

The York County School Division

Yorktown, Virginia



**Approved Annual Budget
Fiscal Year 2005**

TABLE OF CONTENTS

	PAGE
INTRODUCTORY	
York County School Board	1
Budget Message	2
Executive Summary	4
Budget Awards	24
ORGANIZATIONAL	
Geographical Area and Location	27
National Study for Quality of Life	27
Historical Information	27
Reporting Entity	27
Population	28
Median Age	28
Zweibrucken	28
York County Map	29
Beliefs/Mission Statements for FY05	30
Goals Statements for FY05	31
Belief/Mission/Goals Statements for FY99-FY04	36
Performance Measurements	43
School Board Policy	47
Budget Development Process	49
Budget Administration Process	51
Organizational Chart	52
FINANCIAL	
Significant Budget and Accounting Requirements	53
Revenues and Expenditures Significant Trends and Assumptions	55
Comparative Summary Statement of Revenues, Expenditures, and Changes in Fund Balance	59
Revenue Summaries	60
Expenditures by Major Object	61
Summary of Program Budgets	64
Charts	70
Operating Fund Revenue	
Chart	71
Local Revenue	72
State Revenue	74
Federal/County Revenue	76
Instruction	
Charts	79
Classroom Instruction	
Regular Education	81
Special Education	120
Career/Technical	126
Gifted and Talented	134
Other Programs	136
Instructional Support-Student	
Guidance-Counseling Services	150
Social Work Services	152
Homebound Instruction	153
Improvement of Instruction	
Management and Direction	154
Instructional and Curriculum Development	155
Instructional Staff Training	157
Media Services	
Media Library Services	158
Instructional Support-School Administration	
Office of the Principal	160

TABLE OF CONTENTS
(continued)

	PAGE
Administration, Attendance & Health	
Charts	163
Board Services	165
Executive Services	166
Communication Services	167
Human Resources	168
Fiscal Services	169
Information Services	170
Health Services	171
Psychological Services	172
Speech/Audiology Services	173
Pupil Transportation	
Charts	175
Vehicle Operation Services	177
Vehicle Maintenance Services	179
Operations & Maintenance	
Charts	181
Management & Direction	183
Building Services	184
Grounds Services	186
Vehicle Services	187
Warehouse/Distribution Services	188
Other Funds	
School Food Service	
Charts	189
Fund Balance	191
Revenues	192
Expenditures	193
Capital Projects Fund	
Charts	194
Revenues	195
Expenditures	196
Fund Descriptions	197
INFORMATIONAL	
Dropout Statistics	199
Scholastic Achievement Test (SAT)	200
Fully Accredited York County Schools	201
Standards of Learning	202
Support by Sources	205
Source of Revenue Increases	206
Budgeted Per Pupil Cost	207
Per Pupil Expenditure	208
Student Fees	209
School Facility Rental Fees	211
Summary Statements of Revenues, Expenditures, and Changes in Fund Balance	212
School Enrollment Projection Methodology	215
History of Student Population	216
Number of Students Receiving Free or Reduced Lunch	217
Historical Comparison of Approved Full Time Equivalent (FTE) Positions	218
York County Various Statistical Data	219
Glossary of Terms	220

**INTRODUCTORY
SECTION**

York County School Division

FY 2005 BUDGET

(Fiscal Year July 1, 2004 – June 30, 2005)

School Board Members

Barbara S. Haywood, Chair
District I

Mark A. Medford, Vice Chair
District III

Barrent M. Henry
District V

Linda S. Meadows
District II

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
Yorktown, Virginia 23692
Phone 757-898-0300
www.yorkcountyschools.org

THE YORK COUNTY SCHOOL DIVISION



DIVISION
SUPERINTENDENT
Steven R. Staples, Ed. D.

SCHOOL BOARD
Barbara S. Haywood
District 1
Linda S. Meadows
District 2
Mark A. Medford
District 3
R. Page Minter
District 4
Barrent M. Henry
District 5

YORK COUNTY, VIRGINIA

June 25, 2004

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

Dear School Board Members:

Presented herein is the fiscal year 2004-2005 (FY05) budget for the York County School Division. The School Board approved this budget on May 24, 2004. Overall, the FY05 division-approved operating budget totals \$96,760,229, representing an 11.4 percent increase over the FY04 Expected budget. The approved budget was based on a projected average daily membership (ADM) in FY05 of 12,600 students, 237 students more than the FY04 actual ADM of 12,363.

The FY05 state-approved budget marks a major milestone in funding from the Commonwealth of Virginia. After an extended session that lasted until mid-May, the General Assembly approved and the Governor signed into law the largest increase in elementary and secondary education funding in over two decades. State revenue for the school division's budget reflects an increase of 14.5 percent, or \$6,293,478, as compared to the current-year budget. The state addressed several major standards of quality issues including funding for elementary resource teachers, a planning period for secondary teachers and a re-benchmarking of the Standards of Quality costs.

Student performance and meeting the state Standards of Learning (SOLs) remains the pinnacle of achievement for the York County School Division. Based on spring 2003 SOL test results, the school division continues to be a leader in student performance across the state with 100 percent of our schools meeting the SOL requirements for full accreditation. Additionally, school division students consistently exceed the state average on SOL tests and Scholastic Achievement Tests (SAT). The school division also has one of the lowest dropout percentages in the state, *three quarters of a percent* in FY02 (the latest year for official data available from state).

The FY05 budget includes several initiatives that are designed to further the goals and objectives of the School Board.

Licensed Staff Compensation

The School Board has a long-term objective to provide a more competitive compensation package to both present and prospective staff. The objective of the School Board is for licensed-staff compensation to be ranked in the top one-third of the Hampton Roads comparative band by FY08. The majority (51 percent) of the total increase in the FY05 operating budget is directed to staff compensation in an effort to move the school division closer toward meeting the School Board objective. In FY05, a market adjustment is provided to all staff as well as a step increase to eligible staff. The licensed pay scale was also adjusted to provide minimum step amounts for each pay lane.

Instructional Technology Replacement

The School Board included an increase of \$1 million in the FY05 operating budget for the on-going replacement of instructional technology. With the additional \$1 million, the school division anticipates implementing a replacement cycle for instructional technology of three schools per year beginning in FY05.

Another significant initiative in the FY05 budget is funding for additional teachers for projected enrollment and to meet the instructional needs of students.

Capital Projects Program

The FY05 Capital Improvement Program (CIP) budget includes \$500,000 for architectural and design services related to the major renovation of York High School. The renovation work will occur in FY06, after the school will have been in service for over 50 years. Also included in the CIP is approximately \$700,000 for the addition of a band room and other facility improvements at Grafton High School. Presently, Grafton High School has the largest number of students participating in band and the smallest band practice and storage rooms of all of the high schools in the school division.

Closing Comments

The York County School Division has many accomplishments to be proud of and the school division has consistently met or exceeded many of the Board's goals and objectives for student achievement. I commend the School Board for their strong leadership and enduring commitment to providing a quality school division for our community's students and for the citizens of York County. I would also like to thank the many parents and other citizens of York County who volunteer their time and expertise to help make our schools a place that makes 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, 2004. If the Board of Supervisors makes adjustments to the School Board's request, the School Board is required to adjust its budget within the parameters of state law.

FISCAL YEAR BUDGET APPROACH AND CHALLENGES

In March 2004 the School Board used the Governor's proposed FY05 budget to develop their proposed budget for submission to the County Board of Supervisors. The General Assembly did not meet the March 13 regular session deadline, consequently, final state revenue amounts were not available for the School Board proposed budget. The General Assembly continued to meet in a special session that lasted into May 2004. By mid-May the School Board had the final revenue projections approved by the General Assembly for the FY2004-2006 biennium budget and the Board of Supervisors had finalized their local contribution amount to the school division. The approved budget from the state provided for a 14.5% increase in state revenue for FY05. Excluding additional enrollment increases, the 14.5% state increase is the largest increase in state revenue in two decades.

Based on the final revenue projections from the local, state and federal sources, a spending limit was established which the School Board used to develop the budgeted expenditures for FY05. The School Board prioritized expenditures and those assigned the highest priority were included in the FY05 budget.

EXECUTIVE SUMMARY

(continued)

The School Board faced many challenges in developing the FY05 budget. Those challenges included meeting the staffing needs of the school division with a projected budget enrollment increase of 237 students while continuing to offer a competitive compensation package for all staff. Even though additional instructional staff was added to the FY05 budget, meeting all of the instructional needs of students is constantly changing. The FY05 budget supported a major breakthrough in the funding of replacement instructional technology with over \$1 million added for instructional technology purposes. The technology funding in the budget is expected to provide a recurring funding source to replace the instructional technology in three schools each fiscal year. Licensed staff compensation and student/teacher ratios continue to be high budget priorities for the school division.

Continuing to offer a competitive compensation package for licensed staff remains a challenge. The School Board approved budget included a 7% average market adjustment increase. Licensed staff was also provided a step on a revised pay scale. The School Board anticipates continuing to focus on licensed compensation in FY06 and beyond to meet their goal of being in the top one-third of the Hampton Roads comparators.

BOARD GOALS

In January 2004 the School Board held a retreat in Richmond, Virginia to develop the School Board goals in draft form. In the ensuing months, after receiving comments from the public, the School Board approved the goals for FY05.

The School Board goals for fiscal year 2005 are as follows:

- Goal 1 – Promote increased academic achievement for all students.
- Goal 2 – Promote high academic expectations and career opportunities for all students.
- Goal 3 – Recruit, hire and retain highly qualified, diverse staff reflecting the composition of the York County community.
- Goal 4 - Provide safe, secure, healthy, and well-disciplined learning environments for all students and staff.
- Goal 5 – Utilize effective communications techniques to engage community members in the decision-making process.

EXECUTIVE SUMMARY
(continued)

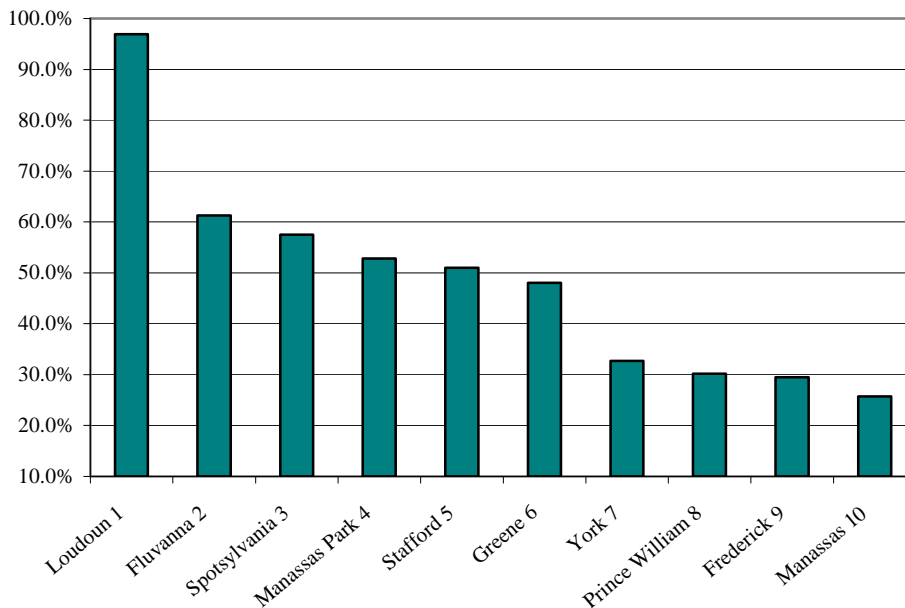
BUDGET FORMAT

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 7th 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, Population Growth & Components of Change, 1990-2000 (latest update).

EXECUTIVE SUMMARY
(continued)

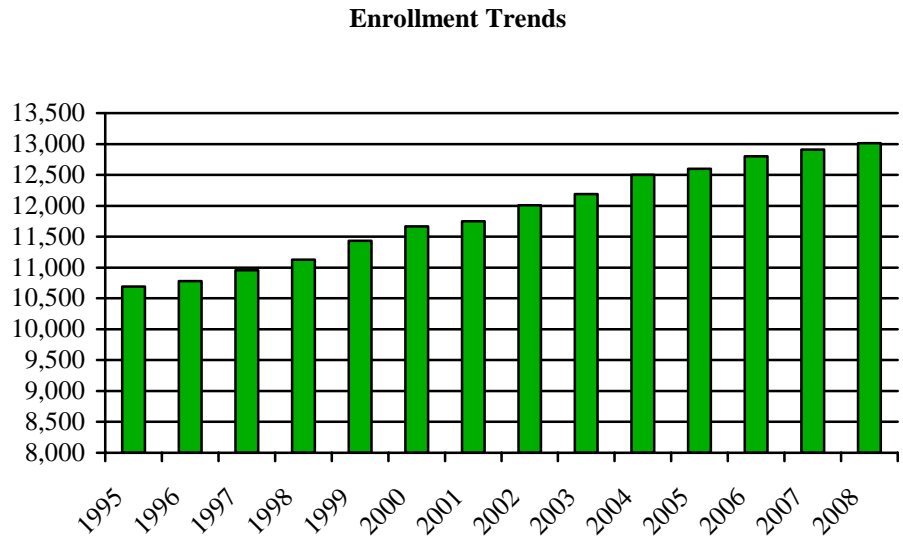
ENROLLMENT

The School Board utilizes enrollment projections provided by the County of York Planning Office to prepare its budget. The School Board’s approved FY04 Operating Budget was prepared using the County projection of 12,500 students. Actual enrollment as of the date of this memo is 12,363, which is an increase over the previous year’s enrollment (12,188) of 175 students. The County has historically been very close in forecasting enrollment.

The County Planning Office has provided an enrollment projection of 12,600 for FY05. This represents 237 or 1.9% more students than FY04 actual.

The following chart and graph shows the actual and projected enrollment in the division for the school years 1995-2008.

Year	Students
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	12,188
2004	12,500+
2005	12,600+
2006	12,800*
2007	12,910*
2008	13,015*



+ Budgeted enrollment

* These figures represent projected enrollment.

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.

COMMUNITY SURVEY

In December 2003, the school division commissioned a community opinion survey that was designed to gather information regarding satisfaction with division programs and initiatives and to determine the issues related to public education that our community believed to be the most important. The survey was conducted by an outside marketing research firm to ensure the validity of the survey and to ensure data was properly tabulated and analyzed.

The survey results were very positive. Most respondents were either "satisfied" or "very satisfied" with the many aspects of the school division. Lower rated survey items had to do primarily with funding issues (teachers' pay, planning for growth, etc.) and are not necessarily a reflection of how well the division is managed. And, significantly, those with direct experience with division schools and programs tended to rate the questioned items substantially higher than those with no experiences with the division.

DIVISION-WIDE ACCOMPLISHMENTS

The second elementary magnet program (Yorktown Elementary Math, Science, and Technology Magnet School) for the school division began in FY03. In FY04 the magnet school completed its transition into a Math, Science and Technology magnet school with the implementation of Phase II of the program. The Fine Arts Magnet School at Waller Mill Elementary, which 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 met 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 continued to be a success in FY04 and will be expanded in FY05 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 FY04.

The York County School Division's web site, <http://yorkcountyschools.org>, earned several awards including the 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 FY04 included the addition and renovation of Queens Lake Middle School.

EXECUTIVE SUMMARY

(continued)

In FY04 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. The school division maintained the ranking in FY03.

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, 2003. 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, 2003. 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.

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. The combined total mean of math and verbal scores continued to be above the state and national level.

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 2003 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)

Career/Technical

Based on the 2002-2003 Annual Performance Report for Career and Technical Education from the Virginia Department of Education:

- Of the York County Career & Technical Education Program Completers, **99.12%** attained **80%** or more of their occupational competencies compared to **96.05%** of completers statewide.
- A Career and Technical Education Program Completer is a student who has met the requirements for a career and technical concentration or specialization and all requirements for high school graduation or an approved alternative education program.

Graduation Statistics for the Class of 2003

The chart below provides various information regarding the Class of 2003 high school graduates.

<u>School</u>	<u>Graduates</u>	<u>% College Bound</u>	<u>Scholarships Earned</u>
Bruton High School	118	82%	\$1,600,000
Grafton High School	269	80%	\$1,278,000
Tabb High School	270	85%	\$1,200,000
York High School	201	85%	\$2,061,661
Total:	858	83%	\$6,139,661

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.

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, SOL 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.

EXECUTIVE SUMMARY

(continued)

The Honors Program

Offered in all York County middle and high schools, the Honors Program is designed to provide eligible students in grades 8-12 with the opportunity to complete a rigorous academic program. Students electing to participate in the Honors Program are required to complete courses prescribed by the Honors Program, maintain a specified grade point average, and complete 20 hours of community service outside of school. For going beyond the State's requirements for an Advanced Studies Diploma, students who successfully complete the Honors Program will be recognized with the Honors Seal on their diplomas. Students in the Class of 2002 were the first to graduate from the Honors Program. In 2004, 39 seniors will graduate with the Honors Program Seal on their diplomas.

