

# ***The York County School Division***

*Yorktown, Virginia*



**Approved Annual Budget  
Fiscal Year 2003**

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# **INTRODUCTORY SECTION**

# *York County School Division*

## **FY 2003 BUDGET**

**(Fiscal Year July 1, 2002 – June 30, 2003)**

### School Board Members

R. Page Minter, Chair  
District IV

Barbara S. Haywood, Vice Chair  
District II

C.D. Felling  
District I

Barrent M. Henry  
District V

Mark A. Medford  
District III

Dr. Steven R. Staples  
Division Superintendent

Richard M. Hixson  
Deputy Superintendent  
for Operations

Dr. Valerie A. Taylor  
Assistant Superintendent  
for Instruction

Dennis R. Jarrett  
Chief Financial Officer

Karen L. Hendricks  
Senior Budget & Financial Analyst

York County School Division  
302 Dare Road  
Yorktown, Virginia 23692  
Phone 757-898-0300  
<http://yorkcountyschools.org>

# THE YORK COUNTY SCHOOL DIVISION



DIVISION  
SUPERINTENDENT  
*Steven R. Staples, Ed. D.*

## SCHOOL BOARD

*Don Felling*  
District 1  
*Barbara S. Haywood*  
District 2  
*Mark A. Medford*  
District 3  
*R. Page Minter*  
District 4  
*Barrent M. Henry*  
District 5

## YORK COUNTY, VIRGINIA

May 17, 2002

School Board Members  
York County School Division  
County of York, Virginia 23692

Dear School Board Members:

Presented herein is the fiscal year 2002-2003 (FY03) budget for the York County School Division. The budget was approved by the School Board on March 25, 2002, and forwarded to the County Board of Supervisors for consideration. The Board of Supervisors approved the proposed budget as presented on April 2, 2002. The School Board proposed budget was based on the General Assembly proposed budget. On April 8, 2002, the Governor approved the General Assembly proposed budget for state revenue for local school divisions. Overall, the FY03 school division approved operating budget totals \$82,056,489, representing a 5.6% increase over the FY02 Expected budget.

Student performance and progress towards meeting the Virginia Standards of Learning (SOLs) remains a hallmark of achievement for the York County School Division. Based on the spring 2001 SOL test results, the school division continues to be a leader in student performance with over 65 percent of our schools meeting the SOL requirements for full accreditation.

The FY03 budget includes several initiatives that are designed to further the goals and objectives of the School Board. Included in the FY03 budget is the continuation of a new reading program for grades one through five that was initiated in FY02. This program is designed to focus school division resources on attaining the School Board's goal of 90 percent of third grade students reading on or above grade level by June 30, 2003. To further assist in accomplishing this goal, included in the FY03 budget is one additional reading teacher coupled with funds for the purchase of a new elementary reading series.

Other initiatives in the FY03 budget are additional teachers for special education and secondary core programs to reduce student/teacher ratios and to meet the instructional needs of students. Also built into the budget are two additional school technology coordinators to support the instructional technology plan.

Over the last several years the school division has been successful in offering a more competitive compensation package to both present and prospective staff. A large portion of the increase in the

FY03 operating budget is directed to staff compensation as part of the school division's effort to remain competitive. A market adjustment is provided to all staff and a step increase to eligible staff. Pay scale adjustments are provided to psychologists, information services staff and clerical staff. For the first time, a differential pay proposal for licensed staff is included in the budget to assist in recruiting teachers for positions that are difficult to fill. The employer contribution for health insurance is substantially increased, and a new benefit for post-retirement health care has been added.

The FY03 Capital Improvement Program (CIP) budget includes \$8,700,000 for a major renovation to Bruton High School. This school was built in 1976 and will have been in service 27 years at the time of the planned renovation. Also included in the CIP is \$1,040,000 for the continuation of the school division's instructional technology infusion plan.

The York County School Division has set high standards for students and staff. The school division has met or exceeded many of the Board's goals and objectives for student achievement, and our students and staff should be proud of their many accomplishments. I commend the School Board for your enduring commitment to providing a quality school division for students and for the citizens of York County. I also invite citizens to visit our schools to see first-hand how the work of our teachers and staff make a difference in the lives of students every day.

Sincerely,



Steven R. Staples, Ed.D.  
Division Superintendent

## **EXECUTIVE SUMMARY**

The following executive summary presents highlights of the budget on critical issues facing our school division. Although detailed information follows in other sections of the budget, the executive summary will provide the reader key points regarding the budget.

### ***BUDGET PROCESS***

The beliefs/mission/goals statements approved by the School Board provided the foundation for the recommendations contained within this Annual Financial Plan. At the beginning of the budget process staff was provided general direction for preparing their budgets; this included establishing as a priority the goals and objectives as approved by the School Board. Staff was also instructed not to assume that there would be additional funds to meet the goals and objectives of the School Board and that redirecting existing financial resources to meet the priorities was a viable means of financing new initiatives.

Staff members at all management levels participated in the development of this budget. 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.

Because school divisions in the Commonwealth of Virginia are fiscally dependent on the local government, after the School Board approves the budget it is forwarded to the Board of Supervisors of the County of York for their consideration. The Board of Supervisors must approve a School Board budget by May 1, 2002. If the Board of Supervisors makes adjustments to the School Board's request, the School Board is required to adjust its budget within the parameters of state law.

### ***FISCAL YEAR 2002 BUDGET APPROACH (Previous Budget Year)***

In FY02, as in 1998, the School Board utilized a modified zero-based budgeting approach to build the budget. A true zero-based budget is built with the notion that nothing must be funded. As a school division, we can not start at "zero" due to federal, state and local mandates. For example, we must fund special education programs, and we must fund first grade. However, we are not required to fund all of the special education initiatives we currently have in place, and we have many choices in how we fund first grade programs. Thus, the modified zero-based budgeting approach allowed the Board to undertake a top to bottom review of all programs and initiatives while still meeting our required mandates.

The budget-building process began with a projection of the total revenue available for School Board expenditures in FY02. After this "spending limit" is established, division staff assisted the School Board in a page-by-page review of all programs and services accounted for in the FY01 Operating Budget. The page-by-page review was spread out over several work sessions in December, January, and February.

## **EXECUTIVE SUMMARY** (continued)

As the Board completed this review, all programs and services were accounted for in one of three ways:

- **“in the budget”**: a commitment to expend dollars in the manner described
- **“on-hold”**: a delay in a final decision until additional information can be provided or a more complete picture of expenditures can be determined
- **“cut”**: elimination of the program or service

The Board put items “on-hold” for a number of reasons, including the need for additional information or the need to wait until other line items are considered. Items “on-hold” were added to the budget as questions were answered and as funding estimates became more concrete.

The School Board uses the modified zero based budget process approximately every three years.

### ***FISCAL YEAR 2003 BUDGET APPROACH AND CHALLENGES***

The FY03 budget process began with a projection of local, state and federal revenue. Based on the total revenue projections a spending limit was established which the School Board used to develop the budgeted expenditures for FY03. The School Board prioritized expenditure increases and those assigned the highest priorities were included in the FY03 budget. The School Board also made several service reductions that freed up funds to meet higher priority needs within the school division.

The School Board faced many challenges in developing the FY03 budget. Those challenges included meeting the staffing needs of the school division and continuing to offer a competitive compensation package for all staff. While additional instructional staff was added to the FY03 budget, meeting all of the instructional needs of students is constantly changing. Special education and technology demands on resources have increased over the years and based on instructional trends these areas of the budget will continue to grow.

Continuing to offer a competitive compensation package for all staff remains a challenge for the school division. This is particularly true in FY03 because the Commonwealth of Virginia did not provide funding for a teacher pay increase. By eliminating some existing services and with the County providing additional funds, the School Board was successful in including in the budget a step increase for teachers and an average 3.3% market adjustment. Also, the cost of health insurance for staff is increasing by 20% for the FY03 plan year. The FY03 budget included over \$500,000 to offset part of the increase that would otherwise be passed on to staff. The school division also made various changes to the health plans aimed at reducing cost. With the increased employer contribution and the plan changes, staff participating in the health insurance plans will only see a moderate increase in their cost for health insurance.

### ***BOARD GOALS***

The School Board goals for fiscal year 2003 are as follows:

- Goal 1 - Effectively integrate, maintain, and update technology into the instructional program for all schools.
- Goal 2 - Assure recruitment, hiring, and retention of high-quality, diverse staff throughout the division.
- Goal 3 - Promote higher academic expectations and career opportunities for all students.
- Goal 4 - Demonstrate excellence in comparison with the top-ranking school divisions in the Commonwealth of Virginia.
- Goal 5 - Provide safe, secure, healthy, and well-disciplined learning environments for all students and staff.
- Goal 6 – Represent the community as the leading advocate for students, staff, and public education.

**EXECUTIVE SUMMARY  
(continued)**

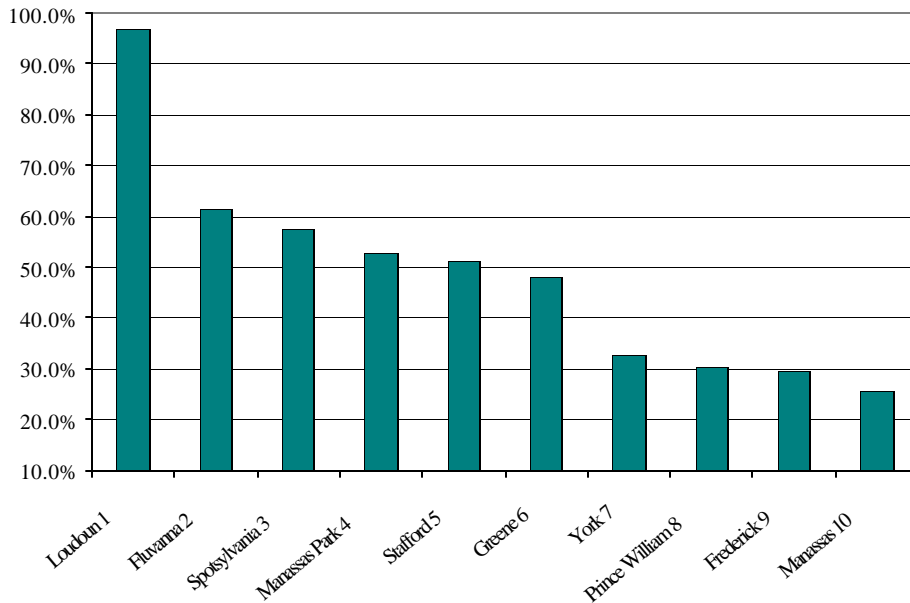
***BUDGET FORMAT***

The School Operating Budget uses a programmatic basis to facilitate review and analysis by the School Board and the citizens of the County of York. Additionally, the high level of line item account detail presented in this budget document is intended to further facilitate its review and understanding by the reader. The highest level of detail, the budget manager level, is not presented in this document. The budget manager level is the point where the funds or part of the funds in any particular line item in the budget have been assigned to a staff member to ensure the funds are spent for the purpose for which they were intended and within the guidelines provided by law.

***GROWTH IN YORK COUNTY***

York County is one of the fastest growing localities in the state, experiencing an estimated increase in population of 32.7% from 1990 to 2000. This high rate of growth ranks York County as the 7<sup>th</sup> fastest growing locality in Virginia. The chart below shows the 10 fastest growing localities in the state.

**Virginia's 10 Fastest Growing Localities**



Source: University of Virginia, Weldon Cooper Center for Public Service, Virginia's Population, 1990 and 2000 by Percent Growth.

**EXECUTIVE SUMMARY**  
(continued)

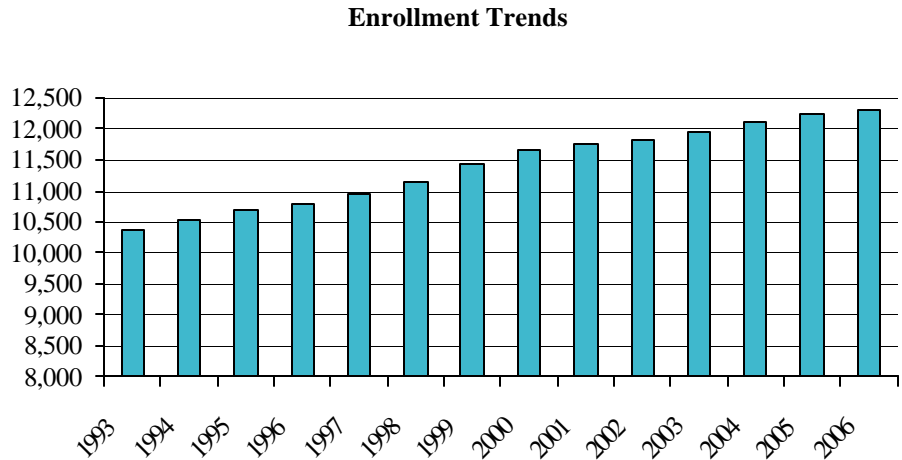
**ENROLLMENT**

The School Board utilizes enrollment projections provided by the County of York Planning Office to prepare its budget. The School Board’s approved FY02 Operating Budget was prepared using the County projection of 11,810 students. Actual enrollment as of the date of this memo is 12,010, which is an increase over the previous year’s enrollment (11,750) of 260 students. The County has historically been very close in forecasting enrollment.

The County Planning Office has provided an enrollment projection of 11,960 for FY03. This represents 50 or 0.4% less students than FY02 projected actual.

The following chart and graph shows the actual and projected enrollment growth in the division for the school years 1993-2006.

Year	Students
1993	10,368
1994	10,519
1995	10,692
1996	10,781
1997	10,955
1998	11,130
1999	11,434
2000	11,668
2001	11,750
2002	11,810+
2003	11,960*
2004	12,100*
2005	12,250*
2006	12,300*



+ Budgeted enrollment

\* These figures represent projected enrollment growth.

## **EXECUTIVE SUMMARY** (continued)

### ***FISCALLY DEPENDENT SCHOOL DIVISION***

York County School Division is a fiscally dependent school division pursuant to State law. As a fiscally dependent school division, assessed and market value of taxable property and tax rates do not apply. Nor does the school division maintain a debt service fund. State law prohibits the school division from entering into debt that extends beyond the current fiscal year without the approval of the local governing body. The governing body in the County of York is the Board of Supervisors. The School Division does not prepare or administer a budget for school debt service. The school debt service budget is prepared and administered by the County of York.

### ***DIVISION-WIDE ACCOMPLISHMENTS***

The first elementary magnet program for the school division began in FY02. The Fine Arts Magnet School at Waller Mill Elementary integrates the study of art, music and dance into the core curriculum.

Elementary schools implemented the division's new reading curriculum in FY02. Our reading initiative addresses the School Board's goal that 90% of students enrolled in grade 3 are to be reading on or above grade level by June 2003.

Students studying German at Grafton High School were taught by a teacher at York High School via the Internet. Distance learning allows the division to offer courses that otherwise might not "make" due to low enrollment.

Full day kindergarten was implemented at Magruder Elementary School and Yorktown Elementary School.

The School Division is now in the 6<sup>th</sup> year of a 6-year Technology Plan to bring computer networks into all of our schools in ways that better connect learning to the outside world

The York County School Division's web site, <http://yorkcountyschools.org>, earned several awards in 2001-02. The site earned an International Association of Web Master and Designers "Golden Web Award" for the site's excellence in web design, content and creativity.

Our construction program for FY02 included Bruton High School renovation design, Tabb Middle School new athletic field design, construction of Phase I for Bethel Manor Elementary School and a geo-thermal heating and cooling system for Seaford Elementary School.

The School Division began using procurement cards for small purchases in January 2000. A small group of employees that included principals and secretaries were used as a test group. Because this was successful, more cards have been issued and credit limits have been increased. The finance department conducts periodic audits of the cardholder's backup to purchases and there have been no significant discrepancies. The cost effectiveness to the division and the convenience to the cardholder are major accomplishments of the procurement card program.

Beginning in FY02, all school division employees were required to wear identification badges while working in a division building. The ID badges assist school personnel in identifying school division employees and will enhance the safety and security of division schools.

## **EXECUTIVE SUMMARY** (continued)

### ***DIVISION-WIDE FINANCIAL REPORTING AWARDS***

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the York County School Division for its comprehensive annual financial report for the fiscal year ended June 30, 2001. In addition, the Association of School Business Officials of the United States and Canada (ASBO) awarded a Certificate of Excellence in Financial Reporting to the York County School Division for its comprehensive annual financial report for the fiscal year ended June 30, 2001. A Certificate is the highest form of recognition awarded in the field of governmental financial reporting.

### ***STUDENT PERFORMANCE***

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

#### ***Literacy Passport Test (LPT)***

Legislation to phase out the LPT has been enacted by the General Assembly and signed into law by the Governor. The LPT will continue to be a graduation requirement for all students graduating prior to 2004. The LPT program will remain in place until students in grades 10-12 (2001-2003) graduate. Of the spring 2001 graduates, 100% met the LPT graduation requirements.

#### ***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. While there were 4% more York County students taking the SAT, the combined total mean of math and verbal scores continues to be above the state and national level.

#### ***Advanced Placement Tests (AP Exam)***

High school students enrolled in Advanced Placement courses are required to take an AP exam to receive course credit. In the 2000-2001 school year there was an increase in the number of students enrolled in AP classes. Spring 2001 results show an increase in the number of students earning a 3 or better on AP exams.

#### ***Standards of Learning Tests (SOL)***

SOL tests are administered to students in grades 3, 5, 8 and students enrolled in certain high school classes. Beginning with the class of 2004, students will be required to earn a certain number of verified credits to be eligible for a standard or advanced high school diploma. Verified credits, for graduation, will be based on achievement, by the student, of a passing score on the required end-of-course SOL tests.

Based on spring 2001 Standards of Learning (SOL) test results, the York County School Division had 8 out of 10 elementary schools (80%) Fully Accredited: Bethel Manor, Coventry, Dare, Grafton Bethel, Mt. Vernon, Seaford, Tabb and Waller Mill. Magruder and Yorktown Elementary met requirements for Provisionally Accredited/Meets State Standards status. Grafton Middle School is Fully Accredited while Queens Lake, Tabb and Yorktown Middle Schools met requirements for Provisionally Accredited/Meets State Standards status. The Division had 3 out of 4 high schools (75%) Fully Accredited: Grafton, Bruton and Tabb High Schools. York High School met requirements for Provisionally Accredited/Meets State Standards status. York River Regional School, and alternative school, is currently Accredited with Warning.

**EXECUTIVE SUMMARY  
(continued)**

***Stanford 9***

The Stanford 9 Achievement Test is a timed, normed-reference test administered to students in grades 4, 6 and 9. Students are tested in the areas of reading, language and mathematics. In all areas tested, student performance on the Stanford 9 exceeded the state average. This reflects the most recent data available at the time the budget was printed.

***Career/Technical***

Of all career and technical program attendees, 98% attained 80% or more of their occupational competencies compared to 95% of attendees statewide.

***Graduation Statistics for the Class of 2001***

The chart below provides various information regarding the Class of 2001 high school graduates.

<b>School</b>	<b>Graduates</b>	<b>% College Bound</b>	<b>Scholarships Earned</b>
Bruton High School	108	78%	\$710,350
Grafton High School	249	79%	\$1,598,988
Tabb High School	145	80%	\$1,774,765
York High School	270	71%	\$1,227,800
<b>Total:</b>	<b>772</b>	<b>77%</b>	<b>\$5,311,903</b>

***INSTRUCTION AND CURRICULUM DEVELOPMENT***

Seeking to meet the academic requirements of the state and to continue its own tradition of educational excellence, the York County School Division has correlated its CORE and non-CORE curricula for Grades K-12 with the Commonwealth of Virginia's Standards of Learning. In addition, the Division offers to eligible students the Honors Program, the International Baccalaureate Programme, and several Career/Technical offerings that lead to specialized certifications. Highlights of these programs are indicated below.

## EXECUTIVE SUMMARY (continued)

### ***Curriculum Revision***

The School Division's curriculum development effort is an ongoing process of development and review that emphasizes the Standards of Learning within a rich instructional program. Incorporating content outlines, SOLs, related and technology standards, learning objectives, instructional strategies, and sample assessments, the curriculum guides for both CORE and non-CORE courses reflect current best instructional practices and essential knowledge from the Standards of Learning Teacher Resource Guides. In addition, the School Division, in response to an audit of its elementary reading program, has developed a reading model and a comprehensive elementary reading curriculum that will provide effective and consistent reading instruction in all elementary schools.

Curriculum development provides descriptive and reliable guides for teachers and ensures that York County School Division students are taught in a manner that prepares them adequately for the SOL tests. As new courses that broaden students' interests and guide them to meaningful and appropriate career paths are added to the *Program of Studies K-12*, curriculum is written for each of these courses. In addition, a comprehensive and user-friendly *Secondary Program of Studies Registration & Information Guide* containing all middle and high school courses as well as general academic information is published to assist students and their parents in planning secondary school course work.

### ***The Honors Program***

Offered in all York County middle and high schools, the Honors Program is designed to provide eligible students in grades 8-12 with the opportunity to complete a rigorous academic program. Students electing to participate in the Honors Program are required to complete courses prescribed by the Honors Program, maintain a specified Grade Point Average, and complete 20 hours of community service outside of school. For going beyond the State's requirements for an Advanced Studies Diploma, students who successfully complete the Honors Program will be recognized with the Honors Seal on their diplomas. Students in the Class of 2002 will be the first to graduate from the Honors Program and receive scholarships and special recognition.

### ***International Baccalaureate Programme***

The International Baccalaureate (IB) Programme is a college preparatory course of study for academically talented students in Grades 11 and 12. Admission to the Pre-IB Program for Grades 9 and 10 is by application, and the program prepares accepted students for participation in the IB Programme 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 in students strong 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 Programme are eligible to receive the IB Diploma (issued by the IBO) in addition to the appropriate York County School Division diploma. Students in the Class of 2002 will be the first to graduate from the International Baccalaureate Programme and receive scholarships and special recognition. Of important note, the first IB exam of the Class of 2002 produced a 100% pass rate on the geography exam.

### ***Career/Technical Offerings***

To expand opportunities for students in the area of computer technology education, the York County School Division offers two sequential courses in Networking Essentials. These courses prepare students to take the Microsoft Exams that lead to certification in the Microsoft Certified Systems Engineer (MCSE) track. Designed for students who enjoy research and exploration in the field of computer technology, these courses are available in all Division high schools. In addition, York County students may enroll in business courses that prepare them to take the industrial certification exam to become a Microsoft Office User Specialist (MOUS). All of these career/technical offerings enable students to enter the workforce with valuable and marketable computer technology skills.

## EXECUTIVE SUMMARY (continued)

### *The Reading Program*

Since reading is the primary building block for future educational success, the division contracted with a consultant to audit the reading program for grades 1-5. The recommendations from this audit provided the blueprint for the development of a division reading model and curriculum. The adopted reading model presents a balanced approach to reading instruction. Word study (phonics, spelling and vocabulary), reading comprehension and writing are the primary components of the reading curriculum. This initiative will focus division schools on attaining the school board's goal of 90 percent of third grade students reading on or above grade level by June 2003.

### *Instructional Technology*

The infusion of instructional technology is complete in core and foreign language classrooms and media centers in 14 YCSD schools. With these infusions, 78 percent of YCSD's total student population, or 9,084 students will have access to hardware, instructional software, Internet and web-based educational resources and a host of peripheral equipment.

After infusions are completed during the 2001-2002 school year, Yorktown Middle and Yorktown and Tabb elementaries will have daily access to technology in classrooms, media centers and labs. The remaining two schools, Dare and Bethel Manor elementaries, will be infused during the 2002-03 school year.

An additional component of the YCSD Technology Implementation Plan includes on-going professional development for faculty and administrators throughout the division. Technology experiences cover productivity applications, instructional software and lesson design, and multimedia and web-based services. A diverse variety of class options is available to all staff, including asynchronous web-based classes, hands-on experiences led by division instructional technology staff, and university courses in technology.

Instructional personnel throughout the division must meet the Technology Standards for Instructional Personnel by the 2002-03 school year. Professional development in the division is designed to assist staff to meet and exceed the standards. State technology standards include:

- Instructional personnel shall be able to demonstrate effective use of a computer system and utilize computer software.
- Instructional personnel shall be able to apply knowledge of terms associated with educational computing and technology.
- Instructional personnel shall be able to apply computer productivity tools for professional use.
- Instructional personnel shall be able to use electronic technologies to access and exchange information.
- Instructional personnel shall be able to identify, locate, evaluate and use appropriate instructional hardware and software to support Virginia's Standards of Learning and other instructional objectives.
- Instructional personnel shall be able to use educational technologies for data collection, information management, problem solving, decision making, communication and presentation within the curriculum.
- Instructional personnel shall be able to plan and implement lessons and strategies that integrate technology to meet the diverse needs of learners in a variety of educational settings.
- Instructional personnel shall demonstrate knowledge of ethical and legal issues relating to the use of technology.

**EXECUTIVE SUMMARY**  
(continued)

*York River Academy (Charter School)*

The York River Academy is scheduled to open in FY03 and will provide academic and career instruction to students in grades 9 and 10 who meet the application criteria. Students will be prepared to enter a GED program or return to the high school with technical certification in computer technician repair or in webmaster design. Students will also have the opportunity to earn high school credit and verified credit toward graduation. The York River Academy better defines an at risk population to be served and therefore will be able to better prepare these students as productive citizens in the community.

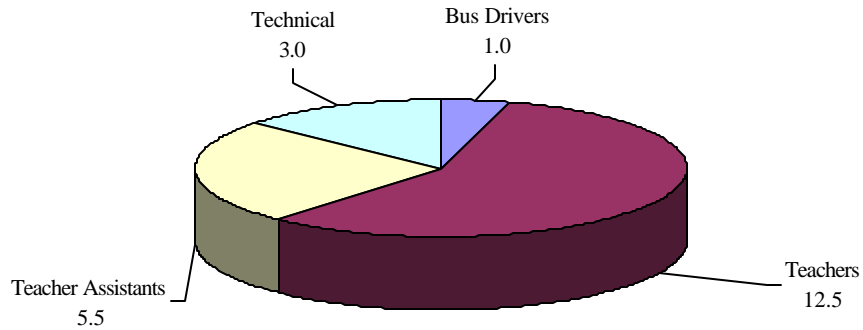
**SUMMARY OF PERSONNEL RESOURCE CHANGES**

The information below is a summary by position of personnel resource changes included in the FY03 budget.

**Summary of Personnel Resource Changes**  
**All Funds**  
**FY02E Compared to FY03**

	Full Time Equivalent Positions
Bus Drivers	1.0
Teachers	12.5
Teacher Assistants	5.5
Technical	3.0
	<u>22.0</u>

**Additional Full Time Equivalent Positions for FY03**



**EXECUTIVE SUMMARY**  
**(continued)**

**SUMMARY OF FUNDS**

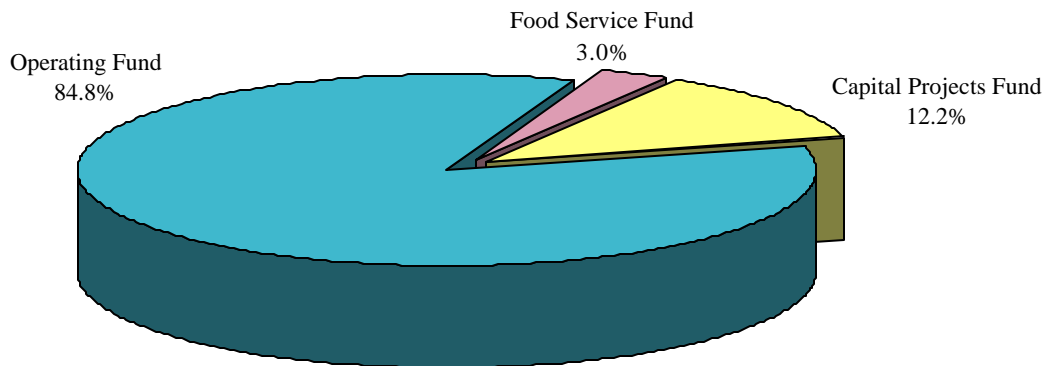
The following budgets are included in the Superintendent’s Annual Financial Plan: School Operating Fund, Food Service Fund and Capital Projects Fund. The School Operating Fund is intended to finance instructional programs and day-to-day operations to support those programs. The Food Service Fund accounts for the cafeteria operations within the schools, including breakfast and lunch. The Capital Projects Fund accounts for financial resources used for the acquisition, construction or renovation of major capital facilities.

The schedule below presents a summary comparison of the funds included in this budget. The FY03 approved operating budget reflects an increase of 5.6% over the FY02E budget. The FY03 budget projects an increase of 150 students. The cost associated with staff compensation contributes significantly to the overall 5.6% increase in the operating budget.

The 4.3% increase in the Food Service Fund stems from using budget projections that are more closely tied to the historical financial experience of the fund. The Capital Improvements Fund increase in FY03 of 96.8% is driven primarily by the Bruton High School renovation project.

Fund	Budget FY02E	Approved FY03	Change	
			\$	%
Operating Fund	77,668,947	82,056,489	4,387,542	5.6%
Food Service Fund	2,784,728	2,903,242	118,514	4.3%
Capital Improvement Fund	5,992,189	11,791,643	5,799,454	96.8%

**Summary of All Funds - FY03**



**EXECUTIVE SUMMARY**  
**(continued)**

***OPERATING BUDGET***

**Major additions to the FY03 Operating Budget as compared to FY02E**

Compensation

- Step increase for all staff
- 3.3% average market adjustment for licensed staff
- 2.75% average market adjustment for non-licensed staff
- Psychologist pay scale adjustment at a cost of \$22,200
- Secretaries and Information Services pay scale adjustments to parallel County pay plan. Cost \$90,000
- Differential pay for licensed staff. Cost \$50,000
- School division to pay licensing fees for licensed staff. Cost \$6,000
- Post retirement health care for all eligible staff. FY03 cost \$171,000
- Increase employer contribution to health insurance by \$518,840

Programs/Services

- Five Information Services technology positions moved from the Capital Improvements Program to the Operating Budget. Cost \$224,252
- Instructional staff development increased by \$55,000 to help offset loss of state SOL training funds
- One reading teacher to meet state requirements for reading intervention funds
- Six special education teachers for additional enrollment and to maintain student/teacher ratio
- Four special education teacher assistants for additional enrollment and to maintain student/teacher ratio
- Two secondary core teachers for additional enrollment
- Elementary reading series for new textbook adoption process. Cost \$337,000
- New Horizons Regional Center increase for additional 50 students in career and technical program. Cost \$129,100
- Two Technology Building Coordinators for continuation of technology infusion
- Telephone service for internet upgrade for Tabb Elementary and Yorktown Elementary
- Computer support specialist for Standards of Learning records in Information Services
- Full day kindergarten at Dare Elementary and Waller Mill Elementary
- Added one bus driver for the Math, Science, Technology Magnet School at Yorktown Elementary
- Assistant to the Principal at Waller Mill Elementary School
- Criminal history checks for non-parent volunteers

Programs/Services Adjustments

- Eliminate \$200 a day sick leave payout for licensed staff
- Eliminate Cortez Math Labs
- Eliminate ten days of extended year instructional program at Magruder and Yorktown Elementary Schools
- Eliminate \$177,750 in State Standards of Learning training funds

**EXECUTIVE SUMMARY**  
(continued)

*Operating Budget Expenditure Summary*

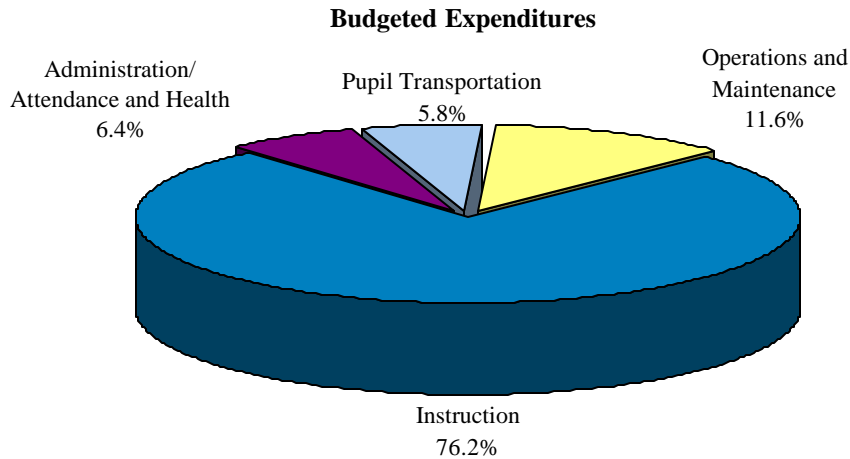
**School Operating Fund**  
**Fiscal Year 2003**

**Expenditures by Major Object**

	Budget FY02E	Approved FY03	Change \$	%
Personal Services	51,746,255	55,097,842	3,351,587	6.5%
Employee Benefits	13,099,615	13,718,335	618,720	4.7%
Purchased Services	4,000,072	3,938,422	(61,650)	(1.5%)
Other Charges	3,513,701	3,647,123	133,422	3.8%
Materials/Supplies	2,644,286	2,983,704	339,418	12.8%
Equipment	1,747,976	1,762,739	14,763	0.8%
Transfers	917,042	908,324	(8,718)	(0.9%)
<b>Total</b>	<b>77,668,947</b>	<b>82,056,489</b>	<b>4,387,542</b>	<b>5.6%</b>

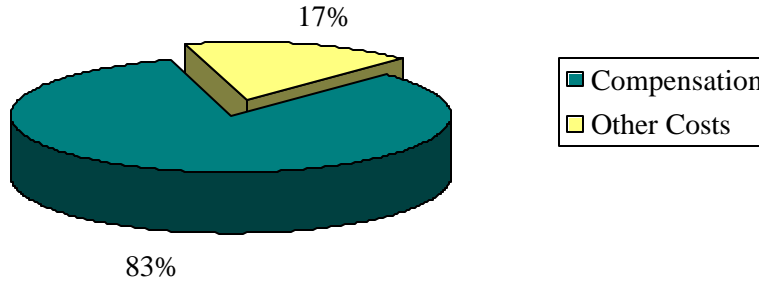
Budgeted expenditures in the Operating Fund by major category are:

Category	Budget FY02E	Approved FY03	Change \$	%
Instruction	59,281,017	62,493,878	3,212,861	5.4%
Administration/ Attendance and Health	4,746,686	5,292,808	546,122	11.5%
Pupil Transportation	4,495,676	4,735,071	239,395	5.3%
Operations and Maintenance	9,145,568	9,534,732	389,164	4.3%
<b>Total</b>	<b>77,668,947</b>	<b>82,056,489</b>	<b>4,387,542</b>	<b>5.6%</b>



**EXECUTIVE SUMMARY**  
(continued)

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



***Operating Budget Revenue Summary***

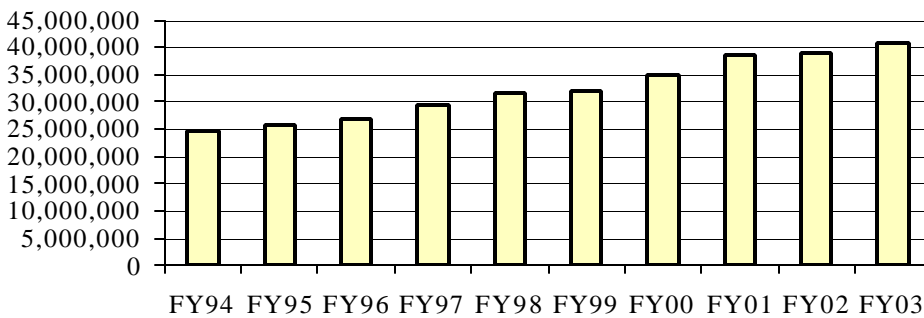
The revenue projections for FY03 in the Operating Budget reflect several significant assumptions.

State revenue was projected using the General Assembly’s approved budget for FY03. The projected increase in state revenue is \$1,911,290 or 4.9 %.

The state first provided school divisions a distribution of lottery funds for fiscal years 1999 and 2000. The state has continued the lottery funds in fiscal years 2001, 2002 and 2003. York County will receive \$1,483,286 in FY03. At least 50% of the lottery funds received must be spent on non-recurring expenditures, such as capital projects. Of the \$1,483,286 lottery funds slated for the school division in FY03, the School Board has designated \$741,643 toward the operating budget.

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

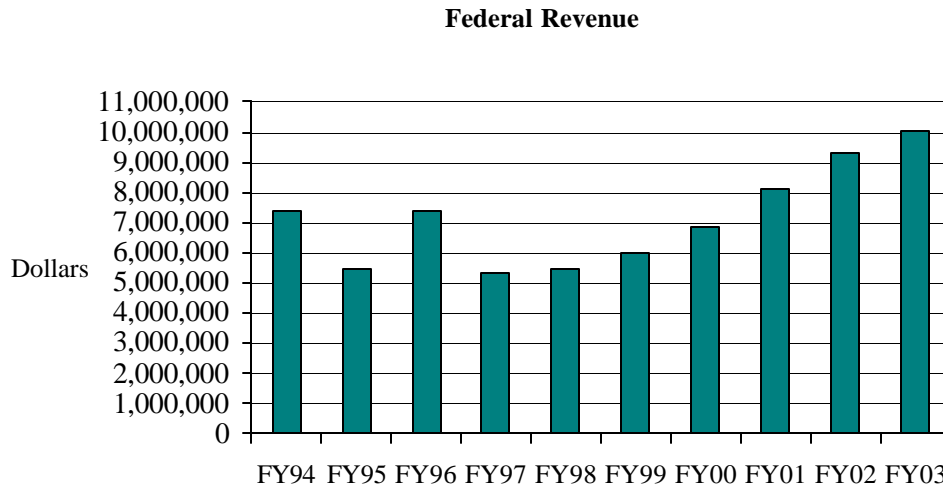
**State Revenue**



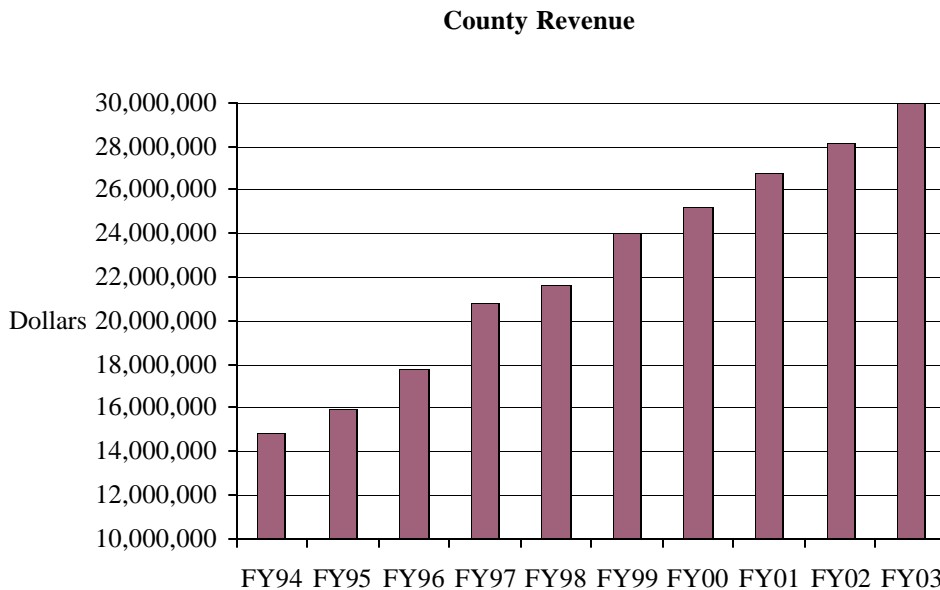
**EXECUTIVE SUMMARY  
(continued)**

Federal revenue is projected to increase by \$606,252 or 6.4%. This increase results from a projected increase in federal impact aid funding for federally connected students. As of the date of this document the federal government had just begun to work on the FY03 federal budget. The projections for impact aid are based on the FY02 level of funding with no reduction in appropriations to impact aid in FY03.

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

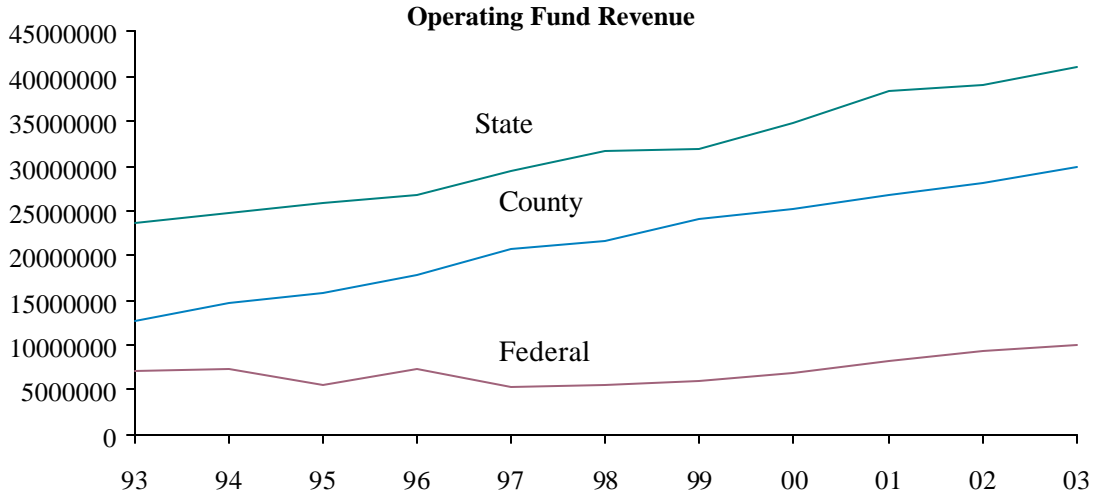


County funding will increase by \$1,870,000 or 6.7%. The graph below illustrates the progression of County funding over the past ten years.



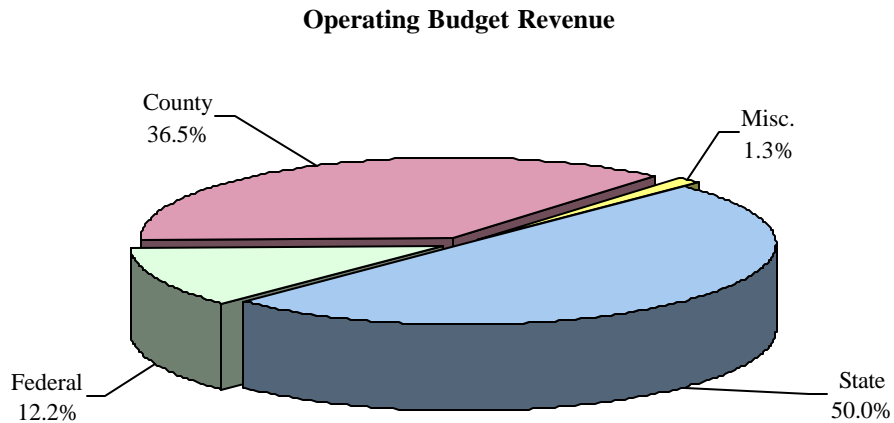
**EXECUTIVE SUMMARY  
(continued)**

The following graph depicts state, federal and county funding from FY93 through FY03. This graph shows a leveling of federal funding while state and county funding are increasing. Additional information regarding significant trends and assumptions can be found on pages 43-46.



Revenue projections in the Operating Fund by major category are:

Revenue Source	Budget FY02E	Approved FY03	Change \$	%
State	39,048,842	40,960,132	1,911,290	4.9%
Federal	9,428,355	10,034,607	606,252	6.4%
County	28,114,800	29,984,800	1,870,000	6.7%
Miscellaneous	1,076,950	1,076,950	0	0%
<b>Total</b>	<b>77,668,947</b>	<b>82,056,489</b>	<b>4,387,542</b>	<b>5.6%</b>



**EXECUTIVE SUMMARY**  
(continued)

**Summary of Budget Projections**

The chart below is a summary of budget projections for fiscal years 2004 through 2006. The projected years are for informational purposes only based on trend data and are not used for budget planning purposes.

**School Operating Fund**

	<b>FY 02 Expected</b>	<b>FY 03 Budget</b>	<i>FY 04 Projections</i>	<i>FY 05 Projections</i>	<i>FY 06 Projections</i>
Revenue and Expenditures	77,668,947	82,056,489	86,519,891	91,263,468	96,305,989

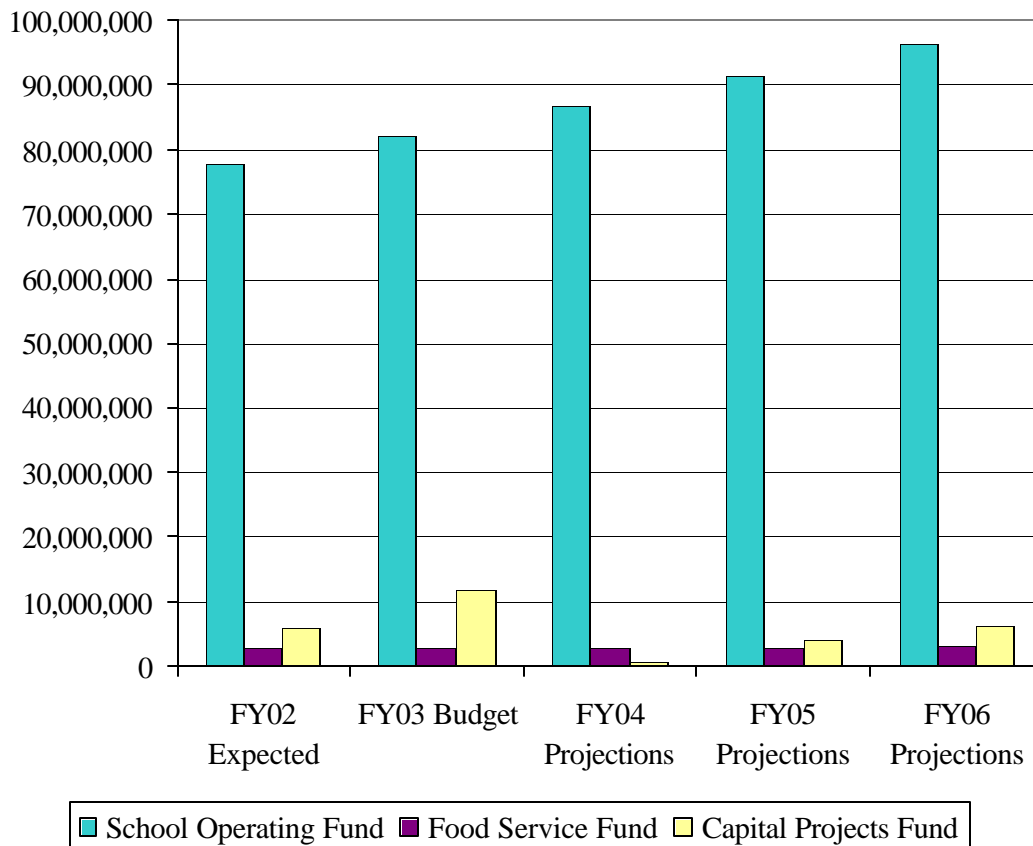
**Food Service Fund**

Revenue and Expenditures	2,784,728	2,903,242	2,973,294	3,045,226	3,118,824
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**Capital Projects Fund**

Revenue and Expenditures	5,992,189	11,791,643	775,000	4,250,000	6,275,000
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**Comparison of Budget Projections Through FY2006**



**EXECUTIVE SUMMARY  
(continued)**

**FOOD SERVICE FUND**

The Food Service Fund accounts for cafeteria operations within the School Division, including the preparation and serving of school breakfast and lunch. The Food Service Fund does not receive any contributions from the County of York. Seventy-one percent of the revenue is derived from the sale of meals. The second largest revenue source, 25.8%, is federal funding for free or reduced lunches. As compared to FY02E, the Food Service budget is increasing by \$118,514 or 4.3% (\$2,784,728 in FY02E to \$2,903,242 in FY03). The increase in the budget stems from a projected increase in the number of meals served coupled with an increase in the cost of school lunches. No new positions are requested in the Food Service budget. The charts below provide more information on the Food Service Fund.

**School Food Service Fund  
Fiscal Year 2003**

**Revenue Summary**

Revenue Source	Budget	Approved	Change	
	FY02E	FY03	\$	%
State	52,000	53,000	1,000	1.9%
Federal	720,000	750,000	30,000	4.2%
Cafeteria Sales	1,987,728	2,070,242	82,514	4.2%
Miscellaneous	25,000	30,000	5,000	20%
<b>Total</b>	<b>2,784,728</b>	<b>2,903,242</b>	<b>118,514</b>	<b>4.3%</b>

**Expenditures by Major Object**

	Budget	Approved	Change	
	FY02E	FY03	\$	%
Personal Services	1,084,993	1,139,242	54,249	5.0%
Employee Benefits	341,929	372,674	30,745	9.0%
Purchased Services	30,000	36,520	6,520	21.7%
Other Charges	4,000	11,000	7,000	175%
Materials/Supplies	1,303,806	1,323,806	20,000	1.5%
Equipment	20,000	20,000	0	0%
<b>Total</b>	<b>2,784,728</b>	<b>2,903,242</b>	<b>118,514</b>	<b>4.3%</b>

**EXECUTIVE SUMMARY  
(continued)**

***CAPITAL PROJECTS FUND***

The Capital Projects Budget is a separate document that is approved annually by the School Board and the County Board of Supervisors. It is included in this document for reference purposes. The Approved Capital Projects Fund budget reflects expenditures in the amount of \$11,791,643.

The Capital Projects Fund accounts for financial resources used for the acquisition or construction of major capital facilities and equipment. The Capital Projects Fund typically has significant fluctuations on a year-to-year basis depending on the scheduling of projects. The \$5,799,454 or 96.8% increase in this fund is driven primarily by the Bruton High School renovation project. The County of York provides 92% of the revenue for the FY03 budget. The charts below provide further information on the Capital Projects Fund.

**Capital Projects Fund  
Fiscal Year 2003**

**Revenue Summary**

Revenue Source	FY 2002	FY 2003	Change	
	Expected	Budget	\$	%
State	1,341,613	1,001,643	(339,970)	(25.3%)
Federal	620,337	0	(620,337)	(100.0%)
Local-County	4,030,239	10,790,000	6,759,761	167.7%
<b>Total</b>	<b>5,992,189</b>	<b>11,791,643</b>	<b>5,799,454</b>	<b>96.8%</b>

**Expenditures by Major Object**

	FY 2002	FY 2003	Change	
	Expected	Budget	\$	%
Purchased Services	4,612,189	10,751,643	6,139,454	133.1%
Equipment	1,380,000	1,040,000	(340,000)	(24.6%)
<b>Total</b>	<b>5,992,189</b>	<b>11,791,643</b>	<b>5,799,454</b>	<b>96.8%</b>

**EXECUTIVE SUMMARY**  
(continued)

The Virginia Gazette newspaper published the following article on June 17, 2000 regarding the York County School Division's budget.

# York Schools wins honors for budget

**By Charlotte Graham**

YORK—The finance department of York Schools won two awards for its work on the 2000 budget.

“I think that entering these competitions allows the budget to be reviewed by professionals and gain valuable feedback,” said Dennis Jarrett, director of finance. The awards are both based on having a budget that is user-friendly for citizens. “The award signifies that we are moving away from just a financial document and toward a budget that includes descriptions of historical trends and assumptions used in developing the budget. We try to create a budget that a citizen can pick up and understand.”

