

Caroline County Public Schools		COMPOSITE			COMPOSITE			
		INDEX			INDEX			
		0.3501			0.3478			
		4,340.00			4,250.00			
		ADM			ADM			
BUDGET		2025-26			2026-2027			
CODES	DESCRIPTION	FY26 Adopted	Required Local Share	Change Funding	FY27 Adopted	Required Local Share	Change Funding	
OPERATING BUDGET:								
LOCAL REVENUE								
1-1612070	Summer School Tuition	-		0	-		0	
1-1803010	Rebates/Refunds	2,500		500	2,500		0	
1-1899120	Other Funds	2,000		0	2,000		0	
1-1613210	Contributions	5,000		0	5,000		0	
1-1613100	Advertising	-		0	-		0	
01-1899100	Insurance	18,000		0	18,000		0	
01-1899080	Sale of School Buses	10,000		0	10,000		0	
01-1899090	Sale of Surplus Equipment	4,000		500	4,000		0	
50-1502010	Rents	25,000		0	25,000		0	
50-1612050	Transportation of Pupils	30,000		(5,000)	30,000		0	
50-1612100	Transportation Service Revenue	1,000		1,000	1,000		0	
50-1650000	Medicaid	80,000		(20,000)	200,000		120,000	
50-1899120	Other Funds	-		0	-		0	
50-1900110	Erate	239,836		159,836	110,000		(129,836)	
Total Local Revenue		417,336		136,836	407,500		(9,836)	
STATE REVENUE								
		STATE FUNDING	REQUIRED LOCAL MATCH	CHANGE IN STATE REVENUE	IN LOCAL MATCH	STATE FUNDING	REQUIRED LOCAL MATCH	CHANGE IN STATE REVENUE
1-2403080	Sales Tax Receipts (1 Cent)	6,501,116		690,931	0	6,847,185		346,069
1-2403120	Sales Tax Receipts (1/8 Cent)	812,639		86,366	0	855,898		43,259
1-2402020	Basic State Aid	19,018,164	10,245,052	328,470	176,946	19,833,811	10,576,816	815,647
1-2402030	ISAEF	16,054		(351)	0	16,054		0
1-2402040	Remedial Summer School	270,807		(18,752)	0	162,586		(108,221)
1-2402070	Gifted Ed SOQ	180,516	97,244	832	448	185,714	99,036	5,198
1-2402080	Remedial Ed SOQ	0	0	0	0	0	0	0
1-2402120	Special Ed SOQ	1,903,882	1,025,618	11,581	6,239	2,297,864	1,225,386	393,982
1-2410060	Special Ed Add On	185,049	99,685	185,049	99,685	553,464	295,147	368,415
1-2402170	Vocational Ed SOQ	293,339	158,021	4,159	2,241	673,560	359,190	380,221

1-2402210	Social Security	981,557	528,763	4,523	2,437	1,061,619	566,131	80,062	37,368
1-2402230	Retirement	2,109,783	1,136,537	12,530	6,750	1,979,101	1,055,399	(130,682)	(81,138)
1-2402280	Early Reading Intervention	188,130	101,345	(13,834)	(7,453)	283,547	151,208	95,417	49,863
1-2402410	Group Life	59,232	31,908	273	147	58,209	31,041	(1,023)	(867)
1-2402900	Mentor Teacher	2,727		(3,918)	0	8,926		6,199	0
1-2402460	Homebound	29,248		11,654	0	29,822		574	0
1-2402480	Special Ed - Regional Tuition	625,628		205,872	0	465,017		(160,611)	0
1-2402520	CTE Equipment/State Payment	10,000		1,500	0	10,000		0	0
1-2403340	CTE Equipment High Demand	7,700		1,000	0	7,700		0	0
1-2403360	CTE STEM-H INDUSTRY CRED	2,700		400	0	2,700		0	0
1-2403490	CTE INDUSTRY CERTIFICATION COSTS	7,100		1,300	0	7,100		0	0
1-2403650	CTE VA READINESS SKILLS ASSESSMENT	1,700		200	0	1,700		0	0
01-2409390	CTE Trade Skills Grant	0		0	0	0		0	0
1-2402590	Foster Care (Lottery)	211		211	0	600		389	0
1-2402650	At Risk (Incentive)	0		0	0	0		0	0
1-2402650	At Risk (Lottery)	1,332,121	717,611	102,192	55,050	722,799	385,448	(609,322)	(332,163)
1-2402650	At Risk (SOQ Programs)	3,453,916	1,860,618	89,127	48,012	4,531,494	2,416,519	1,077,578	555,901
1-2402860	Infrastructure and Operations Per Pupil Fund	1,155,586	622,512	(98,470)	(53,046)	1,416,360	755,305	260,774	132,793
1-2404450	Project Graduation	10,249		0	0	13,088		2,839	0
1-2402750	Reduced K-3	829,457	446,827	(4,987)	(2,687)	836,844	446,265	7,387	(562)
1-2402760	Technology Ed	180,000	36,000	0	0	180,000	36,000	0	0
01-2408650	Virginia Preschool Initiative	654,298	352,469	0	0	762,225	406,473	107,927	54,004
01-2402765	School Security Grant	250,000	62,500	0	0	250,000	62,500	0	0
1-2402950	Special Ed in Jails	0		0	0	0		0	0
1-2402999	Career & Tech Education	22,644		(34,014)	0	25,731		3,087	0
1-2403070	Jobs for VA Graduates					30,000		30,000	0
1-2403090	English As A Second Language	435,170	234,425	211,464	113,915	390,842	208,425	(44,328)	(26,000)
1-2403260	STEM Competition Grant	0		(5,000)	0	0		0	0
1-2404270	PBIS OF THE VTSS	0		(25,000)	0	0		0	0
1-2408160	Vision Screening Grant	9,500		0	0	9,500		0	0
1-2403750	Middle School Teacher Corp	10,000		0	0	10,000		0	0
1-2404050	Algebra Readiness	79,226	42,679	(2,915)	(1,570)	83,309	44,426	4,083	1,747
1-2402110	Compensation Supplement	1,492,863	804,203	789,602	425,358	1,034,082	551,447	(458,781)	(252,756)
01-2409450	ALL IN Funding (FY25 & FY26 amount is estimated carryover from FY24 & FY25)	325,000		(1,225,000)	0	0		(325,000)	0
01-2409000	Grocery and Hygiene Tax Hold Harmless	1,098,569		57,306	0	1,126,541		27,972	0
01-2408680	No loss funding			0	0			0	0
Total State Revenue		44,545,881	18,604,017	1,364,301	872,472	46,764,992	19,672,162	2,219,111	1,068,145
Additional Funding from Prior Year		1,364,301				2,219,111			
Additional Required Local Match			872,472				1,068,145		