International Baccalaureate Programme

The International Baccalaureate (IB) Programme is a college preparatory course of study for academically talented students in Grades 11 and 12. Admission to the Pre-IB Program for Grades 9 and 10 is by application, and the program prepares accepted students for participation in the IB Programme in their junior and senior years. All IB courses are taught by instructors trained in IB instruction at workshops conducted by the International Baccalaureate Organization (IBO). The courses are designed to develop in students strong writing, time-management, and critical/higher-order thinking skills. In addition, through these courses, each student is exposed to the interdisciplinary nature of the IB liberal arts curriculum. Students who complete the full requirements of the IB Programme are eligible to receive the IB Diploma (issued by the IBO) in addition to the appropriate York County School Division diploma. Students in the Class of 2002 were the first to graduate from the International Baccalaureate Programme. In 2004, 19 seniors will graduate from the rigorous IB Programme.

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 Computer Systems Technology. 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.

Instructional Technology

The infusion of instructional technology in core and foreign language classrooms and media centers in all YCSD schools is complete. 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.

In FY05 the school division will meet the School Board's objective of refurbishing three schools each year with new technology. The refurbishment process will provide schools with instructional teacher stations, teacher laptops, mobile labs, hard wired labs at the elementary level, and wireless technology.

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.

EXECUTIVE SUMMARY **(continued)**

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.

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 and 39 students in FY04. Enrollment is expected to increase in FY05.

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. Phase II of the magnet school was completed in FY04.

Performance Measures for Non-Instructional Activities

The York County School Division has implemented 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 includes the results for the first six months 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)

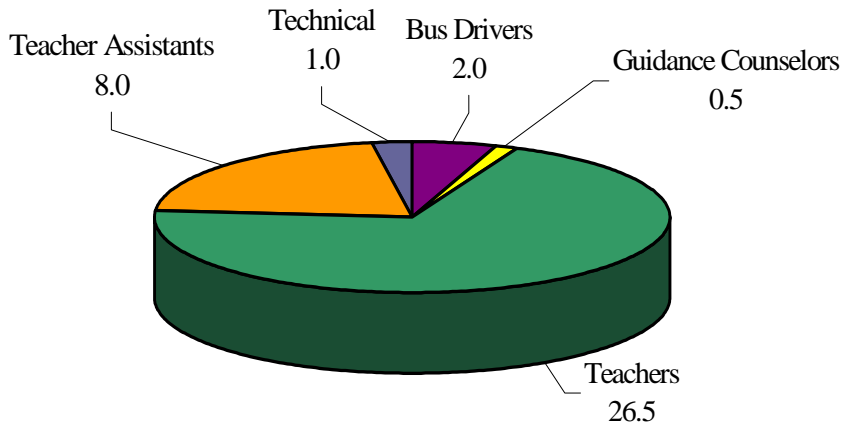
SUMMARY OF PERSONNEL RESOURCE CHANGES

The information below is a summary by position of personnel resource changes included in the FY05 budget. The total of full time equivalent positions for FY05 is 1,763.77.

Summary of Personnel Resource Changes
All Funds
FY04E Compared to FY05

	Full Time Equivalent Positions
Bus Drivers	2.0
Guidance Counselors	0.5
Teachers	26.5
Teacher Assistants	8.0
Technical	1.0
	<u>38.0</u>

Additional Full Time Equivalent Positions for FY05



EXECUTIVE SUMMARY
(continued)

SUMMARY OF FUNDS

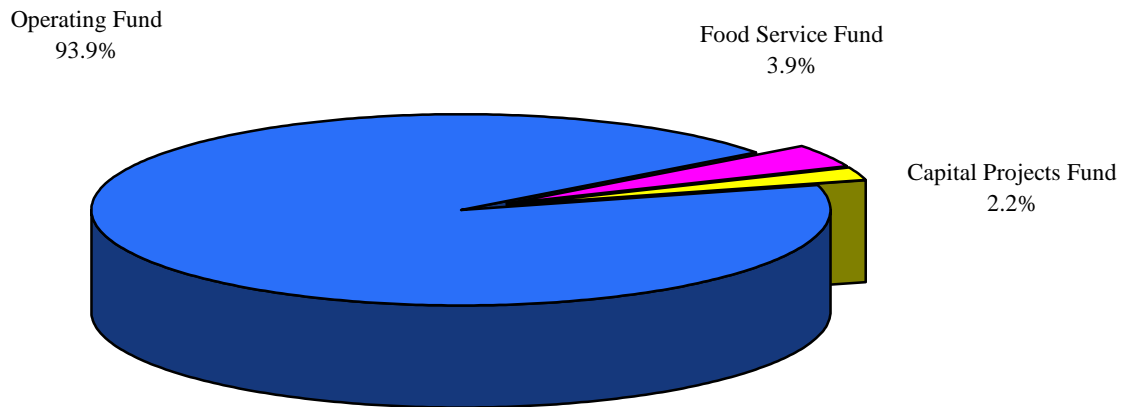
The following budgets are included in the Superintendent’s Annual Financial Plan: School Operating Fund, Food Service Fund and Capital Projects Fund. The School Operating Fund is intended to finance instructional programs and day-to-day operations to support those programs. The Food Service Fund accounts 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. All of the above mentioned funds are balanced for FY05.

The schedule below presents a summary comparison of the funds included in this budget. The FY05 approved operating budget reflects an increase of 11.4% over the FY04E budget. The FY05 budget projects an increase of 237 students. The cost associated with the additional enrollment and staff compensation contributes significantly to the overall 11.4% increase in the operating budget.

The 16.3% increase in the Food Service Fund stems from using budget projections that are more closely tied to the historical financial experience of the fund. The Capital Projects Fund decrease in FY05 of 66.9% is driven primarily by the completion of the Queens Lake Middle School renovation project.

Fund	Budget FY04E	Approved FY05	Change	
			\$	%
Operating Fund	86,854,850	96,760,229	9,905,379	11.4%
Food Service Fund	3,435,806	3,997,473	561,667	16.3%
Capital Projects Fund	6,818,718	2,257,329	(4,561,389)	(66.9%)

Summary of All Funds - FY05



EXECUTIVE SUMMARY
(continued)

SCHOOL BOARD APPROVED FY05 OPERATING BUDGET

Major additions to the FY05 Operating Budget as compared to FY04E linked to FY05 School Board Goals.

Compensation

- Step increase for all staff (\$955,000) – Goal 3
- 7% average market adjustment for licensed staff (\$2,624,136) – Goal 3
- 2.0% average market adjustment for non-licensed staff (\$392,000) – Goal 3
- Increase employer contribution to the Virginia Retirement System for rate increase in the amount of \$1,393,000 – Goal 3
- Adjust supplement schedule by 5% (\$41,500) – Goal 3
- Increase the daily rate for sick leave reimbursement at retirement from \$20 per day to \$30 per day – Goal 3
- Conversion of all school assistant principals to 12 months – Goals 1, 2 and 3

Cost Required to Maintain Current Level of Service

- Twenty-two and one half teacher FTE's for additional enrollment (\$900,000) – Goals 1 and 2
- Instructional technology replacement (\$1,007,345) – Goal 2
- Four elementary resource teacher FTE's (\$160,000) – Goals 1 and 2
- Middle School Guidance Counselor .5 FTE (\$20,000) – Goals 1 and 2
- Eight teacher assistants for additional enrollment (\$116,000) – Goals 1 and 2
- One special education instructional specialist (\$45,000) – Goals 1 and 2
- Tuition increases for New Horizons (\$67,600) – Goals 1 and 2
- Contract for athletic trainers (\$60,000) – Goals 3 and 4
- Two replacement buses (\$107,000) – Goal 4
- Two bus drivers for additional enrollment (\$28,000) – Goal 4
- Information services contracts increase (\$240,050) – Goals 1, 2 and 4
- Utilities increase (\$147,210) – Goal 4
- Contract increases for grounds maintenance, high school deputies and video services (\$98,720) – Goal 4 and 5

EXECUTIVE SUMMARY
(continued)

Operating Budget Expenditure Summary

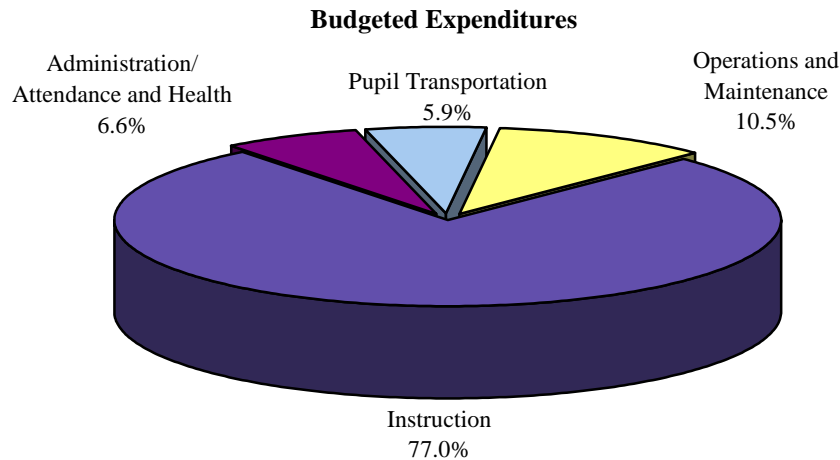
School Operating Fund
Fiscal Year 2005

Expenditures by Major Object

	Budget FY04E	Approved FY05	Change \$	%
Personal Services	58,376,687	63,023,763	4,647,076	8.0%
Employee Benefits	14,865,591	16,972,127	2,106,536	14.2%
Purchased Services	4,037,351	4,177,440	140,089	3.5%
Other Charges	3,701,950	3,783,425	81,475	2.2%
Materials/Supplies	3,031,712	3,181,210	149,498	4.9%
Equipment	1,908,735	4,400,595	2,491,860	130.6%
Transfers	932,824	1,221,669	288,845	31.0%
Total	86,854,850	96,760,229	9,905,379	11.4%

Budgeted expenditures in the Operating Fund by major category are:

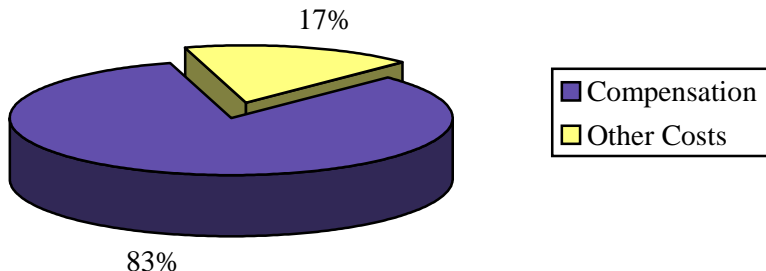
Category	Budget FY04E	Approved FY05	Change \$	%
Instruction	66,276,518	74,506,194	8,229,676	12.4%
Administration/ Attendance and Health	5,923,132	6,352,198	429,066	7.2%
Pupil Transportation	4,984,831	5,691,185	706,354	14.2%
Operations and Maintenance	9,670,369	10,210,652	540,283	5.6%
Total	86,854,850	96,760,229	9,905,379	11.4%



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

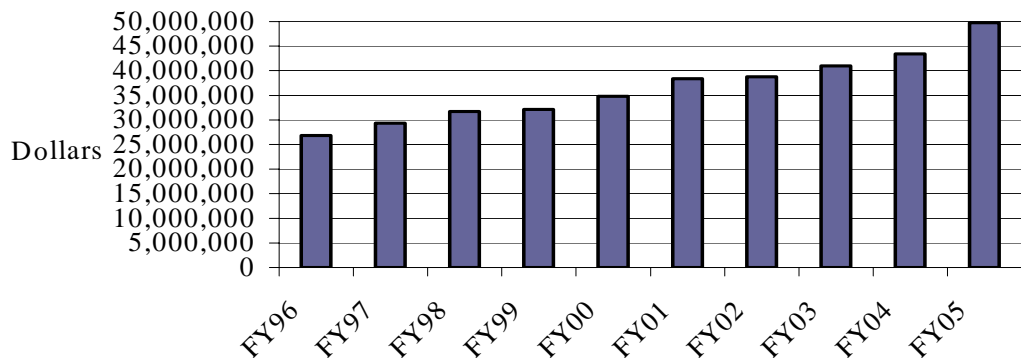
The revenue projections for FY05 in the Operating Budget reflect several significant assumptions.

State revenue was projected using the General Assembly's approved budget for FY05. The projected increase in state revenue is \$6,293,478 or 14.5 %.

The state first provided school divisions a distribution of lottery funds for fiscal year 1999 and the state has continued the lottery funds in each fiscal year thereafter. York County will receive \$1,777,845 in FY05. At least 50% of the lottery funds received must be spent on non-recurring expenditures, such as capital projects. Of the \$1,777,845 lottery funds slated for the school division in FY05, the School Board has designated \$888,923 toward the operating budget.

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

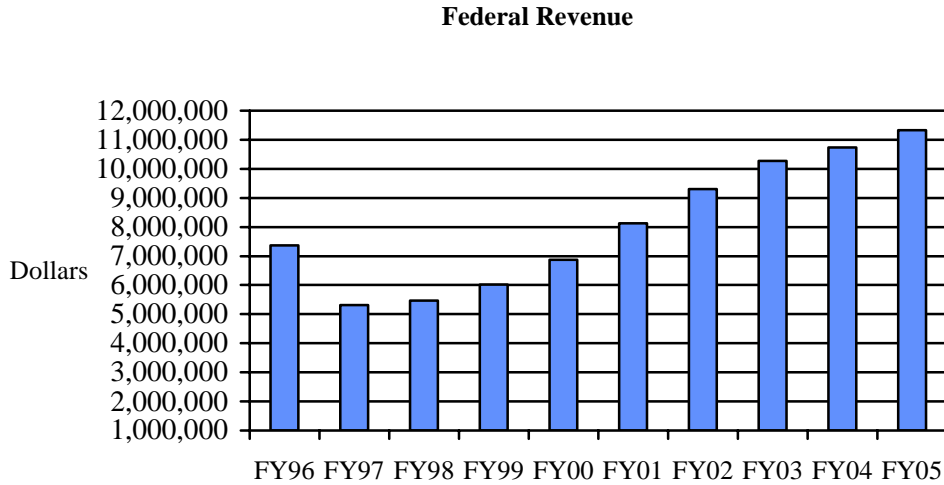
State Revenue



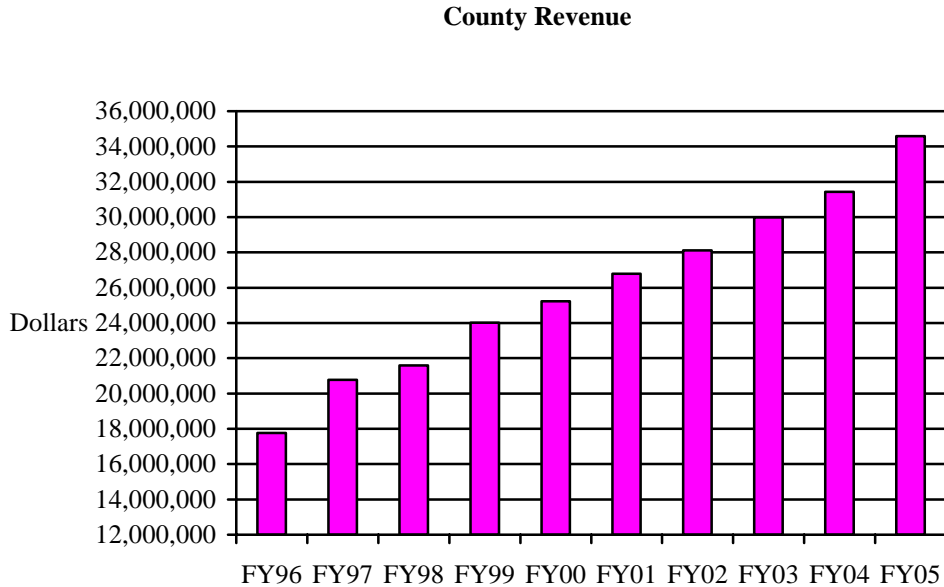
EXECUTIVE SUMMARY
(continued)

Federal revenue is projected to increase by \$450,000 or 4.1%. 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 FY05 federal budget. The projections for impact aid are based on the FY04 level of funding with no reduction in appropriations to impact aid in FY05.