The Association of School Business Officials International gives the Meritorious Budget Award to school divisions that create budgets that clearly communicate how funds are allocated to meet the goals of the strategic plan. About 60 school divisions competed

nationwide, and 43 were winners. In Virginia, three school divisions received the award.

The Government Finance Officers Association awarded the York Schools budget with the Distinguished Budget Presentation Award.

“The goal of both of these documents is to be a good communications device,” Jarrett said.

Jarrett has been the finance director for York Schools for 11 years. He submitted the 1999 budget to the Association of School Business, but was unsuccessful that year.

This is the first year that a York Schools budget was submitted for the competition.

“Every year we are looking toward improvement,” Jarrett said. “I think that the finance department works very hard, and we take a lot of pride in the budget.”

***Reprinted with permission from The Virginia Gazette.***

## **EXECUTIVE SUMMARY**

**(continued)**

### ***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, 2001.

ASBO International developed the Meritorious Budget Award (MBA) program to recognize school systems for achieving excellence in their school system budget presentation. The foundation of the program is a set of criteria that was developed by ASBO International and school business officials throughout the United States and Canada. The criteria is designed to:

- provide clear budget presentation guidelines
- define state-of-the-art budget practices
- promote short and long range budget goals
- encourage sound fiscal management practices
- promote effective use of school resources

The award is valid for one year only. We believe our current budget continues to meet the MBA program requirements, and we are submitting it to ASBO International to determine its eligibility for another award.

#### ***Distinguished Budget Presentation Award***

The Government Finance Officers Association of the United States and Canada (GFOA) presented an award of Distinguished Presentation to the York County School Division, Virginia, for its annual budget for the fiscal year beginning July 1, 2001.

In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan and as a communication device.

The award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another 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 school system budget  
for the Fiscal Year 2001-2002.

The budget is judged to conform  
to the principles and standards of the  
ASBO International Meritorious Budget Awards Program.

*Linda White*  
President

*Don Harper*  
Executive Director



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**York County School Division  
Virginia**

For the Fiscal Year Beginning

**July 1, 2001**

*Sandra Crane*  
President

*Jeffrey R. Egan*  
Executive Director

# **ORGANIZATIONAL SECTION**

## **GEOGRAPHICAL AREA AND LOCATION**

York County is located in the Atlantic Coast's "urban crescent" on the beautiful Virginia peninsula. Situated midway between Richmond and Virginia Beach, the county's residents help comprise the nation's 27th largest metropolitan area, commonly referred to as Hampton Roads. The area is fortunate to have an expanding commercial and industrial base, while also enjoying affordable and plentiful housing and a moderate cost of living. As members of the dynamic Hampton Roads community, York County citizens have at their fingertips a wide variety of personal, professional and leisure opportunities, including numerous colleges and universities, theme parks, historical areas and much more. Included on the following page is a map of York County and the surrounding areas.

## **HISTORICAL INFORMATION**

York County, which was originally named Charles River County, was one of Virginia's eight original "shires" formed in 1634. It was renamed nine years later in 1643 when the river that determines the County's character was given the name of the then Duke of York.

York County has played a major role in the development of this nation. Most importantly, it was the location of the culminating battle of the Revolutionary War and the subsequent surrender of Lord Cornwallis and his British army on October 16, 1781.

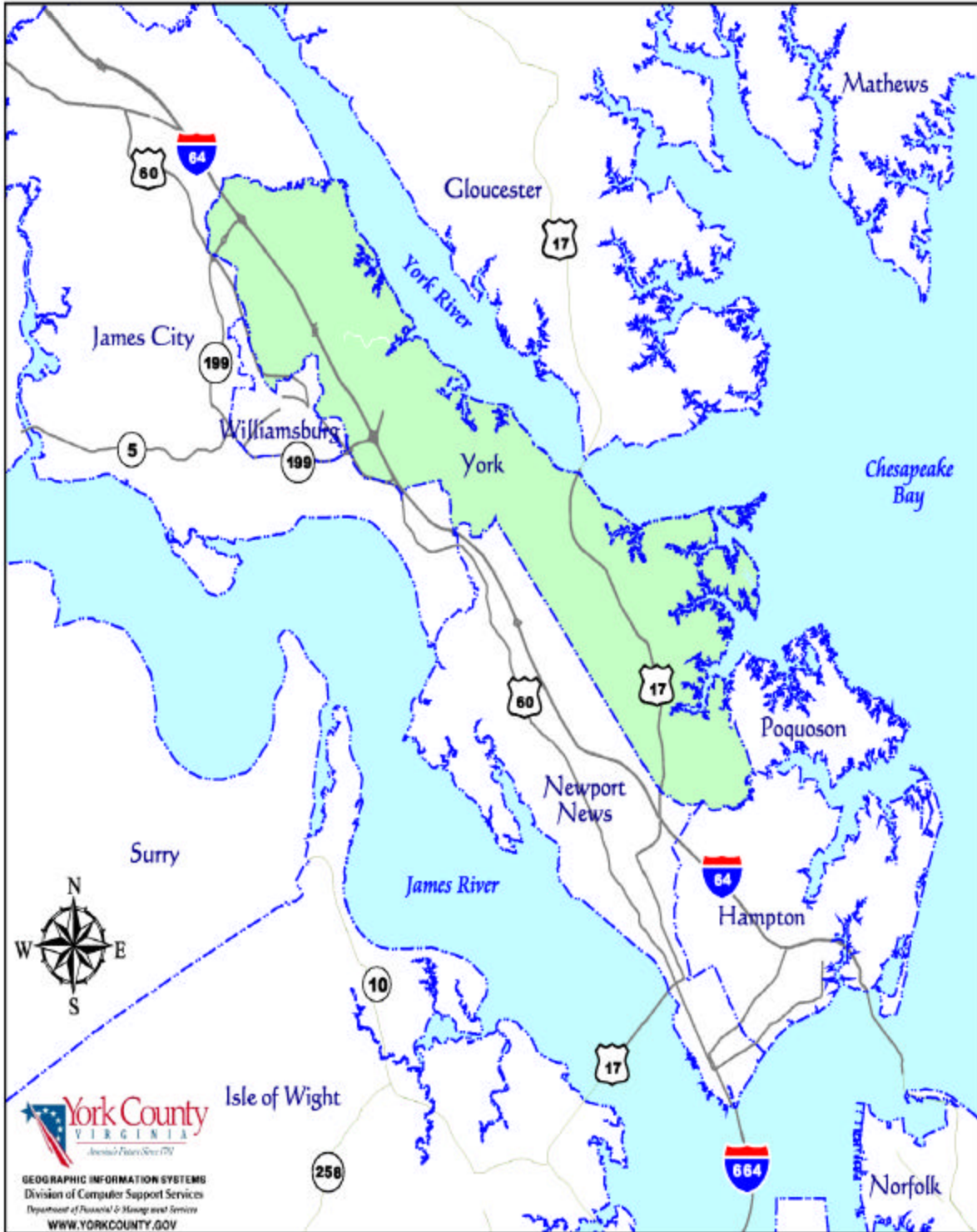
## **THE REPORTING ENTITY**

The York County School Board is responsible for elementary and secondary education within the County. There are five school board members, one from each electoral district. Prior to 1992, a school board commission (composed of three members appointed by the circuit court) was responsible for the appointment of school board members from each district. In 1992, based upon a petition filed by voters in circuit court, the school board selection commission was abolished and the responsibility for appointing school board members shifted to the County of York Board of Supervisors. In November 1992, voters approved by referendum the direct election of school board members. The first election was held in November 1995, and elected school board members took the oath of office in January 1996.

The schools are fiscally dependent upon the County because the Board of Supervisors approves the annual budget of the schools, levies the necessary taxes to finance a substantial part of the schools' operations and approves the borrowing of money and the issuance of bonds.

The County of York has approximately 57,000 citizens. There are 11,960 students budgeted in FY03 to attend the York County School Division. The School Division's instructional program encompasses kindergarten through 12th grade. Including the York River Academy (charter school), there are 19 schools in the Division: four high, four middle, 10 elementary and one charter school.

# Map of York County, Virginia



## **PHILOSOPHY OF YORK COUNTY SCHOOL BOARD**

### **BELIEFS/MISSION/GOALS STATEMENTS**

#### **BELIEF STATEMENTS**

- All students will learn
- Technology enhances student learning
- Instructional programs will be evaluated annually
- Parental and community involvement are essential
- Learning should occur in a safe and caring environment
- Education is a responsibility shared by students, teachers, parents, administrators, and members of the community
- High expectations are encouraged for all students
- Equitable programs, facilities, and educational opportunities should be available to promote educational excellence for all students.
- Division employees should be dedicated to positive learning outcomes for all students
- Diverse and highly qualified teachers/staff members should be recruited for all positions
- Mutual respect is essential in all interactions
- The cultural diversity of students will be recognized and enhanced
- Students should be prepared for career choices
- Multiple educational programs are essential to meet student needs

#### **MISSION STATEMENT**

The mission of the York County School Board is to ensure the success of all students through a rigorous and innovative instructional program that expects the highest levels of excellence from students and staff. All students will become lifelong learners prepared to compete in a global society.

The foundation of the School Division shall be a strong instructional program, committed professional staff, strong parental involvement, dynamic business alliances, and an unwavering expectation for all students to reach their highest potential.

## GOALS

**Goal 1 - The York County School Division will effectively integrate, maintain, and update technology into the instructional program for all schools.**

*FY99 Objectives Achieved:*

- Phase II of the approved Instructional Technology Plan will be fully implemented.

*FY00 Objectives Achieved:*

- Phase III of the approved Instructional Technology Plan will be fully implemented.

*FY01 Objectives Achieved:*

- Phase IV and Phase V of the approved Instructional Technology Plan will be fully implemented.
- Develop professional teacher standards that measure teacher proficiency on technology hardware and software and required training.
- Develop a budgetary process for maintaining existing technology with a proposed line item incrementally inserted into the approved operating budget.

*FY 02 Objectives Achieved:*

- Phase VI of the approved Instructional Technology Plan will be fully implemented by June 30, 2002.  
Estimated cost \$1,380,000.

*FY 03 Objectives:*

- Develop a new Instructional Technology Plan for the FY04 Operating and Capital Improvements Budgets to include technology replacement cost.

**Goal 2 - The York County School Division will effect recruitment, hiring and retention of high-quality, diverse staff throughout the division.**

*FY99 Objectives Achieved:*

- Develop and distribute promotional materials at major local events to include Bay Days, Hampton Jazz Festival, CIAA Basketball Tournament, and homecoming events at predominantly minority universities.
- Complete an in-house evaluation of current recruiting trips/practices for recommended changes in FY99. This report will be shared with the School Board.
- Implement a revised Licensed Evaluation System to ensure annual reviews of all licensed personnel.
- Develop and implement a Standard Operating Procedure for providing early contractual offers to identified candidates.

*FY00 Objectives Achieved:*

- Implement an "on-line" application process.

*FY01 Objectives Achieved:*

- Review and report on reclassification of non-licensed employees. Complete initial alignment of quadrennial job review cycle.
- Expand compensation comparison benchmarks to match York County's.

## **GOALS** **(continued)**

### *FY02 Objectives Achieved:*

- Take steps to reduce teacher stress and improve moral.

### *FY03 Objectives:*

- Undertake a wellness initiative to support employee enrollment in a wellness program.

### **Goal 3 - The York County School Division will promote higher academic expectations and career opportunities for all students.**

### *FY99 Objectives Achieved:*

- Develop and implement a program to identify potential National Merit Scholars and provide a support mechanism to assist in their development.
- Generate a National Merit Scholar.
- Develop and implement a community outreach program that involves parents and community members in raising achievement levels for minority students.
- Minority student achievement scores on the Stanford 9, LPT and SOL exams will be at the state average by June 1998 and will exceed the state average.
- Publish and distribute a Parental Assistance Guide that aids parents in counseling children on achieving their academic potential and meeting expectations for performance.
- Implement a program to identify and target for intervention potential participants in the Johns Hopkins program for Gifted Learners.
- Generate two Johns Hopkins program participants.
- Implement the International Baccalaureate Program for secondary students at a host magnet site.
- Complete an External Curriculum Audit.
- Pilot a career mentorship program at Bruton High School.
- Implement a career mentorship program in all high schools.
- Conduct a needs assessment of vocational education program with report to the School Board.
- Develop and implement a School-to-Work system that coordinates career education activities K-12.

### *FY00 Objectives Achieved:*

- Minority student achievement scores will rank in the top half of all Virginia scores on the Stanford 9 and SOL Examinations.
- Increase GED pass rate to 80% by June 30, 1998 and to 85% by June 30, 1999. Increase the number of special needs students enrolled in credit bearing classes by 20% (to 180).

### *FY01 Objectives Achieved:*

- Evaluation of current reading interventions/teaching designs.
- Professional development and program expansion of recommended current reading programs.
- Identification of demographic trends and development of programs to bridge disparities.
- Seventy-five percent of third grade students are reading at or above grade level.

## **GOALS** **(continued)**

### *FY02 Objectives Achieved:*

- Continuation of reading professional development and utilization of best practices for teaching reading.
- Ninety percent of students enrolled in grade 3 are to be reading on or above grade level by June 2003. The 90% standard is to be reached through incremental growth each year with 75% of students on grade level by June 30, 2001, 80% of students on grade level by June 30, 2002, and 90% of students on grade level by June 30, 2003.
- All day kindergarten in twenty percent of elementary schools.
- International Baccalaureate students who are enrolled in the program and take the necessary IB examinations will pass at the rate of 75%. There will be a 10% incremental growth in the number of students who receive IB diplomas each subsequent year through 2004.

### *FY03 Objectives:*

- Continuation of reading professional development and utilization of best practices for teaching reading are planned.
- Ninety percent of students enrolled in grade 3 are to be reading on or above grade level by June 2003. The 90% standard is to be reached through incremental growth each year with 75% of students on grade level by June 30, 2001, 80% of students on grade level by June 30, 2002, and 90% of students on grade level by June 30, 2003.
- All day kindergarten in forty percent of elementary schools.
- International Baccalaureate students who are enrolled in the program and take the necessary IB examinations will pass at the rate of 75%. There will be a 10% incremental growth in the number of students who receive IB diplomas each subsequent year through 2004.
- Beginning with the first eligible class of 2002, 20% of students enrolled in the Honors Program will successfully complete the Honors Program. Each successive class will graduate with an incremental growth rate of 10% in the subsequent years through June 30, 2004.

### **Goal 4 - The York County School Division will demonstrate excellence in comparison with the top ranking school divisions in the Commonwealth of Virginia.**

### *FY99 Objectives Achieved:*

- Student achievement scores on the LPT, Stanford 9 and the division's dropout rate (lowest numbers ranking highest) will rank among the top 15 in Virginia.
- Develop and implement a policy that requires participation in all AP examinations and motivates students to perform at high levels.
- Develop and implement a program that improves student scores on the SAT.
- 75% of all 3rd grade students will read at or above grade level.

## **GOALS**

**(continued)**

### *FY00 Objectives Achieved:*

- York County SAT scores will rank in the top 15 of all Virginia school divisions.
- Based on the spring 2000 Standards of Learning (SOL) test results, 8 out of 10 elementary schools met the State Standards of Accreditation. All middle schools met requirements for Provisionally Accredited/Meets State Standards status. One out of 4 high schools was fully accredited; the remaining 3 high schools met requirements for Provisionally Accredited/Meets State Standards status. The state requirement is that by 2007 all schools will be fully accredited.

### *FY01 Objectives Achieved:*

- Strategies have been developed by each high school as part of their Educational Operating Plan to improve student performance on Advanced Placement examinations.
- Strategies have been developed by each high school as part of their Educational Operating Plan to increase participation in SAT testing.
- Complete feasibility study on innovative instructional designs for education including efficiency of program delivery at the high schools and York River Regional School. The study includes all instructional programs for alternative to traditional designs.

### *FY02 Objectives Achieved:*

- Sixty percent of elementary schools and fifty percent of middle and high schools will meet the Standards of Accreditation.
- A 5% incremental growth rate in the number of Advanced Placement exam scores of 3 and above will occur each year through July 31, 2004.
- Convert Waller Mill Elementary to a fine arts magnet school.
- Feasibility study will be completed to offer distance learning via the Internet at the secondary level. Distance learning implemented for German from York High School to Grafton High School.

### *FY03 Objectives:*

- A 2% incremental growth rate in student performance on combined math and verbal scores on the Scholastic Aptitude Test will occur each year through 2004.
- Transition of the York River Regional School to the York River Academy charter school with a career/technical focus.
- Continue development of the York County Virtual High School with the first courses posted in the summer of 2002.
- Issue final report on June 30, 2003 for innovative options for improved instructional programs.

**Goal 5 - The York County School Division will provide safe, secure, healthy and well disciplined learning environments for all students and staff.**

### *FY99 Objectives Achieved:*

- Develop, distribute, and implement an Offense/Consequence Chart to benchmark disciplinary actions across all schools.

## **GOALS (continued)**

### *FY00 Objectives Achieved:*

- Complete an External Security Audit to identify deficits at all secondary buildings.

### *FY01 Objectives Achieved:*

- Expand and refine safety audit to optimize contributions of currently available communications and monitoring technology.
- Commence program of periodic training both at scheduled events for administrators and over the YCSD Intranet.
- Expand the alternative education report to include status, potential and future focus and makeup of facility.
- Implement comprehensive employee I.D. badge system. New badges issued to all non-licensed support staff.
- Conduct comprehensive staff training on safety and security protocols and procedures.

### *FY02 Objectives Achieved:*

- Administrators will receive training on exercising good judgement in applying regulations so as to avoid undue headlines.
- Issue I.D. badges to all licensed staff. Estimated cost \$1,000.
- Conduct survey of building health in York County School Division, compile and report results by June 30, 2002. Estimated cost \$6,000.
- Upgrade fire alarm system to optimize contributions of currently available communications and monitoring technology. Estimated cost \$120,000.

### *FY03 Objectives:*

- Continue administrator training on exercising good judgement in applying regulations so as to avoid undue headlines.
- Continue administrator training on administrative and instructional technology uses.
- Install exterior video cameras at all high schools for safety and security purposes. Cost \$100,000.

## **Goal 6 - The York County School Board will serve as the leading advocate on behalf of students, schools, and public education.**

### *Continuing Objectives:*

- Actively communicate the Board's vision through public presentations:
  - monthly before the Board of Supervisors (topics to vary)
  - visible presence at community functions/gatherings (informal interaction)
  - 2 civic/community presentations PER MEMBER
- Advocate for young people and public education through active participation in legislative issues at the state and local level.
- Develop focus groups within the community for discussion and sharing of ideas and perspectives on public education.
- Develop a formal process to share constituent concerns and issues with all Board Members.

## **SCHOOL BOARD POLICY**

### **Fiscal Management**

Fiscal Management Goals/Priority Objective  
School Board Policy Section 4.1.1

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 Board recognizes the important trust inherent in managing substantial public resources.

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

- 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;
- to establish levels of funding which will provide high quality education for the students of the Division;
- to use the best available techniques and processes for budget development and management;
- to provide timely information to the School Board and all staff with fiscal management responsibilities, and
- to establish and implement efficient procedures for accounting, reporting, purchasing, payroll, payment of vendors and contractors, and all other areas of fiscal management.

### **Annual Budget**

School Board Policy Section 4.1.2

The annual operating budget is the financial plan for the operation of the School Division. It provides the framework for both expenditures and revenues for the year and translates into financial terms the educational programs and priorities for the division.

It will be the duty of the Superintendent and his staff, with the guidance of the School Board, to prepare and estimate the amount of money needed for the support of the public schools. This will be prepared in the form of an annual budget to be approved by the School Board and submitted to the Board of Supervisors on or before April 1.

The Superintendent will work closely with instructional and operational staff in studying the needs of the school division and in compiling a budget to meet those needs. Standard budget forms will be provided by the Superintendent for this purpose.

Budget categorical information will be prepared according to state guidelines.

## **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, Food Service Budget and Capital Improvements Budget on an annual basis.

### **Operating Budget**

The Operating Budget covers those necessary expenditures for the day-to-day operations of the School Division for the upcoming fiscal year. This includes costs such as teacher salaries, supplies, equipment and other operating costs.

### **Food Service Budget**

The Food Service Budget accounts for the revenue and expenditures necessary to operate school cafeterias. No local tax dollars are used to defray costs in the food service fund. The primary source of revenue to this fund comes from cafeteria sales.

### **Capital Improvements Budget**

The Capital Improvements Program (CIP) reflects the capital maintenance and construction needs of the School Division. Projects included in the CIP are the construction or renovation of school buildings, roof replacements, HVAC replacements and repaving of parking lots. The CIP includes not only the budget for the upcoming fiscal year but also projections for the subsequent five fiscal years. The outyears are for planning purposes only. The upcoming fiscal year is the only fiscal year in which funds are appropriated for use by the School Division. The CIP is updated annually.

### **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, and (vii) debt and fund transfers.”

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.

**The following is a summary of the Fiscal Year 2003 budget calendar:**

August - September	Draft Capital Improvement Program (CIP) prepared by staff.
September	Superintendent provides general direction to staff on Operating Budget process. Draft CIP forwarded to Division Superintendent.
October	School Board work session on preliminary revenue estimates. Directors have budget coordinating meetings with Principals. Operating budget packages sent to Directors and Principals. CIP staff planning session with Superintendent. School Board conducts a Public Forum on the goals and objectives for the CIP and Operating budgets.
November	School Board work session on CIP. Operating Budget proposals submitted by Deputy Superintendent for Operations and Assistant Superintendent for Instruction to Chief Financial Officer. School Board conducts a Public Hearing on FY03 CIP. Joint work session with Board of Supervisors to review revenue projections.
December	School Board work session on CIP. School Board considers approval of CIP. Superintendent and staff work session on first draft of Superintendent's FY02E Operating Budget proposal.
January	Superintendent and staff work session on final draft of FY02E. School Board work session on FY02E Operating Budget and FY03 budget priorities. Superintendent and staff work session on first draft of Superintendent's FY03 Operating Budget (hereinafter "Budget Proposal"). Superintendent and County Administrator meet to discuss FY03 budget initiatives. Superintendent's work session with staff on final draft of budget proposal. Work session with School Board on FY03 budget priorities.
February	Joint work session with School Board and Board of Supervisors to discuss FY03 budget issues. School Board public forum on budget proposal. School Board work session on budget proposal. School Board public hearing on budget proposal.
March	School Board work session on Superintendent's budget proposal (if needed). School Board considers approval of Superintendent's budget proposal. School Board considers approval of Superintendent's FY02E Operating Budget.
April-May	Board of Supervisors approves a School Board budget and a local contribution. If Board of Supervisors' approved budget is different than the School Board proposed budget, the School Board must adjust their budget accordingly.

Note: Usually once during the fiscal year the School Board will revise the current budget to reflect significant changes in revenues and/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.

## **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**

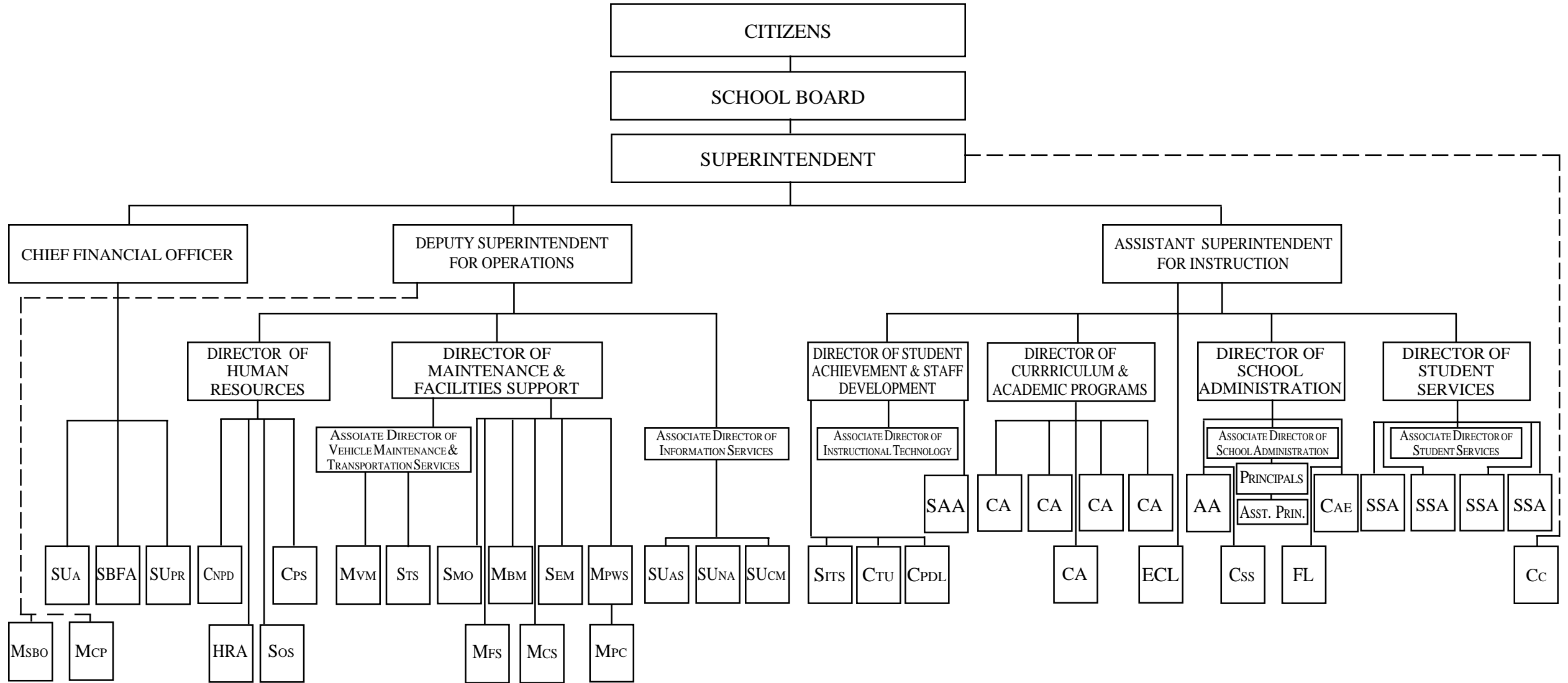
Budget managers are permitted to transfer budget funds within each cost center. However, the budget manager is not permitted to expend or encumber funds exceeding the cost center appropriation without permission of the Division Superintendent.

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 49.9% of its funding for the operating budget from the state and 12.2% 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 Organization Chart



**C = Coordinator**

- CAE = Adult Education
- Cc = Communications
- CNPD = Non-Licensed Prof. Dev. & Recruitment
- CPDL = Professional Development Licensed
- CPS = Personnel Services
- CSS = Safety/Security
- CTU = Technology Utilization

**M = Manager**

- MBM = Building Maintenance
- MCP = Construction Projects
- Mcs = Custodial Services
- MFS = Food Services

**S = Specialist**

- MPC = Copy/Print Shop
- MPWS = Property/Warehouse Services
- MSBO = SBO Building
- MVM = Vehicle Maintenance
- SEM = Energy Management
- SITS = Instructional Technology Support
- SMO = Maintenance/Operations Support
- SOS = Occupational Safety/Regulatory Compliance
- STS = Transportation System

**SU = Supervisor**

- SUA = Accounting

- SUAS = Applications Support
- SUCM = Computer Maintenance
- SUNA = Network Administration
- SUPR = Payroll

- AA = Administrative Assistant
- CA = Curriculum Assistant
- ECL = Education & Corporate Liaison
- FL = Foundation Liaison
- HRA = Human Resources Analyst
- SAA = Student Achievement Assistant
- SBFA = Senior Budget & Financial Analyst
- SSA = Student Services Assistant

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# **FINANCIAL SECTION**

## SIGNIFICANT BUDGET AND ACCOUNTING REQUIREMENTS

### ***BASIS OF PRESENTATION - FUND ACCOUNTING***

The accounts of the School Division are organized on the basis of funds or account groups, each of which is considered a separate accounting entity.

#### ***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** - 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** - 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. This fund type includes School Food Services.

**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.

**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 Funds is school construction and major renovations to buildings.

#### ***Proprietary Fund Types***

Proprietary Funds are used to account for ongoing governmental organizations and activities that are similar to those often found in the private sector. The measurement focus of proprietary fund types is upon determination of net income. The School Division has no Proprietary Funds.

### ***BASIS OF BUDGETING AND ACCOUNTING***

The modified accrual basis of budgeting and accounting is followed by the Governmental Funds. Under the modified accrual basis, 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. Encumbrances outstanding at year-end are reported as reserved fund balances since they do not constitute expenditures or liabilities and are reappropriated in the ensuing year's budget. Depreciation expense is not included in the budget.

## **SIGNIFICANT BUDGET AND ACCOUNTING REQUIREMENTS**

**(continued)**

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

### ***CLASSIFICATION OF REVENUES AND EXPENDITURES***

Revenues of the School Division are classified by fund and source. There are three primary sources of revenue: local, state, and federal. Local revenues include interest on deposits, fees for the use of school property, student supply fees, 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 45% of the student population is federally connected. Other federal revenues are Title I, Title VI, Title VIB, and federal grants.

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

### ***CASH AND TEMPORARY INVESTMENTS***

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

### ***FUND BALANCE***

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. The County Board of Supervisors may appropriate to 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. Due to the requirements described above, the budget for the debt service fund is not included in the School Division budget document.

## REVENUES AND EXPENDITURES

### SIGNIFICANT TRENDS AND ASSUMPTIONS

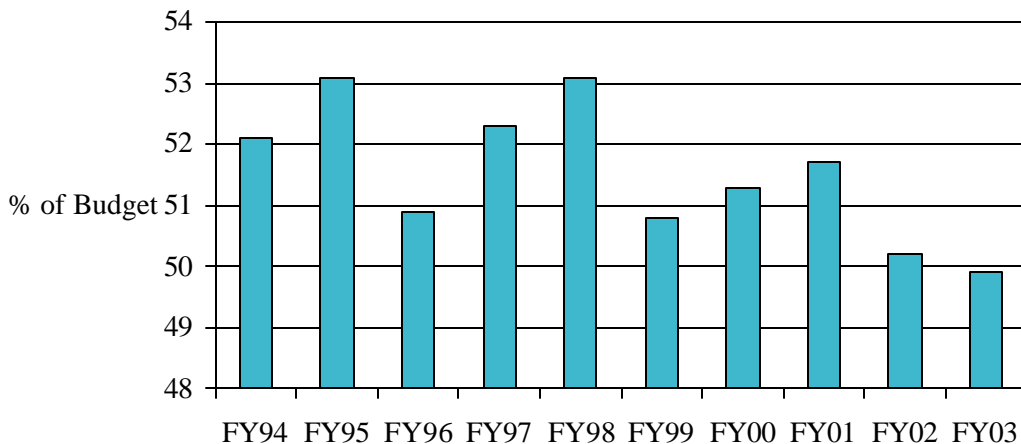
#### REVENUES

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

##### State

State revenue flows to the school division in a myriad of ways. The most predominant way is based on student average daily membership. 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 provided school divisions, for the first time, a distribution of lottery funds for fiscal years 1999 and 2000. York County will receive \$1,483,286 in FY03. At least 50% of the lottery funds received must be spent on non-recurring expenditures, such as capital projects. Of the \$1,483,286 lottery funds slated for the school division in FY03, the School Board has designated \$741,643 towards the operating budget. State revenue has remained fairly constant over the years as a percentage of the total budget (see graph below). The reduction in state funding as a percent of the budget in FY03 is reflective of the state not approving a teacher salary supplement in FY03.

State Revenues

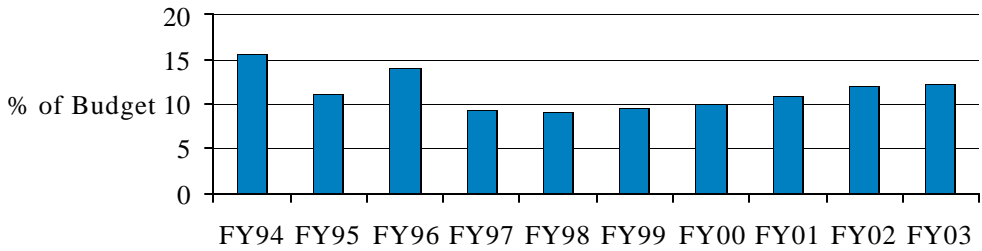


##### Federal

Federal revenue sources in the Operating Budget include Title I, Title II, and Title VI. The most significant federal revenue source is federal impact aid. The York County School Division is highly impacted by the presence of the federal government in the county. Approximately 45% 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 73% of the federal revenue received and 9% of the total Operating Budget revenue. As shown on the following chart, the percentage of the budget funded by the federal government has been growing since FY98. In FY03 an increase in impact aid is budgeted.

**SIGNIFICANT TRENDS AND ASSUMPTIONS  
(continued)**

**Federal Revenues**



At the time this budget was prepared the President had not released his proposed FY03 budget to Congress. The school division sought the advice of the Federal Department of Education Impact Aid Office and the National Association of Federally Impacted Schools about how Impact Aid should be projected for local budgeting purposes. Both offices advised the school division to project Impact Aid at the FY02 level with the understanding that this is just a “best guess” estimate.

The Impact Aid revenue projection as presented in the FY03 budget assumes funding for Section 8002. The status of federal funding will remain unknown until Congress acts on the impact aid reauthorization in the Fall of 2002.

**County**

While federal revenue declined in FY95 and FY97, funding from the County government was increasing. This occurred, in part, to help offset the loss of federal impact aid during those years. County funding has grown from 29% of the budget in FY92 to 36.5% of the budget in FY03. Federal revenue has been growing since 1998. The basis for the increases in County funding has been growth in the County tax base. The County increases have helped fund additional students as well as continuation of existing services.

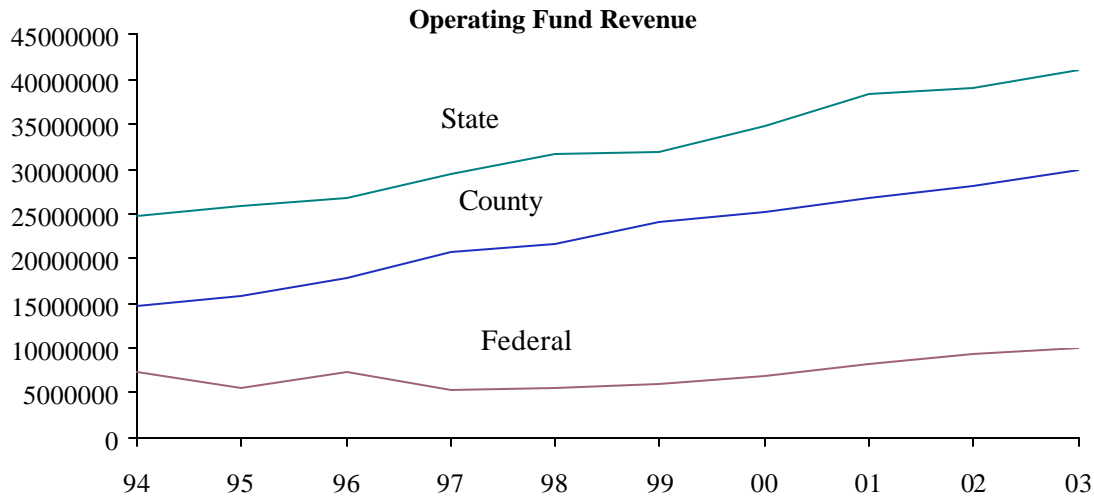
**Local Miscellaneous**

Local miscellaneous revenue includes supply fees charged to students, interest revenue on investments, sale or lease of school division property, etc. The local miscellaneous revenue source has remained fairly constant at about 1.3% of the total Operating Budget.

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

<b>FY</b>	<b>County</b>	<b>State</b>	<b>Federal</b>
94	14,794,105	24,756,832	7,389,730
95	15,894,105	25,878,217	5,483,200
96	17,765,708	26,781,895	7,371,165
97	20,775,293	29,353,453	5,308,653
98	21,597,811	31,726,652	5,469,019
99	24,025,802	32,135,894	6,170,139
00	25,225,802	35,010,983	7,190,222
01	26,789,800	38,396,432	8,791,355
02	28,114,800	39,048,842	9,428,355
03	29,984,800	40,960,132	10,034,607

**SIGNIFICANT TRENDS AND ASSUMPTIONS**  
**(continued)**



***EXPENDITURES***

The Operating Budget is comprised of four major categories: Instruction, Administration / Attendance and Health, Pupil Transportation, and Operation and Maintenance.

**Instruction**

Programs and services dealing directly with the interaction between teachers and students. Also, included in the instruction category are the activities associated with curriculum development and instructional staff training.

**Administration/Attendance & Health**

Activities concerned with establishing and administering policy for operating the school division. These include Board Services, Executive Services, Human Resources, Fiscal Services and Health Services.

**Pupil Transportation**

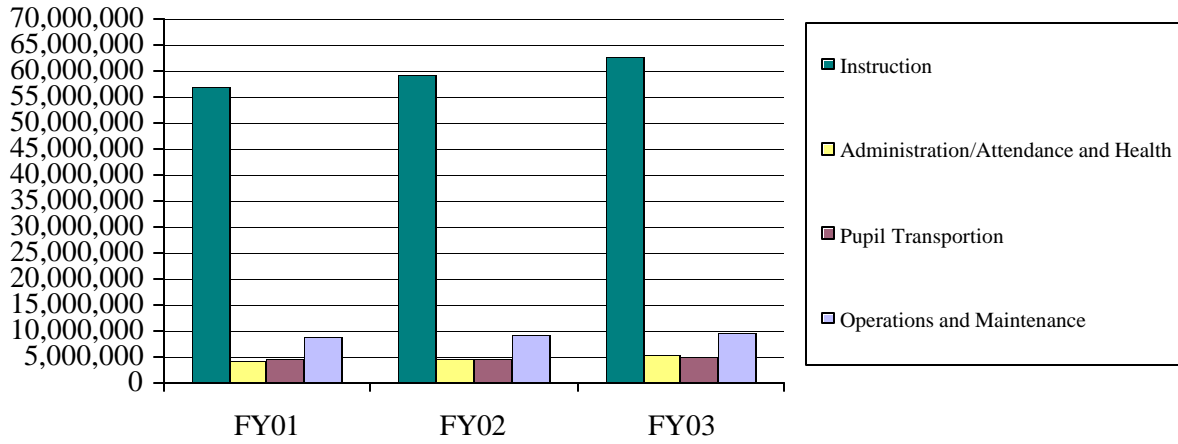
Activities associated with transporting students to and from school and on other trips related to school activities.

**Operations & Maintenance**

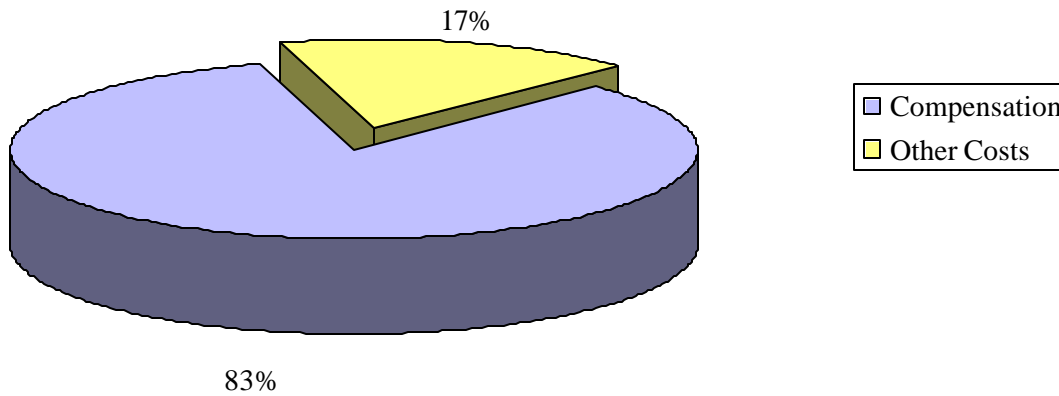
Activities concerned with keeping buildings open, comfortable and safe for use. This includes heating, lighting, ventilating systems, repair of facilities and replacement of facility equipment.

**SIGNIFICANT TRENDS AND ASSUMPTIONS**  
(continued)

The graph below indicates the amount of the budget that has been directed to each of the categories over the past three years.



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



**York County School Division**  
**All Funds**  
**Comparative Summary Statement of Revenues, Expenditures,**  
**and Changes in Fund Balances**

	<b>FY2002 BUDGET</b>	<b>FY2002 EXPECTED</b>	<b>FY2003 BUDGET</b>
<i>Revenues by Fund and Category</i>			
Operating Fund			
State	38,753,824	39,048,842	40,960,132
Federal	9,304,958	9,428,355	10,034,607
Local - County	28,114,800	28,114,800	29,984,800
Local - Misc.	1,076,950	1,076,950	1,076,950
 Food Service Fund			
State	52,000	52,000	53,000
Federal	720,000	720,000	750,000
Local - Cafeteria Sales	1,987,728	1,987,728	2,070,242
Local - Misc.	25,000	25,000	30,000
 Capital Projects Fund			
State	1,206,500	1,341,613	1,001,643
Federal	500,000	620,337	-
Local - County	3,741,000	4,030,239	10,790,000
Local - Miscellaneous	-	-	-
 Total Revenue - All Funds	 85,482,760	 86,445,864	 96,751,374
 <b>Expenditures by State Category</b>			
Instruction	59,189,045	59,281,017	62,493,878
Administration/Attendance and			
	4,587,936	4,746,686	5,292,808
Health			
Pupil Transportation	4,323,175	4,495,676	4,735,071
Operations and Maintenance	9,150,376	9,145,568	9,534,732
Food Service	2,784,728	2,784,728	2,903,242
Facilities	5,447,500	5,992,189	11,791,643
 Total Expenditures - All Funds	 85,482,760	 86,445,864	 96,751,374
 <b>Fund Balance (see note)</b>			
Beginning of fiscal year	685,847	685,847	685,847
 Projected end of fiscal year	 685,847	 685,847	 685,847

Note: State law requires that all unexpended funds in the Operating Fund and Capital Projects Fund revert back to the County Government at fiscal year end. The Food Service Fund is permitted to maintain a fund balance.

**YORK COUNTY SCHOOL DIVISION  
SCHOOL OPERATING FUND  
FISCAL YEAR 2003**

**REVENUE SUMMARY**

REVENUE SOURCE	FY2001 BUDGET	FY2001 ACTUAL	FY 2002 BUDGET	FY 2002 EXPECTED	FY 2003 BUDGET
STATE	31,020,257	30,283,573	31,008,444	31,303,462	33,432,176
STATE SALES TAX	7,376,175	7,228,441	7,745,380	7,745,380	7,527,956
FEDERAL	8,131,477	8,238,647	9,304,958	9,428,355	10,034,607
LOCAL APPROPRIATION-OPERATIONS	25,930,450	25,930,450	27,233,658	27,233,658	29,115,067
LOCAL APPROPRIATION-GROUNDS	859,350	859,350	881,142	881,142	869,733
LOCAL OPERATION MISC.	976,950	1,002,579	1,076,950	1,076,950	1,076,950
TOTAL	74,294,659	73,543,040	77,250,532	77,668,947	82,056,489

**SCHOOL FOOD SERVICE FUND  
FISCAL YEAR 2003**

**REVENUE SUMMARY**

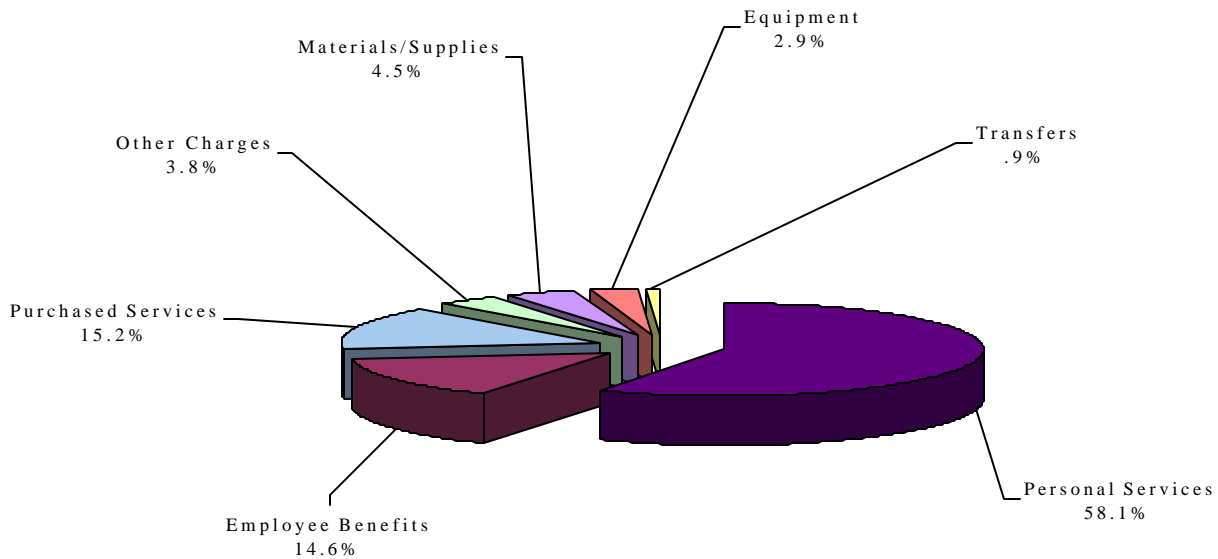
REVENUE SOURCE	FY 2001 BUDGET	FY 2001 ACTUAL	FY 2002 BUDGET	FY 2002 EXPECTED	FY 2003 BUDGET
STATE	50,000	49,559	52,000	52,000	53,000
FEDERAL	720,000	734,918	720,000	720,000	750,000
CAFETERIA SALES	1,868,736	1,694,299	1,987,728	1,987,728	2,070,242
MISCELLANEOUS	16,000	42,895	25,000	25,000	30,000
TOTAL	2,654,736	2,521,671	2,784,728	2,784,728	2,903,242

**CAPITAL PROJECTS FUND  
FISCAL YEAR 2003**

**REVENUE SUMMARY**

REVENUE SOURCE	FY 2001 BUDGET	FY 2001 ACTUAL	FY 2002 BUDGET	FY 2002 EXPECTED	FY 2003 BUDGET
MISCELLANEOUS	0	0	0	0	0
STATE	650,000	1,500,250	1,206,500	1,341,613	1,001,643
FEDERAL	0	0	500,000	620,337	0
LOCAL-COUNTY	1,703,000	6,340,082	3,741,000	4,030,239	10,790,000
TOTAL	2,353,000	7,840,332	5,447,500	5,992,189	11,791,643

## FY2003 Expenditures by Major Object Summary of All Funds



The above pie chart is a summary of all funds by major object for FY03. Approximately seventy-three 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. Purchased services include contracted obligations for capital projects and special education services. The remaining twelve percent of the budget covers supplies, equipment, other charges and transfers. A financial summary of the budget by major object is on the following two pages.

