

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

*Yorktown, Virginia*



**Approved Annual Budget  
Fiscal Year 2004**

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# **INTRODUCTORY SECTION**

# *York County School Division*

## **FY 2004 BUDGET**

**(Fiscal Year July 1, 2003 – June 30, 2004)**

### School Board Members

Barbara S. Haywood, Chair  
District II

Mark A. Medford, Vice Chair  
District III

C.D. Felling  
District I

Barrent M. Henry  
District V

R. Page Minter  
District IV

Dr. Steven R. Staples  
Division Superintendent

Richard M. Hixson  
Deputy Superintendent  
for Operations

Dr. James R. Tucker  
Assistant Superintendent  
for Instruction

Dennis R. Jarrett  
Chief Financial Officer

Karen L. Hendricks  
Senior Budget & Financial Analyst

York County School Division  
302 Dare Road  
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# THE YORK COUNTY SCHOOL DIVISION



DIVISION  
SUPERINTENDENT  
*Ben 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 22, 2003

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

Dear School Board Members:

Presented herein is the fiscal year 2003-2004 (FY04) budget for the York County School Division. The budget was approved by the School Board on March 24, 2003, and forwarded to the County Board of Supervisors for consideration. The Board of Supervisors approved the proposed budget on April 1, 2003. Overall, the FY04 school division approved operating budget totals \$86,712,508, representing a 5.4% increase over the FY03 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 2002 SOL test results, the school division continues to be a leader in student performance with 100 percent of our schools meeting the SOL requirements for full accreditation. The school division continues to focus resources in this area to ensure we maintain the full accreditation status at all schools.

The FY04 budget includes several initiatives that are designed to further the goals and objectives of the School Board.

### *Full Day Kindergarten*

Currently available in four of the division's 10 elementary schools, full-day kindergarten will be implemented in all schools in FY04. Full-day kindergarten enables teachers and students to almost double instructional time and effectively meet the requirements of the state's accountability program (SOL) and the federal No Child Left Behind Act. Full-day kindergarten also enables teachers to spend more time on instructional activities and helps school staff members better identify and address areas of needed remediation.

*Phase II YES Magnet School*

Yorktown Elementary will complete its metamorphosis into a Math, Science & Technology Magnet School with the implementation of Phase II in FY04. Phase II includes additional curriculum development and staffing, and the purchase of equipment and materials. The Magnet focuses on core subject areas with an added emphasis in math, science and technology.

*Reading Program*

Reading continues to be a major focus of the school division. With the addition of full-day kindergarten at all elementary schools, FY04 funds will help expand the Breakthrough Reading Program, an initiative that reinforces reading, writing and letter recognition for kindergarten students.

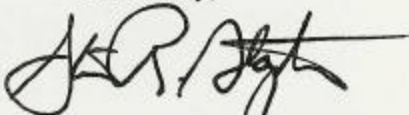
Other initiatives in the FY04 budget include additional teachers for special education and secondary core programs as part of the division's effort to reduce student/teacher ratios and meet the instructional needs of students.

A large portion of the increase in the FY04 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 instructional and support substitutes and staff for *Homebound* and *English as a Second Language* program areas. The employer contribution for health insurance is substantially increased. Also included in the operating budget is a one-time compensation supplement to licensed staff contingent upon funding from the state.

The FY04 Capital Improvement Program (CIP) budget includes \$4,100,000 for a major addition/renovation to Queens Lake Middle School. This school will have been in service 34 years at the time of the planned renovation. The renovation will include the addition of six classrooms, and the mobile units presently on site will be removed.

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, 2003. 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.

### ***MODIFIED ZERO-BASED BUDGET APPROACH***

In FY02, as in 1998, the School Board utilized a modified zero-based budgeting approach to build the budget. The School Board uses the modified zero-based budget approach every four fiscal years. It is anticipated that in FY06 this approach will be utilized again. 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 allows the Board to undertake a top to bottom review of all programs and initiatives while still meeting our required mandates.

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

As the Board completes this review, all programs and services are 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

## **EXECUTIVE SUMMARY** (continued)

The Board puts 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” are added to the budget as questions are answered and as funding estimates became more concrete.

### ***FISCAL YEAR 2004 BUDGET APPROACH AND CHALLENGES***

The FY04 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 FY04. The School Board prioritized expenditure increases and those assigned the highest priorities were included in the FY04 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 FY04 budget. Those challenges included meeting the staffing needs of the school division with a projected budget enrollment increase of 540 students while continuing to offer a competitive compensation package for all staff. Even though additional instructional staff was added to the FY04 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. Technology is an area of concern as the school division begins to formulate its funding strategy for the replacement of instructional technology.

Continuing to offer a competitive compensation package for all staff remains a challenge for the school division. This was particularly true in FY03 because the Commonwealth of Virginia did not provide funding for a teacher pay increase. In FY04 the Commonwealth of Virginia only provided funding for a 2.25% salary increase with an effective date of January 1, 2004. 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 2% market adjustment. Also, the cost of health insurance for staff is increasing by 15% for the FY04 plan year. The FY04 budget included \$475,000 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 an approximate 15% increase in their payroll deduction cost for health insurance.

Additionally, the School Board’s objective to implement full-day kindergarten at all elementary schools was a significant budget challenge that was successfully met.

### ***BOARD GOALS***

The School Board goals for fiscal year 2004 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)**

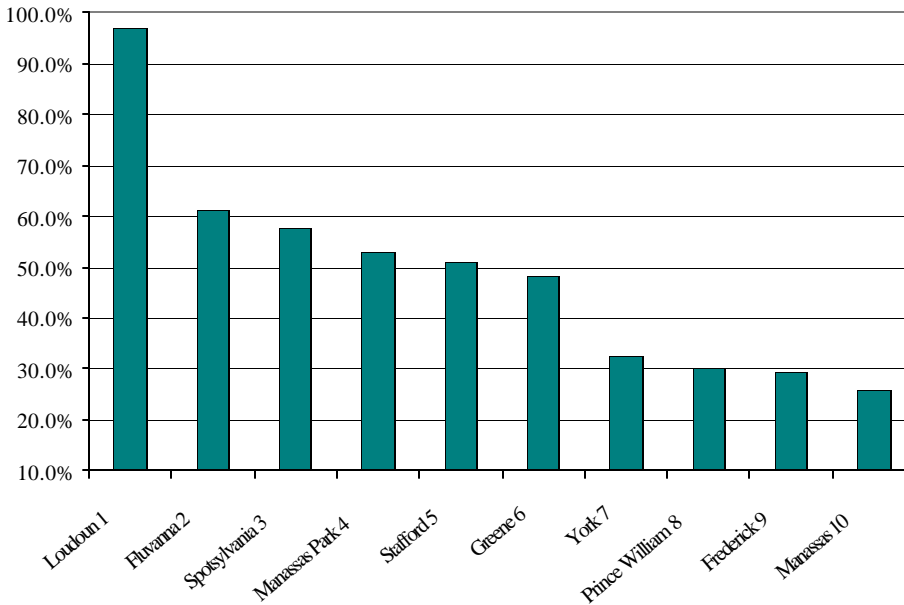
***BUDGET FORMAT***

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)

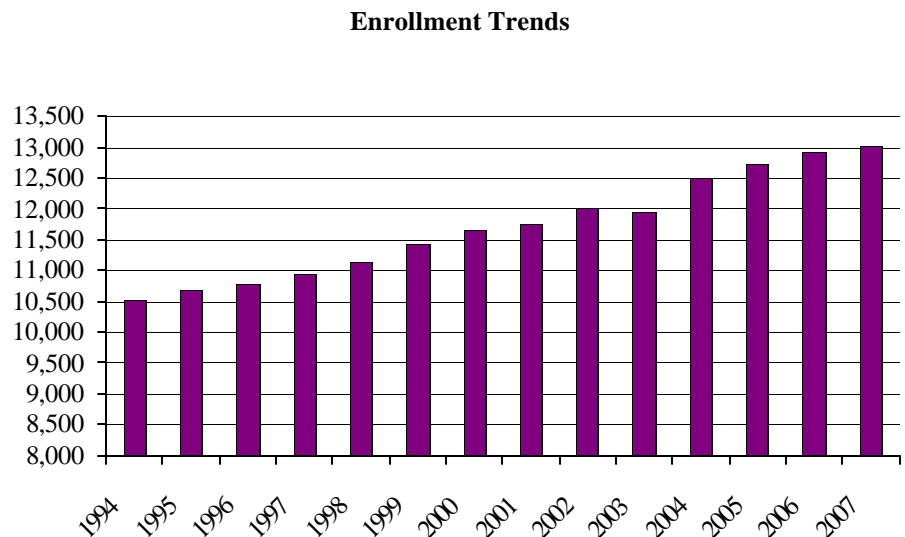
## ENROLLMENT

The School Board utilizes enrollment projections provided by the County of York Planning Office to prepare its budget. The School Board's approved FY03 Operating Budget was prepared using the County projection of 11,960 students. Actual enrollment as of the date of this memo is 12,188, which is an increase over the previous year's enrollment (12,010) of 178 students. The County has historically been very close in forecasting enrollment.

The County Planning Office has provided an enrollment projection of 12,500 for FY04. This represents 312 or 2.6% more students than FY03 projected actual.

The following chart and graph shows the actual and projected enrollment growth in the division for the school years 1994-2007.

Year	Students
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	12,010
2003	11,960+
2004	12,500*
2005	12,720*
2006	12,920*
2007	13,030*



+ 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 second elementary magnet program for the school division began in FY03. The Fine Arts Magnet School at Waller Mill Elementary that integrates the study of art, music and dance into the core curriculum began in FY02.

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. The school division is on target for meeting this goal.

In FY03 the York County Virtual High School began operations as a pilot to serve homebound and alternative education students. The Virtual High School has been a success in FY03 and will be expanded in FY04 to accommodate additional students.

Full day kindergarten was implemented at Magruder Elementary School, Yorktown Elementary School, Dare Elementary School and Waller Mill Elementary School.

In FY03 the School Division completed the instructional technology infusion 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 2002-03. 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 FY03 included Bruton High School renovation, Tabb Middle School new athletic field, construction of Phase I and II for Bethel Manor Elementary School and a replacement roof for Dare Elementary School.

In FY02 the York County School Division received the "What Parents Want" award. The award is given to school divisions by School Match Public Priority Systems, Inc. for providing programs that meet certain criteria and match the needs of parents and children.

In FY02 all eighteen York County Schools achieved the state's highest accreditation ranking of "Fully Accredited" two years before the School Board's deadline of 2004.

## **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, 2002. 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, 2002. 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 2002 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. There were 11% more York County students taking the SAT and the combined total mean of math and verbal scores continued 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 2001-2002 school year there was an increase in the number of students enrolled in AP classes. Spring 2002 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 2002 Standards of Learning (SOL) test results, the York County School Division had all elementary, middle and high schools Fully Accredited. All York County Schools have achieved the state's highest accreditation ranking (Fully Accredited) a full two years before the School Board's deadline of 2004.

**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 2002***

The chart below provides various information regarding the Class of 2002 high school graduates.

<b>School</b>	<b>Graduates</b>	<b>% College Bound</b>	<b>Scholarships Earned</b>
Bruton High School	121	77%	\$1,035,900
Grafton High School	277	86%	\$1,889,000
Tabb High School	256	84%	\$ 810,650
York High School	175	93%	\$1,581,416
<b>Total:</b>	<b>829</b>	<b>85%</b>	<b>\$5,316,966</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 Development***

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.

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. Forty-six students in the Class of 2002 were the first to graduate from the Honors Program and receive scholarships and special recognition. It is anticipated that thirty-nine students will graduate from the Honors Program in June 2003.

### ***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. Fifteen students in the Class of 2002 were the first to graduate from the International Baccalaureate Programme and receive scholarships and special recognition. It is anticipated that sixteen students will graduate from the IB Programme in June 2003.

### ***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)**

### ***Instructional Technology***

The infusion of instructional technology in core and foreign language classrooms and media centers in all YCSD schools will be complete in the fall of 2003. All students, staff and administrators have access to hardware, instructional and administrative application software, Internet and web-based educational resources that meet the School Board goal for integrating technology into instruction.

Three schools will receive the latest classroom technology design that includes teacher instructional stations comprised of teacher laptops, multimedia projectors and other ancillary equipment. Elementary and secondary schools will have hardwired PC labs and secondary students will use wireless laptops for in-class instruction. All special education and elective or resource teachers will also be provided with laptops and will have access to other classroom technologies.

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 array of class options is available to all staff, including asynchronous Internet 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. Each licensed staff member must demonstrate proficiency by completing a technology portfolio. 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 opened in FY03 to provide academic and career instruction to students in grades 9 and 10 who meet the application criteria. Students are prepared to enter a GED program or return to the high school with technical certification in computer technician repair or in webmaster design. Students 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 is able to better prepare these students as productive citizens in the community. There were twenty-two students enrolled in York River Academy in FY03. Enrollment is expected to increase in FY04.

### ***Full-Day Kindergarten***

Beginning with FY04, all elementary schools will expand from half-day kindergarten to full-day kindergarten. Expanding to full-day kindergarten will provide the opportunity for additional instructional time, thereby better preparing students for their future academic programs.

### ***Virtual High School***

The York County Virtual High School began in FY03 as a pilot to serve homebound and alternative education students. The goal of the Virtual High School is to offer anytime, anywhere education to all students in York County. Coursework offered on-line by qualified York County teachers provides students with opportunity for expanded course selection and solutions to course conflicts. The Virtual High School has been a success in FY03 and will be expanded in FY04 so more students can take advantage of this new, effective instructional model.

### ***Yorktown Elementary Math, Science and Technology Magnet***

At the Math/Science/Technology Magnet, students in grades 1-5 have the opportunity for in-depth, process-oriented study of math, science and technology. Students participate in a wide variety of math, science and technology experiences to facilitate the development of scientific inquiry skills.

### ***Performance Measures for Non-Instructional Activities***

The York County School Division will implement for the first time a series of performance measures for non-instructional activities such as operations, finance, and health services. The performance measures are designed to measure the effectiveness of managing the school division's resources in support of the organization's goals. It is anticipated that the performance measures will be refined and expanded as the needs and requirements of the organization change. The FY05 budget document will include the results of the FY04 performance measurements.

The performance measures for instructional activities are embedded in the goals and objectives of the School Board. The goals and objectives are linked to the organizational units. The presentation of the goals and objectives is as approved by the School Board.

The performance measures for instructional and non-instructional activities form the basis or process for management by results in the school division.

**EXECUTIVE SUMMARY**  
(continued)

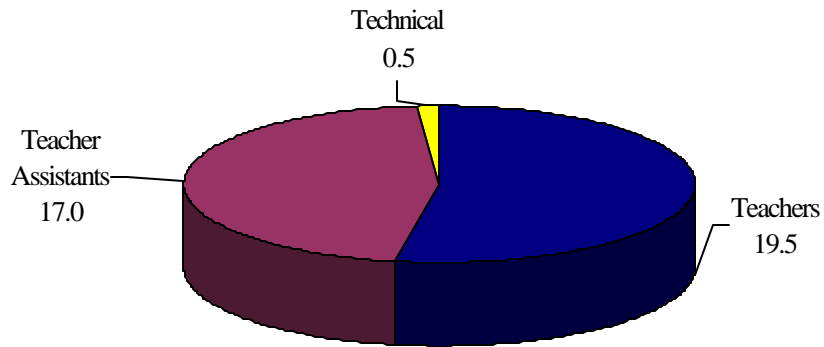
**SUMMARY OF PERSONNEL RESOURCE CHANGES**

The information below is a summary by position of personnel resource changes included in the FY04 budget.

**Summary of Personnel Resource Changes**  
**All Funds**  
**FY03E Compared to FY04**

	Full Time Equivalent Positions
Teachers	19.5
Teacher Assistants	17.0
Technical	0.5
	<u>37.0</u>

**Additional Full Time Equivalent Positions for FY04**



**EXECUTIVE SUMMARY**  
(continued)

**SUMMARY OF FUNDS**

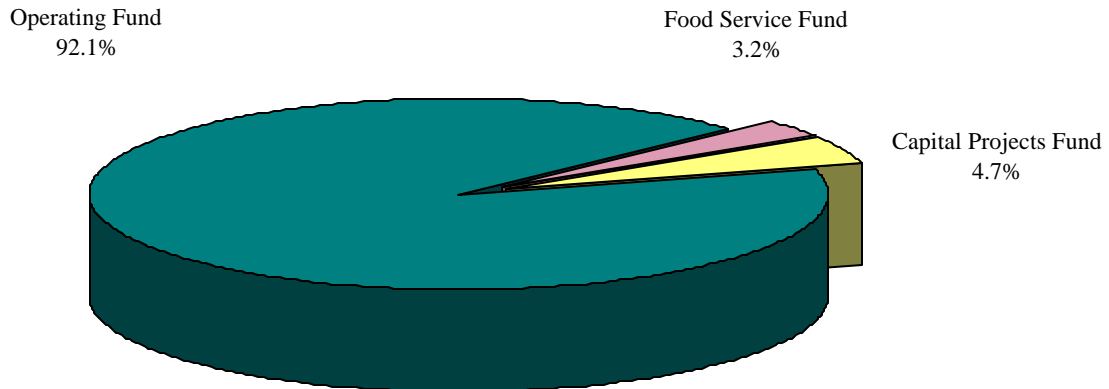
The following budgets are included in the Superintendent’s Annual Financial Plan: School Operating Fund, Food Service Fund and Capital Projects Fund. The School Operating Fund is intended to finance instructional programs and day-to-day operations to support those programs. The Food Service Fund accounts 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 FY04 approved operating budget reflects an increase of 5.4% over the FY03E budget. The FY04 budget projects an increase of 540 students. The cost associated with the additional enrollment and staff compensation contributes significantly to the overall 5.4% increase in the operating budget.

The 1.7% 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 Projects Fund decrease in FY04 of 64.9% is driven primarily by the completion of the Bruton High School renovation project.

Fund	Budget FY03E	Approved FY04	Change	
			\$	%
Operating Fund	82,296,461	86,712,508	4,416,047	5.4%
Food Service Fund	3,033,242	3,085,806	52,564	1.7%
Capital Projects Fund	12,530,474	4,395,000	(8,135,474)	(64.9%)

**Summary of All Funds - FY04**



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

***OPERATING BUDGET***

**Major additions to the FY04 Operating Budget as compared to FY03E**

Compensation

- Step increase for all staff
- 2.0% average market adjustment for licensed staff
- 2.0% average market adjustment for non-licensed staff
- One-time compensation supplement to licensed staff (contingent on state funding) at a cost of \$115,507
- Substitute pay scale adjustment at a cost of \$80,000
- Pay scale adjustments to parallel County pay plan. Cost \$52,400
- Increase employer contribution to the Defined Benefit Plan by \$40,000
- Move administrative assistants, curriculum assistants, and student services assistants from 11-month to 12-month positions. Cost \$58,800
- Increase Homebound and ESL hourly instructor pay from \$13 to \$16
- Increase employer contribution to health insurance by \$475,000
- Position re-grade for nurses at a cost of \$26,500

Programs/Services

- Thirteen teachers for full-day kindergarten. Cost \$513,500
- Thirteen teacher assistants for full-day kindergarten. Cost \$182,000
- Stipend payment for Virtual High School instructors. Cost \$40,000
- Instructional staff development increased by \$77,000 to help offset loss of state SOL training funds
- Increase of \$2 per student in the supply allocation to schools. Cost \$25,000
- One special education teacher for additional enrollment
- Four special education teacher assistants for additional enrollment and to maintain student/teacher ratio
- Nine teachers for additional enrollment at a cost of \$355,500.
- One and one-half teacher positions for Phase II of the Math, Science and Technology Magnet School at Yorktown Elementary
- Increase technology replacement funds by \$150,000
- Information services contracts increase of \$100,000
- Telephone service for internet upgrade at a cost of \$30,000

Program/Services Adjustments

- Transfer to Sheriff's Office the \$44,113 cost of the middle school DARE Officer
- Realign schedule for 7<sup>th</sup> and 8<sup>th</sup> grades (eliminate 5 teacher FTE's). Savings \$197,500
- Eliminate Cortez math labs. Savings \$47,400
- Eliminate SACS membership for elementary schools. Savings \$4,500
- Eliminate Stanford 9 testing in grades 4, 6, and 9. Savings \$7,000

**EXECUTIVE SUMMARY**  
(continued)

*Operating Budget Expenditure Summary*

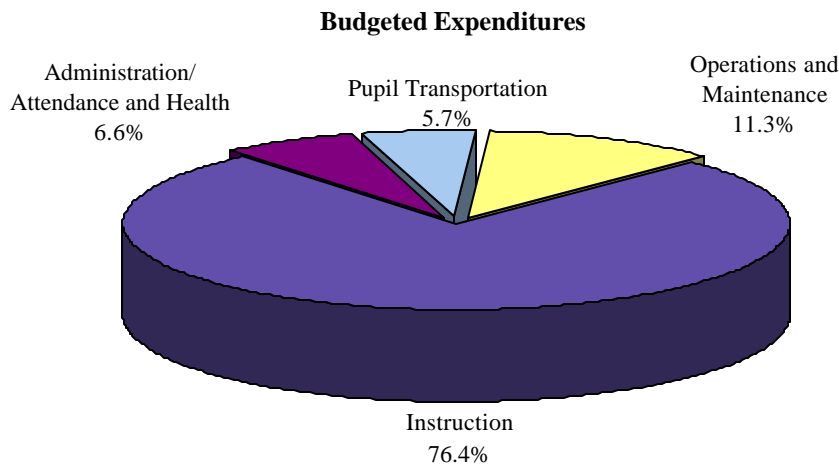
**School Operating Fund**  
**Fiscal Year 2004**

**Expenditures by Major Object**

	Budget FY03E	Approved FY04	Change \$	%
Personal Services	55,193,588	58,242,447	3,048,859	5.5%
Employee Benefits	13,743,411	14,817,854	1,074,443	7.8%
Purchased Services	4,020,903	4,025,866	4,963	0.1%
Other Charges	3,640,651	3,740,783	100,132	2.8%
Materials/Supplies	3,020,595	3,045,749	25,154	0.8%
Equipment	1,768,989	1,906,985	137,996	7.8%
Transfers	908,324	932,824	24,500	2.7%
<b>Total</b>	<b>82,296,461</b>	<b>86,712,508</b>	<b>4,416,047</b>	<b>5.4%</b>

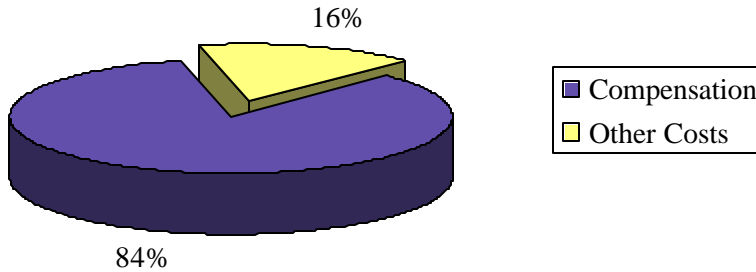
Budgeted expenditures in the Operating Fund by major category are:

Category	Budget FY03E	Approved FY04	Change \$	%
Instruction	62,725,671	66,249,516	3,523,845	5.6%
Administration/ Attendance and Health	5,351,980	5,682,287	330,307	6.2%
Pupil Transportation	4,748,598	4,982,831	234,233	4.9%
Operations and Maintenance	9,470,212	9,797,874	327,662	3.5%
<b>Total</b>	<b>82,296,461</b>	<b>86,712,508</b>	<b>4,416,047</b>	<b>5.4%</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***

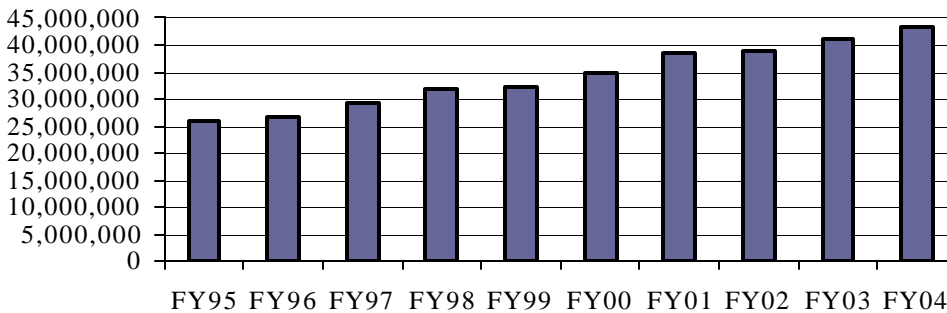
The revenue projections for FY04 in the Operating Budget reflect several significant assumptions.

State revenue was projected using the General Assembly’s approved budget for FY04. The projected increase in state revenue is \$2,498,254 or 6.1 %.

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, 2003 and 2004. York County will receive \$1,740,024 in FY04. At least 50% of the lottery funds received must be spent on non-recurring expenditures, such as capital projects. Of the \$1,740,024 lottery funds slated for the school division in FY04, the School Board has designated \$870,012 toward the operating budget.

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

**State Revenue**



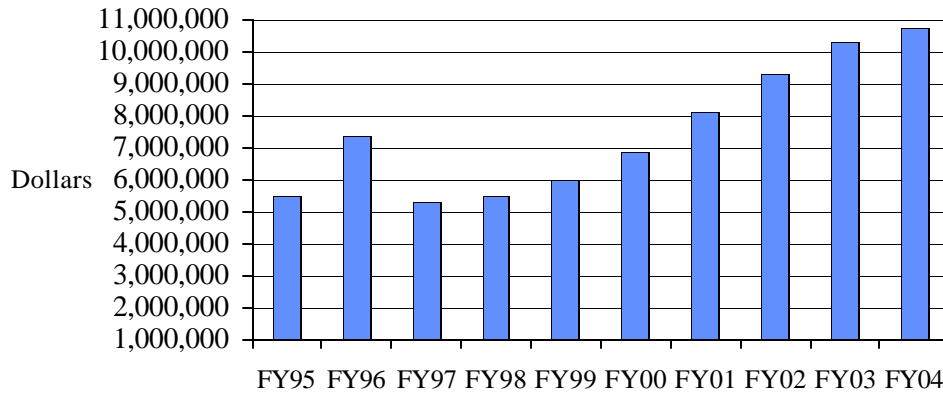
## EXECUTIVE SUMMARY

(continued)

Federal revenue is projected to increase by \$463,593 or 4.5%. 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 FY04 federal budget. The projections for impact aid are based on the FY03 level of funding with no reduction in appropriations to impact aid in FY04.

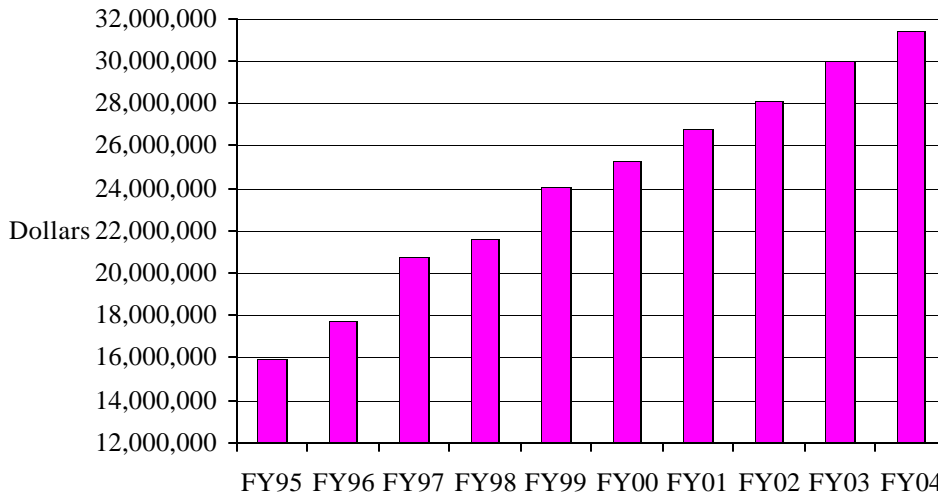
For reference purposes, the following bar graph indicates the funding levels of federal revenue over the past ten years.

**Federal Revenue**



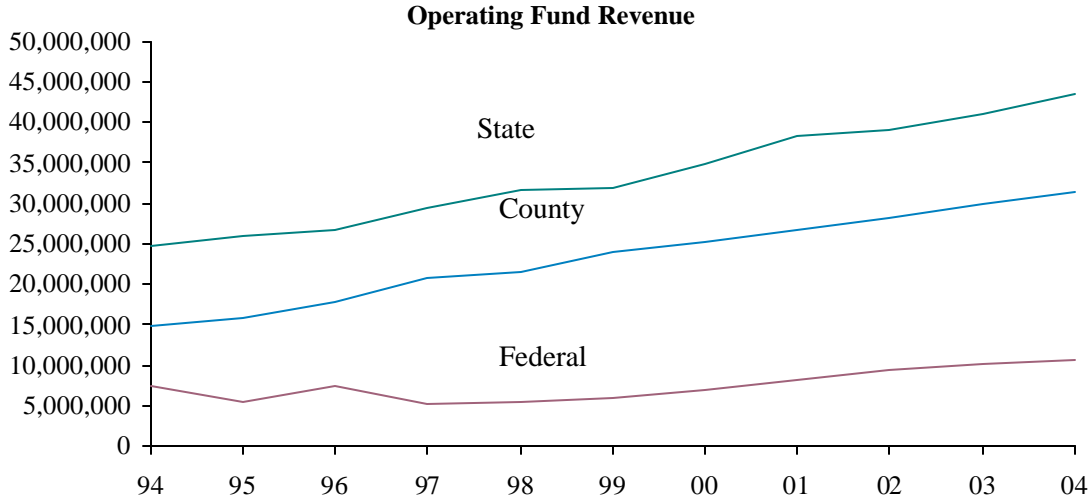
County funding will increase by \$1,454,200 or 4.8%. The graph below illustrates the progression of County funding over the past ten years.

**County Revenue**



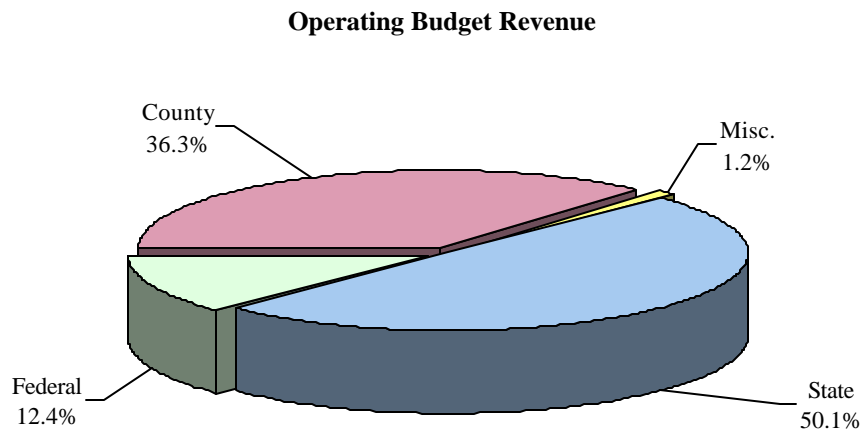
**EXECUTIVE SUMMARY**  
(continued)

The following graph depicts state, federal and county funding from FY94 through FY04. 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 47-50.



Revenue projections in the Operating Fund by major category are:

Revenue Source	Budget FY03E	Approved FY04	Change	
			\$	%
State	40,960,132	43,458,386	2,498,254	6.1%
Federal	10,274,579	10,738,172	463,593	4.5%
County	29,984,800	31,439,000	1,454,200	4.8%
Miscellaneous	1,076,950	1,076,950	0	0%
<b>Total</b>	<b>82,296,461</b>	<b>86,712,508</b>	<b>4,416,047</b>	<b>5.4%</b>



## EXECUTIVE SUMMARY

(continued)

### Summary of Budget Projections

The chart below is a summary of budget projections for fiscal years 2005 through 2007. 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 03 Expected</b>	<b>FY 04 Budget</b>	<i>FY 05 Projections</i>	<i>FY 06 Projections</i>	<i>FY 07 Projections</i>
Revenue and Expenditures	82,296,461	86,712,508	92,569,081	98,116,080	103,997,637

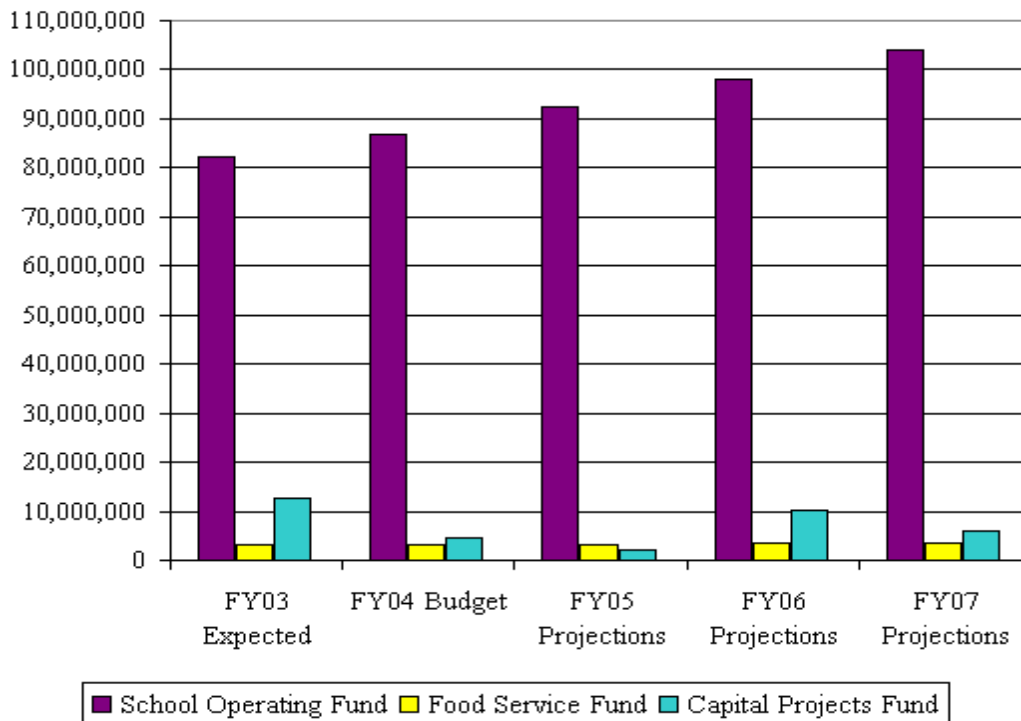
#### Food Service Fund

Revenue and Expenditures	3,033,242	3,085,806	3,258,042	3,434,495	3,620,676
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#### Capital Projects Fund

Revenue and Expenditures	12,530,474	4,395,000	2,050,000	10,150,000	5,950,000
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**Comparison of Budget Projections Through FY2007**



**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. Sixty-nine percent of the revenue is derived from the sale of meals. The second largest revenue source, 28.5%, is federal funding for free or reduced lunches. As compared to FY03E, the Food Service budget is increasing by \$52,564 or 1.7% (\$3,033,242 in FY03E to \$3,085,806 in FY04). 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 by ten cents. 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 2004**

**Revenue Summary**

Revenue Source	Budget	Approved	Change	
	FY03E	FY04	\$	%
State	53,000	55,000	2,000	3.8%
Federal	880,000	880,000	0	0.0%
Cafeteria Sales	2,070,242	2,125,806	55,564	2.7%
Miscellaneous	30,000	25,000	(5,000)	(16.7%)
<b>Total</b>	<b>3,033,242</b>	<b>3,085,806</b>	<b>52,564</b>	<b>1.7%</b>

**Expenditures by Major Object**

	Budget	Approved	Change	
	FY03E	FY04	\$	%
Personal Services	1,139,242	1,194,811	55,569	4.9%
Employee Benefits	372,674	387,581	14,907	4.0%
Purchased Services	36,520	29,608	(6,912)	(18.9%)
Other Charges	11,000	10,000	(1,000)	(9.1%)
Materials/Supplies	1,453,806	1,453,806	0	0.0%
Equipment	20,000	10,000	(10,000)	(50.0%)
<b>Total</b>	<b>3,033,242</b>	<b>3,085,806</b>	<b>52,564</b>	<b>1.7%</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 \$4,395,000.

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 \$8,135,474 or 64.9% decrease in this fund is driven primarily by the completion of the Bruton High School renovation project. The County of York provides 100% of the revenue for the FY04 budget. The charts below provide further information on the Capital Projects Fund.

**Capital Projects Fund**  
**Fiscal Year 2004**

**Revenue Summary**

Revenue Source	Budget FY03E	Approved FY04	Change \$	%
State	1,187,974	0	(1,187,974)	(100%)
Federal	0	0	0	0%
Local-County	11,342,500	4,395,000	(6,947,500)	(61.3%)
<b>Total</b>	<b>12,530,474</b>	<b>4,395,000</b>	<b>(8,135,474)</b>	<b>(64.9%)</b>

**Expenditures by Major Object**

	Budget FY03E	Approved FY04	Change \$	%
Purchased Services	10,497,974	4,015,000	(6,482,974)	(61.8%)
Equipment	2,032,500	380,000	(1,652,500)	(81.3%)
<b>Total</b>	<b>12,530,474</b>	<b>4,395,000</b>	<b>(8,135,474)</b>	<b>(64.9%)</b>

## **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, 2002.

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 are 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, 2002.

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 2002-2003.

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

*Clark J. Goldhall*  
President

*Gene W. Keller*  
Executive Director



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**York County School Division  
Virginia**

For the Fiscal Year Beginning

July 1, 2002

  
President

  
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 58,000 citizens. There are 12,500 students budgeted in FY04 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 nineteen schools in the Division: four high, four middle, ten elementary and one charter school.

## **POPULATION**

With approximately 58,000 citizens, York County ranks 17<sup>th</sup> in population among Virginia's 95 counties. In land area, however, York is the third smallest county in the state, making it the sixth most densely populated county. With a 34% increase in population since 1990, York County is one of the fastest-growing localities in Hampton Roads and one of the fastest-growing in Virginia.

Although resident births in York County were on the rise almost continually throughout the 1980's and 1990's, the vast majority of the County's population growth - approximately 90% - is due to net migration, which is the difference between the number of people moving into a community and the number moving out.

York County's population is heavily concentrated in the lower County, where the population increased by over one-third between 1990 and 1999. Almost 90% of the County's growth during the 1990's has been in the lower County.

## **MEDIAN AGE**

The 2000 median age in York County was 36.5 years, 3.7 years older than it was in 1990. The population is getting older, on average, as it is all over the country, because of the aging of the post-war baby boom generation – the mass of Americans born between 1946 and 1964.

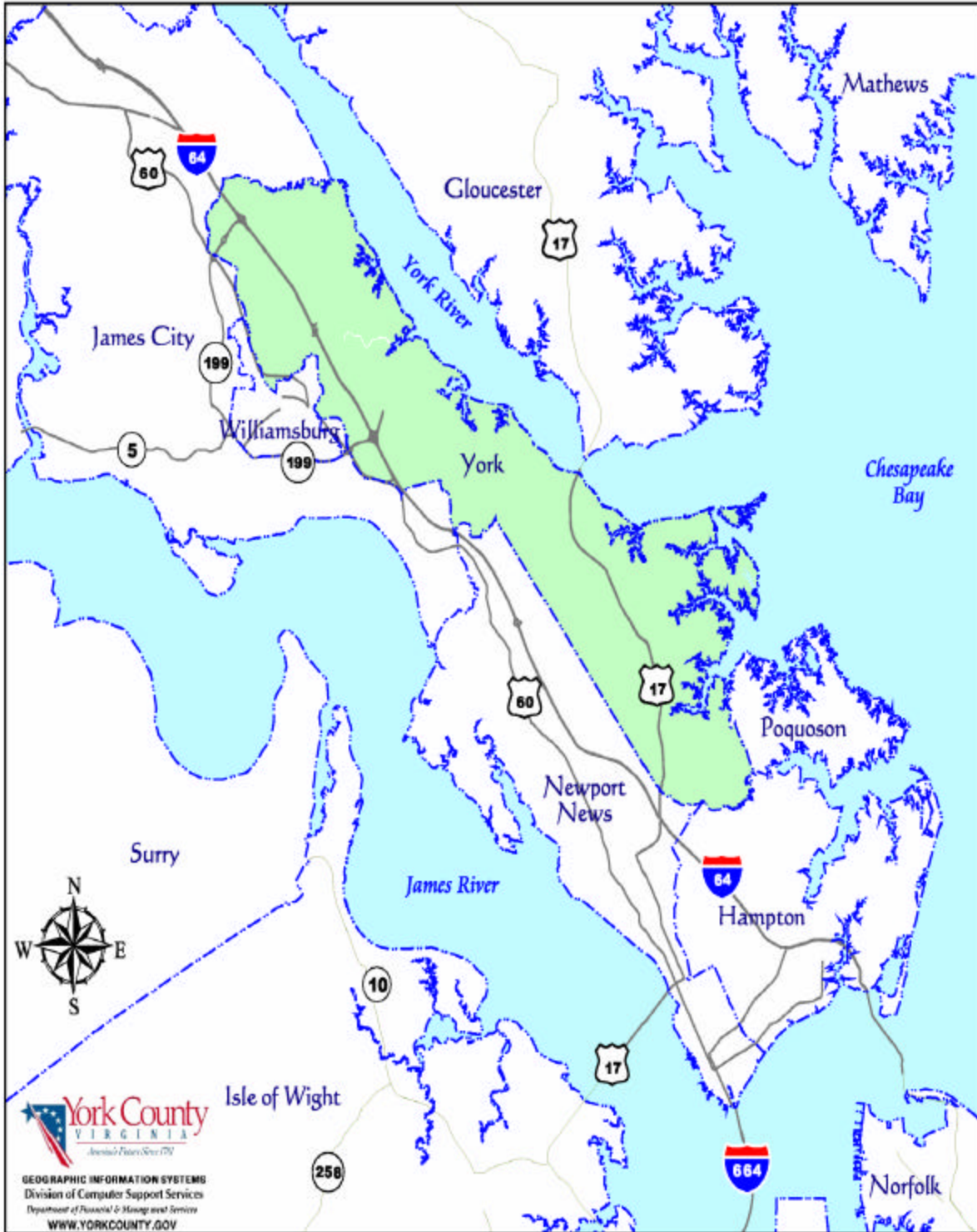
## **ZWEIBRUCKEN**

Seven York County 10<sup>th</sup> and 11<sup>th</sup> grade high school students will be participating in the 25<sup>th</sup> annual student exchange with Zweibrucken, Germany during the year 2003. The Yorktown/Zweibrucken Student Exchange is a cultural program honoring the sister city relationship between Yorktown and Zweibrucken, whose military forces stood with the Continental Army during the American Revolution's Campaign at Yorktown. Sponsored by the York County Board of Supervisors through the Historical Committee, the Yorktown/Zweibrucken Student Exchange Program is administered by the York County School Division.

Our students were matched with Zweibrucken students to allow corresponding with each other prior to the German students' visit to York County. The German students arrived in March 2003 and stayed with their York County host families for four weeks. German families in Zweibrucken will host York County students when they travel to Germany during the summer of 2003.

Along with attending the counterparts' schools a few times, students partake in social events and cultural and historical tours. Upon returning home, York County students provide trip reports to the program sponsors and prepare an essay which will be graded during the first quarter of the following school year.

# 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

The performance measures for instructional activities are embedded in the goals and objectives of the School Board. The goals and objectives are linked to the organizational units. The presentation of the goals and objectives is as approved by the School Board.

### ORGANIZATIONAL UNIT: INSTRUCTION

**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.

*FY02 Objectives Achieved:*

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

*FY03 Objectives Achieved:*

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

*FY04 Objectives:*

- Develop a budgetary process for maintaining existing technology with incremental funding increases in the approved operating budget. Estimated cost per fiscal year \$1,500,000.

### ORGANIZATIONAL UNITS: INSTRUCTION & ADMINISTRATION/ATTENDANCE & HEALTH

**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.

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

- 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.

*FY02 Objectives Achieved:*

- Take steps to reduce teacher stress and improve moral.

*FY03 Objectives Achieved:*

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

*FY04 Objectives:*

- Continue to enhance wellness initiative to support employee enrollment in a wellness program.

**ORGANIZATIONAL UNIT: INSTRUCTION**

**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.

## **GOALS**

**(continued)**

- 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.

### *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 Achieved:*

- 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.

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

### *FY04 Objectives:*

- 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 100% percent of elementary schools. Estimated operating cost \$750,000.
- 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.

### **ORGANIZATIONAL UNIT: INSTRUCTION**

#### **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.

### *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.

## **GOALS (continued)**

### *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 Achieved:*

- 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.
- All elementary, middle and high schools met the State Standards of Accreditation.

### *FY04 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.
- Continue development of the York County Virtual High School with the first courses posted in the summer of 2002. Estimated cost \$40,000.
- Issue final report on June 30, 2003 for innovative options for improved instructional programs.
- All elementary, middle and high schools will continue to meet the State Standards of Accreditation.

## **ORGANIZATIONAL UNITS: INSTRUCTION, ADMINISTRATION/ATTENDANCE/HEALTH, OPERATION & MAINTENANCE, PUPIL TRANSPORTATION**

### **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.

### *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.

## **GOALS (continued)**

- 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 judgment 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 Achieved:*

- Continue administrator training on exercising good judgment 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.

### *FY04 Objectives:*

- Continue administrator training on exercising good judgment in applying regulations so as to avoid undue headlines.
- Continue administrator training on administrative and instructional technology uses.

## **ORGANIZATIONAL UNIT: ADMINISTRATION/ATTENDANCE & HEALTH**

### **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.

## PERFORMANCE MEASUREMENTS FOR NON-INSTRUCTIONAL ACTIVITIES

### Performance Measures for Non-Instructional Activities

The York County School Division will implement for the first time a series of performance measures for non-instructional activities such as operations, finance, and health services. The performance measures are designed to measure the effectiveness of managing the school division's resources in support of the organization's goals. It is anticipated that the performance measures will be refined and expanded as the needs and requirements of the organization change. The FY05 budget document will include the results of the FY04 performance measurements.

The performance measures for instructional activities are embedded in the goals and objectives of the School Board. The goals and objectives are linked to the organizational units. The presentation of the goals and objectives is as approved by the School Board.