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



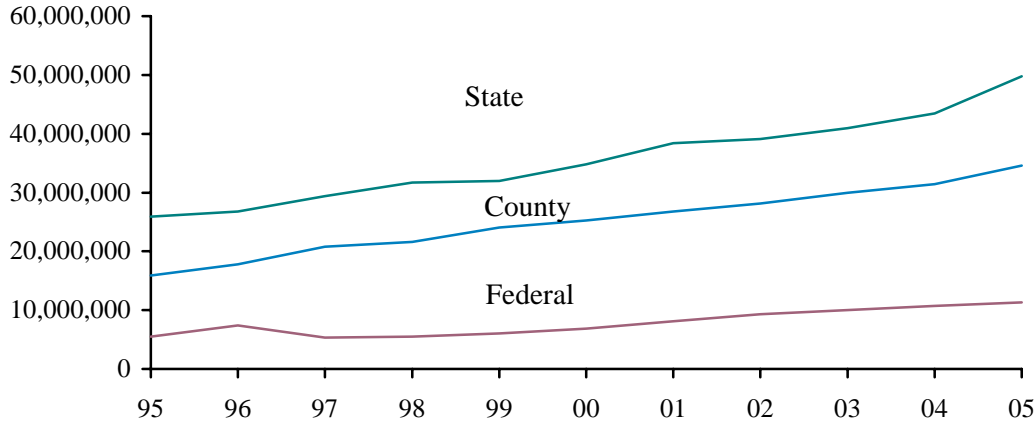
County funding will increase by \$3,143,901 or 10%. The graph below illustrates the progression of County funding over the past ten years.



EXECUTIVE SUMMARY
(continued)

The following graph depicts state, federal and county funding from FY95 through FY05. 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 55-58.

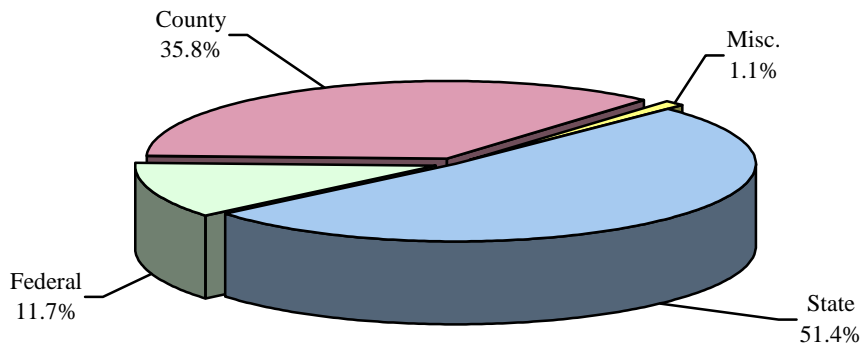
Operating Fund Revenue



Revenue projections in the Operating Fund by major category are:

Revenue Source	Budget FY04E	Approved FY05	Change \$	%
State	43,458,386	49,751,864	6,293,478	14.5%
Federal	10,880,514	11,330,514	450,000	4.1%
County	31,439,000	34,582,901	3,143,901	10.0%
Miscellaneous	1,076,950	1,094,950	18,000	1.7%
Total	86,854,850	96,760,229	9,905,379	11.4%

Operating Budget Revenue



EXECUTIVE SUMMARY
(continued)

Summary of Budget Projections

The chart below is a summary of budget projections for fiscal years 2006 through 2008. The projected years are for informational purposes only based on trend data and are not used for budget planning purposes.

School Operating Fund

	FY 04 Expected	FY 05 Budget	FY 06 Projections	FY 07 Projections	FY 08 Projections
Revenue and Expenditures	86,854,850	96,760,229	102,851,888	109,354,182	116,295,870

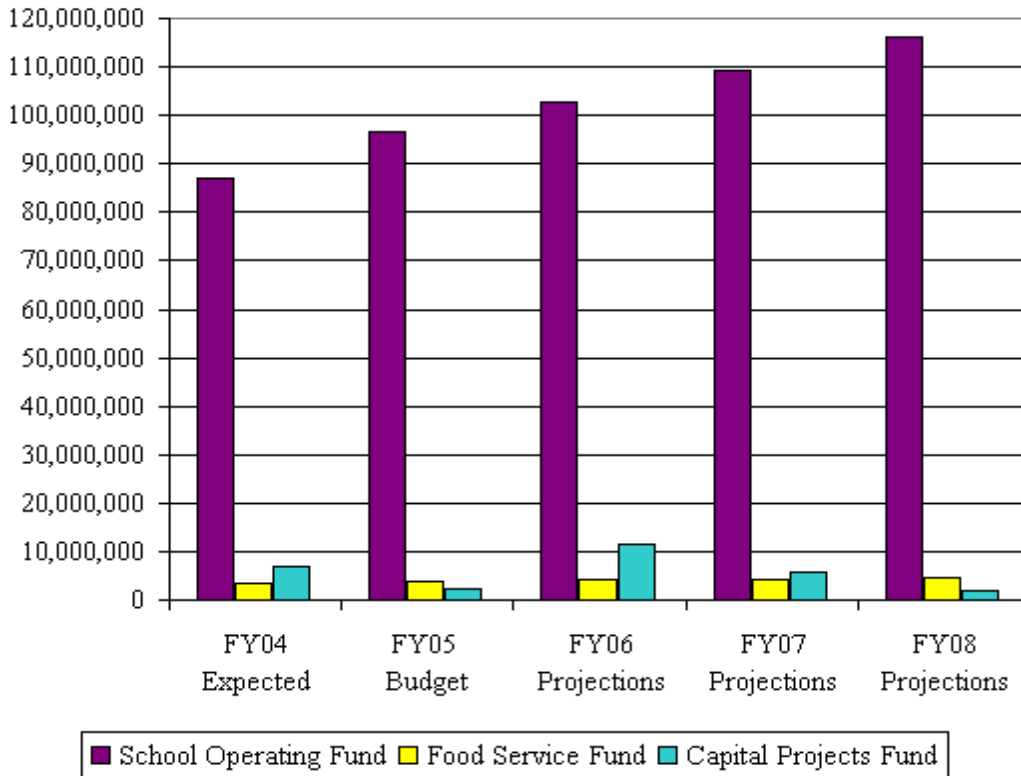
Food Service Fund

Revenue and Expenditures	3,435,806	3,997,473	4,183,197	4,375,407	4,575,511
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Capital Projects Fund

Revenue and Expenditures	6,818,718	2,257,329	11,625,000	5,800,000	1,950,000
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Comparison of Budget Projections Through FY2008



EXECUTIVE SUMMARY
(continued)

FOOD SERVICE FUND

The Food Service Fund accounts for cafeteria operations within the School Division, including the preparation and serving of school breakfast and lunch. The Food Service Fund does not receive any contributions from the County of York. Seventy-six percent of the revenue is derived from the sale of meals. The second largest revenue source, 22%, is federal funding for free or reduced lunches. As compared to FY04E, the Food Service budget is increasing by \$561,667 or 16.3% (\$3,435,806 in FY04E to \$3,997,473 in FY05). The increase in the budget stems from a projected increase in the number of meals served. The increase in meal participation is attributable to the privatization of food services in January 2004. Variety, quality, presentation and speedy service have contributed to the success of the food service program. The charts below provide more information on the Food Service Fund.

School Food Service Fund
Fiscal Year 2005

Revenue Summary

Revenue Source	Budget FY04E	Approved FY05	Change \$	%
State	55,000	55,000	0	0.0%
Federal	880,000	880,000	0	0.0%
Cafeteria Sales	2,475,806	3,042,473	566,667	22.9%
Miscellaneous	25,000	20,000	(5,000)	(20.0%)
Total	3,435,806	3,997,473	561,667	16.3%

Expenditures by Major Object

	Budget FY04E	Approved FY05	Change \$	%
Personal Services	1,194,811	1,222,678	27,867	2.3%
Employee Benefits	387,581	429,375	41,794	10.8%
Purchased Services	29,608	30,420	812	2.7%
Other Charges	10,000	10,000	0	0.0%
Materials/Supplies	1,803,806	2,150,000	346,194	19.2%
Equipment	10,000	155,000	145,000	1450%
Total	3,435,806	3,997,473	561,667	16.3%

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 \$2,257,329.

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 \$4,561,389 or 66.9% decrease in this fund is driven primarily by the completion of the Queens Lake Middle School renovation project. The County of York provides 48.7% and the State provides 51.3% of the revenue for the FY05 budget. The charts below provide further information on the Capital Projects Fund.

Capital Projects Fund
Fiscal Year 2005

Revenue Summary

Revenue Source	Budget	Approved	Change	
	FY04E	FY05	\$	%
State	1,128,800	1,157,329	28,529	2.5%
Federal	491,000	0	(491,000)	(100.00%)
Local-County	5,198,918	1,100,000	(4,098,918)	(78.8%)
Total	6,818,718	2,257,329	(4,561,389)	(66.9%)

Expenditures by Major Object

	Budget	Approved	Change	
	FY04E	FY05	\$	%
Purchased Services	4,990,311	1,782,329	(3,207,982)	(64.3%)
Equipment	1,828,407	475,000	(1,353,407)	(74.0%)
Total	6,818,718	2,257,329	(4,561,389)	(66.9%)

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, 2003.

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, 2003.

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 2003-2004.

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


President


Executive Director



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

York County School Division

Virginia

For the Fiscal Year Beginning

July 1, 2003

President

Executive Director

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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 in this section of the budget is a map of York County and the surrounding areas.

NATIONAL STUDY FOR QUALITY OF LIFE

In May 2004, York County ranked in the top two percent of best counties in a nation-wide quality of life study conducted by American City Business Journals, Inc. York County ranked 37th among the nation's 3,141 counties and independent cities for quality of life among citizens.

American City Business Journals' study used 20 categories for the quality of life rating, including median household income, racial diversity, unemployment, commute times for residents and high school graduation rates.

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 19, 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 61,000 citizens. There are 12,600 students budgeted in FY05 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 61,000 citizens, York County ranks 17th 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.

Below is a table which indicates the population in the County for the years 1790 through 2000. The source of this information is www.ccps.virginia.edu/demographics/census_historic/Historic_Census.

Year:	<u>1790</u>	<u>1820</u>	<u>1850</u>	<u>1880</u>	<u>1910</u>	<u>1940</u>	<u>1970</u>	<u>2000</u>
Population:	5,233	4,384	4,460	7,349	7,757	8,857	33,203	56,297

MEDIAN AGE

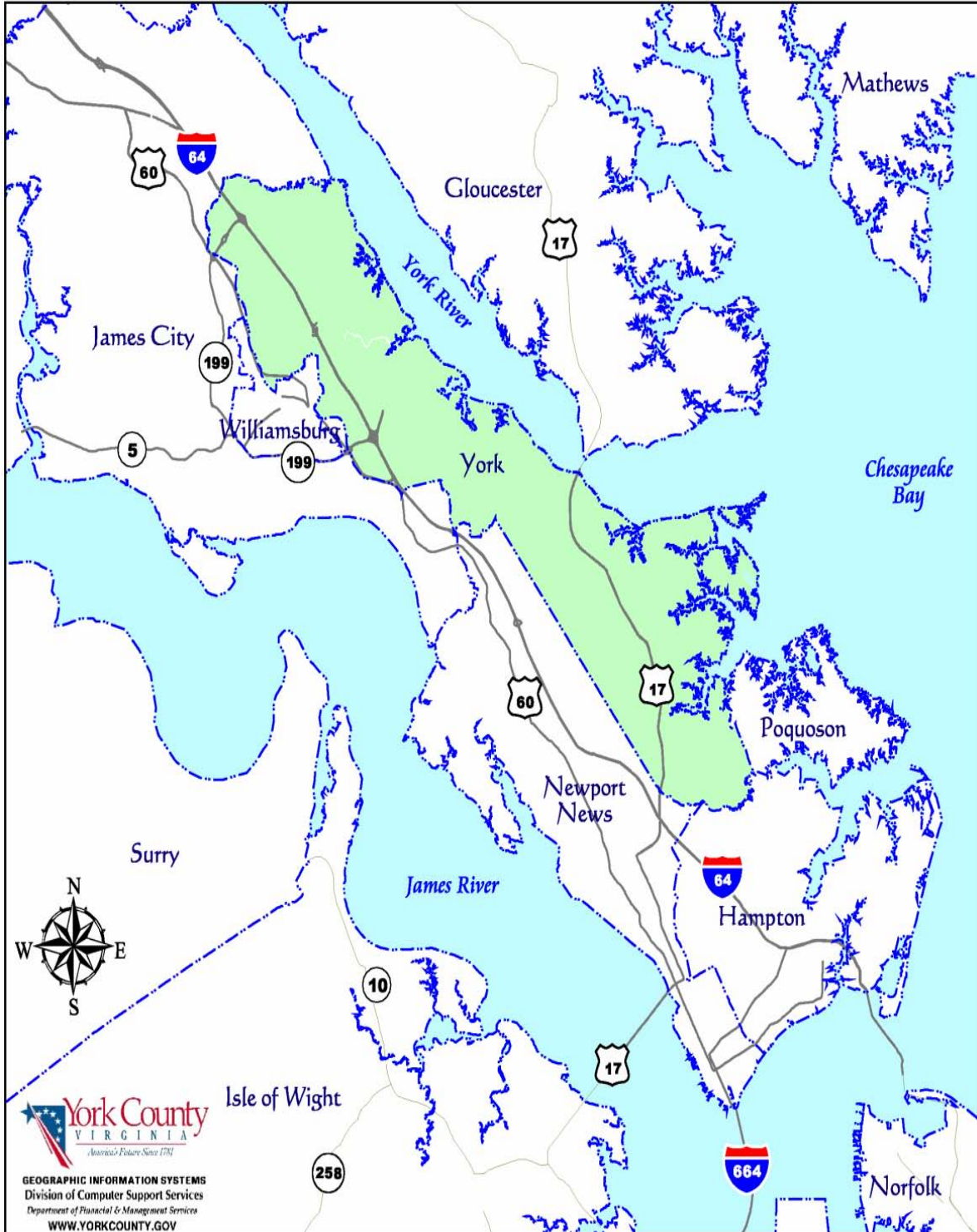
The 2000 median age in York County was 36.5 years, 3.7 years older than it was in 1990. The population is getting older, on average, as it is all over the country, because of the aging of the post-war baby boom generation – the mass of Americans born between 1946 and 1964.

ZWEIBRUCKEN

Ten York County 10th and 11th grade high school students will be participating in the 26th annual student exchange with Zweibrucken, Germany during the year 2004. 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 2004 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 2004. 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

FISCAL YEAR 2005

BELIEFS/MISSION/GOALS STATEMENTS

BELIEF STATEMENTS

- All students can learn
- Student achievement is the core priority of the school division
- Technology enhances student learning
- Instructional programs must be evaluated annually
- Parental and community involvement are essential
- Learning occurs best in a safe and caring environment
- Education is a responsibility shared by students, teachers, parents, administrators and members of the community
- High expectations are appropriate for all students
- Equitable programs, facilities and educational opportunities promote excellence for all students
- Exceptional school divisions recruit and retain highly qualified and diverse staff
- Students must be prepared for career choices
- Mutual respect is essential in all interactions
- Division employees must be dedicated to positive learning outcomes for all students
- Multiple educational programs are essential to meet student needs

MISSION STATEMENT

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

GOALS

ORGANIZATIONAL UNIT: INSTRUCTION

Goal 1: The York County School Division will promote increased academic achievement for all students.

Objectives

Math Instruction Assessment & Intervention:

Staff will evaluate the current elementary and middle school mathematics instructional program and submit a report and recommendations by June 30, 2005. Based on the outcomes of the Math Instruction Assessment, schools will implement a structured program of elementary and middle school math instruction beginning in the 2006-2007 school year.

Secondary Reading Assessment & Intervention:

Staff will review current secondary reading instructional practices and middle and high school student achievement in the area of reading skills and proficiency and submit a report and recommendations by June 30, 2005. Based on the outcomes of the Secondary Reading Assessment, schools will implement a structured program of secondary reading instruction beginning in the 2006-2007 school year.

Grade 3 Reading Achievement:

The percentage of third grade students who are reading at or above grade level will remain at 90% or higher during the term of office of this Board.

AYP Benchmarks:

Staff will comply with the *No Child Left Behind Act (NCLB)* and make Adequate Yearly Progress (AYP) by meeting the annual targets and goals outlined below.

	2003-2004	2004-2005	2005-2006	2006-2007	2007-2008
Reading	61.0	70.0 (Int. Goal)	70.0	70.0	80.0 (Int. Goal)
Mathematics	59.0	70.0 (Int. Goal)	70.0	70.0	80.0 (Int. Goal)
Graduation Rates	68.0	70.0	70.0	70.0	80.0
Attendance	94.0	94.0	94.0	94.0	95.0

Minority Achievement Gap:

By June 30, 2004, a Minority Task Force will have identified strategies to close the achievement gap. Staff will implement strategies to address the achievement gap by June 30, 2006.

