISION CHIEFS	4.00	4.00	4.00	4.00	4.00
7	CLERICAL	77.75	76.75	74.75	76.75	78.75
8	CLERK OF THE BOARD	1.00	1.00	1.00	0.50	0.50
9	CROSSING GUARDS	3.50	3.34	2.00	0.66	0.66
10	CUSTODIANS	94.50	86.50	73.30	86.55	88.80
11	DIRECTORS	14.25	14.25	14.25	14.25	14.25
12	SCHOOL NUTRITION PERSONNEL	11.00	8.00	5.00	3.00	2.00
13	COUNSELORS	39.50	44.00	44.00	46.00	46.00
14	INSTRUCTORS	10.00	10.00	10.00	10.00	10.00
15	MECHANICS	8.00	8.00	8.00	8.00	8.00
16	MEDIA SPECIALISTS	19.00	22.00	21.00	27.00	21.00
17	HEALTH SERVICES PROVIDER	17.00	17.00	18.00	18.00	19.00
18	OCCUPATIONAL THERAPISTS	5.00	5.00	6.00	6.00	6.00
19	PARA-EDUCATORS	291.30	289.10	305.50	320.50	324.32
20	PHYSICAL THERAPIST	1.60	1.60	1.60	1.60	1.60
21	PRINCIPALS	19.00	19.00	19.00	19.00	19.00
22	ASSISTANT PRINCIPALS	27.00	28.00	28.00	28.00	29.00
23	PSYCHOLOGISTS	13.00	12.00	12.00	10.00	10.00
24	SUPERINTENDENT	1.00	1.00	1.00	1.00	1.00
25	TEACHERS	922.84	917.54	926.75	944.55	965.32
26	TECHNICAL	119.10	120.00	130.97	120.95	126.00
27	TRADES	27.00	27.00	27.00	27.00	28.00
28	SECURITY OFFICERS	0.00	12.00	13.00	13.35	17.35
	TOTALS	***1874.49***	***1877.18***	***1902.22***	***1945.49***	***1980.55***

Note: The above chart includes all funds.

Full-Time Equivalent Positions-FY27



COUNTY OF YORK: VARIOUS STATISTICAL DATA

Population - 73,000
Median Age - 42.6
Households - (approx.) 28,100
Average Household Size - 2.48
Median Household Income - $108,815

HISTORICAL SITES LOCATED WITHIN COUNTY OF YORK

Colonial National Historic Park
Historic Yorktown
Nelson House
Yorktown Battlefield

PRINCIPAL PROPERTY TAXPAYERS FOR THE COUNTY OF YORK
As of June 30, 2025

Taxpayer	Description
Virginia Power Company	Generating Plant
Lawyers Title/Fairfield Resorts/Wyndham	Timeshare Condominiums
Walmart	Retail
GWR OP Lessee VA LLC (Great Wolf Lodge)	Hotel & Water Park
City of Newport News	Water System
Busch Entertainment/Water Country USA	Water Park
Kings Creek Plantation	Timeshare Community
Williamsburg Multifamily DST - The Bend Arbordale	Residential Community
Moyock LLC Commonwealth Apartments	Apartment Complex