The performance measures for instructional and non-instructional activities form the basis or process for management by results in the school division.

### Communications

- Respond to all telephone and e-mail inquiries within one business day
- Facilitate public relations training for all employee groups by the end of FY04

### Human Resources

- Total cost per staff vacancy filled (*recruiting costs plus processing costs plus processing staff time costs divided by the number of FTE's hired*)
- Staff days required to fill a licensed FTE vacancy
- Percent of satisfaction level surveys ranking service at "meets expectations" or higher
  - Training of new hires
  - Employee Benefits Program administration
  - Principals' annual survey of HR Personnel Administration support services
- Response time (work days) per work place safety concern reported
- Cost of correction action per work place safety concern reported
- Unit cost of worker compensation cases
- Personnel staff / 1,000 employees
- Benefits staff / 1,000 employees

### Finance

- Obtain an unqualified audit opinion from a certified public accounting firm on the FY03 school division Comprehensive Annual Financial Report (CAFR)
- Obtain an unqualified audit opinion from a certified public accounting firm on the student activity fund statement of cash receipts and disbursements
- Prepare the FY03 CAFR in accordance with the new Governmental Accounting Standards Board Statement 34 and submit to ASBO and GFOA for consideration for the excellence in financial reporting awards
- Prepare and submit the FY04 budget document in accordance with the ASBO and GFOA budget presentation award program criteria
- Maintain a 99 to 100% accuracy rate in processing payroll checks
- Process all purchase requisitions within two business days of receipt
- Process all payments within ten business days of receipt in the accounts payable office
- Obtain "Gold Star Club" status with the Virginia Municipal Liability Board for reporting workers compensation claims in a timely manner
- Publish the FY04 Approved Annual Budget in CD ROM format

## PERFORMANCE MEASUREMENTS FOR NON-INSTRUCTIONAL ACTIVITIES

(continued)

### Health Services

- All clinics will be staffed with registered nurses
- All nurses completed training to update their knowledge and skills related to insulin and glycogen testing, CPR and the delivery of smallpox vaccinations

### Psychological Services

- All psychological evaluations and services are provided without need for contracted services
- All division psychologists are fully endorsed

### Speech/Audiology Services

- Speech and language pathologists have average caseloads of 50-55 students
- All division speech and language pathologists are fully licensed and endorsed

### Informational Services

- Computer Maintenance
  - Percentage of work orders for the year closed in 1 work day, 1 to 3 work days, 4 to 6 work days or 7 or more work days
- Network Administration
  - Average weekly availability of instructional servers in the division (average operating hours per server per week/168 hr)
  - Average weekly availability of administrative servers in the division (average operating hours per server per week/168 hr)
- Application Support
  - Number of major milestones accomplished on projects listed in the Management Information Systems Improvement Plan
  - Number of major milestones accomplished on projects listed in the Instructional Technology Improvement Plan

### Energy Management

- Cost of electricity/student square foot (*The total cost of electricity purchased divided by the number of students times the total school and office floor area under roof.*)

### Pupil Transportation

- Total operating costs per student mile (*All driver and related staff costs plus insurance plus fuel cost divided by total bus miles times average student load counts obtained on quarterly occupancy audits.*)
- Total cost per special education student mile (*All special education driver and bus aid costs plus pro rata insurance plus pro rata fuel cost divided by total special education bus miles times average special education student load counts obtained on quarterly occupancy audits*)
- Average quarterly bus occupancy rate (*Students on bus on audit day divided by the total capacity of buses on road on that audit day.*)
- Accident/incident rates per 100,000 student miles

### Vehicle Maintenance

- Total bus maintenance cost per mile (labor and parts)
- Total non-bus vehicle maintenance cost per mile (labor and parts)
- Percent bus safety inspections accomplished on schedule
- Bus road breakdowns (flat tires, won't start, etc.) per 100,000 bus road miles
- Mechanics / 100,000 student miles

## PERFORMANCE MEASUREMENTS FOR NON-INSTRUCTIONAL ACTIVITIES

(continued)

### Building Maintenance

- Percent of all safety related work requests not accomplished within 3 work days
- Percent of all work requests submitted not accomplished within 6 months
- Total annual building maintenance cost / student square foot (*The total cost of the annual operating budget devoted to building maintenance divided by the number of students times the total school and office floor area under roof*)
- Tradesmen / 10,000 student square foot
- Number of work requests accomplished per 100 hours of trade group time
  - Plumbing
  - Electrical
  - Mechanical
  - HVAC

### Custodial Services

- Total annual custodial cost / student square foot (*The total cost of the annual operating budget devoted to custodial services divided by the number of students times the total school and office floor area under roof.*)
- Number of custodial discrepancies reported annually / student square foot (*The total number of reported inspection discrepancies charged to custodial services divided by the number of students times the total school and office floor area under roof.*)
- Custodians / 10,000 student square foot

### Food Services

- Percent student participation division-wide (*Total meals served in school division in the school year divided by the number of meals that could have been purchased by all students in the division during the school year times 100.*)
- Meals served per staff hour (*Total meals served in school division in a school year divided by the total food service staff salary hour paid during the school year.*)

# 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 noninstructional operations, (vi) facilities, (vii) debt and fund transfers, and (viii) contingency.”

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

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

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

**The following is a summary of the Fiscal Year 2004 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 FY04 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 FY03E Operating Budget proposal.
January	Superintendent and staff work session on final draft of FY03E. School Board work session on FY03E Operating Budget and FY04 budget priorities. Superintendent and staff work session on first draft of Superintendent's FY04 Operating Budget (hereinafter "Budget Proposal"). Superintendent and County Administrator meet to discuss FY04 budget initiatives. Superintendent's work session with staff on final draft of budget proposal. Work session with School Board on FY04 budget priorities.
February	Joint work session with School Board and Board of Supervisors to discuss FY04 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 FY03E 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**

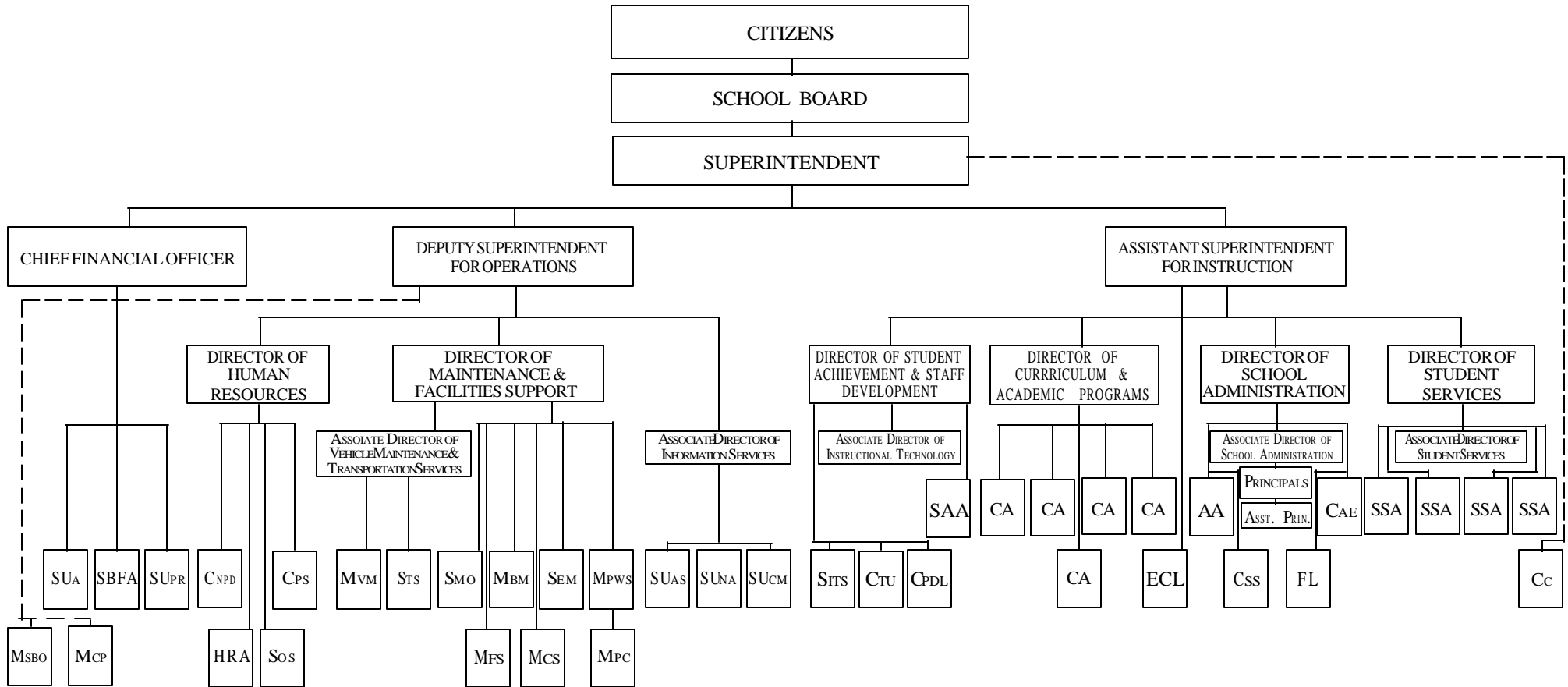
Budget managers are permitted to transfer budget funds within each cost center. However, the budget manager is not permitted to expend or encumber funds exceeding the cost center appropriation without permission of the Division Superintendent.

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 50.1% of its funding for the operating budget from the state and 12.4% 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

**M = Manager**

MPC = Copy/Print Shop  
 MPWS = Property/Warehouse Services  
 MsBO = SBO Building  
 MVM = Vehicle Maintenance

**S = Specialist**

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 Analyst  
 SBFA = Senior Budget & Financial Analyst  
 SSA = Student Services Assistant

**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. Some of the other federal revenues included are Title I, Title II, 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

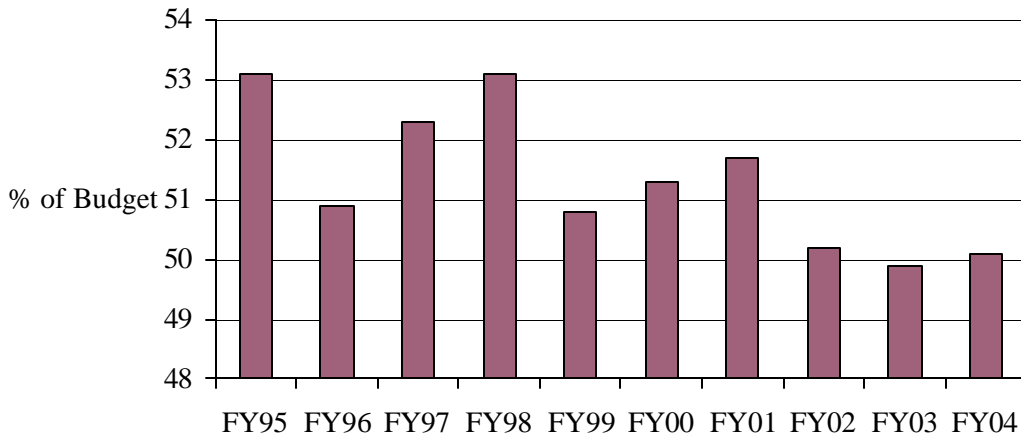
#### REVENUES

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 \$1,740,024 in FY04. At least 50% of the lottery funds received must be spent on non-recurring expenditures, such as capital projects. Of the \$1,740,024 lottery funds slated for the school division in FY04, the School Board has designated \$870,012 towards the operating budget. State revenue has remained fairly constant over the years as a percentage of the total budget (see graph below).

State Revenues

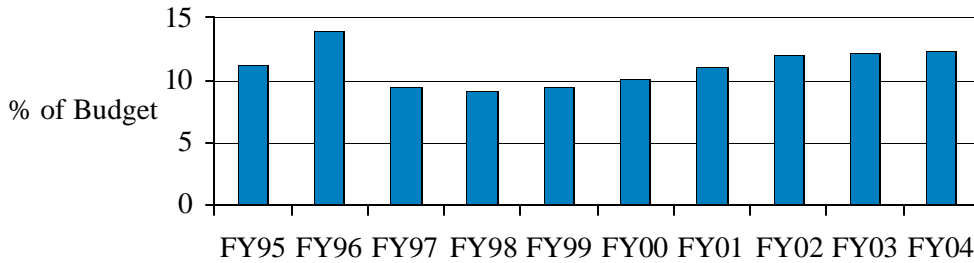


##### Federal

Federal revenue sources in the Operating Budget include Title I, Title II, and Title VIB. 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 71.2% of the federal revenue received and 8.8% 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 FY04 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 FY04 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 FY03 level with the understanding that this is just a “best guess” estimate.

The Impact Aid revenue projection as presented in the FY04 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 2003.

**County**

While federal revenue declined in FY97, funding from the County government has increased. This occurred, in part, to help offset the loss of federal impact aid in FY97. County funding has grown from 29% of the budget in FY92 to 36.3% of the budget in FY04. 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.

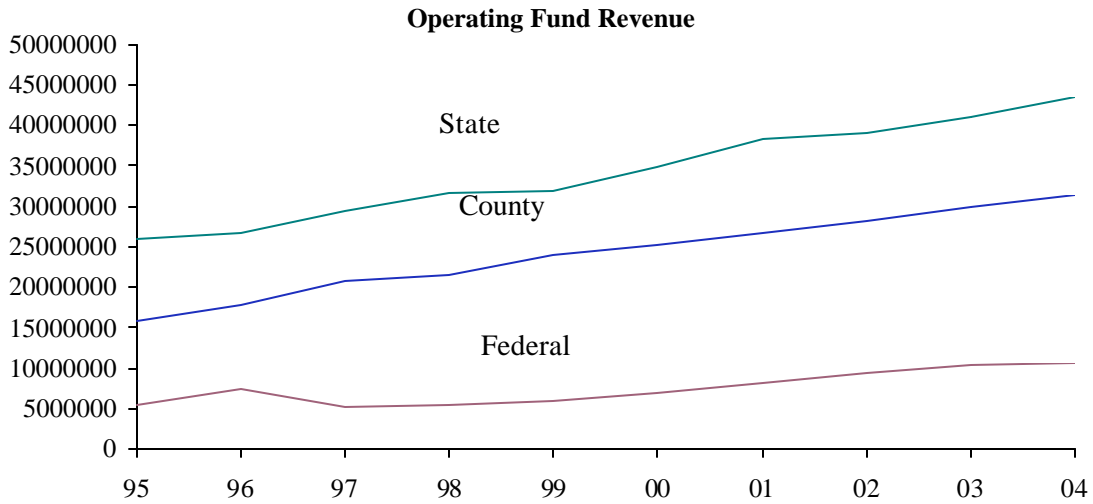
**Local Miscellaneous**

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 1.2% 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>
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	10,274,579
04	31,439,000	43,458,386	10,738,172

**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**

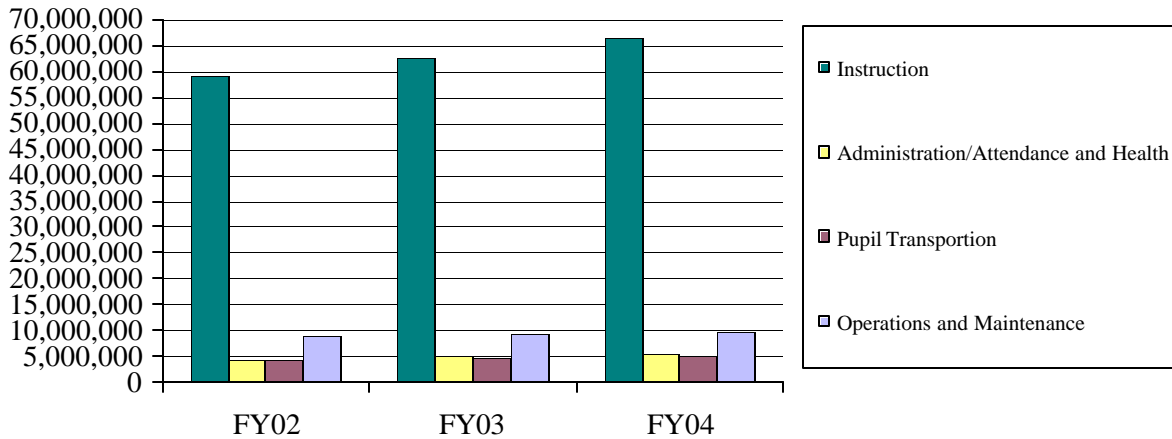
Activities associated with transporting students to and from school and on other trips related to school activities.

**Operations & Maintenance**

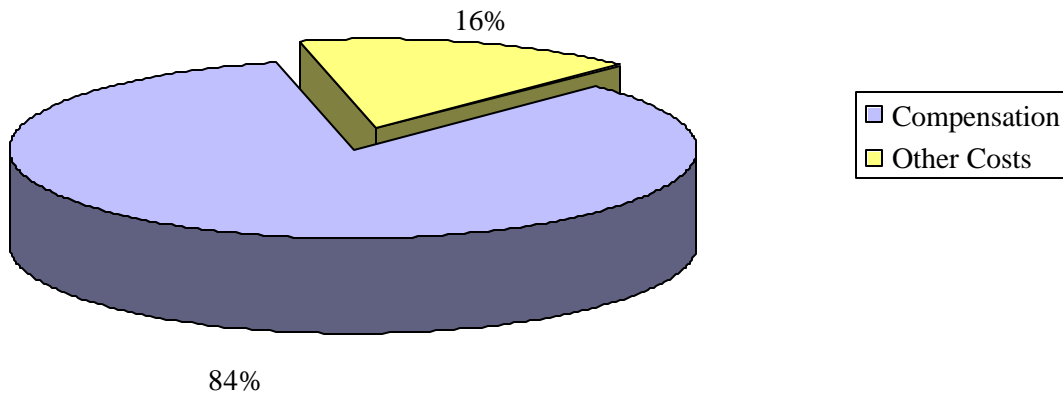
Activities concerned with keeping buildings open, comfortable and safe for use. This includes heating, lighting, ventilating systems, repair of facilities and replacement of facility equipment.

**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>FY2003</b>	<b>FY2003</b>	<b>FY2004</b>
	<b>BUDGET</b>	<b>EXPECTED</b>	<b>BUDGET</b>
<b>Revenues by Fund and Category</b>			
Operating Fund			
State	40,960,132	40,960,132	43,458,386
Federal	10,034,607	10,274,579	10,738,172
Local - County	29,984,800	29,984,800	31,439,000
Local - Misc.	1,076,950	1,076,950	1,076,950
 Food Service Fund			
State	53,000	53,000	55,000
Federal	750,000	880,000	880,000
Local - Cafeteria Sales	2,070,242	2,070,242	2,125,806
Local - Misc.	30,000	30,000	25,000
 Capital Projects Fund			
State	1,001,643	1,187,974	-
Federal	-	-	-
Local - County	10,790,000	11,342,500	4,395,000
Local - Miscellaneous	-	-	-
 Total Revenue - All Funds	96,751,374	97,860,177	94,193,314
 <b>Expenditures by State Category</b>			
Instruction	62,498,878	62,725,671	66,249,516
Administration/Attendance and Health	5,287,808	5,351,980	5,682,287
Pupil Transportation	4,735,071	4,748,598	4,982,831
Operations and Maintenance	9,534,732	9,470,212	9,797,874
Food Service	2,903,242	3,033,242	3,085,806
Facilities	11,791,643	12,530,474	4,395,000
 Total Expenditures - All Funds	96,751,374	97,860,177	94,193,314
 <b>Fund Balance (see note)</b>			
Beginning of fiscal year	605,278	605,278	605,278
 Projected end of fiscal year	605,278	605,278	605,278

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 2004**

**REVENUE SUMMARY**

REVENUE SOURCE	FY2002 BUDGET	FY2002 ACTUAL	FY 2003 BUDGET	FY 2003 EXPECTED	FY 2004 BUDGET
STATE	31,008,444	31,482,436	33,432,176	33,432,176	35,753,617
STATE SALES TAX	7,745,380	7,254,189	7,527,956	7,527,956	7,704,769
FEDERAL	9,304,958	9,221,394	10,034,607	10,274,579	10,738,172
LOCAL APPROPRIATION-OPERATIONS	27,233,658	27,233,658	29,115,067	29,115,067	30,548,340
LOCAL APPROPRIATION-GROUNDS	881,142	881,142	869,733	869,733	890,660
LOCAL OPERATION MISC.	1,076,950	1,072,961	1,076,950	1,076,950	1,076,950
<b>TOTAL</b>	<b>77,250,532</b>	<b>77,145,780</b>	<b>82,056,489</b>	<b>82,296,461</b>	<b>86,712,508</b>

**SCHOOL FOOD SERVICE FUND  
FISCAL YEAR 2004**

**REVENUE SUMMARY**

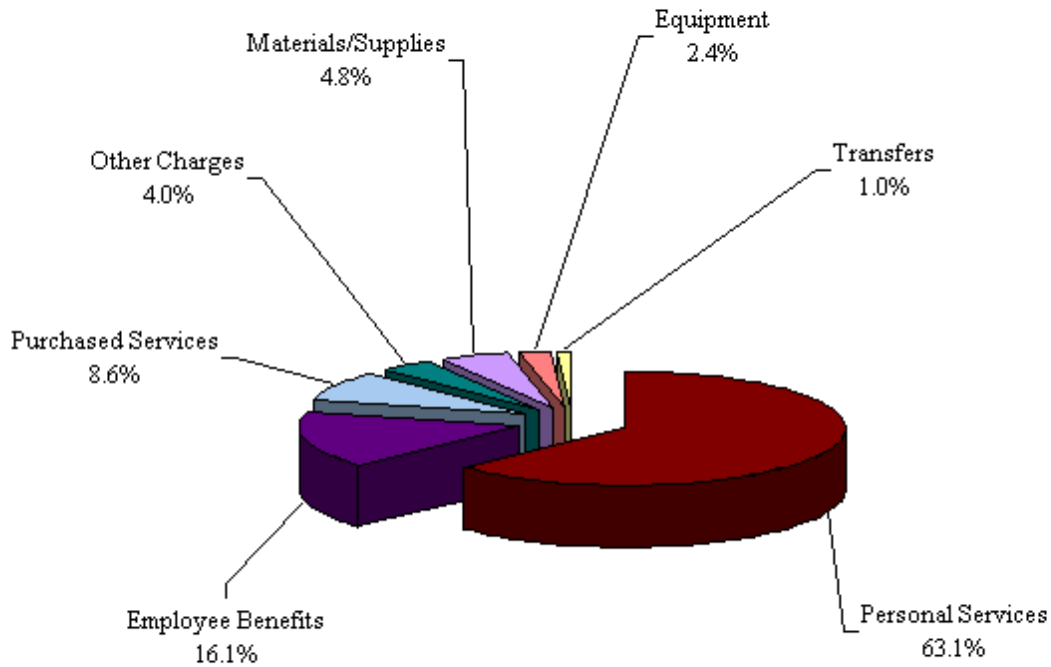
REVENUE SOURCE	FY 2002 BUDGET	FY 2002 ACTUAL	FY 2003 BUDGET	FY 2003 EXPECTED	FY 2004 BUDGET
STATE	52,000	49,350	53,000	53,000	55,000
FEDERAL	720,000	814,526	750,000	880,000	880,000
CAFETERIA SALES	1,987,728	1,835,918	2,070,242	2,070,242	2,125,806
MISCELLANEOUS	25,000	18,554	30,000	30,000	25,000
<b>TOTAL</b>	<b>2,784,728</b>	<b>2,718,348</b>	<b>2,903,242</b>	<b>3,033,242</b>	<b>3,085,806</b>

**CAPITAL PROJECTS FUND  
FISCAL YEAR 2004**

**REVENUE SUMMARY**

REVENUE SOURCE	FY 2002 BUDGET	FY 2002 ACTUAL	FY 2003 BUDGET	FY 2003 EXPECTED	FY 2004 BUDGET
MISCELLANEOUS	0	0	0	0	0
STATE	1,206,500	1,393,988	1,001,643	1,187,974	0
FEDERAL	500,000	1,135,071	0	0	0
LOCAL-COUNTY	3,741,000	5,514,372	10,790,000	11,342,500	4,395,000
<b>TOTAL</b>	<b>5,447,500</b>	<b>8,043,431</b>	<b>11,791,643</b>	<b>12,530,474</b>	<b>4,395,000</b>

## FY2004 Expenditures by Major Object Summary of All Funds



The above pie chart is a summary of all funds by major object for FY04. Approximately seventy-nine 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 2004**

**EXPENDITURES BY MAJOR OBJECT**

	FY 2002 ACTUAL	FY 2003 BUDGET	FY 2003 EXPECTED	FY 2004 BUDGET
PERSONAL SERVICES	51,252,886	56,237,084	56,332,830	59,437,258
EMPLOYEE BENEFITS	12,774,078	14,091,009	14,116,085	15,205,435
PURCHASED SERVICES	10,860,505	14,726,585	14,555,397	8,070,474
OTHER CHARGES	3,294,686	3,658,123	3,651,651	3,750,783
MATERIALS / SUPPLIES	3,939,608	4,307,510	4,474,401	4,499,555
EQUIPMENT	4,358,377	2,822,739	3,821,489	2,296,985
TRANSFERS	916,181	908,324	908,324	932,824
<b>TOTAL</b>	<b>87,396,321</b>	<b>96,751,374</b>	<b>97,860,177</b>	<b>94,193,314</b>

**SCHOOL OPERATING FUND  
FISCAL YEAR 2004**

**EXPENDITURES BY MAJOR OBJECT**

	FY 2002 ACTUAL	FY 2003 BUDGET	FY 2003 EXPECTED	FY 2004 BUDGET
PERSONAL SERVICES	50,197,902	55,097,842	55,193,588	58,242,447
EMPLOYEE BENEFITS	12,437,902	13,718,335	13,743,411	14,817,854
PURCHASED SERVICES	4,507,614	3,938,422	4,020,903	4,025,866
OTHER CHARGES	3,284,571	3,647,123	3,640,651	3,740,783
MATERIALS / SUPPLIES	2,693,986	2,983,704	3,020,595	3,045,749
EQUIPMENT	2,504,956	1,762,739	1,768,989	1,906,985
TRANSFERS	916,181	908,324	908,324	932,824
<b>TOTAL</b>	<b>76,543,112</b>	<b>82,056,489</b>	<b>82,296,461</b>	<b>86,712,508</b>

**YORK COUNTY SCHOOL DIVISION  
SCHOOL FOOD SERVICE FUND  
FISCAL YEAR 2004**

**EXPENDITURES BY MAJOR OBJECT**

	FY 2002 ACTUAL	FY 2003 BUDGET	FY 2003 EXPECTED	FY 2004 BUDGET
PERSONAL SERVICES	1,054,984	1,139,242	1,139,242	1,194,811
EMPLOYEE BENEFITS	336,176	372,674	372,674	387,581
PURCHASED SERVICES	5,765	36,520	36,520	29,608
OTHER CHARGES	10,115	11,000	11,000	10,000
MATERIALS / SUPPLIES	1,245,622	1,323,806	1,453,806	1,453,806
EQUIPMENT	157,116	20,000	20,000	10,000
<b>TOTAL</b>	<b>2,809,778</b>	<b>2,903,242</b>	<b>3,033,242</b>	<b>3,085,806</b>

**CAPITAL PROJECTS FUND  
FISCAL YEAR 2004**

**EXPENDITURES BY MAJOR OBJECT**

	FY 2002 ACTUAL	FY 2003 BUDGET	FY 2003 EXPECTED	FY 2004 BUDGET
PURCHASED SERVICES	6,347,126	10,751,643	10,497,974	4,015,000
EQUIPMENT	1,696,305	1,040,000	2,032,500	380,000
<b>TOTAL</b>	<b>8,043,431</b>	<b>11,791,643</b>	<b>12,530,474</b>	<b>4,395,000</b>

## SUMMARY OF PROGRAM BUDGETS FISCAL YEAR 2004

		FY2002 ACTUAL	FY 2003 BUDGET	FY 2003 EXPECTED	FY 2004 BUDGET
<b>INSTRUCTION</b>					
<b>CLASSROOM INSTRUCTION</b>					
<b>REGULAR EDUCATION</b>					
<b>ELEMENTARY</b>					
50-611011-010	KINDERGARTEN	1,445,311	1,649,025	1,681,621	2,447,468
50-611011-020	1ST GRADE	2,081,466	2,201,070	2,099,917	2,176,329
50-611011-030	2ND GRADE	2,110,811	2,286,594	2,110,282	2,184,654
50-611011-040	3RD GRADE	2,037,255	2,130,319	2,165,605	2,243,566
50-611011-050	4TH GRADE	1,995,857	2,136,554	2,083,346	2,158,124
50-611011-060	5TH GRADE	2,054,906	2,194,197	2,195,373	2,392,663
50-611011-070	ART	428,037	489,319	489,319	505,198
50-611011-080	MUSIC	405,713	446,470	446,470	462,604
50-611011-090	PE	513,656	552,820	543,881	563,386
50-611011-100	ESL	27,155	28,248	28,248	45,834
50-611011-110	READING	730,685	1,135,114	1,125,705	1,154,062
50-611011-120	TECHNOLOGY	401,256	599,790	571,561	646,888
50-611011-130	CONTRACTED SERVICES	83,783	66,497	66,497	66,497
50-611011-140	OTHER	1,932,690	2,275,727	2,308,958	2,416,974
	<b>SUBTOTAL</b>	<b>16,248,581</b>	<b>18,191,744</b>	<b>17,916,783</b>	<b>19,464,247</b>
<b>MIDDLE</b>					
50-611012-150	ENCORE	1,131,940	1,224,559	1,239,733	1,282,633
50-611012-160	CORE/TMING/ACAD COACHING	6,014,914	6,181,417	6,032,467	6,102,607
50-611012-170	ALTERNATIVE EDUCATION	100,155	126,190	82,921	84,866
50-611012-190	ESL	16,417	24,736	24,736	29,787
50-611012-200	TECHNOLOGY	24,250	17,218	17,218	30,814
50-611012-210	CONTRACTED SERVICES	18,187	28,216	30,116	30,116
50-611012-220	OTHER	557,078	632,912	693,589	665,346
	<b>SUBTOTAL</b>	<b>7,862,941</b>	<b>8,235,248</b>	<b>8,120,780</b>	<b>8,226,169</b>
<b>HIGH</b>					
50-611013-230	ART	410,968	445,870	445,870	460,113
50-611013-240	MUSIC	446,227	473,103	473,103	489,022
50-611013-250	ENGLISH	1,790,323	1,937,925	1,819,129	1,927,575
50-611013-260	ESL	10,503	14,488	14,488	17,895
50-611013-270	MATH	1,436,861	1,535,708	1,553,351	1,688,404
50-611013-280	SCIENCE	1,433,234	1,506,839	1,577,411	1,628,853
50-611013-290	SOCIAL STUDIES	1,646,831	1,700,914	1,700,914	1,761,389
50-611013-300	HEALTH	735,909	794,641	794,641	822,969
50-611013-310	DRIVER ED	1,491	3,905	3,905	3,905
50-611013-320	FOREIGN LANGUAGE	1,087,521	1,099,293	1,099,293	1,137,901
50-611013-330	YORK RIVER ACADEMY	174,993	231,363	276,480	286,411
50-611013-340	TECHNOLOGY	877,315	900,488	900,488	946,428
50-611013-345	DRAMA	0	0	0	207,030

## SUMMARY OF PROGRAM BUDGETS FISCAL YEAR 2004

		FY2002 ACTUAL	FY 2003 BUDGET	FY 2003 EXPECTED	FY 2004 BUDGET
50-611013-350	SCHOOL OF THE ARTS	265,434	284,021	284,021	293,754
50-611013-360	VHSL/INTERSCHOLASTIC	132,489	39,000	39,000	42,000
50-611013-370	CONTRACTED SERVICES	120,705	186,892	188,336	239,814
50-611013-380	OTHER	1,408,406	1,380,647	1,390,385	1,292,990
	<b>SUBTOTAL</b>	<b>11,979,210</b>	<b>12,535,097</b>	<b>12,560,815</b>	<b>13,246,453</b>
	<b>REGULAR EDUCATION TOTAL</b>	<b>36,090,73</b>	<b>38,962,089</b>	<b>38,598,378</b>	<b>40,936,869</b>
<b>SPECIAL EDUCATION</b>					
<b>ELEMENTARY</b>					
50-611021-390	CLASSROOM TEACHERS	2,154,074	2,366,332	2,290,012	2,418,358
50-611021-400	OTHER	75,243	75,676	75,676	75,676
	<b>SUBTOTAL</b>	<b>2,229,317</b>	<b>2,442,008</b>	<b>2,365,688</b>	<b>2,494,034</b>
<b>MIDDLE</b>					
50-611022-410	CLASSROOM TEACHERS	1,255,244	1,426,804	1,384,264	1,458,152
50-611022-420	OTHER	33,448	30,800	30,800	30,800
	<b>SUBTOTAL</b>	<b>1,288,692</b>	<b>1,457,604</b>	<b>1,415,064</b>	<b>1,488,952</b>
<b>HIGH</b>					
50-611023-430	CLASSROOM TEACHERS	1,285,264	1,484,362	1,301,688	1,378,267
50-611023-440	OTHER	1,158,481	1,084,195	1,084,195	1,084,195
	<b>SUBTOTAL</b>	<b>2,443,745</b>	<b>2,568,557</b>	<b>2,385,883</b>	<b>2,462,462</b>
	<b>SPECIAL EDUCATION TOTAL</b>	<b>5,961,754</b>	<b>6,468,169</b>	<b>6,166,635</b>	<b>6,445,448</b>
<b>CAREER/TECHNICAL</b>					
<b>SECONDARY</b>					
50-611034-450	FAMILY & CONSUMER SCIENCE	207,204	245,330	245,330	267,683
50-611034-460	BUSINESS & INFORMATION	823,497	889,570	818,998	838,781
50-611034-470	MARKETING	137,766	165,190	200,476	218,845
50-611034-490	TECHNOLOGY EDUCATION	523,568	620,191	579,142	582,528
50-611034-500	TV COMMUNICATION	116,521	117,538	117,538	121,140
50-611034-510	CONTRACTED SERVICES	421,694	535,400	535,400	471,500
50-611034-520	NJROTC	206,474	212,379	213,673	221,059
50-611034-530	OTHER	181,029	148,695	79,539	3,000
	<b>SUBTOTAL</b>	<b>2,617,753</b>	<b>2,934,293</b>	<b>2,790,096</b>	<b>2,724,536</b>
	<b>CAREER/TECHNICAL TOTAL</b>	<b>2,617,753</b>	<b>2,934,293</b>	<b>2,790,096</b>	<b>2,724,536</b>
<b>GIFTED EDUCATION</b>					
<b>ELEMENTARY</b>					
50-611041-540	EXTEND	205,456	206,839	195,077	211,663
	<b>SUBTOTAL</b>	<b>205,456</b>	<b>206,839</b>	<b>195,077</b>	<b>211,663</b>
<b>SECONDARY</b>					
50-611044-560	EXTEND	57,865	78,295	81,588	73,636
	<b>SUBTOTAL</b>	<b>57,865</b>	<b>78,295</b>	<b>81,588</b>	<b>73,636</b>
	<b>GIFTED EDUCATION TOTAL</b>	<b>263,321</b>	<b>285,134</b>	<b>276,665</b>	<b>285,299</b>

## SUMMARY OF PROGRAM BUDGETS FISCAL YEAR 2004

		FY2002 ACTUAL	FY 2003 BUDGET	FY 2003 EXPECTED	FY 2004 BUDGET
<b>OTHER PROGRAMS</b>					
50-611050-580	TITLE I - PART A	561,339	583,449	714,380	714,380
50-611050-582	TITLE II - PART A	0	0	320,184	320,184
50-611050-584	TITLE II - PART D	0	0	18,344	18,344
50-611050-586	TITLE IV - PART A	0	0	45,509	45,509
50-611050-588	TITLE V - PART A	0	0	47,970	47,970
50-611050-590	TITLE VI	44,728	47,767	0	0
50-611050-600	TITLE VIB	1,003,372	1,034,389	1,034,389	1,247,982
50-611050-610	TITLE II	33,063	46,236	0	0
50-611050-615	YORK RIVER ACADEMY -	49,104	36,557	36,557	10,277
50-611050-620	SUMMER SCHOOL	197,494	192,917	192,917	192,917
50-611050-630	ADULT EDUCATION	52,083	61,048	61,048	61,048
50-611050-640	MISCELLANEOUS	790,324	1,094,496	865,533	865,533
50-611050-650	CONTINGENCY	0	0	0	222,852
	<b>SUBTOTAL</b>	<b>2,731,507</b>	<b>3,096,859</b>	<b>3,336,831</b>	<b>3,746,996</b>
	<b>OTHER PROGRAMS TOTAL</b>	<b>2,731,507</b>	<b>3,096,859</b>	<b>3,336,831</b>	<b>3,746,996</b>

## SUMMARY OF PROGRAM BUDGETS FISCAL YEAR 2004

		FY 2002 ACTUAL	FY 2003 BUDGET	FY 2003 EXPECTED	FY 2004 BUDGET
<b>INSTRUCTION</b>					
<b>INSTRUCTIONAL SUPPORT - STUDENT</b>					
50-612121-000	ELEMENTARY GUIDANCE	476,772	523,465	523,465	541,738
50-612124-000	SECONDARY GUIDANCE	1,576,486	1,681,187	1,643,281	1,702,937
50-612222-000	SOCIAL WORK SERVICES	0	0	50,243	52,086
50-612300-000	HOMEBOUND	38,898	42,532	42,532	53,794
	<b>SUBTOTAL</b>	<b>2,092,156</b>	<b>2,247,184</b>	<b>2,259,521</b>	<b>2,350,555</b>
<b>INSTRUCTIONAL SUPPORT - STAFF</b>					
50-613110-000	MANAGEMENT	531,394	585,351	457,151	488,316
50-613120-000	REG. ED.	642,480	809,485	1,224,263	1,283,365
50-613121-000	SPEC. ED.	0	0	483,012	525,232
50-613130-000	STAFF DEVELOPMENT	270,502	282,346	282,346	361,116
50-613201-000	ELEMENTARY MEDIA	773,069	831,428	802,023	825,124
50-613204-000	SECONDARY MEDIA	756,249	701,479	763,098	740,040
	<b>SUBTOTAL</b>	<b>2,973,694</b>	<b>3,210,089</b>	<b>4,011,893</b>	<b>4,223,193</b>
<b>INSTRUCTIONAL SUPPORT - SCHOOL ADMINISTRATION</b>					
50-614101-000	ELEMENTARY PRINCIPALS' OFFICES	2,168,547	2,448,585	2,442,704	2,559,200
50-614104-000	SECONDARY PRINCIPALS' OFFICES	2,696,516	2,846,476	2,842,948	2,977,420
	<b>SUBTOTAL</b>	<b>4,865,063</b>	<b>5,295,061</b>	<b>5,285,652</b>	<b>5,536,620</b>

## SUMMARY OF PROGRAM BUDGETS FISCAL YEAR 2004

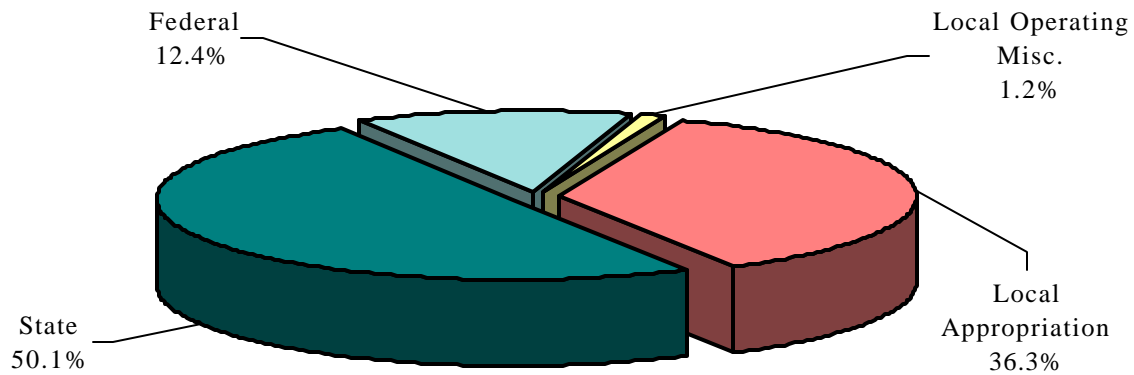
		FY 2002 ACTUAL	FY 2003 BUDGET	FY 2003 EXPECTED	FY 2004 BUDGET
<b>ADMINISTRATION, ATTENDANCE &amp; HEALTH</b>					
50-621100-000	BOARD SERVICES	69,377	88,568	88,568	104,931
50-621200-000	EXECUTIVE SERVICES	392,557	406,166	406,166	428,528
50-621300-000	COMMUNICATION SERVICES	218,575	240,515	243,044	262,510
50-621400-000	HUMAN RESOURCES	792,291	805,577	832,630	890,006
50-621600-000	FISCAL SERVICES	725,752	741,361	765,365	823,471
50-621900-000	INFORMATION SERVICES	1,041,325	1,356,807	1,356,807	1,420,321
50-622200-000	HEALTH SERVICES	752,559	820,904	820,904	883,381
50-622300-000	PSYCHOLOGICAL SERVICES	362,197	404,774	404,774	422,181
50-622400-000	SPEECH/AUDIOLOGY SERVICES	364,099	423,136	433,722	446,958
	<b>SUBTOTAL</b>	<b>4,718,732</b>	<b>5,287,808</b>	<b>5,351,980</b>	<b>5,682,287</b>
<b>PUPIL TRANSPORTATION</b>					
50-632000-000	VEHICLE OPERATION SERVICES	3,235,871	3,839,667	3,853,194	4,069,340
50-634000-000	VEHICLE MAINTENANCE	1,255,504	895,404	895,404	913,491
	<b>SUBTOTAL</b>	<b>4,491,375</b>	<b>4,735,071</b>	<b>4,748,598</b>	<b>4,982,831</b>
<b>OPERATIONS &amp; MAINTENANCE</b>					
50-641000-000	MANAGEMENT & DIRECTION	332,820	268,503	206,041	213,815
50-642000-000	BUILDING SERVICES	8,043,289	7,900,861	7,898,803	8,191,840
50-643000-000	GROUNDS SERVICES	881,142	869,733	869,733	890,660
50-645000-000	VEHICLE SERVICES	231,686	183,345	186,286	186,412
50-647000-000	WAREHOUSE/DISTRIBUTION	248,088	312,290	309,349	315,147
	<b>SUBTOTAL</b>	<b>9,737,025</b>	<b>9,534,732</b>	<b>9,470,212</b>	<b>9,797,874</b>
<b>TOTAL SCHOOL OPERATING FUND:</b>		<b>76,543,112</b>	<b>82,056,489</b>	<b>82,296,461</b>	<b>86,712,508</b>

## SUMMARY OF PROGRAM BUDGETS FISCAL YEAR 2004

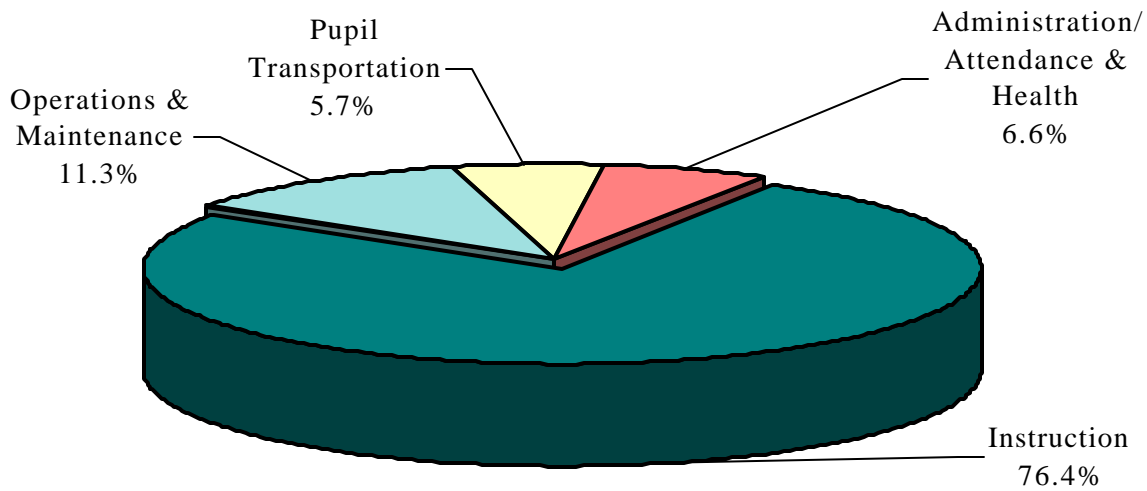
		<b>FY 2002 ACTUAL</b>	<b>FY 2003 BUDGET</b>	<b>FY 2003 EXPECTED</b>	<b>FY 2004 BUDGET</b>
<b>FOOD SERVICES</b>					
53-651000-000	FOOD SERVICES	2,809,778	2,903,242	3,033,242	3,085,806
<b>FOOD SERVICES</b>		<b>2,809,778</b>	<b>2,903,242</b>	<b>3,033,242</b>	<b>3,085,806</b>
<b>CAPITAL PROJECTS</b>					
FUND 70	CAPITAL PROJECTS	8,043,431	11,791,643	12,530,474	4,395,000
<b>CAPITAL PROJECTS</b>		<b>8,043,431</b>	<b>11,791,643</b>	<b>12,530,474</b>	<b>4,395,000</b>
<b>TOTAL ALL FUNDS</b>		<b>87,396,321</b>	<b>96,751,374</b>	<b>97,860,177</b>	<b>94,193,314</b>

York County School Division  
**School Operating Fund**  
FY 2004 Approved

**Revenues by Source**

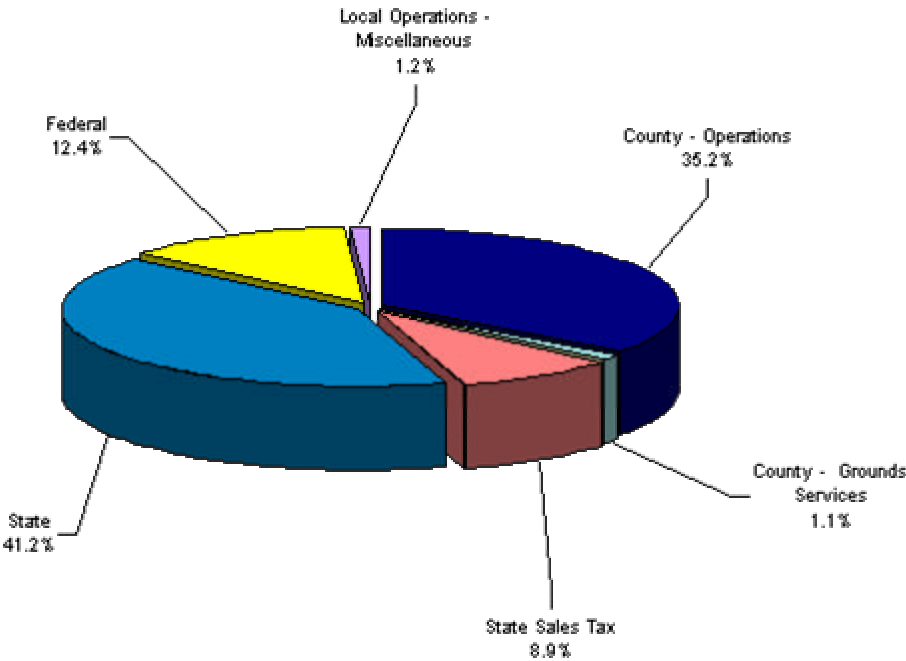


**Expenditures by Major Category**



**OPERATING FUND  
REVENUE**

**Operating Fund  
Support by Sources – FY04**



State revenue (including state sales tax) is the largest funding source of the operating budget, comprising 50.1% of the total. The second largest funding source (36.3%) is County funding for operations and ground services.