AP/SAT African American Achievement:

- By June 30, 2007, the number of African American students in the YCSD who take the Advanced Placement (AP) Tests will have increased 25% over the number of African American students in the YCSD who took Advanced Placement (AP) Tests in the 2003-2004 school year. By June 30, 2008, the number of African American students in the YCSD who take the Advanced Placement (AP) Tests will have increased 50% over the number of African American students in the YCSD who took Advanced Placement (AP) Tests in the 2003-2004 school year. Among African American students taking AP Tests, 35% will score 3 or higher by June 30, 2007, and 50% will score 3 or higher by June 30, 2008.
- By June 30, 2007, the number of African American students in the YCSD who take the SAT will have increased 25% over the number of African American students in the YCSD who took SAT in the 2003-2004 school year. By June 30, 2008, the number of African American students in the YCSD who take the SAT will have increased 50% over the number of African American students in the YCSD who took SAT in the 2003-2004 school year. The total mean score of African American students taking the SAT will be at least 975 by June 30, 2007, and the total mean score will be at least 1000 by June 30, 2008.

GOALS **(continued)**

Special Education Task Force:

A Special Education Achievement Task Force will review achievement of special education students and submit recommendations by June 30, 2004. Staff will implement strategies to address the special education achievement gap beginning in the 2005-2006 school year.

ORGANIZATIONAL UNIT: INSTRUCTION

Goal 2: The York County School Division will promote high academic expectations and career opportunities for all students.

Objectives

Technology Refurbishment Cycle:

Utilizing technologies best suited to meet the learning needs of students, staff will refurbish classroom and instructional technology in three schools per year during the term of office of this Board.

Instructional Program Continuity:

To facilitate the transition among schools, provide academic continuity, and offer educational choices in specific content areas, staff will research innovative instructional programs and submit recommendations by December 30, 2004.

- Implement a middle school arts magnet program beginning in the 2005-2006 school year.
- Implement a middle school International Baccalaureate program beginning in the 2006-2007 school year.
- Effect continuity of the K-12 math instructional program by the 2007-2008 school year.

Career Education Focus:

Staff will review middle school career education and submit a report and recommendations to the Board by December 30, 2004. All middle schools will implement an expanded career education program for grades 6-8 beginning in the 2005-2006 school year.

Career Mentorship:

By June 30, 2005, staff, using appropriate means, will achieve a 10% increase in student participation in career mentorship experiences beyond participation in these experiences during the 2003-2004 school year. In each subsequent year through June 30, 2008, student participation in career mentorship experiences will increase by 5% over the prior school year's participation rate.

International Baccalaureate Graduates:

By July 31, 2005, 75% of International Baccalaureate Programme seniors will earn the IB Diploma. In each subsequent year through July 2008, the number of students earning IB Diplomas will increase 2% over the number of the prior school year's IB Diplomates.

Honors Program Graduates:

By June 30, 2005, 25% of the participants who began the Honors Program as freshmen will successfully complete the Honors Program. In each subsequent year through July 2008, the number of four-year participants who complete the Honors Program will increase 2% over the previous school year's number of Honors Program four-year cadre.

Handwriting Program:

Beginning in the 2005-2006 school year, all elementary schools will implement a standard handwriting instructional program.

GOALS

(continued)

Guidance Program:

Staff will complete an audit of guidance programs and submit a report and recommendations by December 30, 2004. Beginning in the 2005-2006 school year, schools will implement a revised organizational design for guidance services with an emphasis on career exploration as indicated by results of the audit.

General Educational Opportunities:

Staff will complete an audit of existing YCSD academic and extracurricular programs and activities that address the needs of students who may not be identified to receive gifted education or special education services and submit a report to the Board by June 30, 2006.

ORGANIZATIONAL UNIT: INSTRUCTION

Goal 3: The York County School Division will recruit, hire, and retain highly qualified, diverse staff reflecting the composition of the York County community.

Objectives

Professional Development:

Staff will implement a high quality program of professional development.

- By June 30, 2005, professional development will address differentiated instruction.
- By June 30, 2005, professional development will address research-based instructional strategies.
- By June 30, 2006, professional development will address assessment for instruction.
- By June 30, 2006, professional development will improve staff's understanding of cultural and racial diversity.

Teacher Salary Schedule:

- By July 1, 2008, move the YCSD compensation package into the top 1/3 of the local comparator market based on the September 15, 2007 local comparator market survey.
- By July 1, 2007, move the YCSD compensation package into the top upper region of the middle third of the local comparator market based on the September 15, 2006 local comparator market survey.
- By July 1, 2006, move the YCSD compensation package into the middle region of the middle third of the local comparator market based on the September 15, 2005 local comparator market survey.
- By July 1, 2005, move the YCSD compensation package into the lower region of the middle third of the local comparator market based on the September 15, 2004 local comparator market survey.

Recruitment Assessment & Strategies:

Increase the pool of highly qualified, diverse teaching candidates by June 30, 2006 as indicated by recruiting records of locations targeted and candidates seen.

- By October 31, 2004, conduct an assessment of the current recruiting program, develop recommendations for enhancement, and report on those recommendations.
- By October 31, 2004, review and incorporate budget neutral recruiting recommendations of the Minority Achievement Task Force.
- By November 15 of each year, identify any elements of the two previous activities requiring funding in the Superintendent's Recommended Annual Operating Budget.
- By November 30, 2004, design a research-based screening and interviewing process.

GOALS
(continued)

Teacher Retention:

- By January 2, 2005, develop an exit interview protocol to clearly identify those factors causing teachers to leave our employment.
- By June 1, 2005, conduct focus groups with teachers to identify factors that have contributed to their continued employment with the school division.
- By July 1, 2005, implement a system to assist provisionally and conditionally licensed teachers in becoming fully licensed.
- By August 15, 2005, provide a report including retention recommendations to school administrators.

Staff Wellness Initiative:

- Review and analyze recommendations from the Healthy YCSD Steering Committee to determine and implement budget neutral wellness initiatives within 30 days of receipt of those recommendations.
- Determine committee recommendations that require additional funding in FY06 by November 1, 2004.

Occupational Safety:

- An Occupational Safety Report detailing the occupational safety record and occupational safety activity will be submitted by August 1 of each year.

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

Goal 4: The York County School Division will provide safe, secure, healthy, and well-disciplined learning environments for all students.

Objectives

Student Behavior Interventions:

- Staff will determine the frequency and patterns of inappropriate behavior in each school and submit reports to the Board by June 30 of each school year from 2005-2008.
- By June 30, 2005, staff will develop strategies to increase parental involvement in and support of safe, secure, and well-disciplined schools.
- Staff will develop alternatives to short term suspension with recommendations for implementation by June 30, 2006.
- Staff will develop intervention strategies to address bullying, anger management, substance abuse, and peer mediation, and will submit recommendations for implementation by June 30, 2007.

Alternative Education Options:

Staff will research options for alternative education and submit a report and recommendations by December 30, 2005. Staff will implement expanded alternative education options beginning in the 2006-2007 school year.

Student Wellness:

By June 30, 2005, the administration will offer school health care providers, guidance counselors, and school psychologists professional development opportunities that promote increased student wellness. By June 30, 2006, the Health Advisory Committee will submit recommendations to promote increased student wellness.

GOALS
(continued)

Elementary School Playgrounds:

Beginning with FY05 Capital Improvements Program, obtain funding from the York County Board of Supervisors to refit all elementary school playgrounds with current CPSC certified equipment at the rate of three elementary schools per fiscal year.

ORGANIZATIONAL UNIT: ADMINISTRATION/ATTENDANCE & HEALTH

Goal 5: The York County School Division will utilize effective communications techniques to engage community members in the decision-making process.

Objectives

Channel 47 Communication:

Develop TV-47 programming to enhance the channel's communications effectiveness and to increase School Board participation in program offerings.

- o By June 2004, develop communications plan for the channel's programming for school years 2004-2007.
- o By January 2005, begin implementation of the communications plan.

School Board Presentations:

Actively communicate the Board's vision through public presentations by each School Board member.

- o To the Board of Supervisors
- o At community functions and school gatherings
- o To civic/community groups

Web Site Effectiveness:

Improve division web site to enhance effectiveness and usability for community members.

- o By June 2004, staff will report to the School Board the findings of the Internet Steering Committee, to include recommendations for improvements.
- o By July 2004, staff will recommend software/hardware necessary to implement a web-based, e-mail application that will enable the division to send out e-mail messages to parents and community members based on information needs and interests.
- o By September 2004, staff will develop a consistent format/navigation process for school web sites.
- o By January 2005, staff will fully implement a consistent navigation process on all school web sites.
- o By September 2005, staff will implement selected web-based, e-mail application.

Parental Involvement:

Expand parental involvement through enhanced communication.

- o By June 2005, staff will present a public engagement plan prototype.
- o By September 2005, staff will submit a public engagement plan for approval.
- o By January 2006, staff will implement a public engagement plan as needed (issue driven).

PHILOSOPHY OF YORK COUNTY SCHOOL BOARD

BELIEFS/MISSION/GOALS STATEMENTS

FISCAL YEARS 1999 THROUGH 2004

The School Board approved a revised set of Beliefs, Mission and Goals Statements for FY05. The following is the achievement of goals for FY99 through FY04.

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.

GOALS
(continued)

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 Achieved:

- 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.
- Develop and implement a Standard Operating Procedure for providing early contractual offers to identified candidates.

FY00 Objectives Achieved:

- Implement an “on-line” application process.

GOALS
(continued)

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 Achieved:

- 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.
- 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.

GOALS
(continued)

- 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.

FY04 Objectives Achieved:

- 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. 75% percent of 3rd graders were reading on grade level in 2001, 82.3% were reading on grade level by 2002 and 88.7% were reading on grade level by June 2003.

GOALS **(continued)**

- 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. In the graduating classes of 2002, 2003 and 2004, an average of 66% of students each year who were enrolled in the IB Programme as 9th graders completed the IB Programme.
- 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. In the graduating classes of 2002, 2003 and 2004, an average of 19% of students each year who were enrolled in the Honors Program as 9th graders completed the Honors Program.
- Student participation in Career Mentorship experiences from 1999-2000 to 2003-2004 increased 353%.

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 Achieved:

- 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 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.

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 includes the results of the July through December 2003 performance measurements. The performance measurements for January through June 2004 will be published in next year's budget document since the data was not available at the time this document was printed.

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
 - Under normal operating status, this benchmark has been met. However, when the division has been forced to close due to inclement weather response time was more than one business day.
- Facilitate public relations training for all employee groups by the end of FY04
 - Staff members from the following employee groups have received training: principals, assistant principals, teachers, front-line supervisors (information services, custodial, maintenance, and transportation), clerical staff and School Board Office.

Finance

- Obtain an unqualified audit opinion from a certified public accounting firm on the FY03 school division Comprehensive Annual Financial Report (CAFR)
 - Performance measure met.
- Obtain an unqualified audit opinion from a certified public accounting firm on the student activity fund statement of cash receipts and disbursements
 - Performance measure met.
- 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
 - Performance measure met and received both awards.
- Prepare and submit the FY04 budget document in accordance with the ASBO and GFOA budget presentation award program criteria
 - Performance measure met and received both awards.
- Maintain a 99 to 100% accuracy rate in processing payroll checks
 - Performance measure met with a 99.7% accuracy rate. Out of 15,486 checks processed, there was a 99.7% accuracy rate.
- Process all purchase requisitions within two business days of receipt
 - Performance measure met 100% of the time. Out of 671 requisitions all were processed within two business days of receipt.
- Process all payments within ten business days of receipt in the accounts payable office
 - Performance measure met on average 96% of the time. Accounts Payable is striving for 100%.

PERFORMANCE MEASUREMENTS FOR NON-INSTRUCTIONAL ACTIVITIES

(continued)

- Obtain “Gold Star Club” status with the Virginia Municipal Liability Board for reporting workers compensation claims in a timely manner
 - Performance measure met. School Division also received the Platinum Star Member Award for the time period July 1, 2002 through June 30, 2003.
- Publish the FY04 Approved Annual Budget in CD ROM format
 - Performance measure met.

Health Services

- All clinics will be staffed with registered nurses
 - We continue to have one clinic that is staffed with a health care professional who is not a registered nurse. This person has been employed by the School Division for some time and will be replaced by a registered nurse if she exits her position. All other clinics are staffed with a registered nurse.
- All nurses completed training to update their knowledge and skills related to insulin and glycogen testing, CPR and the delivery of smallpox vaccinations
 - Performance measure met.

Psychological Services

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

Speech/Audiology Services

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

INPUT Category

Human Resources

- Total cost per staff vacancy filled - \$138.00
- Days required to fill a licensed FTE vacancy during contract year.
Regular Ed. - 7 days; Special Ed. - 22 days; Overall average - 14 days
- Percent of satisfaction level surveys ranking service at “meets expectations” or higher:
 - Training of new hires – 99%
 - Employee Benefits Program administration – 98%
 - Principals’ annual survey of HR Personnel Administration support services – 100%
- Response time (work days) per work place safety concern reported – 0.7
- Cost of correction action per work place safety concern reported - \$109
- Unit cost of worker compensation cases - \$196
- Personnel staff / employees – 1:409 (*see note #1 below*)
- Benefits staff / employees – 1:752

Computer Maintenance

- Number of PC’s per technician * - 508
*includes part-time Interns converted to full-time FTE’s

PERFORMANCE MEASUREMENTS FOR NON-INSTRUCTIONAL ACTIVITIES
(continued)

Network Administration

- Number of network servers per network administrator – 15.75

Energy Management

- Cost of electricity per 1,000,000 student square feet - \$25.27

Building Maintenance

- Total annual building maintenance cost/100,000 student square foot - \$12.65
- Tradesmen/10,000,000 student square foot - 0.01
- Total maintenance vehicles - 251,999
- Cost per maintenance vehicle mile - \$0.10

Custodial Services

- Total annual custodial cost/100,000 student square foot - \$12.56
- Custodians/10,000,000 student square foot - 0.04

Pupil Transportation

- Total bus miles - 845,119
- Cost per vehicle mile - \$1.49
- Average student load count (am & pm) - 130
- Cost per student mile - \$.01
- Total bus miles Special Education - 163,982
- Cost per mile Special Education - \$1.79
- Average load count Special Education (am & pm) - 15
- Cost per student mile Special Education - \$0.12
- Mechanics per 100,000 miles - 0.5

OUTPUT Category

Building Maintenance

- Percent of all safety related work requests accomplished within 3 working days – 65%
- Percent of all submitted work requests accomplished within 6 months - 81%
- Number of work requests accomplished per 100 hours of trade group time.
 - Plumbing – 30.6
 - Electrical – 31.0
 - Mechanical – 35.2

Computer Maintenance

- Percent of work orders for the year closed in: 1 work day; 1 to 3 work days; 4 to 6 work days; 7 or more work days

Same Day	2 – 3 days	4 – 6 days	7+ days
48%	12%	10%	31%

Software Application Support

- Number of major milestones accomplished on projects listed in the Management Information Systems Improvement Plan – 18 (*see note #2 below*)

PERFORMANCE MEASUREMENTS FOR NON-INSTRUCTIONAL ACTIVITIES
(continued)

OUTCOME Category

Network Administration

- Average availability of servers in the division during period (24 x 7 operation) – 99.9127%
note: does not include time servers were off-line due to the power-failure during hurricane Isabel.
This period of time was not included in either the numerator or the denominator.

Custodial Services

- Number of custodial discrepancies reported annually/10,000,000 student square foot – 1.1

Pupil Transportation

- Accident/Incident rates per 100,000 miles - 1.3
- Bus road breakdowns per 100,000 miles - 3.1
- Percent bus safety inspections accomplished on schedule - 100%

NOTES

1. **The International Public Management Association for Human Resources (IPMA-HR), a professional association serving city, county and state personnel administrators, indicates an average staff to employee ratio of 1:177 in their 2003 demographic survey of public sector (governmental) human resource departments.*

2. *Detailed list of milestones achieved*

- Kronos
 - Select Integrated HR/Payroll data system
- ADM 2000
 - STARS
 - Instructional Personnel Data
 - verified credit transcript
 - Textbook Management System - Reengineering Study
 - Interim Reports Form Conversion
 - Grade Cards Form Conversion
- Transportation Management System
 - Upgrade Edulog DOS to NT/2000 version
 - Fleet Mnt. Info. Mgt. Sys.
- SubFinder/Subpay
 - Implement SubPay
- Tracking of site-based Professional Development
- Licensed staff PDR system
- LaserFiche
 - Electronic Friday Reports
 - YHS records conversion from microfiche
 - Upgrade to version 5.05
- Develop Budget database system - Phase 1
- Management Reports for tracking Performance measures
- Impact Aid Survey form and process redesign

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.

SCHOOL BOARD POLICY
(continued)

Fiscal Accounting and Reporting

School Board Policy Section 4.1.7

The primary purposes of the division's financial accounting and reporting structure are statutory compliance and accurate public reporting of the financial position and results of the financial operations of the constituent funds and self-balancing account groups of the division.

Funds received and/or disbursed by any agent of the division will be accounted for carefully and accurately. Procedures will conform with generally accepted accounting practices, including appropriate separation of accounts and funds.