Source: County of York, VA
FY2027 Adopted Budget

GLOSSARY OF TERMS

Accrual Basis of Accounting - revenues are recognized in the accounting period in which they are earned and become measurable; expenses are recognized in the period incurred, if measurable.
Actual Revenues & Expenditures - revenues and expenditures as they have occurred during an accounting period using a pre-determined basis of accounting.
Accreditation - a designation of academic quality and achievement established and awarded by the Virginia Department of Education based on the percentage of students who pass Standards of Learning tests at each school.
Appropriation - a legal authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes.
ADM-Average Daily Membership (unadjusted) - membership on any given day within a school month.
ADM-Average Daily Membership (adjusted) - membership on any given day within a school month with a 15% reduction for half-day kindergarten.
Balanced Budget - a budget with total expenditures not exceeding total revenues and monies available in fund balance within an individual fund. This definition is applied over the long term, not just during the current period.
Basis of Accounting - a term used to refer to when revenues, expenditures, expenses and transfers – and the related assets and liabilities – are recognized in the accounts and reported in the financial statements.
Basis of State Revenue - the revenue from the Commonwealth as presented in this budget is based on the State Approved Budget.
Budget - a financial plan for a given period, usually a fiscal year, containing an estimate of proposed expenditures and a proposed means of financing them.
Budget Calendar - a schedule of activities, responsibilities, and deadlines related to budget development and adoption.
Budgetary Control - the internal control procedures designed to control or manage expenditures in accordance with the authorized budget.
Capital Expenditures - expenditures for land, improvements to land, easements, building improvements, vehicles, machinery, equipment, infrastructure, and all other tangible and intangible assets that are used in operations and that have initial useful lives greater than one year and have a cost of $5,000 or more.
Capital Projects Budget - a fund used to account for financial resources to be used for acquisition or construction of major capital facilities and equipment.
Carryover - the process by which certain funds for previously approved School Board commitments to pay for goods and services at the end of one fiscal year are re-appropriated in the next fiscal year.
Category, Administration / Attendance and Health - activities concerned with establishing and administering policy for the school division. These include Board Services, Executive Services, Human Resources, Fiscal Services, and Health Services.
Category, Instruction - programs and services dealing directly with the interaction between teachers and students. Also, included in this category are the activities associated with curriculum development and instructional staff training.
Category, Operations and Maintenance - activities concerned with keeping buildings open, comfortable and safe for use. This includes heating, lighting, ventilating systems, repair of facilities and replacement of facility equipment.

Category, Pupil Transportation - activities associated with transporting students to and from school and on other trips related to school activities.
Category, Technology - this program provides classroom technology support to include hardware, software and personal services for elementary, middle and high schools.
Chart of Accounts - a list of all accounts in an accounting system.
Compensation - compensation includes salaries and benefits paid to staff for services rendered.
Classification, Function - refers to a broad area of expenditure activity or service that accomplishes a particular purpose. Examples include regular instruction, special education, vocational education, and pupil transportation.
Classification, Object - refers to the article purchased or the service obtained. The seven major object categories are Personal Services; Employee Benefits; Purchased Services; Other Charges; Materials/Supplies; Equipment; and Transfers.
Defined Benefit Pension Plan - a pension plan that defines the amount of pension benefit to be provided, usually as a function of one or more factors, such as age, years of service or compensation.
Depreciation - expiration in the service life of fixed assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy and obsolescence.

Employee Benefits - job-related benefits provided employees as part of their total compensation. Fringe benefits include the employer's portion of FICA, pensions, insurance (life, health, disability income, etc.) and employee allowances.
Encumbrances - obligations in the form of purchase orders, contracts, or other commitments which are chargeable to an appropriation and for which a part of the appropriation is reserved.
Enrollment - all students in the division is responsible for reporting.
Equipment (Capital Outlay) - the purchase of additional equipment.
Equipment (Replacement) - the purchase of equipment to replace another piece of equipment which is to be sold or scrapped.
Expected Budget - usually once during the fiscal year the School Board will revise its current budget to reflect significant changes in revenues or expenditures that have occurred or are expected to occur during the fiscal year. The expected budget reflects the changes or revisions to the originally approved budget.
Expenditures Per Pupil - expenditures for a given period divided by a pupil unit of measure.
Fiduciary Fund Types - accounts for assets held by a governmental unit in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and/or other funds.
Fiscal Accountability - the responsibility of school divisions to justify that their actions in the current period have complied with public decisions concerning the raising and spending of public funds in the short term (usually one budgetary cycle or one year).
Fiscal Year - a twelve-month period to which the annual budget applies and at the end of which the entity determines its financial position and results of operations. Local school divisions in the Commonwealth of Virginia have fiscal years that begin July 1 and end June 30.
Fiscally Dependent School District - a fiscally dependent school district is one that is dependent on a unit of general government for financial support. Typically, fiscally dependent school districts do not have taxing or bonding authority.
School Nutrition Budget - this fund accounts for all of the cafeteria operations within the school division, including the preparation and serving of school breakfast and lunch.
Full Time Equivalent (FTE) - a measurement equal to one staff person working a full-time work schedule for the specific position for one fiscal year.
Fund - an independent accounting entity with a self-balancing set of accounts, which are segregated for the purpose of carrying out specific activities in accordance with special regulations, restrictions or limitations.
Fund Balance - the excess of assets of a fund over its liabilities and reserves.
Generally Accepted Accounting Principles (GAAP) - the conventions, rules and procedures that serve as the norm for the fair presentation of financial statements.
GASB - Governmental Accounting Standards Board.
General Fund (Major Fund) - is the general operating fund of the School Division. It is used to account for all financial resources except those required to be accounted for in another fund.
Governmental Fund Types - governmental funds are those through which most functions of the School Division are financed. The acquisition, use and balances of the School Division expendable financial resources and the related liabilities (except those accounted for in proprietary funds) are accounted for through governmental funds. The measurement focus of governmental fund types is upon determination of changes in financial position, rather than upon net income determination.
Grant - funding from a government or other entity restricted for a use towards a particular goal or activity.
Health & Dental Insurance Budget- this fund is utilized to account for the financial resources used for the payment of claims and related expenses for the self-insured health and dental care insurance programs.
Impact Aid – Section 8002 - funding from the United States Department of Education for loss of tax revenue for land acquired by the federal government after 1938.
Impact Aid – Section 8003 - funding from the United States Department of Education for loss of tax revenues for students whose parents live or work on federal property.
Local Composite Index (LCI) - the relative wealth index used by the State to equalize state aid to localities.
Magnet School - a school that integrates the curriculum into a particular discipline such as literary arts, performing arts, science, technology or mathematics.
Modified Accrual Basis of Accounting - basis of accounting that is followed by Governmental Funds and Agency Funds. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual, i.e., both measurable and available. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures, other than interest and principal on long-term debt, which is recorded when due, are recorded when the fund liability is incurred, if measurable.
No Loss Funding - this state payment is a formula meaning that a school division that lost students after the March 2020 closure of schools would still receive funding for those students.