Federal funding comprises 12.4% of the budget and miscellaneous revenue accounts for 1.2%. The revenue detail for the Operating Fund is shown on the following six pages.

**YORK COUNTY SCHOOL DIVISION  
SCHOOL OPERATING FUND  
FISCAL YEAR 2004**

**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.

**Property Lease**

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

**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 2004**

**REVENUE DETAIL**

ANNUAL FINANCIAL PLAN  
FUND 50

SCHOOL OPERATING FUND

ACCT #	DESCRIPTION	FY 2002 ACTUAL	FY 2003 BUDGET	FY 2003 EXPECTED	FY 2004 BUDGET
<b>REVENUE-LOCAL SOURCES</b>					
<b>USE OF MONEY AND PROPERTY</b>					
30315-1010	INTEREST ON DEPOSITS	3,197	30,000	30,000	15,000
30315-2010	RENTAL OF LAND/BUILDINGS	149,445	142,000	142,000	147,000
30315-2020	USE OF VEHICLES/BUSES	111,054	105,000	105,000	105,000
30315-2021	CONTRACTED BUS SERVICE/ACT FUNDS	16,327	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	9,003	6,000	6,000	6,000
30315-2025	VHSL	26,781	0	0	0
30315-2026	PROPERTY LEASE	68,655	35,000	35,000	45,000
30315-2028	ANTENNA LEASE-YHS	7,800	7,800	7,800	7,800
30315-2030	PRINTING REVENUE	8,846	0	0	0
30315-2060	SALE OF EQUIP/TOOLS	9,643	15,000	15,000	15,000
	<b>TOTAL</b>	410,751	365,800	365,800	365,800
<b>CHARGES FOR SERVICES</b>					
30316-7410	PUPIL FEES	299,113	336,150	336,150	331,150
30316-7420	TUITION/DAY SCHOOL	143,104	140,000	140,000	145,000
30316-7440	TUITION/SUMMER SCHOOL	122,582	135,000	135,000	135,000
	<b>TOTAL</b>	564,799	611,150	611,150	611,150
<b>LOCAL MISCELLANEOUS</b>					
30318-2992	SCIENCE FAIR	11,500	0	0	0
30318-3010	PRIOR YEAR EXPENDITURE REFUND	6,098	7,000	7,000	7,000
30318-3020	MISCELLANEOUS REVENUE	7,533	18,000	18,000	18,000
30318-3025	HRPESA	20,329	0	0	0
30318-3050	I.T. ACADEMY (APDC)	1,605	0	0	0
	<b>TOTAL REVENUE-LOCAL SOURCE</b>	1,022,615	1,001,950	1,001,950	1,001,950

**YORK COUNTY SCHOOL DIVISION  
SCHOOL OPERATING FUND  
FISCAL YEAR 2004**

**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.

**Lottery Funds**

The school division receives a share of the lottery funds collected by the State. At least fifty percent of the total lottery funds received must be spent on non-recurring costs. The amount in the School Operating Budget does not include the non-recurring portion.

**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 2004  
REVENUE DETAIL**

ANNUAL FINANCIAL PLAN  
FUND 50

ACCT #	DESCRIPTION	SCHOOL OPERATING FUND			
		FY 2002 ACTUAL	FY 2003 BUDGET	FY 2003 EXPECTED	FY 2004 BUDGET
<b>REVENUE-COMMONWEALTH</b>					
30324-2010	STATE SALES TAX	7,254,189	7,527,956	7,527,956	7,704,769
30324-2020	BASIC AID	23,259,516	24,592,024	24,592,024	26,596,090
30324-2021	SALARY SUPPLEMENT	0	0	0	222,852
30324-2024	PRIOR YEAR LOTTERY	119,214	0	0	0
30324-2025	LOTTERY	725,032	741,643	741,643	870,012
30324-2040	ADULT EDUCATION	0	19,429	19,429	0
30324-2050	FOSTER HOME CHILDREN	50,927	25,000	25,000	25,000
30324-2070	GIFTED AND TALENTED	264,561	264,833	264,833	279,360
30324-2080	REMEDIAL PROGRAMS	257,212	245,017	245,017	256,080
30324-2081	REMEDIAL SUMMER SCHOOL	85,536	87,272	87,272	87,272
30324-2082	REMEDICATION-SOL	71,661	61,837	61,837	59,922
30324-2083	READING INTERVENTION	93,121	97,298	97,298	66,892
30324-2120	SPECIAL EDUCATION-SOQ	1,704,949	2,390,775	2,390,775	2,490,960
30324-2123	HOMEBOUND	19,182	20,674	20,674	20,000
30324-2125	COMPREHENSIVE SERVICES ACT	153,452	250,000	250,000	175,000
30324-2140	FREE TEXTBOOKS	450,121	570,789	570,789	584,794
30324-2170	VOC ED-SOQ	264,561	296,991	296,991	310,400
30324-2200	SPECIAL ED SUPPORT	231,643	280,000	280,000	244,747
30324-2230	EMPLOYER SHARE BENEFITS	1,930,736	2,000,933	2,000,933	2,106,498
30324-2520	NEW HORIZONS-REGIONAL	31,147	20,000	20,000	20,000
30324-2530	OTHER CATEGORY/VOC ED	15,431	28,570	28,570	15,713
30324-2640	SOL TEACHING MATERIALS	73,489	0	0	0
30324-2645	REPORT CARD GRANT	4,787	0	0	0
30324-2650	AT RISK	82,611	70,928	70,928	69,076
30324-2750	K-3 INITIATIVE	215,694	153,013	153,013	153,719
30324-2751	SOL ALGEBRA READINESS	70,385	73,381	73,381	70,257
30324-2752	TECHNOLOGY RESOURCE ASSISTANTS	79,547	80,704	80,704	0
30324-2755	ADDITIONAL TEACHERS	282,599	0	0	0
30324-2756	TEACHER TRAINING-SOL	180,150	0	0	0
30324-2758	NURSES	0	6,634	6,634	0
30324-2764	TECHNOLOGY INITIATIVE-FY04	0	0	0	544,000
30324-2761	TECHNOLOGY INITIATIVE-FY02	67,976	0	0	0
30324-2762	TECHNOLOGY INITIATIVE-FY01	407,207	0	0	0
30324-2763	TECHNOLOGY INITIATIVE-FY03	0	544,000	544,000	0
30324-2990	MISCELLANEOUS GRANTS, STATE	216,896	457,696	457,696	457,696
30324-2991	ESL	23,988	16,178	16,178	17,000
30324-2992	YORK RIVER CHARTER SCHOOL	49,105	36,557	36,557	10,277
	<b>TOTAL REVENUE-COMMONWEALTH</b>	<b>38,736,625</b>	<b>40,960,132</b>	<b>40,960,132</b>	<b>43,458,386</b>

**YORK COUNTY SCHOOL DIVISION  
SCHOOL OPERATING FUND  
FISCAL YEAR 2004**

**REVENUE**

**Federal Revenues**

**Title I – Part A**

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

**Title II – Part A**

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

**Title II – Part D**

Title II, Part D provides funds to support programs that increase student achievement through the use of technology in schools, foster student technology-literacy, provide technology professional development, effectively integrate technology into instruction and involve parents and the community in programs and activities that support student achievement through the use of technology.

**Title IV – Part A**

Title IV, Part A provides funds to support programs that prevent violence in schools; prevent illegal use of alcohol, tobacco, and drugs; involve parents and the community in safe and drug-free programs; and foster safe and drug-free learning environments that support student achievement.

**Title V – Part A**

Title V, Part A provides funds to support programs that enhance student academic achievement, provide academic interventions designed to increase student performance, involve parents and the community in programs that support academic achievement, and provide professional development activities.

**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**

Title VIB allocates federal funds to the school division to offset some of the cost of special education services for students 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 2004**

**REVENUE DETAIL**

ANNUAL FINANCIAL PLAN  
FUND 50

SCHOOL OPERATING FUND

ACCT #	DESCRIPTION	FY 2002 ACTUAL	FY 2003 BUDGET	FY 2003 EXPECTED	FY 2004 BUDGET
<b>REVENUE-FEDERAL</b>					
30333-2020	TITLE I	529,147	583,449	714,380	714,380
30333-2030	TITLE VI	46,318	47,767	0	0
30333-2040	ADULT EDUCATION	26,967	20,000	20,000	25,000
30333-2050	TITLE II - PART A	0	0	320,184	320,184
30333-2060	TITLE II - PART D	0	0	25,643	18,344
30333-2070	TITLE IV - PART A	0	0	45,509	45,509
30333-2080	TITLE V - PART A	0	0	40,671	47,970
30333-2120	IMPACT AID	6,814,388	7,400,000	7,400,000	7,650,000
30333-2190	TITLE VIB	920,962	1,034,389	1,034,389	1,247,982
30333-2240	VOC ED - CARL PERKINS	132,665	88,939	88,939	0
30333-2260	TITLE II-EESA	29,372	46,236	0	0
30333-2270	TROOPS TO TEACHERS	0	27,027	27,027	12,027
30333-2280	E-RATE	103,616	75,000	75,000	75,000
30333-2290	NJROTC	85,730	75,000	75,000	85,000
30333-2990	MISCELLANEOUS GRANTS, FEDERAL	532,229	636,800	407,837	496,776
<b>TOTAL REVENUE-FEDERAL</b>		9,221,394	10,034,607	10,274,579	10,738,172
<b>NON-REVENUE RECEIPTS</b>					
30341-1010	INSURANCE RECOVERY	50,346	75,000	75,000	75,000
<b>TOTAL NON-REVENUE RECEIPTS</b>		50,346	75,000	75,000	75,000
<b>TRANSFERS-OTHER FUNDS</b>					
30351-1010	TRANSFERS/LOCAL APPN-OPERATIONS	27,233,658	29,115,067	29,115,067	30,548,340
30351-1012	TRANSFERS/LOCAL APPN-GROUNDS	881,142	869,733	869,733	890,660
<b>TOTAL TRANSFERS-OTHER FUNDS</b>		28,114,800	29,984,800	29,984,800	31,439,000
<b>TOTAL SCHOOL OPERATING FUND</b>		77,145,780	82,056,489	82,296,461	86,712,508

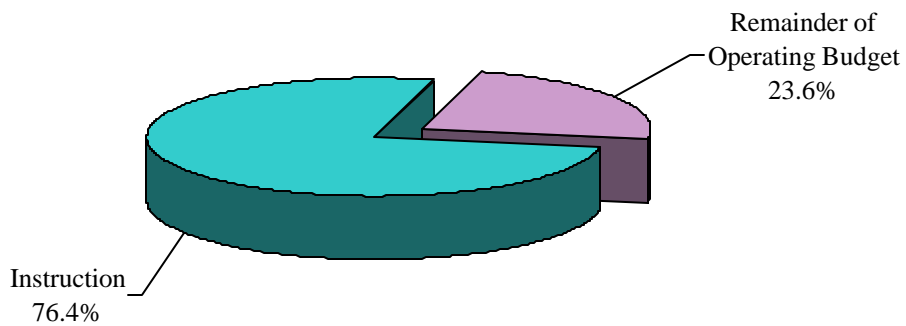
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# **INSTRUCTION**

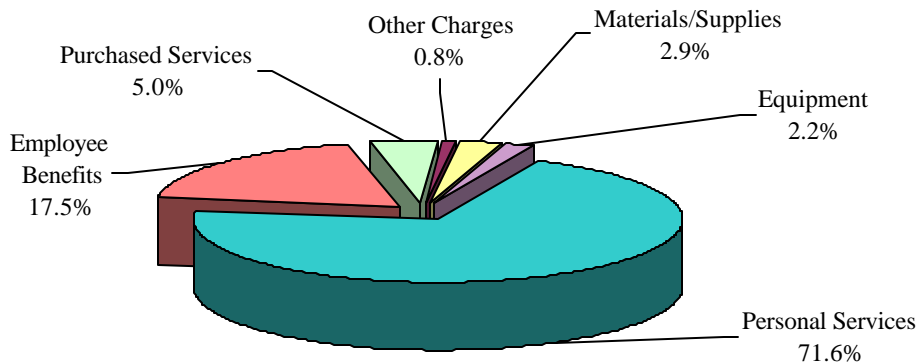
The Instruction category of the budget provides for programs and services dealing directly with the interaction between teachers and students. This category also includes activities associated with the principal's office, curriculum development, and instructional staff training.

The Instruction category comprises 76.4% 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 71.6% plus Employee Benefits 17.5%). The remaining 11% covers such items as instructional supplies, equipment and purchased services. The Instruction category budget reflects an increase of \$3,523,845 or 5.6% (from \$62,725,671 in FY03E to \$66,249,516 in FY04). The charts below and on the next page depict this information.

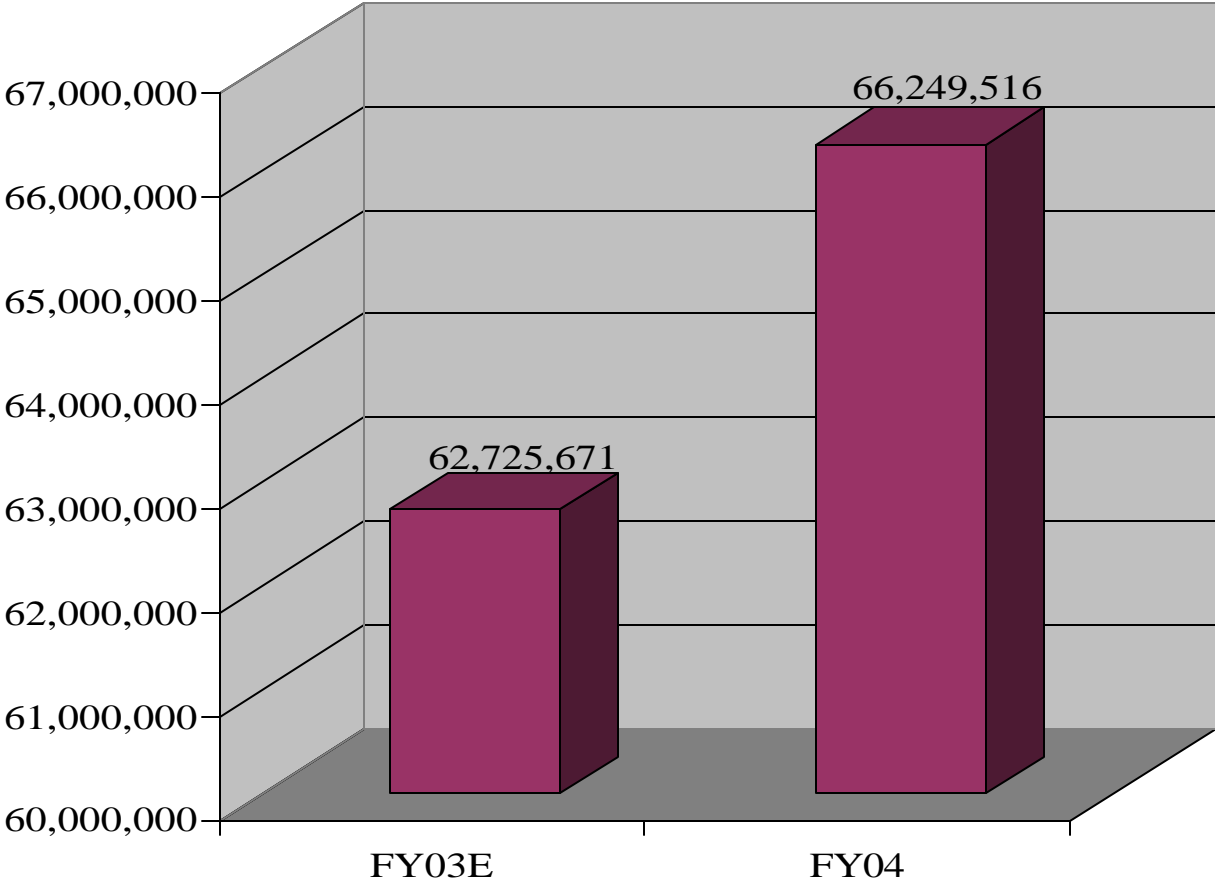
**Instruction Category as a Percent of Operating Budget for FY2004**



**Instruction Category by Major Object for FY2004**



# 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 2002 ACTUAL</b>	<b>FY 2003 BUDGET</b>	<b>FY 2003 EXPECTED</b>	<b>FY 2004 BUDGET</b>
Teachers	23	24.5	25.5	38.5
Teacher Assistants	23.5	25	24.81	37.81

**ADDITIONAL INFORMATION:**

FY 01 student enrollment 674

FY 02 student enrollment 634

FY 03 student enrollment 697

In FY 04 added 13 teacher FTE's and 13 teacher assistant FTE's to implement full-day kindergarten at remaining elementary schools.

**CODE: 50-611011-010**  
**ACCT# DESCRIPTION**

<b>PERSONAL SERVICES</b>					
1121	Teacher Salaries	844,712	964,062	994,062	1,461,665
1141	Teacher Assistants	311,460	354,138	351,858	520,250
	Subtotal	<b>1,156,172</b>	<b>1,318,200</b>	<b>1,345,920</b>	<b>1,981,915</b>
<b>EMPLOYEE BENEFITS</b>					
2100	FICA	85,405	99,115	101,235	151,618
2200	VRS Retirement	96,271	122,595	125,212	187,092
2300	Health Insurance	65,033	63,760	63,760	73,324
2400	Group Life Insurance	6,288	0	0	0
2800	Other Benefits	5,186	6,353	6,492	9,769
	Subtotal	<b>258,183</b>	<b>291,823</b>	<b>296,699</b>	<b>421,803</b>
<b>MATERIALS/SUPPLIES</b>					
6030	Textbooks	11,399	14,000	14,000	14,000
6900	Other Educational Supplies	14,795	18,911	18,911	24,411
	Subtotal	<b>26,194</b>	<b>32,911</b>	<b>32,911</b>	<b>38,411</b>
<b>EQUIPMENT</b>					
8911	Furniture/Equipment-Additional	2,614	2,373	2,373	2,020
8921	Furniture/Equipment-Replacement	2,148	3,718	3,718	3,319
	Subtotal	<b>4,762</b>	<b>6,091</b>	<b>6,091</b>	<b>5,339</b>
	<b>TOTAL</b>	<b>1,445,311</b>	<b>1,649,025</b>	<b>1,681,621</b>	<b>2,447,468</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 2002 ACTUAL</b>	<b>FY 2003 BUDGET</b>	<b>FY 2003 EXPECTED</b>	<b>FY 2004 BUDGET</b>
Teachers	44	44	42	42
Teacher Assistants	2	2	0.5	0.5

**ADDITIONAL INFORMATION:**

FY 01 student enrollment 836

FY 02 student enrollment 849

FY 03 student enrollment 786

**CODE: 50-611011-020****ACCT# DESCRIPTION**

<b>PERSONAL SERVICES</b>					
1121	Teacher Salaries	1,644,170	1,711,988	1,651,988	1,703,365
1141	Teacher Assistants	31,427	33,103	7,103	7,378
	Subtotal	<b>1,675,597</b>	<b>1,745,091</b>	<b>1,659,091</b>	<b>1,710,743</b>
<b>EMPLOYEE BENEFITS</b>					
2100	FICA	124,611	133,499	126,894	130,872
2200	VRS Retirement	140,592	164,737	156,619	161,494
2300	Health Insurance	82,188	98,904	98,904	113,740
2400	Group Life Insurance	9,229	0	0	0
2800	Other Benefits	7,924	8,551	8,121	8,383
	Subtotal	<b>364,544</b>	<b>405,691</b>	<b>390,538</b>	<b>414,489</b>
<b>MATERIALS/SUPPLIES</b>					
6030	Textbooks	21,961	24,000	24,000	24,000
6900	Other Educational Supplies	11,747	19,101	19,101	21,301
	Subtotal	<b>33,708</b>	<b>43,101</b>	<b>43,101</b>	<b>45,301</b>
<b>EQUIPMENT</b>					
8911	Furniture/Equipment-Additional	7,089	5,404	5,404	2,236
8921	Furniture/Equipment-Replacement	528	1,783	1,783	3,560
	Subtotal	<b>7,617</b>	<b>7,187</b>	<b>7,187</b>	<b>5,796</b>
	<b>TOTAL</b>	<b>2,081,466</b>	<b>2,201,070</b>	<b>2,099,917</b>	<b>2,176,329</b>

**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 2002 ACTUAL</b>	<b>FY 2003 BUDGET</b>	<b>FY 2003 EXPECTED</b>	<b>FY 2004 BUDGET</b>
Teachers	45	45	41	41
Teacher Assistants	1	1	1	1

**ADDITIONAL INFORMATION:**

FY 01 student enrollment 880

FY 02 student enrollment 882

FY 03 student enrollment 875

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<b>CODE: ACCT#</b>	<b>50-611011-030 DESCRIPTION</b>				
	<b>PERSONAL SERVICES</b>				
1121	Teacher Salaries	1,689,655	1,817,010	1,667,010	1,718,854
1141	Teacher Assistants	13,288	14,792	14,892	15,468
	Subtotal	<b>1,702,943</b>	<b>1,831,802</b>	<b>1,681,902</b>	<b>1,734,322</b>
	<b>EMPLOYEE BENEFITS</b>				
2100	FICA	127,116	140,149	128,637	132,676
2200	VRS Retirement	144,669	173,250	159,100	163,720
2300	Health Insurance	74,842	84,148	84,148	96,770
2400	Group Life Insurance	9,471	0	0	0
2800	Other Benefits	8,618	8,980	8,230	8,498
	Subtotal	<b>364,716</b>	<b>406,527</b>	<b>380,115</b>	<b>401,664</b>
	<b>MATERIALS/SUPPLIES</b>				
6030	Textbooks	28,133	24,000	24,000	24,000
6900	Other Educational Supplies	12,471	17,757	17,757	20,257
	Subtotal	<b>40,604</b>	<b>41,757</b>	<b>41,757</b>	<b>44,257</b>
	<b>EQUIPMENT</b>				
8911	Furniture/Equipment-Additional	2,548	4,293	4,293	1,988
8921	Furniture/Equipment-Replacement	0	2,215	2,215	2,423
	Subtotal	<b>2,548</b>	<b>6,508</b>	<b>6,508</b>	<b>4,411</b>
	<b>TOTAL</b>	<b>2,110,811</b>	<b>2,286,594</b>	<b>2,110,282</b>	<b>2,184,654</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 2002 ACTUAL</b>	<b>FY 2003 BUDGET</b>	<b>FY 2003 EXPECTED</b>	<b>FY 2004 BUDGET</b>
Teachers	42	42	44	44

**ADDITIONAL INFORMATION:**

FY 01 student enrollment 891  
 FY 02 student enrollment 886  
 FY 03 student enrollment 938

<b>CODE: ACCT#</b>	<b>50-611011-040 DESCRIPTION</b>				
	<b>PERSONAL SERVICES</b>				
1121	Teacher Salaries	1,652,104	1,697,776	1,727,776	1,781,510
	Subtotal	<b>1,652,104</b>	<b>1,697,776</b>	<b>1,727,776</b>	<b>1,781,510</b>
	<b>EMPLOYEE BENEFITS</b>				
2100	FICA	121,325	129,880	132,184	136,286
2200	VRS Retirement	140,261	160,270	163,102	168,175
2300	Health Insurance	71,863	85,618	85,618	98,461
2400	Group Life Insurance	9,191	0	0	0
2800	Other Benefits	7,952	8,319	8,469	8,729
	Subtotal	<b>350,592</b>	<b>384,087</b>	<b>389,373</b>	<b>411,651</b>
	<b>MATERIALS/SUPPLIES</b>				
6030	Textbooks	17,810	25,000	25,000	25,000
6900	Other Educational Supplies	12,314	18,957	18,957	21,457
	Subtotal	<b>30,124</b>	<b>43,957</b>	<b>43,957</b>	<b>46,457</b>
	<b>EQUIPMENT</b>				
8911	Furniture/Equipment-Additional	4,368	2,761	2,761	1,500
8921	Furniture/Equipment-Replacement	67	1,738	1,738	2,448
	Subtotal	<b>4,435</b>	<b>4,499</b>	<b>4,499</b>	<b>3,948</b>
	<b>TOTAL</b>	<b>2,037,255</b>	<b>2,130,319</b>	<b>2,165,605</b>	<b>2,243,566</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 2002 ACTUAL</b>	<b>FY 2003 BUDGET</b>	<b>FY 2003 EXPECTED</b>	<b>FY 2004 BUDGET</b>
Teachers	44	44	43	43
Teacher Assistants	1	1	0	0

**ADDITIONAL INFORMATION:**

FY 01 student enrollment 881

FY 02 student enrollment 931

FY 03 student enrollment 931

**CODE: 50-611011-050****ACCT# DESCRIPTION****PERSONAL SERVICES**

1121	Teacher Salaries	1,612,558	1,710,681	1,680,681	1,732,950
1141	Teacher Assistants	14,678	15,238	0	0
	Subtotal	<b>1,627,236</b>	<b>1,725,919</b>	<b>1,680,681</b>	<b>1,732,950</b>

**EMPLOYEE BENEFITS**

2100	FICA	122,439	132,033	128,559	132,571
2200	VRS Retirement	138,468	162,927	158,657	163,590
2300	Health Insurance	68,696	71,176	71,176	81,852
2400	Group Life Insurance	9,057	0	0	0
2800	Other Benefits	7,960	8,457	8,231	8,491
	Subtotal	<b>346,620</b>	<b>374,593</b>	<b>366,623</b>	<b>386,504</b>

**MATERIALS/SUPPLIES**

6030	Textbooks	7,906	20,000	20,000	20,000
6900	Other Educational Supplies	11,044	11,179	11,179	13,679
	Subtotal	<b>18,950</b>	<b>31,179</b>	<b>31,179</b>	<b>33,679</b>

**EQUIPMENT**

8911	Furniture/Equipment-Additional	2,302	3,335	3,335	3,241
8921	Furniture/Equipment-Replacement	749	1,528	1,528	1,750
	Subtotal	<b>3,051</b>	<b>4,863</b>	<b>4,863</b>	<b>4,991</b>

<b>TOTAL</b>		<b>1,995,857</b>	<b>2,136,554</b>	<b>2,083,346</b>	<b>2,158,124</b>
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**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 2002 ACTUAL</b>	<b>FY 2003 BUDGET</b>	<b>FY 2003 EXPECTED</b>	<b>FY 2004 BUDGET</b>
Teachers	42	42	44	47
Teacher Assistants	3	3	1	1

**ADDITIONAL INFORMATION:**

FY 01 student enrollment 925

FY 02 student enrollment 894

FY 03 student enrollment 965

In FY 04 added 3 teacher FTE's for additional enrollment.

**CODE: 50-611011-060**

**ACCT# DESCRIPTION**

<b>PERSONAL SERVICES</b>					
1121	Teacher Salaries	1,607,009	1,715,329	1,745,329	1,900,379
1141	Teacher Assistants	40,583	42,777	13,777	14,310
	Subtotal	<b>1,647,592</b>	<b>1,758,106</b>	<b>1,759,106</b>	<b>1,914,689</b>
<b>EMPLOYEE BENEFITS</b>					
2100	FICA	123,378	134,495	134,572	146,475
2200	VRS Retirement	138,060	165,965	166,059	180,747
2300	Health Insurance	98,955	88,158	88,158	101,382
2400	Group Life Insurance	9,059	0	0	0
2800	Other Benefits	8,322	8,615	8,620	9,395
	Subtotal	<b>377,774</b>	<b>397,233</b>	<b>397,409</b>	<b>437,999</b>
<b>MATERIALS/SUPPLIES</b>					
6030	Textbooks	6,426	20,000	20,000	20,000
6900	Other Educational Supplies	17,629	12,667	12,667	15,467
	Subtotal	<b>24,055</b>	<b>32,667</b>	<b>32,667</b>	<b>35,467</b>
<b>EQUIPMENT</b>					
8911	Furniture/Equipment-Additional	4,489	3,163	3,163	2,100
8921	Furniture/Equipment-Replacement	996	3,028	3,028	2,408
	Subtotal	<b>5,485</b>	<b>6,191</b>	<b>6,191</b>	<b>4,508</b>
	<b>TOTAL</b>	<b>2,054,906</b>	<b>2,194,197</b>	<b>2,195,373</b>	<b>2,392,663</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 2002 ACTUAL</b>	<b>FY 2003 BUDGET</b>	<b>FY 2003 EXPECTED</b>	<b>FY 2004 BUDGET</b>
Teachers	8.6	8.6	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 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.

In FY 03 the number of students receiving this instruction on a weekly basis is 5,192.

<b>CODE: ACCT#</b>	<b>50-611011-070 DESCRIPTION</b>				
	<b>PERSONAL SERVICES</b>				
1121	Teacher Salaries	316,487	346,714	346,714	357,497
	Subtotal	<b>316,487</b>	<b>346,714</b>	<b>346,714</b>	<b>357,497</b>
	<b>EMPLOYEE BENEFITS</b>				
2100	FICA	23,748	26,524	26,524	27,349
2200	VRS Retirement	25,137	32,730	32,730	33,748
2300	Health Insurance	15,563	21,332	21,332	24,532
2400	Group Life Insurance	1,653	0	0	0
2800	Other Benefits	1,851	1,699	1,699	1,752
	Subtotal	<b>67,952</b>	<b>82,285</b>	<b>82,285</b>	<b>87,381</b>
	<b>MATERIALS/SUPPLIES</b>				
6050	Art Supplies	28,168	39,320	39,320	39,320
6900	Other Educational Supplies	15,430	21,000	21,000	21,000
	Subtotal	<b>43,598</b>	<b>60,320</b>	<b>60,320</b>	<b>60,320</b>
	<b>TOTAL</b>	<b>428,037</b>	<b>489,319</b>	<b>489,319</b>	<b>505,198</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 2002 ACTUAL</b>	<b>FY 2003 BUDGET</b>	<b>FY 2003 EXPECTED</b>	<b>FY 2004 BUDGET</b>
Teachers	9	9	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 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.

In FY 03 the number of students receiving this instruction on a weekly basis is 5,192.

<b>CODE: ACCT#</b>	<b>50-611011-080 DESCRIPTION</b>				
	<b>PERSONAL SERVICES</b>				
1121	Teacher Salaries	325,425	351,173	351,173	362,094
	Subtotal	<b>325,425</b>	<b>351,173</b>	<b>351,173</b>	<b>362,094</b>
	<b>EMPLOYEE BENEFITS</b>				
2100	FICA	24,140	26,865	26,865	27,700
2200	VRS Retirement	24,566	33,151	33,151	34,182
2300	Health Insurance	21,468	21,960	21,960	25,254
2400	Group Life Insurance	1,607	0	0	0
2800	Other Benefits	1,524	1,721	1,721	1,774
	Subtotal	<b>73,305</b>	<b>83,697</b>	<b>83,697</b>	<b>88,910</b>
	<b>MATERIALS/SUPPLIES</b>				
6040	Music Supplies	6,983	11,600	11,600	11,600
	Subtotal	<b>6,983</b>	<b>11,600</b>	<b>11,600</b>	<b>11,600</b>
	<b>TOTAL</b>	<b>405,713</b>	<b>446,470</b>	<b>446,470</b>	<b>462,604</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 2002 ACTUAL</b>	<b>FY 2003 BUDGET</b>	<b>FY 2003 EXPECTED</b>	<b>FY 2004 BUDGET</b>
Teachers	9	9	9	9
Teacher Assistants	3.8	3.8	3	3

**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 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.

In FY 03 the number of students receiving this instruction on a weekly basis is 5,192.

<b>CODE: ACCT#</b>	<b>50-611011-090 DESCRIPTION</b>				
	<b>PERSONAL SERVICES</b>				
1121	Teacher Salaries	345,070	392,447	392,447	404,652
1141	Teacher Assistants	46,558	49,209	41,609	43,219
	Subtotal	<b>391,628</b>	<b>441,656</b>	<b>434,056</b>	<b>447,871</b>
	<b>EMPLOYEE BENEFITS</b>				
2100	FICA	28,966	33,787	33,203	34,262
2200	VRS Retirement	32,965	41,692	40,975	42,279
2300	Health Insurance	46,007	21,721	21,721	24,979
2400	Group Life Insurance	2,213	0	0	0
2800	Other Benefits	2,203	2,164	2,126	2,195
	Subtotal	<b>112,354</b>	<b>99,364</b>	<b>98,025</b>	<b>103,715</b>
	<b>MATERIALS/SUPPLIES</b>				
6060	Physical Education Supplies	7,333	11,800	11,800	11,800
6900	Other Educational Supplies	2,341	0	0	0
	Subtotal	<b>9,674</b>	<b>11,800</b>	<b>11,800</b>	<b>11,800</b>
	<b>TOTAL</b>	<b>513,656</b>	<b>552,820</b>	<b>543,881</b>	<b>563,386</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 2002 ACTUAL</b>	<b>FY 2003 BUDGET</b>	<b>FY 2003 EXPECTED</b>	<b>FY 2004 BUDGET</b>
Teachers	0.5	0.5	0.5	0.5

**ADDITIONAL INFORMATION:**

FY 01 student enrollment 42

FY 02 student enrollment 58

FY 03 student enrollment 66

<b>CODE: ACCT#</b>	<b>50-611011-100 DESCRIPTION</b>				
	<b>PERSONAL SERVICES</b>				
1121	Teacher Salaries	24,404	23,257	23,257	39,563
	Subtotal	<b>24,404</b>	<b>23,257</b>	<b>23,257</b>	<b>39,563</b>
	<b>EMPLOYEE BENEFITS</b>				
2100	FICA	1,867	1,779	1,779	3,026
2300	Health Insurance	0	0	0	0
2800	Other Benefits	92	92	92	125
	Subtotal	<b>1,959</b>	<b>1,871</b>	<b>1,871</b>	<b>3,151</b>
	<b>MATERIALS/SUPPLIES</b>				
6900	Other Educational Supplies	792	3,120	3,120	3,120
	Subtotal	<b>792</b>	<b>3,120</b>	<b>3,120</b>	<b>3,120</b>
	<b>TOTAL</b>	<b>27,155</b>	<b>28,248</b>	<b>28,248</b>	<b>45,834</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 2002 ACTUAL</b>	<b>FY 2003 BUDGET</b>	<b>FY 2003 EXPECTED</b>	<b>FY 2004 BUDGET</b>
Teachers	10	11	10	10
Teacher Assistants	9.5	9.5	8	8

**CODE: 50-611011-110**  
**ACCT# DESCRIPTION**

<b>PERSONAL SERVICES</b>					
1121	Teacher Salaries	438,736	506,917	476,917	491,749
1141	Teacher Assistants	105,794	83,667	105,667	109,756
1500	Substitute Salaries	0	2,700	2,700	2,700
	Subtotal	<b>544,530</b>	<b>593,284</b>	<b>585,284</b>	<b>604,205</b>
<b>EMPLOYEE BENEFITS</b>					
2100	FICA	40,971	45,397	44,783	46,222
2200	VRS Retirement	45,532	55,915	55,160	56,782
2300	Health Insurance	26,334	30,869	30,869	35,154
2400	Group Life Insurance	2,518	0	0	0
2800	Other Benefits	2,721	2,897	2,857	2,947
	Subtotal	<b>118,076</b>	<b>135,078</b>	<b>133,669</b>	<b>141,105</b>
<b>PURCHASED SERVICES</b>					
3900	Miscellaneous Contractual Services	51,934	52,000	52,000	52,000
	Subtotal	<b>51,934</b>	<b>52,000</b>	<b>52,000</b>	<b>52,000</b>
<b>OTHER CHARGES</b>					
5902	Curriculum Development	2,958	3,000	3,000	3,000
	Subtotal	<b>2,958</b>	<b>3,000</b>	<b>3,000</b>	<b>3,000</b>
<b>MATERIALS/SUPPLIES</b>					
6030	Textbooks	0	337,000	337,000	337,000
6080	Remedial Reading Supplies	6,045	6,600	6,600	6,600
6900	Other Educational Supplies	6,957	8,152	8,152	8,152
	Subtotal	<b>13,002</b>	<b>351,752</b>	<b>351,752</b>	<b>351,752</b>
<b>EQUIPMENT</b>					
8911	Furniture/Equipment-Additional	185	0	0	2,000
	Subtotal	<b>185</b>	<b>0</b>	<b>0</b>	<b>2,000</b>
	<b>TOTAL</b>	<b>730,685</b>	<b>1,135,114</b>	<b>1,125,705</b>	<b>1,154,062</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 2002 ACTUAL</b>	<b>FY 2003 BUDGET</b>	<b>FY 2003 EXPECTED</b>	<b>FY 2004 BUDGET</b>
Teachers	2	3.5	3.5	3.5
Teacher Assistants	7.5	7.5	5.5	5.5

**CODE: 50-611011-120****ACCT# DESCRIPTION**

<b>PERSONAL SERVICES</b>					
1121	Teacher Salaries	70,547	126,906	126,906	130,853
1141	Teacher Assistants	95,933	115,887	91,887	95,443
1143	Technical Salaries	0	0	0	0
	Subtotal	<b>166,480</b>	<b>242,793</b>	<b>218,793</b>	<b>226,296</b>
<b>EMPLOYEE BENEFITS</b>					
2100	FICA	12,169	18,588	16,745	17,312
2200	VRS Retirement	13,793	23,166	20,900	21,362
2300	Health Insurance	16,348	19,081	19,081	21,943
2400	Group Life Insurance	925	0	0	0
2800	Other Benefits	840	1,195	1,075	1,109
	Subtotal	<b>44,075</b>	<b>62,030</b>	<b>57,801</b>	<b>61,726</b>
<b>PURCHASED SERVICES</b>					
3340	Bldg Svc, Cont Maint/Other	0	0	0	19,564
	Subtotal	<b>0</b>	<b>0</b>	<b>0</b>	<b>19,564</b>
<b>MATERIALS/SUPPLIES</b>					
6900	Other Educational Supplies	18,358	3,625	3,625	3,625
	Subtotal	<b>18,358</b>	<b>3,625</b>	<b>3,625</b>	<b>3,625</b>
<b>EQUIPMENT</b>					
8800	Technology-Hardware Replacement	171,280	290,977	290,977	333,632
8911	Furniture/Equipment-Additional	612	365	365	2,045
8921	Furniture/Equipment-Replacement	451	0	0	0
	Subtotal	<b>172,343</b>	<b>291,342</b>	<b>291,342</b>	<b>335,677</b>
	<b>TOTAL</b>	<b>401,256</b>	<b>599,790</b>	<b>571,561</b>	<b>646,888</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 2002 ACTUAL</b>	<b>FY 2003 BUDGET</b>	<b>FY 2003 EXPECTED</b>	<b>FY 2004 BUDGET</b>
N/A	0	0	0	0

**CODE: 50-611011-130**  
**ACCT# DESCRIPTION**

<b>PURCHASED SERVICES</b>					
3881	Fees For Services	75,599	46,700	46,700	46,700
3900	Miscellaneous Contractual Services	8,184	19,797	19,797	19,797
	Subtotal	<b>83,783</b>	<b>66,497</b>	<b>66,497</b>	<b>66,497</b>
	<b>TOTAL</b>	<b>83,783</b>	<b>66,497</b>	<b>66,497</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 2002 ACTUAL</b>	<b>FY 2003 BUDGET</b>	<b>FY 2003 EXPECTED</b>	<b>FY 2004 BUDGET</b>
Teachers	7	7	4	5.5
Teacher Assistants	30	30	40	40

**ADDITIONAL INFORMATION:**

In FY 04 added 1.5 teacher FTE's for Phase II Yorktown Elementary Magnet School.

<b>CODE: ACCT#</b>	<b>50-611011-140 DESCRIPTION</b>				
	<b>PERSONAL SERVICES</b>				
1121	Teacher Salaries	317,135	340,178	193,431	249,832
1141	Teacher Assistants	417,859	533,929	653,929	672,531
1151	COE Students	39,057	0	0	0
1152	Cafeteria Monitor	2,073	0	0	0
1154	Differential Pay	0	50,000	50,000	50,000
1500	Substitute Salaries	345,824	290,207	345,207	369,963
1600	Supplements	75,584	80,355	80,355	80,355
1625	Stipends	2,950	42,508	42,508	32,508
	Subtotal	<b>1,200,482</b>	<b>1,337,177</b>	<b>1,365,430</b>	<b>1,455,189</b>
	<b>EMPLOYEE BENEFITS</b>				
2100	FICA	89,780	97,345	99,515	110,833
2200	VRS Retirement	454,969	525,516	528,183	530,703
2300	Health Insurance	50,592	61,132	61,132	70,302
2400	Group Life Insurance	4,055	0	0	0
2700	Retiree Health Insurance	0	171,000	171,000	171,000
2800	Other Benefits	5,459	6,135	6,276	6,927
	Subtotal	<b>604,855</b>	<b>861,128</b>	<b>866,106</b>	<b>889,765</b>
	<b>PURCHASED SERVICES</b>				
3500	Printing	20,659	20,400	20,400	20,400
3900	Miscellaneous Contractual Services	45,398	15,000	15,000	15,000
	Subtotal	<b>66,057</b>	<b>35,400</b>	<b>35,400</b>	<b>35,400</b>
	<b>OTHER CHARGES</b>				
5504	Travel	4,348	6,500	6,500	6,500
	Subtotal	<b>4,348</b>	<b>6,500</b>	<b>6,500</b>	<b>6,500</b>
	<b>MATERIALS/SUPPLIES</b>				
6070	Testing Materials	18,868	19,000	19,000	14,000
6900	Other Educational Supplies	38,080	9,320	9,320	9,320
	Subtotal	<b>56,948</b>	<b>28,320</b>	<b>28,320</b>	<b>23,320</b>
	<b>EQUIPMENT</b>				
8911	Furniture/Equipment-Additional	0	402	402	0
8921	Furniture/Equipment-Replacement	0	6,800	6,800	6,800
	Subtotal	<b>0</b>	<b>7,202</b>	<b>7,202</b>	<b>6,800</b>
	<b>TOTAL</b>	<b>1,932,690</b>	<b>2,275,727</b>	<b>2,308,958</b>	<b>2,416,974</b>

**REGULAR EDUCATION - MIDDLE - ENCORE**

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

**PERSONNEL**

	<b>FY 2002 ACTUAL</b>	<b>FY 2003 BUDGET</b>	<b>FY 2003 EXPECTED</b>	<b>FY 2004 BUDGET</b>
Teachers	23	23	23.43	23.43

**ADDITIONAL INFORMATION:**

FY 01 student enrollment 3,198

FY 02 student enrollment 2,996

FY 03 student enrollment 3,059

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<b>CODE: ACCT#</b>	<b>50-611012-150 DESCRIPTION</b>				
	<b>PERSONAL SERVICES</b>				
1121	Teacher Salaries	873,264	937,294	950,194	979,745
	Subtotal	<b>873,264</b>	<b>937,294</b>	<b>950,194</b>	<b>979,745</b>
	<b>EMPLOYEE BENEFITS</b>				
2100	FICA	64,410	71,703	72,694	74,950
2200	VRS Retirement	74,121	88,481	89,699	92,488
2300	Health Insurance	49,645	54,408	54,408	62,569
2400	Group Life Insurance	4,847	0	0	0
2800	Other Benefits	4,512	4,593	4,658	4,801
	Subtotal	<b>197,535</b>	<b>219,185</b>	<b>221,459</b>	<b>234,808</b>
	<b>PURCHASED SERVICES</b>				
3370	Contract Maintenance/Music Instruments	6,102	6,100	6,100	6,100
	Subtotal	<b>6,102</b>	<b>6,100</b>	<b>6,100</b>	<b>6,100</b>
	<b>MATERIALS/SUPPLIES</b>				
6030	Textbooks	1,749	15,000	15,000	15,000
6040	Music Supplies	7,613	7,450	7,450	8,200
6050	Art Supplies	8,161	17,530	17,530	16,780
6900	Other Educational Supplies	10,777	8,000	8,000	8,000
	Subtotal	<b>28,300</b>	<b>47,980</b>	<b>47,980</b>	<b>47,980</b>
	<b>EQUIPMENT</b>				
8911	Furniture/Equipment-Additional	13,515	14,000	14,000	14,000
8921	Furniture/Equipment-Replacement	13,224	0	0	0
	Subtotal	<b>26,739</b>	<b>14,000</b>	<b>14,000</b>	<b>14,000</b>
	<b>TOTAL</b>	<b>1,131,940</b>	<b>1,224,559</b>	<b>1,239,733</b>	<b>1,282,633</b>

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

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

**PERSONNEL**

	<b>FY 2002 ACTUAL</b>	<b>FY 2003 BUDGET</b>	<b>FY 2003 EXPECTED</b>	<b>FY 2004 BUDGET</b>
Teachers	121.5	122.5	122.4	120.4
Teacher Assistants	1	1	0	0

**ADDITIONAL INFORMATION:**

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

FY 03 student enrollment:

Grade 6: 962

Grade 7: 1,044

Grade 8: 1,062

Total: 3,068

In FY 04 eliminated 5 teacher FTE's due to realigning schedules for 7th and 8th grades.