The Superintendent will be responsible for directing the fiscal management of the school system, including financial accounting, purchasing, preparation of the budget and payrolls. He will make reports to the Board on a regular basis as to the financial condition of the system as it relates to disbursements and revenues.

Fixed Assets

School Board Policy Section 4.1.7
Sub-Section C

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

Audit of School Board Accounts

School Board Policy Section 4.1.7
Sub-Section D

Arrangements for the audit of School Board accounts will be coordinated with the County Board of Supervisors. The report of audit of regular and federal programs will be presented to the Board.

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 out years 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 2005 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 FY05 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 FY04E Operating Budget proposal.
January	Superintendent and staff work session on final draft of FY04E. School Board work session on FY04E Operating Budget and FY05 budget priorities. Superintendent and staff work session on first draft of Superintendent's FY05 Operating Budget (hereinafter "Budget Proposal"). Superintendent and County Administrator meet to discuss FY05 budget initiatives. Superintendent's work session with staff on final draft of budget proposal. Work session with School Board on FY05 budget priorities.
February	Joint work session with School Board and Board of Supervisors to discuss FY05 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 FY04E 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

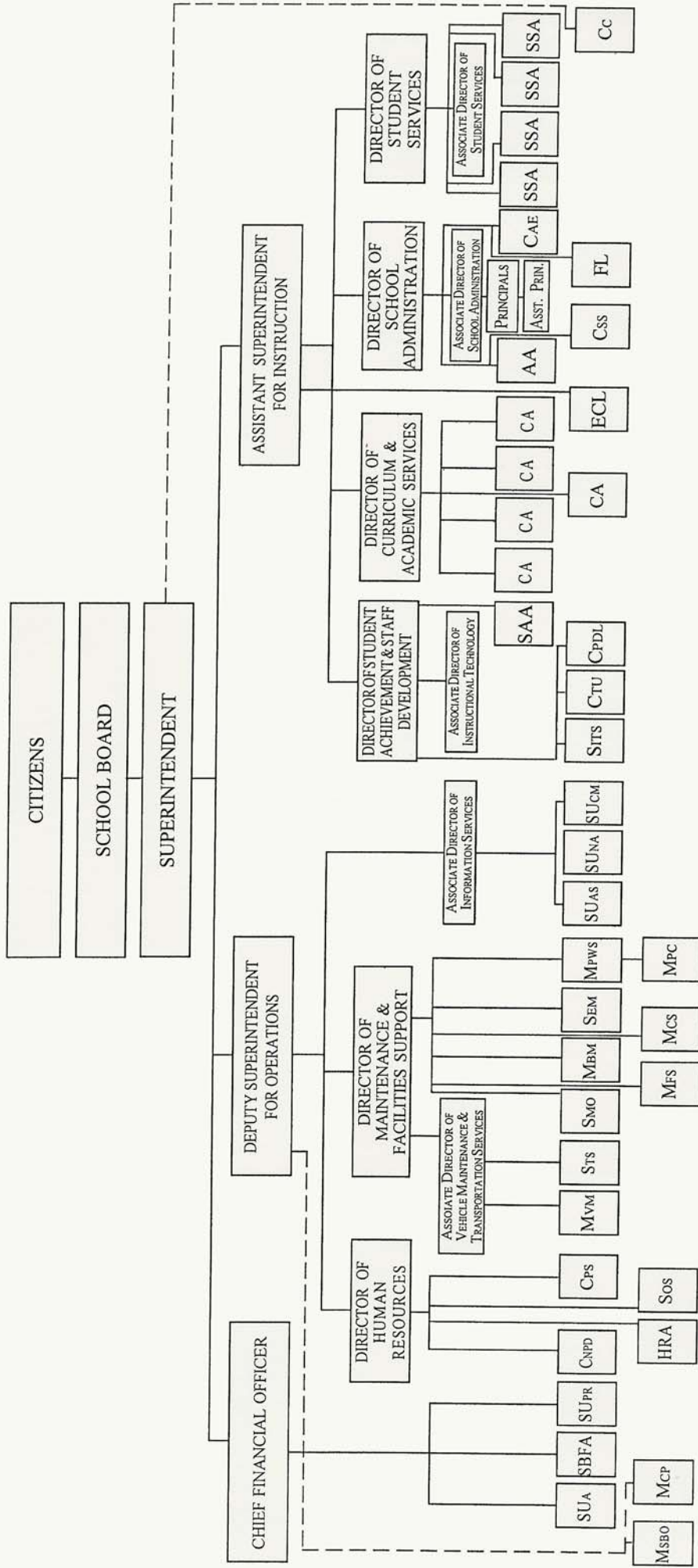
Budget managers are permitted to transfer budget funds within each cost center. However, the budget manager is not permitted to expend or encumber funds exceeding the cost center appropriation without permission of the Division Superintendent.

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
 MVM = Building Maintenance
 MCP = Construction Projects
 MCS = Custodial Services
 MFS = Food Services

S = Specialist
 SEM = Energy Management
 SPS = Instructional Technology Support
 SMO = Maintenance/Operations Support
 SOS = Occupational Safety/Regulatory Compliance
 SPS = Transportation System

SU = Supervisor
 SUA = Accounting

SUAS = Applications Support
 SUJM = Computer Maintenance
 SUNA = Network Administration
 SUPR = Payroll

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

**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. Pursuant to state law, the School Division cannot issue debt that extends beyond the current fiscal year.

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

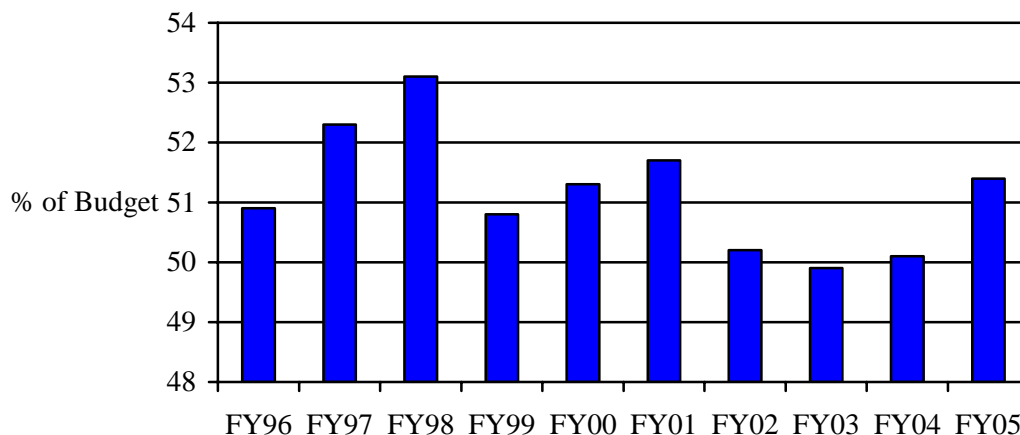
REVENUES

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 first provided school divisions a distribution of lottery funds for fiscal year 1999 and the state has continued the lottery funds in each fiscal year thereafter. York County will receive \$1,777,845 in FY05. At least 50% of the lottery funds received must be spent on non-recurring expenditures, such as capital projects. Of the \$1,777,845 lottery funds slated for the school division in FY05, the School Board has designated \$888,923 toward the operating budget. State revenue has remained fairly constant in recent years as a percentage of the total budget (see graph below). However, in FY05 the state significantly increased funding to local school divisions in an effort to address the under funded state standards of quality.

State Revenues

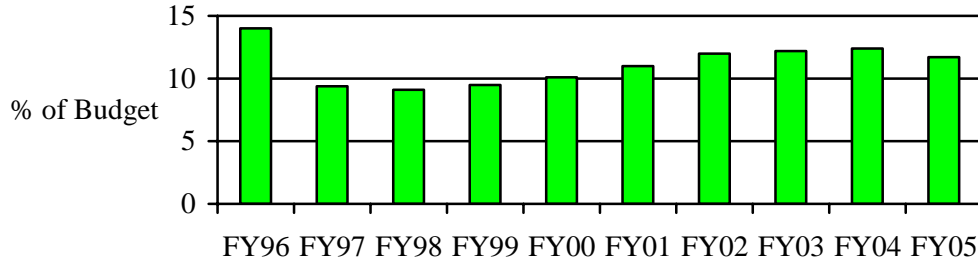


Federal

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 71.5% of the federal revenue received and 8.4% 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. The decrease in the FY05 federal revenue as a percent of the budget is a result of a significant increase in state funding.

**SIGNIFICANT TRENDS AND ASSUMPTIONS
(continued)**

Federal Revenues



At the time this budget was prepared the President had not released his proposed FY05 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 FY04 level with the understanding that this is just a “best guess” estimate. The Impact Aid revenue projection as presented in the FY05 budget assumes funding for Section 8002.

County

County funding has grown from 29% of the budget in FY92 to 35.7% of the budget in FY05. Federal revenue has been growing since 1998. The basis for the increases in County funding has been growth in the County tax base based on revenue projections provided by the County. The County increases have helped fund additional students as well as continuation of existing services.

Local Miscellaneous

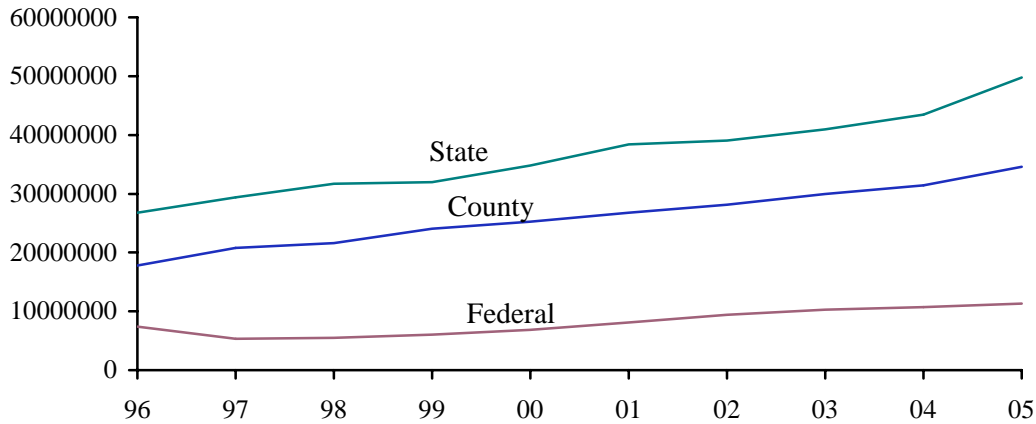
Local miscellaneous revenue includes supply fees charged to students, interest revenue on investments, sale or lease of school division property, etc. The local miscellaneous revenue source has remained fairly constant at about 1.1% of the total Operating Budget.

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

FY	County	State	Federal
96	17,765,708	26,781,895	7,391,165
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
05	34,582,901	49,751,864	11,330,514

**SIGNIFICANT TRENDS AND ASSUMPTIONS
(continued)**

Operating Fund Revenue



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

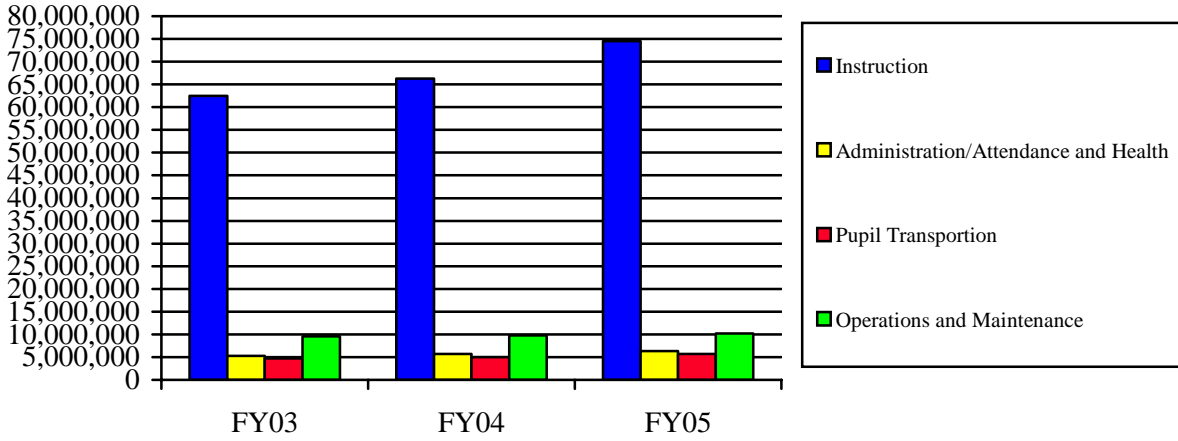
Activities associated with transporting students to and from school and on other trips related to school activities.

Operations & Maintenance

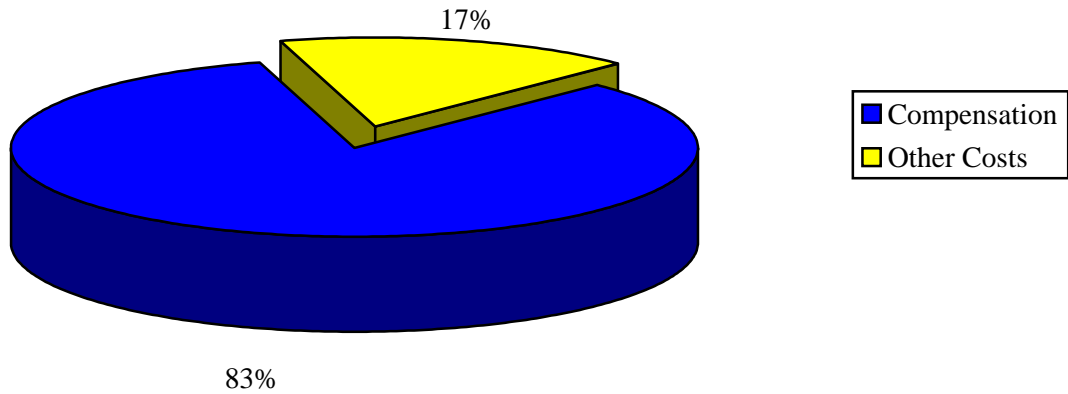
Activities concerned with keeping buildings open, comfortable and safe for use. This includes heating, lighting, ventilating systems, repair of facilities and replacement of facility equipment.

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

	FY2004 BUDGET	FY2004 EXPECTED	FY2005 BUDGET
Revenues by Fund and Category			
Operating Fund			
State	43,458,386	43,458,386	49,751,864
Federal	10,738,172	10,880,514	11,330,514
Local - County	31,439,000	31,439,000	34,582,901
Local - Misc.	1,076,950	1,076,950	1,094,950
Food Service Fund			
State	55,000	55,000	55,000
Federal	880,000	880,000	880,000
Local - Cafeteria Sales	2,125,806	2,475,806	3,042,473
Local - Misc.	25,000	25,000	20,000
Capital Projects Fund			
State	-	1,128,800	1,157,329
Federal	-	491,000	-
Local - County	4,395,000	5,198,918	1,100,000
Local - Miscellaneous	-	-	-
	<hr/>	<hr/>	<hr/>
Total Revenue - All Funds	94,193,314	97,109,374	103,015,031
 Expenditures by State Category			
Instruction	66,249,516	66,276,518	74,506,194
Administration/Attendance and			
Health	5,682,287	5,923,132	6,352,198
Pupil Transportation	4,982,831	4,984,831	5,691,185
Operations and Maintenance	9,797,874	9,670,369	10,210,652
Food Service	3,085,806	3,435,806	3,997,473
Facilities	4,395,000	6,818,718	2,257,329
	<hr/>	<hr/>	<hr/>
Total Expenditures - All Funds	94,193,314	97,109,374	103,015,031
 Fund Balance (see note)			
Beginning of fiscal year	605,278	605,278	641,447
Projected end of fiscal year	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

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 2005**

REVENUE SUMMARY

REVENUE SOURCE	FY2003 BUDGET	FY2003 ACTUAL	FY 2004 BUDGET	FY 2004 EXPECTED	FY 2005 BUDGET
STATE	33,432,176	34,446,709	35,753,617	35,753,617	40,505,570
STATE SALES TAX	7,527,956	7,291,953	7,704,769	7,704,769	9,246,294
FEDERAL	10,034,607	10,369,003	10,738,172	10,880,514	11,330,514
LOCAL APPROPRIATION-OPERATIONS	29,115,067	29,115,067	30,548,340	30,548,340	33,630,418
LOCAL APPROPRIATION-GROUNDS	869,733	869,733	890,660	890,660	952,483
LOCAL OPERATION MISC.	1,076,950	1,068,598	1,076,950	1,076,950	1,094,950
TOTAL	82,056,489	83,161,063	86,712,508	86,854,850	96,760,229