**YORK COUNTY SCHOOL DIVISION  
SUMMARY OF ALL FUNDS  
FISCAL YEAR 2003**

**EXPENDITURES BY MAJOR OBJECT**

	FY 2001 ACTUAL	FY 2002 BUDGET	FY 2002 EXPECTED	FY 2003 BUDGET
PERSONAL SERVICES	48,640,069	52,460,621	52,831,248	56,237,084
EMPLOYEE BENEFITS	13,253,173	13,390,005	13,441,544	14,091,009
PURCHASED SERVICES	11,026,290	8,156,130	8,642,261	14,726,585
OTHER CHARGES	3,248,171	3,546,478	3,517,701	3,658,123
MATERIALS / SUPPLIES	3,873,635	3,866,188	3,948,092	4,307,510
EQUIPMENT	3,122,364	3,146,296	3,147,976	2,822,739
TRANSFERS	886,583	917,042	917,042	908,324
TOTAL	84,050,285	85,482,760	86,445,864	96,751,374

**SCHOOL OPERATING FUND  
FISCAL YEAR 2003**

**EXPENDITURES BY MAJOR OBJECT**

	FY 2001 ACTUAL	FY 2002 BUDGET	FY 2002 EXPECTED	FY 2003 BUDGET
PERSONAL SERVICES	47,611,286	51,375,628	51,746,255	55,097,842
EMPLOYEE BENEFITS	13,001,857	13,048,076	13,099,615	13,718,335
PURCHASED SERVICES	3,839,606	4,058,630	4,000,072	3,938,422
OTHER CHARGES	3,241,659	3,542,478	3,513,701	3,647,123
MATERIALS / SUPPLIES	2,670,591	2,562,382	2,644,286	2,983,704
EQUIPMENT	2,444,927	1,746,296	1,747,976	1,762,739
TRANSFERS	886,583	917,042	917,042	908,324
TOTAL	73,696,509	77,250,532	77,668,947	82,056,489

**YORK COUNTY SCHOOL DIVISION  
SCHOOL FOOD SERVICE FUND  
FISCAL YEAR 2003**

**EXPENDITURES BY MAJOR OBJECT**

	FY 2001 ACTUAL	FY 2002 BUDGET	FY 2002 EXPECTED	FY 2003 BUDGET
PERSONAL SERVICES	1,028,783	1,084,993	1,084,993	1,139,242
EMPLOYEE BENEFITS	251,316	341,929	341,929	372,674
PURCHASED SERVICES	3,956	30,000	30,000	36,520
OTHER CHARGES	6,512	4,000	4,000	11,000
MATERIALS / SUPPLIES	1,203,044	1,303,806	1,303,806	1,323,806
EQUIPMENT	19,833	20,000	20,000	20,000
TOTAL	2,513,444	2,784,728	2,784,728	2,903,242

**CAPITAL PROJECTS FUND  
FISCAL YEAR 2003**

**EXPENDITURES BY MAJOR OBJECT**

	FY 2001 ACTUAL	FY 2002 BUDGET	FY 2002 EXPECTED	FY 2003 BUDGET
PURCHASED SERVICES	7,182,728	4,067,500	4,612,189	10,751,643
EQUIPMENT	657,604	1,380,000	1,380,000	1,040,000
TOTAL	7,840,332	5,447,500	5,992,189	11,791,643

## SUMMARY OF PROGRAM BUDGETS FISCAL YEAR 2003

		FY 2001 ACTUAL	FY 2002 BUDGET	FY 2002 EXPECTED	FY 2003 BUDGET
<b>INSTRUCTION</b>					
<b>CLASSROOM INSTRUCTION</b>					
<b>REGULAR EDUCATION</b>					
<b>ELEMENTARY</b>					
50-611011-010	KINDERGARTEN	1,302,045	1,345,542	1,486,954	1,649,025
50-611011-020	1ST GRADE	1,922,809	2,041,956	2,116,735	2,201,070
50-611011-030	2ND GRADE	2,167,892	2,200,835	2,159,778	2,286,594
50-611011-040	3RD GRADE	1,990,508	2,052,207	2,045,207	2,130,319
50-611011-050	4TH GRADE	1,837,666	2,029,364	2,047,463	2,136,554
50-611011-060	5TH GRADE	2,139,838	2,133,790	2,101,446	2,194,197
50-611011-070	ART	382,700	546,997	472,400	489,319
50-611011-080	MUSIC	363,557	399,664	428,904	446,470
50-611011-090	PE	519,310	566,842	533,920	552,820
50-611011-100	ESL	19,520	28,248	28,248	28,248
50-611011-110	READING	706,651	780,905	732,738	1,135,114
50-611011-120	TECHNOLOGY	219,165	521,200	531,899	599,790
50-611011-130	CONTRACTED SERVICES	58,720	54,997	54,997	66,497
50-611011-140	OTHER	1,842,768	1,958,095	2,006,974	2,275,727
	<b>SUBTOTAL</b>	<b>15,473,149</b>	<b>16,660,642</b>	<b>16,747,663</b>	<b>18,191,744</b>
<b>MIDDLE</b>					
50-611012-150	ENCORE	1,178,520	1,218,014	1,163,139	1,224,559
50-611012-160	CORE/TMING/ACAD COACHING	5,888,345	6,025,631	5,959,050	6,181,417
50-611012-170	ALTERNATIVE EDUCATION	114,978	113,277	109,731	126,190
50-611012-190	ESL	11,270	24,736	24,736	24,736
50-611012-200	TECHNOLOGY	554,011	28,018	28,018	17,218
50-611012-210	CONTRACTED SERVICES	32,219	19,716	32,716	28,216
50-611012-220	OTHER	567,922	563,091	588,709	632,912
	<b>SUBTOTAL</b>	<b>8,347,265</b>	<b>7,992,483</b>	<b>7,906,099</b>	<b>8,235,248</b>
<b>HIGH</b>					
50-611013-230	ART	382,115	399,187	428,236	445,870
50-611013-240	MUSIC	521,018	476,631	456,631	473,103
50-611013-250	ENGLISH	1,843,210	1,911,510	1,832,314	1,937,925
50-611013-260	ESL	7,813	14,488	14,488	14,488
50-611013-270	MATH	1,425,476	1,475,189	1,481,089	1,535,708
50-611013-280	SCIENCE	1,388,286	1,465,232	1,464,439	1,506,839
50-611013-290	SOCIAL STUDIES	1,551,358	1,574,171	1,647,792	1,700,914
50-611013-300	HEALTH	745,489	789,257	756,071	794,641
50-611013-310	DRIVER ED	1,932	3,905	1,655	3,905
50-611013-320	FOREIGN LANGUAGE	1,100,228	1,086,979	1,066,647	1,099,293
50-611013-330	YORK RIVER ACADEMY	141,148	280,364	278,099	231,363
50-611013-340	TECHNOLOGY	595,200	865,244	880,125	900,488

## SUMMARY OF PROGRAM BUDGETS FISCAL YEAR 2003

		FY 2001 ACTUAL	FY 2002 BUDGET	FY 2002 EXPECTED	FY 2003 BUDGET
50-611013-350	SCHOOL OF THE ARTS	214,984	229,925	273,446	284,021
50-611013-360	VHSL/INTERSCHOLASTIC ACTVY	57,117	39,000	39,000	39,000
50-611013-370	CONTRACTED SERVICES	136,531	119,973	119,973	186,892
50-611013-380	OTHER	1,204,191	1,409,341	1,337,383	1,380,647
	<b>SUBTOTAL</b>	<b>11,316,096</b>	<b>12,140,396</b>	<b>12,077,388</b>	<b>12,535,097</b>
	<b>REGULAR EDUCATION TOTAL</b>	<b>35,136,510</b>	<b>36,793,521</b>	<b>36,731,150</b>	<b>38,962,089</b>
<b>SPECIAL EDUCATION</b>					
<b>ELEMENTARY</b>					
50-611021-390	CLASSROOM TEACHERS	2,040,026	2,190,836	2,183,700	2,366,332
50-611021-400	OTHER	31,452	40,789	50,789	75,676
	<b>SUBTOTAL</b>	<b>2,071,478</b>	<b>2,231,625</b>	<b>2,234,489</b>	<b>2,442,008</b>
<b>MIDDLE</b>					
50-611022-410	CLASSROOM TEACHERS	1,261,837	1,374,358	1,279,214	1,426,804
50-611022-420	OTHER	16,358	15,500	18,100	30,800
	<b>SUBTOTAL</b>	<b>1,278,195</b>	<b>1,389,858</b>	<b>1,297,314</b>	<b>1,457,604</b>
<b>HIGH</b>					
50-611023-430	CLASSROOM TEACHERS	1,197,300	1,196,366	1,322,683	1,484,362
50-611023-440	OTHER	1,144,316	1,164,494	1,151,894	1,084,195
	<b>SUBTOTAL</b>	<b>2,341,616</b>	<b>2,360,860</b>	<b>2,474,577</b>	<b>2,568,557</b>
	<b>SPECIAL EDUCATION TOTAL</b>	<b>5,691,289</b>	<b>5,982,343</b>	<b>6,006,380</b>	<b>6,468,169</b>
<b>CAREER/TECHNICAL</b>					
<b>SECONDARY</b>					
50-611034-450	FAMILY & CONSUMER SCIENCE	202,310	236,074	236,374	245,330
50-611034-460	BUSINESS & INFORMATION	785,797	865,602	841,816	889,570
50-611034-470	MARKETING	179,056	200,045	158,420	165,190
50-611034-490	TECHNOLOGY EDUCATION	556,039	593,309	596,109	620,191
50-611034-500	TV COMMUNICATION	155,520	97,077	103,183	117,538
50-611034-510	CONTRACTED SERVICES	414,336	405,500	405,500	535,400
50-611034-520	NJROTC	195,596	191,311	204,393	212,379
50-611034-530	OTHER	146,699	144,931	146,594	148,695
	<b>SUBTOTAL</b>	<b>2,635,353</b>	<b>2,733,849</b>	<b>2,692,389</b>	<b>2,934,293</b>
	<b>CAREER/TECHNICAL TOTAL</b>	<b>2,635,353</b>	<b>2,733,849</b>	<b>2,692,389</b>	<b>2,934,293</b>
<b>GIFTED EDUCATION</b>					
<b>ELEMENTARY</b>					
50-611041-540	EXTEND	232,361	242,578	199,250	206,839
	<b>SUBTOTAL</b>	<b>232,361</b>	<b>242,578</b>	<b>199,250</b>	<b>206,839</b>
<b>SECONDARY</b>					
50-611044-560	EXTEND	63,215	74,360	62,468	78,295
	<b>SUBTOTAL</b>	<b>63,215</b>	<b>74,360</b>	<b>62,468</b>	<b>78,295</b>
	<b>GIFTED EDUCATION TOTAL</b>	<b>295,576</b>	<b>316,938</b>	<b>261,718</b>	<b>285,134</b>

## SUMMARY OF PROGRAM BUDGETS FISCAL YEAR 2003

		<b>FY 2001 ACTUAL</b>	<b>FY 2002 BUDGET</b>	<b>FY 2002 EXPECTED</b>	<b>FY 2003 BUDGET</b>
<b>OTHER PROGRAMS</b>					
50-611050-580	TITLE I	553,392	460,052	583,449	583,449
50-611050-590	TITLE VI	32,055	50,136	50,136	47,767
50-611050-600	TITLE VIB	812,560	1,034,389	1,034,389	1,034,389
50-611050-610	TITLE II	24,296	33,152	33,152	46,236
50-611050-610	YORK RIV. ACAD.- STATE GRANT	0	0	82,166	36,557
50-611050-620	SUMMER SCHOOL	148,885	180,857	180,857	192,917
50-611050-630	ADULT EDUCATION	52,819	60,053	60,053	61,048
50-611050-640	MISCELLANEOUS	867,449	1,094,496	1,094,496	1,094,496
	<b>SUBTOTAL</b>	<b>2,491,456</b>	<b>2,913,135</b>	<b>3,118,698</b>	<b>3,096,859</b>
	<b>OTHER PROGRAMS TOTAL</b>	<b>2,491,456</b>	<b>2,913,135</b>	<b>3,118,698</b>	<b>3,096,859</b>

## SUMMARY OF PROGRAM BUDGETS FISCAL YEAR 2003

		FY 2001 ACTUAL	FY 2002 BUDGET	FY 2002 EXPECTED	FY 2003 BUDGET
<b>INSTRUCTION</b>					
<b>INSTRUCTIONAL SUPPORT - STUDENT</b>					
50-612121-000	ELEMENTARY GUIDANCE	509,837	532,336	502,604	523,465
50-612124-000	SECONDARY GUIDANCE	1,541,582	1,661,436	1,615,811	1,681,187
50-612300-000	HOMEBOUND	20,953	42,532	42,532	42,532
	<b>SUBTOTAL</b>	<b>2,072,372</b>	<b>2,236,304</b>	<b>2,160,947</b>	<b>2,247,184</b>
<b>INSTRUCTIONAL SUPPORT - STAFF</b>					
50-613110-000	MANAGEMENT	481,326	459,821	549,487	585,351
50-613120-000	CURR. DEV.	724,092	781,715	777,353	809,485
50-613130-000	STAFF DEVELOPMENT	326,719	408,555	414,193	282,346
50-613201-000	ELEMENTARY MEDIA	723,045	822,116	806,560	831,428
50-613204-000	SECONDARY MEDIA	618,495	809,564	783,390	701,479
	<b>SUBTOTAL</b>	<b>2,873,677</b>	<b>3,281,771</b>	<b>3,330,983</b>	<b>3,210,089</b>
<b>INSTRUCTIONAL SUPPORT - SCHOOL ADMINISTRATION</b>					
50-614101-000	ELEMENTARY PRINCIPALS' OFFICES	2,195,180	2,173,747	2,238,814	2,443,585
50-614104-000	SECONDARY PRINCIPALS' OFFICES	2,696,193	2,757,437	2,739,938	2,846,476
	<b>SUBTOTAL</b>	<b>4,891,373</b>	<b>4,931,184</b>	<b>4,978,752</b>	<b>5,290,061</b>

## SUMMARY OF PROGRAM BUDGETS FISCAL YEAR 2003

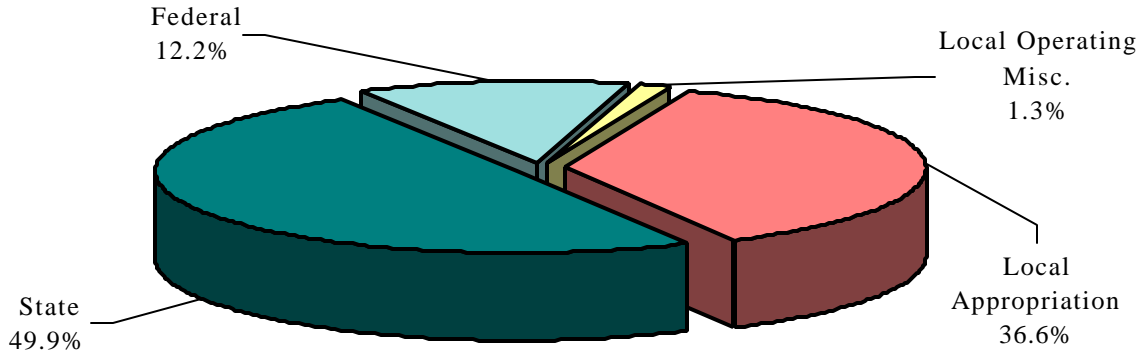
		FY 2001 ACTUAL	FY 2002 BUDGET	FY 2002 EXPECTED	FY 2003 BUDGET
<b>ADMINISTRATION, ATTENDANCE &amp; HEALTH</b>					
50-621100-000	BOARD SERVICES	79,974	86,882	86,882	88,568
50-621200-000	EXECUTIVE SERVICES	379,981	377,530	381,911	406,166
50-621300-000	COMMUNICATION SERVICES	175,264	209,442	224,895	240,515
50-621400-000	HUMAN RESOURCES	649,375	708,811	764,389	810,577
50-621600-000	FISCAL SERVICES	667,977	669,615	735,189	741,361
50-621900-000	INFORMATION SERVICES	994,866	985,616	1,003,380	1,356,807
50-622200-000	HEALTH SERVICES	726,181	783,638	783,638	820,904
50-622300-000	PSYCHOLOGICAL SERVICES	297,506	406,527	367,280	404,774
50-622400-000	SPEECH/AUDIOLOGY SERVICES	346,280	359,875	399,122	423,136
	<b>SUBTOTAL</b>	<b>4,317,404</b>	<b>4,587,936</b>	<b>4,746,686</b>	<b>5,292,808</b>
<b>PUPIL TRANSPORTATION</b>					
50-632000-000	VEHICLE OPERATION SERVICES	3,260,041	3,444,208	3,644,709	3,839,667
50-634000-000	VEHICLE MAINTENANCE SERVICES	1,152,371	878,967	850,967	895,404
	<b>SUBTOTAL</b>	<b>4,412,412</b>	<b>4,323,175</b>	<b>4,495,676</b>	<b>4,735,071</b>
<b>OPERATIONS &amp; MAINTENANCE</b>					
50-641000-000	MANAGEMENT & DIRECTION	400,062	255,481	256,701	268,503
50-642000-000	BUILDING SERVICES	7,211,670	7,511,115	7,528,308	7,900,861
50-643000-000	GROUNDS SERVICES	859,350	881,142	881,142	869,733
50-645000-000	VEHICLE SERVICES	156,129	204,646	181,425	183,345
50-647000-000	WAREHOUSE/DISTRIBUTION	251,876	297,992	297,992	312,290
	<b>SUBTOTAL</b>	<b>8,879,087</b>	<b>9,150,376</b>	<b>9,145,568</b>	<b>9,534,732</b>
<b>TOTAL SCHOOL OPERATING FUND:</b>		<b>73,696,509</b>	<b>77,250,532</b>	<b>77,668,947</b>	<b>82,056,489</b>

# SUMMARY OF PROGRAM BUDGETS FISCAL YEAR 2003

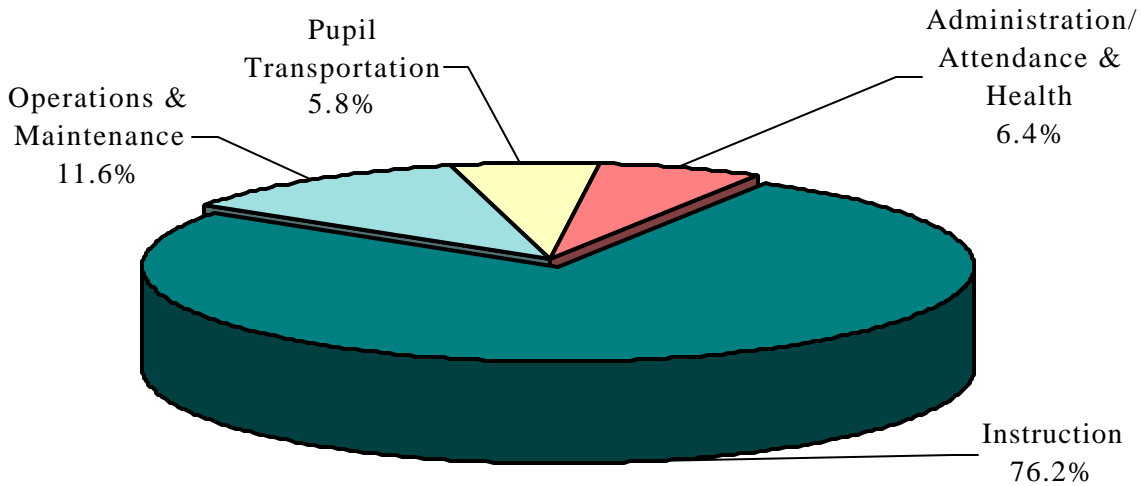
		FY 2001 ACTUAL	FY 2002 BUDGET	FY 2002 EXPECTED	FY 2003 BUDGET
<b>FOOD SERVICES</b>					
53-651000-000	FOOD SERVICES	2,513,444	2,784,728	2,784,728	2,903,242
<b>FOOD SERVICES</b>		<b>2,513,444</b>	<b>2,784,728</b>	<b>2,784,728</b>	<b>2,903,242</b>
<b>CAPITAL PROJECTS</b>					
FUND 70	CAPITAL PROJECTS	7,840,332	5,447,500	5,992,189	11,791,643
<b>CAPITAL PROJECTS</b>		<b>7,840,332</b>	<b>5,447,500</b>	<b>5,992,189</b>	<b>11,791,643</b>
<b>TOTAL ALL FUNDS</b>		<b>84,050,285</b>	<b>85,482,760</b>	<b>86,445,864</b>	<b>96,751,374</b>

York County School Division  
School Operating Fund  
FY 2003 Approved

**Revenues by Source**

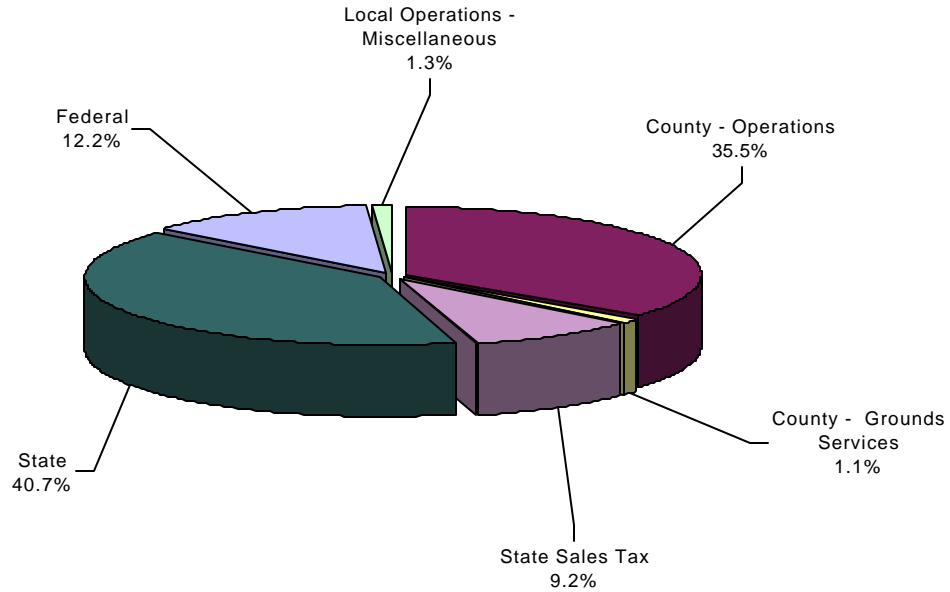


**Expenditures by Major Category**



**OPERATING FUND  
REVENUE**

## Operating Fund Support by Sources - FY03



State revenue (including state sales tax) is the largest funding source of the operating budget, comprising 49.9% of the total. The second largest funding source (36.6%) is County funding for operations and ground services.

Federal funding comprises 12.2% of the budget and miscellaneous revenue accounts for 1.3%. The revenue detail for the Operating Fund is shown on the following six pages.

**YORK COUNTY SCHOOL DIVISION  
SCHOOL OPERATING FUND  
FISCAL YEAR 2003**

**REVENUE**

**Local Revenue**

**Interest On Deposits**

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

**Rental of Land/Building**

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

**Use Of Vehicles/Buses**

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

**Sale of Equipment/Tools**

Proceeds from the auction of used school equipment.

**Pupil Fees**

These fees are used to help defray the cost of supplies used in the schools.

**Tuition/Day School**

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

**Tuition/Summer School**

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

**YORK COUNTY SCHOOL DIVISION  
SCHOOL OPERATING FUND  
FISCAL YEAR 2003**

**REVENUE DETAIL**

ANNUAL FINANCIAL PLAN  
FUND 50

SCHOOL OPERATING FUND

ACCT #	DESCRIPTION	FY 2001 ACTUAL	FY 2002 BUDGET	FY 2002 EXPECTED	FY 2003 BUDGET
<b>REVENUE-LOCAL SOURCES</b>					
<b>USE OF MONEY AND PROPERTY</b>					
30315-1010	INTEREST ON DEPOSITS	26,937	50,000	50,000	30,000
30315-2010	RENTAL OF LAND/BUILDINGS	153,089	135,000	135,000	142,000
30315-2020	USE OF VEHICLES/BUSES	104,890	92,000	92,000	105,000
30315-2021	CONTRACTED BUS SERVICE/ACT FUNDS	2,740	22,000	22,000	22,000
30315-2022	USE OF BAILEY FIELD	0	3,000	3,000	3,000
30315-2024	USE OF LLLC LAB	14,903	6,000	6,000	6,000
30315-2025	VHSL	19,241	0	0	0
30315-2026	PROPERTY LEASE	56,193	35,000	35,000	35,000
30315-2028	ANTENNA LEASE-YHS	7,150	7,800	7,800	7,800
30315-2030	PRINTING REVENUE	10,997	0	0	0
30315-2060	SALE OF EQUIP/TOOLS	1,612	15,000	15,000	15,000
	<b>TOTAL</b>	397,752	365,800	365,800	365,800
<b>CHARGES FOR SERVICES</b>					
30316-7410	PUPIL FEES	290,097	370,703	370,703	336,150
30316-7420	TUITION/DAY SCHOOL	138,335	105,447	105,447	140,000
30316-7440	TUITION/SUMMER SCHOOL	105,697	135,000	135,000	135,000
	<b>TOTAL</b>	534,129	611,150	611,150	611,150
<b>LOCAL MISCELLANEOUS</b>					
30318-2990	MISCELLANEOUS GRANTS, LOCAL	750	0	0	0
30318-3010	PRIOR YEAR EXPENDITURE REFUND	5,845	10,000	10,000	7,000
30318-3020	MISCELLANEOUS REVENUE	18,718	15,000	15,000	18,000
30318-3025	HRPESA	25,397	0	0	0
30318-3035	PROGRAM OF STUDIES	4,995	0	0	0
	<b>TOTAL REVENUE-LOCAL SOURCE</b>	987,586	1,001,950	1,001,950	1,001,950

**YORK COUNTY SCHOOL DIVISION  
SCHOOL OPERATING FUND  
FISCAL YEAR 2003**

**REVENUE**

**State Revenue**

**Basis of State Revenue**

The revenue from the Commonwealth as presented in this budget is based on the General Assembly approved budget.

**State Sales Tax**

State Sales Tax for education is produced by a one-percent sales and use tax imposed by the state on retailers. The one-percent sales tax, which is collected on a statewide basis, is then distributed to local education agencies based on school age population. The County receives payments monthly. The amount budgeted reflects an increase in the estimate provided by the State Department of Education. This increase is due to two factors: first, the total sales tax estimate has increased; second, York County's percent of the total school age population increased in the last census.

**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.

**Gifted and Talented**

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

**Remedial Programs**

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

**Special Education - SOQ**

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

**Vocational Education - SOQ**

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

**Employer Share Benefits**

This account reflects the state's share of the cost for teacher retirement, social security and group life insurance based on the state's calculation of the number of instructional positions required to meet the Standards of Quality. The State Department of Education provided this budget estimate.

**YORK COUNTY SCHOOL DIVISION  
SCHOOL OPERATING FUND  
FISCAL YEAR 2003**

**REVENUE DETAIL**

ANNUAL FINANCIAL PLAN  
FUND 50

SCHOOL OPERATING FUND

ACCT #	DESCRIPTION	FY 2001 ACTUAL	FY 2002 BUDGET	FY 2002 EXPECTED	FY 2003 BUDGET
<b>REVENUE- COMMONWEALTH</b>					
30324-2010	STATE SALES TAX	7,228,441	7,745,380	7,745,380	7,527,956
30324-2020	BASIC AID	22,260,380	22,434,358	22,710,714	24,592,024
30324-2025	LOTTERY	402,920	692,500	692,500	741,643
30324-2040	ADULT EDUCATION	14,070	19,429	19,429	19,429
30324-2050	FOSTER HOME CHILDREN	75,487	25,000	25,000	25,000
30324-2070	GIFTED AND TALENTED	256,574	257,732	260,155	264,833
30324-2080	REMEDIAL PROGRAMS	266,024	260,155	262,689	245,017
30324-2081	REMEDIAL SUMMER SCHOOL	144,504	78,192	78,192	87,272
30324-2082	REMEDICATION-SOL	67,990	69,878	69,878	61,837
30324-2083	READING INTERVENTION	51,734	50,255	50,255	97,298
30324-2120	SPECIAL EDUCATION-SOQ	1,703,989	1,675,137	1,682,883	2,390,775
30324-2123	HOMEBOUND	10,009	0	10,000	20,674
30324-2125	COMPREHENSIVE SERVICES ACT	205,088	250,000	250,000	250,000
30324-2140	FREE TEXTBOOKS	436,531	438,503	438,503	570,789
30324-2170	VOC ED-SOQ	258,834	260,155	262,689	296,991
30324-2200	SPECIAL ED SUPPORT	259,257	280,000	280,000	280,000
30324-2230	EMPLOYER SHARE BENEFITS	2,499,925	2,102,694	2,013,953	2,000,933
30324-2520	NEW HORIZONS-REGIONAL	26,283	20,000	20,000	20,000
30324-2530	OTHER CATEGORY/VOC ED	24,240	18,000	18,000	28,570
30324-2640	SOL TEACHING MATERIALS	71,270	71,592	71,592	0
30324-2645	REPORT CARD GRANT	4,468	0	0	0
30324-2650	AT RISK	81,218	81,697	81,697	70,928
30324-2750	K-3 INITIATIVE	236,808	242,501	242,501	153,013
30324-2751	SOL ALGEBRA READINESS	0	113,228	113,228	73,381
30324-2752	TECHNOLOGY RESOURCE ASSISTANTS	0	79,547	79,547	80,704
30324-2755	ADDITIONAL TEACHERS	289,456	285,924	285,924	0
30324-2756	TEACHER TRAINING-SOL	174,711	175,350	175,350	0
30324-2758	NURSES	0	8,743	8,743	6,634
30324-2759	ADMIN SOFTWARE SUPPORT	16,190	0	0	0
30324-2761	TECHNOLOGY INITIATIVE-FY02	0	544,000	544,000	0
30324-2762	TECHNOLOGY INITIATIVE-FY01	136,794	0	0	0
30324-2763	TECHNOLOGY INITIATIVE-FY03	86,447	0	0	544,000
30324-2990	MISCELLANEOUS GRANTS, STATE	208,722	457,696	457,696	457,696
30324-2991	ESL	13,650	16,178	16,178	16,178
30324-2992	YORK RIVER CHARTER SCHOOL	0	0	82,166	36,557
<b>TOTAL REVENUE-COMMONWEALTH</b>		<b>37,512,014</b>	<b>38,753,824</b>	<b>39,048,842</b>	<b>40,960,132</b>

**YORK COUNTY SCHOOL DIVISION  
SCHOOL OPERATING FUND  
FISCAL YEAR 2003**

**REVENUE**

**Federal Revenues**

**Title I**

The Title I program provides payments to meet the educational needs of educationally deprived children. Included in Title I reimbursement is the cost of computer labs for classroom instruction.

**Title VI**

This revenue item provides federal funds for supplemental materials used in local programs.

**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.

**Title VIB**

This federal program provides assistance in making available special education and support services for children with disabilities.

**Transfers-Other Funds**

This line item represents the local appropriation from the County of York in support of the school-operating fund.

**YORK COUNTY SCHOOL DIVISION  
SCHOOL OPERATING FUND  
FISCAL YEAR 2003**

**REVENUE DETAIL**

ANNUAL FINANCIAL PLAN  
FUND 50

SCHOOL OPERATING FUND

ACCT #	DESCRIPTION	FY 2001 ACTUAL	FY 2002 BUDGET	FY 2002 EXPECTED	FY 2003 BUDGET
<b>REVENUE-FEDERAL</b>					
30333-2020	TITLE I	541,171	460,052	583,449	583,449
30333-2030	TITLE VI	35,882	50,136	50,136	47,767
30333-2040	ADULT EDUCATION	19,324	16,850	16,850	20,000
30333-2120	IMPACT AID	5,942,011	6,800,000	6,800,000	7,400,000
30333-2130	DEPARTMENT OF DEFENSE	496,088	0	0	0
30333-2190	TITLE VIB	811,025	1,034,389	1,034,389	1,034,389
30333-2240	VOC ED - CARL PERKINS	144,890	109,552	109,552	88,939
30333-2260	TITLE II-EESA	32,922	33,152	33,152	46,236
30333-2270	TROOPS TO TEACHERS	0	27,027	27,027	27,027
30333-2280	E-RATE	73,615	75,000	75,000	75,000
30333-2290	NJROTC	78,521	62,000	62,000	75,000
30333-2990	MISCELLANEOUS GRANTS, FEDERAL	663,198	636,800	636,800	636,800
	<b>TOTAL REVENUE- FEDERAL</b>	8,838,647	9,304,958	9,428,355	10,034,607
<b>NON-REVENUE RECEIPTS</b>					
30341-1010	INSURANCE RECOVERY	14,993	75,000	75,000	75,000
	<b>TOTAL NON-REVENUE RECEIPTS</b>	14,993	75,000	75,000	75,000
<b>TRANSFERS-OTHER FUNDS</b>					
30351-1010	TRANSFERS/LOCAL APPN-OPERATIONS	25,930,450	27,233,658	27,233,658	29,115,067
30351-1012	TRANSFERS/LOCAL APPN-GROUNDS	859,350	881,142	881,142	869,733
	<b>TOTAL TRANSFERS-OTHER FUNDS</b>	26,789,800	28,114,800	28,114,800	29,984,800
	<b>TOTAL SCHOOL OPERATING FUND</b>	74,143,040	77,250,532	77,668,947	82,056,489

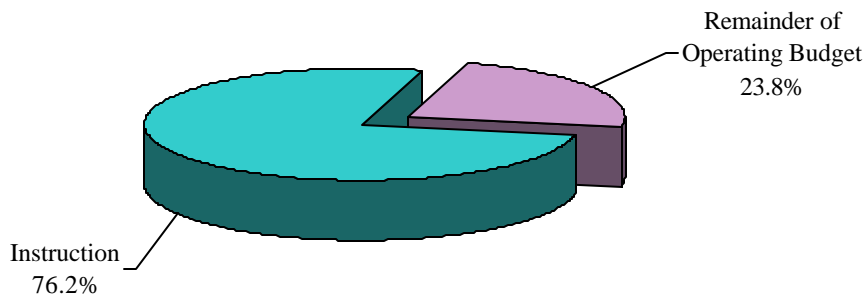
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# **INSTRUCTION**

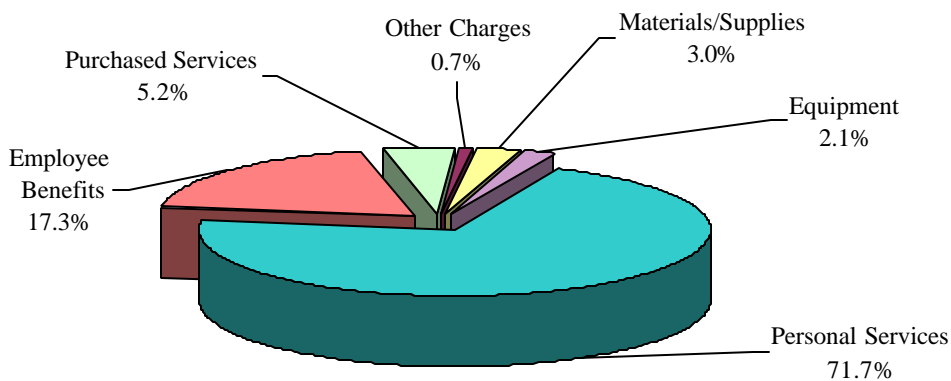
The Instruction category of the budget provides for programs and services dealing directly with the interaction between teachers and students. This category also includes activities associated with the principal's office, curriculum development, and instructional staff training.

The Instruction category comprises 76.2% of the total Operating Budget. This percentage has remained fairly constant in recent years. Eighty-nine percent of the Instruction category budget is directed towards compensation of staff (Personal Services 71.7% plus Employee Benefits 17.3%). The remaining 11% covers such items as instructional supplies, equipment and purchased services. The Instruction category budget reflects an increase of \$3,212,861 or 5.4% (from \$59,281,017 in FY02E to \$62,493,878 in FY03). The charts below and on the next page depict this information.

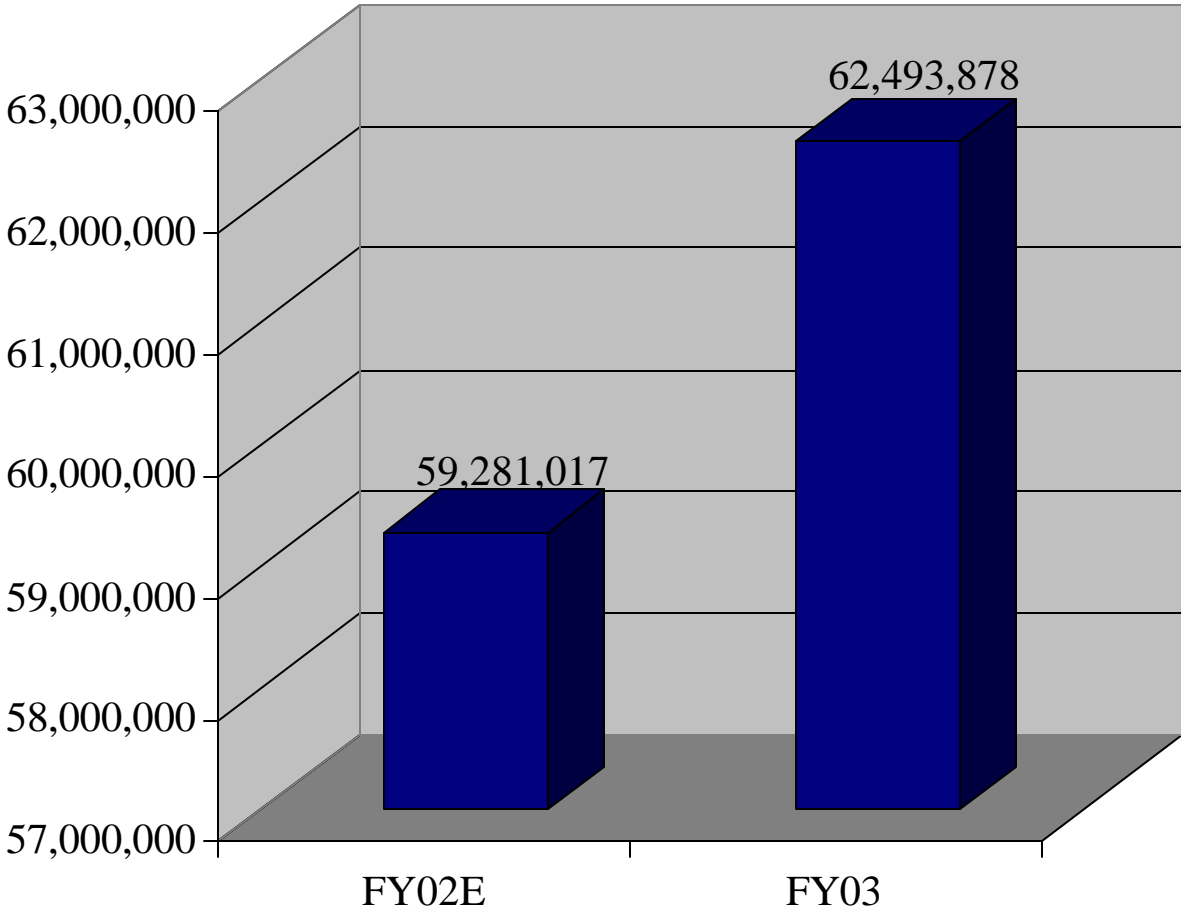
**Instruction Category as a Percent of Operating Budget for FY2003**



**Instruction Category by Major Object for FY2003**



# Budget Comparison of Instruction Category



**REGULAR EDUCATION - ELEMENTARY - KINDERGARTEN**

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

**PERSONNEL**

	<b>FY 2001 ACTUAL</b>	<b>FY 2002 BUDGET</b>	<b>FY 2002 EXPECTED</b>	<b>FY 2003 BUDGET</b>
Teachers	20.5	20.5	23	24.5
Teacher Assistants	20	20	23.5	25

**ADDITIONAL INFORMATION:**

FY 00 student enrollment 707

FY 01 student enrollment 674

FY 02 student enrollment 634

In FY 03 added full day kindergarten at Waller Mill Elementary School with no cost addition and added 1.5 teacher FTE's and 1.5 teacher assistant FTE's for full day kindergarten at Dare Elementary School.

<b>CODE: ACCT#</b>	<b>50-611011-010 DESCRIPTION</b>				
	<b>PERSONAL SERVICES</b>				
1121	Teacher Salaries	758,346	793,433	853,596	964,062
1141	Teacher Assistants	261,168	264,927	320,809	354,138
	Subtotal	<b>1,019,514</b>	<b>1,058,360</b>	<b>1,174,405</b>	<b>1,318,200</b>
	<b>EMPLOYEE BENEFITS</b>				
2100	FICA	74,985	81,238	90,150	99,115
2200	VRS Retirement	122,861	105,344	116,891	122,595
2300	Health Insurance	52,462	52,700	52,700	63,760
2400	Group Life Insurance	7,792	8,496	9,424	0
2800	Other Benefits	5,055	5,186	5,766	6,353
	Subtotal	<b>263,155</b>	<b>252,964</b>	<b>274,931</b>	<b>291,823</b>
	<b>MATERIALS/SUPPLIES</b>				
6030	Textbooks	916	10,000	13,400	14,000
6900	Other Educational Supplies	12,745	19,611	19,611	18,911
	Subtotal	<b>13,661</b>	<b>29,611</b>	<b>33,011</b>	<b>32,911</b>
	<b>EQUIPMENT</b>				
8911	Furniture/Equipment-Additional	1,945	2,775	2,775	2,373
8921	Furniture/Equipment-Replacement	3,770	1,832	1,832	3,718
	Subtotal	<b>5,715</b>	<b>4,607</b>	<b>4,607</b>	<b>6,091</b>
	<b>TOTAL</b>	<b>1,302,045</b>	<b>1,345,542</b>	<b>1,486,954</b>	<b>1,649,025</b>

**REGULAR EDUCATION - ELEMENTARY - 1ST GRADE**

Beginning 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**

	<b>FY 2001 ACTUAL</b>	<b>FY 2002 BUDGET</b>	<b>FY 2002 EXPECTED</b>	<b>FY 2003 BUDGET</b>
Teachers	42	42	44	44
Teacher Assistants	2	2	2	2

**ADDITIONAL INFORMATION:**

FY 00 student enrollment 884

FY 01 student enrollment 836

FY 02 student enrollment 849

**CODE: 50-611011-020**

**ACCT# DESCRIPTION**

**PERSONAL SERVICES**

1121	Teacher Salaries	1,470,133	1,590,945	1,636,451	1,711,988
1141	Teacher Assistants	29,329	26,111	31,500	33,103
	Subtotal	<b>1,499,462</b>	<b>1,617,056</b>	<b>1,667,951</b>	<b>1,745,091</b>

**EMPLOYEE BENEFITS**

2100	FICA	112,631	123,705	127,614	133,499
2200	VRS Retirement	184,032	160,412	165,476	164,737
2300	Health Insurance	82,114	82,420	82,420	98,904
2400	Group Life Insurance	11,666	12,936	13,343	0
2800	Other Benefits	7,954	7,924	8,178	8,551
	Subtotal	<b>398,397</b>	<b>387,397</b>	<b>397,031</b>	<b>405,691</b>

**MATERIALS/SUPPLIES**

6030	Textbooks	6,316	10,000	24,250	24,000
6900	Other Educational Supplies	15,454	20,501	20,501	19,101
	Subtotal	<b>21,770</b>	<b>30,501</b>	<b>44,751</b>	<b>43,101</b>

**EQUIPMENT**

8911	Furniture/Equipment-Additional	1,792	4,964	4,964	5,404
8921	Furniture/Equipment-Replacement	1,388	2,038	2,038	1,783
	Subtotal	<b>3,180</b>	<b>7,002</b>	<b>7,002</b>	<b>7,187</b>

<b>TOTAL</b>		<b>1,922,809</b>	<b>2,041,956</b>	<b>2,116,735</b>	<b>2,201,070</b>
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**REGULAR EDUCATION - ELEMENTARY - 2ND GRADE**

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

**PERSONNEL**

	<b>FY 2001 ACTUAL</b>	<b>FY 2002 BUDGET</b>	<b>FY 2002 EXPECTED</b>	<b>FY 2003 BUDGET</b>
Teachers	46	46	45	45
Teacher Assistants	2	2	1	1

**ADDITIONAL INFORMATION:**

FY 00 student enrollment 854

FY 01 student enrollment 880

FY 02 student enrollment 882

**CODE: 50-611011-030**

**ACCT# DESCRIPTION**

<b>PERSONAL SERVICES</b>					
1121	Teacher Salaries	1,675,083	1,736,764	1,696,764	1,817,010
1141	Teacher Assistants	21,775	21,968	14,076	14,792
	Subtotal	<b>1,696,858</b>	<b>1,758,732</b>	<b>1,710,840</b>	<b>1,831,802</b>
<b>EMPLOYEE BENEFITS</b>					
2100	FICA	126,349	134,543	130,865	140,149
2200	VRS Retirement	211,982	174,466	169,701	173,250
2300	Health Insurance	85,948	70,124	70,124	84,148
2400	Group Life Insurance	13,460	14,070	13,687	0
2800	Other Benefits	7,475	8,618	8,379	8,980
	Subtotal	<b>445,214</b>	<b>401,821</b>	<b>392,756</b>	<b>406,527</b>
<b>MATERIALS/SUPPLIES</b>					
6030	Textbooks	5,508	15,000	30,900	24,000
6900	Other Educational Supplies	16,302	19,669	19,669	17,757
	Subtotal	<b>21,810</b>	<b>34,669</b>	<b>50,569</b>	<b>41,757</b>
<b>EQUIPMENT</b>					
8911	Furniture/Equipment-Additional	2,619	3,001	3,001	4,293
8921	Furniture/Equipment-Replacement	1,391	2,612	2,612	2,215
	Subtotal	<b>4,010</b>	<b>5,613</b>	<b>5,613</b>	<b>6,508</b>
	<b>TOTAL</b>	<b>2,167,892</b>	<b>2,200,835</b>	<b>2,159,778</b>	<b>2,286,594</b>

**REGULAR EDUCATION - ELEMENTARY - 3RD GRADE**

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

**PERSONNEL**

	<b>FY 2001 ACTUAL</b>	<b>FY 2002 BUDGET</b>	<b>FY 2002 EXPECTED</b>	<b>FY 2003 BUDGET</b>
Teachers	42	42	42	42

**ADDITIONAL INFORMATION:**

FY 00 student enrollment 853

FY 01 student enrollment 891

FY 02 student enrollment 886

<b>CODE: ACCT#</b>	<b>50-611011-040 DESCRIPTION</b>				
	<b>PERSONAL SERVICES</b>				
1121	Teacher Salaries	1,557,175	1,622,866	1,622,866	1,697,776
	Subtotal	<b>1,557,175</b>	<b>1,622,866</b>	<b>1,622,866</b>	<b>1,697,776</b>
	<b>EMPLOYEE BENEFITS</b>				
2100	FICA	116,604	124,149	124,149	129,880
2200	VRS Retirement	194,984	160,988	160,988	160,270
2300	Health Insurance	70,380	71,349	71,349	85,618
2400	Group Life Insurance	12,414	12,983	12,983	0
2800	Other Benefits	7,697	7,952	7,952	8,319
	Subtotal	<b>402,079</b>	<b>377,421</b>	<b>377,421</b>	<b>384,087</b>
	<b>MATERIALS/SUPPLIES</b>				
6030	Textbooks	12,493	25,000	18,000	25,000
6900	Other Educational Supplies	14,319	20,357	20,357	18,957
	Subtotal	<b>26,812</b>	<b>45,357</b>	<b>38,357</b>	<b>43,957</b>
	<b>EQUIPMENT</b>				
8911	Furniture/Equipment-Additional	3,642	5,245	5,245	2,761
8921	Furniture/Equipment-Replacement	800	1,318	1,318	1,738
	Subtotal	<b>4,442</b>	<b>6,563</b>	<b>6,563</b>	<b>4,499</b>
	<b>TOTAL</b>	<b>1,990,508</b>	<b>2,052,207</b>	<b>2,045,207</b>	<b>2,130,319</b>

**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**

	<b>FY 2001 ACTUAL</b>	<b>FY 2002 BUDGET</b>	<b>FY 2002 EXPECTED</b>	<b>FY 2003 BUDGET</b>
Teachers	41	41	44	44
Teacher Assistants	1	1	1	1

**ADDITIONAL INFORMATION:**

FY 00 student enrollment 920

FY 01 student enrollment 881

FY 02 student enrollment 931

**CODE: 50-611011-050**

**ACCT# DESCRIPTION**

<b>PERSONAL SERVICES</b>					
1121	Teacher Salaries	1,433,012	1,611,186	1,635,202	1,710,681
1141	Teacher Assistants	13,587	13,207	14,500	15,238
	Subtotal	<b>1,446,599</b>	<b>1,624,393</b>	<b>1,649,702</b>	<b>1,725,919</b>
<b>EMPLOYEE BENEFITS</b>					
2100	FICA	108,667	124,266	126,209	132,033
2200	VRS Retirement	180,155	161,140	163,658	162,927
2300	Health Insurance	59,076	59,313	59,313	71,176
2400	Group Life Insurance	12,105	12,995	13,197	0
2800	Other Benefits	7,395	7,960	8,087	8,457
	Subtotal	<b>367,398</b>	<b>365,674</b>	<b>370,464</b>	<b>374,593</b>
<b>MATERIALS/SUPPLIES</b>					
6030	Textbooks	2,571	20,000	8,000	20,000
6900	Other Educational Supplies	15,706	12,579	12,579	11,179
	Subtotal	<b>18,277</b>	<b>32,579</b>	<b>20,579</b>	<b>31,179</b>
<b>EQUIPMENT</b>					
8911	Furniture/Equipment-Additional	4,804	4,520	4,520	3,335
8921	Furniture/Equipment-Replacement	588	2,198	2,198	1,528
	Subtotal	<b>5,392</b>	<b>6,718</b>	<b>6,718</b>	<b>4,863</b>
	<b>TOTAL</b>	<b>1,837,666</b>	<b>2,029,364</b>	<b>2,047,463</b>	<b>2,136,554</b>

**REGULAR EDUCATION - ELEMENTARY - 5TH GRADE**

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

**PERSONNEL**

	<b>FY 2001 ACTUAL</b>	<b>FY 2002 BUDGET</b>	<b>FY 2002 EXPECTED</b>	<b>FY 2003 BUDGET</b>
Teachers	43	43	42	42
Teacher Assistants	3	3	3	3

**ADDITIONAL INFORMATION:**

FY 00 student enrollment 903

FY 01 student enrollment 925

FY 02 student enrollment 894

**CODE: 50-611011-060**

**ACCT# DESCRIPTION**

<b>PERSONAL SERVICES</b>					
1121	Teacher Salaries	1,635,623	1,661,947	1,639,645	1,715,329
1141	Teacher Assistants	41,309	36,434	40,705	42,777
	Subtotal	<b>1,676,932</b>	<b>1,698,381</b>	<b>1,680,350</b>	<b>1,758,106</b>
<b>EMPLOYEE BENEFITS</b>					
2100	FICA	124,870	129,926	128,541	134,495
2200	VRS Retirement	205,321	168,479	166,685	165,965
2300	Health Insurance	73,171	73,465	73,465	88,158
2400	Group Life Insurance	13,016	13,587	13,443	0
2800	Other Benefits	7,694	8,322	8,232	8,615
	Subtotal	<b>424,072</b>	<b>393,779</b>	<b>390,366</b>	<b>397,233</b>
<b>MATERIALS/SUPPLIES</b>					
6030	Textbooks	19,043	20,000	9,100	20,000
6900	Other Educational Supplies	15,003	14,067	14,067	12,667
	Subtotal	<b>34,046</b>	<b>34,067</b>	<b>23,167</b>	<b>32,667</b>
<b>EQUIPMENT</b>					
8911	Furniture/Equipment-Additional	2,153	5,215	5,215	3,163
8921	Furniture/Equipment-Replacement	2,635	2,348	2,348	3,028
	Subtotal	<b>4,788</b>	<b>7,563</b>	<b>7,563</b>	<b>6,191</b>
	<b>TOTAL</b>	<b>2,139,838</b>	<b>2,133,790</b>	<b>2,101,446</b>	<b>2,194,197</b>

**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**

	<b>FY 2001 ACTUAL</b>	<b>FY 2002 BUDGET</b>	<b>FY 2002 EXPECTED</b>	<b>FY 2003 BUDGET</b>
Teachers	7.6	11	8.6	8.6

**ADDITIONAL INFORMATION:**

All elementary students receive instruction in art, music, physical education, and library science from the resource personnel assigned to each school. The usual schedule for each of these subjects is once per week for 45 minutes, although older students may have somewhat longer periods than younger students .

In FY 00 the number of students receiving this instruction on a weekly basis is 5,121.

In FY 01 the number of students receiving this instruction on a weekly basis is 5,109.

In FY 02 the number of students receiving this instruction on a weekly basis is 5,080.

<b>CODE: ACCT#</b>	<b>50-611011-070 DESCRIPTION</b>				
	<b>PERSONAL SERVICES</b>				
1121	Teacher Salaries	281,031	394,139	331,416	346,714
	Subtotal	<b>281,031</b>	<b>394,139</b>	<b>331,416</b>	<b>346,714</b>
	<b>EMPLOYEE BENEFITS</b>				
2100	FICA	20,415	30,279	25,462	26,524
2200	VRS Retirement	32,562	39,265	33,024	32,730
2300	Health Insurance	16,199	17,777	17,777	21,332
2400	Group Life Insurance	2,077	3,166	2,664	0
2800	Other Benefits	1,365	1,851	1,537	1,699
	Subtotal	<b>72,618</b>	<b>92,338</b>	<b>80,464</b>	<b>82,285</b>
	<b>MATERIALS/SUPPLIES</b>				
6040	Music Supplies	235	0	0	0
6050	Art Supplies	28,816	39,520	39,520	39,320
6900	Other Educational Supplies	0	21,000	21,000	21,000
	Subtotal	<b>29,051</b>	<b>60,520</b>	<b>60,520</b>	<b>60,320</b>
	<b>TOTAL</b>	<b>382,700</b>	<b>546,997</b>	<b>472,400</b>	<b>489,319</b>

**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**

	<b>FY 2001 ACTUAL</b>	<b>FY 2002 BUDGET</b>	<b>FY 2002 EXPECTED</b>	<b>FY 2003 BUDGET</b>
Teachers	8	8	9	9

**ADDITIONAL INFORMATION:**

All elementary students receive instruction in art, music, physical education, and library science from the resource personnel assigned to each school. The usual schedule for each of these subjects is once per week for 45 minutes, although older students may have somewhat longer periods than younger students .

In FY 00 the number of students receiving this instruction on a weekly basis is 5,121.

In FY 01 the number of students receiving this instruction on a weekly basis is 5,109.

In FY 02 the number of students receiving this instruction on a weekly basis is 5,080.