Operating Budget - this is the general fund for the school division. It is used to account for all financial resources except those required to be accounted for in other funds.
OPEB - Other Post-Employment Benefits.
Performance Measurement - commonly used term for service efforts and accomplishments reporting.
Personal Service - all compensation for the direct labor of persons in the employment of the local government. Salaries and wages paid to employees for full and part-time work, including overtime, shift differential and similar compensation. Also includes payments for time not worked, including sick leave, vacation, holidays and other paid absences (jury duty, military pay, etc.) which are earned during the reporting period.
Program Budget - a budget that focuses on expenditures at the program level. Examples of program budgets include budgets for instructional grade levels, core courses, and alternative education programs.
Proprietary Fund Types - proprietary funds are used to account for ongoing governmental organizations and activities that are like those often found in the private sector. The measurement focus of proprietary fund types is upon determination of net income. The School Division has no Proprietary Funds.
Purchase Order - a document submitted to a vendor which requests materials or services at a price indicated on the purchase order. The issuance of a purchase order establishes an encumbrance in the accounting system.
Reimbursement Grant - a grant for which a potential recipient must first incur qualifying expenditures to be eligible. Reimbursement grants are also referred to as expenditure-driven grants.
State Basic Aid - State Basic Aid payments are calculated by the state according to the locality's Composite Index; projected adjusted average daily membership; and an established per pupil cost.
State Sales Tax - a portion of net revenue from the state sales and use tax dedicated to public education is distributed to school divisions in support of the Standards of Quality. The distributions are based on each locality's pro-rata share of school age population as based on projections provided by the Weldon Cooper Center. The formula used for distribution of sales tax is (School division's projected count / Statewide total school age population) x Total state 1-1/8% sales tax estimate) = Local Distribution
SAT (Standardized Assessment Test) - a standardized test administered by the *College Board* (a non-profit organization) typically taken by students in high school to measure reading, mathematics and writing skills that are needed for academic success in college.
SOL (Standards of Learning) - state-mandated testing that occurs in the spring. Beginning with the Class of 2004, verified credits for graduation will be based on the achievement by the student of a passing score.
SOQ (Standards of Quality) - Article VIII, § 2 of the *Constitution of Virginia* requires the Board of Education to determine and prescribe from time to time, subject to revision by the General Assembly, Standards of Quality for the public schools in Virginia. The General Assembly shall determine the way funds are to be provided for the cost of maintaining an educational program meeting the prescribed standards of quality and shall provide for the apportionment of the cost of such program between the Commonwealth and the local units of government comprising such school divisions. The *Code of Virginia (*Section 22.1-18.01) requires the Board of Education to review the Standards of Quality every two years.
State Standards of Accreditation - the standards for the accreditation of public schools in Virginia are designed to ensure that an effective educational program is established and maintained in Virginia's public schools. The Code of Virginia requires the Virginia Board of Education to promulgate regulations establishing standards for accreditation of public elementary and secondary schools. A school can be assigned one of the following ratings: (1) Fully Accredited (2) Accredited with Warning (3) Conditionally Accredited.
Technology Reserve Fund - this fund was created in response to directives from the Virginia Department of Education that school divisions must be prepared to offer instruction in a virtual environment.
Title I – Part A - the Title I program provides payments to meet the educational needs of educationally deprived children.
Title II – Part A - Title II, Part A provides funds to support programs that reduce class size; offer professional development; provide teacher and administrator mentoring programs; enhance the preparation, training and recruiting of high-quality teachers and paraprofessionals; and involve parents and the community in programs and activities that support student academic achievement.
Title III – Part A - Title III, Part A supports services to limited English proficient (LEP) students, provides instructional resources and activities that focus on increasing English language proficiency and academic achievement and funds professional development for teachers of LEP students. This is a part of the Every Student Succeeds Act (ESSA).
Title VIB - funding from the United States Department of Education for students identified with disabilities.
Transfers (To/From) - budget line items used to reflect transfers into one fund from another fund.
VDOE - Virginia Department of Education.
Workers Compensation Budget- a fund used to account for the financial resources that are used for the payment of claims and related expenses for workers compensation injuries.