**SCHOOL FOOD SERVICE FUND
FISCAL YEAR 2005**

REVENUE SUMMARY

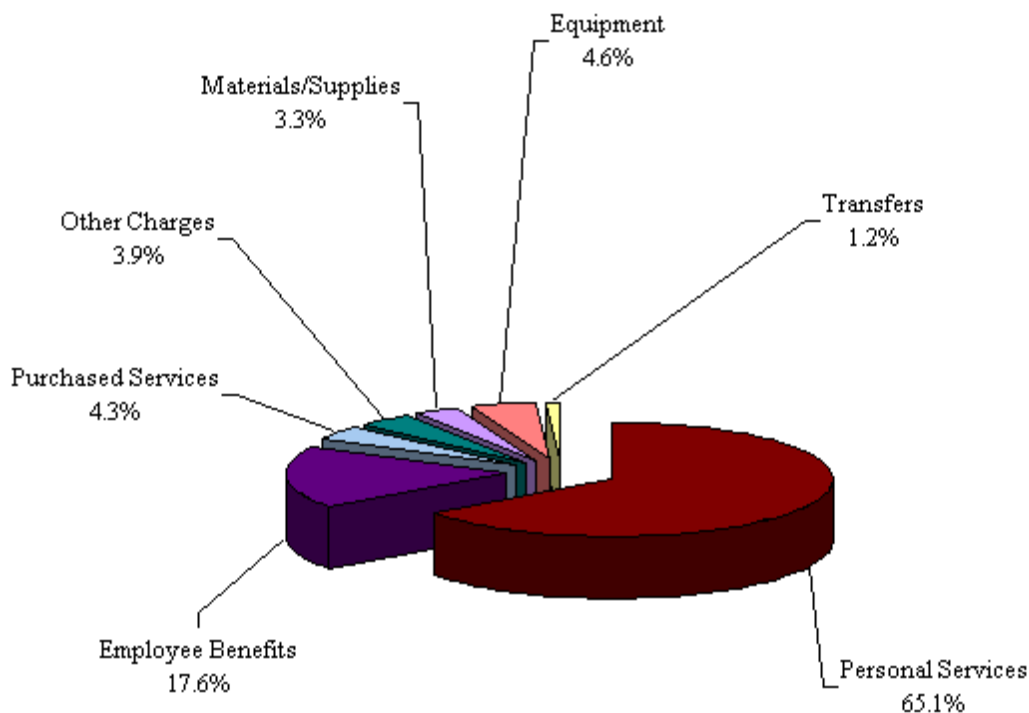
REVENUE SOURCE	FY 2003 BUDGET	FY 2003 ACTUAL	FY 2004 BUDGET	FY 2004 EXPECTED	FY 2005 BUDGET
STATE	53,000	48,969	55,000	55,000	55,000
FEDERAL	750,000	782,113	880,000	880,000	880,000
CAFETERIA SALES	2,070,242	1,943,017	2,125,806	2,475,806	3,042,473
MISCELLANEOUS	30,000	7,663	25,000	25,000	20,000
TOTAL	2,903,242	2,781,762	3,085,806	3,435,806	3,997,473

**CAPITAL PROJECTS FUND
FISCAL YEAR 2005**

REVENUE SUMMARY

REVENUE SOURCE	FY 2003 BUDGET	FY 2003 ACTUAL	FY 2004 BUDGET	FY 2004 EXPECTED	FY 2005 BUDGET
STATE	1,001,643	1,188,266	0	1,128,800	1,157,329
FEDERAL	0	0	0	491,000	0
LOCAL-COUNTY	10,790,000	10,385,778	4,395,000	5,198,918	1,100,000
TOTAL	11,791,643	11,574,044	4,395,000	6,818,718	2,257,329

FY2005 Expenditures by Major Object Summary of All Funds



The above pie chart is a summary of all funds by major object for FY05. Approximately eighty-three percent of the budget is directed to personal services and employee benefits to cover the cost of school division staff. The next largest component of the budget is equipment. The remaining thirteen percent of the budget covers purchased services, supplies, 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 2005**

EXPENDITURES BY MAJOR OBJECT

	FY 2003 ACTUAL	FY 2004 BUDGET	FY 2004 EXPECTED	FY 2005 BUDGET
PERSONAL SERVICES	54,081,432	59,437,258	59,571,498	64,246,441
PURCHASED SERVICES	19,220,318	8,070,474	9,057,270	5,990,189
OTHER CHARGES	3,365,618	3,750,783	3,711,950	3,793,425
MATERIALS / SUPPLIES	4,777,107	4,499,555	4,835,518	5,331,210
EQUIPMENT	5,016,811	2,296,985	3,747,142	5,030,595
TRANSFERS	907,341	932,824	932,824	1,221,669
TOTAL	101,734,888	94,193,314	97,109,374	103,015,031

**SCHOOL OPERATING FUND
FISCAL YEAR 2005**

EXPENDITURES BY MAJOR OBJECT

	FY 2003 ACTUAL	FY 2004 BUDGET	FY 2004 EXPECTED	FY 2005 BUDGET
PERSONAL SERVICES	52,988,288	58,242,447	58,376,687	63,023,763
EMPLOYEE BENEFITS	14,008,606	14,817,854	14,865,591	16,972,127
PURCHASED SERVICES	4,423,411	4,025,866	4,037,351	4,177,440
OTHER CHARGES	3,357,405	3,740,783	3,701,950	3,783,425
MATERIALS / SUPPLIES	3,520,954	3,045,749	3,031,712	3,181,210
EQUIPMENT	3,141,254	1,906,985	1,908,735	4,400,595
TRANSFERS	907,341	932,824	932,824	1,221,669
TOTAL	82,347,259	86,712,508	86,854,850	96,760,229

**YORK COUNTY SCHOOL DIVISION
SCHOOL FOOD SERVICE FUND
FISCAL YEAR 2005**

EXPENDITURES BY MAJOR OBJECT

	FY 2003 ACTUAL	FY 2004 BUDGET	FY 2004 EXPECTED	FY 2005 BUDGET
PERSONAL SERVICES	1,093,144	1,194,811	1,194,811	1,222,678
EMPLOYEE BENEFITS	357,655	387,581	387,581	429,375
PURCHASED SERVICES	10,171	29,608	29,608	30,420
OTHER CHARGES	8,213	10,000	10,000	10,000
MATERIALS / SUPPLIES	1,256,153	1,453,806	1,803,806	2,150,000
EQUIPMENT	24,971	10,000	10,000	155,000
TOTAL	2,750,307	3,085,806	3,435,806	3,997,473

**CAPITAL PROJECTS FUND
FISCAL YEAR 2005**

EXPENDITURES BY MAJOR OBJECT

	FY 2003 ACTUAL	FY 2004 BUDGET	FY 2004 EXPECTED	FY 2005 BUDGET
PURCHASED SERVICES	14,786,736	4,015,000	4,990,311	1,782,329
EQUIPMENT	1,850,586	380,000	1,828,407	475,000
TOTAL	16,637,322	4,395,000	6,818,718	2,257,329

SUMMARY OF PROGRAM BUDGETS

		FY2003 ACTUAL	FY 2004 BUDGET	FY 2004 EXPECTED	FY 2005 BUDGET
INSTRUCTION					
CLASSROOM INSTRUCTION					
REGULAR EDUCATION					
ELEMENTARY					
50-611011-010	KINDERGARTEN	1,702,405	2,447,468	2,403,561	2,791,504
50-611011-020	1ST GRADE	2,075,508	2,176,329	2,083,885	2,318,789
50-611011-030	2ND GRADE	2,048,084	2,184,654	2,036,350	2,191,587
50-611011-040	3RD GRADE	2,144,919	2,243,566	2,167,668	2,316,926
50-611011-050	4TH GRADE	2,042,160	2,158,124	2,168,139	2,318,886
50-611011-060	5TH GRADE	2,154,190	2,392,663	2,047,079	2,319,408
50-611011-070	ART	441,684	505,198	493,398	564,242
50-611011-080	MUSIC	391,272	462,604	462,604	533,853
50-611011-090	PE	483,693	563,386	535,079	650,004
50-611011-100	LEP	33,828	45,834	45,834	45,834
50-611011-110	READING	1,163,157	1,154,062	1,146,047	1,195,235
50-611011-120	TECHNOLOGY	741,573	646,888	724,717	1,766,151
50-611011-130	CONTRACTED SERVICES	62,579	66,497	61,497	62,867
50-611011-140	OTHER	2,362,057	2,416,974	2,507,326	3,612,967
	SUBTOTAL	17,847,109	19,464,247	18,883,184	22,688,253
MIDDLE					
50-611012-150	ENCORE	1,181,703	1,282,633	1,366,621	1,458,000
50-611012-160	CORE/TMING/ACAD COACHING	6,144,886	6,102,607	6,295,911	7,363,666
50-611012-170	ALTERNATIVE EDUCATION	56,064	84,866	66,300	68,631
50-611012-190	LEP	18,977	29,787	29,787	29,787
50-611012-200	TECHNOLOGY	30,789	30,814	30,814	65,831
50-611012-205	SCHOOL OF ARTS	0	0	0	80,000
50-611012-210	CONTRACTED SERVICES	28,470	30,116	30,416	27,166
50-611012-220	OTHER	613,897	665,346	724,740	754,033
	SUBTOTAL	8,074,786	8,226,169	8,544,589	9,847,114
HIGH					
50-611013-230	ART	464,307	460,113	460,113	492,697
50-611013-240	MUSIC	460,364	489,022	489,022	540,294
50-611013-250	ENGLISH	1,766,315	1,927,575	1,860,187	2,066,402
50-611013-260	LEP	11,282	17,895	17,895	17,895
50-611013-270	MATH	1,608,907	1,688,404	1,817,171	2,064,457
50-611013-280	SCIENCE	1,573,619	1,628,853	1,671,776	1,846,424
50-611013-290	SOCIAL STUDIES	1,677,520	1,761,389	1,766,389	1,964,456
50-611013-300	HEALTH	783,061	822,969	816,959	912,901
50-611013-310	DRIVER ED	3,932	3,905	3,905	3,905

SUMMARY OF PROGRAM BUDGETS FISCAL YEAR 2005

		FY2003 ACTUAL	FY 2004 BUDGET	FY 2004 EXPECTED	FY 2005 BUDGET
50-611013-320	FOREIGN LANGUAGE	1,063,738	1,137,901	1,192,841	1,279,037
50-611013-330	YORK RIVER ACADEMY	246,485	286,411	318,602	334,817
50-611013-340	TECHNOLOGY	1,499,803	946,428	925,552	959,037
50-611013-345	DRAMA	0	207,030	207,030	216,727
50-611013-350	SCHOOL OF THE ARTS	292,008	293,754	294,104	313,627
50-611013-360	VHSL/INTERSCHOLASTIC	149,025	42,000	42,000	103,500
50-611013-370	CONTRACTED SERVICES	186,859	239,814	245,314	225,949
50-611013-380	OTHER	1,459,898	1,292,990	1,322,220	1,352,937
	SUBTOTAL	13,247,123	13,246,453	13,451,080	14,695,062
	REGULAR EDUCATION TOTAL	39,169,01	40,936,869	40,878,853	47,230,429
SPECIAL EDUCATION					
ELEMENTARY					
50-611021-390	CLASSROOM TEACHERS	2,213,742	2,418,358	2,363,745	2,834,667
50-611021-400	OTHER	68,353	75,676	75,676	75,676
	SUBTOTAL	2,282,095	2,494,034	2,439,421	2,910,343
MIDDLE					
50-611022-410	CLASSROOM TEACHERS	1,307,584	1,458,152	1,426,091	1,521,955
50-611022-420	OTHER	17,026	30,800	30,800	30,800
	SUBTOTAL	1,324,610	1,488,952	1,456,891	1,552,755
HIGH					
50-611023-430	CLASSROOM TEACHERS	1,303,675	1,378,267	1,394,297	1,487,972
50-611023-440	OTHER	1,134,420	1,084,195	1,084,195	1,084,195
	SUBTOTAL	2,438,095	2,462,462	2,478,492	2,572,167
	SPECIAL EDUCATION TOTAL	6,044,800	6,445,448	6,374,804	7,035,265
CAREER/TECHNICAL					
SECONDARY					
50-611034-450	FAMILY & CONSUMER SCIENCE	207,520	267,683	292,339	310,691
50-611034-460	BUSINESS & INFORMATION	800,142	838,781	825,925	880,948
50-611034-470	MARKETING	205,756	218,845	218,845	232,393
50-611034-490	TECHNOLOGY EDUCATION	497,887	582,528	556,166	592,747
50-611034-500	TV COMMUNICATION	102,209	121,140	121,140	127,688
50-611034-510	CONTRACTED SERVICES	529,747	471,500	471,500	554,736
50-611034-520	NJROTC	219,223	221,059	221,059	237,019
50-611034-530	OTHER	2,697	3,000	3,000	3,000
	SUBTOTAL	2,565,181	2,724,536	2,709,974	2,939,222

SUMMARY OF PROGRAM BUDGETS FISCAL YEAR 2005

		FY2003 ACTUAL	FY 2004 BUDGET	FY 2004 EXPECTED	FY 2005 BUDGET
CAREER/TECHNICAL TOTAL		2,565,181	2,724,536	2,709,974	2,939,222
GIFTED EDUCATION					
ELEMENTARY					
50-611041-540	EXTEND	197,762	211,663	212,013	225,691
	SUBTOTAL	197,762	211,663	212,013	225,691
SECONDARY					
50-611044-560	EXTEND	77,890	73,636	73,636	77,268
	SUBTOTAL	77,890	73,636	73,636	77,268
GIFTED EDUCATION TOTAL		275,652	285,299	285,649	302,959
OTHER PROGRAMS					
50-611050-580	TITLE I - PART A	639,130	714,380	642,942	642,942
50-611050-582	TITLE II - PART A	274,149	320,184	298,835	298,835
50-611050-584	TITLE II - PART D	9,418	18,344	24,536	24,536
50-611050-585	TITLE III - PART A	0	0	12,855	12,855
50-611050-586	TITLE IV - PART A	43,600	45,509	47,869	47,869
50-611050-588	TITLE V - PART A	10,796	47,970	48,824	48,824
50-611050-590	TITLE VI	21,737	0	0	0
50-611050-600	TITLE VIB	1,029,502	1,247,982	1,456,704	1,456,704
50-611050-610	TITLE II	39,716	0	0	0
50-611050-615	YORK RIVER ACADEMY - CHARTER	96,906	10,277	10,277	0
50-611050-620	SUMMER SCHOOL	128,968	192,917	192,917	192,917
50-611050-630	ADULT EDUCATION	65,815	61,048	65,194	125,096
50-611050-640	MISCELLANEOUS	513,569	865,533	865,533	954,472
50-611050-650	CONTINGENCY	0	222,852	222,852	206,700
	SUBTOTAL	2,873,306	3,746,996	3,889,338	4,011,750
OTHER PROGRAMS TOTAL		2,873,306	3,746,996	3,889,338	4,011,750

SUMMARY OF PROGRAM BUDGETS FISCAL YEAR 2005

		FY 2003 ACTUAL	FY 2004 BUDGET	FY 2004 EXPECTED	FY 2005 BUDGET
INSTRUCTION					
INSTRUCTIONAL SUPPORT - STUDENT					
50-612121-000	ELEMENTARY GUIDANCE	503,162	541,738	543,438	581,925
50-612124-000	SECONDARY GUIDANCE	1,597,690	1,702,937	1,702,937	1,838,568
50-612222-000	SOCIAL WORK SERVICES	52,824	52,086	52,086	55,767
50-612300-000	HOMEBOUND	37,153	53,794	53,794	53,794
	SUBTOTAL	2,190,829	2,350,555	2,352,255	2,530,054
INSTRUCTIONAL SUPPORT - STAFF					
50-613110-000	MANAGEMENT	491,299	488,316	488,316	513,675
50-613120-000	REG. ED.	1,119,130	1,283,365	1,308,420	1,385,582
50-613121-000	SPEC. ED.	489,783	525,232	527,232	598,887
50-613130-000	STAFF DEVELOPMENT	216,924	361,116	358,416	365,934
50-613201-000	ELEMENTARY MEDIA	740,792	825,124	816,524	864,777
50-613204-000	SECONDARY MEDIA	694,771	740,040	737,040	777,438
	SUBTOTAL	3,752,699	4,223,193	4,235,948	4,506,293
INSTRUCTIONAL SUPPORT - SCHOOL ADMINISTRATION					
50-614101-000	ELEMENTARY PRINCIPALS' OFFICES	2,343,365	2,559,200	2,572,277	2,758,209
50-614104-000	SECONDARY PRINCIPALS' OFFICES	2,851,561	2,977,420	2,977,420	3,192,013
	SUBTOTAL	5,194,926	5,536,620	5,549,697	5,950,222