<b>CODE: ACCT#</b>	<b>50-611011-080 DESCRIPTION</b>				
	<b>PERSONAL SERVICES</b>				
1121	Teacher Salaries	283,197	311,092	335,678	351,173
	Subtotal	<b>283,197</b>	<b>311,092</b>	<b>335,678</b>	<b>351,173</b>
	<b>EMPLOYEE BENEFITS</b>				
2100	FICA	20,989	23,799	25,687	26,865
2200	VRS Retirement	30,970	30,860	33,306	33,151
2300	Health Insurance	17,616	18,300	18,300	21,960
2400	Group Life Insurance	1,976	2,489	2,686	0
2800	Other Benefits	1,462	1,524	1,647	1,721
	Subtotal	<b>73,013</b>	<b>76,972</b>	<b>81,626</b>	<b>83,697</b>
	<b>MATERIALS/SUPPLIES</b>				
6040	Music Supplies	7,347	11,600	11,600	11,600
	Subtotal	<b>7,347</b>	<b>11,600</b>	<b>11,600</b>	<b>11,600</b>
	<b>TOTAL</b>	<b>363,557</b>	<b>399,664</b>	<b>428,904</b>	<b>446,470</b>

**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**

	<b>FY 2001 ACTUAL</b>	<b>FY 2002 BUDGET</b>	<b>FY 2002 EXPECTED</b>	<b>FY 2003 BUDGET</b>
Teachers	10	10	9	9
Teacher Assistants	3.8	3.8	3.8	3.8

**ADDITIONAL INFORMATION:**

All elementary students receive instruction in art, music, physical education, and library science from the resource personnel assigned to each school. The usual schedule for each of these subjects is once per week for 45 minutes, although older students may have somewhat longer periods than younger students .

In FY 00 the number of students receiving this instruction on a weekly basis is 5,121.

In FY 01 the number of students receiving this instruction on a weekly basis is 5,109.

In FY02 the number of students receiving this instruction on a weekly basis is 5,080.

<b>CODE: ACCT#</b>	<b>50-611011-090 DESCRIPTION</b>				
	<b>PERSONAL SERVICES</b>				
1121	Teacher Salaries	365,653	410,131	375,131	392,447
1141	Teacher Assistants	42,353	39,509	46,826	49,209
	Subtotal	<b>408,006</b>	<b>449,640</b>	<b>421,957</b>	<b>441,656</b>
	<b>EMPLOYEE BENEFITS</b>				
2100	FICA	30,310	34,397	32,271	33,787
2200	VRS Retirement	45,649	44,604	41,850	41,692
2300	Health Insurance	21,583	18,101	18,101	21,721
2400	Group Life Insurance	2,912	3,597	3,376	0
2800	Other Benefits	2,113	2,203	2,065	2,164
	Subtotal	<b>102,567</b>	<b>102,902</b>	<b>97,663</b>	<b>99,364</b>
	<b>MATERIALS/SUPPLIES</b>				
6060	Physical Education Supplies	7,168	11,800	11,800	11,800
6900	Other Educational Supplies	790	2,500	2,500	0
	Subtotal	<b>7,958</b>	<b>14,300</b>	<b>14,300</b>	<b>11,800</b>
	<b>EQUIPMENT</b>				
8911	Furniture/Equipment-Additional	479	0	0	0
8921	Furniture/Equipment-Replacement	300	0	0	0
	Subtotal	<b>779</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>TOTAL</b>	<b>519,310</b>	<b>566,842</b>	<b>533,920</b>	<b>552,820</b>

**REGULAR EDUCATION - ELEMENTARY - ESL**

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

**PERSONNEL**

	<b>FY 2001 ACTUAL</b>	<b>FY 2002 BUDGET</b>	<b>FY 2002 EXPECTED</b>	<b>FY 2003 BUDGET</b>
Teachers	0.5	0.5	0.5	0.5

**ADDITIONAL INFORMATION:**

FY 00 student enrollment 49

FY 01 student enrollment 42

FY 02 student enrollment 58

<b>CODE: ACCT#</b>	<b>50-611011-100 DESCRIPTION</b>				
	<b>PERSONAL SERVICES</b>				
1121	Teacher Salaries	17,034	23,257	23,257	23,257
1600	Supplements	0	0	0	0
	Subtotal	<b>17,034</b>	<b>23,257</b>	<b>23,257</b>	<b>23,257</b>
	<b>EMPLOYEE BENEFITS</b>				
2100	FICA	1,303	1,779	1,779	1,779
2300	Health Insurance	0	0	0	0
2800	Other Benefits	139	92	92	92
	Subtotal	<b>1,442</b>	<b>1,871</b>	<b>1,871</b>	<b>1,871</b>
	<b>PURCHASED SERVICES</b>				
3900	Miscellaneous Contractual Services	0	0	0	0
	Subtotal	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>MATERIALS/SUPPLIES</b>				
6900	Other Educational Supplies	1,044	3,120	3,120	3,120
	Subtotal	<b>1,044</b>	<b>3,120</b>	<b>3,120</b>	<b>3,120</b>
	<b>TOTAL</b>	<b>19,520</b>	<b>28,248</b>	<b>28,248</b>	<b>28,248</b>

**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**

	<b>FY 2001 ACTUAL</b>	<b>FY 2002 BUDGET</b>	<b>FY 2002 EXPECTED</b>	<b>FY 2003 BUDGET</b>
Teachers	11	11	10	11
Teacher Assistants	3	10	9.5	9.5

**ADDITIONAL INFORMATION:**

In FY 03 added 1 teacher FTE for state reading initiative funding.

<b>CODE:</b>	<b>50-611011-110</b>				
<b>ACCT#</b>	<b>DESCRIPTION</b>				
	<b>PERSONAL SERVICES</b>				
1121	Teacher Salaries	419,767	489,010	454,010	506,917
1141	Teacher Assistants	21,962	85,115	79,615	83,667
1500	Substitute Salaries	0	2,700	2,700	2,700
	Subtotal	<b>441,729</b>	<b>576,825</b>	<b>536,325</b>	<b>593,284</b>
	<b>EMPLOYEE BENEFITS</b>				
2100	FICA	33,326	44,127	41,017	45,397
2200	VRS Retirement	53,839	56,953	52,923	55,915
2300	Health Insurance	24,235	25,724	25,724	30,869
2400	Group Life Insurance	3,435	4,593	4,269	0
2800	Other Benefits	2,249	2,721	2,518	2,897
	Subtotal	<b>117,084</b>	<b>134,118</b>	<b>126,451</b>	<b>135,078</b>
	<b>PURCHASED SERVICES</b>				
3900	Miscellaneous Contractual Services	33,981	52,000	52,000	52,000
	Subtotal	<b>33,981</b>	<b>52,000</b>	<b>52,000</b>	<b>52,000</b>
	<b>OTHER CHARGES</b>				
5902	Curriculum Development	2,868	3,000	3,000	3,000
	Subtotal	<b>2,868</b>	<b>3,000</b>	<b>3,000</b>	<b>3,000</b>
	<b>MATERIALS/SUPPLIES</b>				
6030	Textbooks	0	0	0	337,000
6080	Remedial Reading Supplies	6,430	6,600	6,600	6,600
6900	Other Educational Supplies	104,559	8,152	8,152	8,152
	Subtotal	<b>110,989</b>	<b>14,752</b>	<b>14,752</b>	<b>351,752</b>
	<b>EQUIPMENT</b>				
8911	Furniture/Equipment-Additional	0	210	210	0
	Subtotal	<b>0</b>	<b>210</b>	<b>210</b>	<b>0</b>
	<b>TOTAL</b>	<b>706,651</b>	<b>780,905</b>	<b>732,738</b>	<b>1,135,114</b>

**REGULAR EDUCATION - ELEMENTARY - TECHNOLOGY**

The technology program in the elementary schools provides a computer laboratory in each building for developing skills in reading, language arts, and mathematics. Writing, publishing, and science programs are also available for student development.

**PERSONNEL**

	<b>FY 2001 ACTUAL</b>	<b>FY 2002 BUDGET</b>	<b>FY 2002 EXPECTED</b>	<b>FY 2003 BUDGET</b>
Teachers	0	2	2	3.5
Teacher Assistants	12	9	7.5	7.5

**ADDITIONAL INFORMATION:**

In FY 03 added 1.5 FTE's for the School Technology Coordinators.

<b>CODE:</b>	<b>50-611011-120</b>				
<b>ACCT#</b>	<b>DESCRIPTION</b>				
	<b>PERSONAL SERVICES</b>				
1121	Teacher Salaries	0	66,500	75,496	126,906
1141	Teacher Assistants	145,623	110,274	110,274	115,887
	Subtotal	<b>145,623</b>	<b>176,774</b>	<b>185,770</b>	<b>242,793</b>
	<b>EMPLOYEE BENEFITS</b>				
2100	FICA	10,486	13,523	14,214	18,588
2200	VRS Retirement	18,034	17,536	18,431	23,166
2300	Health Insurance	14,283	15,901	15,901	19,081
2400	Group Life Insurance	1,160	1,414	1,486	0
2800	Other Benefits	688	840	885	1,195
	Subtotal	<b>44,651</b>	<b>49,214</b>	<b>50,917</b>	<b>62,030</b>
	<b>MATERIALS/SUPPLIES</b>				
6900	Other Educational Supplies	3,388	3,625	3,625	3,625
	Subtotal	<b>3,388</b>	<b>3,625</b>	<b>3,625</b>	<b>3,625</b>
	<b>EQUIPMENT</b>				
8800	Technology-Hardware Replacement	0	290,977	290,977	290,977
8911	Furniture/Equipment-Additional	-249	610	610	365
8921	Furniture/Equipment-Replacement	25,752	0	0	0
	Subtotal	<b>25,503</b>	<b>291,587</b>	<b>291,587</b>	<b>291,342</b>
	<b>TOTAL</b>	<b>219,165</b>	<b>521,200</b>	<b>531,899</b>	<b>599,790</b>

**REGULAR EDUCATION - ELEMENTARY - CONTRACTED SERVICES**

Contracted services provide opportunities for elementary students to engage in field experiences at the Virginia Living Museum, Mariner's Museum, and the Jamestown-Yorktown Foundation. Contracted services for printing and training are included in this category.

**PERSONNEL**

	<b>FY 2001 ACTUAL</b>	<b>FY 2002 BUDGET</b>	<b>FY 2002 EXPECTED</b>	<b>FY 2003 BUDGET</b>
N/A	0	0	0	0

**CODE: 50-611011-130**

**ACCT# DESCRIPTION**

**PURCHASED SERVICES**

3881	Fees For Services	45,161	43,700	43,700	46,700
3900	Miscellaneous Contractual Services	13,559	11,297	11,297	19,797
	Subtotal	<b>58,720</b>	<b>54,997</b>	<b>54,997</b>	<b>66,497</b>
	<b>TOTAL</b>	<b>58,720</b>	<b>54,997</b>	<b>54,997</b>	<b>66,497</b>

**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. State mandates exist to administer standardized tests to elementary school students at certain grade levels.

**PERSONNEL**

	<b>FY 2001 ACTUAL</b>	<b>FY 2002 BUDGET</b>	<b>FY 2002 EXPECTED</b>	<b>FY 2003 BUDGET</b>
Teachers	6.75	6.75	7	7
Teacher Assistants	29	29	30	30

**ADDITIONAL INFORMATION:**

FY 00 student enrollment 35  
 FY 01 student enrollment 35  
 FY 02 student enrollment 26

**CODE: 50-611011-140**

**ACCT# DESCRIPTION**

**PERSONAL SERVICES**

1121	Teacher Salaries	291,410	325,169	325,169	340,178
1141	Teacher Assistants	381,150	508,068	508,068	533,929
1151	COE Students	38,982	0	0	0
1152	Cafeteria Monitor	3,416	0	0	0
1154	Differential Pay	0	0	0	50,000
1500	Substitute Salaries	282,964	260,207	290,207	290,207
1600	Supplements	68,381	80,355	80,355	80,355
1625	Stipends	21,427	42,508	42,508	42,508
	Subtotal	<b>1,087,730</b>	<b>1,216,307</b>	<b>1,246,307</b>	<b>1,337,177</b>

**EMPLOYEE BENEFITS**

2100	FICA	81,396	87,584	89,888	97,345
2200	VRS Retirement	478,102	526,723	529,708	525,516
2300	Health Insurance	50,568	50,943	50,943	61,132
2400	Group Life Insurance	5,388	6,751	6,991	0
2700	Retiree Health Insurance	0	0	0	171,000
2800	Other Benefits	23,821	5,459	5,609	6,135
	Subtotal	<b>639,275</b>	<b>677,460</b>	<b>683,139</b>	<b>861,128</b>

**PURCHASED SERVICES**

3500	Printing	19,992	20,400	20,400	20,400
3900	Miscellaneous Contractual Services	14,700	1,800	15,000	15,000
	Subtotal	<b>34,692</b>	<b>22,200</b>	<b>35,400</b>	<b>35,400</b>

**OTHER CHARGES**

5504	Travel	4,785	6,500	6,500	6,500
	Subtotal	<b>4,785</b>	<b>6,500</b>	<b>6,500</b>	<b>6,500</b>

**MATERIALS/SUPPLIES**

6070	Testing Materials	40,441	19,000	19,000	19,000
6900	Other Educational Supplies	32,030	9,320	9,320	9,320
	Subtotal	<b>72,471</b>	<b>28,320</b>	<b>28,320</b>	<b>28,320</b>

**EQUIPMENT**

8911	Furniture/Equipment-Additional	0	508	508	402
8921	Furniture/Equipment-Replacement	3,815	6,800	6,800	6,800
	Subtotal	<b>3,815</b>	<b>7,308</b>	<b>7,308</b>	<b>7,202</b>

<b>TOTAL</b>		<b>1,842,768</b>	<b>1,958,095</b>	<b>2,006,974</b>	<b>2,275,727</b>
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**REGULAR EDUCATION - MIDDLE - ENCORE**

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

**PERSONNEL**

	<b>FY 2001 ACTUAL</b>	<b>FY 2002 BUDGET</b>	<b>FY 2002 EXPECTED</b>	<b>FY 2003 BUDGET</b>
Teachers	24.62	24.62	23	23

**ADDITIONAL INFORMATION:**

FY 00 student enrollment 2,884

FY 01 student enrollment 3,198

FY 02 student enrollment 2,996

**CODE: 50-611012-150**

**ACCT# DESCRIPTION**

<b>PERSONAL SERVICES</b>					
1121	Teacher Salaries	883,425	930,938	895,938	937,294
	Subtotal	<b>883,425</b>	<b>930,938</b>	<b>895,938</b>	<b>937,294</b>
<b>EMPLOYEE BENEFITS</b>					
2100	FICA	65,215	70,438	67,750	71,703
2200	VRS Retirement	108,089	91,340	87,858	88,481
2300	Health Insurance	49,483	45,340	45,340	54,408
2400	Group Life Insurance	6,844	7,366	7,086	0
2800	Other Benefits	4,357	4,512	4,337	4,593
	Subtotal	<b>233,988</b>	<b>218,996</b>	<b>212,371</b>	<b>219,185</b>
<b>PURCHASED SERVICES</b>					
3370	Contract Maintenance/Music Instruments	4,111	6,100	6,100	6,100
	Subtotal	<b>4,111</b>	<b>6,100</b>	<b>6,100</b>	<b>6,100</b>
<b>MATERIALS/SUPPLIES</b>					
6030	Textbooks	526	15,000	1,750	15,000
6040	Music Supplies	8,195	7,450	7,450	7,450
6050	Art Supplies	8,401	17,530	17,530	17,530
6900	Other Educational Supplies	6,999	8,000	8,000	8,000
	Subtotal	<b>24,121</b>	<b>47,980</b>	<b>34,730</b>	<b>47,980</b>
<b>EQUIPMENT</b>					
8911	Furniture/Equipment-Additional	13,827	14,000	14,000	14,000
8921	Furniture/Equipment-Replacement	19,048	0	0	0
	Subtotal	<b>32,875</b>	<b>14,000</b>	<b>14,000</b>	<b>14,000</b>
	<b>TOTAL</b>	<b>1,178,520</b>	<b>1,218,014</b>	<b>1,163,139</b>	<b>1,224,559</b>

**REGULAR EDUCATION - MIDDLE - CORE/TMING/ACAD COACHING**

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

**PERSONNEL**

	<b>FY 2001 ACTUAL</b>	<b>FY 2002 BUDGET</b>	<b>FY 2002 EXPECTED</b>	<b>FY 2003 BUDGET</b>
Teachers	120.79	121.79	121.5	122.5
Teacher Assistants	1	1	1	1

**ADDITIONAL INFORMATION:**

FY 00 student enrollment:

Grade 6: 962  
Grade 7: 949  
Grade 8: 973  
Total: 2,884

FY 01 student enrollment:

Grade 6: 975  
Grade 7: 976  
Grade 8: 957  
Total: 2,908

FY 02 student enrollment:

Grade 6: 999  
Grade 7: 1,026  
Grade 8: 981  
Total: 3,006

In FY 03 added 1 Teacher FTE for increased enrollment at middle schools.

**CODE: 50-611012-160**

**ACCT# DESCRIPTION**

<b>PERSONAL SERVICES</b>					
1121	Teacher Salaries	4,451,811	4,622,810	4,572,223	4,810,280
1141	Teacher Assistants	10,094	10,454	10,704	11,249
1625	Stipends	5,000	8,470	8,470	13,470
	Subtotal	<b>4,466,905</b>	<b>4,641,734</b>	<b>4,591,397</b>	<b>4,834,999</b>
<b>EMPLOYEE BENEFITS</b>					
2100	FICA	333,749	351,120	345,747	349,573
2200	VRS Retirement	553,444	454,812	447,851	430,332
2300	Health Insurance	332,150	419,968	419,968	445,048
2400	Group Life Insurance	38,005	36,680	36,120	0
2800	Other Benefits	39,997	22,499	22,149	22,351
	Subtotal	<b>1,297,345</b>	<b>1,285,079</b>	<b>1,271,835</b>	<b>1,247,304</b>
<b>MATERIALS/SUPPLIES</b>					
6020	Laboratory Supplies	14,048	18,694	18,694	18,694
6030	Textbooks	74,328	40,000	37,000	40,000
6060	Physical Education Supplies	4,773	5,935	5,935	5,935
6900	Other Educational Supplies	30,946	34,189	34,189	34,485
	Subtotal	<b>124,095</b>	<b>98,818</b>	<b>95,818</b>	<b>99,114</b>
	<b>TOTAL</b>	<b>5,888,345</b>	<b>6,025,631</b>	<b>5,959,050</b>	<b>6,181,417</b>

**REGULAR EDUCATION - MIDDLE - ALTERNATIVE EDUCATION**

This category consists of the teacher assistants 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**

	<b>FY 2001 ACTUAL</b>	<b>FY 2002 BUDGET</b>	<b>FY 2002 EXPECTED</b>	<b>FY 2003 BUDGET</b>
Teachers	1	1	1	1
Teacher Assistants	4	4	4	4

**ADDITIONAL INFORMATION:**

FY 00 student enrollment 12

FY 01 student enrollment 10

FY 02 student enrollment 3

**CODE: 50-611012-170****ACCT# DESCRIPTION****PERSONAL SERVICES**

1121	Teacher Salaries	32,672	24,021	33,621	35,173
1141	Teacher Assistants	42,551	42,138	46,710	49,088
1625	Stipends	1,000	0	0	0
	Subtotal	<b>76,223</b>	<b>66,159</b>	<b>80,331</b>	<b>84,261</b>

**EMPLOYEE BENEFITS**

2100	FICA	5,443	5,061	6,149	6,446
2200	VRS Retirement	9,349	6,563	7,973	7,954
2300	Health Insurance	8,821	3,875	3,875	4,650
2400	Group Life Insurance	597	529	642	0
2800	Other Benefits	440	324	395	413
	Subtotal	<b>24,650</b>	<b>16,352</b>	<b>19,034</b>	<b>19,463</b>

**PURCHASED SERVICES**

3900	Miscellaneous Contractual Services	13,932	29,766	9,366	20,466
	Subtotal	<b>13,932</b>	<b>29,766</b>	<b>9,366</b>	<b>20,466</b>

**MATERIALS/SUPPLIES**

6990	Miscellaneous Materials & Supplies	173	1,000	1,000	2,000
	Subtotal	<b>173</b>	<b>1,000</b>	<b>1,000</b>	<b>2,000</b>

<b>TOTAL</b>		<b>114,978</b>	<b>113,277</b>	<b>109,731</b>	<b>126,190</b>
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**REGULAR EDUCATION - MIDDLE - ESL**

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

**PERSONNEL**

	<b>FY 2001 ACTUAL</b>	<b>FY 2002 BUDGET</b>	<b>FY 2002 EXPECTED</b>	<b>FY 2003 BUDGET</b>
Teachers	0.4	0.4	0.4	0.4
Teacher Assistants	0.62	0.62	0.62	0.62

**ADDITIONAL INFORMATION:**

FY 00 student enrollment 25

FY 01 student enrollment 20

FY 02 student enrollment 15

**CODE: 50-611012-190**

**ACCT# DESCRIPTION**

<b>PERSONAL SERVICES</b>					
1121	Teacher Salaries	7,109	8,105	8,105	8,105
1141	Teacher Assistants	3,207	13,825	13,825	13,825
	Subtotal	<b>10,316</b>	<b>21,930</b>	<b>21,930</b>	<b>21,930</b>
<b>EMPLOYEE BENEFITS</b>					
2100	FICA	786	1,678	1,678	1,678
2300	Health Insurance	0	0	0	0
2400	Group Life Insurance	0	0	0	0
2800	Other Benefits	20	88	88	88
	Subtotal	<b>806</b>	<b>1,766</b>	<b>1,766</b>	<b>1,766</b>
<b>MATERIALS/SUPPLIES</b>					
6900	Other Educational Supplies	148	1,040	1,040	1,040
	Subtotal	<b>148</b>	<b>1,040</b>	<b>1,040</b>	<b>1,040</b>
	<b>TOTAL</b>	<b>11,270</b>	<b>24,736</b>	<b>24,736</b>	<b>24,736</b>

**REGULAR EDUCATION - MIDDLE - TECHNOLOGY**

The review and purchase of software for the middle school program is essential in providing an up-to-date technology program.

**PERSONNEL**

	<b>FY 2001 ACTUAL</b>	<b>FY 2002 BUDGET</b>	<b>FY 2002 EXPECTED</b>	<b>FY 2003 BUDGET</b>
N/A	0	0	0	0

**CODE: 50-611012-200**

**ACCT# DESCRIPTION**

	<b>PERSONAL SERVICES</b>				
1625	Stipends	1,856	1,856	1,856	1,856
	Subtotal	<b>1,856</b>	<b>1,856</b>	<b>1,856</b>	<b>1,856</b>
	<b>EMPLOYEE BENEFITS</b>				
2100	FICA	142	144	144	144
	Subtotal	<b>142</b>	<b>144</b>	<b>144</b>	<b>144</b>
	<b>PURCHASED SERVICES</b>				
3900	Miscellaneous Contractual Services	0	9,500	9,500	0
	Subtotal	<b>0</b>	<b>9,500</b>	<b>9,500</b>	<b>0</b>
	<b>MATERIALS/SUPPLIES</b>				
6900	Other Educational Supplies	2,014	3,000	3,000	3,000
	Subtotal	<b>2,014</b>	<b>3,000</b>	<b>3,000</b>	<b>3,000</b>
	<b>EQUIPMENT</b>				
8800	Technology-Hardware Replacement	0	12,218	12,218	12,218
8911	Furniture/Equipment-Additional	251,474	1,300	1,300	0
8921	Furniture/Equipment-Replacement	298,525	0	0	0
	Subtotal	<b>549,999</b>	<b>13,518</b>	<b>13,518</b>	<b>12,218</b>
	<b>TOTAL</b>	<b>554,011</b>	<b>28,018</b>	<b>28,018</b>	<b>17,218</b>

**REGULAR EDUCATION - MIDDLE - CONTRACTED SERVICES****PERSONNEL**

	<b>FY 2001 ACTUAL</b>	<b>FY 2002 BUDGET</b>	<b>FY 2002 EXPECTED</b>	<b>FY 2003 BUDGET</b>
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N/A	0	0	0	0
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**CODE: 50-611012-210**  
**ACCT# DESCRIPTION**

<b>PURCHASED SERVICES</b>					
3900	Miscellaneous Contractual Services	32,219	19,716	32,716	28,216
	Subtotal	<b>32,219</b>	<b>19,716</b>	<b>32,716</b>	<b>28,216</b>
	<b>TOTAL</b>	<b>32,219</b>	<b>19,716</b>	<b>32,716</b>	<b>28,216</b>

**REGULAR EDUCATION - MIDDLE - OTHER**

Programs and services for Regular Education - Middle Schools that are not included in other program budgets.

**PERSONNEL**

	<b>FY 2001 ACTUAL</b>	<b>FY 2002 BUDGET</b>	<b>FY 2002 EXPECTED</b>	<b>FY 2003 BUDGET</b>
Teachers	2	2	1.75	1.75
Teacher Assistants	2	2	2	2
Cafeteria Monitors	3	3	3	3

**CODE: 50-611012-220**

**ACCT# DESCRIPTION**

**PERSONAL SERVICES**

1121	Teacher Salaries	113,494	103,258	98,258	104,966
1141	Teacher Assistants	21,304	24,029	26,500	27,849
1152	Cafeteria Monitor	3,269	11,621	11,621	12,213
1500	Substitute Salaries	126,478	93,974	128,974	129,802
1600	Supplements	81,464	96,534	96,534	96,534
1625	Stipends	5,752	37,781	24,781	61,562
	Subtotal	<b>351,761</b>	<b>367,197</b>	<b>386,668</b>	<b>432,926</b>

**EMPLOYEE BENEFITS**

2100	FICA	26,751	27,714	30,208	32,954
2200	VRS Retirement	14,134	13,780	17,011	13,486
2300	Health Insurance	3,265	6,700	6,700	8,040
2400	Group Life Insurance	902	1,111	1,371	0
2800	Other Benefits	1,657	1,586	1,748	1,926
	Subtotal	<b>46,709</b>	<b>50,891</b>	<b>57,038</b>	<b>56,406</b>

**PURCHASED SERVICES**

3500	Printing	17,154	18,000	18,000	18,000
3900	Miscellaneous Contractual Services	42,497	41,940	41,940	44,113
	Subtotal	<b>59,651</b>	<b>59,940</b>	<b>59,940</b>	<b>62,113</b>

**OTHER CHARGES**

5504	Travel	3,287	4,000	4,000	4,000
	Subtotal	<b>3,287</b>	<b>4,000</b>	<b>4,000</b>	<b>4,000</b>

**MATERIALS/SUPPLIES**

6001	Stationery/Forms/Office Supplies	0	11,750	11,750	11,750
6070	Testing Materials	4,774	6,000	6,000	6,000
6900	Other Educational Supplies	24,592	25,295	25,295	22,057
	Subtotal	<b>29,366</b>	<b>43,045</b>	<b>43,045</b>	<b>39,807</b>

**EQUIPMENT**

8805	Technology-Hardware Additions	0	300	300	0
8911	Furniture/Equipment-Additional	19,046	18,580	18,580	18,880
8921	Furniture/Equipment-Replacement	58,102	19,138	19,138	18,780
	Subtotal	<b>77,148</b>	<b>38,018</b>	<b>38,018</b>	<b>37,660</b>

**TOTAL**

		<b>567,922</b>	<b>563,091</b>	<b>588,709</b>	<b>632,912</b>
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**REGULAR EDUCATION - HIGH - ART**

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

**PERSONNEL**

	<b>FY 2001 ACTUAL</b>	<b>FY 2002 BUDGET</b>	<b>FY 2002 EXPECTED</b>	<b>FY 2003 BUDGET</b>
Teachers	7.29	7.29	8	8

**ADDITIONAL INFORMATION:**

FY 00 student enrollment 990  
 FY 01 student enrollment 1180  
 FY 02 student enrollment 1201

<b>CODE: ACCT#</b>	<b>50-611013-230 DESCRIPTION</b>				
	<b>PERSONAL SERVICES</b>				
1121	Teacher Salaries	297,984	318,980	343,406	359,257
	Subtotal	<b>297,984</b>	<b>318,980</b>	<b>343,406</b>	<b>359,257</b>
	<b>EMPLOYEE BENEFITS</b>				
2100	FICA	22,527	24,402	26,278	27,483
2200	VRS Retirement	35,791	31,643	34,073	33,914
2300	Health Insurance	10,212	9,547	9,547	11,456
2400	Group Life Insurance	2,253	2,552	2,747	0
2800	Other Benefits	1,354	1,563	1,685	1,760
	Subtotal	<b>72,137</b>	<b>69,707</b>	<b>74,330</b>	<b>74,613</b>
	<b>MATERIALS/SUPPLIES</b>				
6050	Art Supplies	11,994	10,500	10,500	12,000
	Subtotal	<b>11,994</b>	<b>10,500</b>	<b>10,500</b>	<b>12,000</b>
	<b>TOTAL</b>	<b>382,115</b>	<b>399,187</b>	<b>428,236</b>	<b>445,870</b>

**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**

	<b>FY 2001 ACTUAL</b>	<b>FY 2002 BUDGET</b>	<b>FY 2002 EXPECTED</b>	<b>FY 2003 BUDGET</b>
Teachers	8	8	8	8

**ADDITIONAL INFORMATION:**

FY 00 student enrollment 880

FY 01 student enrollment 917

FY 02 student enrollment 720

**CODE: 50-611013-240**

**ACCT# DESCRIPTION**

<b>PERSONAL SERVICES</b>					
1121	Teacher Salaries	317,281	338,478	338,478	354,102
1625	Stipends	0	20,000	0	0
	Subtotal	<b>317,281</b>	<b>358,478</b>	<b>338,478</b>	<b>354,102</b>
<b>EMPLOYEE BENEFITS</b>					
2100	FICA	23,929	25,894	25,894	27,089
2200	VRS Retirement	39,536	33,577	33,577	33,427
2300	Health Insurance	16,432	16,500	16,500	19,800
2400	Group Life Insurance	2,522	2,708	2,708	0
2800	Other Benefits	1,591	1,659	1,659	1,735
	Subtotal	<b>84,010</b>	<b>80,338</b>	<b>80,338</b>	<b>82,051</b>
<b>PURCHASED SERVICES</b>					
3370	Contract Maintenance/Music Instruments	5,655	7,900	7,900	7,900
	Subtotal	<b>5,655</b>	<b>7,900</b>	<b>7,900</b>	<b>7,900</b>
<b>MATERIALS/SUPPLIES</b>					
6040	Music Supplies	22,256	13,050	13,050	13,050
	Subtotal	<b>22,256</b>	<b>13,050</b>	<b>13,050</b>	<b>13,050</b>
<b>EQUIPMENT</b>					
8911	Furniture/Equipment-Additional	15,001	16,000	16,000	16,000
8921	Furniture/Equipment-Replacement	76,815	865	865	0
	Subtotal	<b>91,816</b>	<b>16,865</b>	<b>16,865</b>	<b>16,000</b>
	<b>TOTAL</b>	<b>521,018</b>	<b>476,631</b>	<b>456,631</b>	<b>473,103</b>

**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**

	<b>FY 2001 ACTUAL</b>	<b>FY 2002 BUDGET</b>	<b>FY 2002 EXPECTED</b>	<b>FY 2003 BUDGET</b>
Teachers	33	34	34.29	35.29

**ADDITIONAL INFORMATION:**

FY 00 student enrollment 3,590

FY 01 student enrollment 3,729

FY 02 student enrollment 3904

In FY 03 added 1 Teacher FTE for increased enrollment at high schools.

<b>CODE: ACCT#</b>	<b>50-611013-250 DESCRIPTION</b>				
	<b>PERSONAL SERVICES</b>				
1121	Teacher Salaries	1,360,264	1,508,449	1,433,449	1,531,566
	Subtotal	<b>1,360,264</b>	<b>1,508,449</b>	<b>1,433,449</b>	<b>1,531,566</b>
	<b>EMPLOYEE BENEFITS</b>				
2100	FICA	101,680	115,396	109,636	117,175
2200	VRS Retirement	170,156	149,638	142,177	144,744
2300	Health Insurance	109,182	76,506	76,506	91,807
2400	Group Life Insurance	10,854	12,069	11,469	0
2800	Other Benefits	32,011	7,425	7,050	7,508
	Subtotal	<b>423,883</b>	<b>361,034</b>	<b>346,838</b>	<b>361,234</b>
	<b>PURCHASED SERVICES</b>				
3881	Fees For Services	2,873	0	0	0
	Subtotal	<b>2,873</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>MATERIALS/SUPPLIES</b>				
6030	Textbooks	32,277	30,000	40,000	30,000
6900	Other Educational Supplies	23,913	12,027	12,027	15,125
	Subtotal	<b>56,190</b>	<b>42,027</b>	<b>52,027</b>	<b>45,125</b>
	<b>TOTAL</b>	<b>1,843,210</b>	<b>1,911,510</b>	<b>1,832,314</b>	<b>1,937,925</b>

**REGULAR EDUCATION - HIGH - ESL**

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

**PERSONNEL**

	<b>FY 2001 ACTUAL</b>	<b>FY 2002 BUDGET</b>	<b>FY 2002 EXPECTED</b>	<b>FY 2003 BUDGET</b>
Teachers	0.4	0.4	0.4	0.4

**ADDITIONAL INFORMATION:**

FY 00 student enrollment 20

FY 01 student enrollment 21

FY 02 student enrollment 24

**CODE: 50-611013-260****ACCT# DESCRIPTION**

<b>PERSONAL SERVICES</b>					
1121	Teacher Salaries	7,018	11,909	11,909	11,909
	Subtotal	<b>7,018</b>	<b>11,909</b>	<b>11,909</b>	<b>11,909</b>
<b>EMPLOYEE BENEFITS</b>					
2100	FICA	537	911	911	911
2300	Health Insurance	0	0	0	0
2800	Other Benefits	72	48	48	48
	Subtotal	<b>609</b>	<b>959</b>	<b>959</b>	<b>959</b>
<b>MATERIALS/SUPPLIES</b>					
6900	Other Educational Supplies	186	1,620	1,620	1,620
	Subtotal	<b>186</b>	<b>1,620</b>	<b>1,620</b>	<b>1,620</b>
	<b>TOTAL</b>	<b>7,813</b>	<b>14,488</b>	<b>14,488</b>	<b>14,488</b>

**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**

	<b>FY 2001 ACTUAL</b>	<b>FY 2002 BUDGET</b>	<b>FY 2002 EXPECTED</b>	<b>FY 2003 BUDGET</b>
Teachers	28.86	29.86	29.5	29.5

**ADDITIONAL INFORMATION:**

FY 00 student enrollment 3,506

FY 01 student enrollment 3,347

FY 02 student enrollment 3,890

**CODE: 50-611013-270**

**ACCT# DESCRIPTION**

<b>ACCT#</b>	<b>DESCRIPTION</b>	<b>FY 2001 ACTUAL</b>	<b>FY 2002 BUDGET</b>	<b>FY 2002 EXPECTED</b>	<b>FY 2003 BUDGET</b>
<b>PERSONAL SERVICES</b>					
1121	Teacher Salaries	1,097,149	1,169,710	1,169,710	1,223,703
	Subtotal	<b>1,097,149</b>	<b>1,169,710</b>	<b>1,169,710</b>	<b>1,223,703</b>
<b>EMPLOYEE BENEFITS</b>					
2100	FICA	81,810	89,483	89,483	93,613
2200	VRS Retirement	134,652	116,035	116,035	115,518
2300	Health Insurance	59,236	59,794	59,794	71,753
2400	Group Life Insurance	8,541	9,359	9,359	0
2800	Other Benefits	5,184	5,765	5,765	5,996
	Subtotal	<b>289,423</b>	<b>280,436</b>	<b>280,436</b>	<b>286,880</b>
<b>MATERIALS/SUPPLIES</b>					
6030	Textbooks	30,789	15,000	20,900	15,000
6900	Other Educational Supplies	8,115	10,043	10,043	10,125
	Subtotal	<b>38,904</b>	<b>25,043</b>	<b>30,943</b>	<b>25,125</b>
	<b>TOTAL</b>	<b>1,425,476</b>	<b>1,475,189</b>	<b>1,481,089</b>	<b>1,535,708</b>

**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**

	<b>FY 2001 ACTUAL</b>	<b>FY 2002 BUDGET</b>	<b>FY 2002 EXPECTED</b>	<b>FY 2003 BUDGET</b>
Teachers	26.86	27.86	29.14	29.14

**ADDITIONAL INFORMATION:**

FY 00 student enrollment 3,191

FY 01 student enrollment 3,391

FY 02 student enrollment 3,486

**CODE: 50-611013-280**

**ACCT# DESCRIPTION**

<b>ACCT#</b>	<b>DESCRIPTION</b>	<b>FY 2001 ACTUAL</b>	<b>FY 2002 BUDGET</b>	<b>FY 2002 EXPECTED</b>	<b>FY 2003 BUDGET</b>
<b>PERSONAL SERVICES</b>					
1121	Teacher Salaries	1,027,079	1,127,090	1,117,090	1,168,654
1625	Stipends	3,000	3,000	3,000	3,000
	Subtotal	<b>1,030,079</b>	<b>1,130,090</b>	<b>1,120,090</b>	<b>1,171,654</b>
<b>EMPLOYEE BENEFITS</b>					
2100	FICA	77,033	86,452	85,684	89,632
2200	VRS Retirement	124,156	111,807	110,812	110,321
2300	Health Insurance	68,385	52,984	52,984	63,581
2400	Group Life Insurance	7,921	9,018	8,938	0
2800	Other Benefits	5,161	5,556	5,506	5,726
	Subtotal	<b>282,656</b>	<b>265,817</b>	<b>263,924</b>	<b>269,260</b>
<b>MATERIALS/SUPPLIES</b>					
6020	Laboratory Supplies	30,689	36,750	36,750	37,000
6030	Textbooks	37,003	20,000	31,100	20,000
6900	Other Educational Supplies	6,561	12,575	12,575	8,925
	Subtotal	<b>74,253</b>	<b>69,325</b>	<b>80,425</b>	<b>65,925</b>
<b>EQUIPMENT</b>					
8921	Furniture/Equipment-Replacement	1,298	0	0	0
	Subtotal	<b>1,298</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>TOTAL</b>	<b>1,388,286</b>	<b>1,465,232</b>	<b>1,464,439</b>	<b>1,506,839</b>

**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**

	<b>FY 2001 ACTUAL</b>	<b>FY 2002 BUDGET</b>	<b>FY 2002 EXPECTED</b>	<b>FY 2003 BUDGET</b>
Teachers	32.57	33.57	34	34

**ADDITIONAL INFORMATION:**

FY 00 student enrollment 3,758

FY 01 student enrollment 4,113

FY 02 student enrollment 4,325

<b>CODE: ACCT#</b>	<b>50-611013-290 DESCRIPTION</b>				
	<b>PERSONAL SERVICES</b>				
1121	Teacher Salaries	1,200,300	1,254,562	1,305,324	1,365,576
	Subtotal	<b>1,200,300</b>	<b>1,254,562</b>	<b>1,305,324</b>	<b>1,365,576</b>
	<b>EMPLOYEE BENEFITS</b>				
2100	FICA	89,900	95,974	99,873	104,467
2200	VRS Retirement	146,036	124,452	129,502	128,910
2300	Health Insurance	62,950	58,558	58,558	70,270
2400	Group Life Insurance	9,282	10,038	10,444	0
2800	Other Benefits	5,294	6,181	6,435	6,691
	Subtotal	<b>313,462</b>	<b>295,203</b>	<b>304,812</b>	<b>310,338</b>
	<b>PURCHASED SERVICES</b>				
3881	Fees For Services	2,537	0	0	0
	Subtotal	<b>2,537</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>MATERIALS/SUPPLIES</b>				
6030	Textbooks	28,052	15,000	28,250	15,000
6900	Other Educational Supplies	7,007	9,406	9,406	10,000
	Subtotal	<b>35,059</b>	<b>24,406</b>	<b>37,656</b>	<b>25,000</b>
	<b>TOTAL</b>	<b>1,551,358</b>	<b>1,574,171</b>	<b>1,647,792</b>	<b>1,700,914</b>

**REGULAR EDUCATION - HIGH - HEALTH**

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

**PERSONNEL**

	<b>FY 2001 ACTUAL</b>	<b>FY 2002 BUDGET</b>	<b>FY 2002 EXPECTED</b>	<b>FY 2003 BUDGET</b>
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Teachers	14.14	14.14	14.14	14.14
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**ADDITIONAL INFORMATION:**

FY 00 student enrollment 2,046

FY 01 student enrollment 2,414

FY 02 student enrollment 2,290

**CODE: 50-611013-300****ACCT# DESCRIPTION**

	<b>PERSONAL SERVICES</b>				
1121	Teacher Salaries	577,689	620,778	600,778	628,509
	Subtotal	<b>577,689</b>	<b>620,778</b>	<b>600,778</b>	<b>628,509</b>
	<b>EMPLOYEE BENEFITS</b>				
2100	FICA	42,974	47,490	45,954	48,081
2200	VRS Retirement	66,887	61,581	59,591	59,331
2300	Health Insurance	37,270	29,700	29,700	35,640
2400	Group Life Insurance	4,267	4,966	4,806	0
2800	Other Benefits	2,845	3,042	2,942	3,080
	Subtotal	<b>154,243</b>	<b>146,779</b>	<b>142,993</b>	<b>146,132</b>
	<b>MATERIALS/SUPPLIES</b>				
6030	Textbooks	8,336	10,000	600	10,000
6060	Physical Education Supplies	5,221	11,700	11,700	10,000
	Subtotal	<b>13,557</b>	<b>21,700</b>	<b>12,300</b>	<b>20,000</b>
	<b>TOTAL</b>	<b>745,489</b>	<b>789,257</b>	<b>756,071</b>	<b>794,641</b>

**REGULAR EDUCATION - HIGH - DRIVER ED**

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

**PERSONNEL**

	<b>FY 2001 ACTUAL</b>	<b>FY 2002 BUDGET</b>	<b>FY 2002 EXPECTED</b>	<b>FY 2003 BUDGET</b>
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N/A	0	0	0	0
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**CODE: 50-611013-310**  
**ACCT# DESCRIPTION**

	<b>MATERIALS/SUPPLIES</b>				
6030	Textbooks	1,932	3,905	1,655	3,905
	Subtotal	<b>1,932</b>	<b>3,905</b>	<b>1,655</b>	<b>3,905</b>
	<b>TOTAL</b>	<b>1,932</b>	<b>3,905</b>	<b>1,655</b>	<b>3,905</b>

**REGULAR EDUCATION - HIGH - FOREIGN LANGUAGE**

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

**PERSONNEL**

	<b>FY 2001 ACTUAL</b>	<b>FY 2002 BUDGET</b>	<b>FY 2002 EXPECTED</b>	<b>FY 2003 BUDGET</b>
Teachers	20.72	20.72	20.72	20.72

**ADDITIONAL INFORMATION:**

FY 00 student enrollment 1,983

FY 01 student enrollment 2,325

FY 02 student enrollment 2,447

**CODE: 50-611013-320**

**ACCT# DESCRIPTION**

<b>PERSONAL SERVICES</b>					
1121	Teacher Salaries	786,784	867,684	842,684	881,581
	Subtotal	<b>786,784</b>	<b>867,684</b>	<b>842,684</b>	<b>881,581</b>
<b>EMPLOYEE BENEFITS</b>					
2100	FICA	58,522	66,378	64,458	67,441
2200	VRS Retirement	93,668	86,074	83,587	83,221
2300	Health Insurance	35,504	35,400	35,400	42,480
2400	Group Life Insurance	5,976	6,941	6,741	0
2800	Other Benefits	4,128	4,252	4,127	4,320
	Subtotal	<b>197,798</b>	<b>199,045</b>	<b>194,313</b>	<b>197,462</b>
<b>MATERIALS/SUPPLIES</b>					
6030	Textbooks	111,943	15,000	24,400	15,000
6900	Other Educational Supplies	3,703	5,250	5,250	5,250
	Subtotal	<b>115,646</b>	<b>20,250</b>	<b>29,650</b>	<b>20,250</b>
	<b>TOTAL</b>	<b>1,100,228</b>	<b>1,086,979</b>	<b>1,066,647</b>	<b>1,099,293</b>

**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 and 10 at risk of not graduating or graduating below potential.

**PERSONNEL**

	<b>FY 2001 ACTUAL</b>	<b>FY 2002 BUDGET</b>	<b>FY 2002 EXPECTED</b>	<b>FY 2003 BUDGET</b>
Teachers	2	3	3	3
Teacher Assistants	4	4	4	4

**ADDITIONAL INFORMATION:**

FY 00 student enrollment 31

FY 01 student enrollment 49

FY 02 student enrollment 39

**CODE: 50-611013-330**

**ACCT# DESCRIPTION**

<b>PERSONAL SERVICES</b>					
1121	Teacher Salaries	37,018	80,718	80,718	84,444
1141	Teacher Assistants	36,341	47,575	49,875	52,414
1625	Stipends	0	610	610	610
	Subtotal	<b>73,359</b>	<b>128,903</b>	<b>131,203</b>	<b>137,468</b>
<b>EMPLOYEE BENEFITS</b>					
2100	FICA	5,378	9,861	10,038	10,516
2200	VRS Retirement	9,122	12,787	13,016	12,919
2300	Health Insurance	23,560	13,543	13,543	16,252
2400	Group Life Insurance	574	1,031	1,049	0
2800	Other Benefits	705	605	616	674
	Subtotal	<b>39,339</b>	<b>37,827</b>	<b>38,262</b>	<b>40,361</b>
<b>PURCHASED SERVICES</b>					
3900	Miscellaneous Contractual Services	27,685	44,034	39,034	44,034
	Subtotal	<b>27,685</b>	<b>44,034</b>	<b>39,034</b>	<b>44,034</b>
<b>MATERIALS/SUPPLIES</b>					
6990	Miscellaneous Materials & Supplies	765	47,920	47,920	4,500
	Subtotal	<b>765</b>	<b>47,920</b>	<b>47,920</b>	<b>4,500</b>
<b>EQUIPMENT</b>					
8911	Furniture/Equipment-Additional	0	21,680	21,680	5,000
	Subtotal	<b>0</b>	<b>21,680</b>	<b>21,680</b>	<b>5,000</b>
	<b>TOTAL</b>	<b>141,148</b>	<b>280,364</b>	<b>278,099</b>	<b>231,363</b>

**REGULAR EDUCATION - HIGH - TECHNOLOGY**

This program provides technological support in the form of hardware and software for all instructional and administrative programs in grades 9-12.

**PERSONNEL**

	<b>FY 2001 ACTUAL</b>	<b>FY 2002 BUDGET</b>	<b>FY 2002 EXPECTED</b>	<b>FY 2003 BUDGET</b>
Teachers	3	3	4	4.5
Technical	1	1	0	0

**ADDITIONAL INFORMATION:**

In FY 03 add .5 FTE for a building level School Technology Coordinator.

**CODE: 50-611013-340**

**ACCT# DESCRIPTION**

<b>ACCT#</b>	<b>DESCRIPTION</b>	<b>FY 2001 ACTUAL</b>	<b>FY 2002 BUDGET</b>	<b>FY 2002 EXPECTED</b>	<b>FY 2003 BUDGET</b>
<b>PERSONAL SERVICES</b>					
1121	Teacher Salaries	124,571	122,720	168,808	192,575
1143	Technical Salaries	37,669	33,576	0	0
1153	Technical Assistant Intern	36,791	0	0	0
	Subtotal	<b>199,031</b>	<b>156,296</b>	<b>168,808</b>	<b>192,575</b>
<b>EMPLOYEE BENEFITS</b>					
2100	FICA	14,783	11,957	12,918	14,737
2200	VRS Retirement	20,251	15,505	16,750	18,261
2300	Health Insurance	11,719	5,000	5,000	6,000
2400	Group Life Insurance	1,292	1,250	1,350	0
2800	Other Benefits	734	766	829	945
	Subtotal	<b>48,779</b>	<b>34,478</b>	<b>36,847</b>	<b>39,943</b>
<b>PURCHASED SERVICES</b>					
3900	Miscellaneous Contractual Services	18,718	25,970	25,970	25,970
	Subtotal	<b>18,718</b>	<b>25,970</b>	<b>25,970</b>	<b>25,970</b>
<b>MATERIALS/SUPPLIES</b>					
6800	Technology-Software	0	50,000	50,000	50,000
6900	Other Educational Supplies	314	0	0	0
	Subtotal	<b>314</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>
<b>EQUIPMENT</b>					
8800	Technology-Hardware Replacement	0	8,000	8,000	9,000
8805	Technology-Hardware Additions	0	583,000	583,000	583,000
8911	Furniture/Equipment-Additional	294,313	7,500	7,500	0
8921	Furniture/Equipment-Replacement	34,045	0	0	0
	Subtotal	<b>328,358</b>	<b>598,500</b>	<b>598,500</b>	<b>592,000</b>
	<b>TOTAL</b>	<b>595,200</b>	<b>865,244</b>	<b>880,125</b>	<b>900,488</b>

**REGULAR EDUCATION - HIGH - SCHOOL OF THE ARTS**

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

**PERSONNEL**

	<b>FY 2001 ACTUAL</b>	<b>FY 2002 BUDGET</b>	<b>FY 2002 EXPECTED</b>	<b>FY 2003 BUDGET</b>
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Teachers	4	4	6	6
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**ADDITIONAL INFORMATION:**

FY 00 student enrollment 156

FY 01 student enrollment 166

FY 02 student enrollment 140

**CODE: 50-611013-350****ACCT# DESCRIPTION**

<b>PERSONAL SERVICES</b>					
1121	Teacher Salaries	145,136	170,768	207,362	216,934
	Subtotal	<b>145,136</b>	<b>170,768</b>	<b>207,362</b>	<b>216,934</b>
<b>EMPLOYEE BENEFITS</b>					
2100	FICA	10,613	13,064	15,874	16,595
2200	VRS Retirement	18,075	16,940	20,581	20,479
2300	Health Insurance	9,030	10,000	10,000	12,000
2400	Group Life Insurance	1,127	1,366	1,659	0
2800	Other Benefits	803	837	1,020	1,063
	Subtotal	<b>39,648</b>	<b>42,207</b>	<b>49,134</b>	<b>50,137</b>
<b>PURCHASED SERVICES</b>					
3900	Miscellaneous Contractual Services	18,250	8,750	8,750	8,750
	Subtotal	<b>18,250</b>	<b>8,750</b>	<b>8,750</b>	<b>8,750</b>
<b>OTHER CHARGES</b>					
5902	Curriculum Development	121	1,700	1,700	1,700
	Subtotal	<b>121</b>	<b>1,700</b>	<b>1,700</b>	<b>1,700</b>
<b>MATERIALS/SUPPLIES</b>					
6900	Other Educational Supplies	11,829	6,500	6,500	6,500
	Subtotal	<b>11,829</b>	<b>6,500</b>	<b>6,500</b>	<b>6,500</b>
	<b>TOTAL</b>	<b>214,984</b>	<b>229,925</b>	<b>273,446</b>	<b>284,021</b>

**REGULAR EDUCATION - HIGH - VHSL/INTERSCHOLASTIC ACTVY**

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

**PERSONNEL**

	<b>FY 2001 ACTUAL</b>	<b>FY 2002 BUDGET</b>	<b>FY 2002 EXPECTED</b>	<b>FY 2003 BUDGET</b>
N/A	0	0	0	0

**CODE: 50-611013-360**

**ACCT# DESCRIPTION**

	<b>PERSONAL SERVICES</b>				
1625	Stipends	18,675	0	0	0
	Subtotal	<b>18,675</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>EMPLOYEE BENEFITS</b>				
2100	FICA	1,425	0	0	0
	Subtotal	<b>1,425</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>PURCHASED SERVICES</b>				
3900	Miscellaneous Contractual Services	18,218	0	0	0
	Subtotal	<b>18,218</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>EQUIPMENT</b>				
8911	Furniture/Equipment-Additional	8,555	21,000	21,000	21,000
8921	Furniture/Equipment-Replacement	10,244	18,000	18,000	18,000
	Subtotal	<b>18,799</b>	<b>39,000</b>	<b>39,000</b>	<b>39,000</b>
	<b>TOTAL</b>	<b>57,117</b>	<b>39,000</b>	<b>39,000</b>	<b>39,000</b>

**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**

	<b>FY 2001 ACTUAL</b>	<b>FY 2002 BUDGET</b>	<b>FY 2002 EXPECTED</b>	<b>FY 2003 BUDGET</b>
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N/A	0	0	0	0
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**ADDITIONAL INFORMATION:**

FY 00 student enrollment in Governor's School 74

FY 01 student enrollment in Governor's School 91

FY 02 student enrollment in Governor's School 85

**CODE: 50-611013-370**

**ACCT# DESCRIPTION**

**PURCHASED SERVICES**

3860	Contractual-New Horizons	96,308	96,000	96,000	152,419
3900	Miscellaneous Contractual Services	40,223	23,973	23,973	34,473
	Subtotal	<b>136,531</b>	<b>119,973</b>	<b>119,973</b>	<b>186,892</b>
	<b>TOTAL</b>	<b>136,531</b>	<b>119,973</b>	<b>119,973</b>	<b>186,892</b>

**REGULAR EDUCATION - HIGH - OTHER**

Programs and services for Regular Education - High Schools that are not included in other program budgets.