In FY 04 added 3 teacher FTE's for additional enrollment.

**CODE: 50-611012-160**  
**ACCT# DESCRIPTION**

<b>PERSONAL SERVICES</b>					
1121	Teacher Salaries	4,524,935	4,810,280	4,683,899	4,659,155
1141	Teacher Assistants	10,791	11,249	0	0
1625	Stipends	5,000	13,470	13,470	18,470
	Subtotal	<b>4,540,726</b>	<b>4,834,999</b>	<b>4,697,369</b>	<b>4,677,625</b>
<b>EMPLOYEE BENEFITS</b>					
2100	FICA	339,168	349,573	344,639	365,735
2200	VRS Retirement	383,193	430,332	424,267	450,841
2300	Health Insurance	470,911	445,048	445,048	476,286
2400	Group Life Insurance	25,222	0	0	0
2800	Other Benefits	97,499	22,351	22,030	23,393
	Subtotal	<b>1,315,993</b>	<b>1,247,304</b>	<b>1,235,984</b>	<b>1,316,255</b>
<b>MATERIALS/SUPPLIES</b>					
6020	Laboratory Supplies	16,115	18,694	18,694	19,300
6030	Textbooks	111,870	40,000	40,000	40,000
6060	Physical Education Supplies	4,141	5,935	5,935	5,329
6900	Other Educational Supplies	26,069	34,485	34,485	44,098
	Subtotal	<b>158,195</b>	<b>99,114</b>	<b>99,114</b>	<b>108,727</b>
	<b>TOTAL</b>	<b>6,014,914</b>	<b>6,181,417</b>	<b>6,032,467</b>	<b>6,102,607</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 2002 ACTUAL</b>	<b>FY 2003 BUDGET</b>	<b>FY 2003 EXPECTED</b>	<b>FY 2004 BUDGET</b>
Teachers	1	1	0	0
Teacher Assistants	4	4	4	4

**ADDITIONAL INFORMATION:**

FY 01 student enrollment 10

FY 02 student enrollment 3

FY 03 student enrollment 0

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

<b>PERSONAL SERVICES</b>					
1121	Teacher Salaries	33,850	35,173	0	0
1141	Teacher Assistants	42,996	49,088	49,088	50,988
1625	Stipends	1,000	0	0	0
	Subtotal	<b>77,846</b>	<b>84,261</b>	<b>49,088</b>	<b>50,988</b>
<b>EMPLOYEE BENEFITS</b>					
2100	FICA	5,601	6,446	3,745	3,901
2200	VRS Retirement	6,645	7,954	4,634	4,813
2300	Health Insurance	8,110	4,650	4,650	5,348
2400	Group Life Insurance	436	0	0	0
2800	Other Benefits	324	413	238	250
	Subtotal	<b>21,116</b>	<b>19,463</b>	<b>13,267</b>	<b>14,312</b>
<b>PURCHASED SERVICES</b>					
3900	Miscellaneous Contractual Services	66	20,466	18,566	18,566
	Subtotal	<b>66</b>	<b>20,466</b>	<b>18,566</b>	<b>18,566</b>
<b>MATERIALS/SUPPLIES</b>					
6990	Miscellaneous Materials & Supplies	1,127	2,000	2,000	1,000
	Subtotal	<b>1,127</b>	<b>2,000</b>	<b>2,000</b>	<b>1,000</b>
	<b>TOTAL</b>	<b>100,155</b>	<b>126,190</b>	<b>82,921</b>	<b>84,866</b>

**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 2002 ACTUAL</b>	<b>FY 2003 BUDGET</b>	<b>FY 2003 EXPECTED</b>	<b>FY 2004 BUDGET</b>
Teachers	0.4	0.4	0.4	0.4
Teacher Assistants	0.62	0.62	0.62	0.62

**ADDITIONAL INFORMATION:**

FY 01 student enrollment 20

FY 02 student enrollment 15

FY 03 student enrollment 28

**CODE: 50-611012-190**

**ACCT# DESCRIPTION**

<b>PERSONAL SERVICES</b>					
1121	Teacher Salaries	8,961	8,105	8,105	12,790
1141	Teacher Assistants	5,557	13,825	13,825	13,825
	Subtotal	<b>14,518</b>	<b>21,930</b>	<b>21,930</b>	<b>26,615</b>
<b>EMPLOYEE BENEFITS</b>					
2100	FICA	1,111	1,678	1,678	2,036
2300	Health Insurance	0	0	0	0
2400	Group Life Insurance	0	0	0	0
2800	Other Benefits	88	88	88	96
	Subtotal	<b>1,199</b>	<b>1,766</b>	<b>1,766</b>	<b>2,132</b>
<b>MATERIALS/SUPPLIES</b>					
6900	Other Educational Supplies	700	1,040	1,040	1,040
	Subtotal	<b>700</b>	<b>1,040</b>	<b>1,040</b>	<b>1,040</b>
	<b>TOTAL</b>	<b>16,417</b>	<b>24,736</b>	<b>24,736</b>	<b>29,787</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 2002 ACTUAL</b>	<b>FY 2003 BUDGET</b>	<b>FY 2003 EXPECTED</b>	<b>FY 2004 BUDGET</b>
N/A		0	0	0	0
<b>CODE:</b>	<b>50-611012-200</b>				
<b>ACCT#</b>	<b>DESCRIPTION</b>				
	<b>PERSONAL SERVICES</b>				
1625	Stipends	1,928	1,856	1,856	1,856
	Subtotal	<b>1,928</b>	<b>1,856</b>	<b>1,856</b>	<b>1,856</b>
	<b>EMPLOYEE BENEFITS</b>				
2100	FICA	147	144	144	144
	Subtotal	<b>147</b>	<b>144</b>	<b>144</b>	<b>144</b>
	<b>PURCHASED SERVICES</b>				
3340	Bldg Svc, Cont Maint/Other	0	0	0	13,596
3900	Miscellaneous Contractual Services	6,501	0	0	0
	Subtotal	<b>6,501</b>	<b>0</b>	<b>0</b>	<b>13,596</b>
	<b>MATERIALS/SUPPLIES</b>				
6900	Other Educational Supplies	2,248	3,000	3,000	3,000
	Subtotal	<b>2,248</b>	<b>3,000</b>	<b>3,000</b>	<b>3,000</b>
	<b>EQUIPMENT</b>				
8800	Technology-Hardware Replacement	9,456	12,218	12,218	12,218
8911	Furniture/Equipment-Additional	1,300	0	0	0
8921	Furniture/Equipment-Replacement	2,670	0	0	0
	Subtotal	<b>13,426</b>	<b>12,218</b>	<b>12,218</b>	<b>12,218</b>
	<b>TOTAL</b>	<b>24,250</b>	<b>17,218</b>	<b>17,218</b>	<b>30,814</b>

**REGULAR EDUCATION - MIDDLE - CONTRACTED SERVICES**

This budget item provides funds to support the graduate assistants work/study program and other middle school contractual services.

**PERSONNEL**

	<b>FY 2002 ACTUAL</b>	<b>FY 2003 BUDGET</b>	<b>FY 2003 EXPECTED</b>	<b>FY 2004 BUDGET</b>
N/A	0	0	0	0

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**CODE: 50-611012-210**

**ACCT# DESCRIPTION**

**PURCHASED SERVICES**

3900	Miscellaneous Contractual Services	18,187	28,216	30,116	30,116
	Subtotal	<b>18,187</b>	<b>28,216</b>	<b>30,116</b>	<b>30,116</b>
	<b>TOTAL</b>	<b>18,187</b>	<b>28,216</b>	<b>30,116</b>	<b>30,116</b>

**REGULAR EDUCATION - MIDDLE - OTHER**

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

**PERSONNEL**

	<b>FY 2002 ACTUAL</b>	<b>FY 2003 BUDGET</b>	<b>FY 2003 EXPECTED</b>	<b>FY 2004 BUDGET</b>
Teachers	1.75	1.75	3	3
Teacher Assistants	2	2	2	2
Cafeteria Monitors	3	3	3	3

**CODE: 50-611012-220**  
**ACCT# DESCRIPTION**

<b>CODE:</b>	<b>50-611012-220</b>				
<b>ACCT#</b>	<b>DESCRIPTION</b>				
	<b>PERSONAL SERVICES</b>				
1121	Teacher Salaries	80,073	104,966	134,553	138,738
1141	Teacher Assistants	26,402	27,849	28,849	29,965
1152	Cafeteria Monitor	4,190	12,213	12,213	12,686
1500	Substitute Salaries	151,117	129,802	150,802	161,694
1600	Supplements	87,014	96,534	96,534	96,534
1625	Stipends	9,375	61,562	61,562	51,562
	Subtotal	<b>358,171</b>	<b>432,926</b>	<b>484,513</b>	<b>491,179</b>
	<b>EMPLOYEE BENEFITS</b>				
2100	FICA	27,272	32,954	36,916	37,217
2200	VRS Retirement	8,919	13,486	18,356	17,123
2300	Health Insurance	6,628	8,040	8,040	9,246
2400	Group Life Insurance	580	0	0	0
2800	Other Benefits	1,586	1,926	2,184	2,222
	Subtotal	<b>44,985</b>	<b>56,406</b>	<b>65,496</b>	<b>65,808</b>
	<b>PURCHASED SERVICES</b>				
3500	Printing	18,259	18,000	18,000	18,000
3900	Miscellaneous Contractual Services	47,483	44,113	44,113	0
	Subtotal	<b>65,742</b>	<b>62,113</b>	<b>62,113</b>	<b>18,000</b>
	<b>OTHER CHARGES</b>				
5504	Travel	2,187	4,000	4,000	4,000
	Subtotal	<b>2,187</b>	<b>4,000</b>	<b>4,000</b>	<b>4,000</b>
	<b>MATERIALS/SUPPLIES</b>				
6001	Stationery/Forms/Office Supplies	5,193	11,750	11,750	11,750
6070	Testing Materials	5,560	6,000	6,000	4,000
6900	Other Educational Supplies	41,815	22,057	22,057	23,249
	Subtotal	<b>52,568</b>	<b>39,807</b>	<b>39,807</b>	<b>38,999</b>
	<b>EQUIPMENT</b>				
8805	Technology-Hardware Additions	300	0	0	0
8911	Furniture/Equipment-Additional	15,580	18,880	18,880	18,880
8921	Furniture/Equipment-Replacement	17,545	18,780	18,780	28,480
	Subtotal	<b>33,425</b>	<b>37,660</b>	<b>37,660</b>	<b>47,360</b>
	<b>TOTAL</b>	<b>557,078</b>	<b>632,912</b>	<b>693,589</b>	<b>665,346</b>

**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 2002 ACTUAL</b>	<b>FY 2003 BUDGET</b>	<b>FY 2003 EXPECTED</b>	<b>FY 2004 BUDGET</b>
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Teachers	8	8	8	8
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**ADDITIONAL INFORMATION:**

FY 01 student enrollment 1,180

FY 02 student enrollment 1,201

FY 03 student enrollment 1,268

**CODE: 50-611013-230**

**ACCT# DESCRIPTION**

	<b>PERSONAL SERVICES</b>				
1121	Teacher Salaries	333,670	359,257	359,257	370,430
	Subtotal	<b>333,670</b>	<b>359,257</b>	<b>359,257</b>	<b>370,430</b>
	<b>EMPLOYEE BENEFITS</b>				
2100	FICA	25,249	27,483	27,483	28,338
2200	VRS Retirement	29,004	33,914	33,914	34,969
2300	Health Insurance	10,968	11,456	11,456	13,174
2400	Group Life Insurance	1,905	0	0	0
2800	Other Benefits	1,563	1,760	1,760	1,815
	Subtotal	<b>68,689</b>	<b>74,613</b>	<b>74,613</b>	<b>78,296</b>
	<b>MATERIALS/SUPPLIES</b>				
6050	Art Supplies	8,609	12,000	12,000	11,387
	Subtotal	<b>8,609</b>	<b>12,000</b>	<b>12,000</b>	<b>11,387</b>
	<b>TOTAL</b>	<b>410,968</b>	<b>445,870</b>	<b>445,870</b>	<b>460,113</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 2002 ACTUAL</b>	<b>FY 2003 BUDGET</b>	<b>FY 2003 EXPECTED</b>	<b>FY 2004 BUDGET</b>
Teachers	8	8	8	8

**ADDITIONAL INFORMATION:**

FY 01 student enrollment 917

FY 02 student enrollment 720

FY 03 student enrollment 837

**CODE: 50-611013-240****ACCT# DESCRIPTION**

<b>PERSONAL SERVICES</b>					
1121	Teacher Salaries	320,023	354,102	354,102	365,115
	Subtotal	<b>320,023</b>	<b>354,102</b>	<b>354,102</b>	<b>365,115</b>
<b>EMPLOYEE BENEFITS</b>					
2100	FICA	23,939	27,089	27,089	27,931
2200	VRS Retirement	27,741	33,427	33,427	34,467
2300	Health Insurance	15,463	19,800	19,800	22,770
2400	Group Life Insurance	1,849	0	0	0
2800	Other Benefits	1,659	1,735	1,735	1,789
	Subtotal	<b>70,651</b>	<b>82,051</b>	<b>82,051</b>	<b>86,957</b>
<b>PURCHASED SERVICES</b>					
3370	Contract Maintenance/Music Instruments	7,900	7,900	7,900	7,900
	Subtotal	<b>7,900</b>	<b>7,900</b>	<b>7,900</b>	<b>7,900</b>
<b>MATERIALS/SUPPLIES</b>					
6040	Music Supplies	16,470	13,050	13,050	13,050
	Subtotal	<b>16,470</b>	<b>13,050</b>	<b>13,050</b>	<b>13,050</b>
<b>EQUIPMENT</b>					
8911	Furniture/Equipment-Additional	16,029	16,000	16,000	16,000
8921	Furniture/Equipment-Replacement	15,154	0	0	0
	Subtotal	<b>31,183</b>	<b>16,000</b>	<b>16,000</b>	<b>16,000</b>
	<b>TOTAL</b>	<b>446,227</b>	<b>473,103</b>	<b>473,103</b>	<b>489,022</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 2002 ACTUAL</b>	<b>FY 2003 BUDGET</b>	<b>FY 2003 EXPECTED</b>	<b>FY 2004 BUDGET</b>
Teachers	34.29	35.29	34.29	35.29

**ADDITIONAL INFORMATION:**

FY 01 student enrollment 3,729

FY 02 student enrollment 3,904

FY 03 student enrollment 4,322

In FY 04 added 1 teacher FTE for additional enrollment.

<b>CODE: ACCT#</b>	<b>50-611013-250 DESCRIPTION</b>				
	<b>PERSONAL SERVICES</b>				
1121	Teacher Salaries	1,407,175	1,531,566	1,430,566	1,508,647
	Subtotal	<b>1,407,175</b>	<b>1,531,566</b>	<b>1,430,566</b>	<b>1,508,647</b>
	<b>EMPLOYEE BENEFITS</b>				
2100	FICA	104,809	117,175	109,418	115,412
2200	VRS Retirement	118,090	144,744	135,210	142,416
2300	Health Insurance	78,230	91,807	91,807	105,578
2400	Group Life Insurance	8,091	0	0	0
2800	Other Benefits	7,425	7,508	7,003	7,397
	Subtotal	<b>316,645</b>	<b>361,234</b>	<b>343,438</b>	<b>370,803</b>
	<b>MATERIALS/SUPPLIES</b>				
6030	Textbooks	41,913	30,000	30,000	30,000
6900	Other Educational Supplies	24,590	15,125	15,125	18,125
	Subtotal	<b>66,503</b>	<b>45,125</b>	<b>45,125</b>	<b>48,125</b>
	<b>TOTAL</b>	<b>1,790,323</b>	<b>1,937,925</b>	<b>1,819,129</b>	<b>1,927,575</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 2002 ACTUAL</b>	<b>FY 2003 BUDGET</b>	<b>FY 2003 EXPECTED</b>	<b>FY 2004 BUDGET</b>
Teachers	0.4	0.4	0.4	0.4

**ADDITIONAL INFORMATION:**

FY 01 student enrollment 21

FY 02 student enrollment 24

FY 03 student enrollment 27

**CODE: 50-611013-260**

**ACCT# DESCRIPTION**

	<b>PERSONAL SERVICES</b>				
1121	Teacher Salaries	9,032	11,909	11,909	15,074
	Subtotal	<b>9,032</b>	<b>11,909</b>	<b>11,909</b>	<b>15,074</b>
	<b>EMPLOYEE BENEFITS</b>				
2100	FICA	691	911	911	1,153
2300	Health Insurance	0	0	0	0
2800	Other Benefits	48	48	48	48
	Subtotal	<b>739</b>	<b>959</b>	<b>959</b>	<b>1,201</b>
	<b>MATERIALS/SUPPLIES</b>				
6900	Other Educational Supplies	732	1,620	1,620	1,620
	Subtotal	<b>732</b>	<b>1,620</b>	<b>1,620</b>	<b>1,620</b>
	<b>TOTAL</b>	<b>10,503</b>	<b>14,488</b>	<b>14,488</b>	<b>17,895</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 2002 ACTUAL</b>	<b>FY 2003 BUDGET</b>	<b>FY 2003 EXPECTED</b>	<b>FY 2004 BUDGET</b>
Teachers	29.5	29.5	30	32

**ADDITIONAL INFORMATION:**

FY 01 student enrollment 3,347

FY 02 student enrollment 3,890

FY 03 student enrollment 4,079

In FY 04 added 2 teacher FTE's for additional enrollment.

<b>CODE: ACCT#</b>	<b>50-611013-270 DESCRIPTION</b>				
	<b>PERSONAL SERVICES</b>				
1121	Teacher Salaries	1,143,891	1,223,703	1,238,703	1,344,407
	Subtotal	<b>1,143,891</b>	<b>1,223,703</b>	<b>1,238,703</b>	<b>1,344,407</b>
	<b>EMPLOYEE BENEFITS</b>				
2100	FICA	84,969	93,613	94,765	102,848
2200	VRS Retirement	96,590	115,518	116,934	126,912
2300	Health Insurance	71,874	71,753	71,753	82,516
2400	Group Life Insurance	6,340	0	0	0
2800	Other Benefits	5,765	5,996	6,071	6,596
	Subtotal	<b>265,538</b>	<b>286,880</b>	<b>289,523</b>	<b>318,872</b>
	<b>MATERIALS/SUPPLIES</b>				
6030	Textbooks	19,020	15,000	15,000	15,000
6900	Other Educational Supplies	8,412	10,125	10,125	10,125
	Subtotal	<b>27,432</b>	<b>25,125</b>	<b>25,125</b>	<b>25,125</b>
	<b>TOTAL</b>	<b>1,436,861</b>	<b>1,535,708</b>	<b>1,553,351</b>	<b>1,688,404</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 2002 ACTUAL</b>	<b>FY 2003 BUDGET</b>	<b>FY 2003 EXPECTED</b>	<b>FY 2004 BUDGET</b>
Teachers	29.14	29.14	31.14	31.14

**ADDITIONAL INFORMATION:**

FY 01 student enrollment 3,391

FY 02 student enrollment 3,486

FY 03 student enrollment 3,425

**CODE: 50-611013-280**

**ACCT# DESCRIPTION**

<b>PERSONAL SERVICES</b>					
1121	Teacher Salaries	1,117,928	1,168,654	1,228,654	1,266,865
1625	Stipends	3,000	3,000	3,000	3,000
	Subtotal	<b>1,120,928</b>	<b>1,171,654</b>	<b>1,231,654</b>	<b>1,269,865</b>
<b>EMPLOYEE BENEFITS</b>					
2100	FICA	83,509	89,632	94,240	97,145
2200	VRS Retirement	92,106	110,321	115,985	119,592
2300	Health Insurance	56,334	63,581	63,581	73,118
2400	Group Life Insurance	6,015	0	0	0
2800	Other Benefits	5,556	5,726	6,026	6,208
	Subtotal	<b>243,520</b>	<b>269,260</b>	<b>279,832</b>	<b>296,063</b>
<b>MATERIALS/SUPPLIES</b>					
6020	Laboratory Supplies	38,459	37,000	37,000	37,000
6030	Textbooks	27,758	20,000	20,000	20,000
6900	Other Educational Supplies	2,569	8,925	8,925	5,925
	Subtotal	<b>68,786</b>	<b>65,925</b>	<b>65,925</b>	<b>62,925</b>
	<b>TOTAL</b>	<b>1,433,234</b>	<b>1,506,839</b>	<b>1,577,411</b>	<b>1,628,853</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 2002 ACTUAL</b>	<b>FY 2003 BUDGET</b>	<b>FY 2003 EXPECTED</b>	<b>FY 2004 BUDGET</b>
Teachers	34	34	34	34

**ADDITIONAL INFORMATION:**

FY 01 student enrollment 4,113

FY 02 student enrollment 4,325

FY 03 student enrollment 4,231

**CODE: 50-611013-290**

**ACCT# DESCRIPTION**

	<b>PERSONAL SERVICES</b>				
1121	Teacher Salaries	1,315,940	1,365,576	1,365,576	1,408,045
	Subtotal	<b>1,315,940</b>	<b>1,365,576</b>	<b>1,365,576</b>	<b>1,408,045</b>
	<b>EMPLOYEE BENEFITS</b>				
2100	FICA	98,237	104,467	104,467	107,715
2200	VRS Retirement	111,438	128,910	128,910	132,919
2300	Health Insurance	75,119	70,270	70,270	80,811
2400	Group Life Insurance	7,635	0	0	0
2800	Other Benefits	6,181	6,691	6,691	6,899
	Subtotal	<b>298,610</b>	<b>310,338</b>	<b>310,338</b>	<b>328,344</b>
	<b>MATERIALS/SUPPLIES</b>				
6030	Textbooks	25,492	15,000	15,000	15,000
6900	Other Educational Supplies	6,789	10,000	10,000	10,000
	Subtotal	<b>32,281</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>
	<b>TOTAL</b>	<b>1,646,831</b>	<b>1,700,914</b>	<b>1,700,914</b>	<b>1,761,389</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 2002 ACTUAL</b>	<b>FY 2003 BUDGET</b>	<b>FY 2003 EXPECTED</b>	<b>FY 2004 BUDGET</b>
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Teachers	14.14	14.14	14.14	14.14
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**ADDITIONAL INFORMATION:**

FY 01 student enrollment 2,414

FY 02 student enrollment 2,290

FY 03 student enrollment 2,192

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

	<b>PERSONAL SERVICES</b>				
1121	Teacher Salaries	590,628	628,509	628,509	648,056
	Subtotal	<b>590,628</b>	<b>628,509</b>	<b>628,509</b>	<b>648,056</b>
	<b>EMPLOYEE BENEFITS</b>				
2100	FICA	44,046	48,081	48,081	49,576
2200	VRS Retirement	46,305	59,331	59,331	61,176
2300	Health Insurance	38,757	35,640	35,640	40,986
2400	Group Life Insurance	3,011	0	0	0
2800	Other Benefits	3,042	3,080	3,080	3,175
	Subtotal	<b>135,161</b>	<b>146,132</b>	<b>146,132</b>	<b>154,913</b>
	<b>MATERIALS/SUPPLIES</b>				
6030	Textbooks	598	10,000	10,000	10,000
6060	Physical Education Supplies	9,522	10,000	10,000	10,000
	Subtotal	<b>10,120</b>	<b>20,000</b>	<b>20,000</b>	<b>20,000</b>
	<b>TOTAL</b>	<b>735,909</b>	<b>794,641</b>	<b>794,641</b>	<b>822,969</b>

**REGULAR EDUCATION - HIGH - DRIVER ED**

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

**PERSONNEL**

	<b>FY 2002 ACTUAL</b>	<b>FY 2003 BUDGET</b>	<b>FY 2003 EXPECTED</b>	<b>FY 2004 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	1,491	3,905	3,905	3,905
	Subtotal	<b>1,491</b>	<b>3,905</b>	<b>3,905</b>	<b>3,905</b>
	<b>TOTAL</b>	<b>1,491</b>	<b>3,905</b>	<b>3,905</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 2002 ACTUAL</b>	<b>FY 2003 BUDGET</b>	<b>FY 2003 EXPECTED</b>	<b>FY 2004 BUDGET</b>
Teachers	20.72	20.72	20.72	20.72

**ADDITIONAL INFORMATION:**

FY 01 student enrollment 2,325

FY 02 student enrollment 2,447

FY 03 student enrollment 2,334

**CODE: 50-611013-320****ACCT# DESCRIPTION**

	<b>PERSONAL SERVICES</b>				
1121	Teacher Salaries	820,175	881,581	881,581	908,998
	Subtotal	<b>820,175</b>	<b>881,581</b>	<b>881,581</b>	<b>908,998</b>
	<b>EMPLOYEE BENEFITS</b>				
2100	FICA	60,783	67,441	67,441	69,538
2200	VRS Retirement	67,624	83,221	83,221	85,809
2300	Health Insurance	35,737	42,480	42,480	48,852
2400	Group Life Insurance	4,454	0	0	0
2800	Other Benefits	4,252	4,320	4,320	4,454
	Subtotal	<b>172,850</b>	<b>197,462</b>	<b>197,462</b>	<b>208,653</b>
	<b>MATERIALS/SUPPLIES</b>				
6030	Textbooks	91,537	15,000	15,000	15,000
6900	Other Educational Supplies	2,959	5,250	5,250	5,250
	Subtotal	<b>94,496</b>	<b>20,250</b>	<b>20,250</b>	<b>20,250</b>
	<b>TOTAL</b>	<b>1,087,521</b>	<b>1,099,293</b>	<b>1,099,293</b>	<b>1,137,901</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 2002 ACTUAL</b>	<b>FY 2003 BUDGET</b>	<b>FY 2003 EXPECTED</b>	<b>FY 2004 BUDGET</b>
Teachers	3	3	5	5
Teacher Assistants	4	4	0	0

**ADDITIONAL INFORMATION:**

FY 01 student enrollment 49

FY 02 student enrollment 39

FY 03 student enrollment 24

<b>CODE: ACCT#</b>	<b>50-611013-330 DESCRIPTION</b>				
	<b>PERSONAL SERVICES</b>				
1121	Teacher Salaries	74,509	84,444	176,444	181,931
1141	Teacher Assistants	50,371	52,414	0	0
1625	Stipends	0	610	610	610
	Subtotal	<b>124,880</b>	<b>137,468</b>	<b>177,054</b>	<b>182,541</b>
	<b>EMPLOYEE BENEFITS</b>				
2100	FICA	9,178	10,516	13,556	13,964
2200	VRS Retirement	10,680	12,919	16,656	17,232
2300	Health Insurance	12,420	16,252	16,252	18,690
2400	Group Life Insurance	698	0	0	0
2800	Other Benefits	605	674	872	894
	Subtotal	<b>33,581</b>	<b>40,361</b>	<b>47,336</b>	<b>50,780</b>
	<b>PURCHASED SERVICES</b>				
3900	Miscellaneous Contractual Services	14,268	44,034	42,590	42,590
	Subtotal	<b>14,268</b>	<b>44,034</b>	<b>42,590</b>	<b>42,590</b>
	<b>MATERIALS/SUPPLIES</b>				
6990	Miscellaneous Materials & Supplies	2,264	4,500	4,500	5,500
	Subtotal	<b>2,264</b>	<b>4,500</b>	<b>4,500</b>	<b>5,500</b>
	<b>EQUIPMENT</b>				
8911	Furniture/Equipment-Additional	0	5,000	5,000	5,000
	Subtotal	<b>0</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>
	<b>TOTAL</b>	<b>174,993</b>	<b>231,363</b>	<b>276,480</b>	<b>286,411</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 2002 ACTUAL</b>	<b>FY 2003 BUDGET</b>	<b>FY 2003 EXPECTED</b>	<b>FY 2004 BUDGET</b>
Teachers	4	4.5	4.5	4.5
Technical	0	0	0	0

**CODE: 50-611013-340****ACCT# DESCRIPTION**

<b>ACCT#</b>	<b>DESCRIPTION</b>	<b>FY 2002 ACTUAL</b>	<b>FY 2003 BUDGET</b>	<b>FY 2003 EXPECTED</b>	<b>FY 2004 BUDGET</b>
<b>PERSONAL SERVICES</b>					
1121	Teacher Salaries	169,722	192,575	192,575	198,564
1143	Technical Salaries	0	0	0	0
	Subtotal	<b>169,722</b>	<b>192,575</b>	<b>192,575</b>	<b>198,564</b>
<b>EMPLOYEE BENEFITS</b>					
2100	FICA	12,668	14,737	14,737	15,190
2200	VRS Retirement	14,224	18,261	18,261	18,744
2300	Health Insurance	10,231	6,000	6,000	6,900
2400	Group Life Insurance	1,301	0	0	0
2800	Other Benefits	766	945	945	973
	Subtotal	<b>39,190</b>	<b>39,943</b>	<b>39,943</b>	<b>41,807</b>
<b>PURCHASED SERVICES</b>					
3340	Bldg Svc, Cont Maint/Other	0	0	0	39,087
3900	Miscellaneous Contractual Services	10,732	25,970	25,970	25,970
	Subtotal	<b>10,732</b>	<b>25,970</b>	<b>25,970</b>	<b>65,057</b>
<b>MATERIALS/SUPPLIES</b>					
6800	Technology-Software	46,333	50,000	50,000	50,000
	Subtotal	<b>46,333</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>
<b>EQUIPMENT</b>					
8800	Technology-Hardware Replacement	59,404	9,000	9,000	8,000
8805	Technology-Hardware Additions	552,451	583,000	583,000	583,000
8911	Furniture/Equipment-Additional	579	0	0	0
8921	Furniture/Equipment-Replacement	-1,096	0	0	0
	Subtotal	<b>611,338</b>	<b>592,000</b>	<b>592,000</b>	<b>591,000</b>
	<b>TOTAL</b>	<b>877,315</b>	<b>900,488</b>	<b>900,488</b>	<b>946,428</b>

**REGULAR EDUCATION - HIGH - DRAMA**

This program provides for instruction in drama for students in grades 9-12. High school credit drama courses satisfy the fine arts requirement for graduation.

**PERSONNEL**

	<b>FY 2002 ACTUAL</b>	<b>FY 2003 BUDGET</b>	<b>FY 2003 EXPECTED</b>	<b>FY 2004 BUDGET</b>
Teachers	0	0	0	3

**CODE: 50-611013-345****ACCT# DESCRIPTION**

	<b>PERSONAL SERVICES</b>				
1121	Teacher Salaries	0	0	0	167,217
	Subtotal	<b>0</b>	<b>0</b>	<b>0</b>	<b>167,217</b>
	<b>EMPLOYEE BENEFITS</b>				
2100	FICA	0	0	0	12,842
2200	VRS Retirement	0	0	0	15,785
2300	Health Insurance	0	0	0	10,350
2800	Other Benefits	0	0	0	836
	Subtotal	<b>0</b>	<b>0</b>	<b>0</b>	<b>39,813</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>TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>207,030</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 2002 ACTUAL</b>	<b>FY 2003 BUDGET</b>	<b>FY 2003 EXPECTED</b>	<b>FY 2004 BUDGET</b>
Teachers	6	6	6	6

**ADDITIONAL INFORMATION:**

FY 01 student enrollment 166

FY 02 student enrollment 140

FY 03 student enrollment 165

<b>CODE: ACCT#</b>	<b>50-611013-350 DESCRIPTION</b>				
	<b>PERSONAL SERVICES</b>				
1121	Teacher Salaries	203,269	216,934	216,934	223,681
	Subtotal	<b>203,269</b>	<b>216,934</b>	<b>216,934</b>	<b>223,681</b>
	<b>EMPLOYEE BENEFITS</b>				
2100	FICA	14,924	16,595	16,595	17,112
2200	VRS Retirement	17,127	20,479	20,479	21,115
2300	Health Insurance	7,968	12,000	12,000	13,800
2400	Group Life Insurance	1,106	0	0	0
2800	Other Benefits	837	1,063	1,063	1,096
	Subtotal	<b>41,962</b>	<b>50,137</b>	<b>50,137</b>	<b>53,123</b>
	<b>PURCHASED SERVICES</b>				
3900	Miscellaneous Contractual Services	10,243	8,750	8,750	8,750
	Subtotal	<b>10,243</b>	<b>8,750</b>	<b>8,750</b>	<b>8,750</b>
	<b>OTHER CHARGES</b>				
5902	Curriculum Development	0	1,700	1,700	1,700
	Subtotal	<b>0</b>	<b>1,700</b>	<b>1,700</b>	<b>1,700</b>
	<b>MATERIALS/SUPPLIES</b>				
6900	Other Educational Supplies	9,960	6,500	6,500	6,500
	Subtotal	<b>9,960</b>	<b>6,500</b>	<b>6,500</b>	<b>6,500</b>
	<b>TOTAL</b>	<b>265,434</b>	<b>284,021</b>	<b>284,021</b>	<b>293,754</b>

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

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

**PERSONNEL**

	<b>FY 2002 ACTUAL</b>	<b>FY 2003 BUDGET</b>	<b>FY 2003 EXPECTED</b>	<b>FY 2004 BUDGET</b>
N/A	0	0	0	0

**CODE: 50-611013-360**

**ACCT# DESCRIPTION**

		<b>FY 2002 ACTUAL</b>	<b>FY 2003 BUDGET</b>	<b>FY 2003 EXPECTED</b>	<b>FY 2004 BUDGET</b>
	<b>PERSONAL SERVICES</b>				
1625	Stipends	33,030	0	0	0
	Subtotal	<b>33,030</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>EMPLOYEE BENEFITS</b>				
2100	FICA	2,526	0	0	0
	Subtotal	<b>2,526</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>PURCHASED SERVICES</b>				
3900	Miscellaneous Contractual Services	27,702	0	0	0
	Subtotal	<b>27,702</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>EQUIPMENT</b>				
8911	Furniture/Equipment-Additional	29,698	21,000	21,000	21,000
8921	Furniture/Equipment-Replacement	39,533	18,000	18,000	21,000
	Subtotal	<b>69,231</b>	<b>39,000</b>	<b>39,000</b>	<b>42,000</b>
	<b>TOTAL</b>	<b>132,489</b>	<b>39,000</b>	<b>39,000</b>	<b>42,000</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 2002 ACTUAL</b>	<b>FY 2003 BUDGET</b>	<b>FY 2003 EXPECTED</b>	<b>FY 2004 BUDGET</b>
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N/A	0	0	0	0
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**ADDITIONAL INFORMATION:**

FY 01 student enrollment in Governor's School 91

FY 02 student enrollment in Governor's School 85

FY 03 student enrollment in Governor's School 91

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**CODE: 50-611013-370**

**ACCT# DESCRIPTION**

**PURCHASED SERVICES**

3860	Contractual-New Horizons	96,000	152,419	152,419	203,897
3900	Miscellaneous Contractual Services	24,705	34,473	35,917	35,917
	Subtotal	<b>120,705</b>	<b>186,892</b>	<b>188,336</b>	<b>239,814</b>
	<b>TOTAL</b>	<b>120,705</b>	<b>186,892</b>	<b>188,336</b>	<b>239,814</b>

**REGULAR EDUCATION - HIGH - OTHER**

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

**PERSONNEL**

	<b>FY 2002 ACTUAL</b>	<b>FY 2003 BUDGET</b>	<b>FY 2003 EXPECTED</b>	<b>FY 2004 BUDGET</b>
Administrative	0	0	0	0.5
Teachers	4	4	3	0
Teacher Assistants	1	1	5	5
Technical	0.5	0.5	0	0

**ADDITIONAL INFORMATION:**

In FY 04 added .5 FTE for administrator for virtual high school.

**CODE: 50-611013-380**

**ACCT# DESCRIPTION**

**PERSONAL SERVICES**

1110	Administrative Salaries	0	0	0	12,755
1121	Teacher Salaries	201,325	225,507	160,850	0
1141	Teacher Assistants	13,201	14,792	67,792	74,318
1143	Technical Salaries	0	23,063	0	0
1151	COE Students	0	89,390	89,390	92,849
1500	Substitute Salaries	191,788	149,162	192,162	206,026
1600	Supplements	539,634	563,636	563,636	563,636
1625	Stipends	25,197	33,646	33,646	96,446
	Subtotal	<b>971,145</b>	<b>1,099,196</b>	<b>1,107,476</b>	<b>1,046,030</b>

**EMPLOYEE BENEFITS**

2100	FICA	74,014	83,553	84,188	75,396
2200	VRS Retirement	18,186	33,300	34,081	8,219
2300	Health Insurance	26,791	31,649	31,649	26,046
2400	Group Life Insurance	1,209	0	0	0
2800	Other Benefits	5,277	5,306	5,348	4,656
	Subtotal	<b>125,477</b>	<b>153,808</b>	<b>155,266</b>	<b>114,317</b>

**PURCHASED SERVICES**

3500	Printing	29,447	18,000	18,000	18,000
3900	Miscellaneous Contractual Services	152,486	24,415	24,415	24,415
	Subtotal	<b>181,933</b>	<b>42,415</b>	<b>42,415</b>	<b>42,415</b>

**OTHER CHARGES**

5504	Travel	4,554	4,750	4,750	4,750
5506	Employee Development	3,792	0	0	0
	Subtotal	<b>8,346</b>	<b>4,750</b>	<b>4,750</b>	<b>4,750</b>

**MATERIALS/SUPPLIES**

6001	Stationery/Forms/Office Supplies	0	3,000	3,000	2,500
6030	Textbooks	0	10,000	10,000	10,000
6070	Testing Materials	19,372	20,000	20,000	17,200
6900	Other Educational Supplies	49,213	25,179	25,179	30,179
6990	Miscellaneous Materials & Supplies	2,263	2,000	2,000	2,000
	Subtotal	<b>70,848</b>	<b>60,179</b>	<b>60,179</b>	<b>61,879</b>

**EQUIPMENT**

8911	Furniture/Equipment-Additional	14,610	8,900	8,900	1,900
8921	Furniture/Equipment-Replacement	36,047	11,399	11,399	21,699
	Subtotal	<b>50,657</b>	<b>20,299</b>	<b>20,299</b>	<b>23,599</b>

<b>TOTAL</b>		<b>1,408,406</b>	<b>1,380,647</b>	<b>1,390,385</b>	<b>1,292,990</b>
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**SPECIAL EDUCATION - ELEMENTARY - CLASSROOM TEACHERS**

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

**PERSONNEL**

	<b>FY 2002 ACTUAL</b>	<b>FY 2003 BUDGET</b>	<b>FY 2003 EXPECTED</b>	<b>FY 2004 BUDGET</b>
Teachers	31	33	32	33
Teacher Assistants	39.5	40.5	41	41
Technical	0	0	3	3

**ADDITIONAL INFORMATION:**

FY 01 student enrollment 610

FY 02 student enrollment 530

FY 03 student enrollment 454

In FY 04 added 1 teacher FTE for additional enrollment.

**CODE: 50-611021-390**

**ACCT# DESCRIPTION**

<b>PERSONAL SERVICES</b>					
1121	Teacher Salaries	1,201,498	1,344,198	1,227,310	1,299,069
1141	Teacher Assistants	533,006	548,928	519,869	539,988
1143	Technical Salaries	0	0	81,059	84,196
1625	Stipends	11,590	20,000	20,000	20,000
	Subtotal	<b>1,746,094</b>	<b>1,913,126</b>	<b>1,848,238</b>	<b>1,943,253</b>
<b>EMPLOYEE BENEFITS</b>					
2100	FICA	129,423	146,378	141,395	148,659
2200	VRS Retirement	145,867	179,097	172,972	181,555
2300	Health Insurance	110,398	113,446	113,446	130,463
2400	Group Life Insurance	9,532	0	0	0
2800	Other Benefits	8,533	9,285	8,961	9,428
	Subtotal	<b>403,753</b>	<b>448,206</b>	<b>436,774</b>	<b>470,105</b>
<b>OTHER CHARGES</b>					
5504	Travel	4,227	5,000	5,000	5,000
	Subtotal	<b>4,227</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>
	<b>TOTAL</b>	<b>2,154,074</b>	<b>2,366,332</b>	<b>2,290,012</b>	<b>2,418,358</b>

**SPECIAL EDUCATION - ELEMENTARY - OTHER**

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

**PERSONNEL**

	<b>FY 2002 ACTUAL</b>	<b>FY 2003 BUDGET</b>	<b>FY 2003 EXPECTED</b>	<b>FY 2004 BUDGET</b>
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N/A	0	0	0	0
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**CODE: 50-611021-400**  
**ACCT# DESCRIPTION**

	<b>PURCHASED SERVICES</b>				
3900	Miscellaneous Contractual Services	67,278	40,000	40,000	40,000
	Subtotal	<b>67,278</b>	<b>40,000</b>	<b>40,000</b>	<b>40,000</b>
	<b>MATERIALS/SUPPLIES</b>				
6070	Testing Materials	1,496	2,200	2,200	2,200
6800	Technology-Software	0	15,376	15,376	15,376
6900	Other Educational Supplies	4,743	3,000	3,000	3,000
	Subtotal	<b>6,239</b>	<b>20,576</b>	<b>20,576</b>	<b>20,576</b>
	<b>EQUIPMENT</b>				
8911	Furniture/Equipment-Additional	508	11,100	11,100	11,100
8921	Furniture/Equipment-Replacement	1,218	4,000	4,000	4,000
	Subtotal	<b>1,726</b>	<b>15,100</b>	<b>15,100</b>	<b>15,100</b>
	<b>TOTAL</b>	<b>75,243</b>	<b>75,676</b>	<b>75,676</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 2002 ACTUAL</b>	<b>FY 2003 BUDGET</b>	<b>FY 2003 EXPECTED</b>	<b>FY 2004 BUDGET</b>
Teachers	21	23	22	22
Teacher Assistants	20	21	22	24

**ADDITIONAL INFORMATION:**

FY 01 student enrollment 291

FY 02 student enrollment 276

FY 03 student enrollment 264

In FY 04 added 2 teacher assistant FTE's for additional enrollment.

**CODE: 50-611022-410**

**ACCT# DESCRIPTION**

<b>PERSONAL SERVICES</b>					
1121	Teacher Salaries	805,066	902,667	854,500	881,075
1141	Teacher Assistants	221,213	245,671	257,671	286,208
1625	Stipends	332	12,000	12,000	12,000
	Subtotal	<b>1,026,611</b>	<b>1,160,338</b>	<b>1,124,171</b>	<b>1,179,283</b>
<b>EMPLOYEE BENEFITS</b>					
2100	FICA	76,596	88,789	86,011	90,215
2200	VRS Retirement	87,995	108,790	105,376	110,192
2300	Health Insurance	52,941	63,252	63,252	72,740
2400	Group Life Insurance	5,734	0	0	0
2800	Other Benefits	5,367	5,635	5,454	5,722
	Subtotal	<b>228,633</b>	<b>266,466</b>	<b>260,093</b>	<b>278,869</b>
	<b>TOTAL</b>	<b>1,255,244</b>	<b>1,426,804</b>	<b>1,384,264</b>	<b>1,458,152</b>

**SPECIAL EDUCATION - MIDDLE - OTHER**

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

**PERSONNEL**

	<b>FY 2002 ACTUAL</b>	<b>FY 2003 BUDGET</b>	<b>FY 2003 EXPECTED</b>	<b>FY 2004 BUDGET</b>
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N/A	0	0	0	0
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**CODE: 50-611022-420**

**ACCT# DESCRIPTION**

	<b>PURCHASED SERVICES</b>				
3900	Miscellaneous Contractual Services	24,820	12,000	12,000	12,000
	Subtotal	<b>24,820</b>	<b>12,000</b>	<b>12,000</b>	<b>12,000</b>
	<b>MATERIALS/SUPPLIES</b>				
6070	Testing Materials	995	2,200	2,200	2,200
6800	Technology-Software	2,600	0	0	0
6900	Other Educational Supplies	3,030	2,000	2,000	2,000
	Subtotal	<b>6,625</b>	<b>4,200</b>	<b>4,200</b>	<b>4,200</b>
	<b>EQUIPMENT</b>				
8911	Furniture/Equipment-Additional	1,419	10,600	10,600	4,000
8921	Furniture/Equipment-Replacement	584	4,000	4,000	10,600
	Subtotal	<b>2,003</b>	<b>14,600</b>	<b>14,600</b>	<b>14,600</b>
	<b>TOTAL</b>	<b>33,448</b>	<b>30,800</b>	<b>30,800</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 2002 ACTUAL</b>	<b>FY 2003 BUDGET</b>	<b>FY 2003 EXPECTED</b>	<b>FY 2004 BUDGET</b>
Teachers	24	26	22	22
Teacher Assistants	17.5	19.5	18.5	20.5

**ADDITIONAL INFORMATION:**

FY 01 student enrollment 299

FY 02 student enrollment 317

FY 03 student enrollment 349

In FY 04 added 2 teacher assistant FTE's for additional enrollment.