SUMMARY OF PROGRAM BUDGETS FISCAL YEAR 2005

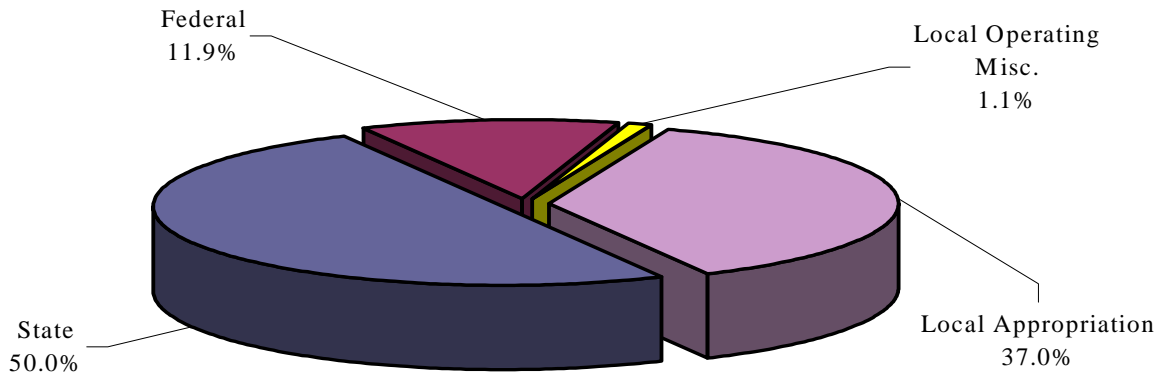
		FY 2003 ACTUAL	FY 2004 BUDGET	FY 2004 EXPECTED	FY 2005 BUDGET
ADMINISTRATION, ATTENDANCE & HEALTH					
50-621100-000	BOARD SERVICES	87,704	104,931	108,431	108,900
50-621200-000	EXECUTIVE SERVICES	451,133	428,528	429,628	452,552
50-621300-000	COMMUNICATION SERVICES	235,266	262,510	262,510	303,918
50-621400-000	HUMAN RESOURCES	1,047,795	890,006	907,795	968,220
50-621600-000	FISCAL SERVICES	713,923	823,471	823,471	874,739
50-621900-000	INFORMATION SERVICES	1,398,953	1,420,321	1,590,009	1,698,348
50-622200-000	HEALTH SERVICES	790,799	883,381	932,149	1,003,692
50-622300-000	PSYCHOLOGICAL SERVICES	397,605	422,181	422,181	457,302
50-622400-000	SPEECH/AUDIOLOGY SERVICES	427,117	446,958	446,958	484,527
	SUBTOTAL	5,550,295	5,682,287	5,923,132	6,352,198
PUPIL TRANSPORTATION					
50-632000-000	VEHICLE OPERATION SERVICES	3,631,697	4,069,340	4,071,340	4,238,775
50-634000-000	VEHICLE MAINTENANCE	1,216,002	913,491	913,491	1,452,410
	SUBTOTAL	4,847,699	4,982,831	4,984,831	5,691,185
OPERATIONS & MAINTENANCE					
50-641000-000	MANAGEMENT & DIRECTION	245,286	213,815	180,846	192,276
50-642000-000	BUILDING SERVICES	8,252,253	8,191,840	8,094,304	8,538,520
50-643000-000	GROUNDS SERVICES	869,733	890,660	890,660	952,483
50-645000-000	VEHICLE SERVICES	254,360	186,412	189,412	191,676
50-647000-000	WAREHOUSE/DISTRIBUTION	261,222	315,147	315,147	335,697
	SUBTOTAL	9,882,854	9,797,874	9,670,369	10,210,652
TOTAL SCHOOL OPERATING FUND:		82,347,259	86,712,508	86,854,850	96,760,229

SUMMARY OF PROGRAM BUDGETS FISCAL YEAR 2005

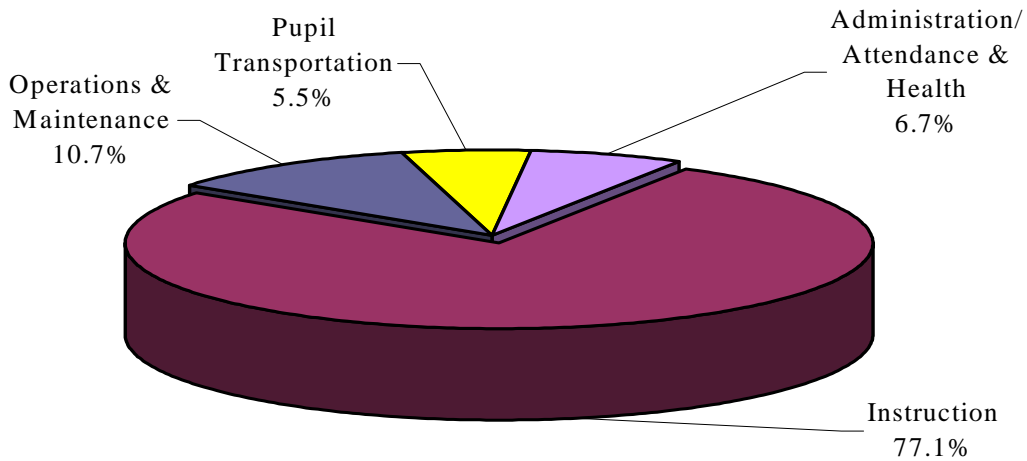
	FY 2003 ACTUAL	FY 2004 BUDGET	FY 2004 EXPECTED	FY 2005 BUDGET
FOOD SERVICES				
53-651000-000 FOOD SERVICES	2,750,307	3,085,806	3,435,806	3,997,473
FOOD SERVICES	2,750,307	3,085,806	3,435,806	3,997,473
CAPITAL PROJECTS				
FUND 70 CAPITAL PROJECTS	16,637,322	4,395,000	6,818,718	2,257,329
CAPITAL PROJECTS	16,637,322	4,395,000	6,818,718	2,257,329
TOTAL ALL FUNDS	101,734,888	94,193,314	97,109,374	103,015,031

York County School Division
School Operating Fund
FY 2005 School Board Proposed

Revenues by Source

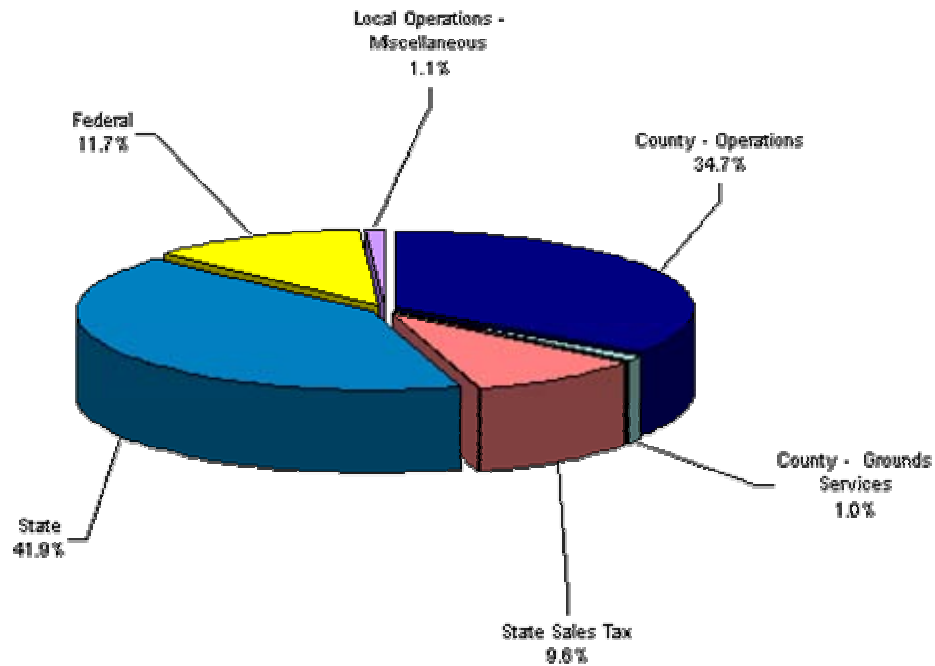


Expenditures by Major Category



**OPERATING FUND
REVENUE**

Operating Fund Support by Sources – FY05



State revenue (including state sales tax) is the largest funding source of the operating budget, comprising 51.5% of the total. The second largest funding source (35.7%) is County funding for operations and ground services.

Federal funding comprises 11.7% of the budget and miscellaneous revenue accounts for 1.1%. The revenue detail for the Operating Fund is shown on the following six pages.

**YORK COUNTY SCHOOL DIVISION
SCHOOL OPERATING FUND
FISCAL YEAR 2005**

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 2005**

REVENUE DETAIL

ANNUAL FINANCIAL PLAN
FUND 50

SCHOOL OPERATING FUND

ACCT #	DESCRIPTION	FY 2003 ACTUAL	FY 2004 BUDGET	FY 2004 EXPECTED	FY 2005 BUDGET
REVENUE-LOCAL SOURCES					
USE OF MONEY AND PROPERTY					
30315-1010	INTEREST ON DEPOSITS	764	15,000	15,000	15,000
30315-2010	RENTAL OF LAND/BUILDINGS	174,251	147,000	147,000	175,000
30315-2020	USE OF VEHICLES/BUSES	139,131	105,000	105,000	140,000
30315-2021	CONTRACTED BUS SERVICE/ACT FUNDS	17,172	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	9,787	6,000	6,000	6,000
30315-2025	VHSL	41,235	0	0	0
30315-2026	PROPERTY LEASE	63,414	45,000	45,000	57,000
30315-2028	ANTENNA LEASE-YHS	8,600	7,800	7,800	7,800
30315-2030	PRINTING REVENUE	9,899	0	0	0
30315-2060	SALE OF EQUIP/TOOLS	19,015	15,000	15,000	15,000
	TOTAL	483,268	365,800	365,800	440,800
CHARGES FOR SERVICES					
30316-7410	PUPIL FEES	288,940	331,150	331,150	274,150
30316-7420	TUITION/DAY SCHOOL	113,422	145,000	145,000	145,000
30316-7440	TUITION/SUMMER SCHOOL	82,346	135,000	135,000	135,000
	TOTAL	484,708	611,150	611,150	554,150
LOCAL MISCELLANEOUS					
30318-2990	LOCAL, MISCELLANEOUS GRANTS	23,500	0	0	0
30318-3010	PRIOR YEAR EXPENDITURE REFUND	195	7,000	7,000	7,000
30318-3020	MISCELLANEOUS REVENUE	6,293	18,000	18,000	18,000
30318-3050	INFORMATION TECHNOLOGY ACADEMY	4,200	0	0	0
30318-3055	WILLIAM & MARY TUITION REIMBURSE	13,908	0	0	0
30318-9090	MISCELLANEOUS LOCAL	5,041	0	0	0
	TOTAL REVENUE-LOCAL SOURCE	1,021,113	1,001,950	1,001,950	1,019,950

**YORK COUNTY SCHOOL DIVISION
SCHOOL OPERATING FUND
FISCAL YEAR 2005**

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 sale 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. The state approved an increase in the sales tax rate of 1/8th of a cent for education in FY05.

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 2005**

REVENUE DETAIL

ANNUAL FINANCIAL PLAN
FUND 50

SCHOOL OPERATING FUND

ACCT #	DESCRIPTION	FY 2003 ACTUAL	FY 2004 BUDGET	FY 2004 EXPECTED	FY 2005 BUDGET
REVENUE-COMMONWEALTH					
30324-2010	STATE SALES TAX	7,291,953	7,704,769	7,704,769	9,246,294
30324-2020	BASIC AID	25,239,534	26,596,090	26,596,090	31,543,897
30324-2021	SALARY SUPPLEMENT	0	222,852	222,852	0
30324-2024	PRIOR YEAR LOTTERY	88,185	0	0	0
30324-2025	LOTTERY	839,406	870,012	870,012	888,923
30324-2040	ADULT EDUCATION	0	0	0	3,712
30324-2041	REG. LITERACY COORDINATING COMM.	6,230	0	0	0
30324-2050	FOSTER HOME CHILDREN	36,156	25,000	25,000	35,582
30324-2070	GIFTED AND TALENTED	272,387	279,360	279,360	308,922
30324-2080	REMEDIAL PROGRAMS	249,688	256,080	256,080	195,108
30324-2081	REMEDIAL SUMMER SCHOOL	55,537	87,272	87,272	84,341
30324-2082	REMEDICATION-SOL	61,837	59,922	59,922	0
30324-2083	READING INTERVENTION	68,412	66,892	66,892	78,765
30324-2120	SPECIAL EDUCATION-SOQ	2,436,352	2,490,960	2,490,960	2,056,769
30324-2123	HOMEBOUND	24,104	20,000	20,000	20,000
30324-2125	COMPREHENSIVE SERVICES ACT	150,063	175,000	175,000	175,000
30324-2140	FREE TEXTBOOKS	570,197	584,794	584,794	513,135
30324-2170	VOC ED-SOQ	302,652	310,400	310,400	317,051
30324-2200	SPECIAL ED SUPPORT	260,347	244,747	244,747	280,000
30324-2230	EMPLOYER SHARE BENEFITS	2,058,036	2,106,498	2,106,498	2,641,963
30324-2520	NEW HORIZONS-REGIONAL	25,747	20,000	20,000	26,000
30324-2530	OTHER CATEGORY/VOC ED	11,457	15,713	15,713	16,000
30324-2650	AT RISK	66,217	69,076	69,076	83,551
30324-2750	K-3 INITIATIVE	153,022	153,719	153,719	137,326
30324-2751	SOL ALGEBRA READINESS	74,985	70,257	70,257	27,566
30324-2752	TECHNOLOGY RESOURCE ASSISTANTS	80,704	0	0	0
30324-2761	TECHNOLOGY INITIATIVE-FY02	476,024	0	0	0
30324-2763	TECHNOLOGY INITIATIVE-FY03	544,000	0	0	0
30324-2764	TECHNOLOGY INITIATIVE-FY04	0	544,000	544,000	0
30324-2765	TECHNOLOGY INITIATIVE-FY05	0	0	0	544,000
30324-2990	MISCELLANEOUS GRANTS, STATE	166,232	457,696	457,696	457,696
30324-2991	LEP (LIMITED ENGLISH PROFICIENT)	32,398	17,000	17,000	70,263
30324-2992	YORK RIVER CHARTER SCHOOL	96,800	10,277	10,277	0
TOTAL REVENUE-COMMONWEALTH		41,738,662	43,458,386	43,458,386	49,751,864

**YORK COUNTY SCHOOL DIVISION
SCHOOL OPERATING FUND
FISCAL YEAR 2005**

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 2005**

REVENUE DETAIL

ANNUAL FINANCIAL PLAN
FUND 50

SCHOOL OPERATING FUND

ACCT #	DESCRIPTION	FY 2003 ACTUAL	FY 2004 BUDGET	FY 2004 EXPECTED	FY 2005 BUDGET
REVENUE-FEDERAL					
30333-2020	TITLE I	642,150	714,380	642,942	642,942
30333-2030	TITLE VI	21,737	0	0	0
30333-2040	ADULT EDUCATION	29,640	25,000	29,146	29,146
30333-2050	TITLE II - PART A	266,205	320,184	298,835	298,835
30333-2060	TITLE II - PART D	9,417	18,344	24,536	24,536
30333-2065	TITLE III - PART A	0	0	12,855	12,855
30333-2070	TITLE IV - PART A	43,500	45,509	47,869	47,869
30333-2080	TITLE V - PART A	10,796	47,970	48,824	48,824
30333-2120	IMPACT AID	7,755,015	7,650,000	7,650,000	8,100,000
30333-2130	DEPARTMENT OF DEFENSE	21,713	0	0	0
30333-2190	TITLE VIB	1,029,338	1,247,982	1,456,704	1,456,704
30333-2240	VOC ED - CARL PERKINS	129,094	0	0	0
30333-2260	TITLE II-EESA	39,726	0	0	0
30333-2270	TROOPS TO TEACHERS	0	12,027	12,027	12,027
30333-2280	E-RATE	60,412	75,000	75,000	75,000
30333-2290	NJROTC	92,396	85,000	85,000	85,000
30333-2990	MISCELLANEOUS GRANTS, FEDERAL	217,864	496,776	496,776	496,776
TOTAL REVENUE-FEDERAL		10,369,003	10,738,172	10,880,514	11,330,514
NON-REVENUE RECEIPTS					
30341-1010	INSURANCE RECOVERY	47,485	75,000	75,000	75,000
TOTAL NON-REVENUE RECEIPTS		47,485	75,000	75,000	75,000
TRANSFERS-OTHER FUNDS					
30351-1010	TRANSFERS/LOCAL APPN-OPERATIONS	29,115,067	30,548,340	30,548,340	33,630,418
30351-1012	TRANSFERS/LOCAL APPN-GROUNDS	869,733	890,660	890,660	952,483
TOTAL TRANSFERS-OTHER FUNDS		29,984,800	31,439,000	31,439,000	34,582,901
TOTAL SCHOOL OPERATING FUND		83,161,063	86,712,508	86,854,850	96,760,229

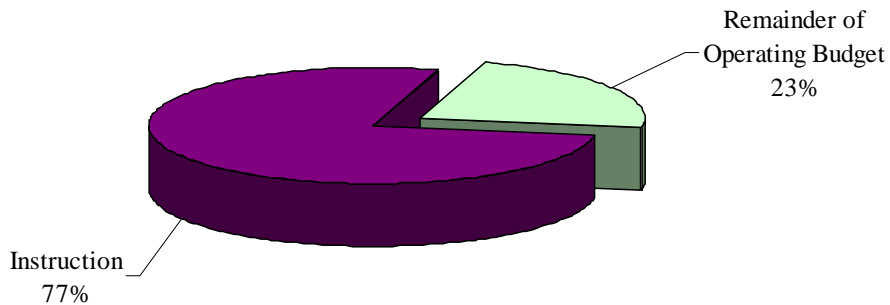
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INSTRUCTION

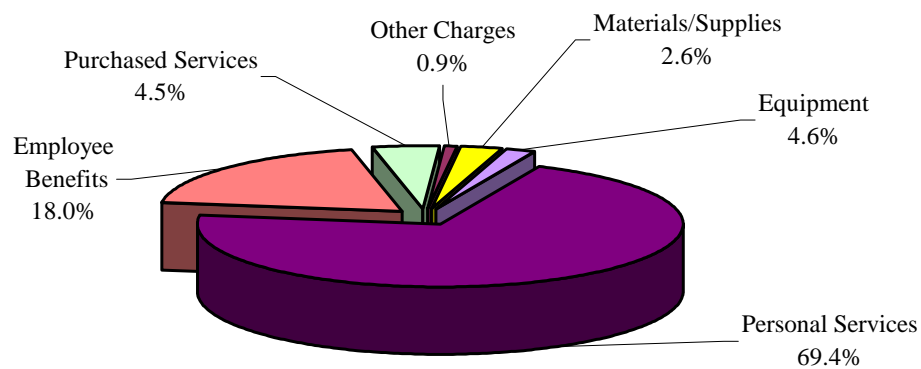
The Instruction category of the budget provides for programs and services dealing directly with the interaction between teachers and students. This category also includes activities associated with the principal’s office, curriculum development, and instructional staff training.