FEDERAL REVENUE					
1-3302120	JROTC	69,000.00	0	72,000.00	3,000
1-3302190	Title VI-B	1,140,000.00	(10,000)	1,211,499.00	71,499
1-3302200	Parent Resource Grant	10,000.00	(5,000)	10,000.00	0
1-3302240	Voc Ed (Perkins)	95,000.00	0	105,000.00	10,000
1-3362135	VBPD Transition Grant	-	0	-	0
1-3841730	Preschool Handicap Allocation	22,000.00	0	22,000.00	0
Total Federal Revenue		1,336,000	(15,000)	1,420,499	84,499

COUNTY APPROPRIATION					
1-5105000	Appropriation - Local Transfer	18,936,331	1,267,286	20,565,798	1,629,467
	Appropriation - Lease Transfer	145,899	0	145,899	0
	Appropriation - Bus Purchase		(754,611)		0
Total County Appropriation		19,082,230	512,675	20,711,697	1,629,467

Revenue Gap	0	0
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TOTAL OPERATING BUDGET		65,381,447	1,998,812	69,304,688	3,923,241
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SPECIAL FUNDS:					
08-1612040	FOOD SERVICES	300,000	0.00	300,000	0.00
08-1803010	REBATES/REFUNDS	45,000	5,000.00	45,000	0.00
08-2402150	FOOD SERVICES - STATE	25,879	5,768.00	26,635	756.00
08-2403470	FOOD SERVICES - STATE - BREAKFAST	55,522	6,176.00	127,281	71,759.00
08-3302130	FOOD SERVICES - FEDERAL BREAKFAST	3,500,000	0.00	1,000,000	(2,500,000.00)
08-3302131	FOOD SERVICES - FEDERAL NSLP			2,500,000	2,500,000.00
02-3302020	Title I	1,100,000	0.00	1,100,000	0.00
03-3302260	Title II, Part A	175,000	(25,000.00)	175,000	0.00
11-3360281	Title IV, Part A	100,000	0.00	100,000	0.00
22-3843710	COMPREHENSIVE LITERACY STATE DEVELOPMENT	-	0.00	169,000	169,000.00
37-2410000	MIDDLE SCHOOL ADVANCED MATH GRANT			15,000.00	15,000.00
38-2409990	MATHEMATICS IMPLEMENTATION GRANT			200,000.00	200,000.00
39-3305000	TITLE III- MISC REVENUE	15,000	0.00	30,000	15,000.00
45-3302290	McKinney Vento	11,000	0.00	25,000	14,000.00
06-3384377	SIG School Improvement Grant	150,000	122,000.00	125,000	(25,000.00)
27-3302700	Head Start	1,100,000	0.00	1,600,000	500,000.00
07-XXXXXXX	MISC Grant			500,000	500,000.00

TOTAL SPECIAL FUNDS		6,577,401	-	113,944
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01-2402140	Textbooks - State	451,685	2,081
01-5105002	Textbooks - Local	243,322	1,121
	Textbooks - Use of Fund Balance	800,000	800,000

TOTAL TEXTBOOK FUNDS		1,495,007	803,202
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GRAND TOTAL ALL FUNDS		73,453,855	2,915,958
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8,037,916	-	1,460,515
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441,861	(9,824)
235,632	(7,690)
	(800,000)

677,493	(817,514)
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78,020,097	4,566,242
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