**PERSONNEL**

	<b>FY 2001 ACTUAL</b>	<b>FY 2002 BUDGET</b>	<b>FY 2002 EXPECTED</b>	<b>FY 2003 BUDGET</b>
Teachers	5.04	5.04	4	4
Teacher Assistants	2	2	1	1
Technical	0.5	0.5	0.5	0.5

**CODE: 50-611013-380**  
**ACCT# DESCRIPTION**

<b>PERSONAL SERVICES</b>					
1121	Teacher Salaries	209,787	260,557	215,557	225,507
1141	Teacher Assistants	13,270	26,649	14,076	14,792
1143	Technical Salaries	0	21,946	21,946	23,063
1151	COE Students	0	85,060	85,060	89,390
1500	Substitute Salaries	138,392	149,162	149,162	149,162
1600	Supplements	498,466	563,636	563,636	563,636
1625	Stipends	9,155	17,323	17,323	33,646
	Subtotal	<b>869,070</b>	<b>1,124,333</b>	<b>1,066,760</b>	<b>1,099,196</b>
<b>EMPLOYEE BENEFITS</b>					
2100	FICA	66,259	82,762	76,804	83,553
2200	VRS Retirement	27,052	39,106	31,387	33,300
2300	Health Insurance	12,330	26,374	26,374	31,649
2400	Group Life Insurance	1,726	3,253	2,633	0
2800	Other Benefits	5,213	5,277	4,889	5,306
	Subtotal	<b>112,580</b>	<b>156,772</b>	<b>142,087</b>	<b>153,808</b>
<b>PURCHASED SERVICES</b>					
3310	Repair and Maintenance	0	0	0	0
3500	Printing	17,476	18,000	18,000	18,000
3900	Miscellaneous Contractual Services	64,942	35,490	35,490	24,415
	Subtotal	<b>82,418</b>	<b>53,490</b>	<b>53,490</b>	<b>42,415</b>
<b>OTHER CHARGES</b>					
5504	Travel	32,367	4,750	4,750	4,750
	Subtotal	<b>32,367</b>	<b>4,750</b>	<b>4,750</b>	<b>4,750</b>
<b>MATERIALS/SUPPLIES</b>					
6001	Stationery/Forms/Office Supplies	0	0	0	3,000
6030	Textbooks	0	0	0	10,000
6070	Testing Materials	0	20,000	20,000	20,000
6900	Other Educational Supplies	31,252	26,079	26,079	25,179
6990	Miscellaneous Materials & Supplies	2,509	2,000	2,300	2,000
	Subtotal	<b>33,761</b>	<b>48,079</b>	<b>48,379</b>	<b>60,179</b>
<b>EQUIPMENT</b>					
8911	Furniture/Equipment-Additional	19,478	9,695	9,695	8,900
8921	Furniture/Equipment-Replacement	54,517	12,222	12,222	11,399
	Subtotal	<b>73,995</b>	<b>21,917</b>	<b>21,917</b>	<b>20,299</b>
	<b>TOTAL</b>	<b>1,204,191</b>	<b>1,409,341</b>	<b>1,337,383</b>	<b>1,380,647</b>

**SPECIAL EDUCATION - ELEMENTARY - CLASSROOM TEACHERS**

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

**PERSONNEL**

	<b>FY 2001 ACTUAL</b>	<b>FY 2002 BUDGET</b>	<b>FY 2002 EXPECTED</b>	<b>FY 2003 BUDGET</b>
Teachers	29	29	31	33
Teacher Assistants	39	39	39.5	40.5

**ADDITIONAL INFORMATION:**

FY 00 student enrollment 497

FY 01 student enrollment 610

FY 02 student enrollment 530

In FY 03 added 2 Teacher FTE's and 1 Teacher Assistant FTE.

**CODE: 50-611021-390**

**ACCT# DESCRIPTION**

<b>PERSONAL SERVICES</b>					
1121	Teacher Salaries	1,108,284	1,244,808	1,223,808	1,344,198
1141	Teacher Assistants	465,200	496,541	511,541	548,928
1625	Stipends	19,386	20,000	20,000	20,000
	Subtotal	<b>1,592,870</b>	<b>1,761,349</b>	<b>1,755,349</b>	<b>1,913,126</b>
<b>EMPLOYEE BENEFITS</b>					
2100	FICA	118,165	134,743	134,282	146,378
2200	VRS Retirement	193,120	172,742	172,145	179,097
2300	Health Insurance	93,146	94,538	94,538	113,446
2400	Group Life Insurance	12,310	13,931	13,883	0
2800	Other Benefits	26,778	8,533	8,503	9,285
	Subtotal	<b>443,519</b>	<b>424,487</b>	<b>423,351</b>	<b>448,206</b>
<b>OTHER CHARGES</b>					
5504	Travel	3,637	5,000	5,000	5,000
	Subtotal	<b>3,637</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>
	<b>TOTAL</b>	<b>2,040,026</b>	<b>2,190,836</b>	<b>2,183,700</b>	<b>2,366,332</b>

**SPECIAL EDUCATION - ELEMENTARY - OTHER**

Programs and services for Special Education - Elementary Schools that are not included in other program budgets.

**PERSONNEL**

	<b>FY 2001 ACTUAL</b>	<b>FY 2002 BUDGET</b>	<b>FY 2002 EXPECTED</b>	<b>FY 2003 BUDGET</b>
N/A	0	0	0	0

**CODE: 50-611021-400**

**ACCT# DESCRIPTION**

<b>PURCHASED SERVICES</b>					
3900	Miscellaneous Contractual Services	13,443	33,289	43,289	40,000
	Subtotal	<b>13,443</b>	<b>33,289</b>	<b>43,289</b>	<b>40,000</b>
<b>MATERIALS/SUPPLIES</b>					
6070	Testing Materials	4,374	1,500	1,500	2,200
6800	Technology-Software	0	0	0	15,376
6900	Other Educational Supplies	7,543	3,000	3,000	3,000
	Subtotal	<b>11,917</b>	<b>4,500</b>	<b>4,500</b>	<b>20,576</b>
<b>EQUIPMENT</b>					
8911	Furniture/Equipment-Additional	6,065	1,500	1,500	11,100
8921	Furniture/Equipment-Replacement	27	1,500	1,500	4,000
	Subtotal	<b>6,092</b>	<b>3,000</b>	<b>3,000</b>	<b>15,100</b>
	<b>TOTAL</b>	<b>31,452</b>	<b>40,789</b>	<b>50,789</b>	<b>75,676</b>

**SPECIAL EDUCATION - MIDDLE - CLASSROOM TEACHERS**

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

**PERSONNEL**

	<b>FY 2001 ACTUAL</b>	<b>FY 2002 BUDGET</b>	<b>FY 2002 EXPECTED</b>	<b>FY 2003 BUDGET</b>
Teachers	23	24	21	23
Teacher Assistants	18	20	20	21

**ADDITIONAL INFORMATION:**

FY 00 student enrollment 208

FY 01 student enrollment 291

FY 02 student enrollment 276

In FY 03 added 2 Teacher FTE's and 1 Teacher Assistant FTE.

**CODE: 50-611022-410**

**ACCT# DESCRIPTION**

<b>PERSONAL SERVICES</b>					
1121	Teacher Salaries	804,135	891,759	801,759	902,667
1141	Teacher Assistants	191,103	212,972	222,972	245,671
1625	Stipends	4,686	8,000	8,000	12,000
	Subtotal	<b>999,924</b>	<b>1,112,731</b>	<b>1,032,731</b>	<b>1,160,338</b>
<b>EMPLOYEE BENEFITS</b>					
2100	FICA	74,103	85,122	78,978	88,789
2200	VRS Retirement	124,182	109,590	101,630	108,790
2300	Health Insurance	51,256	52,710	52,710	63,252
2400	Group Life Insurance	7,884	8,838	8,198	0
2800	Other Benefits	4,488	5,367	4,967	5,635
	Subtotal	<b>261,913</b>	<b>261,627</b>	<b>246,483</b>	<b>266,466</b>
	<b>TOTAL</b>	<b>1,261,837</b>	<b>1,374,358</b>	<b>1,279,214</b>	<b>1,426,804</b>

**SPECIAL EDUCATION - MIDDLE - OTHER**

Programs and services for Special Education - Middle Schools that are not included in other program budgets.

**PERSONNEL**

	<b>FY 2001 ACTUAL</b>	<b>FY 2002 BUDGET</b>	<b>FY 2002 EXPECTED</b>	<b>FY 2003 BUDGET</b>
N/A	0	0	0	0

**CODE: 50-611022-420**

**ACCT# DESCRIPTION**

<b>PURCHASED SERVICES</b>					
3900	Miscellaneous Contractual Services	11,686	10,000	10,000	12,000
	Subtotal	<b>11,686</b>	<b>10,000</b>	<b>10,000</b>	<b>12,000</b>
<b>MATERIALS/SUPPLIES</b>					
6070	Testing Materials	0	1,000	1,000	2,200
6800	Technology-Software	0	0	2,600	0
6900	Other Educational Supplies	0	2,000	2,000	2,000
	Subtotal	<b>0</b>	<b>3,000</b>	<b>5,600</b>	<b>4,200</b>
<b>EQUIPMENT</b>					
8911	Furniture/Equipment-Additional	4,672	1,500	1,500	10,600
8921	Furniture/Equipment-Replacement	0	1,000	1,000	4,000
	Subtotal	<b>4,672</b>	<b>2,500</b>	<b>2,500</b>	<b>14,600</b>
	<b>TOTAL</b>	<b>16,358</b>	<b>15,500</b>	<b>18,100</b>	<b>30,800</b>

**SPECIAL EDUCATION - HIGH - CLASSROOM TEACHERS**

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

**PERSONNEL**

	<b>FY 2001 ACTUAL</b>	<b>FY 2002 BUDGET</b>	<b>FY 2002 EXPECTED</b>	<b>FY 2003 BUDGET</b>
Teachers	23	23	24	26
Teacher Assistants	16	18	17.5	19.5

**ADDITIONAL INFORMATION:**

FY 00 student enrollment 299

FY 01 student enrollment 299

FY 02 student enrollment 317

In FY 03 added 2 Teacher FTE's and 2 Teacher Assistant FTE's.

**CODE: 50-611023-430**

**ACCT# DESCRIPTION**

<b>PERSONAL SERVICES</b>					
1121	Teacher Salaries	794,923	794,448	869,946	974,002
1141	Teacher Assistants	134,709	165,156	195,670	228,330
1625	Stipends	2,743	5,000	5,000	9,000
	Subtotal	<b>932,375</b>	<b>964,604</b>	<b>1,070,616</b>	<b>1,211,332</b>
<b>EMPLOYEE BENEFITS</b>					
2100	FICA	67,624	73,795	82,033	92,693
2200	VRS Retirement	115,749	95,198	105,871	113,945
2300	Health Insurance	69,858	50,409	50,409	60,491
2400	Group Life Insurance	7,352	7,677	8,535	0
2800	Other Benefits	4,342	4,683	5,219	5,901
	Subtotal	<b>264,925</b>	<b>231,762</b>	<b>252,067</b>	<b>273,030</b>
	<b>TOTAL</b>	<b>1,197,300</b>	<b>1,196,366</b>	<b>1,322,683</b>	<b>1,484,362</b>

**SPECIAL EDUCATION - HIGH - OTHER**

Programs and services for Special Education - High Schools that are not included in other program budgets.

**PERSONNEL**

	<b>FY 2001 ACTUAL</b>	<b>FY 2002 BUDGET</b>	<b>FY 2002 EXPECTED</b>	<b>FY 2003 BUDGET</b>
N/A	0	0	0	0

**CODE: 50-611023-440**

**ACCT# DESCRIPTION**

<b>PURCHASED SERVICES</b>					
3850	Contractual-New Horizons	736,049	729,494	729,494	676,140
3855	Private Res Placement	351,822	375,000	362,400	285,255
3900	Miscellaneous Contractual Services	36,625	55,000	55,000	100,000
	Subtotal	<b>1,124,496</b>	<b>1,159,494</b>	<b>1,146,894</b>	<b>1,061,395</b>
<b>MATERIALS/SUPPLIES</b>					
6070	Testing Materials	0	1,000	1,000	2,200
6900	Other Educational Supplies	4,851	1,500	1,500	2,500
	Subtotal	<b>4,851</b>	<b>2,500</b>	<b>2,500</b>	<b>4,700</b>
<b>EQUIPMENT</b>					
8911	Furniture/Equipment-Additional	14,969	1,500	1,500	13,100
8921	Furniture/Equipment-Replacement	0	1,000	1,000	5,000
	Subtotal	<b>14,969</b>	<b>2,500</b>	<b>2,500</b>	<b>18,100</b>
	<b>TOTAL</b>	<b>1,144,316</b>	<b>1,164,494</b>	<b>1,151,894</b>	<b>1,084,195</b>

**CAREER/TECHNICAL - SECONDARY - FAMILY & CONSUMER SCIENCE**

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

**PERSONNEL**

	<b>FY 2001 ACTUAL</b>	<b>FY 2002 BUDGET</b>	<b>FY 2002 EXPECTED</b>	<b>FY 2003 BUDGET</b>
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Teachers	4.57	4.57	4.57	4.57
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**ADDITIONAL INFORMATION:**

FY 00 student enrollment 1,192

FY 01 student enrollment 1,234

FY 02 student enrollment 1,416

**CODE: 50-611034-450**

**ACCT# DESCRIPTION**

<b>ACCT#</b>	<b>DESCRIPTION</b>	<b>FY 2001 ACTUAL</b>	<b>FY 2002 BUDGET</b>	<b>FY 2002 EXPECTED</b>	<b>FY 2003 BUDGET</b>
<b>PERSONAL SERVICES</b>					
1121	Teacher Salaries	155,447	178,407	178,407	186,642
	Subtotal	<b>155,447</b>	<b>178,407</b>	<b>178,407</b>	<b>186,642</b>
<b>EMPLOYEE BENEFITS</b>					
2100	FICA	11,916	13,648	13,648	14,278
2200	VRS Retirement	16,934	17,698	17,698	17,619
2300	Health Insurance	2,760	10,710	10,710	12,852
2400	Group Life Insurance	1,080	1,427	1,427	0
2800	Other Benefits	819	874	874	915
	Subtotal	<b>33,509</b>	<b>44,357</b>	<b>44,357</b>	<b>45,664</b>
<b>OTHER CHARGES</b>					
5506	Employee Development	0	486	486	200
	Subtotal	<b>0</b>	<b>486</b>	<b>486</b>	<b>200</b>
<b>MATERIALS/SUPPLIES</b>					
6030	Textbooks	2,360	500	800	500
6910	Other Educational Supplies	4,834	10,324	10,324	10,324
	Subtotal	<b>7,194</b>	<b>10,824</b>	<b>11,124</b>	<b>10,824</b>
<b>EQUIPMENT</b>					
8921	Furniture/Equipment-Replacement	6,160	2,000	2,000	2,000
	Subtotal	<b>6,160</b>	<b>2,000</b>	<b>2,000</b>	<b>2,000</b>
	<b>TOTAL</b>	<b>202,310</b>	<b>236,074</b>	<b>236,374</b>	<b>245,330</b>

**CAREER/TECHNICAL - SECONDARY - BUSINESS & INFORMATION TECHNOLOGY**

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

**PERSONNEL**

	<b>FY 2001 ACTUAL</b>	<b>FY 2002 BUDGET</b>	<b>FY 2002 EXPECTED</b>	<b>FY 2003 BUDGET</b>
Teachers	16.43	16.43	16.43	16.43

**ADDITIONAL INFORMATION:**

FY 00 student enrollment 3,090

FY 01 student enrollment 3,081

FY 02 student enrollment 2,505

**CODE: 50-611034-460**

**ACCT# DESCRIPTION**

<b>PERSONAL SERVICES</b>					
1121	Teacher Salaries	599,401	672,251	652,251	682,358
	Subtotal	<b>599,401</b>	<b>672,251</b>	<b>652,251</b>	<b>682,358</b>
<b>EMPLOYEE BENEFITS</b>					
2100	FICA	44,686	51,427	49,891	52,200
2200	VRS Retirement	73,184	66,687	64,697	64,415
2300	Health Insurance	33,529	42,130	42,130	50,556
2400	Group Life Insurance	4,700	5,378	5,218	0
2800	Other Benefits	3,278	3,294	3,194	3,344
	Subtotal	<b>159,377</b>	<b>168,916</b>	<b>165,130</b>	<b>170,515</b>
<b>OTHER CHARGES</b>					
5504	Travel	731	1,021	1,021	1,000
5506	Employee Development	999	1,798	1,798	1,500
	Subtotal	<b>1,730</b>	<b>2,819</b>	<b>2,819</b>	<b>2,500</b>
<b>MATERIALS/SUPPLIES</b>					
6030	Textbooks	9,651	7,616	7,616	5,616
6910	Other Educational Supplies	14,358	14,000	14,000	14,000
	Subtotal	<b>24,009</b>	<b>21,616</b>	<b>21,616</b>	<b>19,616</b>
<b>EQUIPMENT</b>					
8911	Furniture/Equipment-Additional	1,280	0	0	14,581
	Subtotal	<b>1,280</b>	<b>0</b>	<b>0</b>	<b>14,581</b>
	<b>TOTAL</b>	<b>785,797</b>	<b>865,602</b>	<b>841,816</b>	<b>889,570</b>

**CAREER/TECHNICAL - SECONDARY - MARKETING**

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

**PERSONNEL**

	<b>FY 2001 ACTUAL</b>	<b>FY 2002 BUDGET</b>	<b>FY 2002 EXPECTED</b>	<b>FY 2003 BUDGET</b>
Teachers	4	4	3	3

**ADDITIONAL INFORMATION:**

FY 00 student enrollment 253

FY 01 student enrollment 282

FY 02 student enrollment 226

**CODE: 50-611034-470**

**ACCT# DESCRIPTION**

<b>PERSONAL SERVICES</b>					
1121	Teacher Salaries	132,689	155,658	120,658	126,227
	Subtotal	<b>132,689</b>	<b>155,658</b>	<b>120,658</b>	<b>126,227</b>
<b>EMPLOYEE BENEFITS</b>					
2100	FICA	9,719	11,908	9,220	9,656
2200	VRS Retirement	16,673	15,441	11,959	11,916
2300	Health Insurance	8,521	8,710	8,710	10,452
2400	Group Life Insurance	1,064	1,245	965	0
2800	Other Benefits	590	763	588	619
	Subtotal	<b>36,567</b>	<b>38,067</b>	<b>31,442</b>	<b>32,643</b>
<b>OTHER CHARGES</b>					
5504	Travel	1,731	1,484	1,484	1,484
5506	Employee Development	167	720	720	720
	Subtotal	<b>1,898</b>	<b>2,204</b>	<b>2,204</b>	<b>2,204</b>
<b>MATERIALS/SUPPLIES</b>					
6030	Textbooks	5,585	2,616	2,616	2,616
6910	Other Educational Supplies	2,317	1,500	1,500	1,500
	Subtotal	<b>7,902</b>	<b>4,116</b>	<b>4,116</b>	<b>4,116</b>
	<b>TOTAL</b>	<b>179,056</b>	<b>200,045</b>	<b>158,420</b>	<b>165,190</b>

**CAREER/TECHNICAL - SECONDARY - TECHNOLOGY EDUCATION**

This program provides for career/technical instruction in technology education in grades 6-12. Courses in high school satisfy the practical arts requirement for graduation.

**PERSONNEL**

	<b>FY 2001 ACTUAL</b>	<b>FY 2002 BUDGET</b>	<b>FY 2002 EXPECTED</b>	<b>FY 2003 BUDGET</b>
Teachers	10	10	10	10

**ADDITIONAL INFORMATION:**

FY 00 student enrollment 1,511

FY 01 student enrollment 1,567

FY 02 student enrollment 1,886

<b>CODE: ACCT#</b>	<b>50-611034-490 DESCRIPTION</b>				
	<b>PERSONAL SERVICES</b>				
1121	Teacher Salaries	404,100	444,695	444,695	465,222
	Subtotal	<b>404,100</b>	<b>444,695</b>	<b>444,695</b>	<b>465,222</b>
	<b>EMPLOYEE BENEFITS</b>				
2100	FICA	30,309	34,019	34,019	35,589
2200	VRS Retirement	50,522	44,114	44,114	43,917
2300	Health Insurance	17,748	23,247	23,247	27,896
2400	Group Life Insurance	3,196	3,558	3,558	0
2800	Other Benefits	1,945	2,179	2,179	2,280
	Subtotal	<b>103,720</b>	<b>107,117</b>	<b>107,117</b>	<b>109,682</b>
	<b>OTHER CHARGES</b>				
5506	Employee Development	1,754	1,441	1,441	1,748
	Subtotal	<b>1,754</b>	<b>1,441</b>	<b>1,441</b>	<b>1,748</b>
	<b>MATERIALS/SUPPLIES</b>				
6030	Textbooks	5,891	1,000	3,800	1,000
6910	Other Educational Supplies	11,451	11,000	11,000	14,483
	Subtotal	<b>17,342</b>	<b>12,000</b>	<b>14,800</b>	<b>15,483</b>
	<b>EQUIPMENT</b>				
8911	Furniture/Equipment-Additional	29,123	28,056	28,056	28,056
	Subtotal	<b>29,123</b>	<b>28,056</b>	<b>28,056</b>	<b>28,056</b>
	<b>TOTAL</b>	<b>556,039</b>	<b>593,309</b>	<b>596,109</b>	<b>620,191</b>

**CAREER/TECHNICAL - SECONDARY - TV COMMUNICATION**

This program provides for career/technical instruction in television production in grades 10-12. Courses satisfy the practical arts requirement for graduation.

**PERSONNEL**

	<b>FY 2001 ACTUAL</b>	<b>FY 2002 BUDGET</b>	<b>FY 2002 EXPECTED</b>	<b>FY 2003 BUDGET</b>
Teachers	1	1	1	1
Teacher Assistants	1	1	1	1

**ADDITIONAL INFORMATION:**

FY 00 student enrollment 26

FY 01 student enrollment 24

FY 02 student enrollment 10

**CODE: 50-611034-500**

**ACCT# DESCRIPTION**

<b>ACCT#</b>	<b>DESCRIPTION</b>	<b>FY 2001 ACTUAL</b>	<b>FY 2002 BUDGET</b>	<b>FY 2002 EXPECTED</b>	<b>FY 2003 BUDGET</b>
<b>PERSONAL SERVICES</b>					
1121	Teacher Salaries	52,521	55,493	55,493	58,054
1141	Teacher Assistants	16,130	10,007	18,000	18,916
	Subtotal	<b>68,651</b>	<b>65,500</b>	<b>73,493</b>	<b>76,970</b>
<b>EMPLOYEE BENEFITS</b>					
2100	FICA	4,936	5,011	5,625	5,888
2200	VRS Retirement	8,515	6,498	7,293	7,266
2300	Health Insurance	5,513	3,432	3,432	4,118
2400	Group Life Insurance	543	524	588	0
2800	Other Benefits	308	321	361	377
	Subtotal	<b>19,815</b>	<b>15,786</b>	<b>17,299</b>	<b>17,649</b>
<b>OTHER CHARGES</b>					
5504	Travel	0	75	75	75
5506	Employee Development	0	100	100	100
	Subtotal	<b>0</b>	<b>175</b>	<b>175</b>	<b>175</b>
<b>MATERIALS/SUPPLIES</b>					
6030	Textbooks	16,538	11,400	8,000	8,400
6110	WYCS Supplies	2,089	3,844	3,844	4,844
6910	Other Educational Supplies	2,500	372	372	1,500
	Subtotal	<b>21,127</b>	<b>15,616</b>	<b>12,216</b>	<b>14,744</b>
<b>EQUIPMENT</b>					
8911	Furniture/Equipment-Additional	0	0	0	8,000
8921	Furniture/Equipment-Replacement	45,927	0	0	0
	Subtotal	<b>45,927</b>	<b>0</b>	<b>0</b>	<b>8,000</b>
	<b>TOTAL</b>	<b>155,520</b>	<b>97,077</b>	<b>103,183</b>	<b>117,538</b>

**CAREER/TECHNICAL - SECONDARY - CONTRACTED SERVICES**

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

**PERSONNEL**

	<b>FY 2001 ACTUAL</b>	<b>FY 2002 BUDGET</b>	<b>FY 2002 EXPECTED</b>	<b>FY 2003 BUDGET</b>
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N/A	0	0	0	0
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**ADDITIONAL INFORMATION:**

FY 00 student enrollment in New Horizons 146(Payment minimum 150)

FY 01 student enrollment in New Horizons 148(Payment minimum 150)

FY 02 student enrollment in New Horizons 145(Payment minimum 150)

**CODE: 50-611034-510**

**ACCT# DESCRIPTION**

**PURCHASED SERVICES**

3850	Contractual-New Horizons	39,436	30,600	30,600	31,400
3860	Contractual-New Horizons	374,900	374,900	374,900	504,000
	Subtotal	<b>414,336</b>	<b>405,500</b>	<b>405,500</b>	<b>535,400</b>
	<b>TOTAL</b>	<b>414,336</b>	<b>405,500</b>	<b>405,500</b>	<b>535,400</b>

**CAREER/TECHNICAL - SECONDARY - NJROTC**

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

<b>PERSONNEL</b>	<b>FY 2001 ACTUAL</b>	<b>FY 2002 BUDGET</b>	<b>FY 2002 EXPECTED</b>	<b>FY 2003 BUDGET</b>
Teachers (NJROTC)	4	4	4	4

**ADDITIONAL INFORMATION:**

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

FY 00 student enrollment 291

FY 01 student enrollment 266

FY 02 student enrollment 238

<b>CODE: ACCT#</b>	<b>50-611034-520 DESCRIPTION</b>				
	<b>PERSONAL SERVICES</b>				
1121	Teacher Salaries	160,539	156,143	167,143	174,858
	Subtotal	<b>160,539</b>	<b>156,143</b>	<b>167,143</b>	<b>174,858</b>
	<b>EMPLOYEE BENEFITS</b>				
2100	FICA	12,213	11,945	12,790	13,377
2200	VRS Retirement	20,127	15,489	16,583	16,507
2300	Health Insurance	516	5,300	5,300	6,360
2400	Group Life Insurance	1,284	1,249	1,337	0
2800	Other Benefits	717	765	820	857
	Subtotal	<b>34,857</b>	<b>34,748</b>	<b>36,830</b>	<b>37,101</b>
	<b>MATERIALS/SUPPLIES</b>				
6910	Other Educational Supplies	200	420	420	420
	Subtotal	<b>200</b>	<b>420</b>	<b>420</b>	<b>420</b>
	<b>TOTAL</b>	<b>195,596</b>	<b>191,311</b>	<b>204,393</b>	<b>212,379</b>

**CAREER/TECHNICAL - SECONDARY - OTHER**

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

**PERSONNEL**

	<b>FY 2001 ACTUAL</b>	<b>FY 2002 BUDGET</b>	<b>FY 2002 EXPECTED</b>	<b>FY 2003 BUDGET</b>
Teachers	1	1	1	1

**CODE: 50-611034-530**

**ACCT# DESCRIPTION**

<b>CODE:</b>	<b>50-611034-530</b>				
<b>ACCT#</b>	<b>DESCRIPTION</b>	<b>FY 2001 ACTUAL</b>	<b>FY 2002 BUDGET</b>	<b>FY 2002 EXPECTED</b>	<b>FY 2003 BUDGET</b>
	<b>PERSONAL SERVICES</b>				
1121	Teacher Salaries	48,716	52,101	53,500	55,970
	Subtotal	<b>48,716</b>	<b>52,101</b>	<b>53,500</b>	<b>55,970</b>
	<b>EMPLOYEE BENEFITS</b>				
2100	FICA	3,689	3,986	4,093	4,282
2200	VRS Retirement	6,106	5,168	5,307	5,284
2300	Health Insurance	264	2,788	2,788	3,346
2400	Group Life Insurance	389	417	428	0
2800	Other Benefits	337	255	262	274
	Subtotal	<b>10,785</b>	<b>12,614</b>	<b>12,878</b>	<b>13,186</b>
	<b>MATERIALS/SUPPLIES</b>				
6900	Other Educational Supplies	-32	0	0	0
6910	Other Educational Supplies	1,828	3,000	3,000	3,000
	Subtotal	<b>1,796</b>	<b>3,000</b>	<b>3,000</b>	<b>3,000</b>
	<b>EQUIPMENT</b>				
8911	Furniture/Equipment-Additional	0	175	175	0
8921	Furniture/Equipment-Replacement	85,402	77,041	77,041	76,539
	Subtotal	<b>85,402</b>	<b>77,216</b>	<b>77,216</b>	<b>76,539</b>
	<b>TOTAL</b>	<b>146,699</b>	<b>144,931</b>	<b>146,594</b>	<b>148,695</b>

**GIFTED EDUCATION - ELEMENTARY - EXTEND**

The elementary EXTEND program provides differentiated instruction for identified gifted students in grades 3-5 who attend the EXTEND Center one day per week. Students in grades K, 1, and 2 are served by an itinerant teacher who travels weekly to ten base schools to provide differentiated instruction through the Primary Enrichment Program(PEP).

**PERSONNEL**

	<b>FY 2001 ACTUAL</b>	<b>FY 2002 BUDGET</b>	<b>FY 2002 EXPECTED</b>	<b>FY 2003 BUDGET</b>
Teachers	4	4	4	4
Teacher Assistants (7 hrs)	1	1	1	1

**ADDITIONAL INFORMATION:**

FY 00 student enrollment 340

FY 01 student enrollment 401

FY 02 student enrollment 442

**CODE: 50-611041-540****ACCT# DESCRIPTION****PERSONAL SERVICES**

1121	Teacher Salaries	164,515	180,287	155,287	162,455
1141	Teacher Assistants	14,409	11,431	0	0
	Subtotal	<b>178,924</b>	<b>191,718</b>	<b>155,287</b>	<b>162,455</b>

**EMPLOYEE BENEFITS**

2100	FICA	13,531	14,666	11,868	12,428
2200	VRS Retirement	22,335	19,018	15,393	15,336
2300	Health Insurance	6,672	5,603	5,603	6,724
2400	Group Life Insurance	1,425	1,534	1,242	0
2800	Other Benefits	885	939	757	796
	Subtotal	<b>44,848</b>	<b>41,760</b>	<b>34,863</b>	<b>35,284</b>

**PURCHASED SERVICES**

3900	Miscellaneous Contractual Services	4,171	4,200	4,200	4,200
	Subtotal	<b>4,171</b>	<b>4,200</b>	<b>4,200</b>	<b>4,200</b>

**OTHER CHARGES**

5504	Travel	503	500	500	500
5902	Curriculum Development	154	200	200	200
	Subtotal	<b>657</b>	<b>700</b>	<b>700</b>	<b>700</b>

**MATERIALS/SUPPLIES**

6070	Testing Materials	591	750	750	750
6900	Other Educational Supplies	2,770	3,050	3,050	3,050
	Subtotal	<b>3,361</b>	<b>3,800</b>	<b>3,800</b>	<b>3,800</b>

**EQUIPMENT**

8911	Furniture/Equipment-Additional	400	400	400	400
	Subtotal	<b>400</b>	<b>400</b>	<b>400</b>	<b>400</b>

**TOTAL**

<b>232,361</b>	<b>242,578</b>	<b>199,250</b>	<b>206,839</b>
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**GIFTED EDUCATION - SECONDARY - EXTEND**

Identified middle school students (grades 6 and 7) attend the EXTEND Center one day every other week where differentiated instruction and independent research studies are the program focus. High school EXTEND students have opportunities to attend seminars and other specialized programs.

**PERSONNEL**

	<b>FY 2001 ACTUAL</b>	<b>FY 2002 BUDGET</b>	<b>FY 2002 EXPECTED</b>	<b>FY 2003 BUDGET</b>
Teachers	1	1	1	1

**ADDITIONAL INFORMATION:**

FY 00 student enrollment 253 (grades 6-8)  
 FY 00 student enrollment 280 (grades 9-12)  
 FY 01 student enrollment 214 (grades 6-8)  
 FY 01 student enrollment 307 (grades 9-12)  
 FY 02 student enrollment 211 (grades 6-8)  
 FY 02 student enrollment 323 (grades 9-12)

<b>CODE: ACCT#</b>	<b>50-611044-560 DESCRIPTION</b>				
	<b>PERSONAL SERVICES</b>				
1121	Teacher Salaries	44,589	47,721	37,721	39,462
	Subtotal	<b>44,589</b>	<b>47,721</b>	<b>37,721</b>	<b>39,462</b>
	<b>EMPLOYEE BENEFITS</b>				
2100	FICA	3,406	3,651	2,884	3,019
2200	VRS Retirement	5,309	4,734	3,739	3,725
2300	Health Insurance	264	2,788	2,788	3,346
2400	Group Life Insurance	339	382	302	0
2800	Other Benefits	224	234	184	193
	Subtotal	<b>9,542</b>	<b>11,789</b>	<b>9,897</b>	<b>10,283</b>
	<b>PURCHASED SERVICES</b>				
3900	Miscellaneous Contractual Services	4,452	10,700	10,700	4,700
	Subtotal	<b>4,452</b>	<b>10,700</b>	<b>10,700</b>	<b>4,700</b>
	<b>OTHER CHARGES</b>				
5504	Travel	0	0	0	500
5902	Curriculum Development	130	200	200	200
	Subtotal	<b>130</b>	<b>200</b>	<b>200</b>	<b>700</b>
	<b>MATERIALS/SUPPLIES</b>				
6070	Testing Materials	1,413	750	750	750
6900	Other Educational Supplies	2,689	2,800	2,800	20,800
	Subtotal	<b>4,102</b>	<b>3,550</b>	<b>3,550</b>	<b>21,550</b>
	<b>EQUIPMENT</b>				
8911	Furniture/Equipment-Additional	400	400	400	1,600
	Subtotal	<b>400</b>	<b>400</b>	<b>400</b>	<b>1,600</b>
	<b>TOTAL</b>	<b>63,215</b>	<b>74,360</b>	<b>62,468</b>	<b>78,295</b>

**OTHER PROGRAMS - TITLE I**

The Title I program supports the integrated computer program that assesses reading progress and provides individualized instruction for skill development in reading and mathematics. The Title I program also provides reading assistance to 1st grade students through a variety of intervention strategies provided by five reading teachers.

**PERSONNEL**

	<b>FY 2001 ACTUAL</b>	<b>FY 2002 BUDGET</b>	<b>FY 2002 EXPECTED</b>	<b>FY 2003 BUDGET</b>
Administrative	0.25	0.25	0.25	0.25
Teachers	8.5	8.5	9	9
Clerical	1.25	1.25	1.25	1.25

**ADDITIONAL INFORMATION:**

For FY 02 the following schools are Title I eligible: Bethel Manor Elementary, Magruder Elementary, Yorktown Elementary, and Tabb Elementary.

**CODE: 50-611050-580**  
**ACCT# DESCRIPTION**

**PERSONAL SERVICES**

1110	Administrative Salaries	15,494	15,500	15,500	15,500
1121	Teacher Salaries	349,603	293,787	374,383	363,787
1143	Technical Salaries	4,000	4,000	4,000	4,000
1150	Office Clerical	23,936	20,500	25,500	25,500
	Subtotal	<b>393,033</b>	<b>333,787</b>	<b>419,383</b>	<b>408,787</b>

**EMPLOYEE BENEFITS**

2100	FICA	29,019	28,000	32,083	33,355
2200	VRS Retirement	47,182	41,788	41,938	48,256
2300	Health Insurance	12,146	25,000	25,000	27,280
2400	Group Life Insurance	3,010	2,000	3,355	0
2800	Other Benefits	1,100	1,300	1,636	1,300
	Subtotal	<b>92,457</b>	<b>98,088</b>	<b>104,012</b>	<b>110,191</b>

**OTHER CHARGES**

5504	Travel	0	3,000	1,000	1,000
5565	In-Service	33,004	8,177	14,150	44,471
	Subtotal	<b>33,004</b>	<b>11,177</b>	<b>15,150</b>	<b>45,471</b>

**MATERIALS/SUPPLIES**

6001	Stationery/Forms/Office Supplies	1,941	3,000	5,000	3,000
6900	Other Educational Supplies	31,910	10,000	19,404	10,000
6990	Miscellaneous Materials & Supplies	1,047	3,000	10,000	6,000
	Subtotal	<b>34,898</b>	<b>16,000</b>	<b>34,404</b>	<b>19,000</b>

**EQUIPMENT**

8911	Furniture/Equipment-Additional	0	1,000	10,500	0
	Subtotal	<b>0</b>	<b>1,000</b>	<b>10,500</b>	<b>0</b>
	<b>TOTAL</b>	<b>553,392</b>	<b>460,052</b>	<b>583,449</b>	<b>583,449</b>

**OTHER PROGRAMS - TITLE VI**

This grant provides funds to supplement training and supplies for teachers and administrators to support restructuring of the instructional program.

**PERSONNEL**

	<b>FY 2001 ACTUAL</b>	<b>FY 2002 BUDGET</b>	<b>FY 2002 EXPECTED</b>	<b>FY 2003 BUDGET</b>
N/A	0	0	0	0

**CODE: 50-611050-590**

**ACCT# DESCRIPTION**

	<b>PERSONAL SERVICES</b>				
1500	Substitute Salaries	3,102	0	0	0
	Subtotal	<b>3,102</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>EMPLOYEE BENEFITS</b>				
2100	FICA	237	0	0	0
	Subtotal	<b>237</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>OTHER CHARGES</b>				
5506	Employee Development	28,716	50,136	50,136	47,767
	Subtotal	<b>28,716</b>	<b>50,136</b>	<b>50,136</b>	<b>47,767</b>
	<b>TOTAL</b>	<b>32,055</b>	<b>50,136</b>	<b>50,136</b>	<b>47,767</b>

**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 teacher assistant salaries, benefits, training, and related services.

**PERSONNEL**

	<b>FY 2001 ACTUAL</b>	<b>FY 2002 BUDGET</b>	<b>FY 2002 EXPECTED</b>	<b>FY 2003 BUDGET</b>
Social Worker	0	0	2	2
Speech Pathologist (1-12 & 1-10 month)	0	1	2	2
Psychologist	0	1	1	1
Teachers	11	13	9	9
Teacher Assistants	14.5	17.5	20.5	20.5

**CODE: 50-611050-600****ACCT# DESCRIPTION**

<b>PERSONAL SERVICES</b>					
1121	Teacher Salaries	350,187	426,572	310,084	319,387
1130	Professional Salaries	0	37,400	74,190	76,416
1132	Psychologist	0	35,400	32,130	33,094
1134	Social Worker	0	0	73,602	75,810
1141	Teacher Assistants	148,544	181,100	226,331	233,121
1500	Substitute Salaries	28	0	0	0
	Subtotal	<b>498,759</b>	<b>680,472</b>	<b>716,337</b>	<b>737,828</b>
<b>EMPLOYEE BENEFITS</b>					
2100	FICA	37,322	52,059	54,800	56,444
2200	VRS Retirement	61,772	81,055	71,276	73,414
2300	Health Insurance	28,262	32,955	32,955	38,858
2400	Group Life Insurance	3,941	1,309	5,731	0
2800	Other Benefits	1,600	2,328	3,582	3,689
	Subtotal	<b>132,897</b>	<b>169,706</b>	<b>168,344</b>	<b>172,405</b>
<b>PURCHASED SERVICES</b>					
3900	Miscellaneous Contractual Services	175,374	183,211	148,708	123,156
	Subtotal	<b>175,374</b>	<b>183,211</b>	<b>148,708</b>	<b>123,156</b>
<b>OTHER CHARGES</b>					
5580	Pupil Transportation	366	1,000	1,000	1,000
	Subtotal	<b>366</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>
<b>MATERIALS/SUPPLIES</b>					
6900	Other Educational Supplies	5,164	0	0	0
	Subtotal	<b>5,164</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>TOTAL</b>	<b>812,560</b>	<b>1,034,389</b>	<b>1,034,389</b>	<b>1,034,389</b>

**OTHER PROGRAMS - TITLE II**

The Title II program provides training and materials for the improvement of science and mathematics education. The Lead Science/Mathematics Teacher program is supported through these funds.

**PERSONNEL**

		<b>FY 2001 ACTUAL</b>	<b>FY 2002 BUDGET</b>	<b>FY 2002 EXPECTED</b>	<b>FY 2003 BUDGET</b>
N/A		0	0	0	0
<b>CODE:</b>	<b>50-611050-610</b>				
<b>ACCT#</b>	<b>DESCRIPTION</b>				
<b>PERSONAL SERVICES</b>					
1500	Substitute Salaries	1,642	0	0	0
1625	Stipends	12,225	17,780	17,780	16,655
	Subtotal	<b>13,867</b>	<b>17,780</b>	<b>17,780</b>	<b>16,655</b>
<b>EMPLOYEE BENEFITS</b>					
2100	FICA	1,061	1,274	1,274	1,275
	Subtotal	<b>1,061</b>	<b>1,274</b>	<b>1,274</b>	<b>1,275</b>
<b>OTHER CHARGES</b>					
5504	Travel	1,221	4,750	4,750	6,650
5506	Employee Development	-160	0	0	0
5565	In-Service	8,307	9,078	9,078	15,903
	Subtotal	<b>9,368</b>	<b>13,828</b>	<b>13,828</b>	<b>22,553</b>
<b>MATERIALS/SUPPLIES</b>					
6900	Other Educational Supplies	0	186	186	528
6990	Miscellaneous Materials & Supplies	0	84	84	5,225
	Subtotal	<b>0</b>	<b>270</b>	<b>270</b>	<b>5,753</b>
	<b>TOTAL</b>	<b>24,296</b>	<b>33,152</b>	<b>33,152</b>	<b>46,236</b>

**OTHER PROGRAMS - YORK RIV. ACAD.- STATE GRANT**

Alternative Education program funded with State Charter School funds.

**PERSONNEL**

	<b>FY 2001 ACTUAL</b>	<b>FY 2002 BUDGET</b>	<b>FY 2002 EXPECTED</b>	<b>FY 2003 BUDGET</b>
N/A	0	0	0	0

**CODE: 50-611050-615****ACCT# DESCRIPTION**

<b>CODE:</b>	<b>50-611050-615</b>				
<b>ACCT#</b>	<b>DESCRIPTION</b>	<b>FY 2001 ACTUAL</b>	<b>FY 2002 BUDGET</b>	<b>FY 2002 EXPECTED</b>	<b>FY 2003 BUDGET</b>
	<b>PERSONAL SERVICES</b>				
1143	Technical Salaries	0	0	0	18,000
1625	Stipends	0	0	0	3,500
	Subtotal	<b>0</b>	<b>0</b>	<b>0</b>	<b>21,500</b>
	<b>EMPLOYEE BENEFITS</b>				
2100	FICA	0	0	0	1,377
	Subtotal	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,377</b>
	<b>PURCHASED SERVICES</b>				
3900	Miscellaneous Contractual Services	0	0	0	150
	Subtotal	<b>0</b>	<b>0</b>	<b>0</b>	<b>150</b>
	<b>OTHER CHARGES</b>				
5504	Travel	0	0	0	2,250
5506	Employee Development	0	0	0	6,735
	Subtotal	<b>0</b>	<b>0</b>	<b>0</b>	<b>8,985</b>
	<b>MATERIALS/SUPPLIES</b>				
6800	Technology-Software	0	0	14,000	0
6990	Miscellaneous Materials & Supplies	0	0	18,500	4,545
	Subtotal	<b>0</b>	<b>0</b>	<b>32,500</b>	<b>4,545</b>
	<b>EQUIPMENT</b>				
8805	Technology-Hardware Additions	0	0	49,666	0
	Subtotal	<b>0</b>	<b>0</b>	<b>49,666</b>	<b>0</b>
	<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>82,166</b>	<b>36,557</b>

**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 day school term. Summer School serves the citizens of York County in various facets of the education program. Instructional services are offered for students in need of remedial work as well as those desiring advanced instruction. The program on the secondary level is designed to provide services enabling students needing credit to retain or meet grade level requirements. This program also provides enrichment instruction for the gifted and talented students. The cost of this program is offset by tuition and state

**PERSONNEL**

	<b>FY 2001 ACTUAL</b>	<b>FY 2002 BUDGET</b>	<b>FY 2002 EXPECTED</b>	<b>FY 2003 BUDGET</b>
N/A	0	0	0	0

**ADDITIONAL INFORMATION:**

No personnel are reflected on this page because all of these salaries are paid to temporary staff.

**CODE: 50-611050-620**

**ACCT# DESCRIPTION**

**PERSONAL SERVICES**

1121	Teacher Salaries	83,270	107,064	107,064	107,064
1126	Principal Salaries	11,422	9,700	9,700	9,700
1127	Asst Principal Salaries	0	11,300	11,300	11,300
1131	Nurses	3,272	1,658	1,658	1,658
1141	Teacher Assistants	1,737	2,400	2,400	2,400
1150	Office Clerical	3,938	2,100	2,100	2,100
1171	Bus Driver Spec Trans	33,492	23,100	23,100	23,100
1625	Stipends	717	0	0	0
	Subtotal	<b>137,848</b>	<b>157,322</b>	<b>157,322</b>	<b>157,322</b>

**EMPLOYEE BENEFITS**

2100	FICA	10,583	12,035	12,035	12,035
2800	Other Benefits	300	300	300	300
	Subtotal	<b>10,883</b>	<b>12,335</b>	<b>12,335</b>	<b>12,335</b>

**OTHER CHARGES**

5504	Travel	0	100	100	100
5580	Pupil Transportation	0	8,100	8,100	20,160
	Subtotal	<b>0</b>	<b>8,200</b>	<b>8,200</b>	<b>20,260</b>

**MATERIALS/SUPPLIES**

6990	Miscellaneous Materials & Supplies	154	3,000	3,000	3,000
	Subtotal	<b>154</b>	<b>3,000</b>	<b>3,000</b>	<b>3,000</b>

<b>TOTAL</b>		<b>148,885</b>	<b>180,857</b>	<b>180,857</b>	<b>192,917</b>
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**OTHER PROGRAMS - ADULT EDUCATION**

Adult Education programs include: Adult Basic Education (ABE) for persons whose inability to speak, read, or write the English language reduces their opportunities for employment; GED courses that enable persons 17 years of age or older, without a high school diploma, to complete at least a secondary school education; General Adult Education (GAE) which entails academic courses leading to a high school diploma, and preparatory courses for the GED test; instruction in English as a Second Language; and various vocational courses.

**PERSONNEL**

	<b>FY 2001 ACTUAL</b>	<b>FY 2002 BUDGET</b>	<b>FY 2002 EXPECTED</b>	<b>FY 2003 BUDGET</b>
Teachers	0.5	0.5	0.5	0.5
Technical	0.5	0.5	0.5	0.5

**ADDITIONAL INFORMATION:**

FY 00 student enrollment 29

FY 01 student enrollment 47

FY 02 student enrollment 33

**CODE: 50-611050-630****ACCT# DESCRIPTION**

<b>ACCT#</b>	<b>DESCRIPTION</b>	<b>FY 2001 ACTUAL</b>	<b>FY 2002 BUDGET</b>	<b>FY 2002 EXPECTED</b>	<b>FY 2003 BUDGET</b>
<b>PERSONAL SERVICES</b>					
1121	Teacher Salaries	16,023	21,839	21,839	22,847
1143	Technical Salaries	25,306	23,749	23,749	24,958
	Subtotal	<b>41,329</b>	<b>45,588</b>	<b>45,588</b>	<b>47,805</b>
<b>EMPLOYEE BENEFITS</b>					
2100	FICA	3,118	3,487	3,487	3,657
2200	VRS Retirement	3,173	5,890	5,890	4,513
2300	Health Insurance	1,118	0	0	0
2400	Group Life Insurance	202	365	365	339
2800	Other Benefits	223	223	223	234
	Subtotal	<b>7,834</b>	<b>9,965</b>	<b>9,965</b>	<b>8,743</b>
<b>PURCHASED SERVICES</b>					
3900	Miscellaneous Contractual Services	337	1,100	1,100	1,100
	Subtotal	<b>337</b>	<b>1,100</b>	<b>1,100</b>	<b>1,100</b>
<b>OTHER CHARGES</b>					
5504	Travel	68	500	500	500
	Subtotal	<b>68</b>	<b>500</b>	<b>500</b>	<b>500</b>
<b>MATERIALS/SUPPLIES</b>					
6990	Miscellaneous Materials & Supplies	3,251	2,900	2,900	2,900
	Subtotal	<b>3,251</b>	<b>2,900</b>	<b>2,900</b>	<b>2,900</b>
	<b>TOTAL</b>	<b>52,819</b>	<b>60,053</b>	<b>60,053</b>	<b>61,048</b>

**OTHER PROGRAMS - MISCELLANEOUS**

Includes federal and state grant programs except Title I, Title IV, and Title VIB.

**PERSONNEL**

	<b>FY 2001 ACTUAL</b>	<b>FY 2002 BUDGET</b>	<b>FY 2002 EXPECTED</b>	<b>FY 2003 BUDGET</b>
Teachers	5.25	5.25	5.5	5.5
Technical	1	1	1	0.5

**ADDITIONAL INFORMATION:**

In FY 03 moved .5 FTE for the attendance officer due to the elimination of the School to Work grant.