**CODE: 50-611023-430**

**ACCT# DESCRIPTION**

<b>PERSONAL SERVICES</b>					
1121	Teacher Salaries	849,159	974,002	832,820	858,721
1141	Teacher Assistants	181,793	228,330	216,330	248,512
1625	Stipends	2,104	9,000	9,000	9,000
	Subtotal	<b>1,033,056</b>	<b>1,211,332</b>	<b>1,058,150</b>	<b>1,116,233</b>
<b>EMPLOYEE BENEFITS</b>					
2100	FICA	75,313	92,693	80,928	85,392
2200	VRS Retirement	88,281	113,945	99,484	104,523
2300	Health Insurance	78,126	60,491	57,991	66,690
2400	Group Life Insurance	5,805	0	0	0
2800	Other Benefits	4,683	5,901	5,135	5,429
	Subtotal	<b>252,208</b>	<b>273,030</b>	<b>243,538</b>	<b>262,034</b>
	<b>TOTAL</b>	<b>1,285,264</b>	<b>1,484,362</b>	<b>1,301,688</b>	<b>1,378,267</b>

**SPECIAL EDUCATION - HIGH - OTHER**

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

**PERSONNEL**

	<b>FY 2002 ACTUAL</b>	<b>FY 2003 BUDGET</b>	<b>FY 2003 EXPECTED</b>	<b>FY 2004 BUDGET</b>
N/A	0	0	0	0

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**CODE: 50-611023-440**
**ACCT# DESCRIPTION**

	<b>PURCHASED SERVICES</b>			
3850	Contractual-New Horizons	738,494	676,140	676,140
3855	Private Res Placement	353,098	285,255	285,255
3900	Miscellaneous Contractual Services	61,834	100,000	100,000
	Subtotal	<b>1,153,426</b>	<b>1,061,395</b>	<b>1,061,395</b>
	<b>MATERIALS/SUPPLIES</b>			
6070	Testing Materials	992	2,200	2,200
6900	Other Educational Supplies	2,383	2,500	2,500
	Subtotal	<b>3,375</b>	<b>4,700</b>	<b>4,700</b>
	<b>EQUIPMENT</b>			
8911	Furniture/Equipment-Additional	1,500	13,100	13,100
8921	Furniture/Equipment-Replacement	180	5,000	5,000
	Subtotal	<b>1,680</b>	<b>18,100</b>	<b>18,100</b>
	<b>TOTAL</b>	<b>1,158,481</b>	<b>1,084,195</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 2002 ACTUAL</b>	<b>FY 2003 BUDGET</b>	<b>FY 2003 EXPECTED</b>	<b>FY 2004 BUDGET</b>
Teachers	4.57	4.57	4.57	4.57

**ADDITIONAL INFORMATION:**

FY 01 student enrollment 1,234

FY 02 student enrollment 1,416

FY 03 student enrollment 1,130

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<b>CODE: ACCT#</b>	<b>50-611034-450 DESCRIPTION</b>				
	<b>PERSONAL SERVICES</b>				
1121	Teacher Salaries	162,588	186,642	186,642	192,447
	Subtotal	<b>162,588</b>	<b>186,642</b>	<b>186,642</b>	<b>192,447</b>
	<b>EMPLOYEE BENEFITS</b>				
2100	FICA	12,437	14,278	14,278	14,722
2200	VRS Retirement	12,108	17,619	17,619	18,167
2300	Health Insurance	10,614	12,852	12,852	14,780
2400	Group Life Insurance	792	0	0	0
2800	Other Benefits	874	915	915	943
	Subtotal	<b>36,825</b>	<b>45,664</b>	<b>45,664</b>	<b>48,612</b>
	<b>OTHER CHARGES</b>				
5506	Employee Development	486	200	200	200
	Subtotal	<b>486</b>	<b>200</b>	<b>200</b>	<b>200</b>
	<b>MATERIALS/SUPPLIES</b>				
6030	Textbooks	699	500	500	500
6910	Other Educational Supplies	5,571	10,324	10,324	10,324
	Subtotal	<b>6,270</b>	<b>10,824</b>	<b>10,824</b>	<b>10,824</b>
	<b>EQUIPMENT</b>				
8921	Furniture/Equipment-Replacement	1,035	2,000	2,000	15,600
	Subtotal	<b>1,035</b>	<b>2,000</b>	<b>2,000</b>	<b>15,600</b>
	<b>TOTAL</b>	<b>207,204</b>	<b>245,330</b>	<b>245,330</b>	<b>267,683</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 2002 ACTUAL</b>	<b>FY 2003 BUDGET</b>	<b>FY 2003 EXPECTED</b>	<b>FY 2004 BUDGET</b>
Teachers	16.43	16.43	14.43	14.43

**ADDITIONAL INFORMATION:**

FY 01 student enrollment 3,081

FY 02 student enrollment 2,505

FY 03 student enrollment 2,130

**CODE: 50-611034-460**

**ACCT# DESCRIPTION**

	<b>PERSONAL SERVICES</b>				
1121	Teacher Salaries	652,070	682,358	622,358	641,713
	Subtotal	<b>652,070</b>	<b>682,358</b>	<b>622,358</b>	<b>641,713</b>
	<b>EMPLOYEE BENEFITS</b>				
2100	FICA	48,453	52,200	47,592	49,091
2200	VRS Retirement	53,911	64,415	58,751	60,578
2300	Health Insurance	41,949	50,556	50,556	58,139
2400	Group Life Insurance	3,550	0	0	0
2800	Other Benefits	3,294	3,344	3,044	3,144
	Subtotal	<b>151,157</b>	<b>170,515</b>	<b>159,943</b>	<b>170,952</b>
	<b>OTHER CHARGES</b>				
5504	Travel	1,015	1,000	1,000	1,500
5506	Employee Development	1,515	1,500	1,500	1,500
	Subtotal	<b>2,530</b>	<b>2,500</b>	<b>2,500</b>	<b>3,000</b>
	<b>MATERIALS/SUPPLIES</b>				
6030	Textbooks	7,041	5,616	5,616	4,616
6910	Other Educational Supplies	10,699	14,000	14,000	14,000
	Subtotal	<b>17,740</b>	<b>19,616</b>	<b>19,616</b>	<b>18,616</b>
	<b>EQUIPMENT</b>				
8911	Furniture/Equipment-Additional	0	14,581	14,581	4,500
	Subtotal	<b>0</b>	<b>14,581</b>	<b>14,581</b>	<b>4,500</b>
	<b>TOTAL</b>	<b>823,497</b>	<b>889,570</b>	<b>818,998</b>	<b>838,781</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 2002 ACTUAL</b>	<b>FY 2003 BUDGET</b>	<b>FY 2003 EXPECTED</b>	<b>FY 2004 BUDGET</b>
Teachers	3	3	4	4

**ADDITIONAL INFORMATION:**

FY 01 student enrollment 282

FY 02 student enrollment 226

FY 03 student enrollment 229

**CODE: 50-611034-470**

**ACCT# DESCRIPTION**

	<b>PERSONAL SERVICES</b>				
1121	Teacher Salaries	107,927	126,227	156,227	161,086
	Subtotal	<b>107,927</b>	<b>126,227</b>	<b>156,227</b>	<b>161,086</b>
	<b>EMPLOYEE BENEFITS</b>				
2100	FICA	7,964	9,656	11,960	12,323
2200	VRS Retirement	9,203	11,916	14,748	15,207
2300	Health Insurance	6,537	10,452	10,452	12,020
2400	Group Life Insurance	609	0	0	0
2800	Other Benefits	763	619	769	789
	Subtotal	<b>25,076</b>	<b>32,643</b>	<b>37,929</b>	<b>40,339</b>
	<b>OTHER CHARGES</b>				
5504	Travel	1,484	1,484	1,484	1,984
5506	Employee Development	710	720	720	720
	Subtotal	<b>2,194</b>	<b>2,204</b>	<b>2,204</b>	<b>2,704</b>
	<b>MATERIALS/SUPPLIES</b>				
6030	Textbooks	564	2,616	2,616	3,616
6910	Other Educational Supplies	2,005	1,500	1,500	1,500
	Subtotal	<b>2,569</b>	<b>4,116</b>	<b>4,116</b>	<b>5,116</b>
	<b>EQUIPMENT</b>				
8911	Furniture/Equipment-Additional	0	0	0	9,600
	Subtotal	<b>0</b>	<b>0</b>	<b>0</b>	<b>9,600</b>
	<b>TOTAL</b>	<b>137,766</b>	<b>165,190</b>	<b>200,476</b>	<b>218,845</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 2002 ACTUAL</b>	<b>FY 2003 BUDGET</b>	<b>FY 2003 EXPECTED</b>	<b>FY 2004 BUDGET</b>
Teachers	10	10	9.17	9.17

**ADDITIONAL INFORMATION:**

FY 01 student enrollment 1,567

FY 02 student enrollment 1,886

FY 03 student enrollment 1,932

**CODE: 50-611034-490**

**ACCT# DESCRIPTION**

	<b>PERSONAL SERVICES</b>				
1121	Teacher Salaries	399,178	465,222	430,322	443,705
	Subtotal	<b>399,178</b>	<b>465,222</b>	<b>430,322</b>	<b>443,705</b>
	<b>EMPLOYEE BENEFITS</b>				
2100	FICA	30,067	35,589	32,909	33,943
2200	VRS Retirement	33,980	43,917	40,622	41,886
2300	Health Insurance	19,105	27,896	27,896	28,630
2400	Group Life Insurance	2,705	0	0	0
2800	Other Benefits	2,179	2,280	2,106	2,174
	Subtotal	<b>88,036</b>	<b>109,682</b>	<b>103,533</b>	<b>106,633</b>
	<b>OTHER CHARGES</b>				
5506	Employee Development	663	1,748	1,748	1,748
	Subtotal	<b>663</b>	<b>1,748</b>	<b>1,748</b>	<b>1,748</b>
	<b>MATERIALS/SUPPLIES</b>				
6030	Textbooks	3,176	1,000	1,000	1,000
6910	Other Educational Supplies	10,428	14,483	14,483	14,483
	Subtotal	<b>13,604</b>	<b>15,483</b>	<b>15,483</b>	<b>15,483</b>
	<b>EQUIPMENT</b>				
8911	Furniture/Equipment-Additional	22,087	28,056	28,056	14,959
	Subtotal	<b>22,087</b>	<b>28,056</b>	<b>28,056</b>	<b>14,959</b>
	<b>TOTAL</b>	<b>523,568</b>	<b>620,191</b>	<b>579,142</b>	<b>582,528</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 2002 ACTUAL</b>	<b>FY 2003 BUDGET</b>	<b>FY 2003 EXPECTED</b>	<b>FY 2004 BUDGET</b>
Teachers	1	1	1	1
Teacher Assistants	1	1	1	1

**ADDITIONAL INFORMATION:**

FY 01 student enrollment 24

FY 02 student enrollment 10

FY 03 student enrollment 21

**CODE: 50-611034-500**

**ACCT# DESCRIPTION**

**PERSONAL SERVICES**

1121	Teacher Salaries	54,941	58,054	58,054	59,859
1141	Teacher Assistants	14,661	18,916	18,916	19,648
	Subtotal	<b>69,602</b>	<b>76,970</b>	<b>76,970</b>	<b>79,507</b>

**EMPLOYEE BENEFITS**

2100	FICA	4,991	5,888	5,888	6,082
2200	VRS Retirement	5,929	7,266	7,266	7,506
2300	Health Insurance	5,784	4,118	4,118	4,736
2400	Group Life Insurance	378	0	0	0
2800	Other Benefits	321	377	377	390
	Subtotal	<b>17,403</b>	<b>17,649</b>	<b>17,649</b>	<b>18,714</b>

**OTHER CHARGES**

5504	Travel	75	75	75	75
5506	Employee Development	66	100	100	100
	Subtotal	<b>141</b>	<b>175</b>	<b>175</b>	<b>175</b>

**MATERIALS/SUPPLIES**

6030	Textbooks	639	8,400	8,400	8,400
6110	WYCS Supplies	2,750	4,844	4,844	4,844
6910	Other Educational Supplies	337	1,500	1,500	1,500
	Subtotal	<b>3,726</b>	<b>14,744</b>	<b>14,744</b>	<b>14,744</b>

**EQUIPMENT**

8800	Technology-Hardware Replacement	25,649	0	0	0
8911	Furniture/Equipment-Additional	0	8,000	8,000	8,000
	Subtotal	<b>25,649</b>	<b>8,000</b>	<b>8,000</b>	<b>8,000</b>

**TOTAL 116,521 117,538 117,538 121,140**

**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 2002 ACTUAL</b>	<b>FY 2003 BUDGET</b>	<b>FY 2003 EXPECTED</b>	<b>FY 2004 BUDGET</b>
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N/A	0	0	0	0
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**ADDITIONAL INFORMATION:**

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

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

FY 03 student enrollment in New Horizons 166(Payment minimum 200)

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**CODE: 50-611034-510**

**ACCT# DESCRIPTION**

**PURCHASED SERVICES**

3850	Contractual-New Horizons	46,794	31,400	31,400	20,000
3860	Contractual-New Horizons	374,900	504,000	504,000	451,500
	Subtotal	<b>421,694</b>	<b>535,400</b>	<b>535,400</b>	<b>471,500</b>
	<b>TOTAL</b>	<b>421,694</b>	<b>535,400</b>	<b>535,400</b>	<b>471,500</b>

**CAREER/TECHNICAL - SECONDARY - NJROTC**

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

**PERSONNEL**

	<b>FY 2002 ACTUAL</b>	<b>FY 2003 BUDGET</b>	<b>FY 2003 EXPECTED</b>	<b>FY 2004 BUDGET</b>
Teachers (NJROTC)	4	4	4	4

**ADDITIONAL INFORMATION:**

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

FY 01 student enrollment 266

FY 02 student enrollment 238

FY 03 student enrollment 235

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<b>CODE: ACCT#</b>	<b>50-611034-520 DESCRIPTION</b>				
	<b>PERSONAL SERVICES</b>				
1121	Teacher Salaries	175,452	174,858	175,958	181,430
	Subtotal	<b>175,452</b>	<b>174,858</b>	<b>175,958</b>	<b>181,430</b>
	<b>EMPLOYEE BENEFITS</b>				
2100	FICA	13,295	13,377	13,461	13,879
2200	VRS Retirement	14,966	16,507	16,611	17,127
2300	Health Insurance	770	6,360	6,360	7,314
2400	Group Life Insurance	969	0	0	0
2800	Other Benefits	765	857	863	889
	Subtotal	<b>30,765</b>	<b>37,101</b>	<b>37,295</b>	<b>39,209</b>
	<b>MATERIALS/SUPPLIES</b>				
6910	Other Educational Supplies	257	420	420	420
	Subtotal	<b>257</b>	<b>420</b>	<b>420</b>	<b>420</b>
	<b>TOTAL</b>	<b>206,474</b>	<b>212,379</b>	<b>213,673</b>	<b>221,059</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 2002 ACTUAL</b>	<b>FY 2003 BUDGET</b>	<b>FY 2003 EXPECTED</b>	<b>FY 2004 BUDGET</b>
Teachers	1	1	0	0

**CODE: 50-611034-530**

**ACCT# DESCRIPTION**

<b>PERSONAL SERVICES</b>					
1121	Teacher Salaries	52,918	55,970	0	0
	Subtotal	<b>52,918</b>	<b>55,970</b>	<b>0</b>	<b>0</b>
<b>EMPLOYEE BENEFITS</b>					
2100	FICA	3,932	4,282	0	0
2200	VRS Retirement	4,560	5,284	0	0
2300	Health Insurance	2,840	3,346	0	0
2400	Group Life Insurance	307	0	0	0
2800	Other Benefits	255	274	0	0
	Subtotal	<b>11,894</b>	<b>13,186</b>	<b>0</b>	<b>0</b>
<b>MATERIALS/SUPPLIES</b>					
6910	Other Educational Supplies	2,995	3,000	3,000	3,000
	Subtotal	<b>2,995</b>	<b>3,000</b>	<b>3,000</b>	<b>3,000</b>
<b>EQUIPMENT</b>					
8921	Furniture/Equipment-Replacement	113,222	76,539	76,539	0
	Subtotal	<b>113,222</b>	<b>76,539</b>	<b>76,539</b>	<b>0</b>
	<b>TOTAL</b>	<b>181,029</b>	<b>148,695</b>	<b>79,539</b>	<b>3,000</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 2002 ACTUAL</b>	<b>FY 2003 BUDGET</b>	<b>FY 2003 EXPECTED</b>	<b>FY 2004 BUDGET</b>
Teachers	4	4	4	4
Teacher Assistants (7 hrs)	1	1	0	0

**ADDITIONAL INFORMATION:**

FY 01 student enrollment 401

FY 02 student enrollment 442

FY 03 student enrollment 396

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

<b>ACCT#</b>	<b>DESCRIPTION</b>	<b>FY 2002 ACTUAL</b>	<b>FY 2003 BUDGET</b>	<b>FY 2003 EXPECTED</b>	<b>FY 2004 BUDGET</b>
<b>PERSONAL SERVICES</b>					
1121	Teacher Salaries	141,413	162,455	152,455	157,196
1141	Teacher Assistants	7,026	0	0	0
	Subtotal	<b>148,439</b>	<b>162,455</b>	<b>152,455</b>	<b>157,196</b>
<b>EMPLOYEE BENEFITS</b>					
2100	FICA	11,124	12,428	11,660	12,025
2200	VRS Retirement	12,686	15,336	14,392	14,839
2300	Health Insurance	9,229	6,724	6,724	7,733
2400	Group Life Insurance	842	0	0	0
2800	Other Benefits	939	796	746	770
	Subtotal	<b>34,820</b>	<b>35,284</b>	<b>33,522</b>	<b>35,367</b>
<b>PURCHASED SERVICES</b>					
3900	Miscellaneous Contractual Services	17,195	4,200	4,200	4,200
	Subtotal	<b>17,195</b>	<b>4,200</b>	<b>4,200</b>	<b>4,200</b>
<b>OTHER CHARGES</b>					
5504	Travel	362	500	500	0
5902	Curriculum Development	190	200	200	200
	Subtotal	<b>552</b>	<b>700</b>	<b>700</b>	<b>200</b>
<b>MATERIALS/SUPPLIES</b>					
6070	Testing Materials	523	750	750	900
6900	Other Educational Supplies	3,492	3,050	3,050	13,400
	Subtotal	<b>4,015</b>	<b>3,800</b>	<b>3,800</b>	<b>14,300</b>
<b>EQUIPMENT</b>					
8911	Furniture/Equipment-Additional	435	400	400	400
	Subtotal	<b>435</b>	<b>400</b>	<b>400</b>	<b>400</b>
	<b>TOTAL</b>	<b>205,456</b>	<b>206,839</b>	<b>195,077</b>	<b>211,663</b>

**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 2002 ACTUAL</b>	<b>FY 2003 BUDGET</b>	<b>FY 2003 EXPECTED</b>	<b>FY 2004 BUDGET</b>
Teachers	1	1	1	1

**ADDITIONAL INFORMATION:**

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)  
 FY 03 student enrollment 142 (grades 6-8)  
 FY 03 student enrollment 225 (grades 9-12)

<b>CODE: ACCT#</b>	<b>50-611044-560 DESCRIPTION</b>				
	<b>PERSONAL SERVICES</b>				
1121	Teacher Salaries	35,147	39,462	42,262	43,576
1625	Stipends	373	0	0	0
	Subtotal	<b>35,520</b>	<b>39,462</b>	<b>42,262</b>	<b>43,576</b>
	<b>EMPLOYEE BENEFITS</b>				
2100	FICA	2,604	3,019	3,234	3,334
2200	VRS Retirement	2,988	3,725	3,989	4,114
2300	Health Insurance	2,076	3,346	3,346	3,848
2400	Group Life Insurance	195	0	0	0
2800	Other Benefits	234	193	207	214
	Subtotal	<b>8,097</b>	<b>10,283</b>	<b>10,776</b>	<b>11,510</b>
	<b>PURCHASED SERVICES</b>				
3900	Miscellaneous Contractual Services	10,988	4,700	4,700	4,700
	Subtotal	<b>10,988</b>	<b>4,700</b>	<b>4,700</b>	<b>4,700</b>
	<b>OTHER CHARGES</b>				
5504	Travel	0	500	500	500
5902	Curriculum Development	100	200	200	200
	Subtotal	<b>100</b>	<b>700</b>	<b>700</b>	<b>700</b>
	<b>MATERIALS/SUPPLIES</b>				
6070	Testing Materials	0	750	750	900
6900	Other Educational Supplies	2,725	20,800	20,800	10,650
	Subtotal	<b>2,725</b>	<b>21,550</b>	<b>21,550</b>	<b>11,550</b>
	<b>EQUIPMENT</b>				
8911	Furniture/Equipment-Additional	435	1,600	1,600	1,600
	Subtotal	<b>435</b>	<b>1,600</b>	<b>1,600</b>	<b>1,600</b>
	<b>TOTAL</b>	<b>57,865</b>	<b>78,295</b>	<b>81,588</b>	<b>73,636</b>

**OTHER PROGRAMS - TITLE I - PART A**

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

**PERSONNEL**

	<b>FY 2002 ACTUAL</b>	<b>FY 2003 BUDGET</b>	<b>FY 2003 EXPECTED</b>	<b>FY 2004 BUDGET</b>
Administrative	0.25	0.25	0.25	0.25
Teachers	9	9	11	11
Clerical	1.25	1.25	1.25	1.25

**ADDITIONAL INFORMATION:**

For FY 03 the following schools are Title I eligible: Bethel Manor Elementary, Magruder Elementary, Yorktown Elementary, and Tabb Elementary.

<b>CODE: ACCT#</b>	<b>50-611050-580 DESCRIPTION</b>				
	<b>PERSONAL SERVICES</b>				
1110	Administrative Salaries	10,000	15,500	11,360	11,360
1121	Teacher Salaries	374,093	363,787	472,000	472,000
1143	Technical Salaries	0	4,000	0	0
1150	Office Clerical	25,130	25,500	26,033	26,033
	Subtotal	<b>409,223</b>	<b>408,787</b>	<b>509,393</b>	<b>509,393</b>
	<b>EMPLOYEE BENEFITS</b>				
2100	FICA	30,629	33,355	38,900	38,900
2200	VRS Retirement	34,838	48,256	48,100	48,100
2300	Health Insurance	16,640	27,280	38,849	38,849
2400	Group Life Insurance	2,274	0	0	0
2800	Other Benefits	1,300	1,300	1,500	1,500
	Subtotal	<b>85,681</b>	<b>110,191</b>	<b>127,349</b>	<b>127,349</b>
	<b>OTHER CHARGES</b>				
5504	Travel	850	1,000	5,200	5,200
5565	In-Service	13,096	44,471	21,800	21,800
	Subtotal	<b>13,946</b>	<b>45,471</b>	<b>27,000</b>	<b>27,000</b>
	<b>MATERIALS/SUPPLIES</b>				
6001	Stationery/Forms/Office Supplies	760	3,000	500	500
6900	Other Educational Supplies	30,506	10,000	40,138	40,138
6990	Miscellaneous Materials & Supplies	10,613	6,000	10,000	10,000
	Subtotal	<b>41,879</b>	<b>19,000</b>	<b>50,638</b>	<b>50,638</b>
	<b>EQUIPMENT</b>				
8911	Furniture/Equipment-Additional	10,610	0	0	0
	Subtotal	<b>10,610</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>TOTAL</b>	<b>561,339</b>	<b>583,449</b>	<b>714,380</b>	<b>714,380</b>

**OTHER PROGRAMS - TITLE II - PART A**

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

**PERSONNEL**

	<b>FY 2002 ACTUAL</b>	<b>FY 2003 BUDGET</b>	<b>FY 2003 EXPECTED</b>	<b>FY 2004 BUDGET</b>
Teachers	0	0	5	5

**CODE: 50-611050-582****ACCT# DESCRIPTION****PERSONAL SERVICES**

1121	Teacher Salaries	0	0	180,000	180,000
1625	Stipends	0	0	20,000	20,000
	Subtotal	<b>0</b>	<b>0</b>	<b>200,000</b>	<b>200,000</b>

**EMPLOYEE BENEFITS**

2100	FICA	0	0	15,300	15,300
2200	VRS Retirement	0	0	17,000	17,000
2300	Health Insurance	0	0	13,230	13,230
2800	Other Benefits	0	0	1,000	1,000
	Subtotal	<b>0</b>	<b>0</b>	<b>46,530</b>	<b>46,530</b>

**OTHER CHARGES**

5504	Travel	0	0	16,000	16,000
5506	Employee Development	0	0	57,154	57,154
	Subtotal	<b>0</b>	<b>0</b>	<b>73,154</b>	<b>73,154</b>

**MATERIALS/SUPPLIES**

6990	Miscellaneous Materials & Supplies	0	0	500	500
	Subtotal	<b>0</b>	<b>0</b>	<b>500</b>	<b>500</b>

**TOTAL**

		<b>0</b>	<b>0</b>	<b>320,184</b>	<b>320,184</b>
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**OTHER PROGRAMS - TITLE II - PART D**

Title II, Part D provides funds to support programs that increase student achievement through the use of technology in schools, foster student technology-literacy, provide technology professional development, effectively integrate technology into instruction, and involve parents and the community in programs and activities that support student achievement through the use of technology.

**PERSONNEL**

	<b>FY 2002 ACTUAL</b>	<b>FY 2003 BUDGET</b>	<b>FY 2003 EXPECTED</b>	<b>FY 2004 BUDGET</b>
N/A	0	0	0	0

**CODE: 50-611050-584****ACCT# DESCRIPTION****PERSONAL SERVICES**

1500	Substitute Salaries	0	0	0	0
1625	Stipends	0	0	0	0
	Subtotal	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**EMPLOYEE BENEFITS**

2100	FICA	0	0	0	0
	Subtotal	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**PURCHASED SERVICES**

3900	Miscellaneous Contractual Services	0	0	8,100	8,100
	Subtotal	<b>0</b>	<b>0</b>	<b>8,100</b>	<b>8,100</b>

**OTHER CHARGES**

5504	Travel	0	0	1,500	1,500
5506	Employee Development	0	0	6,400	6,400
	Subtotal	<b>0</b>	<b>0</b>	<b>7,900</b>	<b>7,900</b>

**MATERIALS/SUPPLIES**

6900	Other Educational Supplies	0	0	2,044	2,044
6990	Miscellaneous Materials & Supplies	0	0	300	300
	Subtotal	<b>0</b>	<b>0</b>	<b>2,344</b>	<b>2,344</b>

	<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>18,344</b>	<b>18,344</b>
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**OTHER PROGRAMS - TITLE IV - PART A**

Title IV, Part A provides funds to support programs that prevent violence in schools; prevent illegal use of alcohol, tobacco, and drugs; involve parents and the community in safe and drug-free programs; and foster safe and drug-free learning environments that support student achievement.

**PERSONNEL**

	<b>FY 2002 ACTUAL</b>	<b>FY 2003 BUDGET</b>	<b>FY 2003 EXPECTED</b>	<b>FY 2004 BUDGET</b>
N/A	0	0	0	0

**CODE: 50-611050-586****ACCT# DESCRIPTION****PERSONAL SERVICES**

1625	Stipends	0	0	8,200	8,200
	Subtotal	<b>0</b>	<b>0</b>	<b>8,200</b>	<b>8,200</b>

**EMPLOYEE BENEFITS**

2100	FICA	0	0	628	628
	Subtotal	<b>0</b>	<b>0</b>	<b>628</b>	<b>628</b>

**PURCHASED SERVICES**

3900	Miscellaneous Contractual Services	0	0	31,000	30,500
	Subtotal	<b>0</b>	<b>0</b>	<b>31,000</b>	<b>30,500</b>

**OTHER CHARGES**

5504	Travel	0	0	200	200
	Subtotal	<b>0</b>	<b>0</b>	<b>200</b>	<b>200</b>

**MATERIALS/SUPPLIES**

6900	Other Educational Supplies	0	0	0	5,481
6990	Miscellaneous Materials & Supplies	0	0	5,481	500
	Subtotal	<b>0</b>	<b>0</b>	<b>5,481</b>	<b>5,981</b>

	<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>45,509</b>	<b>45,509</b>
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**OTHER PROGRAMS - TITLE V - PART A**

Title V, Part A provides funds to support programs that enhance student academic achievement, provide academic interventions designed to increase student performance, involve parents and the community in programs that support academic achievement, and provide professional development activities.

**PERSONNEL**

	<b>FY 2002 ACTUAL</b>	<b>FY 2003 BUDGET</b>	<b>FY 2003 EXPECTED</b>	<b>FY 2004 BUDGET</b>
N/A	0	0	0	0

**CODE: 50-611050-588****ACCT# DESCRIPTION****PERSONAL SERVICES**

1500	Substitute Salaries	0	0	6,880	6,880
1625	Stipends	0	0	20,620	20,620
	Subtotal	<b>0</b>	<b>0</b>	<b>27,500</b>	<b>27,500</b>

**EMPLOYEE BENEFITS**

2100	FICA	0	0	2,109	2,109
	Subtotal	<b>0</b>	<b>0</b>	<b>2,109</b>	<b>2,109</b>

**OTHER CHARGES**

5504	Travel	0	0	2,700	2,700
5506	Employee Development	0	0	7,519	7,519
	Subtotal	<b>0</b>	<b>0</b>	<b>10,219</b>	<b>10,219</b>

**MATERIALS/SUPPLIES**

6900	Other Educational Supplies	0	0	7,592	7,592
6990	Miscellaneous Materials & Supplies	0	0	550	550
	Subtotal	<b>0</b>	<b>0</b>	<b>8,142</b>	<b>8,142</b>

	<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>47,970</b>	<b>47,970</b>
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**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 2002 ACTUAL</b>	<b>FY 2003 BUDGET</b>	<b>FY 2003 EXPECTED</b>	<b>FY 2004 BUDGET</b>
N/A	0	0	0	0

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**CODE: 50-611050-590**

**ACCT# DESCRIPTION**

**PERSONAL SERVICES**

1500	Substitute Salaries	1,580	0	0	0
	Subtotal	<b>1,580</b>	<b>0</b>	<b>0</b>	<b>0</b>

**EMPLOYEE BENEFITS**

2100	FICA	121	0	0	0
	Subtotal	<b>121</b>	<b>0</b>	<b>0</b>	<b>0</b>

**OTHER CHARGES**

5506	Employee Development	43,027	47,767	0	0
	Subtotal	<b>43,027</b>	<b>47,767</b>	<b>0</b>	<b>0</b>

	<b>TOTAL</b>	<b>44,728</b>	<b>47,767</b>	<b>0</b>	<b>0</b>
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**OTHER PROGRAMS - TITLE VIB**

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

**PERSONNEL**

	<b>FY 2002 ACTUAL</b>	<b>FY 2003 BUDGET</b>	<b>FY 2003 EXPECTED</b>	<b>FY 2004 BUDGET</b>
Teachers	9	9	9	9
Teacher Assistants	20.5	20.5	20.5	20.5
Social Worker	2	2	2	2
Speech Pathologist (1-12 & 1-10 month)	2	2	2	2
Psychologist	1	1	1	1

**CODE: 50-611050-600**

**ACCT# DESCRIPTION**

<b>PERSONAL SERVICES</b>					
1121	Teacher Salaries	294,935	319,387	319,387	476,016
1130	Professional Salaries	74,690	76,416	76,416	70,974
1132	Psychologist	32,380	33,094	33,094	29,451
1134	Social Worker	74,102	75,810	75,810	67,469
1141	Teacher Assistants	204,737	233,121	233,121	261,933
	Subtotal	<b>680,844</b>	<b>737,828</b>	<b>737,828</b>	<b>905,843</b>
<b>EMPLOYEE BENEFITS</b>					
2100	FICA	50,615	56,444	56,444	69,297
2200	VRS Retirement	57,585	73,414	73,414	85,512
2300	Health Insurance	47,910	38,858	38,858	48,921
2400	Group Life Insurance	3,710	0	0	0
2800	Other Benefits	2,328	3,689	3,689	0
	Subtotal	<b>162,148</b>	<b>172,405</b>	<b>172,405</b>	<b>203,730</b>
<b>PURCHASED SERVICES</b>					
3900	Miscellaneous Contractual Services	160,334	123,156	123,156	120,409
	Subtotal	<b>160,334</b>	<b>123,156</b>	<b>123,156</b>	<b>120,409</b>
<b>OTHER CHARGES</b>					
5506	Employee Development	0	0	0	18,000
5580	Pupil Transportation	46	1,000	1,000	0
	Subtotal	<b>46</b>	<b>1,000</b>	<b>1,000</b>	<b>18,000</b>
	<b>TOTAL</b>	<b>1,003,372</b>	<b>1,034,389</b>	<b>1,034,389</b>	<b>1,247,982</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 2002 ACTUAL</b>	<b>FY 2003 BUDGET</b>	<b>FY 2003 EXPECTED</b>	<b>FY 2004 BUDGET</b>
N/A	0	0	0	0

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**CODE: 50-611050-610**

**ACCT# DESCRIPTION**

**PERSONAL SERVICES**

1500	Substitute Salaries	2,310	0	0	0
1625	Stipends	11,100	16,655	0	0
	Subtotal	<b>13,410</b>	<b>16,655</b>	<b>0</b>	<b>0</b>

**EMPLOYEE BENEFITS**

2100	FICA	1,026	1,275	0	0
	Subtotal	<b>1,026</b>	<b>1,275</b>	<b>0</b>	<b>0</b>

**OTHER CHARGES**

5504	Travel	402	6,650	0	0
5565	In-Service	13,640	15,903	0	0
	Subtotal	<b>14,042</b>	<b>22,553</b>	<b>0</b>	<b>0</b>

**MATERIALS/SUPPLIES**

6900	Other Educational Supplies	4,585	528	0	0
6990	Miscellaneous Materials & Supplies	0	5,225	0	0
	Subtotal	<b>4,585</b>	<b>5,753</b>	<b>0</b>	<b>0</b>

**TOTAL**

		<b>33,063</b>	<b>46,236</b>	<b>0</b>	<b>0</b>
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**OTHER PROGRAMS - YORK RIVER ACADEMY - CHARTER SCHOOL**

Alternative Education program funded with State Charter School funds.

**PERSONNEL**

	<b>FY 2002 ACTUAL</b>	<b>FY 2003 BUDGET</b>	<b>FY 2003 EXPECTED</b>	<b>FY 2004 BUDGET</b>
N/A	0	0	0	0

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

	<b>FY 2002 ACTUAL</b>	<b>FY 2003 BUDGET</b>	<b>FY 2003 EXPECTED</b>	<b>FY 2004 BUDGET</b>
<b>PERSONAL SERVICES</b>				
1143		18,000	18,000	0
1625		3,500	3,500	3,500
	<b>0</b>	<b>21,500</b>	<b>21,500</b>	<b>3,500</b>
<b>EMPLOYEE BENEFITS</b>				
2100		1,377	1,377	627
	<b>0</b>	<b>1,377</b>	<b>1,377</b>	<b>627</b>
<b>PURCHASED SERVICES</b>				
3900	1,000	150	150	6,150
	<b>1,000</b>	<b>150</b>	<b>150</b>	<b>6,150</b>
<b>OTHER CHARGES</b>				
5504	0	2,250	2,250	0
5506	0	6,735	6,735	0
	<b>0</b>	<b>8,985</b>	<b>8,985</b>	<b>0</b>
<b>MATERIALS/SUPPLIES</b>				
6800	13,553	0	0	0
6990	9,301	4,545	4,545	0
	<b>22,854</b>	<b>4,545</b>	<b>4,545</b>	<b>0</b>
<b>EQUIPMENT</b>				
8805	25,250	0	0	0
	<b>25,250</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL</b>	<b>49,104</b>	<b>36,557</b>	<b>36,557</b>	<b>10,277</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 2002 ACTUAL</b>	<b>FY 2003 BUDGET</b>	<b>FY 2003 EXPECTED</b>	<b>FY 2004 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.

<b>CODE:</b>	<b>50-611050-620</b>				
<b>ACCT#</b>	<b>DESCRIPTION</b>				
	<b>PERSONAL SERVICES</b>				
1121	Teacher Salaries	103,284	107,064	107,064	107,064
1126	Principal Salaries	5,742	9,700	9,700	9,700
1127	Asst Principal Salaries	15,393	11,300	11,300	11,300
1131	Nurses	1,260	1,658	1,658	1,658
1141	Teacher Assistants	1,890	2,400	2,400	2,400
1150	Office Clerical	4,080	2,100	2,100	2,100
1171	Bus Driver Spec Trans	39,740	23,100	23,100	23,100
	Subtotal	<b>171,389</b>	<b>157,322</b>	<b>157,322</b>	<b>157,322</b>
	<b>EMPLOYEE BENEFITS</b>				
2100	FICA	13,086	12,035	12,035	12,035
2800	Other Benefits	0	300	300	300
	Subtotal	<b>13,086</b>	<b>12,335</b>	<b>12,335</b>	<b>12,335</b>
	<b>OTHER CHARGES</b>				
5504	Travel	108	100	100	100
5580	Pupil Transportation	11,603	20,160	20,160	20,160
	Subtotal	<b>11,711</b>	<b>20,260</b>	<b>20,260</b>	<b>20,260</b>
	<b>MATERIALS/SUPPLIES</b>				
6990	Miscellaneous Materials & Supplies	1,308	3,000	3,000	3,000
	Subtotal	<b>1,308</b>	<b>3,000</b>	<b>3,000</b>	<b>3,000</b>
	<b>TOTAL</b>	<b>197,494</b>	<b>192,917</b>	<b>192,917</b>	<b>192,917</b>

**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 2002 ACTUAL</b>	<b>FY 2003 BUDGET</b>	<b>FY 2003 EXPECTED</b>	<b>FY 2004 BUDGET</b>
Teachers	0.5	0.5	0	0
Technical	0.5	0.5	1	1

**ADDITIONAL INFORMATION:**

FY 01 student enrollment 47

FY 02 student enrollment 33

FY 03 student enrollment 35

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

1121	Teacher Salaries	17,784	22,847	0	0
1143	Technical Salaries	23,360	24,958	45,000	45,000
1625	Stipends	124	0	0	0
	Subtotal	<b>41,268</b>	<b>47,805</b>	<b>45,000</b>	<b>45,000</b>

**EMPLOYEE BENEFITS**

2100	FICA	3,195	3,657	3,657	3,657
2200	VRS Retirement	821	4,513	0	0
2300	Health Insurance	391	0	0	0
2400	Group Life Insurance	71	339	0	0
2800	Other Benefits	223	234	234	234
	Subtotal	<b>4,701</b>	<b>8,743</b>	<b>3,891</b>	<b>3,891</b>

**PURCHASED SERVICES**

3900	Miscellaneous Contractual Services	0	1,100	330	330
	Subtotal	<b>0</b>	<b>1,100</b>	<b>330</b>	<b>330</b>

**OTHER CHARGES**

5504	Travel	358	500	441	441
5506	Employee Development	862	0	800	800
	Subtotal	<b>1,220</b>	<b>500</b>	<b>1,241</b>	<b>1,241</b>

**MATERIALS/SUPPLIES**

6990	Miscellaneous Materials & Supplies	1,936	2,900	4,336	4,336
	Subtotal	<b>1,936</b>	<b>2,900</b>	<b>4,336</b>	<b>4,336</b>

**EQUIPMENT**

8921	Furniture/Equipment-Replacement	2,958	0	6,250	6,250
	Subtotal	<b>2,958</b>	<b>0</b>	<b>6,250</b>	<b>6,250</b>

**TOTAL**

		<b>52,083</b>	<b>61,048</b>	<b>61,048</b>	<b>61,048</b>
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**OTHER PROGRAMS - MISCELLANEOUS**

Includes federal and state grant programs except those specifically identified in separate programs within the budget.

**PERSONNEL**

	<b>FY 2002 ACTUAL</b>	<b>FY 2003 BUDGET</b>	<b>FY 2003 EXPECTED</b>	<b>FY 2004 BUDGET</b>
Teachers	5.5	5.5	0.5	0.5
Technical	1	0.5	0.5	0.5

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

<b>PERSONAL SERVICES</b>					
1121	Teacher Salaries	177,232	172,500	26,716	65,305
1143	Technical Salaries	54,146	45,000	45,000	0
1500	Substitute Salaries	3,795	10,000	10,000	3,210
1625	Stipends	54,093	15,551	7,951	6,000
	Subtotal	<b>289,266</b>	<b>243,051</b>	<b>89,667</b>	<b>74,515</b>
<b>EMPLOYEE BENEFITS</b>					
2100	FICA	22,855	18,596	7,265	5,700
2200	VRS Retirement	14,615	23,358	8,252	1,000
2300	Health Insurance	6,937	19,885	13,400	3,000
2400	Group Life Insurance	1,019	0	0	0
2800	Other Benefits	0	1,388	1,388	0
	Subtotal	<b>45,426</b>	<b>63,227</b>	<b>30,305</b>	<b>9,700</b>
<b>PURCHASED SERVICES</b>					
3500	Printing	80	0	0	0
3810	Purchased Services	0	0	0	3,500
3900	Miscellaneous Contractual Services	372,345	661,914	630,684	618,910
	Subtotal	<b>372,425</b>	<b>661,914</b>	<b>630,684</b>	<b>622,410</b>
<b>OTHER CHARGES</b>					
5504	Travel	2,614	16,220	16,020	6,850
5506	Employee Development	20,115	16,988	11,658	4,000
5565	In-Service	0	0	0	5,143
5580	Pupil Transportation	0	0	0	5,290
	Subtotal	<b>22,729</b>	<b>33,208</b>	<b>27,678</b>	<b>21,283</b>
<b>MATERIALS/SUPPLIES</b>					
6800	Technology-Software	1,500	0	0	0
6900	Other Educational Supplies	0	0	0	21,251
6990	Miscellaneous Materials & Supplies	46,506	50,096	44,199	9,813
	Subtotal	<b>48,006</b>	<b>50,096</b>	<b>44,199</b>	<b>31,064</b>
<b>EQUIPMENT</b>					
8911	Furniture/Equipment-Additional	12,472	43,000	43,000	13,750
8921	Furniture/Equipment-Replacement	0	0	0	92,811
	Subtotal	<b>12,472</b>	<b>43,000</b>	<b>43,000</b>	<b>106,561</b>
<b>TOTAL</b>		<b>790,324</b>	<b>1,094,496</b>	<b>865,533</b>	<b>865,533</b>

**OTHER PROGRAMS - CONTINGENCY**

The category of contingency reflects an amount approved by the General Assembly to provide a 2.25% compensation supplement for licensed staff effective January 1, 2004. This proposed increase is contingent upon a revenue reforecast which must be approved by the Governor no later than August 15, 2003. As of the published date of this document the Governor had not vetoed the compensation supplement.

**PERSONNEL**

	<b>FY 2002 ACTUAL</b>	<b>FY 2003 BUDGET</b>	<b>FY 2003 EXPECTED</b>	<b>FY 2004 BUDGET</b>
N/A	0	0	0	0

**ADDITIONAL INFORMATION:**

The contingency amount has been allocated to technology replacement and a one-time payment to licensed staff. These expenditures will not occur if the funding is not provided.

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<b>CODE:</b>	<b>50-611050-650</b>				
<b>ACCT#</b>	<b>DESCRIPTION</b>				
	<b>PERSONAL SERVICES</b>				
1121	Teacher Salaries	0	0	0	115,507
	Subtotal	<b>0</b>	<b>0</b>	<b>0</b>	<b>115,507</b>
	<b>EQUIPMENT</b>				
8800	Technology-Hardware Replacement	0	0	0	107,345
	Subtotal	<b>0</b>	<b>0</b>	<b>0</b>	<b>107,345</b>
	<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>222,852</b>

**COUNSELING SERVICE - ELEMENTARY GUIDANCE**

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

**PERSONNEL**

	<b>FY 2002 ACTUAL</b>	<b>FY 2003 BUDGET</b>	<b>FY 2003 EXPECTED</b>	<b>FY 2004 BUDGET</b>
Counselors	10	10	10	10

**CODE: 50-612121-000**

**ACCT# DESCRIPTION**

<b>PERSONAL SERVICES</b>					
1123	Counselor Salaries	383,596	416,604	416,604	429,560
	Subtotal	<b>383,596</b>	<b>416,604</b>	<b>416,604</b>	<b>429,560</b>
<b>EMPLOYEE BENEFITS</b>					
2100	FICA	28,831	31,870	31,870	32,861
2200	VRS Retirement	29,881	39,327	39,327	40,550
2300	Health Insurance	18,610	21,593	21,593	24,832
2400	Group Life Insurance	1,954	0	0	0
2800	Other Benefits	2,074	2,041	2,041	2,105
	Subtotal	<b>81,350</b>	<b>94,831</b>	<b>94,831</b>	<b>100,348</b>
<b>OTHER CHARGES</b>					
5504	Travel	17	300	300	300
	Subtotal	<b>17</b>	<b>300</b>	<b>300</b>	<b>300</b>
<b>MATERIALS/SUPPLIES</b>					
6900	Other Educational Supplies	810	0	0	0
6990	Miscellaneous Materials & Supplies	10,999	11,530	11,530	11,530
	Subtotal	<b>11,809</b>	<b>11,530</b>	<b>11,530</b>	<b>11,530</b>
<b>EQUIPMENT</b>					
8911	Furniture/Equipment-Additional	0	200	200	0
	Subtotal	<b>0</b>	<b>200</b>	<b>200</b>	<b>0</b>
	<b>TOTAL</b>	<b>476,772</b>	<b>523,465</b>	<b>523,465</b>	<b>541,738</b>

**COUNSELING SERVICE - SECONDARY GUIDANCE**

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

**PERSONNEL**

	<b>FY 2002 ACTUAL</b>	<b>FY 2003 BUDGET</b>	<b>FY 2003 EXPECTED</b>	<b>FY 2004 BUDGET</b>
Counselors	23	23	23	23
Teacher Assistants	1	1	0	0
Clerical	7	7	8	8

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

<b>PERSONAL SERVICES</b>					
1123	Counselor Salaries	1,085,934	1,180,756	1,148,230	1,183,940
1141	Teacher Assistants	14,220	14,702	0	0
1150	Office Clerical	150,797	169,003	184,003	191,124
	Subtotal	<b>1,250,951</b>	<b>1,364,461</b>	<b>1,332,233</b>	<b>1,375,064</b>
<b>EMPLOYEE BENEFITS</b>					
2100	FICA	94,037	104,381	101,906	105,192
2200	VRS Retirement	106,941	128,805	125,763	129,806
2300	Health Insurance	101,507	61,889	61,889	71,172
2400	Group Life Insurance	7,113	0	0	0
2800	Other Benefits	6,575	6,686	6,525	6,738
	Subtotal	<b>316,173</b>	<b>301,761</b>	<b>296,083</b>	<b>312,908</b>
<b>OTHER CHARGES</b>					
5504	Travel	0	250	250	250
	Subtotal	<b>0</b>	<b>250</b>	<b>250</b>	<b>250</b>
<b>MATERIALS/SUPPLIES</b>					
6001	Stationery/Forms/Office Supplies	1,139	2,000	2,000	2,000
6070	Testing Materials	3,898	2,000	2,000	2,000
6990	Miscellaneous Materials & Supplies	4,325	10,715	10,715	10,715
	Subtotal	<b>9,362</b>	<b>14,715</b>	<b>14,715</b>	<b>14,715</b>
	<b>TOTAL</b>	<b>1,576,486</b>	<b>1,681,187</b>	<b>1,643,281</b>	<b>1,702,937</b>

**SOCIAL WORK SERVICES**

Activities such as investigating and diagnosing student problems arising out of the home, school or community.