York County School Board - an elected body created according to state law and vested with responsibility for elementary and secondary public education activities in York County.

York County Virtual High School - web-based instruction offered to high school students. Virtual High School courses are developed by certified teachers and students receive credit for courses taken through the Virtual High School as they would in a typical classroom setting. The Virtual High School has the advantage of offering a wide selection of courses available at a time convenient to the student. It also offers opportunity for instruction to students that are homebound or in an alternative education program.

GLOSSARY
(continued)

Composite Index - a factor used in the Virginia Basic Aid formula, (derived from true values of property, ADM, population, retail sales, adjusted gross income, etc.) to determine local and state share of basic appropriation.

CALCULATION OF THE COMPOSITE INDEX OF LOCAL ABILITY-TO-PAY

$$.5^{*}\left[\frac{\frac{\text{Local True Value of Real Property}}{\text{Local Average Daily Membership}}}{\frac{\text{Total Local True Values of Real Property Statewide}}{\text{Total Average Daily Membership Statewide}}}\right] +.4^{*}\left[\frac{\frac{\text{Local Adjusted Gross Income}}{\text{Local Average Daily Membership}}}{\frac{\text{Total Adjusted Gross Income Statewide}}{\text{Total Average Daily Membership Statewide}}}\right] +.1^{*}\left[\frac{\frac{\text{Local Taxable Retail Sales}}{\text{Local Average Daily Membership}}}{\frac{\text{Total Taxable Retail Sales Statewide}}{\text{Total Average Daily Membership Statewide}}}\right] = \text{Average Daily Membership Composite Index}$$

$$.5^{*}\left[\frac{\frac{\text{Local True Value of Real Property}}{\text{Local Population}}}{\frac{\text{Total Local True Values of Real Property Statewide}}{\text{State Population}}}\right] +.4^{*}\left[\frac{\frac{\text{Local Adjusted Gross Income}}{\text{Local Population}}}{\frac{\text{Total Adjusted Gross Income Statewide}}{\text{State Population}}}\right] +.1^{*}\left[\frac{\frac{\text{Local Taxable Retail Sales}}{\text{Local Population}}}{\frac{\text{Total Taxable Retail Sales Statewide}}{\text{State Population}}}\right] = \text{Per Capita Composite Index}$$

$$\boxed{.6667 \times \text{Average Daily Membership Composite Index}} + \boxed{.3333 \times \text{Per Capita Composite Index}} = \text{Local Composite Index}$$

* The constants (.5,.4, and .1) represent the average share of local revenues gathered from real property taxes, charges and miscellaneous revenue, and the 1 percent local option sales tax, respectively. Adjusted gross income data are used in the above formula as a proxy for the taxes derived from local charges and miscellaneous revenue because detailed information on the latter is not available. This is specified in the Appropriations Act.