**CODE: 50-611050-640****ACCT# DESCRIPTION****PERSONAL SERVICES**

1121	Teacher Salaries	186,693	165,000	172,500	172,500
1143	Technical Salaries	51,985	45,000	45,000	45,000
1171	Bus Driver Spec Trans	1,284	0	0	0
1500	Substitute Salaries	0	10,000	10,000	10,000
1625	Stipends	21,510	7,951	15,551	15,551
	Subtotal	<b>261,472</b>	<b>227,951</b>	<b>243,051</b>	<b>243,051</b>

**EMPLOYEE BENEFITS**

2100	FICA	19,675	17,438	18,596	18,596
2200	VRS Retirement	23,711	22,612	23,358	23,358
2300	Health Insurance	4,908	18,000	18,000	19,885
2400	Group Life Insurance	1,483	1,825	1,885	0
2800	Other Benefits	1,701	1,350	1,388	1,388
	Subtotal	<b>51,478</b>	<b>61,225</b>	<b>63,227</b>	<b>63,227</b>

**PURCHASED SERVICES**

3600	Advertising	1,358	0	0	0
3900	Miscellaneous Contractual Services	441,278	682,016	661,914	661,914
	Subtotal	<b>442,636</b>	<b>682,016</b>	<b>661,914</b>	<b>661,914</b>

**OTHER CHARGES**

5504	Travel	2,262	16,220	16,220	16,220
5506	Employee Development	4,124	16,988	16,988	16,988
	Subtotal	<b>6,386</b>	<b>33,208</b>	<b>33,208</b>	<b>33,208</b>

**MATERIALS/SUPPLIES**

6900	Other Educational Supplies	13,278	0	3,000	0
6990	Miscellaneous Materials & Supplies	28,180	47,096	47,096	50,096
	Subtotal	<b>41,458</b>	<b>47,096</b>	<b>50,096</b>	<b>50,096</b>

**EQUIPMENT**

8911	Furniture/Equipment-Additional	64,019	43,000	43,000	43,000
	Subtotal	<b>64,019</b>	<b>43,000</b>	<b>43,000</b>	<b>43,000</b>

<b>TOTAL</b>		<b>867,449</b>	<b>1,094,496</b>	<b>1,094,496</b>	<b>1,094,496</b>
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**COUNSELING SERVICE - ELEMENTARY GUIDANCE**

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

**PERSONNEL**

	<b>FY 2001 ACTUAL</b>	<b>FY 2002 BUDGET</b>	<b>FY 2002 EXPECTED</b>	<b>FY 2003 BUDGET</b>
Counselors	10	10	10	10

**CODE: 50-612121-000**

**ACCT# DESCRIPTION**

<b>PERSONAL SERVICES</b>					
1123	Counselor Salaries	399,882	423,222	398,222	416,604
	Subtotal	<b>399,882</b>	<b>423,222</b>	<b>398,222</b>	<b>416,604</b>
<b>EMPLOYEE BENEFITS</b>					
2100	FICA	29,620	32,376	30,456	31,870
2200	VRS Retirement	46,079	41,984	39,497	39,327
2300	Health Insurance	18,176	17,994	17,994	21,593
2400	Group Life Insurance	2,937	3,386	3,186	0
2800	Other Benefits	1,965	2,074	1,949	2,041
	Subtotal	<b>98,777</b>	<b>97,814</b>	<b>93,082</b>	<b>94,831</b>
<b>OTHER CHARGES</b>					
5504	Travel	35	300	300	300
	Subtotal	<b>35</b>	<b>300</b>	<b>300</b>	<b>300</b>
<b>MATERIALS/SUPPLIES</b>					
6900	Other Educational Supplies	768	0	0	0
6990	Miscellaneous Materials & Supplies	10,375	11,000	11,000	11,530
	Subtotal	<b>11,143</b>	<b>11,000</b>	<b>11,000</b>	<b>11,530</b>
<b>EQUIPMENT</b>					
8911	Furniture/Equipment-Additional	0	0	0	200
	Subtotal	<b>0</b>	<b>0</b>	<b>0</b>	<b>200</b>
	<b>TOTAL</b>	<b>509,837</b>	<b>532,336</b>	<b>502,604</b>	<b>523,465</b>

**COUNSELING SERVICE - SECONDARY GUIDANCE**

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

**PERSONNEL**

	<b>FY 2001 ACTUAL</b>	<b>FY 2002 BUDGET</b>	<b>FY 2002 EXPECTED</b>	<b>FY 2003 BUDGET</b>
Counselors	23	23	23	23
Teacher Assistants	1	1	1	1
Clerical	7	7	7	7

**CODE: 50-612124-000**  
**ACCT# DESCRIPTION**

**PERSONAL SERVICES**

1123	Counselor Salaries	1,077,805	1,178,658	1,128,658	1,180,756
1141	Teacher Assistants	10,706	10,353	13,990	14,702
1150	Office Clerical	141,791	152,817	160,817	169,003
	Subtotal	<b>1,230,302</b>	<b>1,341,828</b>	<b>1,303,465</b>	<b>1,364,461</b>

**EMPLOYEE BENEFITS**

2100	FICA	92,134	102,650	99,704	104,381
2200	VRS Retirement	153,049	133,109	129,292	128,805
2300	Health Insurance	46,298	51,574	51,574	61,889
2400	Group Life Insurance	9,753	10,735	10,428	0
2800	Other Benefits	6,156	6,575	6,383	6,686
	Subtotal	<b>307,390</b>	<b>304,643</b>	<b>297,381</b>	<b>301,761</b>

**OTHER CHARGES**

5504	Travel	0	250	250	250
	Subtotal	<b>0</b>	<b>250</b>	<b>250</b>	<b>250</b>

**MATERIALS/SUPPLIES**

6001	Stationery/Forms/Office Supplies	295	2,000	2,000	2,000
6070	Testing Materials	0	2,000	2,000	2,000
6990	Miscellaneous Materials & Supplies	3,595	10,715	10,715	10,715
	Subtotal	<b>3,890</b>	<b>14,715</b>	<b>14,715</b>	<b>14,715</b>

**TOTAL 1,541,582 1,661,436 1,615,811 1,681,187**

**HOMEBOUND**

Homebound instruction is provided to students with physical or emotional illnesses, injury or pregnancy who are unable to attend school.

**PERSONNEL**

	<b>FY 2001 ACTUAL</b>	<b>FY 2002 BUDGET</b>	<b>FY 2002 EXPECTED</b>	<b>FY 2003 BUDGET</b>
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N/A	0	0	0	0
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**ADDITIONAL INFORMATION:**

No personnel are reflected on this page because the salaries are paid on an hourly basis to teachers on call for homebound services.

<b>CODE: ACCT#</b>	<b>50-612300-000 DESCRIPTION</b>				
	<b>PERSONAL SERVICES</b>				
1121	Teacher Salaries	19,388	39,364	39,364	39,364
	Subtotal	<b>19,388</b>	<b>39,364</b>	<b>39,364</b>	<b>39,364</b>
	<b>EMPLOYEE BENEFITS</b>				
2100	FICA	1,375	3,011	3,011	3,011
2800	Other Benefits	190	157	157	157
	Subtotal	<b>1,565</b>	<b>3,168</b>	<b>3,168</b>	<b>3,168</b>
	<b>TOTAL</b>	<b>20,953</b>	<b>42,532</b>	<b>42,532</b>	<b>42,532</b>

**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**

	<b>FY 2001 ACTUAL</b>	<b>FY 2002 BUDGET</b>	<b>FY 2002 EXPECTED</b>	<b>FY 2003 BUDGET</b>
Administrative	1	1	1	1
Technical	6	6	6.5	7

**ADDITIONAL INFORMATION:**

In FY 03 added .5 for an attendance officer due to the elimination of the School to Work grant.

<b>CODE:</b>	<b>50-613110-000</b>				
<b>ACCT#</b>	<b>DESCRIPTION</b>				
	<b>PERSONAL SERVICES</b>				
1110	Administrative Salaries	90,271	93,011	94,920	99,751
1143	Technical Salaries	293,244	281,292	354,777	383,609
	Subtotal	<b>383,515</b>	<b>374,303</b>	<b>449,697</b>	<b>483,360</b>
	<b>EMPLOYEE BENEFITS</b>				
2100	FICA	28,187	28,634	34,424	36,980
2200	VRS Retirement	45,583	37,131	44,633	45,711
2300	Health Insurance	15,192	9,525	9,525	11,430
2400	Group Life Insurance	2,908	2,994	3,597	0
2800	Other Benefits	1,750	1,834	2,211	2,370
	Subtotal	<b>93,620</b>	<b>80,118</b>	<b>94,390</b>	<b>96,491</b>
	<b>OTHER CHARGES</b>				
5504	Travel	2,972	3,900	3,900	4,000
	Subtotal	<b>2,972</b>	<b>3,900</b>	<b>3,900</b>	<b>4,000</b>
	<b>MATERIALS/SUPPLIES</b>				
6001	Stationery/Forms/Office Supplies	720	1,500	1,500	1,500
	Subtotal	<b>720</b>	<b>1,500</b>	<b>1,500</b>	<b>1,500</b>
	<b>EQUIPMENT</b>				
8921	Furniture/Equipment-Replacement	499	0	0	0
	Subtotal	<b>499</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>TOTAL</b>	<b>481,326</b>	<b>459,821</b>	<b>549,487</b>	<b>585,351</b>

**INSTRUCTION & CURRICULUM DEVELOPMENT SERVICE - CURR. DEV.**

This budget funds activities 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**

	<b>FY 2001 ACTUAL</b>	<b>FY 2002 BUDGET</b>	<b>FY 2002 EXPECTED</b>	<b>FY 2003 BUDGET</b>
Administrative	4.35	4.35	4.35	4.35
Technical	0	0	1	1
Clerical	6.75	6.75	4.75	4.75

**CODE: 50-613120-000****ACCT# DESCRIPTION****PERSONAL SERVICES**

1110	Administrative Salaries	354,165	354,206	362,893	381,364
1143	Technical Salaries	0	0	25,000	26,272
1150	Office Clerical	168,665	189,221	150,816	158,493
1625	Stipends	13,575	15,000	15,000	15,000
	Subtotal	<b>536,405</b>	<b>558,427</b>	<b>553,709</b>	<b>581,129</b>

**EMPLOYEE BENEFITS**

2100	FICA	39,634	42,720	42,358	44,457
2200	VRS Retirement	62,277	53,908	53,438	53,443
2300	Health Insurance	17,365	27,912	27,912	33,494
2400	Group Life Insurance	3,989	4,347	4,309	0
2800	Other Benefits	2,465	2,663	2,639	2,774
	Subtotal	<b>125,730</b>	<b>131,550</b>	<b>130,656</b>	<b>134,168</b>

**PURCHASED SERVICES**

3810	Purchased Services	6,000	6,500	6,500	7,500
3900	Miscellaneous Contractual Services	6,677	5,500	5,500	5,500
	Subtotal	<b>12,677</b>	<b>12,000</b>	<b>12,000</b>	<b>13,000</b>

**OTHER CHARGES**

5504	Travel	5,587	8,500	9,750	9,750
5506	Employee Development	1,677	5,300	5,300	5,500
5901	SACS Accreditation	4,665	9,250	9,250	9,250
5902	Curriculum Development	15,332	21,213	21,213	21,213
	Subtotal	<b>27,261</b>	<b>44,263</b>	<b>45,513</b>	<b>45,713</b>

**MATERIALS/SUPPLIES**

6001	Stationery/Forms/Office Supplies	7,575	21,000	21,000	21,000
6900	Other Educational Supplies	-287	2,000	2,000	2,000
6990	Miscellaneous Materials & Supplies	728	3,075	3,075	3,075
	Subtotal	<b>8,016</b>	<b>26,075</b>	<b>26,075</b>	<b>26,075</b>

**EQUIPMENT**

8911	Furniture/Equipment-Additional	2,310	3,400	3,400	3,400
8921	Furniture/Equipment-Replacement	11,693	6,000	6,000	6,000
	Subtotal	<b>14,003</b>	<b>9,400</b>	<b>9,400</b>	<b>9,400</b>

<b>TOTAL</b>		<b>724,092</b>	<b>781,715</b>	<b>777,353</b>	<b>809,485</b>
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**INSTRUCTIONAL STAFF TRAINING SERVICE - STAFF DEVELOPMENT**

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

**PERSONNEL**

	<b>FY 2001 ACTUAL</b>	<b>FY 2002 BUDGET</b>	<b>FY 2002 EXPECTED</b>	<b>FY 2003 BUDGET</b>
Technical	1	1	1	1

**CODE: 50-613130-000****ACCT# DESCRIPTION****PERSONAL SERVICES**

1143	Technical Salaries	42,839	42,198	46,939	49,328
1150	Office Clerical	1,670	0	0	0
1500	Substitute Salaries	0	10,849	10,849	6,967
1625	Stipends	30,696	34,330	39,870	19,002
	Subtotal	<b>75,205</b>	<b>87,377</b>	<b>97,658</b>	<b>75,297</b>

**EMPLOYEE BENEFITS**

2100	FICA	5,724	6,430	7,254	5,761
2200	VRS Retirement	5,372	4,186	4,657	4,657
2300	Health Insurance	2,236	2,922	2,922	3,506
2400	Group Life Insurance	343	338	376	0
2800	Other Benefits	557	207	231	242
	Subtotal	<b>14,232</b>	<b>14,083</b>	<b>15,440</b>	<b>14,166</b>

**PURCHASED SERVICES**

3900	Miscellaneous Contractual Services	49,002	100,640	100,640	7,900
	Subtotal	<b>49,002</b>	<b>100,640</b>	<b>100,640</b>	<b>7,900</b>

**OTHER CHARGES**

5504	Travel	13,022	53,301	33,301	45,039
5506	Employee Development	124,531	55,157	69,157	73,319
5509	Tuition Assistance	27,455	50,000	50,000	50,000
	Subtotal	<b>165,008</b>	<b>158,458</b>	<b>152,458</b>	<b>168,358</b>

**MATERIALS/SUPPLIES**

6001	Stationery/Forms/Office Supplies	201	475	475	2,475
6900	Other Educational Supplies	0	26,762	26,762	1,000
6990	Miscellaneous Materials & Supplies	23,071	19,760	19,760	11,150
	Subtotal	<b>23,272</b>	<b>46,997</b>	<b>46,997</b>	<b>14,625</b>

**EQUIPMENT**

8911	Furniture/Equipment-Additional	0	1,000	1,000	2,000
	Subtotal	<b>0</b>	<b>1,000</b>	<b>1,000</b>	<b>2,000</b>

<b>TOTAL</b>		<b>326,719</b>	<b>408,555</b>	<b>414,193</b>	<b>282,346</b>
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**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**

	<b>FY 2001 ACTUAL</b>	<b>FY 2002 BUDGET</b>	<b>FY 2002 EXPECTED</b>	<b>FY 2003 BUDGET</b>
Librarians	10	10	10	10
Teacher Assistants	5	5	4.5	4.5

**CODE: 50-613201-000****ACCT# DESCRIPTION****PERSONAL SERVICES**

1122	Library Salaries	415,386	463,538	438,538	458,780
1141	Teacher Assistants	67,177	59,744	71,664	75,312
	Subtotal	<b>482,563</b>	<b>523,282</b>	<b>510,202</b>	<b>534,092</b>

**EMPLOYEE BENEFITS**

2100	FICA	35,300	40,031	39,026	40,858
2200	VRS Retirement	59,072	51,910	50,609	50,418
2300	Health Insurance	25,431	27,750	27,750	33,300
2400	Group Life Insurance	3,769	4,186	4,081	0
2800	Other Benefits	2,385	2,564	2,499	2,617
	Subtotal	<b>125,957</b>	<b>126,441</b>	<b>123,965</b>	<b>127,193</b>

**PURCHASED SERVICES**

3810	Purchased Services	5,500	5,500	5,500	5,500
	Subtotal	<b>5,500</b>	<b>5,500</b>	<b>5,500</b>	<b>5,500</b>

**MATERIALS/SUPPLIES**

6012	Books	57,994	71,785	71,785	69,535
6090	AV Materials/Supplies	17,655	29,500	29,500	29,500
6800	Technology-Software	0	42,738	42,738	42,738
6990	Miscellaneous Materials & Supplies	32,419	21,375	21,375	21,375
	Subtotal	<b>108,068</b>	<b>165,398</b>	<b>165,398</b>	<b>163,148</b>

**EQUIPMENT**

8911	Furniture/Equipment-Additional	0	1,495	1,495	495
8921	Furniture/Equipment-Replacement	957	0	0	1,000
	Subtotal	<b>957</b>	<b>1,495</b>	<b>1,495</b>	<b>1,495</b>

<b>TOTAL</b>		<b>723,045</b>	<b>822,116</b>	<b>806,560</b>	<b>831,428</b>
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**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**

	<b>FY 2001 ACTUAL</b>	<b>FY 2002 BUDGET</b>	<b>FY 2002 EXPECTED</b>	<b>FY 2003 BUDGET</b>
Librarians	8	8	8	8
Teacher Assistants	6	6	6	6

**CODE: 50-613204-000****ACCT# DESCRIPTION****PERSONAL SERVICES**

1121	Teacher Salaries	0	10,424	10,424	10,905
1122	Library Salaries	354,846	400,556	375,556	392,891
1141	Teacher Assistants	69,990	65,434	68,426	71,909
1998	Personal Leave/Retirement	1,630	2,112	2,112	2,112
	Subtotal	<b>426,466</b>	<b>478,526</b>	<b>456,518</b>	<b>477,817</b>

**EMPLOYEE BENEFITS**

2100	FICA	32,005	36,607	34,917	36,553
2200	VRS Retirement	52,750	47,470	45,280	44,907
2300	Health Insurance	19,455	34,838	34,838	41,806
2400	Group Life Insurance	3,349	3,828	3,652	0
2800	Other Benefits	2,199	2,345	2,235	2,341
	Subtotal	<b>109,758</b>	<b>125,088</b>	<b>120,922</b>	<b>125,607</b>

**PURCHASED SERVICES**

3810	Purchased Services	6,167	117,000	117,000	6,855
	Subtotal	<b>6,167</b>	<b>117,000</b>	<b>117,000</b>	<b>6,855</b>

**MATERIALS/SUPPLIES**

6012	Books	31,064	28,000	28,000	30,000
6090	AV Materials/Supplies	8,777	8,750	8,750	10,000
6800	Technology-Software	0	44,200	44,200	44,200
6990	Miscellaneous Materials & Supplies	36,263	8,000	8,000	7,000
	Subtotal	<b>76,104</b>	<b>88,950</b>	<b>88,950</b>	<b>91,200</b>
	<b>TOTAL</b>	<b>618,495</b>	<b>809,564</b>	<b>783,390</b>	<b>701,479</b>

**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**

	<b>FY 2001 ACTUAL</b>	<b>FY 2002 BUDGET</b>	<b>FY 2002 EXPECTED</b>	<b>FY 2003 BUDGET</b>
Teacher, Asst to the Principal	0	0	1	1
Principals	11	11	11	11
Assistant Principals	7	7	7	7
Clerical	22	22	22	22

**CODE: 50-614101-000**  
**ACCT# DESCRIPTION**

**PERSONAL SERVICES**

1121	Teacher Salaries	0	0	39,110	74,715
1126	Principal Salaries	880,268	824,240	824,240	866,194
1127	Asst Principal Salaries	396,856	400,106	400,106	420,471
1150	Office Clerical	429,349	503,370	518,970	606,178
	Subtotal	<b>1,706,473</b>	<b>1,727,716</b>	<b>1,782,426</b>	<b>1,967,558</b>

**EMPLOYEE BENEFITS**

2100	FICA	128,296	132,170	136,372	145,330
2200	VRS Retirement	197,963	171,389	176,832	179,319
2300	Health Insurance	63,648	68,563	68,563	82,516
2400	Group Life Insurance	12,625	13,822	14,260	0
2800	Other Benefits	7,781	8,466	8,740	9,311
	Subtotal	<b>410,313</b>	<b>394,410</b>	<b>404,767</b>	<b>416,476</b>

**PURCHASED SERVICES**

3900	Miscellaneous Contractual Services	11,629	0	0	0
	Subtotal	<b>11,629</b>	<b>0</b>	<b>0</b>	<b>0</b>

**OTHER CHARGES**

5504	Travel	5,745	8,100	8,100	7,550
	Subtotal	<b>5,745</b>	<b>8,100</b>	<b>8,100</b>	<b>7,550</b>

**MATERIALS/SUPPLIES**

6001	Stationery/Forms/Office Supplies	32,704	37,860	37,860	37,560
6900	Other Educational Supplies	3,063	1,600	1,600	6,516
	Subtotal	<b>35,767</b>	<b>39,460</b>	<b>39,460</b>	<b>44,076</b>

**EQUIPMENT**

8911	Furniture/Equipment-Additional	0	949	949	1,550
8921	Furniture/Equipment-Replacement	25,253	3,112	3,112	6,375
	Subtotal	<b>25,253</b>	<b>4,061</b>	<b>4,061</b>	<b>7,925</b>

**TOTAL**

**2,195,180      2,173,747      2,238,814      2,443,585**

**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**

	<b>FY 2001 ACTUAL</b>	<b>FY 2002 BUDGET</b>	<b>FY 2002 EXPECTED</b>	<b>FY 2003 BUDGET</b>
Principals	8	8	8	8
Principal - Alternative Ed.	1	1	1	1
Assistant Principals	13	13	13	13
Teacher Assistants	5	5	5	5
Clerical	21.5	21.5	21.5	21.5

**CODE: 50-614104-000****ACCT# DESCRIPTION****PERSONAL SERVICES**

1126	Principal Salaries	642,713	719,765	719,765	738,060
1127	Asst Principal Salaries	698,512	739,982	709,982	727,272
1141	Teacher Assistants	57,950	59,764	65,050	68,361
1150	Office Clerical	454,147	487,410	497,410	522,728
1151	COE Students	0	0	0	0
1998	Personal Leave/Retirement	20,832	19,340	19,340	19,340
	Subtotal	<b>1,874,154</b>	<b>2,026,261</b>	<b>2,011,547</b>	<b>2,075,761</b>

**EMPLOYEE BENEFITS**

2100	FICA	140,623	155,009	153,879	158,796
2200	VRS Retirement	231,626	201,005	199,541	195,952
2300	Health Insurance	80,549	118,975	118,975	142,770
2400	Group Life Insurance	14,731	16,210	16,092	0
2800	Other Benefits	33,420	9,929	9,856	10,171
	Subtotal	<b>500,949</b>	<b>501,128</b>	<b>498,343</b>	<b>507,689</b>

**PURCHASED SERVICES**

3900	Miscellaneous Contractual Services	174,504	189,250	189,250	199,620
	Subtotal	<b>174,504</b>	<b>189,250</b>	<b>189,250</b>	<b>199,620</b>

**OTHER CHARGES**

5504	Travel	13,500	17,100	17,100	18,556
5801	Dues/Memberships	10,031	448	448	0
	Subtotal	<b>23,531</b>	<b>17,548</b>	<b>17,548</b>	<b>18,556</b>

**MATERIALS/SUPPLIES**

6001	Stationery/Forms/Office Supplies	25,231	17,800	17,800	24,400
6900	Other Educational Supplies	0	3,000	3,000	8,000
	Subtotal	<b>25,231</b>	<b>20,800</b>	<b>20,800</b>	<b>32,400</b>

**EQUIPMENT**

8805	Technology-Hardware Additions	0	0	0	9,000
8911	Furniture/Equipment-Additional	0	0	0	1,000
8921	Furniture/Equipment-Replacement	97,824	2,450	2,450	2,450
	Subtotal	<b>97,824</b>	<b>2,450</b>	<b>2,450</b>	<b>12,450</b>

<b>TOTAL</b>		<b>2,696,193</b>	<b>2,757,437</b>	<b>2,739,938</b>	<b>2,846,476</b>
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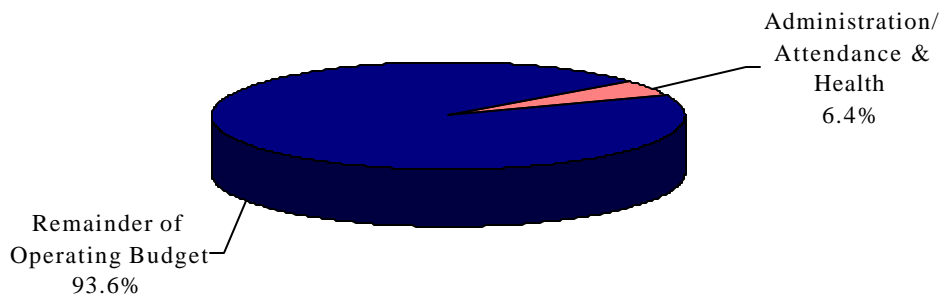
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**ADMINISTRATION,  
ATTENDANCE  
& HEALTH**

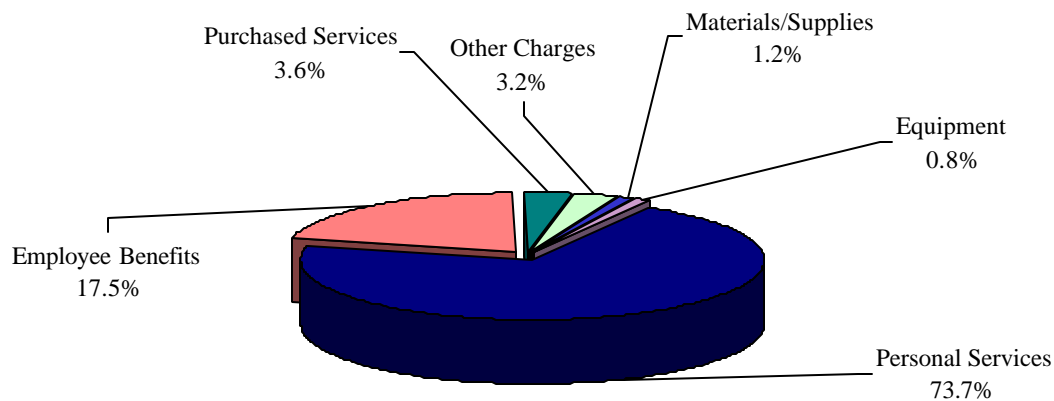
The Administration/Attendance and Health category of the budget provides for activities concerned with establishing and administering policy for the school division. This includes Board Services, Executive Services, Human Resources, Fiscal Services, Information Services and Health Services.

The Administration/Attendance and Health category comprises 6.4% of the total Operating Budget. This percentage has remained fairly constant in recent years. Ninety-one percent of the Administration / Attendance and Health category budget is directed towards compensation of staff (Personal Services 73.7% plus Employee Benefits 17.5%). The remaining 9% covers such items as office supplies, equipment and purchased services. The Administration/Attendance and Health category budget reflects an increase of \$546,122 or 11.5% (from \$4,746,686 in FY02E to \$5,292,808 in FY03). The charts below and on the next page depict this information.

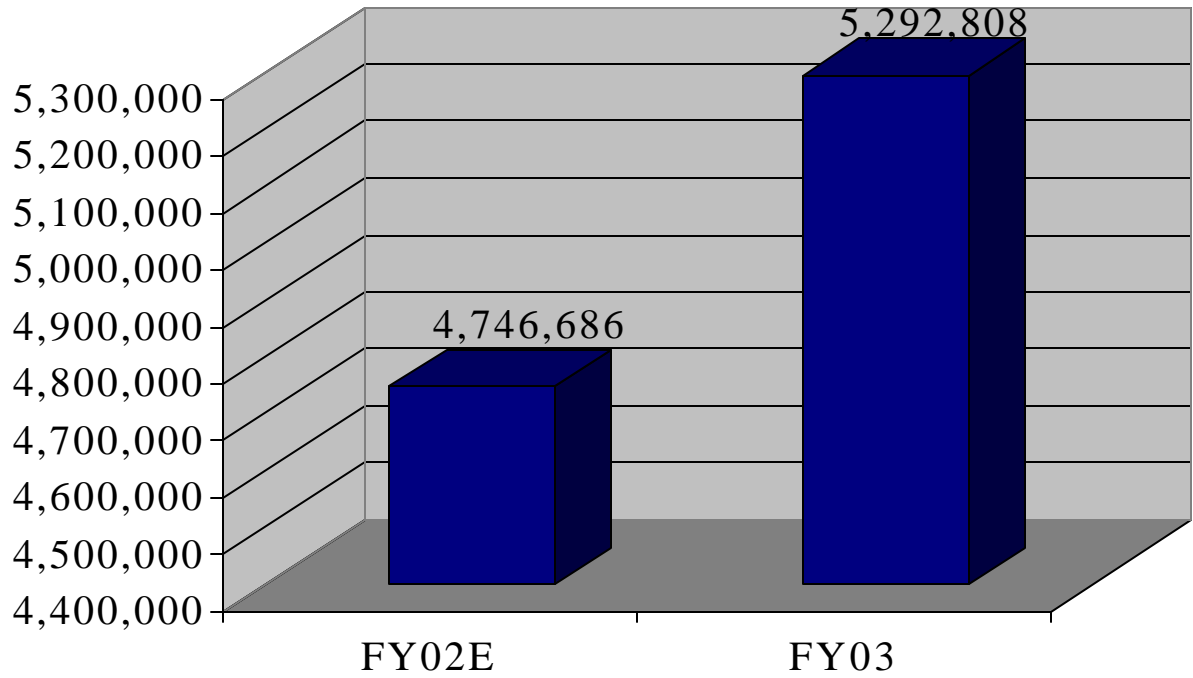
**Administration/Attendance & Health as a Percent of Operating Budget for FY2003**



**Administration/Attendance & Health Category by Major Object for FY2003**



# Administration/Attendance Health Budget Comparison Category



**BOARD SERVICES**

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

**PERSONNEL**

	<b>FY 2001 ACTUAL</b>	<b>FY 2002 BUDGET</b>	<b>FY 2002 EXPECTED</b>	<b>FY 2003 BUDGET</b>
Chairman	1	1	1	1
Board Members	4	4	4	4
Clerk of the Board	1	1	1	1

**CODE: 50-621100-000****ACCT# DESCRIPTION**

<b>ACCT#</b>	<b>DESCRIPTION</b>	<b>FY 2001 ACTUAL</b>	<b>FY 2002 BUDGET</b>	<b>FY 2002 EXPECTED</b>	<b>FY 2003 BUDGET</b>
<b>PERSONAL SERVICES</b>					
1115	Office of the Clerk	4,800	4,800	4,800	4,800
1311	Members of Board	21,342	21,600	21,600	21,600
	Subtotal	<b>26,142</b>	<b>26,400</b>	<b>26,400</b>	<b>26,400</b>
<b>EMPLOYEE BENEFITS</b>					
2100	FICA	1,976	2,020	2,020	2,020
2200	VRS Retirement	0	476	476	476
2300	Health Insurance	528	7,119	7,119	8,543
2400	Group Life Insurance	0	38	38	0
2800	Other Benefits	127	129	129	129
	Subtotal	<b>2,631</b>	<b>9,782</b>	<b>9,782</b>	<b>11,168</b>
<b>PURCHASED SERVICES</b>					
3120	Auditing: CPA	9,450	9,500	9,500	9,800
3600	Advertising	0	500	500	500
	Subtotal	<b>9,450</b>	<b>10,000</b>	<b>10,000</b>	<b>10,300</b>
<b>OTHER CHARGES</b>					
5504	Travel	26,595	14,600	14,600	14,600
5801	Dues/Memberships	13,068	9,500	9,500	9,500
	Subtotal	<b>39,663</b>	<b>24,100</b>	<b>24,100</b>	<b>24,100</b>
<b>MATERIALS/SUPPLIES</b>					
6001	Stationery/Forms/Office Supplies	838	8,600	8,600	8,600
	Subtotal	<b>838</b>	<b>8,600</b>	<b>8,600</b>	<b>8,600</b>
<b>EQUIPMENT</b>					
8911	Furniture/Equipment-Additional	1,250	8,000	8,000	8,000
	Subtotal	<b>1,250</b>	<b>8,000</b>	<b>8,000</b>	<b>8,000</b>
	<b>TOTAL</b>	<b>79,974</b>	<b>86,882</b>	<b>86,882</b>	<b>88,568</b>

**EXECUTIVE SERVICES**

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

**PERSONNEL**

	<b>FY 2001 ACTUAL</b>	<b>FY 2002 BUDGET</b>	<b>FY 2002 EXPECTED</b>	<b>FY 2003 BUDGET</b>
Division Superintendent	1	1	1	1
Deputy Supt. for Operations	1	1	1	1
Technical	1	1	1	1

**CODE: 50-621200-000****ACCT# DESCRIPTION****PERSONAL SERVICES**

1110	Administrative Salaries	237,608	235,135	238,819	250,975
1143	Technical Salaries	34,986	39,744	39,744	41,767
1998	Personal Leave/Retirement	0	6,979	6,979	7,334
	Subtotal	<b>272,594</b>	<b>281,858</b>	<b>285,542</b>	<b>300,076</b>

**EMPLOYEE BENEFITS**

2100	FICA	16,248	17,285	17,568	22,956
2200	VRS Retirement	33,530	27,960	28,327	28,327
2300	Health Insurance	10,007	13,241	13,241	15,889
2400	Group Life Insurance	2,139	2,162	2,191	2,078
2800	Other Benefits	5,520	3,824	3,842	5,640
	Subtotal	<b>67,444</b>	<b>64,472</b>	<b>65,169</b>	<b>74,890</b>

**PURCHASED SERVICES**

3900	Miscellaneous Contractual Services	20,703	18,000	18,000	18,000
	Subtotal	<b>20,703</b>	<b>18,000</b>	<b>18,000</b>	<b>18,000</b>

**OTHER CHARGES**

5504	Travel	12,559	7,700	7,700	7,700
5801	Dues/Memberships	5,172	2,900	2,900	2,900
	Subtotal	<b>17,731</b>	<b>10,600</b>	<b>10,600</b>	<b>10,600</b>

**MATERIALS/SUPPLIES**

6001	Stationery/Forms/Office Supplies	725	1,600	1,600	1,600
	Subtotal	<b>725</b>	<b>1,600</b>	<b>1,600</b>	<b>1,600</b>

**EQUIPMENT**

8921	Furniture/Equipment-Replacement	784	1,000	1,000	1,000
	Subtotal	<b>784</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>

**TOTAL**

		<b>379,981</b>	<b>377,530</b>	<b>381,911</b>	<b>406,166</b>
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**COMMUNICATION SERVICES**

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

**PERSONNEL**

	<b>FY 2001 ACTUAL</b>	<b>FY 2002 BUDGET</b>	<b>FY 2002 EXPECTED</b>	<b>FY 2003 BUDGET</b>
Technical	2	2	2	2
Clerical	1	1	1	1

**CODE: 50-621300-000****ACCT# DESCRIPTION****PERSONAL SERVICES**

1143	Technical Salaries	82,845	82,497	91,155	95,795
1150	Office Clerical	16,615	21,682	26,017	27,341
	Subtotal	<b>99,460</b>	<b>104,179</b>	<b>117,172</b>	<b>123,136</b>

**EMPLOYEE BENEFITS**

2100	FICA	7,560	8,199	9,197	9,420
2200	VRS Retirement	12,472	10,632	11,925	11,624
2300	Health Insurance	3,297	4,300	4,300	5,160
2400	Group Life Insurance	796	857	961	0
2800	Other Benefits	369	525	590	603
	Subtotal	<b>24,494</b>	<b>24,513</b>	<b>26,973</b>	<b>26,807</b>

**PURCHASED SERVICES**

3500	Printing	6,794	15,000	15,000	15,000
3600	Advertising	5,727	7,000	7,000	7,000
3900	Miscellaneous Contractual Services	1,942	2,250	2,250	2,250
3905	Good Will	2,051	5,000	5,000	5,000
	Subtotal	<b>16,514</b>	<b>29,250</b>	<b>29,250</b>	<b>29,250</b>

**OTHER CHARGES**

5504	Travel	779	900	900	900
5506	Employee Development	914	1,250	1,250	1,250
	Subtotal	<b>1,693</b>	<b>2,150</b>	<b>2,150</b>	<b>2,150</b>

**MATERIALS/SUPPLIES**

6001	Stationery/Forms/Office Supplies	2,877	2,500	2,500	2,500
6990	Miscellaneous Materials & Supplies	21	7,450	7,450	14,581
	Subtotal	<b>2,898</b>	<b>9,950</b>	<b>9,950</b>	<b>17,081</b>

**EQUIPMENT**

8911	Furniture/Equipment-Additional	2,384	3,500	3,500	3,500
8921	Furniture/Equipment-Replacement	588	0	0	0
	Subtotal	<b>2,972</b>	<b>3,500</b>	<b>3,500</b>	<b>3,500</b>

**TRANSFERS**

9302	Transfer to County	27,233	35,900	35,900	38,591
	Subtotal	<b>27,233</b>	<b>35,900</b>	<b>35,900</b>	<b>38,591</b>

<b>TOTAL</b>		<b>175,264</b>	<b>209,442</b>	<b>224,895</b>	<b>240,515</b>
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**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. The Director of Human Resources works closely with the Division Superintendent and other school officials in the recruitment and placement of staff in the school division.

**PERSONNEL**

	<b>FY 2001 ACTUAL</b>	<b>FY 2002 BUDGET</b>	<b>FY 2002 EXPECTED</b>	<b>FY 2003 BUDGET</b>
Administrative	1	1	1	1
Technical	5.2	6.2	6.7	6.7
Clerical	4.5	4.5	5	5

**CODE: 50-621400-000****ACCT# DESCRIPTION**

<b>PERSONAL SERVICES</b>					
1110	Administrative Salaries	85,686	89,467	89,467	94,021
1143	Technical Salaries	220,115	225,638	267,360	280,969
1150	Office Clerical	108,305	128,810	133,820	140,631
	Subtotal	<b>414,106</b>	<b>443,915</b>	<b>490,647</b>	<b>515,621</b>
<b>EMPLOYEE BENEFITS</b>					
2100	FICA	30,958	33,960	37,549	39,445
2200	VRS Retirement	47,318	44,036	48,686	48,675
2300	Health Insurance	21,270	17,928	17,928	21,514
2400	Group Life Insurance	3,121	7,721	7,721	0
2600	Unemployment Compensation	0	15,316	15,690	15,000
2800	Other Benefits	1,891	2,140	2,373	2,527
	Subtotal	<b>104,558</b>	<b>121,101</b>	<b>129,947</b>	<b>127,161</b>
<b>PURCHASED SERVICES</b>					
3500	Printing	5,641	5,000	5,000	5,000
3600	Advertising	4,980	12,000	12,000	12,000
3900	Miscellaneous Contractual Services	78,593	62,000	62,000	86,000
	Subtotal	<b>89,214</b>	<b>79,000</b>	<b>79,000</b>	<b>103,000</b>
<b>OTHER CHARGES</b>					
5504	Travel	15,040	16,250	16,250	16,250
5506	Employee Development	10,835	20,395	20,395	20,395
5509	Tuition Assistance	2,313	10,000	10,000	10,000
	Subtotal	<b>28,188</b>	<b>46,645</b>	<b>46,645</b>	<b>46,645</b>
<b>MATERIALS/SUPPLIES</b>					
6001	Stationery/Forms/Office Supplies	3,586	3,950	3,950	3,950
6990	Miscellaneous Materials & Supplies	3,171	4,900	4,900	4,900
	Subtotal	<b>6,757</b>	<b>8,850</b>	<b>8,850</b>	<b>8,850</b>
<b>EQUIPMENT</b>					
8921	Furniture/Equipment-Replacement	6,552	9,300	9,300	9,300
	Subtotal	<b>6,552</b>	<b>9,300</b>	<b>9,300</b>	<b>9,300</b>
	<b>TOTAL</b>	<b>649,375</b>	<b>708,811</b>	<b>764,389</b>	<b>810,577</b>

**FISCAL SERVICES**

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

**PERSONNEL**

	<b>FY 2001 ACTUAL</b>	<b>FY 2002 BUDGET</b>	<b>FY 2002 EXPECTED</b>	<b>FY 2003 BUDGET</b>
Administrative	1	1	1	1
Technical	9	9	10	10
Clerical	3	3	3	3

**CODE: 50-621600-000****ACCT# DESCRIPTION****PERSONAL SERVICES**

1110	Administrative Salaries	85,686	87,453	89,900	94,476
1143	Technical Salaries	313,651	297,753	355,442	376,534
1150	Office Clerical	60,138	79,235	74,235	78,014
1625	Stipends	0	600	600	600
	Subtotal	<b>459,475</b>	<b>465,041</b>	<b>520,177</b>	<b>549,624</b>

**EMPLOYEE BENEFITS**

2100	FICA	33,224	35,530	39,764	41,771
2200	VRS Retirement	55,991	46,073	51,559	51,545
2300	Health Insurance	29,536	31,529	31,529	37,835
2400	Group Life Insurance	3,571	3,716	4,157	0
2800	Other Benefits	2,103	2,276	2,553	2,676
	Subtotal	<b>124,425</b>	<b>119,124</b>	<b>129,562</b>	<b>133,827</b>

**PURCHASED SERVICES**

3900	Miscellaneous Contractual Services	44,967	53,400	53,400	21,400
	Subtotal	<b>44,967</b>	<b>53,400</b>	<b>53,400</b>	<b>21,400</b>

**OTHER CHARGES**

5504	Travel	7,857	2,500	2,500	2,900
5506	Employee Development	4,741	6,450	6,450	7,650
5801	Dues/Memberships	8,683	6,300	6,300	7,960
	Subtotal	<b>21,281</b>	<b>15,250</b>	<b>15,250</b>	<b>18,510</b>

**MATERIALS/SUPPLIES**

6001	Stationery/Forms/Office Supplies	2,681	2,600	2,600	2,600
6990	Miscellaneous Materials & Supplies	4,717	2,700	2,700	2,700
	Subtotal	<b>7,398</b>	<b>5,300</b>	<b>5,300</b>	<b>5,300</b>

**EQUIPMENT**

8800	Technology-Hardware Replacement	0	0	0	5,900
8911	Furniture/Equipment-Additional	0	2,800	2,800	2,800
8921	Furniture/Equipment-Replacement	10,431	8,700	8,700	4,000
	Subtotal	<b>10,431</b>	<b>11,500</b>	<b>11,500</b>	<b>12,700</b>

**TOTAL**

		<b>667,977</b>	<b>669,615</b>	<b>735,189</b>	<b>741,361</b>
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**INFORMATION SERVICES**

The Information Services budget pays for activities concerned with preparing data for storage, storing data, and retrieving them by way of electronic data processing equipment for reproduction as information for management and reporting. This department budget also pays the cost of technical support of equipment used in information management and data processing throughout the school division and for instructional technology systems in the schools.

**PERSONNEL**

	<b>FY 2001 ACTUAL</b>	<b>FY 2002 BUDGET</b>	<b>FY 2002 EXPECTED</b>	<b>FY 2003 BUDGET</b>
Technical	18	19	19	25
Clerical	1.5	1.5	1	1

**ADDITIONAL INFORMATION:**

In FY 02 1 Telecommunications Support Specialist was added. Cost of position is funded by a reduction in telephone cost.

The FY 03 budget reflects moving 5 FTE's from Fund 70 and adding 1 FTE for a Computer Support Specialist for Standards of Learning.

<b>CODE: ACCT#</b>	<b>50-621900-000 DESCRIPTION</b>				
<b>PERSONAL SERVICES</b>					
1143	Technical Salaries	698,517	744,807	764,452	1,068,662
1150	Office Clerical	19,977	28,285	22,017	23,138
1153	Technical Assistant Intern	4,571	0	0	0
1595	Overtime	4,508	0	0	0
	Subtotal	<b>727,573</b>	<b>773,092</b>	<b>786,469</b>	<b>1,091,800</b>
<b>EMPLOYEE BENEFITS</b>					
2100	FICA	54,108	56,584	58,364	80,387
2200	VRS Retirement	87,460	73,375	75,681	99,113
2300	Health Insurance	35,682	36,450	36,450	43,740
2400	Group Life Insurance	5,580	5,918	6,103	0
2800	Other Benefits	3,118	3,597	3,713	5,167
	Subtotal	<b>185,948</b>	<b>175,924</b>	<b>180,311</b>	<b>228,407</b>
<b>PURCHASED SERVICES</b>					
3900	Miscellaneous Contractual Services	0	5,000	5,000	5,000
	Subtotal	<b>0</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>
<b>OTHER CHARGES</b>					
5121	Uniform Rental	248	0	0	0
5504	Travel	2,041	1,000	1,000	1,000
5506	Employee Development	54,127	23,500	23,500	23,500
	Subtotal	<b>56,416</b>	<b>24,500</b>	<b>24,500</b>	<b>24,500</b>
<b>MATERIALS/SUPPLIES</b>					
6001	Stationery/Forms/Office Supplies	1,255	1,200	1,200	1,200
	Subtotal	<b>1,255</b>	<b>1,200</b>	<b>1,200</b>	<b>1,200</b>
<b>EQUIPMENT</b>					
8911	Furniture/Equipment-Additional	23,674	5,900	5,900	5,900
	Subtotal	<b>23,674</b>	<b>5,900</b>	<b>5,900</b>	<b>5,900</b>
	<b>TOTAL</b>	<b>994,866</b>	<b>985,616</b>	<b>1,003,380</b>	<b>1,356,807</b>

**HEALTH SERVICES**

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

**PERSONNEL**

	<b>FY 2001 ACTUAL</b>	<b>FY 2002 BUDGET</b>	<b>FY 2002 EXPECTED</b>	<b>FY 2003 BUDGET</b>
Occupational Therapist	2	2	2	2
Physical Therapist	1	1	1	1
Nurses	15	15	15	15
Clinic Aides	3	3	3	3

**CODE: 50-622200-000****ACCT# DESCRIPTION**

<b>ACCT#</b>	<b>DESCRIPTION</b>	<b>FY 2001 ACTUAL</b>	<b>FY 2002 BUDGET</b>	<b>FY 2002 EXPECTED</b>	<b>FY 2003 BUDGET</b>
<b>PERSONAL SERVICES</b>					
1130	Professional Salaries	183,294	191,373	191,373	200,207
1131	Nurses	342,362	371,066	369,421	388,224
1143	Technical Salaries	43,388	41,286	42,931	45,116
1625	Stipends	1,000	0	2,000	2,000
	Subtotal	<b>570,044</b>	<b>603,725</b>	<b>605,725</b>	<b>635,547</b>
<b>EMPLOYEE BENEFITS</b>					
2100	FICA	42,444	46,185	46,338	48,619
2200	VRS Retirement	70,263	59,890	59,890	59,807
2300	Health Insurance	26,066	49,650	49,650	59,580
2400	Group Life Insurance	4,427	4,830	4,830	0
2800	Other Benefits	2,827	2,958	2,958	3,104
	Subtotal	<b>146,027</b>	<b>163,513</b>	<b>163,666</b>	<b>171,110</b>
<b>PURCHASED SERVICES</b>					
3900	Miscellaneous Contractual Services	1,045	4,100	1,947	1,947
	Subtotal	<b>1,045</b>	<b>4,100</b>	<b>1,947</b>	<b>1,947</b>
<b>OTHER CHARGES</b>					
5504	Travel	265	300	300	300
5506	Employee Development	295	500	500	500
	Subtotal	<b>560</b>	<b>800</b>	<b>800</b>	<b>800</b>
<b>MATERIALS/SUPPLIES</b>					
6004	Medical Supplies	8,146	9,000	9,000	9,000
	Subtotal	<b>8,146</b>	<b>9,000</b>	<b>9,000</b>	<b>9,000</b>
<b>EQUIPMENT</b>					
8921	Furniture/Equipment-Replacement	359	2,500	2,500	2,500
	Subtotal	<b>359</b>	<b>2,500</b>	<b>2,500</b>	<b>2,500</b>
	<b>TOTAL</b>	<b>726,181</b>	<b>783,638</b>	<b>783,638</b>	<b>820,904</b>

**PSYCHOLOGICAL SERVICES**

School psychologists provide counseling and evaluation services to students.

**PERSONNEL**

	<b>FY 2001 ACTUAL</b>	<b>FY 2002 BUDGET</b>	<b>FY 2002 EXPECTED</b>	<b>FY 2003 BUDGET</b>
Psychologists	7	7	6	6

**CODE: 50-622300-000**

**ACCT# DESCRIPTION**

	<b>PERSONAL SERVICES</b>				
1132	Psychologist	218,232	319,979	286,979	317,499
	Subtotal	<b>218,232</b>	<b>319,979</b>	<b>286,979</b>	<b>317,499</b>
	<b>EMPLOYEE BENEFITS</b>				
2100	FICA	15,984	24,478	21,944	24,299
2200	VRS Retirement	27,429	31,742	28,458	29,977
2300	Health Insurance	10,477	21,200	21,200	25,440
2400	Group Life Insurance	1,750	2,560	2,296	0
2800	Other Benefits	1,504	1,568	1,403	1,559
	Subtotal	<b>57,144</b>	<b>81,548</b>	<b>75,301</b>	<b>81,275</b>
	<b>PURCHASED SERVICES</b>				
3900	Miscellaneous Contractual Services	16,050	0	0	0
	Subtotal	<b>16,050</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>OTHER CHARGES</b>				
5504	Travel	1,002	3,000	3,000	3,000
	Subtotal	<b>1,002</b>	<b>3,000</b>	<b>3,000</b>	<b>3,000</b>
	<b>MATERIALS/SUPPLIES</b>				
6070	Testing Materials	5,078	2,000	2,000	3,000
	Subtotal	<b>5,078</b>	<b>2,000</b>	<b>2,000</b>	<b>3,000</b>
	<b>TOTAL</b>	<b>297,506</b>	<b>406,527</b>	<b>367,280</b>	<b>404,774</b>

**SPEECH/AUDIOLOGY SERVICES**

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

**PERSONNEL**

	<b>FY 2001 ACTUAL</b>	<b>FY 2002 BUDGET</b>	<b>FY 2002 EXPECTED</b>	<b>FY 2003 BUDGET</b>
Instructors	8	8	8	8
Teacher Assistants	0	0	3	3

**CODE: 50-622400-000**

**ACCT# DESCRIPTION**

**PERSONAL SERVICES**

1130	Professional Salaries	274,612	290,405	290,405	303,810
1141	Teacher Assistants	0	0	33,000	34,680
	Subtotal	<b>274,612</b>	<b>290,405</b>	<b>323,405</b>	<b>338,490</b>

**EMPLOYEE BENEFITS**

2100	FICA	20,430	22,216	24,750	25,894
2200	VRS Retirement	34,392	28,808	32,092	31,953
2300	Health Insurance	11,701	12,200	12,200	14,640
2400	Group Life Insurance	2,191	2,323	2,587	0
2800	Other Benefits	1,313	1,423	1,588	1,659
	Subtotal	<b>70,027</b>	<b>66,970</b>	<b>73,217</b>	<b>74,146</b>

**OTHER CHARGES**

5504	Travel	1,641	2,500	2,500	2,500
	Subtotal	<b>1,641</b>	<b>2,500</b>	<b>2,500</b>	<b>2,500</b>

**MATERIALS/SUPPLIES**

6900	Other Educational Supplies	0	0	0	8,000
	Subtotal	<b>0</b>	<b>0</b>	<b>0</b>	<b>8,000</b>

	<b>TOTAL</b>	<b>346,280</b>	<b>359,875</b>	<b>399,122</b>	<b>423,136</b>
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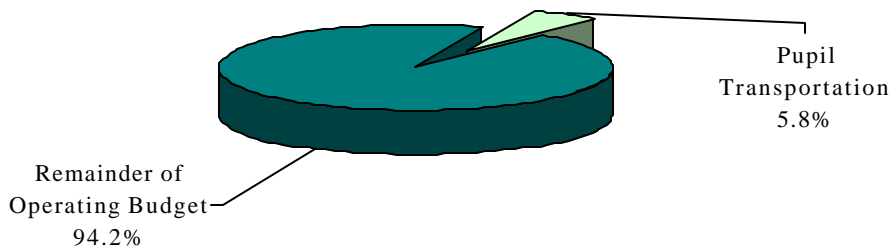
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# **PUPIL TRANSPORTATION**

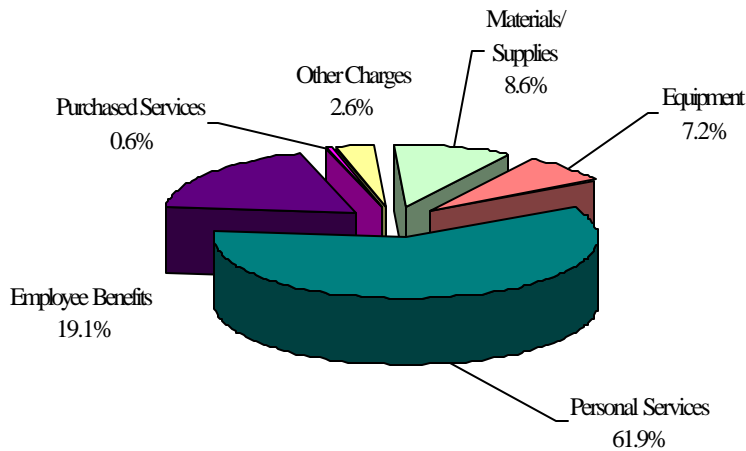
The Pupil Transportation category of the budget provides for activities associated with transporting students to and from school and on other trips related to school activities.