**PERSONNEL**

	<b>FY 2002 ACTUAL</b>	<b>FY 2003 BUDGET</b>	<b>FY 2003 EXPECTED</b>	<b>FY 2004 BUDGET</b>
Social Worker	0	0	1	1

**CODE: 50-612222-000**  
**ACCT# DESCRIPTION**

	<b>PERSONAL SERVICES</b>				
1134	Social Worker	0	0	40,591	41,853
	Subtotal	<b>0</b>	<b>0</b>	<b>40,591</b>	<b>41,853</b>
	<b>EMPLOYEE BENEFITS</b>				
2100	FICA	0	0	3,117	3,202
2200	VRS Retirement	0	0	3,832	3,951
2300	Health Insurance	0	0	2,500	2,875
2800	Other Benefits	0	0	203	205
	Subtotal	<b>0</b>	<b>0</b>	<b>9,652</b>	<b>10,233</b>
	<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>50,243</b>	<b>52,086</b>

**HOMEBOUND**

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

**PERSONNEL**

	<b>FY 2002 ACTUAL</b>	<b>FY 2003 BUDGET</b>	<b>FY 2003 EXPECTED</b>	<b>FY 2004 BUDGET</b>
N/A	0	0	0	0

**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	35,988	39,364	39,364	49,825
	Subtotal	<b>35,988</b>	<b>39,364</b>	<b>39,364</b>	<b>49,825</b>
	<b>EMPLOYEE BENEFITS</b>				
2100	FICA	2,753	3,011	3,011	3,812
2800	Other Benefits	157	157	157	157
	Subtotal	<b>2,910</b>	<b>3,168</b>	<b>3,168</b>	<b>3,969</b>
	<b>TOTAL</b>	<b>38,898</b>	<b>42,532</b>	<b>42,532</b>	<b>53,794</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 2002 ACTUAL</b>	<b>FY 2003 BUDGET</b>	<b>FY 2003 EXPECTED</b>	<b>FY 2004 BUDGET</b>
Administrative	1	1	1	1
Technical	6.5	7	5.5	5.5

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**CODE: 50-613110-000**

**ACCT# DESCRIPTION**

**PERSONAL SERVICES**

1110	Administrative Salaries	94,920	99,751	99,751	103,611
1143	Technical Salaries	346,078	383,609	274,613	295,241
	Subtotal	<b>440,998</b>	<b>483,360</b>	<b>374,364</b>	<b>398,852</b>

**EMPLOYEE BENEFITS**

2100	FICA	32,391	36,980	28,610	31,212
2200	VRS Retirement	33,654	45,711	35,422	37,652
2300	Health Insurance	16,412	11,430	11,430	13,145
2400	Group Life Insurance	2,303	0	0	0
2800	Other Benefits	1,834	2,370	1,825	1,955
	Subtotal	<b>86,594</b>	<b>96,491</b>	<b>77,287</b>	<b>83,964</b>

**OTHER CHARGES**

5504	Travel	2,948	4,000	4,000	4,000
	Subtotal	<b>2,948</b>	<b>4,000</b>	<b>4,000</b>	<b>4,000</b>

**MATERIALS/SUPPLIES**

6001	Stationery/Forms/Office Supplies	854	1,500	1,500	1,500
	Subtotal	<b>854</b>	<b>1,500</b>	<b>1,500</b>	<b>1,500</b>

	<b>TOTAL</b>	<b>531,394</b>	<b>585,351</b>	<b>457,151</b>	<b>488,316</b>
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**INSTRUCTION & CURRICULUM DEVELOPMENT SERVICE - REG. ED.**

This budget funds activities related to regular education by aiding teachers in dealing with curriculum, preparing and utilizing special curriculum materials, and understanding and appreciating the various techniques which stimulate and motivate students.

**PERSONNEL**

	<b>FY 2002 ACTUAL</b>	<b>FY 2003 BUDGET</b>	<b>FY 2003 EXPECTED</b>	<b>FY 2004 BUDGET</b>
Administrative	4.35	4.35	4	4
Technical	1	1	7.12	7.12
Clerical	4.75	4.75	4	4

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

<b>PERSONAL SERVICES</b>					
1110	Administrative Salaries	330,284	381,364	351,240	364,833
1143	Technical Salaries	0	26,272	436,272	473,156
1150	Office Clerical	129,487	158,493	143,736	149,299
1625	Stipends	14,550	15,000	15,000	15,000
	Subtotal	<b>474,321</b>	<b>581,129</b>	<b>946,248</b>	<b>1,002,288</b>
<b>EMPLOYEE BENEFITS</b>					
2100	FICA	34,849	44,457	72,498	77,532
2200	VRS Retirement	39,218	53,443	87,910	93,200
2300	Health Insurance	27,854	33,494	18,819	21,642
2400	Group Life Insurance	2,618	0	0	0
2800	Other Benefits	2,663	2,774	4,600	4,840
	Subtotal	<b>107,202</b>	<b>134,168</b>	<b>183,827</b>	<b>197,214</b>
<b>PURCHASED SERVICES</b>					
3810	Purchased Services	6,000	7,500	7,500	7,500
3900	Miscellaneous Contractual Services	6,800	5,500	5,500	5,500
	Subtotal	<b>12,800</b>	<b>13,000</b>	<b>13,000</b>	<b>13,000</b>
<b>OTHER CHARGES</b>					
5504	Travel	5,328	9,750	9,750	8,000
5506	Employee Development	2,555	5,500	5,500	4,500
5901	SACS Accreditation	6,800	9,250	9,250	4,750
5902	Curriculum Development	9,454	21,213	21,213	21,213
	Subtotal	<b>24,137</b>	<b>45,713</b>	<b>45,713</b>	<b>38,463</b>
<b>MATERIALS/SUPPLIES</b>					
6001	Stationery/Forms/Office Supplies	11,096	21,000	21,000	21,000
6900	Other Educational Supplies	-455	2,000	2,000	2,000
6990	Miscellaneous Materials & Supplies	2,862	3,075	3,075	0
	Subtotal	<b>13,503</b>	<b>26,075</b>	<b>26,075</b>	<b>23,000</b>
<b>EQUIPMENT</b>					
8911	Furniture/Equipment-Additional	2,103	3,400	3,400	3,400
8921	Furniture/Equipment-Replacement	8,414	6,000	6,000	6,000
	Subtotal	<b>10,517</b>	<b>9,400</b>	<b>9,400</b>	<b>9,400</b>
	<b>TOTAL</b>	<b>642,480</b>	<b>809,485</b>	<b>1,224,263</b>	<b>1,283,365</b>

**INSTRUCTION & CURRICULUM DEVELOPMENT SERVICE - SPEC. ED.**

This budget funds activities related to special education by aiding teachers in dealing with curriculum, preparing and utilizing special curriculum materials, and understanding and appreciating the various techniques which stimulate and motivate students.

**PERSONNEL**

	<b>FY 2002 ACTUAL</b>	<b>FY 2003 BUDGET</b>	<b>FY 2003 EXPECTED</b>	<b>FY 2004 BUDGET</b>
Administrative	0	0	2	2
Technical	0	0	4	4
Clerical	0	0	1	1

**CODE: 50-613121-000**  
**ACCT# DESCRIPTION**

<b>PERSONAL SERVICES</b>					
1110	Administrative Salaries	0	0	169,374	175,929
1143	Technical Salaries	0	0	195,646	221,218
1150	Office Clerical	0	0	32,457	33,713
	Subtotal	<b>0</b>	<b>0</b>	<b>397,477</b>	<b>430,860</b>
<b>EMPLOYEE BENEFITS</b>					
2100	FICA	0	0	30,526	33,761
2200	VRS Retirement	0	0	37,522	40,673
2300	Health Insurance	0	0	15,500	17,825
2800	Other Benefits	0	0	1,987	2,113
	Subtotal	<b>0</b>	<b>0</b>	<b>85,535</b>	<b>94,372</b>
	<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>483,012</b>	<b>525,232</b>

**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 2002</b>	<b>FY 2003</b>	<b>FY 2003</b>	<b>FY 2004</b>
		<b>ACTUAL</b>	<b>BUDGET</b>	<b>EXPECTED</b>	<b>BUDGET</b>
Technical		1	1	1	1
<hr/>					
<b>CODE:</b>	<b>50-613130-000</b>				
<b>ACCT#</b>	<b>DESCRIPTION</b>				
	<b>PERSONAL SERVICES</b>				
1143	Technical Salaries	56,330	49,328	49,328	51,237
1150	Office Clerical	890	0	0	0
1500	Substitute Salaries	4,260	6,967	15,267	20,467
1625	Stipends	16,389	19,002	19,002	10,502
	Subtotal	<b>77,869</b>	<b>75,297</b>	<b>83,597</b>	<b>82,206</b>
	<b>EMPLOYEE BENEFITS</b>				
2100	FICA	6,765	5,761	6,461	6,295
2200	VRS Retirement	4,831	4,657	4,657	4,837
2300	Health Insurance	2,406	3,506	3,506	4,032
2400	Group Life Insurance	320	0	0	0
2800	Other Benefits	207	242	242	251
	Subtotal	<b>14,529</b>	<b>14,166</b>	<b>14,866</b>	<b>15,415</b>
	<b>PURCHASED SERVICES</b>				
3900	Miscellaneous Contractual Services	55,530	7,900	7,900	7,900
	Subtotal	<b>55,530</b>	<b>7,900</b>	<b>7,900</b>	<b>7,900</b>
	<b>OTHER CHARGES</b>				
5504	Travel	10,050	45,039	45,039	50,039
5506	Employee Development	67,144	73,319	64,319	138,931
5509	Tuition Assistance	29,008	50,000	50,000	50,000
	Subtotal	<b>106,202</b>	<b>168,358</b>	<b>159,358</b>	<b>238,970</b>
	<b>MATERIALS/SUPPLIES</b>				
6001	Stationery/Forms/Office Supplies	248	2,475	2,475	2,475
6900	Other Educational Supplies	4,364	1,000	1,000	1,000
6990	Miscellaneous Materials & Supplies	11,236	11,150	11,150	11,150
	Subtotal	<b>15,848</b>	<b>14,625</b>	<b>14,625</b>	<b>14,625</b>
	<b>EQUIPMENT</b>				
8911	Furniture/Equipment-Additional	524	2,000	2,000	2,000
	Subtotal	<b>524</b>	<b>2,000</b>	<b>2,000</b>	<b>2,000</b>
	<b>TOTAL</b>	<b>270,502</b>	<b>282,346</b>	<b>282,346</b>	<b>361,116</b>

**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 2002 ACTUAL</b>	<b>FY 2003 BUDGET</b>	<b>FY 2003 EXPECTED</b>	<b>FY 2004 BUDGET</b>
Librarians	10	10	10	10
Teacher Assistants	4.5	4.5	4.5	4.5

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

1122	Library Salaries	424,015	458,780	433,780	447,271
1141	Teacher Assistants	67,640	75,312	75,312	78,227
	Subtotal	<b>491,655</b>	<b>534,092</b>	<b>509,092</b>	<b>525,498</b>

**EMPLOYEE BENEFITS**

2100	FICA	35,542	40,858	38,938	40,201
2200	VRS Retirement	41,154	50,418	48,058	49,607
2300	Health Insurance	28,112	33,300	33,300	38,295
2400	Group Life Insurance	2,700	0	0	0
2800	Other Benefits	2,564	2,617	2,492	2,575
	Subtotal	<b>110,072</b>	<b>127,193</b>	<b>122,788</b>	<b>130,678</b>

**PURCHASED SERVICES**

3810	Purchased Services	19,185	5,500	5,500	5,305
	Subtotal	<b>19,185</b>	<b>5,500</b>	<b>5,500</b>	<b>5,305</b>

**MATERIALS/SUPPLIES**

6012	Books	68,340	69,535	69,535	69,535
6090	AV Materials/Supplies	19,170	29,500	29,500	29,500
6800	Technology-Software	56,390	42,738	42,738	42,738
6990	Miscellaneous Materials & Supplies	7,282	21,375	21,375	21,375
	Subtotal	<b>151,182</b>	<b>163,148</b>	<b>163,148</b>	<b>163,148</b>

**EQUIPMENT**

8911	Furniture/Equipment-Additional	975	495	495	495
8921	Furniture/Equipment-Replacement	0	1,000	1,000	0
	Subtotal	<b>975</b>	<b>1,495</b>	<b>1,495</b>	<b>495</b>

<b>TOTAL</b>		<b>773,069</b>	<b>831,428</b>	<b>802,023</b>	<b>825,124</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 2002 ACTUAL</b>	<b>FY 2003 BUDGET</b>	<b>FY 2003 EXPECTED</b>	<b>FY 2004 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	10,905	10,905	11,244
1122	Library Salaries	368,200	392,891	382,891	394,799
1141	Teacher Assistants	67,277	71,909	71,909	74,692
1998	Personal Leave/Retirement	0	2,112	2,112	2,112
	Subtotal	<b>435,477</b>	<b>477,817</b>	<b>467,817</b>	<b>482,847</b>

**EMPLOYEE BENEFITS**

2100	FICA	33,032	36,553	35,785	36,938
2200	VRS Retirement	37,146	44,907	43,963	45,581
2300	Health Insurance	34,404	41,806	41,806	48,077
2400	Group Life Insurance	2,428	0	0	0
2800	Other Benefits	2,345	2,341	2,291	2,366
	Subtotal	<b>109,355</b>	<b>125,607</b>	<b>123,845</b>	<b>132,962</b>

**PURCHASED SERVICES**

3810	Purchased Services	114,790	6,855	80,236	33,031
	Subtotal	<b>114,790</b>	<b>6,855</b>	<b>80,236</b>	<b>33,031</b>

**MATERIALS/SUPPLIES**

6012	Books	38,294	30,000	30,000	32,000
6090	AV Materials/Supplies	11,126	10,000	10,000	10,000
6800	Technology-Software	42,663	44,200	44,200	44,200
6990	Miscellaneous Materials & Supplies	4,544	7,000	7,000	5,000
	Subtotal	<b>96,627</b>	<b>91,200</b>	<b>91,200</b>	<b>91,200</b>

<b>TOTAL</b>		<b>756,249</b>	<b>701,479</b>	<b>763,098</b>	<b>740,040</b>
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**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 2002 ACTUAL</b>	<b>FY 2003 BUDGET</b>	<b>FY 2003 EXPECTED</b>	<b>FY 2004 BUDGET</b>
Principals	11	11	11	11
Assistant Principals	7	7	7	7
Teacher, Asst to the Principal	1	1	2.6	2.6
Clerical	22	22	22.5	22.5

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

1121	Teacher Salaries	33,118	74,715	99,715	102,816
1126	Principal Salaries	819,246	866,194	836,194	885,555
1127	Asst Principal Salaries	364,520	420,471	420,471	431,743
1150	Office Clerical	467,564	606,178	606,178	619,637
	Subtotal	<b>1,684,448</b>	<b>1,967,558</b>	<b>1,962,558</b>	<b>2,039,751</b>

**EMPLOYEE BENEFITS**

2100	FICA	124,531	145,330	144,946	153,388
2200	VRS Retirement	138,820	179,319	178,847	192,364
2300	Health Insurance	149,252	82,516	82,516	94,893
2400	Group Life Insurance	9,496	0	0	0
2800	Other Benefits	8,466	9,311	9,286	9,985
	Subtotal	<b>430,565</b>	<b>416,476</b>	<b>415,595</b>	<b>450,630</b>

**PURCHASED SERVICES**

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>

**OTHER CHARGES**

5504	Travel	5,760	7,550	7,550	7,500
	Subtotal	<b>5,760</b>	<b>7,550</b>	<b>7,550</b>	<b>7,500</b>

**MATERIALS/SUPPLIES**

6001	Stationery/Forms/Office Supplies	29,746	37,560	37,560	43,851
6900	Other Educational Supplies	4,411	6,516	6,516	6,823
	Subtotal	<b>34,157</b>	<b>44,076</b>	<b>44,076</b>	<b>50,674</b>

**EQUIPMENT**

8805	Technology-Hardware Additions	3,624	0	0	0
8911	Furniture/Equipment-Additional	0	1,550	1,550	950
8921	Furniture/Equipment-Replacement	9,993	6,375	6,375	4,695
	Subtotal	<b>13,617</b>	<b>7,925</b>	<b>7,925</b>	<b>5,645</b>

**TOTAL**

<b>2,168,547</b>	<b>2,448,585</b>	<b>2,442,704</b>	<b>2,559,200</b>
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**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 2002 ACTUAL</b>	<b>FY 2003 BUDGET</b>	<b>FY 2003 EXPECTED</b>	<b>FY 2004 BUDGET</b>
Principals	8	8	9	9
Principal - Alternative Ed.	1	1	0	0
Assistant Principals	13	13	13	13
Teacher Assistants	5	5	6	6
Clerical	21.5	21.5	21	21

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

1126	Principal Salaries	687,117	738,060	738,060	783,623
1127	Asst Principal Salaries	689,179	727,272	727,272	755,417
1141	Teacher Assistants	63,257	68,361	80,361	83,471
1150	Office Clerical	479,515	522,728	507,728	527,377
1151	COE Students	0	0	0	0
1998	Personal Leave/Retirement	0	19,340	19,340	19,340
	Subtotal	<b>1,919,068</b>	<b>2,075,761</b>	<b>2,072,761</b>	<b>2,169,228</b>

**EMPLOYEE BENEFITS**

2100	FICA	143,135	158,796	158,566	164,645
2200	VRS Retirement	164,567	195,952	195,669	203,170
2300	Health Insurance	195,010	142,770	142,770	164,186
2400	Group Life Insurance	11,206	0	0	0
2800	Other Benefits	15,276	10,171	10,156	10,546
	Subtotal	<b>529,194</b>	<b>507,689</b>	<b>507,161</b>	<b>542,547</b>

**PURCHASED SERVICES**

3900	Miscellaneous Contractual Services	182,141	199,620	199,620	214,039
	Subtotal	<b>182,141</b>	<b>199,620</b>	<b>199,620</b>	<b>214,039</b>

**OTHER CHARGES**

5504	Travel	15,514	18,556	18,556	16,256
5801	Dues/Memberships	13,422	0	0	0
	Subtotal	<b>28,936</b>	<b>18,556</b>	<b>18,556</b>	<b>16,256</b>

**MATERIALS/SUPPLIES**

6001	Stationery/Forms/Office Supplies	14,904	24,400	24,400	23,400
6900	Other Educational Supplies	0	8,000	8,000	3,000
	Subtotal	<b>14,904</b>	<b>32,400</b>	<b>32,400</b>	<b>26,400</b>

**EQUIPMENT**

8805	Technology-Hardware Additions	0	9,000	9,000	0
8911	Furniture/Equipment-Additional	0	1,000	1,000	0
8921	Furniture/Equipment-Replacement	22,273	2,450	2,450	8,950
	Subtotal	<b>22,273</b>	<b>12,450</b>	<b>12,450</b>	<b>8,950</b>

<b>TOTAL</b>		<b>2,696,516</b>	<b>2,846,476</b>	<b>2,842,948</b>	<b>2,977,420</b>
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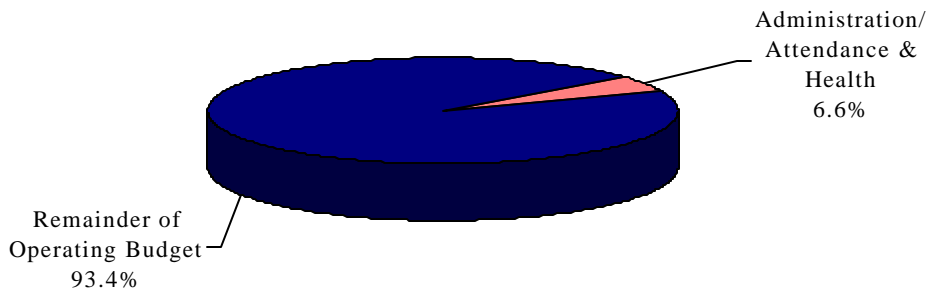
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**ADMINISTRATION  
ATTENDANCE  
& HEALTH**

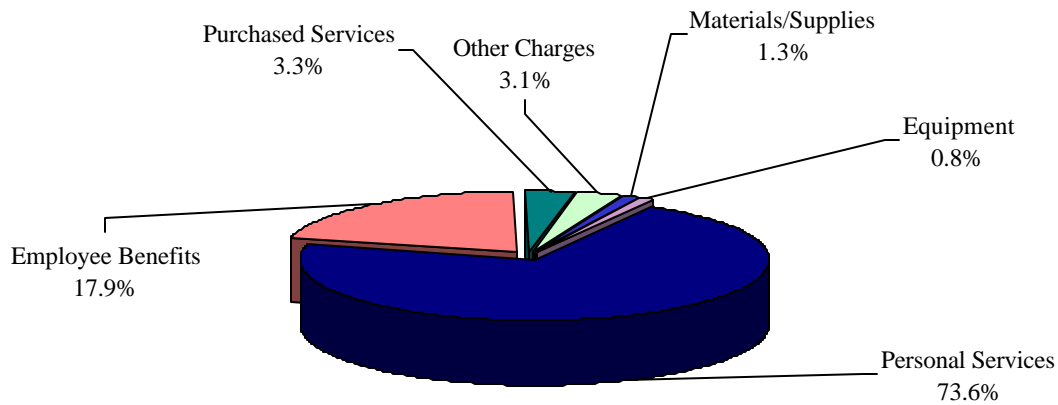
The Administration/Attendance and Health category of the budget provides for activities concerned with establishing and administering policy for the school division. This includes Board Services, Executive Services, Human Resources, Fiscal Services, Information Services and Health Services.

The Administration/Attendance and Health category comprises 6.6% of the total Operating Budget. This percentage has remained fairly constant in recent years. Ninety-two percent of the Administration / Attendance and Health category budget is directed towards compensation of staff (Personal Services 73.6% plus Employee Benefits 18%). The remaining 8% covers such items as office supplies, equipment and purchased services. The Administration/Attendance and Health category budget reflects an increase of \$330,307 or 6.2% (from \$5,351,980 in FY03E to \$5,682,287 in FY04). The charts below and on the next page depict this information.

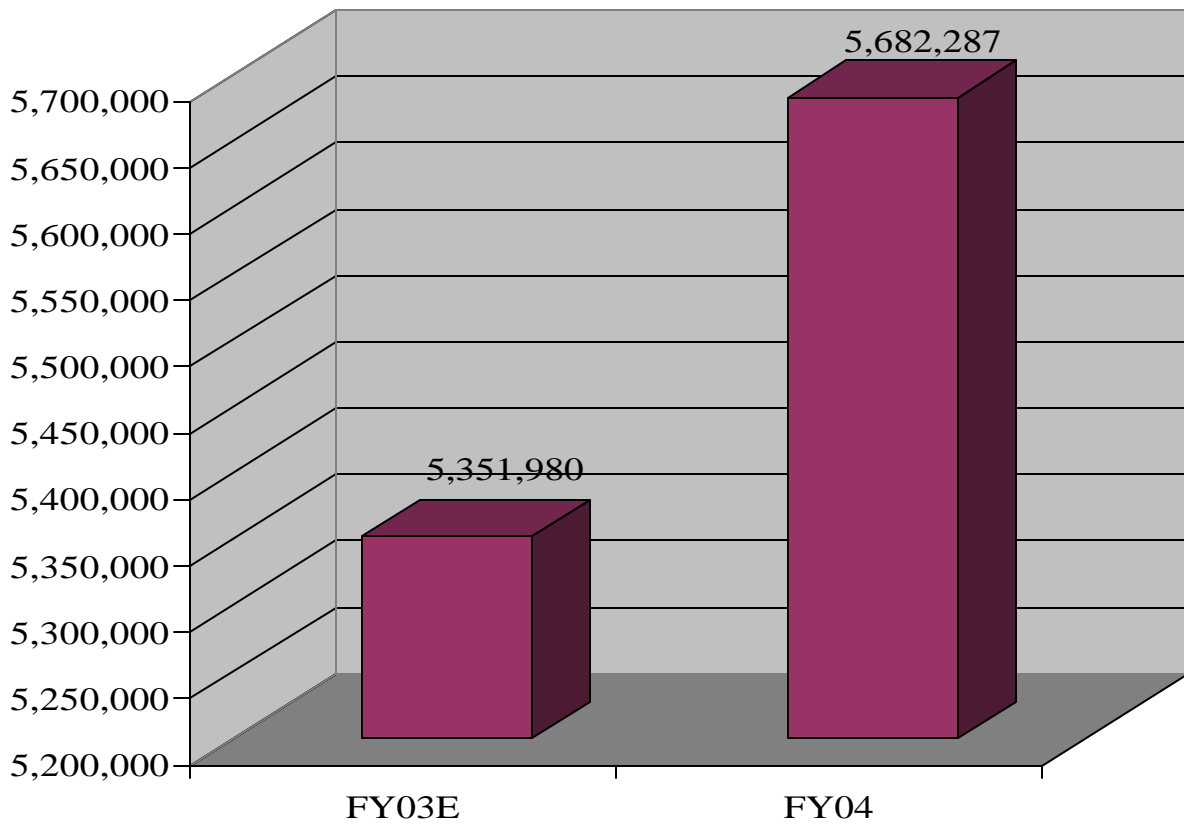
**Administration/Attendance & Health as a Percent of Operating Budget for FY2004**



**Administration/Attendance & Health Category by Major Object for FY2004**



# Budget Comparison of Administration/Attendance and Health 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 2002 ACTUAL</b>	<b>FY 2003 BUDGET</b>	<b>FY 2003 EXPECTED</b>	<b>FY 2004 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>PERSONAL SERVICES</b>					
1115	Office of the Clerk	4,800	4,800	4,800	4,800
1311	Members of Board	21,600	21,600	21,600	36,800
	Subtotal	<b>26,400</b>	<b>26,400</b>	<b>26,400</b>	<b>41,600</b>
<b>EMPLOYEE BENEFITS</b>					
2100	FICA	1,974	2,020	2,020	3,183
2200	VRS Retirement	0	476	476	476
2300	Health Insurance	528	8,543	8,543	8,543
2800	Other Benefits	129	129	129	129
	Subtotal	<b>2,631</b>	<b>11,168</b>	<b>11,168</b>	<b>12,331</b>
<b>PURCHASED SERVICES</b>					
3120	Auditing: CPA	9,200	9,800	9,800	9,800
3600	Advertising	0	500	500	500
	Subtotal	<b>9,200</b>	<b>10,300</b>	<b>10,300</b>	<b>10,300</b>
<b>OTHER CHARGES</b>					
5504	Travel	15,209	14,600	15,600	15,600
5801	Dues/Memberships	15,259	9,500	9,500	9,500
	Subtotal	<b>30,468</b>	<b>24,100</b>	<b>25,100</b>	<b>25,100</b>
<b>MATERIALS/SUPPLIES</b>					
6001	Stationery/Forms/Office Supplies	649	8,600	7,600	7,600
	Subtotal	<b>649</b>	<b>8,600</b>	<b>7,600</b>	<b>7,600</b>
<b>EQUIPMENT</b>					
8911	Furniture/Equipment-Additional	29	8,000	8,000	8,000
	Subtotal	<b>29</b>	<b>8,000</b>	<b>8,000</b>	<b>8,000</b>
	<b>TOTAL</b>	<b>69,377</b>	<b>88,568</b>	<b>88,568</b>	<b>104,931</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 2002 ACTUAL</b>	<b>FY 2003 BUDGET</b>	<b>FY 2003 EXPECTED</b>	<b>FY 2004 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**

<b>CODE:</b>	<b>50-621200-000</b>				
<b>ACCT#</b>	<b>DESCRIPTION</b>				
	<b>PERSONAL SERVICES</b>				
1110	Administrative Salaries	249,822	250,975	250,975	260,688
1143	Technical Salaries	35,899	41,767	41,767	43,383
1998	Personal Leave/Retirement	0	7,334	7,334	9,634
	Subtotal	<b>285,721</b>	<b>300,076</b>	<b>300,076</b>	<b>313,705</b>
	<b>EMPLOYEE BENEFITS</b>				
2100	FICA	16,752	22,956	19,956	23,844
2200	VRS Retirement	24,288	28,327	28,327	29,423
2300	Health Insurance	11,064	15,889	15,889	18,272
2400	Group Life Insurance	1,680	2,078	2,078	2,800
2800	Other Benefits	2,307	5,640	5,640	6,284
	Subtotal	<b>56,091</b>	<b>74,890</b>	<b>71,890</b>	<b>80,623</b>
	<b>PURCHASED SERVICES</b>				
3900	Miscellaneous Contractual Services	31,160	18,000	20,000	20,000
	Subtotal	<b>31,160</b>	<b>18,000</b>	<b>20,000</b>	<b>20,000</b>
	<b>OTHER CHARGES</b>				
5504	Travel	11,959	7,700	8,700	8,700
5801	Dues/Memberships	6,641	2,900	2,900	2,900
	Subtotal	<b>18,600</b>	<b>10,600</b>	<b>11,600</b>	<b>11,600</b>
	<b>MATERIALS/SUPPLIES</b>				
6001	Stationery/Forms/Office Supplies	985	1,600	1,600	1,600
	Subtotal	<b>985</b>	<b>1,600</b>	<b>1,600</b>	<b>1,600</b>
	<b>EQUIPMENT</b>				
8921	Furniture/Equipment-Replacement	0	1,000	1,000	1,000
	Subtotal	<b>0</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>
	<b>TOTAL</b>	<b>392,557</b>	<b>406,166</b>	<b>406,166</b>	<b>428,528</b>

**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 2002 ACTUAL</b>	<b>FY 2003 BUDGET</b>	<b>FY 2003 EXPECTED</b>	<b>FY 2004 BUDGET</b>
Technical	2	2	2	2
Clerical	1	1	1	1

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

1143	Technical Salaries	90,989	95,795	97,195	100,956
1150	Office Clerical	25,184	27,341	28,091	29,178
1500	Substitute Salaries	548	0	0	0
	Subtotal	<b>116,721</b>	<b>123,136</b>	<b>125,286</b>	<b>130,134</b>

**EMPLOYEE BENEFITS**

2100	FICA	8,914	9,420	9,585	9,955
2200	VRS Retirement	10,057	11,624	11,827	12,285
2300	Health Insurance	484	5,160	5,160	5,934
2400	Group Life Insurance	694	0	0	0
2800	Other Benefits	525	603	614	638
	Subtotal	<b>20,674</b>	<b>26,807</b>	<b>27,186</b>	<b>28,812</b>

**PURCHASED SERVICES**

3500	Printing	13,501	15,000	15,000	15,000
3600	Advertising	4,960	7,000	7,000	7,000
3900	Miscellaneous Contractual Services	1,871	2,250	2,250	2,250
3905	Good Will	2,085	5,000	5,000	5,000
	Subtotal	<b>22,417</b>	<b>29,250</b>	<b>29,250</b>	<b>29,250</b>

**OTHER CHARGES**

5504	Travel	906	900	900	900
5506	Employee Development	1,293	1,250	1,250	1,250
	Subtotal	<b>2,199</b>	<b>2,150</b>	<b>2,150</b>	<b>2,150</b>

**MATERIALS/SUPPLIES**

6001	Stationery/Forms/Office Supplies	2,463	2,500	2,500	2,500
6990	Miscellaneous Materials & Supplies	1,486	14,581	14,581	24,000
	Subtotal	<b>3,949</b>	<b>17,081</b>	<b>17,081</b>	<b>26,500</b>

**EQUIPMENT**

8911	Furniture/Equipment-Additional	2,813	3,500	3,500	3,500
8921	Furniture/Equipment-Replacement	14,763	0	0	0
	Subtotal	<b>17,576</b>	<b>3,500</b>	<b>3,500</b>	<b>3,500</b>

**TRANSFERS**

9302	Transfer to County	35,039	38,591	38,591	42,164
	Subtotal	<b>35,039</b>	<b>38,591</b>	<b>38,591</b>	<b>42,164</b>

<b>TOTAL</b>		<b>218,575</b>	<b>240,515</b>	<b>243,044</b>	<b>262,510</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 2002 ACTUAL</b>	<b>FY 2003 BUDGET</b>	<b>FY 2003 EXPECTED</b>	<b>FY 2004 BUDGET</b>
Administrative	1	1	1	1
Technical	6.7	6.7	6.7	6.7
Clerical	5	5	5	5

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

<b>PERSONAL SERVICES</b>					
1110	Administrative Salaries	87,742	94,021	94,721	98,387
1143	Technical Salaries	295,548	280,969	316,969	351,516
1150	Office Clerical	126,687	140,631	126,931	131,843
	Subtotal	<b>509,977</b>	<b>515,621</b>	<b>538,621</b>	<b>581,746</b>
<b>EMPLOYEE BENEFITS</b>					
2100	FICA	38,038	39,445	41,212	44,504
2200	VRS Retirement	42,299	48,675	50,846	54,917
2300	Health Insurance	24,245	21,514	21,514	28,191
2400	Group Life Insurance	2,859	0	0	0
2600	Unemployment Compensation	7,090	15,000	15,000	15,000
2800	Other Benefits	2,140	2,527	2,642	2,853
	Subtotal	<b>116,671</b>	<b>127,161</b>	<b>131,214</b>	<b>145,465</b>
<b>PURCHASED SERVICES</b>					
3500	Printing	3,503	5,000	5,000	5,000
3600	Advertising	12,094	12,000	12,000	12,000
3900	Miscellaneous Contractual Services	91,554	81,000	81,000	81,000
	Subtotal	<b>107,151</b>	<b>98,000</b>	<b>98,000</b>	<b>98,000</b>
<b>OTHER CHARGES</b>					
5504	Travel	19,045	16,250	16,250	16,250
5506	Employee Development	12,300	20,395	20,395	20,395
5509	Tuition Assistance	2,946	10,000	10,000	10,000
	Subtotal	<b>34,291</b>	<b>46,645</b>	<b>46,645</b>	<b>46,645</b>
<b>MATERIALS/SUPPLIES</b>					
6001	Stationery/Forms/Office Supplies	2,842	3,950	3,950	3,950
6990	Miscellaneous Materials & Supplies	5,831	4,900	4,900	4,900
	Subtotal	<b>8,673</b>	<b>8,850</b>	<b>8,850</b>	<b>8,850</b>
<b>EQUIPMENT</b>					
8921	Furniture/Equipment-Replacement	15,528	9,300	9,300	9,300
	Subtotal	<b>15,528</b>	<b>9,300</b>	<b>9,300</b>	<b>9,300</b>
	<b>TOTAL</b>	<b>792,291</b>	<b>805,577</b>	<b>832,630</b>	<b>890,006</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 2002 ACTUAL</b>	<b>FY 2003 BUDGET</b>	<b>FY 2003 EXPECTED</b>	<b>FY 2004 BUDGET</b>
Administrative	1	1	1	1
Technical	10	10	10.75	10.75
Clerical	3	3	3	3

<b>CODE: ACCT#</b>	<b>50-621600-000 DESCRIPTION</b>				
	<b>PERSONAL SERVICES</b>				
1110	Administrative Salaries	90,142	94,476	96,250	99,975
1143	Technical Salaries	347,130	376,534	392,182	429,639
1150	Office Clerical	63,860	78,014	76,240	79,190
1625	Stipends	0	600	600	600
	Subtotal	<b>501,132</b>	<b>549,624</b>	<b>565,272</b>	<b>609,404</b>
	<b>EMPLOYEE BENEFITS</b>				
2100	FICA	36,274	41,771	43,175	46,620
2200	VRS Retirement	42,794	51,545	53,271	57,528
2300	Health Insurance	33,985	37,835	40,335	46,385
2400	Group Life Insurance	2,963	0	0	0
2800	Other Benefits	6,518	2,676	2,767	2,989
	Subtotal	<b>122,534</b>	<b>133,827</b>	<b>139,548</b>	<b>153,522</b>
	<b>PURCHASED SERVICES</b>				
3900	Miscellaneous Contractual Services	60,725	21,400	21,400	21,400
	Subtotal	<b>60,725</b>	<b>21,400</b>	<b>21,400</b>	<b>21,400</b>
	<b>OTHER CHARGES</b>				
5504	Travel	7,537	2,900	2,900	2,900
5506	Employee Development	1,325	7,650	7,650	7,650
5801	Dues/Memberships	9,834	7,960	10,595	10,595
	Subtotal	<b>18,696</b>	<b>18,510</b>	<b>21,145</b>	<b>21,145</b>
	<b>MATERIALS/SUPPLIES</b>				
6001	Stationery/Forms/Office Supplies	1,368	2,600	2,600	2,600
6990	Miscellaneous Materials & Supplies	8,108	2,700	2,700	2,700
	Subtotal	<b>9,476</b>	<b>5,300</b>	<b>5,300</b>	<b>5,300</b>
	<b>EQUIPMENT</b>				
8800	Technology-Hardware Replacement	8,695	5,900	5,900	5,900
8911	Furniture/Equipment-Additional	0	2,800	2,800	2,800
8921	Furniture/Equipment-Replacement	4,494	4,000	4,000	4,000
	Subtotal	<b>13,189</b>	<b>12,700</b>	<b>12,700</b>	<b>12,700</b>
	<b>TOTAL</b>	<b>725,752</b>	<b>741,361</b>	<b>765,365</b>	<b>823,471</b>

**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 2002 ACTUAL</b>	<b>FY 2003 BUDGET</b>	<b>FY 2003 EXPECTED</b>	<b>FY 2004 BUDGET</b>
Technical	19	25	25	25
Clerical	1	1	1	1

**ADDITIONAL INFORMATION:**

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	772,054	1,068,662	1,067,962	1,109,292
1150	Office Clerical	22,313	23,138	23,838	24,761
1153	Technical Assistant Intern	47,885	0	0	0
	Subtotal	<b>842,252</b>	<b>1,091,800</b>	<b>1,091,800</b>	<b>1,134,053</b>
	<b>EMPLOYEE BENEFITS</b>				
2100	FICA	63,278	80,387	80,387	86,755
2200	VRS Retirement	66,900	99,113	99,113	107,055
2300	Health Insurance	33,965	43,740	43,740	50,301
2400	Group Life Insurance	4,737	0	0	0
2800	Other Benefits	3,597	5,167	5,167	5,557
	Subtotal	<b>172,477</b>	<b>228,407</b>	<b>228,407</b>	<b>249,668</b>
	<b>PURCHASED SERVICES</b>				
3900	Miscellaneous Contractual Services	470	5,000	5,000	5,000
	Subtotal	<b>470</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>
	<b>OTHER CHARGES</b>				
5121	Uniform Rental	1,454	0	0	0
5504	Travel	2,314	1,000	1,000	1,000
5506	Employee Development	19,618	23,500	23,500	23,500
	Subtotal	<b>23,386</b>	<b>24,500</b>	<b>24,500</b>	<b>24,500</b>
	<b>MATERIALS/SUPPLIES</b>				
6001	Stationery/Forms/Office Supplies	839	1,200	1,200	1,200
	Subtotal	<b>839</b>	<b>1,200</b>	<b>1,200</b>	<b>1,200</b>
	<b>EQUIPMENT</b>				
8911	Furniture/Equipment-Additional	1,901	5,900	5,900	5,900
	Subtotal	<b>1,901</b>	<b>5,900</b>	<b>5,900</b>	<b>5,900</b>
	<b>TOTAL</b>	<b>1,041,325</b>	<b>1,356,807</b>	<b>1,356,807</b>	<b>1,420,321</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 2002 ACTUAL</b>	<b>FY 2003 BUDGET</b>	<b>FY 2003 EXPECTED</b>	<b>FY 2004 BUDGET</b>
Occupational Therapist	2	2	2	2
Physical Therapist	1	1	1	1
Nurses	15	15	16	16
Clinic Aides	3	3	2	2

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

1130	Professional Salaries	172,686	200,207	200,207	206,433
1131	Nurses	356,804	388,224	398,224	440,135
1143	Technical Salaries	44,730	45,116	35,116	36,475
1625	Stipends	2,000	2,000	2,000	2,000
	Subtotal	<b>576,220</b>	<b>635,547</b>	<b>635,547</b>	<b>685,043</b>

**EMPLOYEE BENEFITS**

2100	FICA	43,008	48,619	48,619	50,379
2200	VRS Retirement	48,737	59,807	59,807	61,978
2300	Health Insurance	48,625	59,580	59,580	68,517
2400	Group Life Insurance	3,241	0	0	0
2800	Other Benefits	2,958	3,104	3,104	3,217
	Subtotal	<b>146,569</b>	<b>171,110</b>	<b>171,110</b>	<b>184,091</b>

**PURCHASED SERVICES**

3900	Miscellaneous Contractual Services	840	1,947	1,947	1,947
	Subtotal	<b>840</b>	<b>1,947</b>	<b>1,947</b>	<b>1,947</b>

**OTHER CHARGES**

5504	Travel	187	300	300	300
5506	Employee Development	279	500	500	500
	Subtotal	<b>466</b>	<b>800</b>	<b>800</b>	<b>800</b>

**MATERIALS/SUPPLIES**

6004	Medical Supplies	9,319	9,000	9,000	9,000
	Subtotal	<b>9,319</b>	<b>9,000</b>	<b>9,000</b>	<b>9,000</b>

**EQUIPMENT**

8800	Technology-Hardware Replacement	16,902	0	0	0
8921	Furniture/Equipment-Replacement	2,243	2,500	2,500	2,500
	Subtotal	<b>19,145</b>	<b>2,500</b>	<b>2,500</b>	<b>2,500</b>

**TOTAL**

<b>752,559</b>	<b>820,904</b>	<b>820,904</b>	<b>883,381</b>
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**PSYCHOLOGICAL SERVICES**

School psychologists provide counseling and evaluation services to students.

**PERSONNEL**

	<b>FY 2002 ACTUAL</b>	<b>FY 2003 BUDGET</b>	<b>FY 2003 EXPECTED</b>	<b>FY 2004 BUDGET</b>
Psychologists	6	6	6	6

**CODE: 50-622300-000**  
**ACCT# DESCRIPTION**

	<b>PERSONAL SERVICES</b>				
1132	Psychologist	267,715	317,499	317,499	327,373
	Subtotal	<b>267,715</b>	<b>317,499</b>	<b>317,499</b>	<b>327,373</b>
	<b>EMPLOYEE BENEFITS</b>				
2100	FICA	19,668	24,299	24,299	25,044
2200	VRS Retirement	22,899	29,977	29,977	30,904
2300	Health Insurance	21,141	25,440	25,440	29,256
2400	Group Life Insurance	1,516	0	0	0
2800	Other Benefits	1,568	1,559	1,559	1,604
	Subtotal	<b>66,792</b>	<b>81,275</b>	<b>81,275</b>	<b>86,808</b>
	<b>OTHER CHARGES</b>				
5504	Travel	1,399	3,000	3,000	3,000
	Subtotal	<b>1,399</b>	<b>3,000</b>	<b>3,000</b>	<b>3,000</b>
	<b>MATERIALS/SUPPLIES</b>				
6070	Testing Materials	9,389	3,000	3,000	5,000
	Subtotal	<b>9,389</b>	<b>3,000</b>	<b>3,000</b>	<b>5,000</b>
	<b>EQUIPMENT</b>				
8800	Technology-Hardware Replacement	16,902	0	0	0
	Subtotal	<b>16,902</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>TOTAL</b>	<b>362,197</b>	<b>404,774</b>	<b>404,774</b>	<b>422,181</b>

**SPEECH/AUDIOLOGY SERVICES**

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

**PERSONNEL**

	<b>FY 2002 ACTUAL</b>	<b>FY 2003 BUDGET</b>	<b>FY 2003 EXPECTED</b>	<b>FY 2004 BUDGET</b>
Instructors	8	8	8	8
Teacher Assistants	3	3	3	3

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**CODE: 50-622400-000**

**ACCT# DESCRIPTION**

<b>PERSONAL SERVICES</b>					
1130	Professional Salaries	276,105	303,810	309,810	319,445
1141	Teacher Assistants	22,867	34,680	37,680	39,138
	Subtotal	<b>298,972</b>	<b>338,490</b>	<b>347,490</b>	<b>358,583</b>
<b>EMPLOYEE BENEFITS</b>					
2100	FICA	22,496	25,894	26,585	27,432
2200	VRS Retirement	25,460	31,953	32,803	33,850
2300	Health Insurance	11,267	14,640	14,640	16,836
2400	Group Life Insurance	1,652	0	0	0
2800	Other Benefits	1,423	1,659	1,704	1,757
	Subtotal	<b>62,298</b>	<b>74,146</b>	<b>75,732</b>	<b>79,875</b>
<b>OTHER CHARGES</b>					
5504	Travel	988	2,500	2,500	2,500
	Subtotal	<b>988</b>	<b>2,500</b>	<b>2,500</b>	<b>2,500</b>
<b>MATERIALS/SUPPLIES</b>					
6070	Testing Materials	1,841	0	0	0
6900	Other Educational Supplies	0	8,000	8,000	6,000
	Subtotal	<b>1,841</b>	<b>8,000</b>	<b>8,000</b>	<b>6,000</b>
	<b>TOTAL</b>	<b>364,099</b>	<b>423,136</b>	<b>433,722</b>	<b>446,958</b>

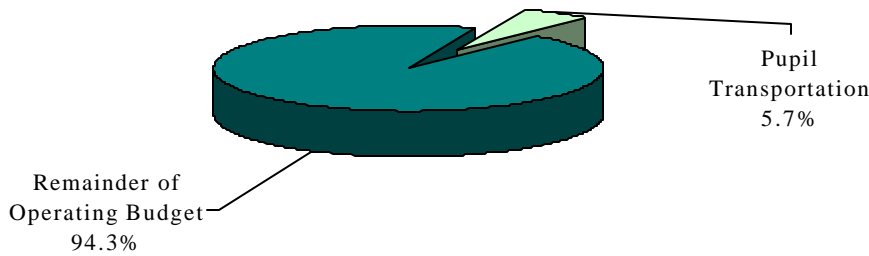
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**PUPIL  
TRANSPORTATION**

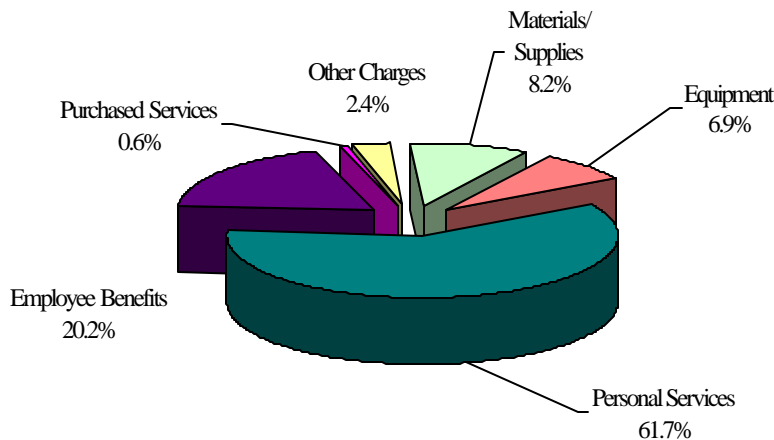
The Pupil Transportation category of the budget provides for activities associated with transporting students to and from school and on other trips related to school activities.