The Pupil Transportation category comprises 5.8% of the total Operating Budget. This percentage has remained fairly constant in recent years. Eighty-one percent of the Pupil Transportation category budget is directed towards compensation of staff (Personal Services 61.9% plus Employee Benefits 19.1%). The remaining 19% covers such items as fuel, vehicle parts, replacement buses, equipment, and purchased services. The Pupil Transportation category budget reflects an increase of \$239,395 or 5.3% (from \$4,495,676 in FY02E to \$4,735,071 in FY03). The charts below depict this information.

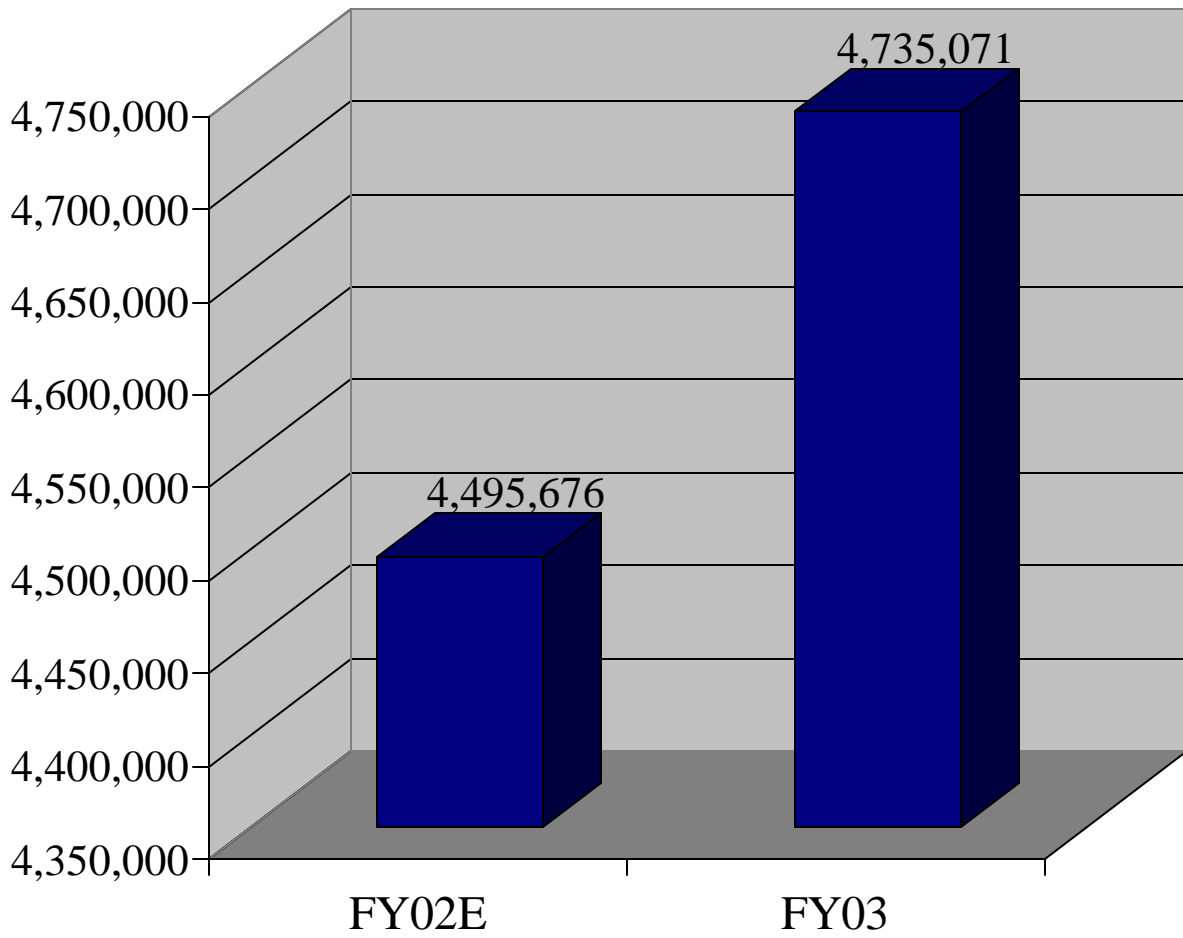
### Pupil Transportation as a Percent of Operating Budget for FY2003



### Pupil Transportation Category by Major Object for FY2003



## Pupil Transportation Budget Comparison of 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**

	<b>FY 2001 ACTUAL</b>	<b>FY 2002 BUDGET</b>	<b>FY 2002 EXPECTED</b>	<b>FY 2003 BUDGET</b>
Crossing Guards (6 hrs)	3.5	3.5	3.5	3.5
Bus Driver Assistants	20	21	21	21
Technical	4	4	4	6
Bus Drivers	124	126	126	127
Clerical	1	1	1	1

**ADDITIONAL INFORMATION:**

In FY 03 added 1 bus driver FTE to cover transportation to the Math, Science and Technology Magnet School and added 2 FTE's for area supervisors.

<b>CODE: ACCT#</b>	<b>50-632000-000 DESCRIPTION</b>				
	<b>PERSONAL SERVICES</b>				
1143	Technical Salaries	121,518	115,287	134,100	185,502
1150	Office Clerical	21,023	20,299	22,932	24,099
1170	Bus Drivers	1,451,712	1,883,243	1,718,268	1,800,633
1171	Bus Driver Spec Trans	0	100,982	100,982	106,122
1172	Bus Drivers, Schools Contracted	16,252	23,613	23,613	24,815
1175	Bus Driver Assistants	159,419	126,540	163,115	171,418
1177	Crossing Guards	19,288	20,396	20,396	21,434
1500	Substitute Salaries	113,699	0	0	0
1595	Overtime	357,875	0	275,000	288,997
	Subtotal	<b>2,260,786</b>	<b>2,290,360</b>	<b>2,458,406</b>	<b>2,623,020</b>
	<b>EMPLOYEE BENEFITS</b>				
2100	FICA	162,981	173,499	186,666	201,064
2200	VRS Retirement	186,017	213,455	230,514	222,349
2300	Health Insurance	251,477	281,367	281,367	343,592
2400	Group Life Insurance	20,382	18,143	19,515	5,000
2800	Other Benefits	24,122	47,234	48,091	49,052
	Subtotal	<b>644,979</b>	<b>733,698</b>	<b>766,153</b>	<b>821,057</b>
	<b>PURCHASED SERVICES</b>				
3900	Miscellaneous Contractual Services	14,868	18,000	18,000	18,000
	Subtotal	<b>14,868</b>	<b>18,000</b>	<b>18,000</b>	<b>18,000</b>
	<b>OTHER CHARGES</b>				
5309	Vehicle Insurance (Pupil Trans only)	53,005	115,750	115,750	115,750
5506	Employee Development	3,902	5,100	5,100	5,100
	Subtotal	<b>56,907</b>	<b>120,850</b>	<b>120,850</b>	<b>120,850</b>
	<b>MATERIALS/SUPPLIES</b>				
6008	Gas, Diesel, Oil & Grease	279,527	277,300	277,300	252,740
	Subtotal	<b>279,527</b>	<b>277,300</b>	<b>277,300</b>	<b>252,740</b>
	<b>EQUIPMENT</b>				
8502	Bus Replacement	0	0	0	0
8911	Furniture/Equipment-Additional	2,974	4,000	4,000	4,000
	Subtotal	<b>2,974</b>	<b>4,000</b>	<b>4,000</b>	<b>4,000</b>
	<b>TOTAL</b>	<b>3,260,041</b>	<b>3,444,208</b>	<b>3,644,709</b>	<b>3,839,667</b>

**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**

	<b>FY 2001 ACTUAL</b>	<b>FY 2002 BUDGET</b>	<b>FY 2002 EXPECTED</b>	<b>FY 2003 BUDGET</b>
Mechanics	7	7	7	7

**CODE: 50-634000-000**

**ACCT# DESCRIPTION**

**PERSONAL SERVICES**

1160	Trades Salaries	225,016	291,724	291,724	306,573
1595	Overtime	7,107	0	0	0
1625	Stipends	1,400	0	0	0
	Subtotal	<b>233,523</b>	<b>291,724</b>	<b>291,724</b>	<b>306,573</b>

**EMPLOYEE BENEFITS**

2100	FICA	17,272	23,082	23,082	23,453
2200	VRS Retirement	24,039	29,931	29,931	28,940
2300	Health Insurance	16,734	22,988	22,988	27,586
2400	Group Life Insurance	3,772	2,414	2,414	0
2800	Other Benefits	1,400	2,478	2,478	2,502
	Subtotal	<b>63,217</b>	<b>80,893</b>	<b>80,893</b>	<b>82,481</b>

**PURCHASED SERVICES**

3900	Miscellaneous Contractual Services	18,793	11,500	11,500	11,500
	Subtotal	<b>18,793</b>	<b>11,500</b>	<b>11,500</b>	<b>11,500</b>

**MATERIALS/SUPPLIES**

6009	Vehicle Maintenance, Tires, Tubes	176,108	150,000	150,000	150,000
6990	Miscellaneous Materials & Supplies	95	3,500	3,500	3,500
	Subtotal	<b>176,203</b>	<b>153,500</b>	<b>153,500</b>	<b>153,500</b>

**EQUIPMENT**

8102	Vehicle Maintenance, Machine/Tools	0	2,500	2,500	2,500
8502	Bus Replacement	660,635	338,850	310,850	338,850
	Subtotal	<b>660,635</b>	<b>341,350</b>	<b>313,350</b>	<b>341,350</b>

**TOTAL**

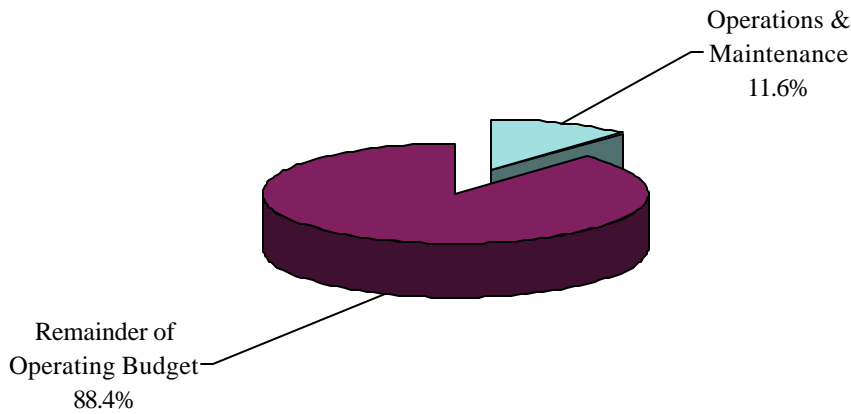
**1,152,371 878,967 850,967 895,404**

# **OPERATIONS & MAINTENANCE**

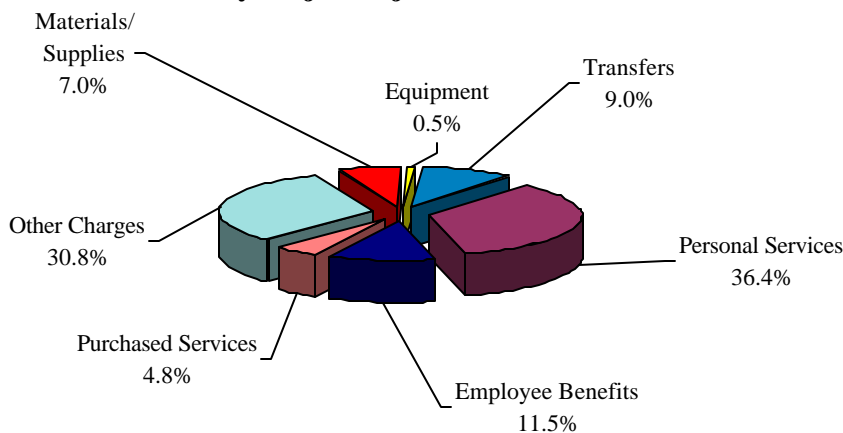
The Operations and Maintenance category of the budget provides for activities concerned with keeping buildings open, comfortable and safe for use. This includes heating, lighting, ventilating systems, repair of facilities, and replacement of facility equipment.

The Operations and Maintenance category comprises 11.6% of the total Operating Budget. This percentage has remained fairly constant in recent years. Approximately forty-eight percent of the Operations and Maintenance category budget is directed towards compensation of staff (Personal Services 36.4% plus Employee Benefits 11.5%). The remaining 52% covers such items as maintenance vehicle costs, utilities, purchased services, maintenance supplies and equipment. The Operations and Maintenance category reflects an increase of \$389,164 or 4.3% (from \$9,145,568 in FY02E to \$9,534,732 in FY03). The charts below and on the next page depict this information.

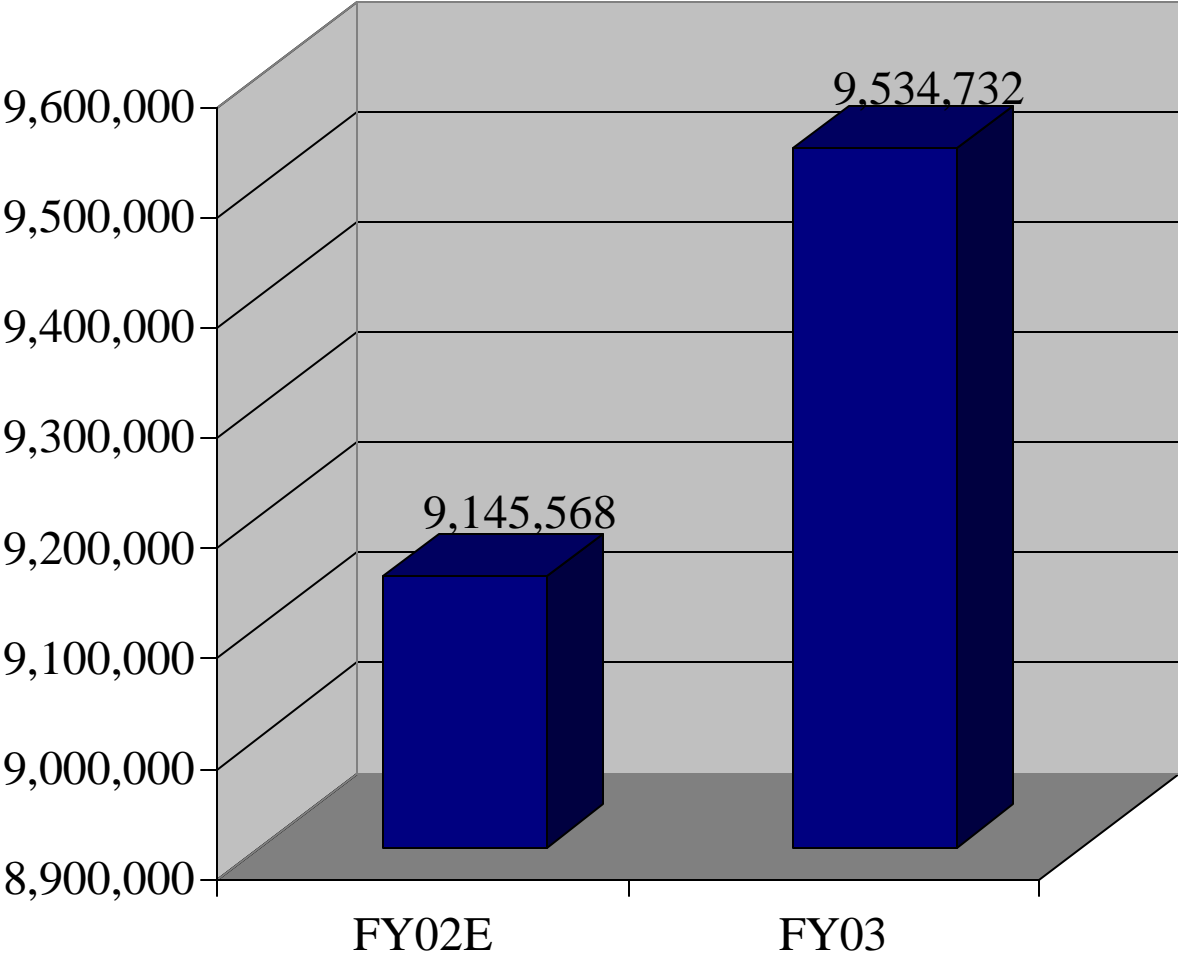
**Operations & Maintenance Category as a Percent of Operating Budget for FY2003**



**Operations & Maintenance Category by Major Object for FY2003**



# Budget Comparison of Operations Maintenance



**MANAGEMENT & DIRECTION**

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

**PERSONNEL**

	<b>FY 2001 ACTUAL</b>	<b>FY 2002 BUDGET</b>	<b>FY 2002 EXPECTED</b>	<b>FY 2003 BUDGET</b>
Administrative	2.65	1.65	1.65	1.65
Technical	1	1	1	1
Clerical	1	1	1	1

**CODE: 50-641000-000****ACCT# DESCRIPTION****PERSONAL SERVICES**

1110	Administrative Salaries	255,766	142,597	142,597	149,855
1143	Technical Salaries	33,471	33,841	34,867	36,642
1150	Office Clerical	21,968	23,457	23,457	24,651
	Subtotal	<b>311,205</b>	<b>199,895</b>	<b>200,921</b>	<b>211,148</b>

**EMPLOYEE BENEFITS**

2100	FICA	22,812	15,292	15,371	16,153
2200	VRS Retirement	34,956	19,830	19,932	19,932
2300	Health Insurance	10,560	11,808	11,808	14,170
2400	Group Life Insurance	2,963	1,599	1,607	0
2800	Other Benefits	915	1,057	1,062	1,100
	Subtotal	<b>72,206</b>	<b>49,586</b>	<b>49,780</b>	<b>51,355</b>

**OTHER CHARGES**

5506	Employee Development	12,639	3,000	3,000	3,000
	Subtotal	<b>12,639</b>	<b>3,000</b>	<b>3,000</b>	<b>3,000</b>

**MATERIALS/SUPPLIES**

6001	Stationery/Forms/Office Supplies	4,012	3,000	3,000	3,000
	Subtotal	<b>4,012</b>	<b>3,000</b>	<b>3,000</b>	<b>3,000</b>

<b>TOTAL</b>		<b>400,062</b>	<b>255,481</b>	<b>256,701</b>	<b>268,503</b>
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**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**

		<b>FY 2001 ACTUAL</b>	<b>FY 2002 BUDGET</b>	<b>FY 2002 EXPECTED</b>	<b>FY 2003 BUDGET</b>
Trades		19	19	20	20
Custodial	(FTE's)	85.8	87.8	85.8	85.8
Technical		2	2	4	4
<b>Building Maintenance Manager</b>		<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>

**CODE: 50-642000-000****ACCT# DESCRIPTION**

<b>PERSONAL SERVICES</b>					
1143	Technical Salaries	112,062	108,731	190,132	199,810
1160	Trades Salaries	669,966	793,269	823,269	865,173
1161	Summer Trades	18,315	0	0	0
1191	Custodial Salaries	1,578,153	1,874,549	1,706,148	1,792,991
1195	Custodial Salaries - Contracted	0	16,929	16,929	16,929
1595	Overtime	83,984	0	95,000	95,000
1998	Personal Leave/Retirement	7,193	12,360	12,360	12,360
	Subtotal	<b>2,469,673</b>	<b>2,805,838</b>	<b>2,843,838</b>	<b>2,982,263</b>
<b>EMPLOYEE BENEFITS</b>					
2100	FICA	182,357	216,142	219,060	228,143
2200	VRS Retirement	245,898	277,378	281,159	272,558
2300	Health Insurance	229,524	274,155	274,155	328,986
2400	Group Life Insurance	26,875	22,611	22,915	10,000
2800	Other Benefits	91,861	111,258	111,448	123,728
	Subtotal	<b>776,515</b>	<b>901,544</b>	<b>908,737</b>	<b>963,415</b>
<b>PURCHASED SERVICES</b>					
3310	Repair and Maintenance	140,900	217,808	217,808	194,217
3340	Bldg Svc, Cont Maint/Other	122,560	118,336	118,336	196,165
3350	Contractual AV	7,072	6,000	6,000	6,000
3900	Miscellaneous Contractual Services	336,869	50,000	50,000	50,000
	Subtotal	<b>607,401</b>	<b>392,144</b>	<b>392,144</b>	<b>446,382</b>

<b>OTHER CHARGES</b>					
5101	Electric Current	1,164,521	1,209,000	1,181,000	1,206,000
5103	Water	61,663	60,000	60,000	66,000
5104	Sewage	82,823	91,200	91,200	91,200
5106	Solid Waste	93,818	95,000	95,000	95,000
5107	Fuel	194,950	205,000	205,000	205,000
5120	Laundry Service	5,948	16,000	16,000	16,000
5121	Uniform Rental	8,138	22,000	22,000	22,000
5130	Building Services, Repairs - Buildings/Grounds	83,344	138,000	138,000	118,000
5201	Postage	51,583	49,131	49,131	49,131
5203	Telephone	369,641	424,200	424,200	468,780
5308	Insurance/Bonds	180,278	223,171	223,171	223,171
5401	Lease Copy Machine	211,615	221,000	221,000	221,000
5403	ACT/Crestar Lease	131,128	141,538	141,538	141,538
5506	Employee Development	8,794	10,000	10,000	10,000
	Subtotal	<b>2,648,244</b>	<b>2,905,240</b>	<b>2,877,240</b>	<b>2,932,820</b>
<b>MATERIALS/SUPPLIES</b>					
6005	Janitorial Supplies	128,119	96,000	96,000	161,000
6013	Building Services, A/V Supplies	460	10,900	10,900	10,900
6014	Stadium Supplies	11,457	7,500	7,500	7,500
6015	Building Services, Heat & A/C Supplies	42,599	55,000	55,000	55,000
6016	Building Services, Electrical Supplies	78,427	60,000	60,000	60,000
6017	Building Services, Plumbing Supplies	116,797	30,000	30,000	46,262
6018	Building Services, Painting Supplies	1,962	10,000	10,000	10,000
6019	Building Services, Carpentry Supplies	152,446	80,000	80,000	80,000
6021	Safety Materials and Supplies	9,745	15,450	15,450	15,450
6022	Preventive Maintenance Materials & Supplies	50,164	44,500	44,500	44,500
6023	Pest Control	700	2,000	2,000	2,000
6990	Miscellaneous Materials & Supplies	37,925	58,400	58,400	48,400
	Subtotal	<b>630,801</b>	<b>469,750</b>	<b>469,750</b>	<b>541,012</b>
<b>EQUIPMENT</b>					
8800	Technology-Hardware Replacement	0	23,969	23,969	23,969
8911	Furniture/Equipment-Additional	29,094	6,000	6,000	6,000
8921	Furniture/Equipment-Replacement	49,942	6,630	6,630	5,000
	Subtotal	<b>79,036</b>	<b>36,599</b>	<b>36,599</b>	<b>34,969</b>
<b>TOTAL</b>		<b>7,211,670</b>	<b>7,511,115</b>	<b>7,528,308</b>	<b>7,900,861</b>

**GROUNDS SERVICES**

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

<b>PERSONNEL</b>	<b>FY 2001 ACTUAL</b>	<b>FY 2002 BUDGET</b>	<b>FY 2002 EXPECTED</b>	<b>FY 2003 BUDGET</b>
N/A	0	0	0	0

<b>CODE:</b>	<b>50-643000-000</b>				
<b>ACCT#</b>	<b>DESCRIPTION</b>				
	<b>TRANSFERS</b>				
9301	Transfer to County	859,350	881,142	881,142	869,733
	Subtotal	<b>859,350</b>	<b>881,142</b>	<b>881,142</b>	<b>869,733</b>
	<b>TOTAL</b>	<b>859,350</b>	<b>881,142</b>	<b>881,142</b>	<b>869,733</b>

**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**

	<b>FY 2001 ACTUAL</b>	<b>FY 2002 BUDGET</b>	<b>FY 2002 EXPECTED</b>	<b>FY 2003 BUDGET</b>
Trades	1	1	1	1

**CODE: 50-645000-000**

**ACCT# DESCRIPTION**

**PERSONAL SERVICES**

1160	Trades Salaries	22,423	28,894	34,162	35,901
1595	Overtime	1,203	0	0	0
	Subtotal	<b>23,626</b>	<b>28,894</b>	<b>34,162</b>	<b>35,901</b>

**EMPLOYEE BENEFITS**

2100	FICA	1,775	2,210	2,615	2,746
2200	VRS Retirement	2,308	2,866	3,390	3,389
2300	Health Insurance	1,598	0	0	0
2400	Group Life Insurance	173	231	273	0
2800	Other Benefits	0	1,445	1,471	1,795
	Subtotal	<b>5,854</b>	<b>6,752</b>	<b>7,749</b>	<b>7,930</b>

**PURCHASED SERVICES**

3900	Miscellaneous Contractual Services	0	10,000	10,000	10,000
	Subtotal	<b>0</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>

**MATERIALS/SUPPLIES**

6008	Gas, Diesel, Oil & Grease	31,146	33,000	33,000	33,000
6009	Vehicle Maintenance, Tires, Tubes	69,683	86,000	86,000	86,000
6990	Miscellaneous Materials & Supplies	0	1,000	1,000	1,000
	Subtotal	<b>100,829</b>	<b>120,000</b>	<b>120,000</b>	<b>120,000</b>

**EQUIPMENT**

8101	Vehicle Services and Machine Tools	0	1,000	1,000	1,000
8502	Bus Replacement	0	0	0	0
8552	Vehicle Replacement	25,820	38,000	8,514	8,514
	Subtotal	<b>25,820</b>	<b>39,000</b>	<b>9,514</b>	<b>9,514</b>

**TOTAL**

**156,129      204,646      181,425      183,345**

**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**

	<b>FY 2001 ACTUAL</b>	<b>FY 2002 BUDGET</b>	<b>FY 2002 EXPECTED</b>	<b>FY 2003 BUDGET</b>
Trades	4	4	4	4
Technical	2	2	2	2
Clerical	2	2	2	2

**CODE: 50-647000-000****ACCT# DESCRIPTION**

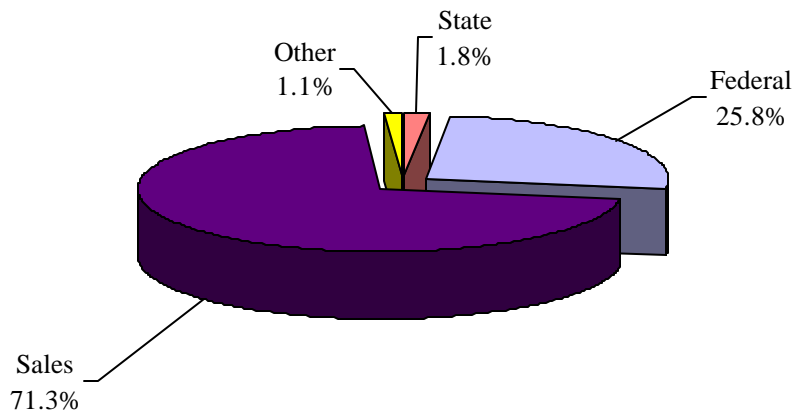
<b>PERSONAL SERVICES</b>					
1143	Technical Salaries	61,168	76,369	72,014	75,679
1150	Office Clerical	33,435	33,718	38,073	40,011
1160	Trades Salaries	90,722	115,576	115,576	121,459
1595	Overtime	510	0	0	0
	Subtotal	<b>185,835</b>	<b>225,663</b>	<b>225,663</b>	<b>237,149</b>
<b>EMPLOYEE BENEFITS</b>					
2100	FICA	13,720	17,263	17,263	18,142
2200	VRS Retirement	22,011	22,386	22,386	22,387
2300	Health Insurance	17,906	16,500	16,500	19,800
2400	Group Life Insurance	2,144	1,805	1,805	0
2800	Other Benefits	8,712	8,875	8,875	9,312
	Subtotal	<b>64,493</b>	<b>66,829</b>	<b>66,829</b>	<b>69,641</b>
<b>MATERIALS/SUPPLIES</b>					
6990	Miscellaneous Materials & Supplies	0	1,000	1,000	1,000
	Subtotal	<b>0</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>
<b>EQUIPMENT</b>					
8911	Furniture/Equipment-Additional	1,548	4,000	4,000	4,000
8921	Furniture/Equipment-Replacement	0	500	500	500
	Subtotal	<b>1,548</b>	<b>4,500</b>	<b>4,500</b>	<b>4,500</b>
	<b>TOTAL</b>	<b>251,876</b>	<b>297,992</b>	<b>297,992</b>	<b>312,290</b>

**OTHER  
FUNDS**

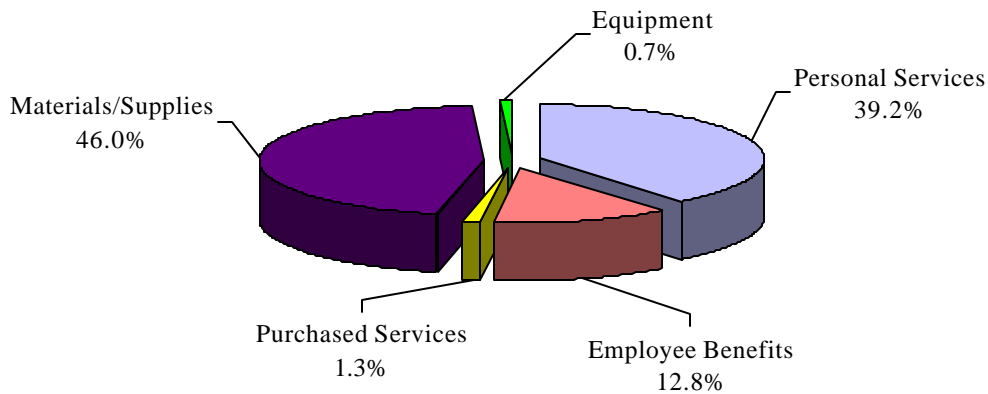
# Food Service Fund

The Food Service Fund accounts for the cafeteria operations within the school division, including the preparation and serving of school breakfast and lunch. The Food Service Fund does not receive any contributions from the County of York. Seventy-one percent of the revenue is derived from the sale of meals. The second largest revenue source, 25.8%, is federal funding for free or reduced lunches. As compared to FY02E, the Food Service budget is increasing by \$118,514 or 4.3% (\$2,784,728 in FY02E to \$2,903,242 in FY03). The increase in the budget stems from a projected increase in the number of meals served coupled with an increase in the cost of school lunches. The charts below and on the next page provide a more information on the Food Service Fund.

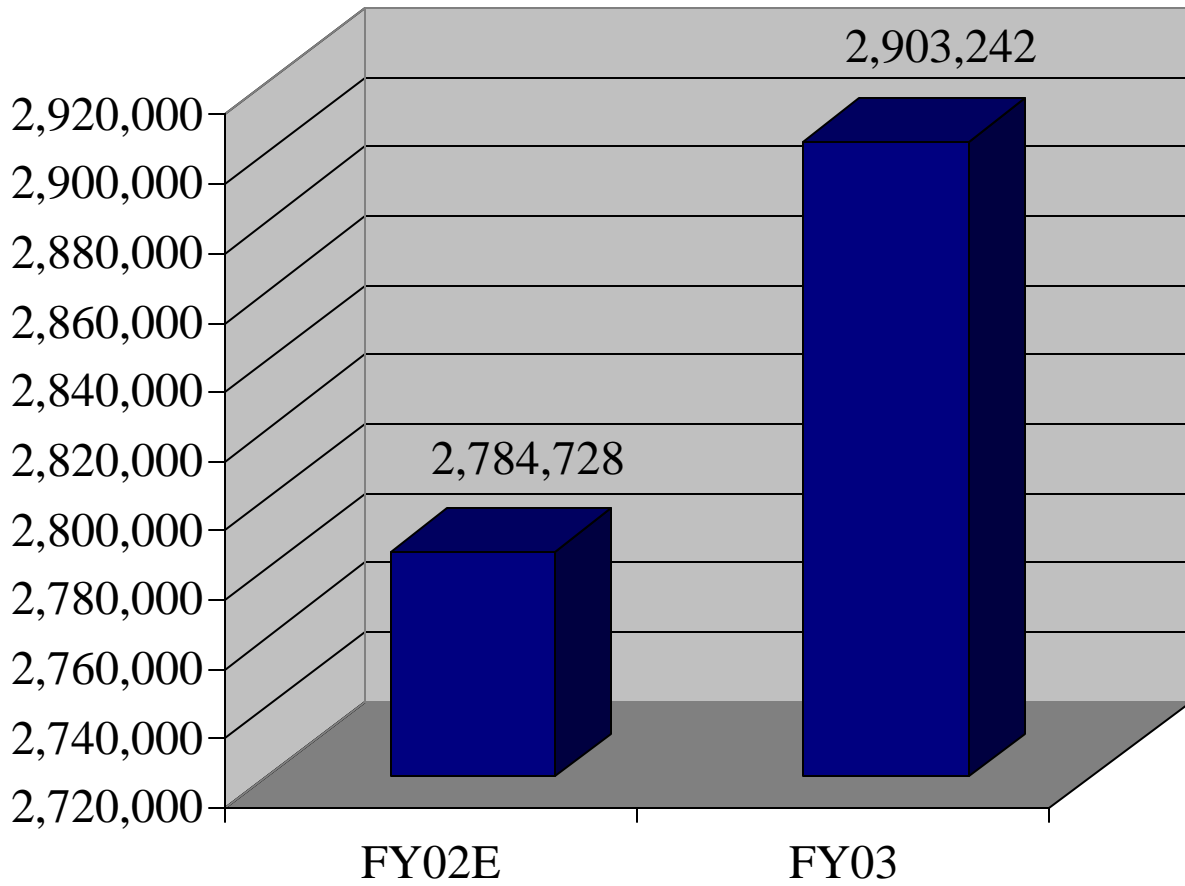
## Revenues by Source - FY2003



## Expenditures by Major Object - FY2003



# Budget Comparison of Food Service Fund



**YORK COUNTY SCHOOL DIVISION  
SCHOOL FOOD SERVICE FUND  
FISCAL YEAR 2003**

**FUND BALANCE SUMMARY**

BEGINNING FUND BALANCE 7/1/01		\$685,847
PROJECTED FY2002 REVENUES	2,784,728	
PROJECTED FY2002 EXPENDITURES	2,784,728	0
PROJECTED FY 2003 REVENUES	2,903,242	
PROJECTED FY 2003 EXPENDITURES	2,903,242	0
BUDGETED FUND BALANCE 6/30/03		\$685,847

**YORK COUNTY SCHOOL DIVISION  
SCHOOL FOOD SERVICE FUND  
FISCAL YEAR 2003**

**REVENUE DETAIL**

ANNUAL FINANCIAL PLAN  
FUND 53

SCHOOL FOOD SERVICE

ACCT #	DESCRIPTION	FY 2001 ACTUAL	FY 2002 BUDGET	FY 2002 EXPECTE D	FY 2003 BUDGET
<b>REVENUE-LOCAL SOURCES</b>					
30315-1010	INTEREST ON DEPOSITS	42,895	25,000	25,000	30,000
<b>CHARGES FOR SERVICES</b>					
30316-7500	CAFETERIA SALES	1,694,299	1,987,728	1,987,728	2,070,242
<b>REVENUE COMMONWEALTH</b>					
30324-2500	SCHOOL FOOD PROGRAM	49,559	52,000	52,000	53,000
<b>REVENUE-FEDERAL</b>					
30333-2130	SCHOOL FOOD PRGM/USDA	521,488	520,000	520,000	530,000
30333-2131	SCHOOL FOOD - BREAKFAST PGM	62,026	70,000	70,000	70,000
30333-2132	USDA DONATED FOODS	151,404	130,000	130,000	150,000
<b>TOTAL FOOD SERVICE FUND</b>		2,521,671	2,784,728	2,784,728	2,903,242

**FOOD SERVICES**

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. An average of 5,551 lunches and 458 breakfasts are sold each day. Ninety-five employees prepare the food daily. The school lunch facilities provide feeding centers for emergency shelter sites and

**PERSONNEL**

	<b>FY 2001 ACTUAL</b>	<b>FY 2002 BUDGET</b>	<b>FY 2002 EXPECTED</b>	<b>FY 2003 BUDGET</b>
Technical	1	1	2	2
Food Service Personnel	95	95	95	95

**ADDITIONAL INFORMATION:**

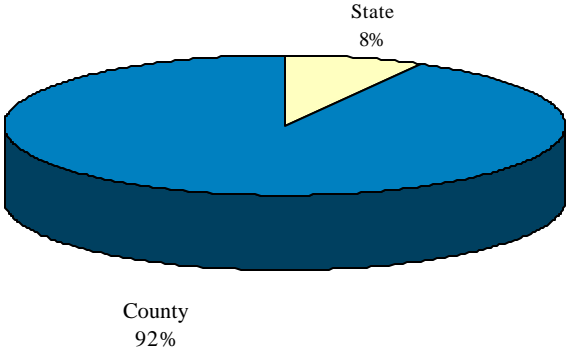
In FY02E an 11 month position of Assistant Manager of Food Services was added.

<b>CODE: ACCT#</b>	<b>53-651000-000 DESCRIPTION</b>				
	<b>PERSONAL SERVICES</b>				
1143	Technical Salaries	36,125	35,225	61,859	64,952
1160	Trades Salaries	0	0	0	0
1193	Food Services Salaries	914,334	1,038,302	1,011,668	1,062,250
1595	Overtime	9,541	11,466	11,466	12,040
	Subtotal	<b>960,000</b>	<b>1,084,993</b>	<b>1,084,993</b>	<b>1,139,242</b>
	<b>EMPLOYEE BENEFITS</b>				
2100	FICA	68,783	83,299	83,299	87,152
2200	VRS Retirement	97,242	112,974	112,974	113,924
2300	Health Insurance	116,980	100,036	100,036	139,843
2400	Group Life Insurance	12,346	14,265	14,265	0
2600	Unemployment Compensation	0	3,885	3,885	3,885
2800	Other Benefits	24,748	27,470	27,470	27,870
	Subtotal	<b>320,099</b>	<b>341,929</b>	<b>341,929</b>	<b>372,674</b>
	<b>PURCHASED SERVICES</b>				
3310	Repair and Maintenance	0	10,000	10,000	10,000
3340	Bldg Svc, Cont Maint/Other	0	0	0	6,520
3900	Miscellaneous Contractual Services	3,956	20,000	20,000	20,000
	Subtotal	<b>3,956</b>	<b>30,000</b>	<b>30,000</b>	<b>36,520</b>
	<b>OTHER CHARGES</b>				
5504	Travel	6,512	4,000	4,000	4,000
5506	Employee Development	0	0	0	7,000
	Subtotal	<b>6,512</b>	<b>4,000</b>	<b>4,000</b>	<b>11,000</b>
	<b>MATERIALS/SUPPLIES</b>				
6002	Food Supplies	955,165	1,023,806	1,023,806	1,023,806
6990	Miscellaneous Materials & Supplies	96,474	150,000	150,000	150,000
6995	USDA Commodities	151,405	130,000	130,000	150,000
	Subtotal	<b>1,203,044</b>	<b>1,303,806</b>	<b>1,303,806</b>	<b>1,323,806</b>
	<b>EQUIPMENT</b>				
8911	Furniture/Equipment-Additional	17,358	10,000	10,000	10,000
8921	Furniture/Equipment-Replacement	2,475	10,000	10,000	10,000
	Subtotal	<b>19,833</b>	<b>20,000</b>	<b>20,000</b>	<b>20,000</b>
	<b>TOTAL</b>	<b>2,513,444</b>	<b>2,784,728</b>	<b>2,784,728</b>	<b>2,903,242</b>

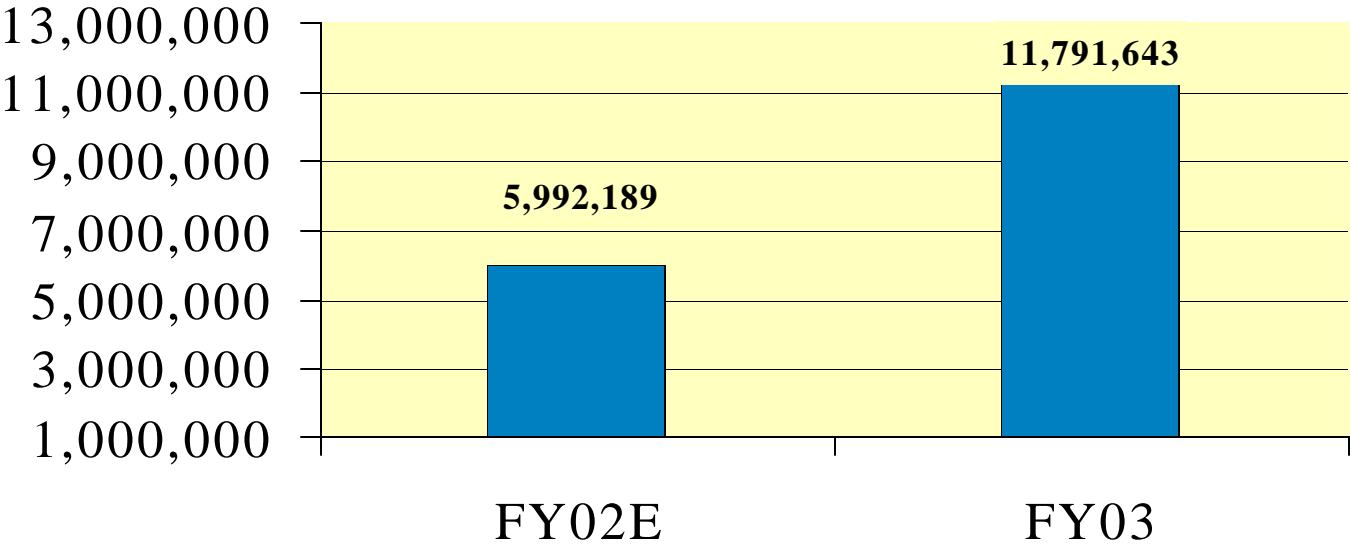
# Capital Projects Fund

The Capital Projects Fund accounts for financial resources used for the acquisition or construction of major capital facilities and equipment. The Capital Projects Fund typically has significant fluctuations on a year-to-year basis depending on the scheduling of projects. The \$5,799,454 or 97% increase in this fund is driven primarily by the Bruton High School renovation project. The County of York provides 92% of the revenue for the FY03 budget. The charts below provide further information on the Capital Projects Fund.

### Revenues by Source - FY2003



### Fiscal Year Expenditure Comparison



**YORK COUNTY SCHOOL DIVISION  
CAPITAL PROJECTS FUND  
FISCAL YEAR 2003**

**REVENUE DETAIL**

ANNUAL FINANCIAL PLAN  
FUND 70

CAPITAL PROJECTS FUND

ACCT #	DESCRIPTION	FY 2002 BUDGET	FY 2002 EXPECTED	FY 2003 BUDGET
<b>REVENUE-LOCAL SOURCES</b>				
30315-1070	INTEREST ON DEPOSITS	0	0	0
<b>REVENUE-STATE SOURCES</b>				
30324-2024	PRIOR YEAR LOTTERY FUNDS	0	116,864	0
30324-2025	LOTTERY FUNDS	692,500	710,749	741,643
30324-2700	CONSTRUCTION FUNDS	514,000	514,000	260,000
30324-2761	STATE TECHNOLOGY GRANT	0	0	0
<b>REVENUE-FEDERAL SOURCES</b>				
30333-2130	DEPARTMENT OF DEFENSE	500,000	620,337	0
<b>TRANSFER FROM OTHER FUNDS</b>				
30351-1010	COUNTY	3,741,000	4,030,239	10,790,000
<b>TOTAL CAPITAL PROJECTS FUND</b>		<b>5,447,500</b>	<b>5,992,189</b>	<b>11,791,643</b>

**CAPITAL PROJECTS FUND**

Includes major capital construction and maintenance projects in the school division.

<b>PERSONNEL</b>	<b>FY 2002 ORIGINAL</b>	<b>FY 2002 EXPECTED</b>	<b>FY 2003 BUDGET</b>
Technical-Construction Manager	1	1	1
Technical-School Technology Coordinator	0	0	0
Technical-Technology (Business Support Specialist)	1	2	0
Technical-Technology (Computer Support Technician)	0	2	0
Technical-Technology (Network Administrator)	0	1	0

**ADDITIONAL INFORMATION:**

In FY02 School Technology Coordinator FTE was transferred to Regular Education-Elementary-Technology.

In FY03 moved 5 FTE's to Information Services.

<b>CODE:</b>	<b>FUND 70</b>		
<b>DESCRIPTION</b>			
Bethel Manor-Classroom Additions/A&E/Site Improvements	1,500,000	1,500,000	0
Bethel Manor Elementary-Phase I	0	120,337	0
Dare Elementary-Roof Repair and Replacement	0	0	450,000
Seaford Elementary-Gymnasium	0	290,000	0
Seaford Elementary-Roof/HVAC	669,800	97,682	0
Seaford Elementary-Cafetorium HVAC Modification	0	0	50,000
Tabb Middle-Entrance/Renovations/A&E/Additional Funds	0	39,910	0
Tabb Middle-Fields and Grounds	675,000	675,000	0
Bruton High-Renovations	500,000	500,000	8,700,000
Bruton High-Baseball/Softball Scoreboard	10,000	10,000	0
Bruton High-Stadium Seating	100,000	100,000	0
Bruton High-Facia	0	135,113	0
Bruton High-Furnishings	0	0	167,500
Bruton High-Auditorium Seats	0	0	125,000
Bruton High-Facia and Project Contingency	0	0	434,143
Bruton High-Temporary Classrooms	0	0	600,000
Grafton High-Storage Space	0	0	125,000
High School/Middle School Exterior Cameras	0	0	100,000
Instr Tech Fund Balance	0	531,447	0
Bailey Field Concession Stand & Improvements	150,000	150,000	0
Classroom Technology Program	1,380,000	1,380,000	1,040,000
Fire Alarm Upgrade-All Schools	120,000	120,000	0
Maintenance Facility-Roof Repair and Replacement	66,000	66,000	0
Elementary Fine Arts Magnet School	126,700	126,700	0
Alternative Education	80,000	80,000	0
School Board Office Hallway Floor Covering	20,000	20,000	0
Food Services Replacement Equipment	50,000	50,000	0
<b>TOTAL BUDGET</b>	<b>5,447,500</b>	<b>5,992,189</b>	<b>11,791,643</b>

**CAPITAL PROJECTS FUND  
FISCAL YEAR 2003**

***CAPITAL PROJECTS FUND DESCRIPTIONS***

***Dare Elementary School – Roof Repair and Replacement***

In 1997, a consultant was contracted to perform a roof survey to provide a ten-year Capital Improvements Program (CIP) planning document for roof repair and replacement. Based on the consultant's study this project is included in the CIP. This project will replace the entire roof.

Operating Budget Impact: There will be savings from lower maintenance cost associated with the new roof. Estimated savings \$15,000.

***Seaford Elementary School – Cafetorium HVAC Modification***

Modification to HVAC system to reduce system noise. The present configuration of the system creates an unacceptable noise level in the cafetorium that is disruptive to students and staff.

Operating Budget Impact: There will be no significant budgetary impact to the operating budget.

***Bruton High School Renovations***

This project will provide an integrated roof replacement and HVAC system renovation. New lighting will be installed throughout the building and a new ceiling in the academic wing. The addition of a practice basketball gymnasium is also included. Other work in the budget includes asbestos floor tile abatement, upgrading fire and security alarms and restroom renovations.

Operating Budget Impact: No budgetary impact in FY03 since the project will not be complete. In FY04 an operating budget savings will be realized due to a conversion from all electrical to gas or geothermal HVAC system. Estimated savings on electrical cost are \$60,000. Once the building is renovated the approximate savings in maintenance and repair costs will be \$15,000.

***Bruton High School – Furnishings, Auditorium Seats, Facia and Project Contingency, Temporary Classrooms***

All of the above listed projects are related to the Bruton High School renovation project. This includes such items as: replacement of furniture, including desks, chairs, and cafeteria tables; replacement of the auditorium seats; and improvements to the facia of the building. Temporary classrooms will also be needed for instructional and administrative space as the building is being renovated. There is a contingency built into the budget for this project in the event of any unforeseen cost. If the contingency is not needed the School Board will direct those funds to other projects.

Operating Budget Impact: There will be nominal savings in the operating budget for the ongoing replacement of furniture. Estimated savings \$10,000.

**CAPITAL PROJECTS FUND  
FISCAL YEAR 2002  
(continued)**

***Grafton High School – Storage Space***

Addition of 1,200 square foot storage space at Grafton High School. Addition to be located adjacent to auxiliary gym.

Operating Budget Impact: No significant operating budget impact. Nominal cost to maintain facility and provide electricity.

***High School / Middle School Exterior Cameras***

Purchase and installation of exterior cameras for all high schools and middle schools. The cameras will provide surveillance for the parking lot and campus area for safety and security purposes.

Operating Budget Impact: No Significant operating budget impact.

***Classroom Technology Program***

The York County School Division has identified technology as a major initiative so as to offer differentiated instructional strategies for teacher use in the classroom and to integrate technology in the curriculum. This initiative will support the mandated SOL's and provide a positive, progressive learning environment. The technology plan contains a phase-in over six years (97-02), placing technology in the hands of students and teachers by including one teacher workstation and three student PCs per classroom. Beginning in FY03 and then FY04, the remaining resource classrooms in our schools will receive technology equipment to assure equity of access to all students and staff.

Technology is not limited to networked PCs but also includes multimedia and presentation devices, peripherals such as printers, scanners, laser disks and digital cameras. These devices provide students with experiences in manipulating data in a variety of ways. Some examples of how these devices improve instruction and student learning include simulated science experiments, reading comprehension via interactive software and access to the Internet, and graphical presentations of mathematical skills. Students in the York County School Division must be competitive with students nationally and globally. In today's society technology usage is absolutely necessary as students face the world of work or move onto post-secondary education.

In addition to the cost shown in the CIP for the Technology Plan there are also operating costs for the Technology Plan that are included in the school operating budget.

Operating Budget Impact: Maintaining technology has a cost both from maintaining the equipment and maintenance staff. Five additional technology positions were funded in FY03 in the operating budget. Cost of the additional staff is \$224,000. Additionally, \$44,000 was included in the operating budget to cover the cost of Internet service to two school sites.