The Pupil Transportation category comprises 5.7% of the total Operating Budget. This percentage has remained fairly constant in recent years. Eighty-two percent of the Pupil Transportation category budget is directed towards compensation of staff (Personal Services 61.7% plus Employee Benefits 20.2%). The remaining 18% covers such items as fuel, vehicle parts, replacement buses, equipment, and purchased services. The Pupil Transportation category budget reflects an increase of \$234,233 or 4.9% (from \$4,748,598 in FY03E to \$4,982,831 in FY04). The charts below depict this information.

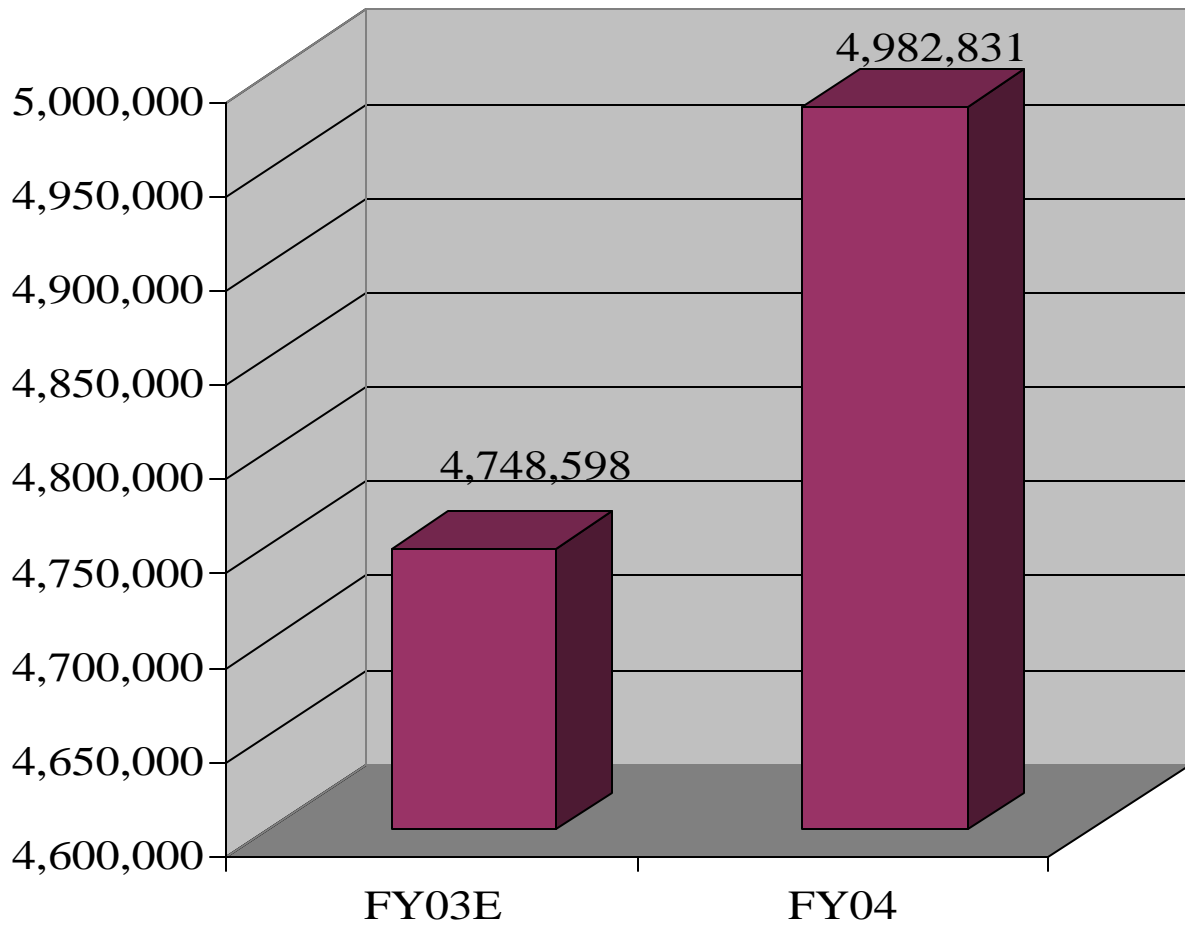
**Pupil Transportation as a Percent of Operating Budget for FY2004**



**Pupil Transportation Category by Major Object for FY2004**



# Budget Comparison of Pupil Transportation Category



**VEHICLE OPERATION SERVICES**

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

**PERSONNEL**

	<b>FY 2002 ACTUAL</b>	<b>FY 2003 BUDGET</b>	<b>FY 2003 EXPECTED</b>	<b>FY 2004 BUDGET</b>
Technical	4	6	6	6
Crossing Guards (6 hrs)	3.5	3.5	3.5	3.5
Bus Driver Assistants	21	21	21	21
Bus Drivers	126	127	129	129
Clerical	1	1	1	1

**CODE: 50-632000-000****ACCT# DESCRIPTION**

<b>ACCT#</b>	<b>DESCRIPTION</b>	<b>FY 2002 ACTUAL</b>	<b>FY 2003 BUDGET</b>	<b>FY 2003 EXPECTED</b>	<b>FY 2004 BUDGET</b>
<b>PERSONAL SERVICES</b>					
1143	Technical Salaries	133,879	185,502	195,502	203,068
1150	Office Clerical	23,327	24,099	25,599	26,590
1170	Bus Drivers	1,478,336	1,800,633	1,800,633	1,696,317
1171	Bus Driver Spec Trans	0	106,122	106,122	110,229
1172	Bus Drivers, Schools Contracted	11,904	24,815	24,815	25,775
1175	Bus Driver Assistants	162,854	171,418	171,418	178,052
1177	Crossing Guards	18,536	21,434	21,434	22,263
1500	Substitute Salaries	174,182	0	0	199,800
1595	Overtime	219,108	288,997	288,997	291,886
	Subtotal	<b>2,222,126</b>	<b>2,623,020</b>	<b>2,634,520</b>	<b>2,753,980</b>
<b>EMPLOYEE BENEFITS</b>					
2100	FICA	159,048	201,064	201,947	208,742
2200	VRS Retirement	175,939	222,349	223,435	258,323
2300	Health Insurance	271,795	343,592	343,592	395,131
2400	Group Life Insurance	15,310	5,000	5,000	5,000
2800	Other Benefits	73,000	49,052	49,110	51,074
	Subtotal	<b>695,092</b>	<b>821,057</b>	<b>823,084</b>	<b>918,270</b>
<b>PURCHASED SERVICES</b>					
3900	Miscellaneous Contractual Services	24,770	18,000	18,000	18,000
	Subtotal	<b>24,770</b>	<b>18,000</b>	<b>18,000</b>	<b>18,000</b>
<b>OTHER CHARGES</b>					
5309	Vehicle Insurance (Pupil Trans only)	66,597	115,750	115,750	115,750
5506	Employee Development	5,105	5,100	5,100	6,100
	Subtotal	<b>71,702</b>	<b>120,850</b>	<b>120,850</b>	<b>121,850</b>
<b>MATERIALS/SUPPLIES</b>					
6001	Stationery/Forms/Office Supplies	0	0	0	1,500
6008	Gas, Diesel, Oil & Grease	218,352	252,740	252,740	252,740
	Subtotal	<b>218,352</b>	<b>252,740</b>	<b>252,740</b>	<b>254,240</b>
<b>EQUIPMENT</b>					
8911	Furniture/Equipment-Additional	3,829	4,000	4,000	3,000
	Subtotal	<b>3,829</b>	<b>4,000</b>	<b>4,000</b>	<b>3,000</b>
	<b>TOTAL</b>	<b>3,235,871</b>	<b>3,839,667</b>	<b>3,853,194</b>	<b>4,069,340</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 2002 ACTUAL</b>	<b>FY 2003 BUDGET</b>	<b>FY 2003 EXPECTED</b>	<b>FY 2004 BUDGET</b>
Mechanics	7	7	7	7

**CODE: 50-634000-000****ACCT# DESCRIPTION****PERSONAL SERVICES**

1160	Trades Salaries	234,713	306,573	306,573	318,437
1595	Overtime	2,020	0	0	0
1625	Stipends	1,300	0	0	0
	Subtotal	<b>238,033</b>	<b>306,573</b>	<b>306,573</b>	<b>318,437</b>

**EMPLOYEE BENEFITS**

2100	FICA	17,523	23,453	23,453	24,360
2200	VRS Retirement	23,473	28,940	28,940	30,060
2300	Health Insurance	18,569	27,586	27,586	31,724
2400	Group Life Insurance	4,171	0	0	0
2800	Other Benefits	1,500	2,502	2,502	2,560
	Subtotal	<b>65,236</b>	<b>82,481</b>	<b>82,481</b>	<b>88,704</b>

**PURCHASED SERVICES**

3900	Miscellaneous Contractual Services	14,897	11,500	11,500	11,500
	Subtotal	<b>14,897</b>	<b>11,500</b>	<b>11,500</b>	<b>11,500</b>

**MATERIALS/SUPPLIES**

6009	Vehicle Maintenance, Tires, Tubes	152,285	150,000	150,000	150,000
6990	Miscellaneous Materials & Supplies	208	3,500	3,500	3,500
	Subtotal	<b>152,493</b>	<b>153,500</b>	<b>153,500</b>	<b>153,500</b>

**EQUIPMENT**

8102	Vehicle Maintenance, Machine/Tools	1,367	2,500	2,500	2,500
8502	Bus Replacement	708,278	338,850	338,850	338,850
8552	Vehicle Replacement	75,200	0	0	0
	Subtotal	<b>784,845</b>	<b>341,350</b>	<b>341,350</b>	<b>341,350</b>

**TOTAL**

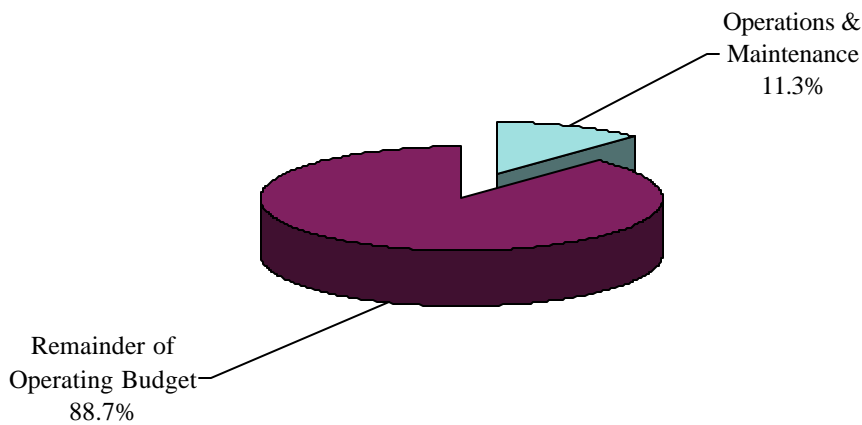
		<b>1,255,504</b>	<b>895,404</b>	<b>895,404</b>	<b>913,491</b>
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**OPERATION &  
MAINTENANCE**

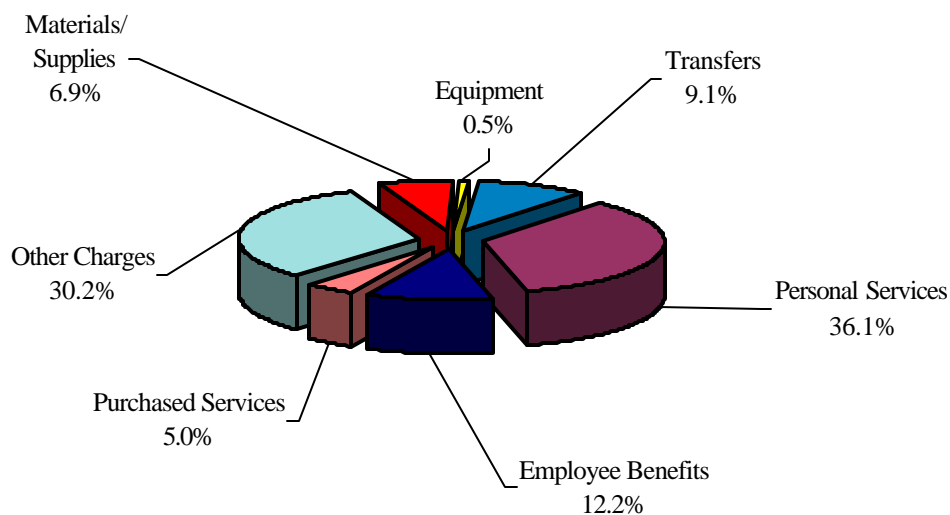
The Operations and Maintenance category of the budget provides for activities concerned with keeping buildings open, comfortable and safe for use. This includes heating, lighting, ventilating systems, repair of facilities, and replacement of facility equipment.

The Operations and Maintenance category comprises 11.3% 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 36.1% plus Employee Benefits 11.3%). 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 \$327,662 or 3.5% (from \$9,470,212 in FY03E to \$9,797,874 in FY04). The charts below and on the next page depict this information.

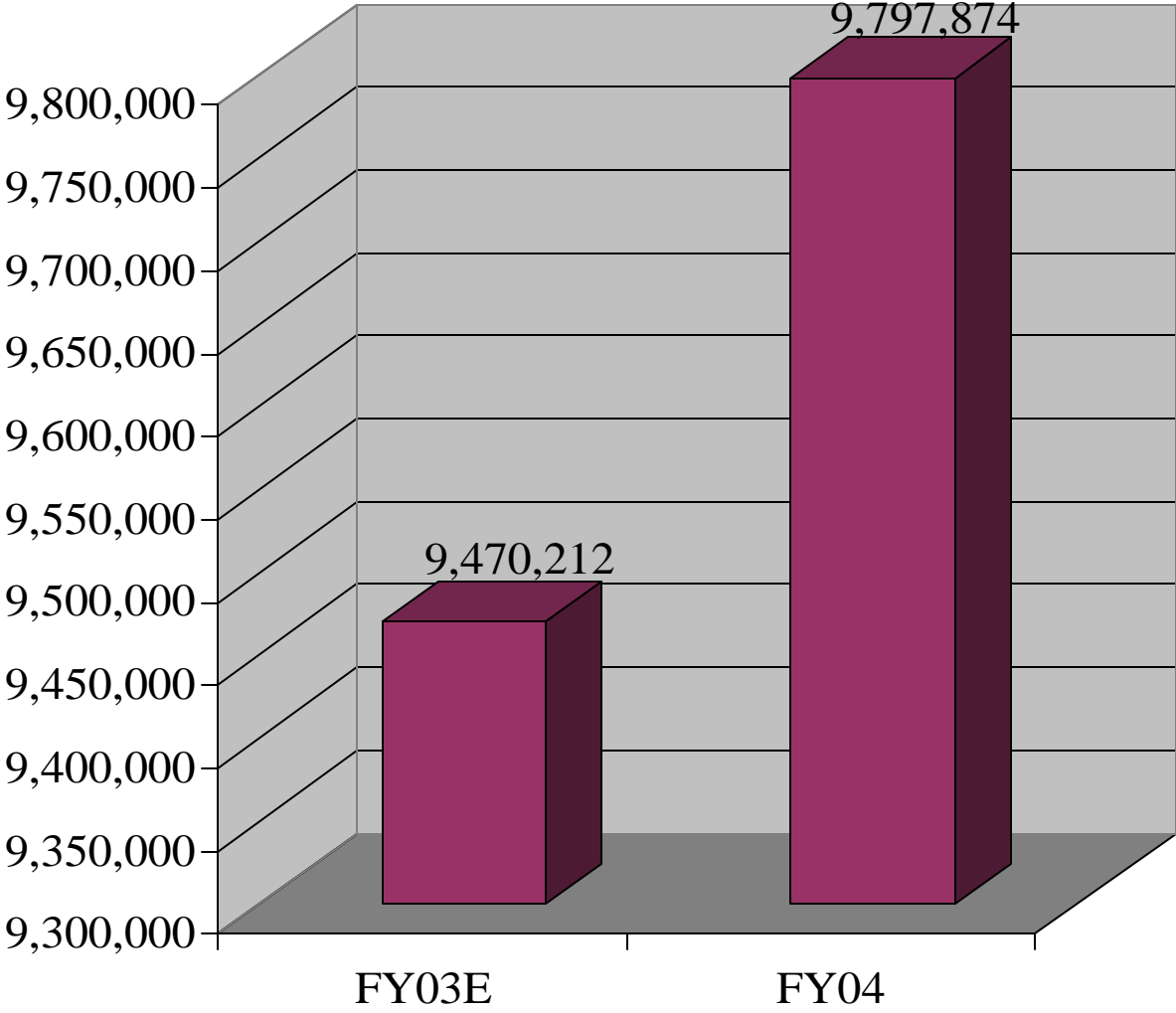
### Operations & Maintenance Category as a Percent of Operating Budget for FY2004



### Operations & Maintenance Category by Major Object for FY2004



# Budget Comparison of Operation and Maintenance Category



**MANAGEMENT & DIRECTION**

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

**PERSONNEL**

	<b>FY 2002 ACTUAL</b>	<b>FY 2003 BUDGET</b>	<b>FY 2003 EXPECTED</b>	<b>FY 2004 BUDGET</b>
Administrative	1.65	1.65	1	1
Technical	1	1	1	1
Clerical	1	1	1	1

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

<b>PERSONAL SERVICES</b>					
1110	Administrative Salaries	210,607	149,855	95,000	98,677
1143	Technical Salaries	34,867	36,642	37,542	38,995
1150	Office Clerical	23,170	24,651	25,501	26,488
	Subtotal	<b>268,644</b>	<b>211,148</b>	<b>158,043</b>	<b>164,160</b>
<b>EMPLOYEE BENEFITS</b>					
2100	FICA	18,852	16,153	12,075	12,558
2200	VRS Retirement	20,333	19,932	14,919	15,497
2300	Health Insurance	11,832	14,170	14,170	16,296
2400	Group Life Insurance	2,517	0	0	0
2800	Other Benefits	500	1,100	834	804
	Subtotal	<b>54,034</b>	<b>51,355</b>	<b>41,998</b>	<b>45,155</b>
<b>OTHER CHARGES</b>					
5506	Employee Development	6,666	3,000	3,000	3,000
	Subtotal	<b>6,666</b>	<b>3,000</b>	<b>3,000</b>	<b>3,000</b>
<b>MATERIALS/SUPPLIES</b>					
6001	Stationery/Forms/Office Supplies	3,476	3,000	3,000	1,500
	Subtotal	<b>3,476</b>	<b>3,000</b>	<b>3,000</b>	<b>1,500</b>
<b>TOTAL</b>		<b>332,820</b>	<b>268,503</b>	<b>206,041</b>	<b>213,815</b>

**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 2002</b>	<b>FY 2003</b>	<b>FY 2003</b>	<b>FY 2004</b>
		<b>ACTUAL</b>	<b>BUDGET</b>	<b>EXPECTED</b>	<b>BUDGET</b>
Trades		20	20	20	20
Custodial	(FTE's)	85.8	85.8	85.8	85.8
Technical		4	4	4	4
Building Maintenance Manager		1	1	1	1

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

<b>PERSONAL SERVICES</b>					
1143	Technical Salaries	156,353	199,810	198,060	205,725
1160	Trades Salaries	721,734	865,173	865,173	898,655
1161	Summer Trades	17,557	0	0	0
1191	Custodial Salaries	1,554,572	1,792,991	1,792,991	1,864,380
1195	Custodial Salaries - Contracted	0	16,929	16,929	16,929
1595	Overtime	84,344	95,000	95,000	95,000
1998	Personal Leave/Retirement	11,599	12,360	12,360	12,360
	Subtotal	<b>2,546,159</b>	<b>2,982,263</b>	<b>2,980,513</b>	<b>3,093,049</b>
<b>EMPLOYEE BENEFITS</b>					
2100	FICA	187,066	228,143	228,009	235,465
2200	VRS Retirement	237,553	272,558	272,393	291,795
2300	Health Insurance	269,115	328,986	328,986	378,334
2400	Group Life Insurance	23,418	10,000	10,000	10,000
2800	Other Benefits	203,778	123,728	123,719	164,261
	Subtotal	<b>920,930</b>	<b>963,415</b>	<b>963,107</b>	<b>1,079,855</b>
<b>PURCHASED SERVICES</b>					
3310	Repair and Maintenance	163,190	194,217	186,497	186,497
3340	Bldg Svc, Cont Maint/Other	187,722	196,165	203,885	231,638
3350	Contractual AV	7,290	6,000	6,000	6,000
3900	Miscellaneous Contractual Services	586,416	50,000	50,000	50,000
	Subtotal	<b>944,618</b>	<b>446,382</b>	<b>446,382</b>	<b>474,135</b>

OTHER CHARGES					
5101	Electric Current	1,189,709	1,206,000	1,206,000	1,206,000
5103	Water	77,715	66,000	66,000	66,000
5104	Sewage	85,156	91,200	91,200	91,200
5106	Solid Waste	92,829	95,000	95,000	95,000
5107	Fuel	106,198	205,000	205,000	205,000
5120	Laundry Service	9,472	16,000	16,000	10,000
5121	Uniform Rental	31,704	22,000	22,000	28,000
5130	Building Services, Repairs - Buildings/Grounds	86,786	118,000	118,000	118,000
5201	Postage	52,479	49,131	49,131	49,131
5203	Telephone	336,544	468,780	468,780	498,780
5308	Insurance/Bonds	349,500	223,171	223,171	223,171
5401	Lease Copy Machine	226,940	221,000	221,000	221,000
5403	ACT/Crestar Lease	125,983	141,538	141,538	141,538
5506	Employee Development	1,242	10,000	10,000	7,000
	Subtotal	<b>2,772,257</b>	<b>2,932,820</b>	<b>2,932,820</b>	<b>2,959,820</b>
MATERIALS/SUPPLIES					
6005	Janitorial Supplies	256,723	161,000	161,000	161,000
6013	Building Services, A/V Supplies	549	10,900	10,900	10,900
6014	Stadium Supplies	0	7,500	7,500	7,500
6015	Building Services, Heat & A/C Supplies	76,650	55,000	55,000	55,000
6016	Building Services, Electrical Supplies	78,710	60,000	60,000	60,000
6017	Building Services, Plumbing Supplies	37,408	46,262	46,262	46,262
6018	Building Services, Painting Supplies	7,241	10,000	10,000	10,000
6019	Building Services, Carpentry Supplies	47,749	80,000	80,000	80,000
6021	Safety Materials and Supplies	7,144	15,450	15,450	15,450
6022	Preventive Maintenance Materials & Supplies	50,000	44,500	44,500	59,500
6023	Pest Control	150	2,000	2,000	2,000
6990	Miscellaneous Materials & Supplies	36,515	48,400	48,400	45,400
	Subtotal	<b>598,839</b>	<b>541,012</b>	<b>541,012</b>	<b>553,012</b>
EQUIPMENT					
8800	Technology-Hardware Replacement	144,971	23,969	23,969	23,969
8911	Furniture/Equipment-Additional	1,296	6,000	6,000	3,000
8921	Furniture/Equipment-Replacement	114,219	5,000	5,000	5,000
	Subtotal	<b>260,486</b>	<b>34,969</b>	<b>34,969</b>	<b>31,969</b>
<b>TOTAL</b>		<b>8,043,289</b>	<b>7,900,861</b>	<b>7,898,803</b>	<b>8,191,840</b>

**GROUNDS SERVICES**

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

**PERSONNEL**

	<b>FY 2002 ACTUAL</b>	<b>FY 2003 BUDGET</b>	<b>FY 2003 EXPECTED</b>	<b>FY 2004 BUDGET</b>
N/A	0	0	0	0

**CODE: 50-643000-000**  
**ACCT# DESCRIPTION**

<b>TRANSFERS</b>					
9301	Transfer to County	881,142	869,733	869,733	890,660
	Subtotal	<b>881,142</b>	<b>869,733</b>	<b>869,733</b>	<b>890,660</b>
	<b>TOTAL</b>	<b>881,142</b>	<b>869,733</b>	<b>869,733</b>	<b>890,660</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 2002 ACTUAL</b>	<b>FY 2003 BUDGET</b>	<b>FY 2003 EXPECTED</b>	<b>FY 2004 BUDGET</b>
Trades	1	1	1	1

**CODE: 50-645000-000****ACCT# DESCRIPTION****PERSONAL SERVICES**

1160	Trades Salaries	35,676	35,901	38,401	39,887
1595	Overtime	352	0	0	0
	Subtotal	<b>36,028</b>	<b>35,901</b>	<b>38,401</b>	<b>39,887</b>

**EMPLOYEE BENEFITS**

2100	FICA	2,702	2,746	2,938	3,051
2200	VRS Retirement	3,487	3,389	3,625	3,765
2300	Health Insurance	2,414	0	0	0
2400	Group Life Insurance	208	0	0	0
2800	Other Benefits	144	1,795	1,808	195
	Subtotal	<b>8,955</b>	<b>7,930</b>	<b>8,371</b>	<b>7,011</b>

**PURCHASED SERVICES**

3900	Miscellaneous Contractual Services	5,905	10,000	10,000	10,000
	Subtotal	<b>5,905</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>

**MATERIALS/SUPPLIES**

6008	Gas, Diesel, Oil & Grease	29,285	33,000	33,000	33,000
6009	Vehicle Maintenance, Tires, Tubes	84,805	86,000	86,000	86,000
6990	Miscellaneous Materials & Supplies	209	1,000	1,000	1,000
	Subtotal	<b>114,299</b>	<b>120,000</b>	<b>120,000</b>	<b>120,000</b>

**EQUIPMENT**

8101	Vehicle Services and Machine Tools	2,307	1,000	1,000	1,000
8552	Vehicle Replacement	64,192	8,514	8,514	8,514
	Subtotal	<b>66,499</b>	<b>9,514</b>	<b>9,514</b>	<b>9,514</b>

**TOTAL**

	<b>231,686</b>	<b>183,345</b>	<b>186,286</b>	<b>186,412</b>
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**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 2002 ACTUAL</b>	<b>FY 2003 BUDGET</b>	<b>FY 2003 EXPECTED</b>	<b>FY 2004 BUDGET</b>
Trades	4	4	4	4
Technical	2	2	2	2
Clerical	2	2	2	2

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

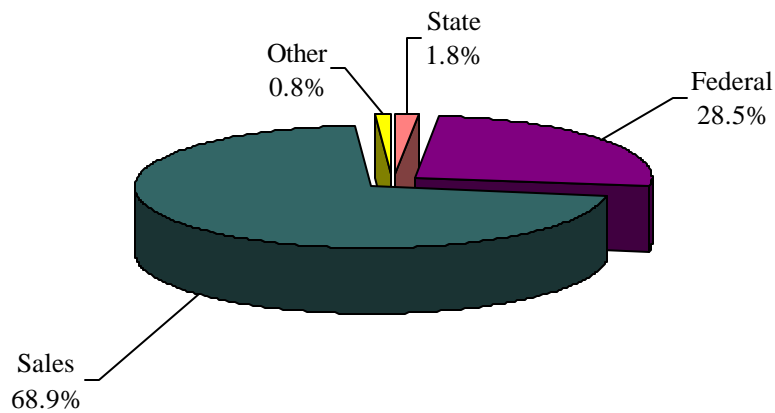
<b>PERSONAL SERVICES</b>					
1143	Technical Salaries	64,596	75,679	75,679	78,608
1150	Office Clerical	36,627	40,011	40,011	41,559
1160	Trades Salaries	88,177	121,459	118,959	123,563
1595	Overtime	555	0	0	0
	Subtotal	<b>189,955</b>	<b>237,149</b>	<b>234,649</b>	<b>243,730</b>
<b>EMPLOYEE BENEFITS</b>					
2100	FICA	14,154	18,142	17,950	18,645
2200	VRS Retirement	17,570	22,387	22,151	23,008
2300	Health Insurance	17,609	19,800	19,800	22,770
2400	Group Life Insurance	1,666	0	0	0
2800	Other Benefits	6,000	9,312	9,299	1,494
	Subtotal	<b>56,999</b>	<b>69,641</b>	<b>69,200</b>	<b>65,917</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>					
8800	Technology-Hardware Replacement	1,134	0	0	0
8911	Furniture/Equipment-Additional	0	4,000	4,000	4,000
8921	Furniture/Equipment-Replacement	0	500	500	500
	Subtotal	<b>1,134</b>	<b>4,500</b>	<b>4,500</b>	<b>4,500</b>
	<b>TOTAL</b>	<b>248,088</b>	<b>312,290</b>	<b>309,349</b>	<b>315,147</b>

## **OTHER FUNDS**

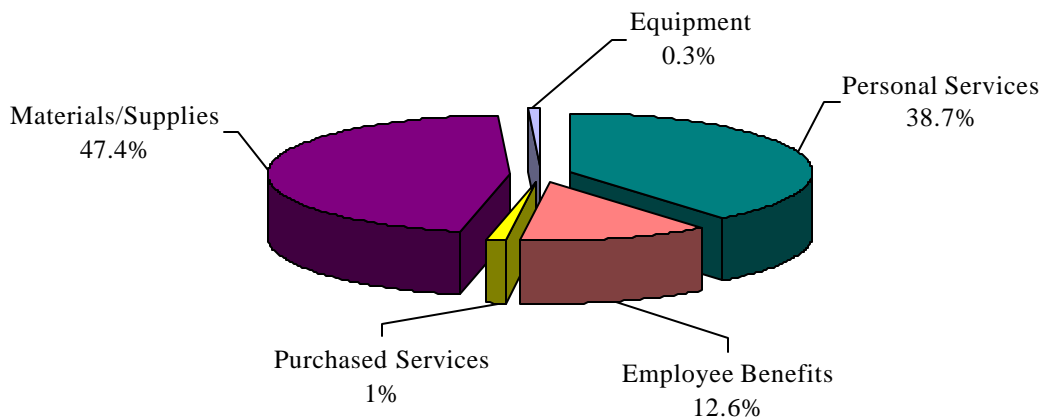
# Food Service Fund

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. Sixty-nine percent of the revenue is derived from the sale of meals. The second largest revenue source, 28.5%, is federal funding for free or reduced lunches. As compared to FY03E, the Food Service budget is increasing by \$52,564 or 1.7% (\$3,033,242 in FY03E to \$3,085,806 in FY04). 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 more information on the Food Service Fund.

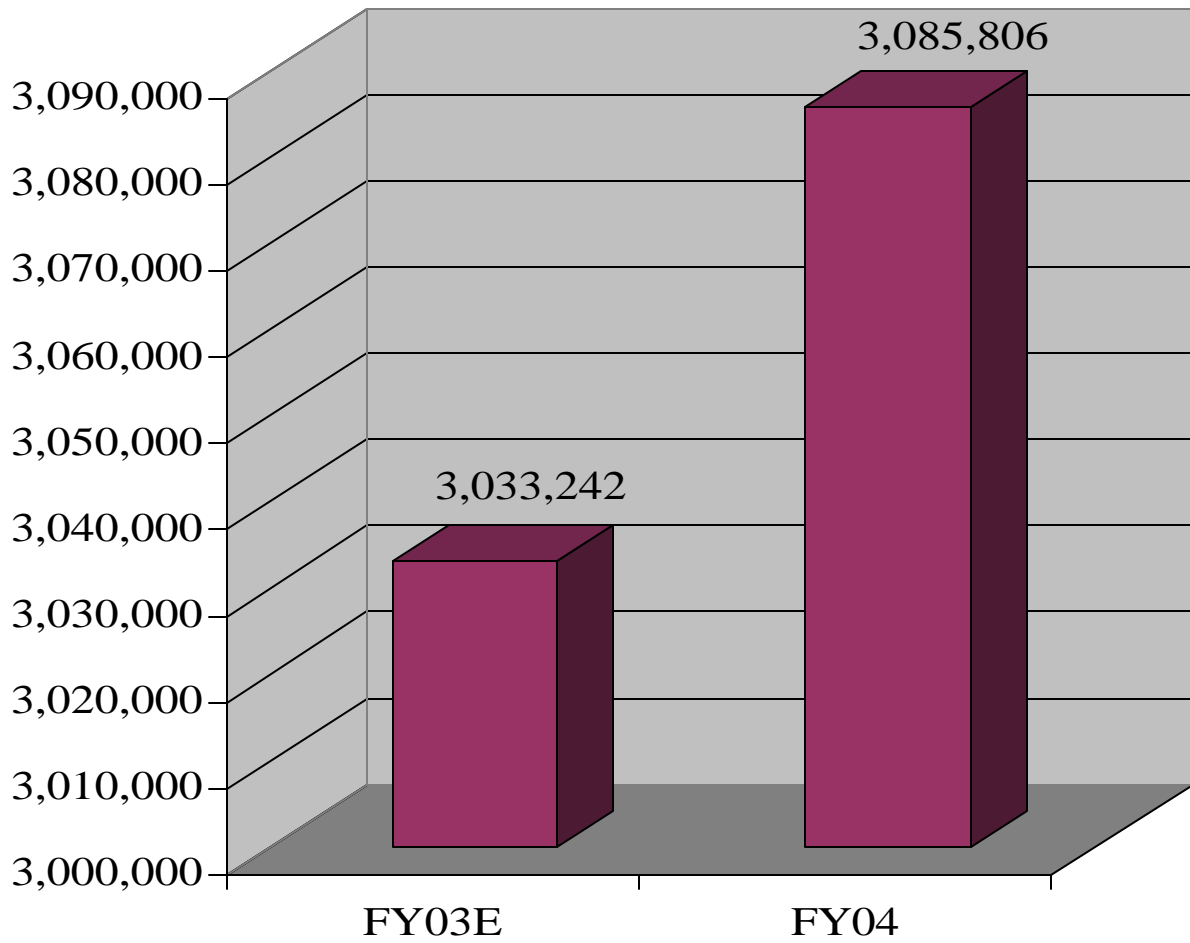
## Revenues by Source - FY2004



## Expenditures by Major Object - FY2004



# Budget Comparison of Food Service Fund



**YORK COUNTY SCHOOL DIVISION  
SCHOOL FOOD SERVICE FUND  
FISCAL YEAR 2004**

**FUND BALANCE SUMMARY**

BEGINNING FUND BALANCE 7/1/02		\$605,278
PROJECTED FY2003 REVENUES	3,033,242	
PROJECTED FY2003 EXPENDITURES	<u>3,033,242</u>	0
PROJECTED FY 2004 REVENUES	3,085,806	
PROJECTED FY 2004 EXPENDITURES	<u>3,085,806</u>	0
BUDGETED FUND BALANCE 6/30/04		\$605,278

**YORK COUNTY SCHOOL DIVISION  
SCHOOL FOOD SERVICE FUND  
FISCAL YEAR 2004**

**REVENUE DETAIL**

ANNUAL FINANCIAL PLAN  
FUND 53

SCHOOL FOOD SERVICE

ACCT #	DESCRIPTION	FY 2002 ACTUAL	FY 2003 BUDGET	FY 2003 EXPECTED	FY 2004 BUDGET
<b>REVENUE-LOCAL SOURCES</b>					
30315-1010	INTEREST ON DEPOSITS	18,554	30,000	30,000	25,000
<b>CHARGES FOR SERVICES</b>					
30316-7500	CAFETERIA SALES	1,835,918	2,070,242	2,070,242	2,125,806
<b>REVENUE-COMMONWEALTH</b>					
30324-2500	SCHOOL FOOD PROGRAM	49,350	53,000	53,000	55,000
<b>REVENUE-FEDERAL</b>					
30333-2130	SCHOOL FOOD PRGM/USDA	526,520	530,000	550,000	550,000
30333-2131	SCHOOL FOOD - BREAKFAST PGM	116,230	70,000	130,000	130,000
30333-2132	USDA DONATED FOODS	171,776	150,000	200,000	200,000
<b>TOTAL FOOD SERVICE FUND</b>		<b>2,718,348</b>	<b>2,903,242</b>	<b>3,033,242</b>	<b>3,085,806</b>

**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 2002 ACTUAL</b>	<b>FY 2003 BUDGET</b>	<b>FY 2003 EXPECTED</b>	<b>FY 2004 BUDGET</b>
Technical	2	2	2	2
Food Service Personnel	95	95	95	95

**CODE: 53-651000-000****ACCT# DESCRIPTION****PERSONAL SERVICES**

1143	Technical Salaries	57,627	64,952	64,952	67,550
1160	Trades Salaries	0	0	0	0
1193	Food Services Salaries	983,046	1,062,250	1,052,250	1,104,740
1500	Substitute Salaries	0	0	10,000	10,000
1595	Overtime	14,311	12,040	12,040	12,521
	Subtotal	<b>1,054,984</b>	<b>1,139,242</b>	<b>1,139,242</b>	<b>1,194,811</b>

**EMPLOYEE BENEFITS**

2100	FICA	75,691	87,152	87,152	90,638
2200	VRS Retirement	99,062	113,924	113,924	118,482
2300	Health Insurance	130,903	139,843	139,843	145,437
2400	Group Life Insurance	10,520	0	0	0
2600	Unemployment Compensation	0	3,885	3,885	4,040
2800	Other Benefits	20,000	27,870	27,870	28,984
	Subtotal	<b>336,176</b>	<b>372,674</b>	<b>372,674</b>	<b>387,581</b>

**PURCHASED SERVICES**

3310	Repair and Maintenance	575	10,000	10,000	10,000
3340	Bldg Svc, Cont Maint/Other	0	6,520	6,520	14,608
3900	Miscellaneous Contractual Services	5,190	20,000	20,000	5,000
	Subtotal	<b>5,765</b>	<b>36,520</b>	<b>36,520</b>	<b>29,608</b>

**OTHER CHARGES**

5504	Travel	10,115	4,000	4,000	5,000
5506	Employee Development	0	7,000	7,000	5,000
	Subtotal	<b>10,115</b>	<b>11,000</b>	<b>11,000</b>	<b>10,000</b>

**MATERIALS/SUPPLIES**

6002	Food Supplies	977,935	1,023,806	1,103,806	1,103,806
6990	Miscellaneous Materials & Supplies	95,911	150,000	150,000	150,000
6995	USDA Commodities	171,776	150,000	200,000	200,000
	Subtotal	<b>1,245,622</b>	<b>1,323,806</b>	<b>1,453,806</b>	<b>1,453,806</b>

**EQUIPMENT**

8911	Furniture/Equipment-Additional	20,498	10,000	10,000	5,000
8921	Furniture/Equipment-Replacement	136,618	10,000	10,000	5,000
	Subtotal	<b>157,116</b>	<b>20,000</b>	<b>20,000</b>	<b>10,000</b>

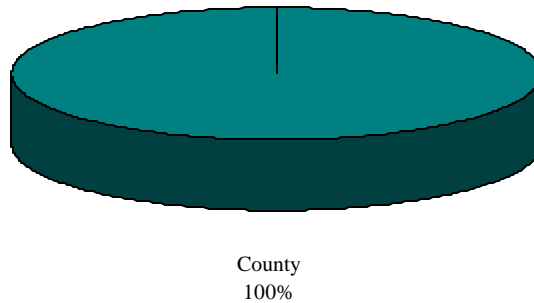
**TOTAL**

<b>2,809,778</b>	<b>2,903,242</b>	<b>3,033,242</b>	<b>3,085,806</b>
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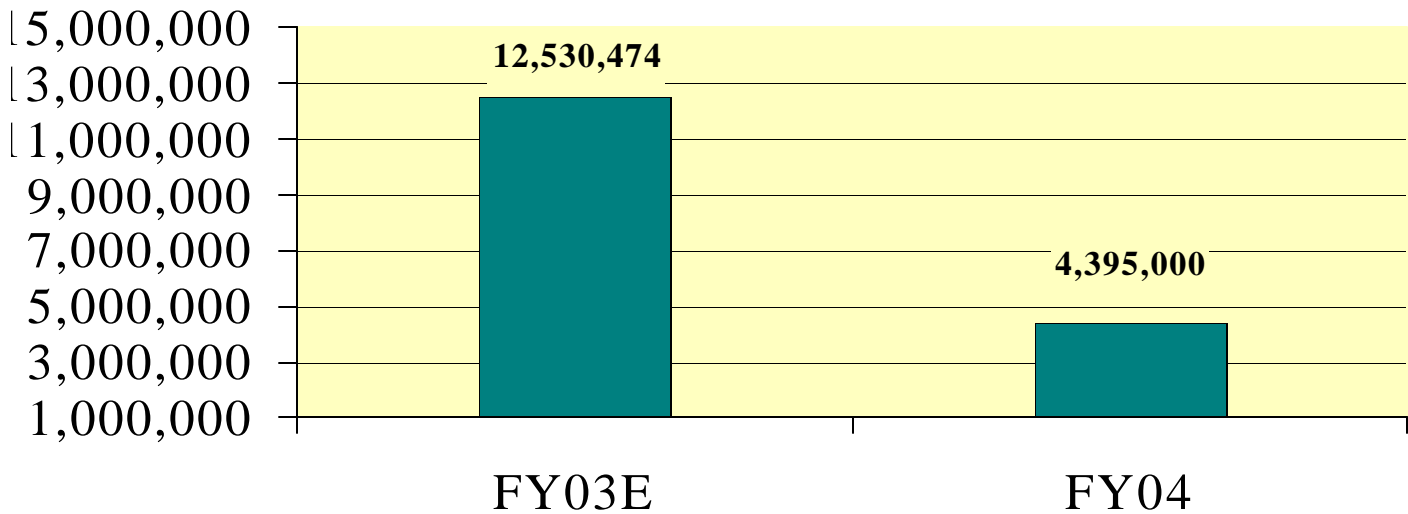
# Capital Projects Fund

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 \$8,135,474 or 65% decrease in this fund is driven primarily by the completion of the Bruton High School renovation project. The County of York provides 100% of the revenue for the FY04 budget. The charts below provide further information on the Capital Projects Fund.

## Revenues by Source - FY2004



## Fiscal Year Expenditure Comparison



**YORK COUNTY SCHOOL DIVISION  
CAPITAL PROJECTS FUND  
FISCAL YEAR 2004**

**REVENUE DETAIL**

ANNUAL FINANCIAL PLAN  
FUND 70

CAPITAL PROJECTS FUND

ACCT #	DESCRIPTION	FY 2003 BUDGET	FY 2003 EXPECTED	FY 2004 BUDGET
<b>REVENUE-STATE SOURCES</b>				
30324-2024	PRIOR YEAR LOTTERY FUNDS	0	88,234	0
30324-2025	LOTTERY FUNDS	741,643	839,740	0
30324-2700	CONSTRUCTION FUNDS	260,000	260,000	0
30324-2761	STATE TECHNOLOGY GRANT	0	0	0
<b>REVENUE-FEDERAL SOURCES</b>				
30333-2130	DEPARTMENT OF DEFENSE	0	0	0
<b>TRANSFER FROM OTHER FUNDS</b>				
30351-1010	COUNTY	10,790,000	11,342,500	4,395,000
<b>TOTAL CAPITAL PROJECTS FUND</b>		<b>11,791,643</b>	<b>12,530,474</b>	<b>4,395,000</b>

**CAPITAL PROJECTS FUND**

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

**PERSONNEL**

	<b>FY 2003 ORIGINAL</b>	<b>FY 2003 EXPECTED</b>	<b>FY 2004 BUDGET</b>
Technical-Construction Manager	1	1	1

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**CODE: FUND 70**  
**DESCRIPTION**

Coventry Elementary-Gym Floor	0	0	65,000
Dare Elementary-Roof Repair and Replacement	450,000	450,000	0
Seaford Elementary-Cafetorium HVAC Modification	50,000	50,000	0
Queens Lake-A&E	0	325,000	0
Queens Lake Middle-Classroom Additions/Renovations/Roof	0	0	3,800,000
Queens Lake Middle-Trailers	0	0	300,000
Bruton High-Renovations	8,700,000	8,700,000	0
Bruton High-Furnishings	167,500	167,500	0
Bruton High-Auditorium Seats	125,000	125,000	0
Bruton High-Facia and Project Contingency	434,143	234,143	0
Bruton High-Temporary Classrooms	600,000	600,000	0
Grafton High-Storage Space	125,000	0	0
High School/Middle School Exterior Cameras	100,000	100,000	0
Instructional Technology Initiative	0	552,500	0
Classroom Technology Program	1,040,000	1,040,000	80,000
Full Day Kindergarten	0	186,331	0
School Board Office-A&E: Roof, Addition, Renovation	0	0	150,000
<b>TOTAL BUDGET</b>	<b>11,791,643</b>	<b>12,530,474</b>	<b>4,395,000</b>

**CAPITAL PROJECTS FUND  
FISCAL YEAR 2004**

***CAPITAL PROJECTS FUND DESCRIPTIONS***

***Coventry Elementary School – Gym Floor***

This project includes the removal of the existing rubber floor and the installation of 7,700 square feet of maple wood floor system. This gym receives considerable use by the County's recreation programs and they are providing approximately 25% of the cost.

Operating Budget Impact: No significant operating budget impact.

***Queens Lake Middle School – Additional Classrooms, Renovations and Roof***

The project adds eight classrooms and major renovation to the administration and media center areas with minor renovation to the other areas of the school. The existing facility will be re-roofed and receive a new HVAC system as well as new ceilings, floor covering and lights.

Operating Budget Impact: No operating budget impact in FY04 since the project will not be complete. In FY05 an operating budget savings will be realized due to the replacement of the HVAC and the lighting systems to a more energy efficient system. Estimated savings on electrical costs are \$30,000. Once the building is renovated the approximate savings in maintenance and repair costs will be \$25,000.

***Queens Lake Middle School – Trailers***

The students will be moved to the existing modular units located at Bruton High School. These funds will be used to cover lease payments for fourteen months and the removal of the units after the addition and renovation project is completed.

Operating Budget Impact: No operating budget impact.

***School Board Office – A&E for Roof, Addition and Renovation***

Funding is for the architectural and engineering services for the renovation of the existing facility and the addition of 10,000 square feet of administration space.

Operating Budget Impact: The A&E services will have no impact on the operating budget.

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# **INFORMATIONAL**

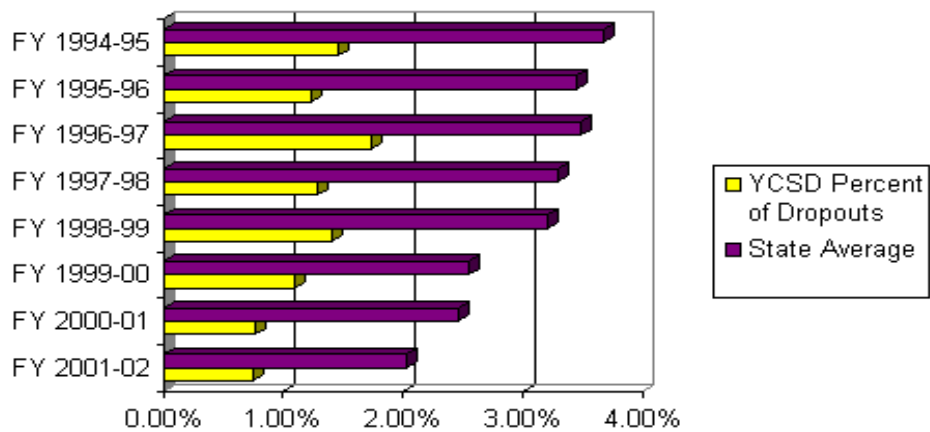
**YORK COUNTY SCHOOL DIVISION  
SCHOOL OPERATING FUND  
FISCAL YEAR 2004**

**DROPOUT STATISTICS**

	<b>York</b>			State Average Percent of Dropouts
	End of Year Membership Grades 7-12 Plus Ungrades	Number of Dropouts	Percent of Dropouts	
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%
FY 2001-02	5,855	44	0.75%	2.02%

\*Source: Superintendent's Annual Report for Virginia fiscal year's 94-02 and VA Dept. of Education dropout report for 99-02.

**YCSD / State Dropout Rate Comparison**



YORK COUNTY SCHOOL DIVISION  
SCHOOL OPERATING FUND  
FISCAL YEAR 2004

**SCHOLASTIC ACHIEVEMENT TEST (SAT)**

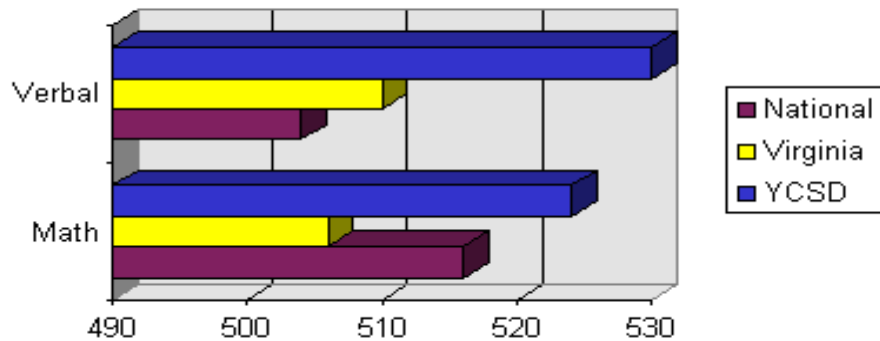
**YORK COUNTY  
1997-2002**

<b>Year</b>	<b>Number of Students Taking Test</b>	<b>Verbal Mean</b>	<b>Math Mean</b>	<b>Total Mean</b>
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
2002	667	530	524	1054

**2002 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	1,327,831	504	516	1020
Virginia	50,437	510	506	1016
YCSD	667	530	524	1054

**SAT Comparative Results (2002)**



**YORK COUNTY SCHOOL DIVISION  
SCHOOL OPERATING FUND  
FISCAL YEAR 2004**

**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 2002**

<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 Languag e</b>
4	64	54	68	63	71	63
6	72	60	76	67	63	56
9	70	60	68	55	57	52

**FULLY ACCREDITED YORK COUNTY SCHOOLS  
BASED ON THE 2002 STANDARDS OF LEARNING TEST RESULTS**

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

Grafton Middle  
Queens Lake Middle  
Tabb Middle  
Yorktown Middle

Bruton High  
Grafton High  
Tabb High  
**York High**

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

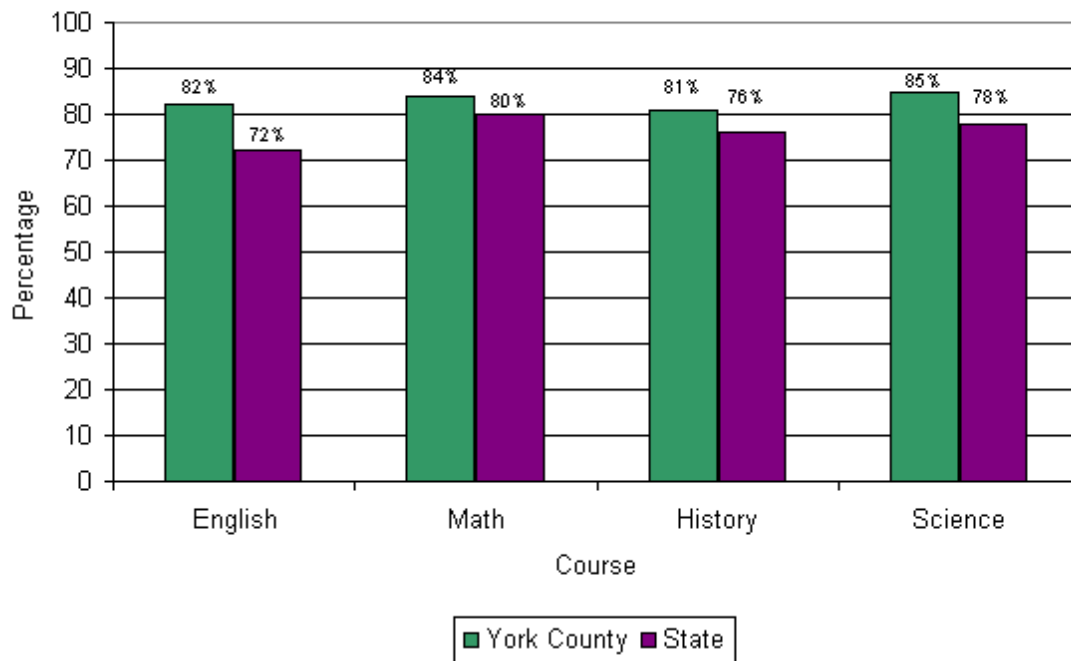
**YORK COUNTY SCHOOL DIVISION  
SCHOOL OPERATING FUND  
FISCAL YEAR 2004**

This is the fourth 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.

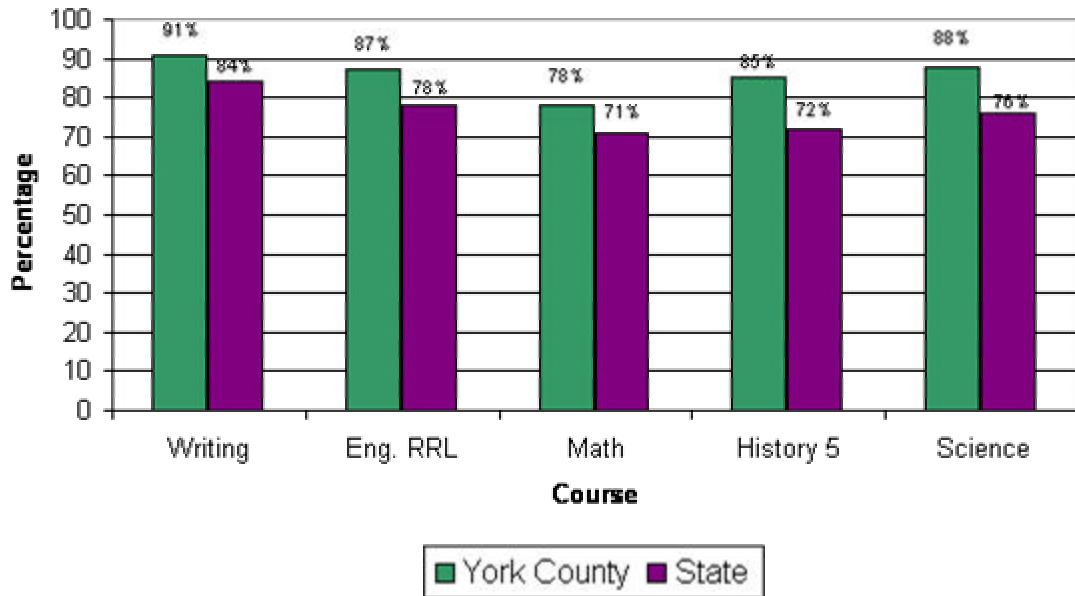
By 2004, students must pass the end-of-course SOL exams in order to receive verified credit for a course and in order to graduate from a Virginia high school.

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 2001-02 eighteen York County School Division schools - Grafton, Bruton, Tabb and York High Schools, Grafton, Queens Lake, Tabb and Yorktown Middle, Bethel Manor, Coventry, Dare, Grafton Bethel, Magruder, Mt. Vernon, Seaford, Tabb, Waller Mill and Yorktown Elementary Schools - all met the state's accreditation standards. The following graphs depict the results of the SOL exams as compared to state averages.

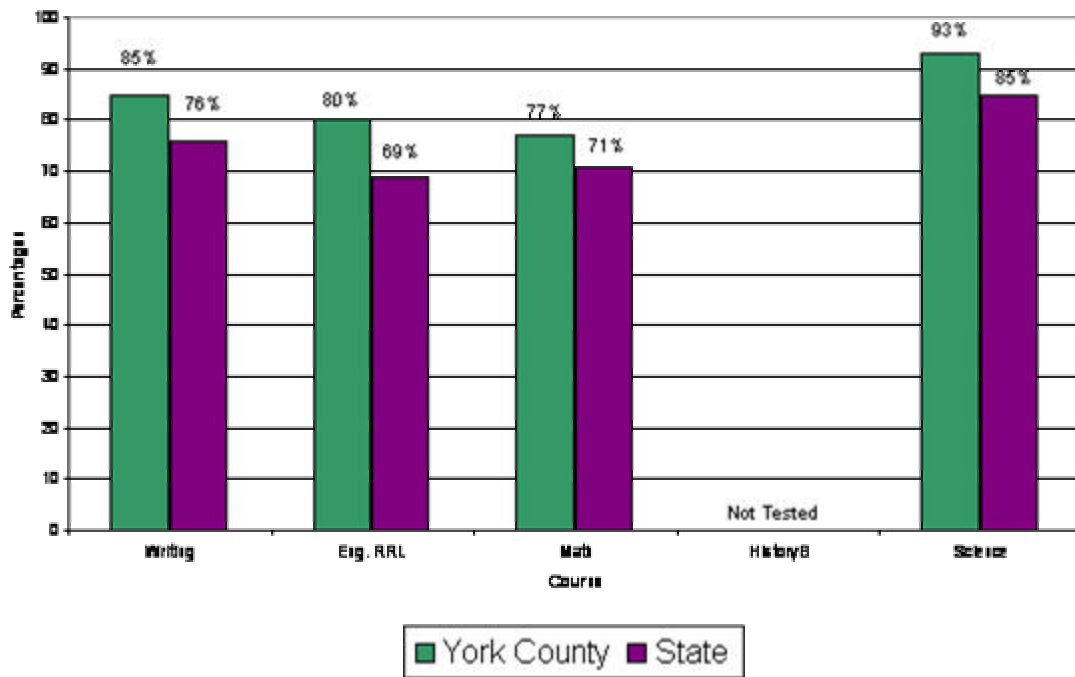
**Standards of Learning-Grade 3 Percent Passing**



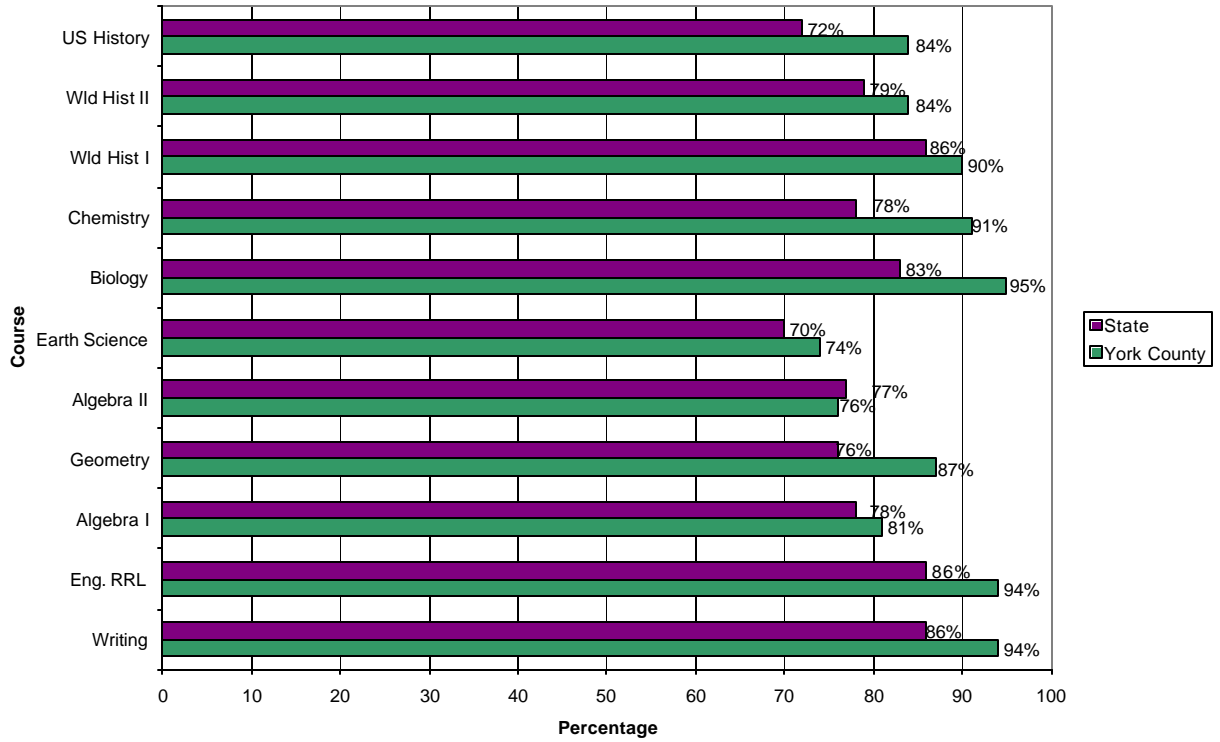
### Standards of Learning-Grade 5 Percent Passing



### Standards of Learning-Grade 8 Percent Passing



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



**YORK COUNTY SCHOOL DIVISION  
OPERATING BUDGET  
FISCAL YEAR 2004**

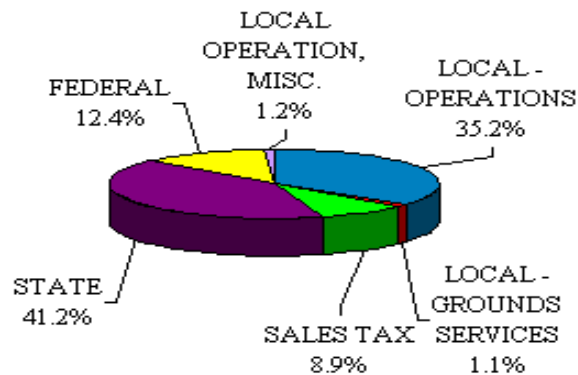
**SUPPORT BY SOURCES**

**(IN PERCENTAGES)**

	<b>FY95</b>	<b>FY96</b>	<b>FY97</b>	<b>FY98</b>	<b>FY99</b>	<b>FY00</b>	<b>FY01</b>	<b>FY02</b>	<b>FY03</b>	<b>FY04</b>
LOCAL - OPERATIONS	31.3	32.4	34.5	35.0	36.9	35.9	34.9	35.3	35.4	35.2
LOCAL - GROUNDS SERVICES	1.4	1.4	1.3	1.3	1.3	1.3	1.2	1.1	1.1	1.1
LOCAL - FUND BALANCE (see note)	0.4	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
SALES TAX	9.9	10.1	9.9	9.9	10.0	9.7	9.9	10.0	9.1	8.9
STATE	43.2	40.8	43.3	43.4	40.9	41.6	41.8	40.1	40.6	41.2
FEDERAL	12.3	14.0	9.7	8.9	9.5	10.1	10.9	12.1	12.5	12.4
LOCAL OPERATION, MISC.	1.5	1.3	1.3	1.5	1.4	1.4	1.3	1.4	1.3	1.2

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 - FY04**

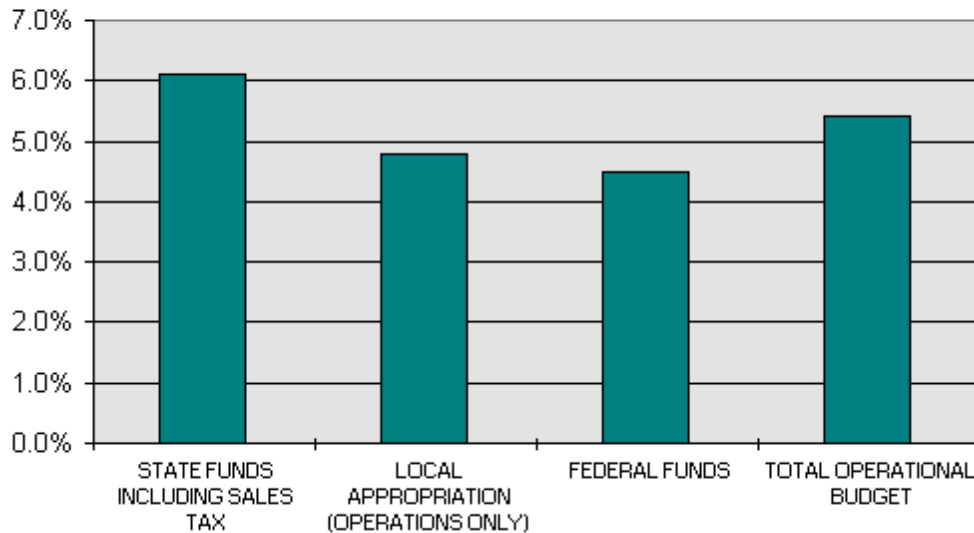


**YORK COUNTY SCHOOL DIVISION  
OPERATING BUDGET  
FISCAL YEAR 2004**

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

BUDGET YEAR	FY95	FY96	FY97	FY98	FY99	FY00	FY01	FY02	FY03	FY04
STATE FUNDS INCLUDING SALES TAX	4.9	1.9	9.1	5.1	0.1	8.3	9.7	0.9	4.9	6.1
LOCAL APPROPRIATION (OPERATIONS ONLY)	14.3	13.8	15.1	6.1	11.5	5.0	6.4	5.0	6.7	4.8
FEDERAL FUNDS	(17.4)	(32.1)	17.2	(3.8)	10.0	11.5	13.1	5.8	6.4	4.5
TOTAL OPERATIONAL BUDGET	4.0	1.1	9.9	4.1	5.3	7.3	8.6	3.1	5.6	5.4

**Source of Revenue Increases - FY04**

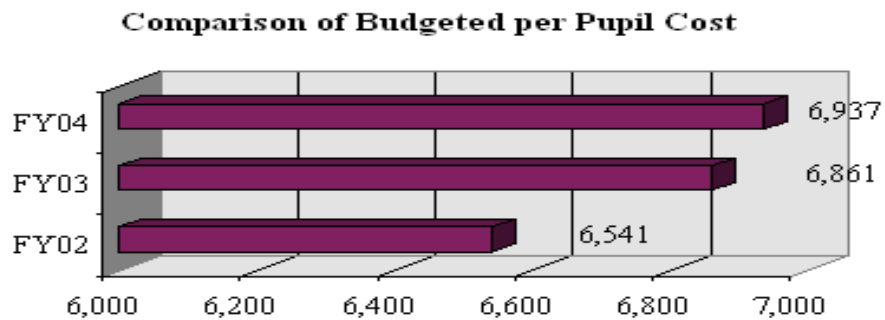


**YORK COUNTY SCHOOL DIVISION  
OPERATING BUDGET  
FISCAL YEAR 2004**

**BUDGETED PER PUPIL COST**

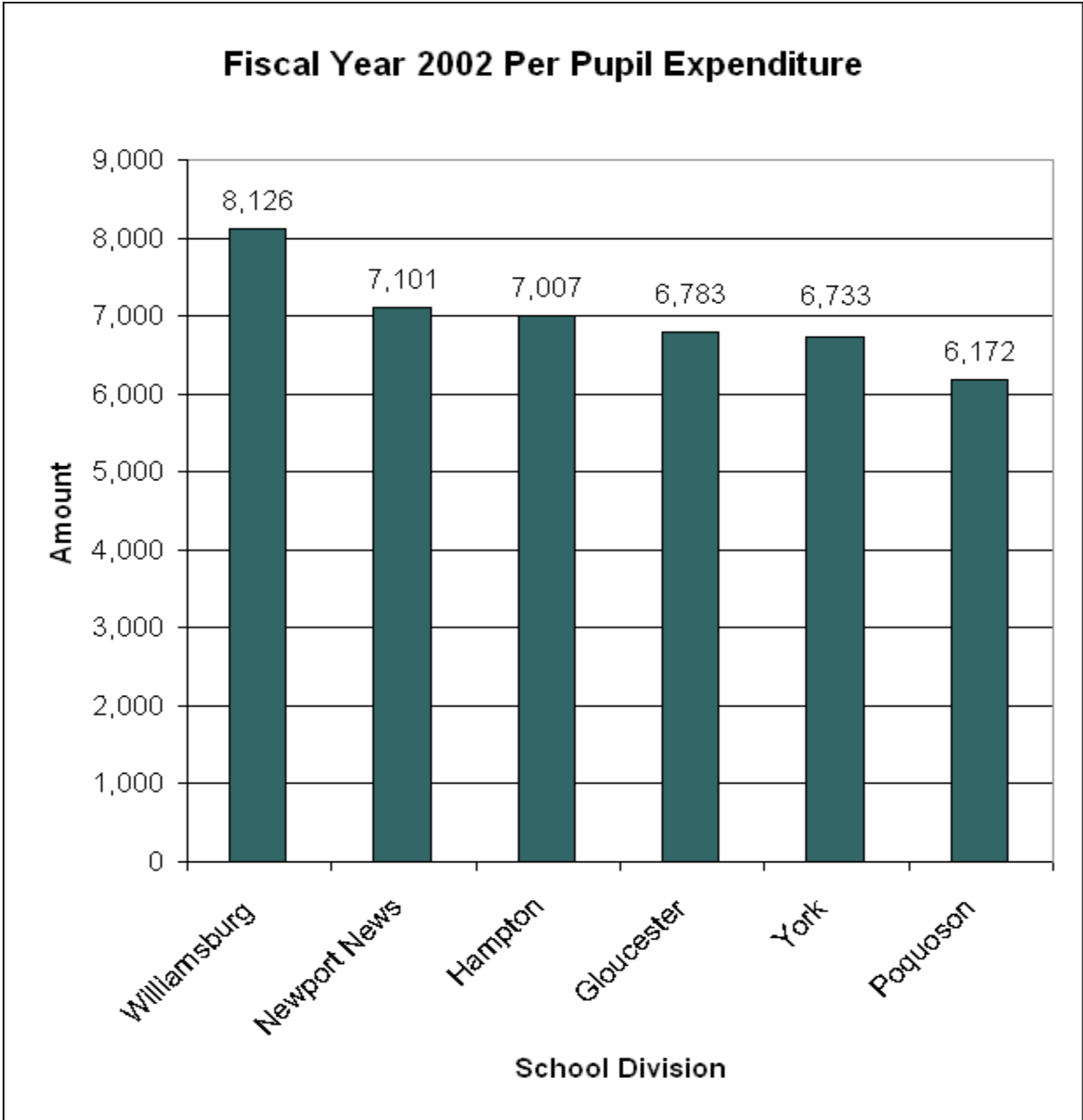
	*LOCAL	STATE SALES TAX	STATE	FEDERAL	TOTAL PER BUDGET		TOTAL ACTUAL	TOTAL ACTUAL ON CONSTANT DOLLAR BASIS (1987 BASE YEAR)
FY 90 (9,198 ADM)	1,078	417	1,814	763	4,072		4,084	3,549
FY 91 (9,351 ADM)	1,210	413	1,892	752	4,267		4,191	3,495
FY 92 (9,775 ADM)	1,205	395	1,809	744	4,153		4,000	3,240
FY 93 (10,375 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		6,247	4,148
FY03 (11,960 ADM)	2,597	630	2,795	839	6,861		---	---
FY04 (12,500 ADM)	2,602	616	2,860	859	6,937		---	---

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



**YORK COUNTY SCHOOL DIVISION  
OPERATING BUDGET  
FISCAL YEAR 2004**

Below is a comparison of per pupil expenditures for surrounding school divisions. The data presented relates to the 2002 school year which is the latest fiscal year that the comparative data is available from the Commonwealth of Virginia State Department of Education.



Source: State Superintendent's Annual Report for Virginia, Fiscal Year 2002.

Note: Data represents operating expenditures only.

**YORK COUNTY SCHOOL DIVISION  
SCHOOL OPERATING FUND  
FISCAL YEAR 2004**

**STUDENT FEES**

	1999-00	2000-01	2001-02	2002-03	2003-04
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
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
11 Parking Fee	100	100	100	100	100

**YORK COUNTY SCHOOL DIVISION  
SCHOOL OPERATING FUND  
FISCAL YEAR 2004**

**STUDENT FEES**

<b>SUMMER SCHOOL</b>	1999-00	2000-01	2001-01	2002-03	2003-04
1 High School Course					
Local Residents	\$275	\$275	\$305	\$305	\$305
Non-Residents	\$325	\$325	\$355	\$355	\$355
2 Elementary Basics	\$120	\$120	\$120	\$120	\$120
3 Enrichments Courses	Fees and Courses to be determined				

**YORK COUNTY SCHOOL DIVISION  
SCHOOL OPERATING FUND  
FISCAL YEAR 2004**

**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>FY00</b>	<b>FY01</b>	<b>FY02</b>	<b>FY03</b>	<b>FY04</b>	<b>FY05</b>	<b>FY06</b>	<b>FY07</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	34,874,235	37,512,014	38,736,624	40,960,132	43,458,386	46,065,889	48,369,184	51,755,026
Federal	8,182,836	8,838,647	9,221,393	10,274,579	10,738,172	11,489,844	12,294,133	13,154,722
County	25,225,802	26,883,868	28,136,796	29,984,800	31,439,000	33,828,703	36,268,118	37,903,244
Local Miscellaneous	1,133,802	1,142,285	1,170,061	1,076,950	1,076,950	1,184,645	1,184,645	1,184,645
<b>Total Revenue</b>	<b>69,416,675</b>	<b>74,376,814</b>	<b>77,264,874</b>	<b>82,296,461</b>	<b>86,712,508</b>	<b>92,569,081</b>	<b>98,116,080</b>	<b>103,997,637</b>
<b>Expenditures</b>								
Instruction	52,292,947	55,176,078	56,268,252	62,725,671	66,249,516	70,886,982	75,140,201	79,648,613
Administration/Attendance and Health	3,763,534	4,250,250	4,705,618	5,351,980	5,682,287	5,966,401	6,264,721	6,577,957
Pupil Transportation	3,583,816	4,672,831	3,961,244	4,748,598	4,982,831	5,231,973	5,493,571	5,768,250
Operation and Maintenance	7,094,725	7,804,236	8,148,010	9,470,212	9,797,874	10,483,725	11,217,587	12,002,817
<b>Total Expenditures</b>	<b>66,735,022</b>	<b>71,903,395</b>	<b>73,083,124</b>	<b>82,296,461</b>	<b>86,712,508</b>	<b>92,569,081</b>	<b>98,116,080</b>	<b>103,997,637</b>
Revenue Over (Under) Expenditures	2,681,653	2,473,419	4,181,750	0	0	0	0	0
<b>Other Financing Sources (uses)</b>								
Transfers to County	(2,718,753)	(2,049,741)	(2,201,511)	0	0	0	0	0
Revenues and other financing sources over (under) expenditures	(37,100)	423,678	1,980,239	0	0	0	0	0
<b>Fund Balance, Beginning of Year</b>	<b>3,152,345</b>	<b>3,115,245</b>	<b>3,538,923</b>	<b>5,519,162</b>	<b>5,519,162</b>	<b>5,519,162</b>	<b>5,519,162</b>	<b>5,519,162</b>
<b>Fund Balance, End of Year*</b>	<b>3,115,245</b>	<b>3,538,923</b>	<b>5,519,162</b>	<b>5,519,162</b>	<b>5,519,162</b>	<b>5,519,162</b>	<b>5,519,162</b>	<b>5,519,162</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:

- 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>FY00</b>	<b>FY01</b>	<b>FY02</b>	<b>FY03</b>	<b>FY04</b>	<b>FY05</b>	<b>FY06</b>	<b>FY07</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	47,584	49,559	49,350	53,000	55,000	58,300	61,798	65,506
Federal	691,770	734,918	814,525	880,000	880,000	888,800	897,688	906,665
Charges for Services	1,633,450	1,694,299	1,835,792	2,070,242	2,125,806	2,285,942	2,447,009	2,618,505
Local Miscellaneous	32,171	42,895	18,681	30,000	25,000	25,000	28,000	30,000
<b>Total Revenue</b>	<b>2,404,975</b>	<b>2,521,671</b>	<b>2,718,348</b>	<b>3,033,242</b>	<b>3,085,806</b>	<b>3,258,042</b>	<b>3,434,495</b>	<b>3,620,676</b>
<b>Expenditures</b>								
Personal Services	915,697	960,000	1,130,673	1,139,242	1,194,811	1,254,552	1,317,279	1,383,143
Employee Benefits	289,398	320,099	260,485	372,674	387,581	406,960	427,308	448,673
Purchased Services	16,541	3,956	4,115	36,520	29,608	30,496	31,411	32,353
Other Charges	698	6,512	10,115	11,000	10,000	10,000	10,000	10,000
Materials and Supplies	1,075,119	1,203,044	1,247,932	1,453,806	1,453,806	1,541,034	1,633,497	1,731,507
Capital Outlay	13,677	19,833	145,597	20,000	10,000	15,000	15,000	15,000
<b>Total Expenditures</b>	<b>2,311,130</b>	<b>2,513,444</b>	<b>2,798,917</b>	<b>3,033,242</b>	<b>3,085,806</b>	<b>3,258,042</b>	<b>3,434,495</b>	<b>3,620,676</b>
Revenues Over (Under) Expenditures	93,845	8,227	(80,569)	0	0	0	0	0
<b>Fund Balance, Beginning of Year</b>	<b>583,775</b>	<b>677,620</b>	<b>685,847</b>	<b>605,278</b>	<b>605,278</b>	<b>605,278</b>	<b>605,278</b>	<b>605,278</b>
<b>Fund Balance, End of Year</b>	<b>677,620</b>	<b>685,847</b>	<b>605,278</b>	<b>605,278</b>	<b>605,278</b>	<b>605,278</b>	<b>605,278</b>	<b>605,278</b>

\*FY02 Actual does not include encumbrances.

\*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>FY00 ACTUAL</b>	<b>FY01 ACTUAL</b>	<b>FY02 ACTUAL</b>	<b>FY03 EXPECTED</b>	<b>FY04 BUDGET</b>	<b>FY05 PROJECTED</b>	<b>FY06 PROJECTED</b>	<b>FY07 PROJECTED</b>
<b>Revenue</b>								
State	1,860,150	1,500,250	1,393,988	1,187,974	0	0	0	0
Federal	652,208	0	1,135,071	0	0	0	0	0
County	5,636,587	4,722,086	1,857,933	11,342,500	4,395,000	2,050,000	10,150,000	5,950,000
<b>Total Revenue</b>	<b>8,148,945</b>	<b>6,222,336</b>	<b>4,386,992</b>	<b>12,530,474</b>	<b>4,395,000</b>	<b>2,050,000</b>	<b>10,150,000</b>	<b>5,950,000</b>
<b>Expenditures</b>								
Capital Projects	8,148,945	6,222,336	4,386,992	12,530,474	4,395,000	2,050,000	10,150,000	5,950,000
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>8,148,945</b>	<b>6,222,336</b>	<b>4,386,992</b>	<b>12,530,474</b>	<b>4,395,000</b>	<b>2,050,000</b>	<b>10,150,000</b>	<b>5,950,000</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

\*FY02 Actual does not include encumbrances.

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

## **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 2001 is equal to the number of eleventh-graders in 2000.

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.

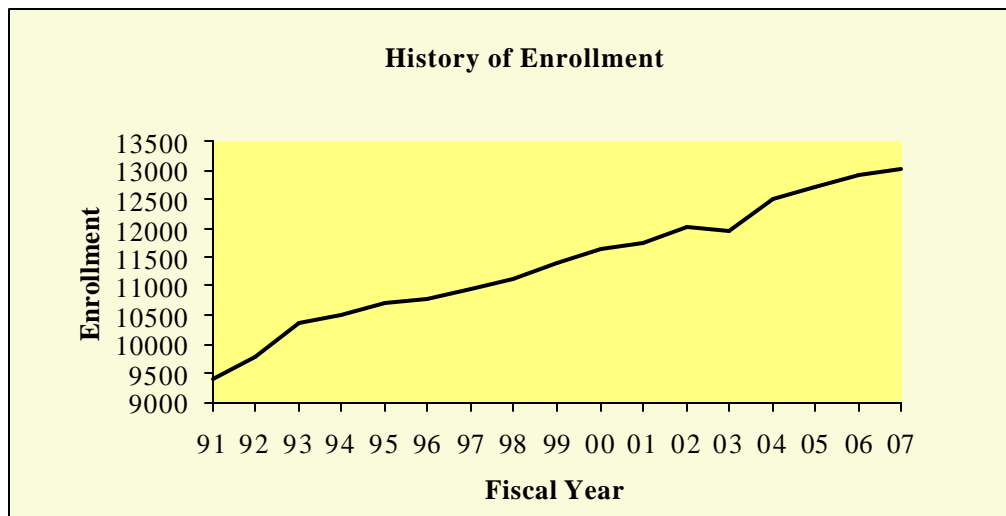
## History of Student Population

Fiscal Year		Enrollment	Unadjusted ADM <sup>1</sup>	Adjusted ADM <sup>2</sup>
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	Actual	12,010	12,010	12,010
2003	Budgeted	11,960	11,960	11,960
2004	Budgeted	12,500	12,500	12,500
2005	Projected <sup>3</sup>	12,720	12,720	12,720
2006	Projected <sup>3</sup>	12,920	12,920	12,920
2007	Projected <sup>3</sup>	13,030	13,030	13,030

<sup>1</sup> Average Daily Membership

<sup>2</sup> Adjusted for half day Kindergarten. In FY02 State funded 100% for kindergarten ADM.

<sup>3</sup> Projection not for budget planning purposes

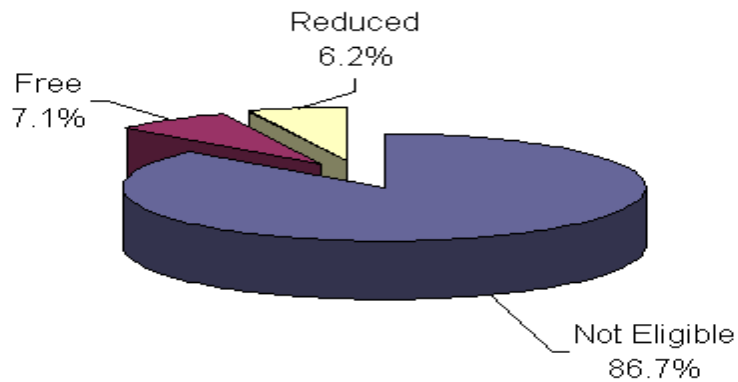


## Number of Students Receiving Free or Reduced Lunch

**School Year: 2002-2003**

	Free	Reduced	Total	Enrollment	%
Bethel Manor Elementary	37	113	150	524	28.63%
Coventry Elementary	15	11	26	693	3.75%
Dare Elementary	28	28	56	423	13.24%
Grafton Bethel Elementary	33	19	52	647	8.04%
Magruder Elementary	104	70	174	526	33.08%
Mount Vernon Elementary	23	29	52	576	9.03%
Seaford Elementary	21	18	39	497	7.85%
Tabb Elementary	43	69	112	614	18.24%
Waller Mill Elementary	30	17	47	294	15.99%
Yorktown Elementary	108	39	147	439	33.49%
<b>Total</b>	<b>442</b>	<b>413</b>	<b>855</b>	<b>5,233</b>	<b>16.34%</b>
Grafton Middle	31	37	68	980	6.94%
Queens Lake Middle	62	43	105	488	21.52%
Tabb Middle	34	83	117	987	11.85%
Yorktown Middle	87	30	117	636	18.40%
<b>Total</b>	<b>214</b>	<b>193</b>	<b>407</b>	<b>3,091</b>	<b>13.17%</b>
Bruton High	58	35	93	609	15.27%
Grafton High	36	35	71	1,184	6.00%
Tabb High	33	50	83	1,173	7.08%
York High	76	32	108	890	12.13%
York River Regional	0	1	1	21	4.76%
<b>Total</b>	<b>203</b>	<b>153</b>	<b>356</b>	<b>3,877</b>	<b>9.18%</b>
<b>Division Total</b>	<b>859</b>	<b>759</b>	<b>1,618</b>	<b>12,201</b>	<b>13.26%</b>

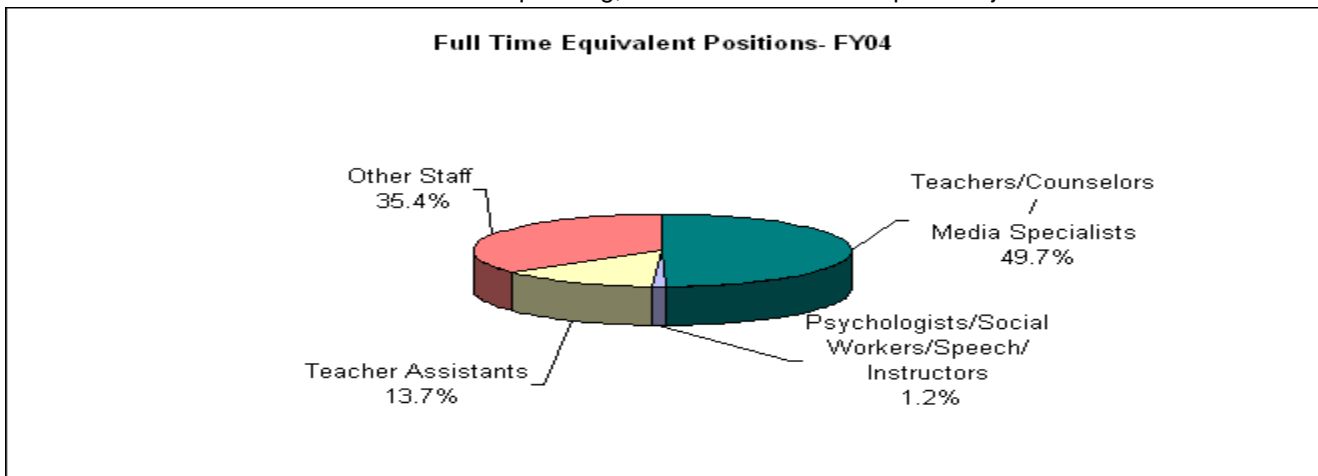
## Students Receiving Free or Reduced Lunch



**HISTORICAL COMPARISON OF APPROVED FULL TIME EQUIVALENT (FTE) POSITIONS**

<b>POSITION</b>	<b>FTE'S FY00E</b>	<b>FTE'S FY01E</b>	<b>FTE'S FY02E</b>	<b>FTE'S FY03</b>	<b>FTE'S FY03E</b>	<b>FTE'S FY04</b>
1 BOARD MEMBERS	5.00	5.00	5.00	5.00	5.00	5.00
2 BUS DRIVERS	120.00	124.00	126.00	127.00	129.00	129.00
3 BUS DRIVER ASSISTANTS	20.00	20.00	21.00	21.00	21.00	21.00
4 CAFETERIA MONITORS	3.00	3.00	3.00	3.00	3.00	3.00
5 CHIEF FINANCIAL OFFICER	0.00	0.00	1.00	1.00	1.00	1.00
6 CLERICAL	73.50	72.50	70.50	70.50	71.75	71.75
7 CLERK OF THE BOARD	1.00	1.00	1.00	1.00	1.00	1.00
8 CLINIC AIDES	3.00	3.00	3.00	3.00	2.00	2.00
9 CROSSING GUARDS	3.50	3.50	3.50	3.50	3.50	3.50
10 CUSTODIANS	85.80	85.80	85.80	85.80	85.80	85.80
11 DIRECTORS	9.25	10.25	8.25	8.25	9.25	9.25
12 FOOD SERVICE PERSONNEL	95.00	95.00	95.00	95.00	95.00	95.00
13 GUIDANCE COUNSELORS	32.00	33.00	33.00	33.00	33.00	33.00
14 INSTRUCTORS	7.00	8.00	10.00	10.00	10.00	10.00
15 MECHANICS	7.00	7.00	7.00	7.00	7.00	7.00
16 MEDIA SPECIALISTS	18.00	18.00	18.00	18.00	18.00	18.00
17 NURSES	15.00	15.00	15.00	15.00	16.00	16.00
18 OCCUPATIONAL THERAPISTS	2.00	2.00	2.00	2.00	2.00	2.00
19 PHYSICAL THERAPIST	1.00	1.00	1.00	1.00	1.00	1.00
20 PRINCIPALS	19.00	19.00	19.00	19.00	20.00	20.00
21 PRINCIPAL (ALTERNATIVE ED)	1.00	1.00	1.00	1.00	0.00	0.00
22 PRINCIPALS (ASSISTANTS)	19.50	20.00	20.00	20.00	20.00	20.00
23 PSYCHOLOGISTS	7.00	7.00	9.00	9.00	10.00	10.00
24 SUPERINTENDENT	1.00	1.00	1.00	1.00	1.00	1.00
25 SUPERINTENDENT(ASSISTANTS)	1.00	1.00	1.00	1.00	1.00	1.00
26 TEACHERS	742.29	759.29	774.94	787.44	778.79	798.29
27 TEACHER ASST'S	190.14	195.92	212.92	218.42	217.93	234.93
28 TECHNICAL	54.70	59.20	69.20	72.20	84.57	85.07
29 TRADES	24.00	24.00	25.00	25.00	25.00	25.00
<b>TOTALS</b>	<b>1560.68</b>	<b>1594.46</b>	<b>1642.11</b>	<b>1664.11</b>	<b>1672.59</b>	<b>1709.59</b>

Note: The above chart includes School Operating, Food Services and Capital Projects Funds.



## COUNTY OF YORK: VARIOUS STATISTICAL DATA

Population - 58,000  
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, 2002

<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
1991 Ashe Partnership	Developer

Source: County of York, Virginia

## 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 Accountability** - the responsibility of school divisions to justify that their actions in the current period have complied with public decisions concerning the raising and spending of public moneys in the short term (usually one budgetary cycle or one year).

**Fiscal Year** - a twelve-month period to which the annual budget applies and at the end of which the entity determines its financial position and results of operations. Local school divisions in the Commonwealth of Virginia have fiscal years that begin July 1 and end June 30.

**Fiscally Dependent School District** - a fiscally dependent school district is one that is dependent on a unit of general government for financial support. Typically, fiscally dependent school districts do not have taxing or bonding authority.

**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.

**Generally Accepted Accounting Principles (GAAP)** - the conventions, rules and procedures that serve as the norm for the fair presentation of financial statements.

**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.

**Performance Measurement** - commonly used term for service efforts and accomplishments reporting

**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.

**Reimbursement Grant** - a grant for which a potential recipient must first incur qualifying expenditures to be eligible. Reimbursement grants are also referred to as expenditure-driven grants.

**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 style="border: 0.5px solid black;"/> $\frac{\text{Total Local True Values of Real Property Statewide}}{\text{Total Average Daily Membership Statewide}}$	+.4*	$\frac{\text{Local Adjusted Gross Income}}{\text{Local Average Daily Membership}}$ <hr style="border: 0.5px solid black;"/> $\frac{\text{Total Adjusted Gross Income Statewide}}{\text{Total Average Daily Membership Statewide}}$	+.1*	$\frac{\text{Local Taxable Retail Sales}}{\text{Local Average Daily Membership}}$ <hr style="border: 0.5px solid black;"/> $\frac{\text{Total Taxable Retail Sales Statewide}}{\text{Total Average Daily Membership Statewide}}$	=	Average Daily Membership Composite Index
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.5*	$\frac{\text{Local True Value of Real Property}}{\text{Local Population}}$ <hr style="border: 0.5px solid black;"/> $\frac{\text{Total Local True Values of Real Property Statewide}}{\text{State Population}}$	+.4*	$\frac{\text{Local Adjusted Gross Income}}{\text{Local Population}}$ <hr style="border: 0.5px solid black;"/> $\frac{\text{Total Adjusted Gross Income Statewide}}{\text{State Population}}$	+.1*	$\frac{\text{Local Taxable Retail Sales}}{\text{Local Population}}$ <hr style="border: 0.5px solid black;"/> $\frac{\text{Total Taxable Retail Sales Statewide}}{\text{State Population}}$	=	Per Capita Composite Index
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.6667 x Average Daily Membership Composite Index	+	.3333 x Per Capita Composite Index	=	Local Composite Index
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\*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

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