**INFORMATIONAL**

**YORK COUNTY SCHOOL DIVISION  
SCHOOL OPERATING FUND  
FISCAL YEAR 2003**

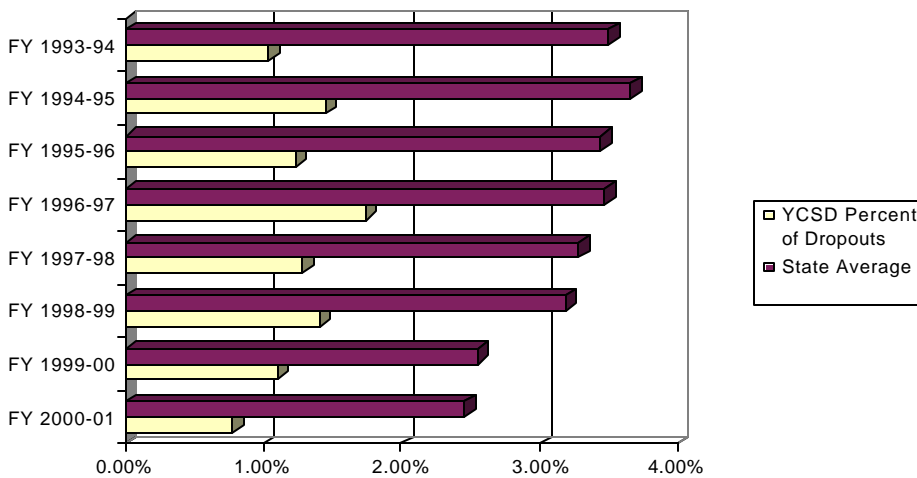
**DROPOUT STATISTICS**

*York*

	End of Year Membership Grades 7-12 Plus Upgrades	Number of Dropouts	Percent of Dropouts		State Average Percent of Dropouts
FY 1993-94	4,738	49	1.03%		3.5%
FY 1994-95	4,830	70	1.45%		3.66%
FY 1995-96	4,815	59	1.23%		3.44%
FY 1996-97	4,994	87	1.74%		3.47%
FY 1997-98	5,178	65	1.26%		3.28%
FY 1998-99	5,292	74	1.40%		3.19%
FY 1999-00	5,397	60	1.10%		2.55%
FY 2000-01	5,701	44	0.77%		2.46%

\*Source: Superintendent's Annual Report for Virginia fiscal year's 93-01 and VA Dept. of Education dropout report for 99-01.

**YCSD / State Dropout Rate Comparison**



**YORK COUNTY SCHOOL DIVISION  
SCHOOL OPERATING FUND  
FISCAL YEAR 2003**

**SCHOLASTIC ACHIEVEMENT TEST (SAT)**

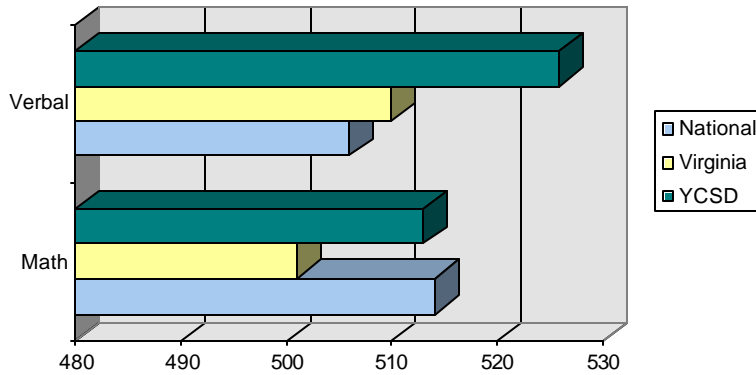
**YORK COUNTY  
1995-2001**

<b>Year</b>	<b>Number of Students Taking Test</b>	<b>Verbal Mean</b>	<b>Math Mean</b>	<b>Total Mean</b>
1996	536	529	513	1042
1997	543	530	519	1049
1998	572	519	504	1023
1999	560	524	506	1030
2000	572	526	512	1038
2001	594	526	513	1039

**2001 COMPARATIVE RESULTS**

<b>Report</b>	<b>Number of Students Taking Test</b>	<b>Verbal Mean</b>	<b>Math Mean</b>	<b>Total Mean</b>
National	1,276,320	506	514	1020
Virginia	48,765	510	501	1011
YCSD	594	526	513	1039

**SAT Comparative Results (2001)**



**YORK COUNTY SCHOOL DIVISION  
SCHOOL OPERATING FUND  
FISCAL YEAR 2003**

**Stanford 9 is a norm-referenced test administered to all students in grades 4, 6, and 9. It is part of the Virginia Assessment Program used to measure student achievement.**

**STANFORD 9  
FALL 2001**

<b>Grade</b>	<b>YCS D Reading</b>	<b>Virginia Reading</b>	<b>YCS D Math</b>	<b>Virginia Math</b>	<b>YCS D Language</b>	<b>Virginia Language</b>
4	66	53	70	60	70	60
6	71	59	76	65	63	55
9	69	60	65	55	59	51

**FULLY ACCREDITED YORK COUNTY SCHOOLS  
BASED ON THE 2001 STANDARDS OF LEARNING TEST RESULTS**

Bethel Manor Elementary  
Coventry Elementary  
Dare Elementary  
Grafton Bethel Elementary  
Mount Vernon Elementary  
Seaford Elementary  
Tabb Elementary  
Waller Mill Elementary

Grafton Middle

Bruton High  
Grafton High  
Tabb High

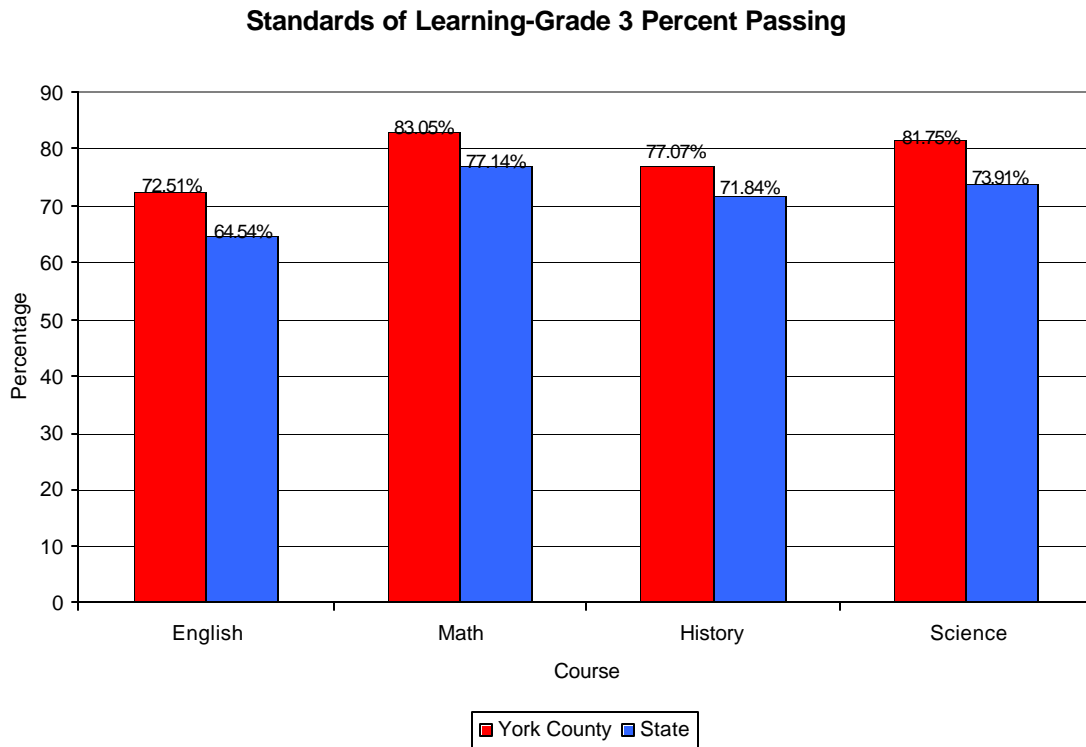
Full accreditation means a school meets all standards based on the Commonwealth of Virginia's Standards of Accreditation.

**YORK COUNTY SCHOOL DIVISION  
SCHOOL OPERATING FUND  
FISCAL YEAR 2003**

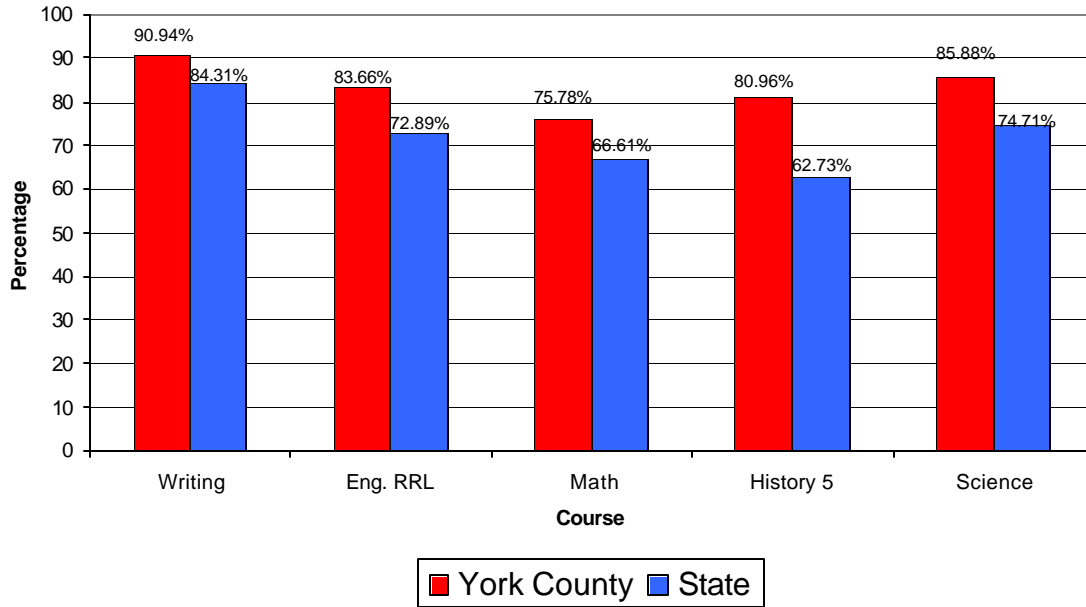
This is the third year Virginia students have taken the Standards of Learning (SOL) exams. Students in grades 3, 4, 5, 7 and 8, plus students in certain other courses, took the exams in the spring. Students in grades 4 and 7 took only the history exam.

By 2004, students must pass the end-of-course SOL exams in order to receive verified credit for a course and in order to graduate from a Virginia high school.

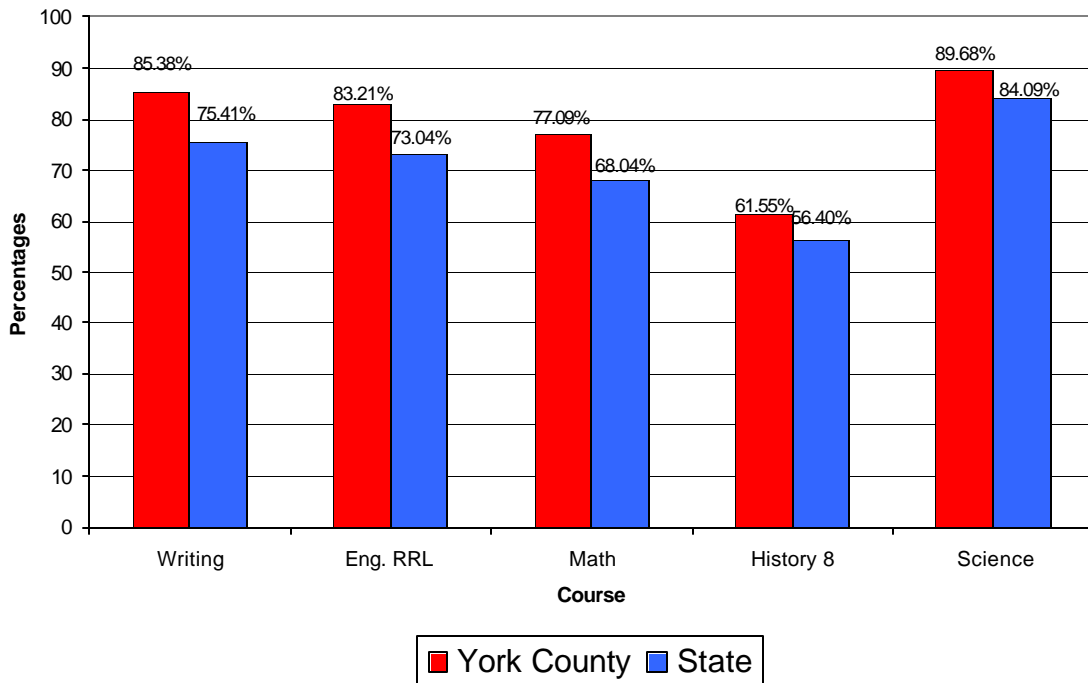
York County students are steadily improving their performances on these exams, and are well on their way to meeting the state's graduation and accreditation standards. In fact, in 2000-01 twelve York County School Division schools - Grafton, Bruton, and Tabb High Schools, Grafton Middle School and Bethel Manor, Coventry, Dare, Grafton Bethel, Mt. Vernon, Seaford, Tabb and Waller Mill elementary Schools - all met the state's accreditation standards. The following graphs depict the results of the SOL exams as compared to state averages.



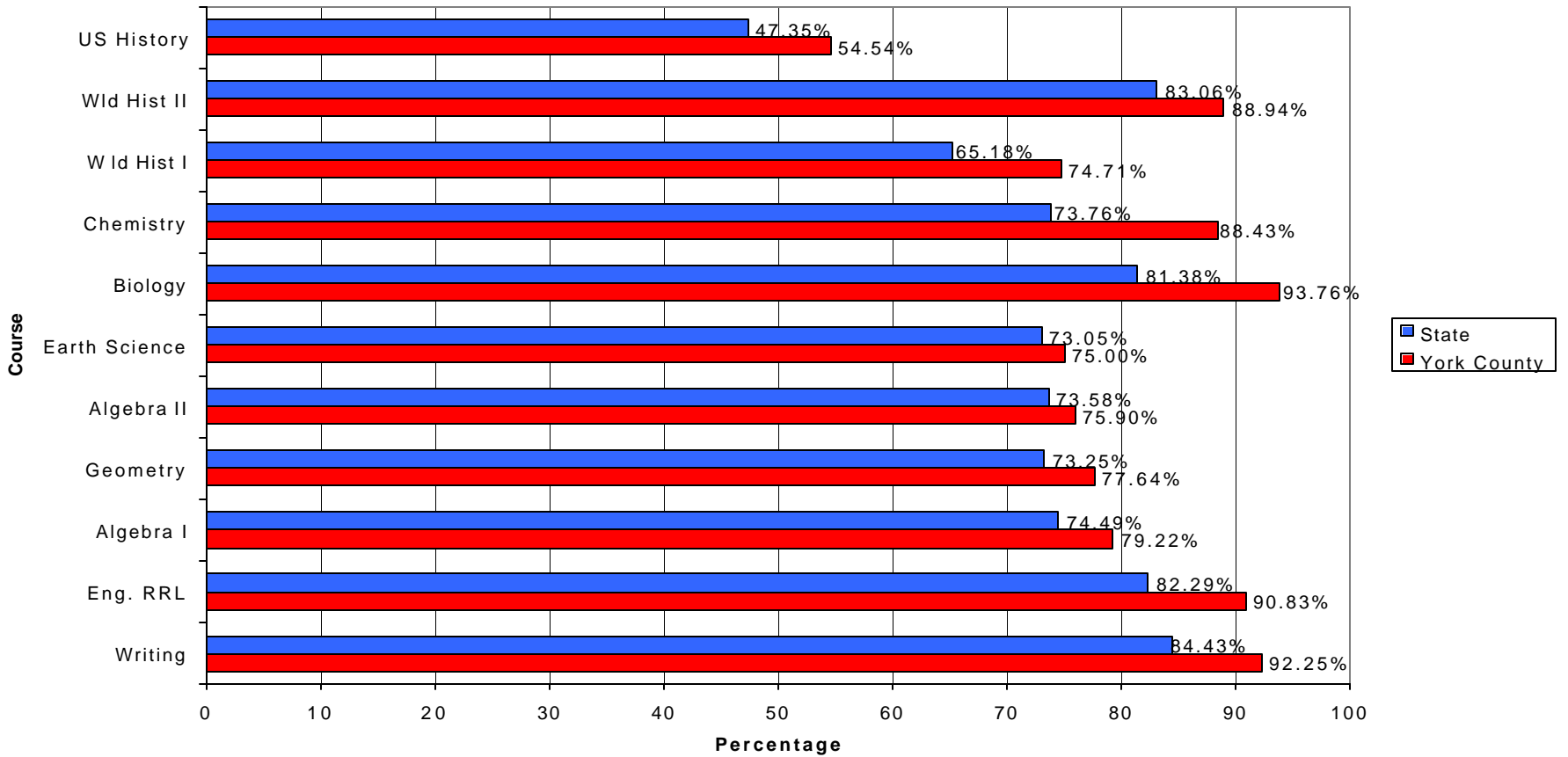
### Standards of Learning-Grade 5 Percent Passing



### Standards of Learning-Grade 8 Percent Passing



### Standards of Learning-End of Course Percent Passing



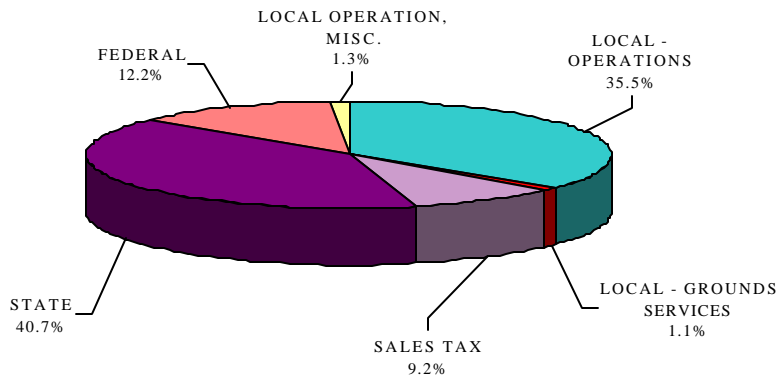
**YORK COUNTY SCHOOL DIVISION  
OPERATING BUDGET  
FISCAL YEAR 2003  
SUPPORT BY SOURCES**

(IN PERCENTAGES)

	FY94	FY95	FY96	FY97	FY98	FY99	FY00	FY01	FY02	FY03
LOCAL - OPERATIONS	29.0	31.3	32.4	34.5	35.0	36.9	35.9	34.9	35.3	35.5
LOCAL - GROUNDS SERVICES	1.4	1.4	1.4	1.3	1.3	1.3	1.3	1.2	1.1	1.1
LOCAL - FUND BALANCE (see note)	0.4	0.4	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
SALES TAX	9.2	9.9	10.1	9.9	9.9	10.0	9.7	9.9	10.0	9.2
STATE	43.5	43.2	40.8	43.3	43.4	40.9	41.6	41.8	40.1	40.7
FEDERAL	15.4	12.3	14.0	9.7	8.9	9.5	10.1	10.9	12.1	12.2
LOCAL OPERATION, MISC.	1.1	1.5	1.3	1.3	1.5	1.4	1.4	1.3	1.4	1.3

Note: Beginning with FY96 the Board of Supervisors appropriated the fund balance to the School Board Capital Projects Fund for instructional technology.

**Support by Sources - FY03**

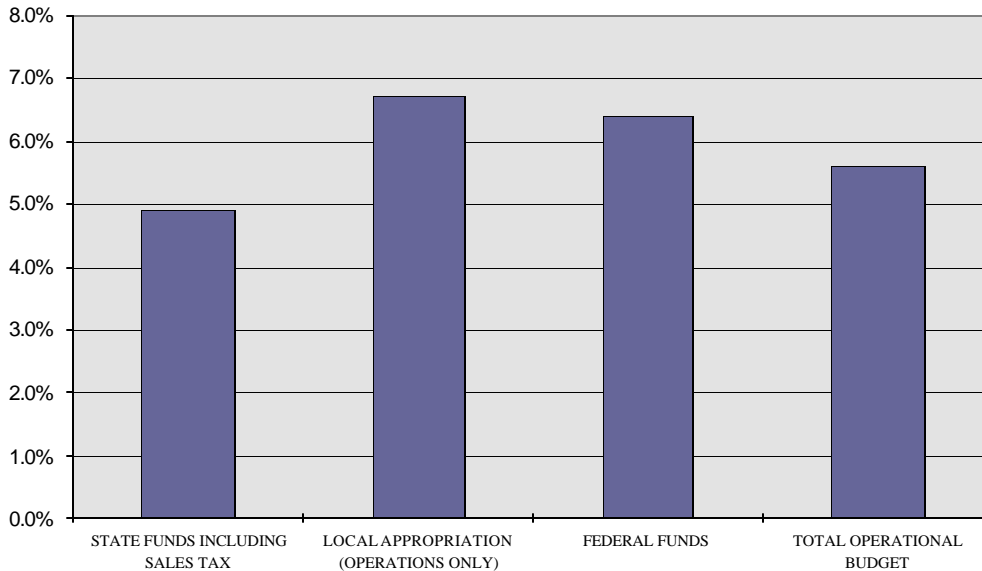


**YORK COUNTY SCHOOL DIVISION  
OPERATING BUDGET  
FISCAL YEAR 2003**

**SOURCE OF REVENUE INCREASES  
(IN PERCENTAGES)**

BUDGET YEAR	FY94	FY95	FY96	FY97	FY98	FY99	FY00	FY01	FY02	FY03
STATE FUNDS INCLUDING SALES TAX	5.9	4.9	1.9	9.1	5.1	0.1	8.3	9.7	0.9	4.9
LOCAL APPROPRIATION (OPERATIONS ONLY)	15.0	14.3	13.8	15.1	6.1	11.5	5.0	6.4	5.0	6.7
FEDERAL FUNDS	0.1	(17.4)	(32.1)	17.2	(3.8)	10.0	11.5	13.1	5.8	6.4
TOTAL OPERATIONAL BUDGET	8.1	4.0	1.1	9.9	4.1	5.3	7.3	8.6	3.1	5.6

**Source of Revenue Increases - FY03**

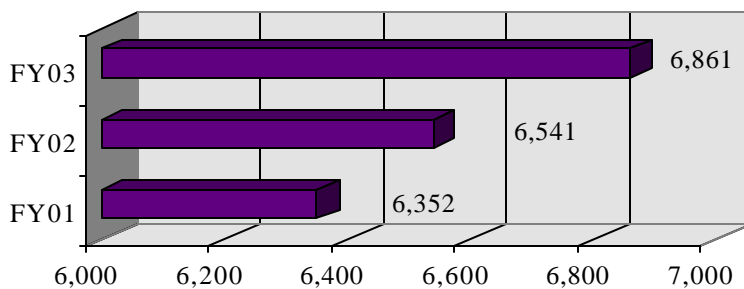


**YORK COUNTY SCHOOL DIVISION  
OPERATING BUDGET  
FISCAL YEAR 2003  
BUDGETED PER PUPIL COST**

	*LOCAL	STATE SALES TAX	STATE	FEDERAL	TOTAL PER BUDGET	TOTAL ACTUAL	TOTAL ACTUAL ON CONSTANT DOLLAR BASIS (1987 BASE YEAR)
FY 89 (9,068 ADM)	931	366	1,695	740	3,732	3,647	3,439
FY 90 (9,198 ADM)	1,078	417	1,814	763	4,072	4,084	3,549
FY 91 (9,351 ADM)	1,210	413	1,892	752	4,267	4,191	3,495
FY 92 (9,775 ADM)	1,205	395	1,809	744	4,153	4,000	3,240
FY 93 (10,375 ADM)	1,270	403	1,898	712	4,283	4,189	3,293
FY 94 (10,900 ADM)	1,407	404	1,915	682	4,408	4,539	3,481
FY 95 (10,979 ADM)	1,455	450	1,965	682	4,552	4,473	3,323
FY 96 (10,750 ADM)	1,799	504	2,020	429	4,752	4,636	3,583
FY 97 (11,000 ADM)	1,921	508	2,182	491	5,102	5,128	3,860
FY 98 (11,500 ADM)	1,958	512	2,247	461	5,178	5,363	3,929
FY99 (11,410 ADM)	2,187	551	2,266	541	5,545	5,541	3,948
FY00 (11,680 ADM)	2,243	562	2,435	617	5,857	5,870	4,102
FY01 (11,800 ADM)	2,353	625	2,629	745	6,352	6,278	4,259
FY02 (11,810 ADM)	2,472	656	2,625	788	6,541	---	---
FY03 (11,960 ADM)	2,597	630	2,795	839	6,861	---	---

\*Local (includes Local Appropriation for Operations, Grounds Maintenance, New Horizons, Fund Balance and Miscellaneous Revenue)

**Comparison of Budgeted per Pupil Cost**



**YORK COUNTY SCHOOL DIVISION  
SCHOOL OPERATING FUND  
FISCAL YEAR 2003**

**STUDENT FEES**

	1998-99	1999-00	2000-01	2001-02	2002-03
1 Instrumental Rental	\$25	\$25	\$25	\$25	\$25
2 High School Supply Fee	37	37	37	37	37
3 Middle School Supply Fee	32	32	32	32	32
4 Elementary School Supply Fee	27	27	27	27	27
5 Kindergarten Supply Fee	27	27	27	27	27
6 Vocational Courses	10	10	10	10	10
Semester	5	5	5	5	5
7 Art Courses	10	10	10	10	10
Semester	5	5	5	5	5
9 weeks	3.75	3.75	3.75	3.75	3.75
8 Band Uniforms (High School)	15	15	15	15	15
9 Computer Courses (Full Year)	10	10	10	10	10
# Drama	10	10	10	10	10
Semester	5	5	5	5	5
9 weeks	3.75	3.75	3.75	3.75	3.75
# Parking Fee	100	100	100	100	100

**YORK COUNTY SCHOOL DIVISION  
SCHOOL OPERATING FUND  
FISCAL YEAR 2003**

**STUDENT FEES**

<b>SUMMER SCHOOL</b>	1998-99	1999-00	2000-01	2001-02	2002-03
High School Course					
Local Residents	\$275	\$275	\$275	\$305	\$305
Non-Residents	\$325	\$325	\$325	\$355	\$355
Elementary Basics	\$120	\$120	\$120	\$120	\$120
Enrichments Courses	Fees and Courses to be determined				

**YORK COUNTY SCHOOL DIVISION  
SCHOOL OPERATING FUND  
FISCAL YEAR 2003**

**SCHOOL FACILITY RENTAL FEES  
(For Groups Unaffiliated with the School Division)**

Auditoriums/Gymnasium-High Schools	\$ 200.00 Monday-Thursday 350.00 Friday-Sunday
Auxiliary Gymnasiums-High Schools	100.00 Monday-Thursday 200.00 Friday-Sunday
Cafeteria - High Schools/Middle Schools	125.00 Monday-Thursday 175.00 Friday-Sunday
Auditoriums/Gymnasiums-Middle Schools	150.00 Monday-Thursday 275.00 Friday-Sunday
Cafeteriums/Gymnasiums-Elementary Schools	125.00 Monday-Thursday 175.00 Friday-Sunday

Rehearsal Rate	One half the rate for performances.
Kiva	\$30.00 (per day)
Classrooms	\$25.00 each (per day)
Band Room/Choral Room	\$30.00 each (per day)
Library	\$30.00 (per day)
Commons	\$100.00 (per day), Monday-Thursday \$175.00 (per day), Friday, Saturday & Sunday
Atrium at GMS/GHS	\$125.00 (per day), Monday-Thursday \$200.00 (per day), Friday-Saturday
Custodial Charges	1 1/2 times regular hourly rate if Auditorium/Gymnasium/ Cafetorium is used. Double time on Sundays and Holidays.
Sight and Sound (P.A. System Lighting)	\$75.00 per day-paid directly to school (Personnel to operate lighting and sound system owned by the school).
Bailey Field	\$100.00 plus 1.5 times hourly rate-Custodial Charges
Use Charge for Piano	\$75.00 per event
Energy Costs-Bailey Field	\$21.00 per hour

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

	<b>FY99</b>	<b>FY00</b>	<b>FY01</b>	<b>FY02</b>	<b>FY03</b>	<b>FY04</b>	<b>FY05</b>	<b>FY06</b>
	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>EXPECTED</b>	<b>BUDGET</b>	<b>PROJECTED</b>	<b>PROJECTED</b>	<b>PROJECTED</b>
<b>Revenue</b>								
State	32,478,758	34,874,235	37,512,014	39,048,842	40,960,132	43,008,138	45,158,544	46,964,885
Federal	8,215,508	8,182,836	8,838,647	9,428,355	10,034,607	10,435,991	10,957,790	11,395,280
County	27,557,879	25,225,802	26,883,868	28,114,800	29,984,800	31,998,812	34,070,184	36,868,874
Local Miscellaneous	1,007,528	1,133,802	1,142,285	1,076,950	1,076,950	1,076,950	1,076,950	1,076,950
<b>Total Revenue</b>	<b>69,259,673</b>	<b>69,416,675</b>	<b>74,376,814</b>	<b>77,668,947</b>	<b>82,056,489</b>	<b>86,519,891</b>	<b>91,263,468</b>	<b>96,305,989</b>
<b>Expenditures</b>								
Instruction	51,360,894	52,292,947	55,176,078	59,281,017	62,493,878	66,399,745	70,569,649	75,021,885
Administration/Attendance and Health	3,271,627	3,763,534	4,250,250	4,746,686	5,292,808	5,443,653	5,598,865	5,758,571
Pupil Transportation	3,140,159	3,583,816	4,672,831	4,495,676	4,735,071	4,870,021	5,008,876	5,151,753
Operation and Maintenance	6,953,359	7,094,725	7,804,236	9,145,568	9,534,732	9,806,472	10,086,078	10,373,780
<b>Total Expenditures</b>	<b>64,726,039</b>	<b>66,735,022</b>	<b>71,903,395</b>	<b>77,668,947</b>	<b>82,056,489</b>	<b>86,519,891</b>	<b>91,263,468</b>	<b>96,305,989</b>
Revenue Over (Under) Expenditures	4,533,634	2,681,653	2,473,419	0	0	0	0	0
<b>Other Financing Sources (uses)</b>								
Transfers to County	(3,393,761)	(2,718,753)	(2,049,741)	0	0	0	0	0
Revenues and other financing sources over (under) expenditures	1,139,873	(37,100)	423,678	0	0	0	0	0
<b>Fund Balance, Beginning of Year</b>	<b>2,012,472</b>	<b>3,152,345</b>	<b>3,115,245</b>	<b>3,538,923</b>	<b>3,538,923</b>	<b>3,538,923</b>	<b>3,538,923</b>	<b>3,538,923</b>
<b>Fund Balance, End of Year*</b>	<b>3,152,345</b>	<b>3,115,245</b>	<b>3,538,923</b>	<b>3,538,923</b>	<b>3,538,923</b>	<b>3,538,923</b>	<b>3,538,923</b>	<b>3,538,923</b>

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

Assumptions for Projected Years:

- No increase in local miscellaneous.
- A step increase, a 2% inflation rate, and additional students each fiscal year. Does not include any new or additional programs or services.
- The projected years are not provided for budget planning purposes but only as a rough estimate for future outlook.
- The projected years are for informational purposes and not for budget formation.

**FOOD SERVICE FUND**  
**SUMMARY STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE**

	<b>FY99</b>	<b>FY00</b>	<b>FY01</b>	<b>FY02</b>	<b>FY03</b>	<b>FY04</b>	<b>FY05</b>	<b>FY06</b>
	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>EXPECTED</b>	<b>BUDGET</b>	<b>PROJECTED</b>	<b>PROJECTED</b>	<b>PROJECTED</b>
<b>Revenue</b>								
State	47,758	47,584	49,559	52,000	53,000	54,600	57,330	60,196
Federal	733,472	691,770	734,918	720,000	750,000	750,000	760,000	770,000
Charges for Services	1,486,275	1,633,450	1,694,299	1,987,728	2,070,242	2,138,694	2,197,896	2,258,628
Local Miscellaneous	23,612	32,171	42,895	25,000	30,000	30,000	30,000	30,000
<b>Total Revenue</b>	<b>2,291,117</b>	<b>2,404,975</b>	<b>2,521,671</b>	<b>2,784,728</b>	<b>2,903,242</b>	<b>2,973,294</b>	<b>3,045,226</b>	<b>3,118,824</b>
<b>Expenditures</b>								
Personal Services	858,788	915,697	960,000	1,084,993	1,139,242	1,166,869	1,195,169	1,224,159
Employee Benefits	252,698	289,398	320,099	341,929	372,674	381,711	390,969	400,452
Purchased Services	5,505	16,541	3,956	30,000	36,520	37,406	38,313	39,242
Other Charges	0	698	6,512	4,000	11,000	11,000	11,000	11,000
Materials and Supplies	1,041,840	1,075,119	1,203,044	1,303,806	1,323,806	1,355,908	1,388,793	1,422,480
Capital Outlay	15,838	13,677	19,833	20,000	20,000	20,400	20,982	21,491
<b>Total Expenditures</b>	<b>2,174,669</b>	<b>2,311,130</b>	<b>2,513,444</b>	<b>2,784,728</b>	<b>2,903,242</b>	<b>2,973,294</b>	<b>3,045,226</b>	<b>3,118,824</b>
Revenues Over (Under) Expenditures	116,448	93,845	8,227	0	0	0	0	0
<b>Fund Balance, Beginning of Year</b>	<b>467,327</b>	<b>583,775</b>	<b>677,620</b>	<b>685,847</b>	<b>685,847</b>	<b>685,847</b>	<b>685,847</b>	<b>685,847</b>
<b>Fund Balance, End of Year</b>	<b>583,775</b>	<b>677,620</b>	<b>685,847</b>	<b>685,847</b>	<b>685,847</b>	<b>685,847</b>	<b>685,847</b>	<b>685,847</b>

Assumptions for Projected Years:

- No increase in local miscellaneous.
- A step increase, a 2% inflation rate, and additional students each fiscal year.
- The projected years are not provided for planning purposes but only as a rough estimate for future outlook.

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

	<b>FY99</b>	<b>FY00</b>	<b>FY01</b>	<b>FY02</b>	<b>FY03</b>	<b>FY04</b>	<b>FY05</b>	<b>FY06</b>
	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>EXPECTED</b>	<b>BUDGET</b>	<b>PROJECTED</b>	<b>PROJECTED</b>	<b>PROJECTED</b>
<b>Revenue</b>								
State	1,878,182	1,858,026	1,500,250	1,341,613	1,001,643	0	0	0
Federal	0	652,208	0	620,337	0	0	0	0
County	1,881,653	7,587,245	6,340,082	4,030,239	10,790,000	775,000	4,250,000	6,275,000
Revenue from the Use of Money	292,554	0	0	0	0	0	0	0
Local Miscellaneous	76,913	257,714	0	0	0	0	0	0
<b>Total Revenue</b>	<b>4,129,302</b>	<b>10,355,193</b>	<b>7,840,332</b>	<b>5,992,189</b>	<b>11,791,643</b>	<b>775,000</b>	<b>4,250,000</b>	<b>6,275,000</b>
<b>Expenditures</b>								
Capital Projects	4,129,302	10,355,193	7,840,332	5,992,189	11,791,643	775,000	4,250,000	6,275,000
Principal Retirement	0	0	0	0	0	0	0	0
Interest and Fiscal Charges	0	0	0	0	0	0	0	0
<b>Total Expenditures</b>	<b>4,129,302</b>	<b>10,355,193</b>	<b>7,840,332</b>	<b>5,992,189</b>	<b>11,791,643</b>	<b>775,000</b>	<b>4,250,000</b>	<b>6,275,000</b>
Revenue over (under) expenditures	0	0	0	0	0	0	0	0
<b>Other Financing Sources (uses)</b>								
Operating Transfers Out	0	0	0	0	0	0	0	0
Revenues and Other Financing Sources Over (Under) Expenditures	0	0	0	0	0	0	0	0
Fund Balance(Not Applicable*)	0	0	0	0	0	0	0	0

\* 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.

\* FY01 actual includes encumbrances.

## SCHOOL ENROLLMENT PROJECTION METHODOLOGY

The School Division relies on the County Planning Office to provide the school enrollment projections. The methodology used by the County Planning Office for projecting York County's school enrollment is a two-step process. Step 1 involves the development of a base or stationary enrollment figure projected for each grade level using the standard Grade Progression Method of enrollment projection. Under this method the number of students in each grade is assumed to equal the number of students in the previous grade during the previous year. For example, the number of twelfth-graders in 1996 is equal to the number of eleventh-graders in 1995.

Although the Grade Progression Method gives an indication of the future grade structure of school enrollment, it does not account for net migration or for students who fail or drop out. It also does not account for first-graders who do not attend kindergarten.

The second step is the adjustment of the stationary enrollment figures for each grade level by a growth (or, in some cases, decline) factor. Adjustment factors are based on the number of new homes built in the County and on recent historical patterns of increase or decline at each grade level that have been observed in the County. There are certain patterns in the grade structure that occur regularly, such as large increases in the seventh and ninth grades and steady declines in grades ten, eleven, and twelve. The size of the kindergarten class is projected in a similar manner. The stationary kindergarten enrollment is equal to the number of resident births in the County five years prior to the projection year. To this is added a growth factor to account for migration during that five-year period.

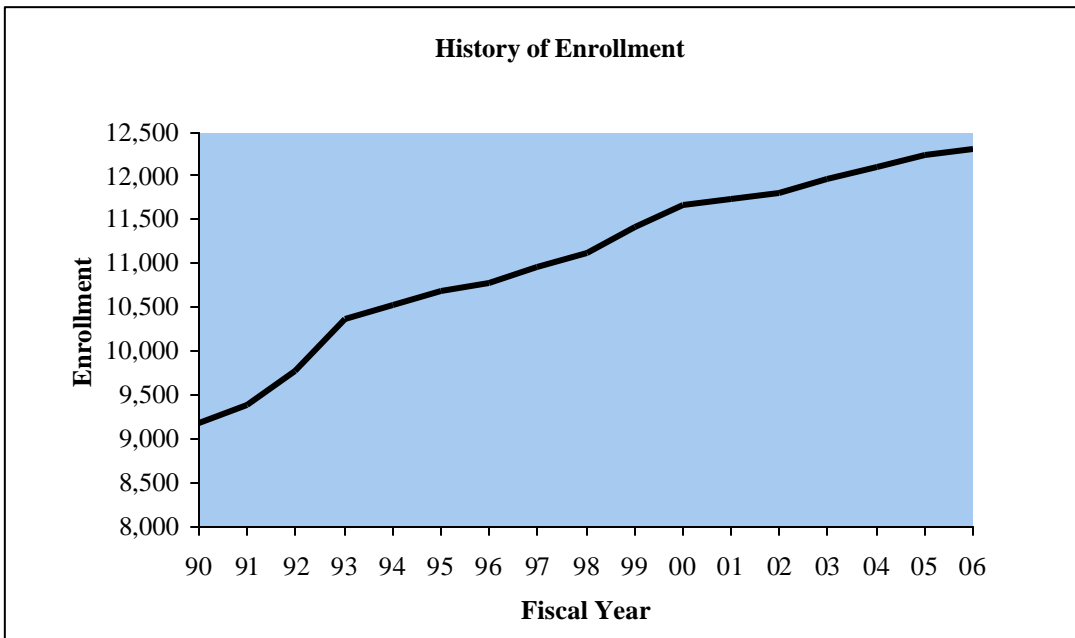
## History of Student Population

Fiscal Year		Enrollment	Unadjusted ADM <sup>1</sup>	Adjusted ADM <sup>2</sup>
1990	Actual	9,176	9,181	9,085
1991	Actual	9,387	9,359	9,261
1992	Actual	9,770	9,777	9,660
1993	Actual	10,368	10,351	10,254
1994	Actual	10,519	10,591	10,488
1995	Actual	10,692	10,707	10,600
1996	Actual	10,781	10,746	10,633
1997	Actual	10,955	10,884	10,794
1998	Actual	11,127	11,159	11,057
1999	Actual	11,412	11,434	11,320
2000	Actual	11,668	11,680	11,566
2001	Actual	11,746	11,750	11,647
2002	Budgeted	11,810	11,810	11,735
2003	Budgeted	11,960	11,960	11,885
2004	Projected <sup>3</sup>	12,100	12,100	12,025
2005	Projected <sup>3</sup>	12,250	12,250	12,175
2006	Projected <sup>3</sup>	12,300	12,300	12,225

<sup>1</sup> Average Daily Membership

<sup>2</sup> Adjusted for half day Kindergarten

<sup>3</sup> Projection not for budget planning purposes

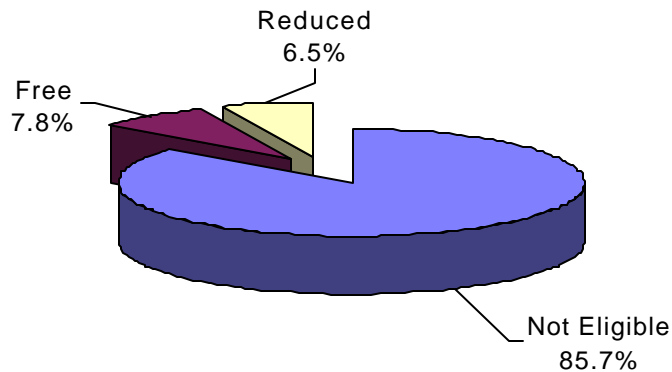


## Number of Students Receiving Free or Reduced Lunch

**School Year: 2001-2002**

	Free	Reduced	Total	Enrollment	%
Bethel Manor Elementary	66	132	198	534	37.08%
Coventry Elementary	15	9	24	686	3.50%
Dare Elementary	19	20	39	398	9.80%
Grafton Bethel Elementary	27	26	53	641	8.27%
Magruder Elementary	105	76	181	508	35.63%
Mount Vernon Elementary	26	39	65	583	11.15%
Seaford Elementary	17	10	27	480	5.63%
Tabb Elementary	59	72	131	657	19.94%
Waller Mill Elementary	20	12	32	257	12.45%
Yorktown Elementary	184	40	224	375	59.73%
<b>Total</b>	<b>538</b>	<b>436</b>	<b>974</b>	<b>5,119</b>	<b>19.03%</b>
Grafton Middle	24	34	58	909	6.38%
Queens Lake Middle	59	41	100	504	19.84%
Tabb Middle	53	91	144	974	14.78%
Yorktown Middle	84	30	114	612	18.63%
<b>Total</b>	<b>220</b>	<b>196</b>	<b>416</b>	<b>2,999</b>	<b>13.87%</b>
Bruton High	41	26	67	572	11.71%
Grafton High	31	38	69	1,231	5.61%
Tabb High	30	57	87	1,117	7.79%
York High	64	23	87	862	10.09%
York River Regional	3	0	3	48	6.25%
<b>Total</b>	<b>169</b>	<b>144</b>	<b>313</b>	<b>3,830</b>	<b>8.17%</b>
<b>Division Total</b>	<b>927</b>	<b>776</b>	<b>1,703</b>	<b>11,948</b>	<b>14.25%</b>

**Students Receiving Free or Reduced Lunch**



**HISTORICAL COMPARISON OF APPROVED FULL TIME EQUIVALENT (FTE) POSITIONS**

<b>POSITION</b>	<b>FTE'S FY99E</b>	<b>FTE'S FY00E</b>	<b>FTE'S FY01E</b>	<b>FTE'S FY02</b>	<b>FTE'S FY02E</b>	<b>FTE'S FY03</b>
1 BOARD MEMBERS	5.00	5.00	5.00	5.00	5.00	5.00
2 BUS DRIVERS	125.00	120.00	124.00	126.00	126.00	127.00
3 BUS DRIVER ASSISTANTS		20.00	20.00	21.00	21.00	21.00
4 CAFETERIA MONITORS	3.00	3.00	3.00	3.00	3.00	3.00
5 CLERICAL	70.00	73.50	72.50	72.50	70.50	70.50
6 CLERK OF THE BOARD	1.00	1.00	1.00	1.00	1.00	1.00
7 CLINIC AIDES	6.00	3.00	3.00	3.00	3.00	3.00
8 CROSSING GUARDS	3.50	3.50	3.50	3.50	3.50	3.50
9 CUSTODIANS	85.80	85.80	85.80	87.80	85.80	85.80
10 DIRECTORS	7.00	9.25	10.25	9.25	9.25	9.25
11 FOOD SERVICE PERSONNEL	95.00	95.00	95.00	95.00	95.00	95.00
12 GUIDANCE COUNSELORS	33.00	32.00	33.00	33.00	33.00	33.00
13 INSTRUCTORS	7.00	7.00	8.00	9.00	10.00	10.00
14 LIBRARIANS	18.00	18.00	18.00	18.00	18.00	18.00
15 MECHANICS	7.00	7.00	7.00	7.00	7.00	7.00
16 NURSES	12.00	15.00	15.00	15.00	15.00	15.00
17 OCCUPATIONAL THERAPISTS	2.00	2.00	2.00	2.00	2.00	2.00
18 PHYSICAL THERAPIST	1.00	1.00	1.00	1.00	1.00	1.00
19 PRINICIPALS	18.00	19.00	19.00	19.00	19.00	19.00
20 PRINCIPAL (ALTERNATIVE ED)	1.00	1.00	1.00	1.00	1.00	1.00
21 PRINCIPALS (ASSISTANTS)	20.50	19.50	20.00	20.00	20.00	20.00
22 PSYCHOLOGISTS	6.00	7.00	7.00	8.00	9.00	9.00
23 SUPERINTENDENT	1.00	1.00	1.00	1.00	1.00	1.00
24 SUPERINTENDENT (ASSISTANTS)	2.00	1.00	1.00	1.00	1.00	1.00
25 TEACHERS	706.02	742.29	759.29	773.69	774.94	787.44
26 TEACHER ASST'S	168.97	190.14	195.92	206.92	212.92	218.42
27 TECHNICAL	43.70	54.70	59.20	60.20	69.20	72.20
28 TRADES	24.00	24.00	24.00	24.00	25.00	25.00
<b>TOTALS</b>	<b>1472.49</b>	<b>1560.68</b>	<b>1594.46</b>	<b>1626.86</b>	<b>1642.11</b>	<b>1664.11</b>

Note: The above chart includes School Operating, Food Services and Capital Projects Funds.

## COUNTY OF YORK: VARIOUS STATISTICAL DATA

Population - 56,297  
Median Age - 36.5  
Land Area (sq.miles) - 105.5  
Land Area (acreage) - 67,520  
Land Owned by Federal Government - 36%  
Households - 20,000  
Average Household Size - 2.78  
Average Family Size - 3.15

## 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, 2001

<u>Taxpayer</u>	<u>Description</u>
Virginia Power Company	Generating plant
BP Amoco Oil Company	Refinery
Lawyers Title Insurance Co.	Fairfield Condominiums
City of Newport News	Water system
Anheuser Busch Companies	Busch properties
Phillip Morris Inc.	Manufacturer
Bell Atlantic	Telephone company
Virginia Natural Gas	Natural gas company
Kiln Creek Shopping Center	Retail sales
Kmart Corporation	Retail sales

Source: County of York, Virginia  
Comprehensive Annual Financial Report Fiscal Year 2001

## GLOSSARY OF TERMS

**Advanced Placement (AP) Exams** – a requirement of all students enrolled in AP courses and offered through the Educational Testing Service at a fee to the student.

**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.

**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.

**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 Projects Budget** - a fund used to account for financial resources to be used for acquisition or construction of major capital facilities and equipment.

**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.

**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 eight major object categories are Personal Services; Employee Benefits; Purchased Services; Other Charges; Materials/Supplies; Equipment; and Transfers.

**Defined Benefit Pension Plan** – a pension plan that defines an amount of pension benefit to be provided, usually as a function of one or more factors, such as age, years of service or compensation.

**Depreciation** – expiration in the service life of fixed assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy and obsolescence.

**Employee Benefits** - compensation in addition to regular salary, provided to an employee. This may include such benefits as health insurance, life insurance, retirement contributions, social security, etc.

**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.

**Equipment (Capital Outlay)** - the purchase of additional equipment.

**Equipment (Replacement)** - the purchases of equipment to replace another piece of equipment which is to be sold or scrapped.

**Expected Budget** - Usually once during the fiscal year the School Board will revise its current budget to reflect significant changes in revenues or expenditures that have occurred or are expected to occur during the fiscal year. The Expected Budget reflects the changes or revisions to the originally approved budget.

**Expenditures Per Pupil** - expenditures for a given period divided by a pupil unit of measure.

**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.

**Food Service Budget** - this fund accounts for all of the cafeteria operations within the school division, including the preparation and serving of school breakfast and lunch. The primary funding source for this independent financial operation is the fees charged for meals.

**Fund** - an independent accounting entity with a self-balancing set of accounts, which are segregated for the purpose of carrying on specific activities in accordance with special regulations, restrictions or limitations.

**Fund Balance** - the excess of assets of a fund over its liabilities and reserves.

**Fund Balance – Reserved for Encumbrances** – an account used to segregate a portion of fund balance for expenditure upon vendor performance.

**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.

**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.

**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.

**Program Budget** - a budget that focuses expenditures at the program level. Examples of program budgets include budgets for instructional grade levels, core courses, and alternative education programs.

**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.

**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.

**Stanford 9** – a timed, norm-referenced test administered to students in grades 4, 6, and 9. Students are tested in the areas of reading, language and mathematics.

**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.

**York County School Board** - an elected body created according to state law and vested with the responsibility for elementary and secondary public education activities in York County.

**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*	$\frac{\text{Local True Value of Real Property}}{\text{Local Average Daily Membership}}$ <hr/> $\frac{\text{Total Local True Values of Real Property Statewide}}{\text{Total Average Daily Membership Statewide}}$	+.4 *	$\frac{\text{Local Adjusted Gross Income}}{\text{Local Average Daily Membership}}$ <hr/> $\frac{\text{Total Adjusted Gross Income Statewide}}{\text{Total Average Daily Membership Statewide}}$	+.1 *	$\frac{\text{Local Taxable Retail Sales}}{\text{Local Average Daily Membership}}$ <hr/> $\frac{\text{Total Taxable Retail Sales Statewide}}{\text{Total Average Daily Membership Statewide}}$	=	Average Daily Membersh ip Composite Index
.5*	$\frac{\text{Local True Value of Real Property}}{\text{Local Population}}$ <hr/> $\frac{\text{Total Local True Values of Real Property Statewide}}{\text{State Population}}$	+.4 *	$\frac{\text{Local Adjusted Gross Income}}{\text{Local Population}}$ <hr/> $\frac{\text{Total Adjusted Gross Income Statewide}}{\text{State Population}}$	+.1 *	$\frac{\text{Local Taxable Retail Sales}}{\text{Local Population}}$ <hr/> $\frac{\text{Total Taxable Retail Sales Statewide}}{\text{State Population}}$	=	Per Capita Composite Index
$.6667 \times \text{Average Daily Membership Composite Index} + .3333 \times \text{Per Capita Composite Index} =$						=	Local Composite Index

\* The constants (.5, .4, and .1) represent the average share of local revenues gathered from real property taxes, charges and miscellaneous revenue, and the 1 percent local option sales tax, respectively. Adjusted gross income data are used in the above formula as a proxy for the taxes derived from local charges and miscellaneous revenue because detailed information on the latter is not available. This is specified in the Appropriations Act.