The Instruction category comprises 77% of the total Operating Budget. This percentage has remained fairly constant in recent years. Eighty-seven percent of the Instruction category budget is directed towards compensation of staff (Personal Services 69.4% plus Employee Benefits 18%). The remaining 13% covers such items as instructional supplies, equipment and purchased services. The Instruction category budget reflects an increase of \$8,229,676 or 12.4% (from \$66,276,518 in FY04E to \$74,506,194 in FY05). The charts below and on the next page depict this information.

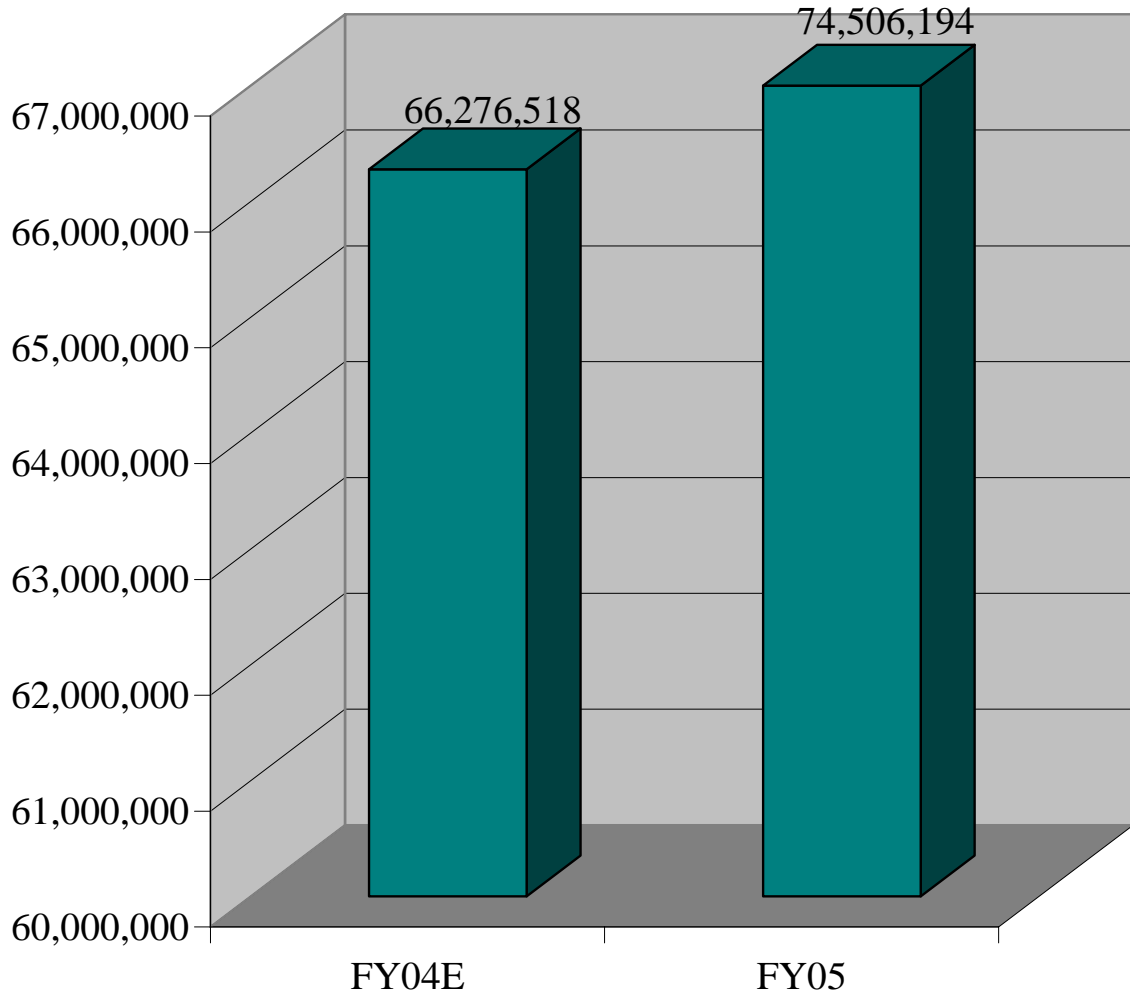
Instruction Category as a Percent of Operating Budget for FY2005



Instruction Category by Major Object for FY2005



Budget Comparison of Instruction Category



REGULAR EDUCATION - ELEMENTARY - KINDERGARTEN

Kindergarten provides 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	FY 2003 ACTUAL	FY 2004 BUDGET	FY 2004 EXPECTED	FY 2005 BUDGET
Teachers	24.5	38.5	38	42
Teacher Assistants	25	37.81	36.81	41.81

ADDITIONAL INFORMATION:

FY 02 student enrollment 634

FY 03 student enrollment 697

FY 04 student enrollment 731

In FY 05 added 4 teacher FTE's and 5 teacher assistant FTE's for additional enrollment.

CODE:	50-611011-010				
ACCT#	DESCRIPTION				
	PERSONAL SERVICES				
1121	Teacher Salaries	972,167	1,461,665	1,440,065	1,648,133
1141	Teacher Assistants	349,711	520,250	508,250	589,693
	Subtotal	1,321,878	1,981,915	1,948,315	2,237,826
	EMPLOYEE BENEFITS				
2100	FICA	97,572	151,618	149,399	170,809
2200	VRS Retirement	121,531	187,092	184,549	259,140
2300	Health Insurance	82,864	73,324	71,224	71,224
2800	Other Benefits	6,492	9,769	9,624	10,939
	Subtotal	308,459	421,803	414,796	512,112
	MATERIALS/SUPPLIES				
6030	Textbooks	5,369	14,000	14,000	15,000
6900	Other Educational Supplies	63,280	24,411	21,111	21,611
	Subtotal	68,649	38,411	35,111	36,611
	EQUIPMENT				
8911	Furniture/Equipment-Additional	2,209	2,020	2,020	1,340
8921	Furniture/Equipment-Replacement	1,210	3,319	3,319	3,615
	Subtotal	3,419	5,339	5,339	4,955
	TOTAL	1,702,405	2,447,468	2,403,561	2,791,504

REGULAR EDUCATION - ELEMENTARY - 1ST GRADE

In the first grade, students attend a full day program focused on the development of concepts and skills in reading and language arts, mathematics, social studies and science. Reading from the rich language of literature and "hands-on" learning is emphasized.

PERSONNEL

	FY 2003 ACTUAL	FY 2004 BUDGET	FY 2004 EXPECTED	FY 2005 BUDGET
Teachers	44	42	40	42
Teacher Assistants	2	0.5	0.5	1.5

ADDITIONAL INFORMATION:

FY 02 student enrollment 849

FY 03 student enrollment 786

FY 04 student enrollment 824

In FY 05 added 2 teacher FTE's and 1 teacher assistant FTE for additional enrollment.

CODE: ACCT#	50-611011-020 DESCRIPTION				
	PERSONAL SERVICES				
1121	Teacher Salaries	1,647,262	1,703,365	1,633,365	1,788,180
1141	Teacher Assistants	7,729	7,378	7,378	19,579
	Subtotal	1,654,991	1,710,743	1,640,743	1,807,759
	EMPLOYEE BENEFITS				
2100	FICA	123,017	130,872	125,517	138,293
2200	VRS Retirement	151,544	161,494	155,355	209,338
2300	Health Insurance	99,228	113,740	109,740	109,740
2800	Other Benefits	8,121	8,383	8,033	8,858
	Subtotal	381,910	414,489	398,645	466,229
	MATERIALS/SUPPLIES				
6030	Textbooks	24,000	24,000	24,000	25,000
6900	Other Educational Supplies	10,273	21,301	14,701	14,701
	Subtotal	34,273	45,301	38,701	39,701
	EQUIPMENT				
8911	Furniture/Equipment-Additional	3,392	2,236	2,236	2,215
8921	Furniture/Equipment-Replacement	942	3,560	3,560	2,885
	Subtotal	4,334	5,796	5,796	5,100
	TOTAL	2,075,508	2,176,329	2,083,885	2,318,789

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

	FY 2003 ACTUAL	FY 2004 BUDGET	FY 2004 EXPECTED	FY 2005 BUDGET
Teachers	45	41	39	39
Teacher Assistants	1	1	1	2

ADDITIONAL INFORMATION:

FY 02 student enrollment 882

FY 03 student enrollment 875

FY 04 student enrollment 846

In FY 05 added 1 teacher assistant FTE for additional enrollment.

CODE: 50-611011-030

ACCT# DESCRIPTION

PERSONAL SERVICES

1121	Teacher Salaries	1,597,436	1,718,854	1,598,854	1,687,750
1141	Teacher Assistants	13,288	15,468	15,468	27,966
	Subtotal	1,610,724	1,734,322	1,614,322	1,715,716

EMPLOYEE BENEFITS

2100	FICA	120,179	132,676	123,496	131,252
2200	VRS Retirement	151,779	163,720	153,196	198,680
2300	Health Insurance	114,864	96,770	92,770	92,770
2800	Other Benefits	8,230	8,498	7,898	8,407
	Subtotal	395,052	401,664	377,360	431,109

MATERIALS/SUPPLIES

6030	Textbooks	24,000	24,000	24,000	25,000
6900	Other Educational Supplies	12,737	20,257	16,257	16,257
	Subtotal	36,737	44,257	40,257	41,257

EQUIPMENT

8911	Furniture/Equipment-Additional	3,136	1,988	1,988	1,341
8921	Furniture/Equipment-Replacement	2,435	2,423	2,423	2,164
	Subtotal	5,571	4,411	4,411	3,505

TOTAL		2,048,084	2,184,654	2,036,350	2,191,587
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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

	FY 2003 ACTUAL	FY 2004 BUDGET	FY 2004 EXPECTED	FY 2005 BUDGET
Teachers	42	44	43	43

ADDITIONAL INFORMATION:

FY 02 student enrollment 886

FY 03 student enrollment 938

FY 04 student enrollment 909

CODE: ACCT#	50-611011-040 DESCRIPTION				
	PERSONAL SERVICES				
1121	Teacher Salaries	1,700,517	1,781,510	1,716,510	1,811,948
	Subtotal	1,700,517	1,781,510	1,716,510	1,811,948
	EMPLOYEE BENEFITS				
2100	FICA	128,415	136,286	131,313	138,614
2200	VRS Retirement	159,583	168,175	162,475	209,824
2300	Health Insurance	111,063	98,461	96,461	96,461
2800	Other Benefits	8,469	8,729	8,404	8,879
	Subtotal	407,530	411,651	398,653	453,778
	MATERIALS/SUPPLIES				
6030	Textbooks	21,587	25,000	28,000	26,000
6900	Other Educational Supplies	11,294	21,457	20,557	20,257
	Subtotal	32,881	46,457	48,557	46,257
	EQUIPMENT				
8911	Furniture/Equipment-Additional	3,326	1,500	1,500	2,810
8921	Furniture/Equipment-Replacement	665	2,448	2,448	2,133
	Subtotal	3,991	3,948	3,948	4,943
	TOTAL	2,144,919	2,243,566	2,167,668	2,316,926

REGULAR EDUCATION - ELEMENTARY - 4TH GRADE

The fourth grade program continues the development of concepts and skills in all areas of the curriculum. The reading of novels and more complex writing expand the vocabulary and encourage literacy.

PERSONNEL

	FY 2003 ACTUAL	FY 2004 BUDGET	FY 2004 EXPECTED	FY 2005 BUDGET
Teachers	44	43	43	43
Teacher Assistants	1	0	0.5	0.5

ADDITIONAL INFORMATION:

FY 02 student enrollment 931

FY 03 student enrollment 931

FY 04 student enrollment 952

CODE: 50-611011-050

ACCT# DESCRIPTION

PERSONAL SERVICES

1121	Teacher Salaries	1,619,556	1,732,950	1,732,950	1,829,302
1141	Teacher Assistants	1,259	0	6,000	6,220
	Subtotal	1,620,815	1,732,950	1,738,950	1,835,522

EMPLOYEE BENEFITS

2100	FICA	120,984	132,571	133,030	140,417
2200	VRS Retirement	152,771	163,590	164,116	212,553
2300	Health Insurance	107,266	81,852	82,852	82,852
2800	Other Benefits	8,231	8,491	8,521	8,994
	Subtotal	389,252	386,504	388,519	444,816

MATERIALS/SUPPLIES

6030	Textbooks	19,132	20,000	22,000	20,500
6900	Other Educational Supplies	9,492	13,679	13,679	13,379
	Subtotal	28,624	33,679	35,679	33,879

EQUIPMENT

8911	Furniture/Equipment-Additional	2,513	3,241	3,241	2,755
8921	Furniture/Equipment-Replacement	956	1,750	1,750	1,914
	Subtotal	3,469	4,991	4,991	4,669

TOTAL		2,042,160	2,158,124	2,168,139	2,318,886
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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

	FY 2003 ACTUAL	FY 2004 BUDGET	FY 2004 EXPECTED	FY 2005 BUDGET
Teachers	42	47	41	44
Teacher Assistants	3	1	0.5	1.5

ADDITIONAL INFORMATION:

FY 02 student enrollment 894

FY 03 student enrollment 965

FY 04 student enrollment 942

In FY 05 added 3 teacher FTE's and 1 teacher assistant FTE for additional enrollment.

CODE: ACCT#	50-611011-060 DESCRIPTION				
	PERSONAL SERVICES				
1121	Teacher Salaries	1,718,809	1,900,379	1,625,379	1,813,570
1141	Teacher Assistants	12,869	14,310	6,310	18,472
	Subtotal	1,731,678	1,914,689	1,631,689	1,832,042
	EMPLOYEE BENEFITS				
2100	FICA	130,134	146,475	124,825	140,149
2200	VRS Retirement	158,990	180,747	155,928	212,150
2300	Health Insurance	87,838	101,382	88,382	88,382
2800	Other Benefits	8,620	9,395	7,980	8,974
	Subtotal	385,582	437,999	377,115	449,655
	MATERIALS/SUPPLIES				
6030	Textbooks	18,247	20,000	20,000	20,000
6900	Other Educational Supplies	8,554	15,467	13,767	13,467
	Subtotal	26,801	35,467	33,767	33,467
	EQUIPMENT				
8911	Furniture/Equipment-Additional	4,979	2,100	2,100	1,435
8921	Furniture/Equipment-Replacement	5,150	2,408	2,408	2,809
	Subtotal	10,129	4,508	4,508	4,244
	TOTAL	2,154,190	2,392,663	2,047,079	2,319,408

REGULAR EDUCATION - ELEMENTARY - ART

The elementary art program provides instruction using visual arts media. Certified art teachers meet with classes for approximately one 45 minute period per week.

PERSONNEL

	FY 2003 ACTUAL	FY 2004 BUDGET	FY 2004 EXPECTED	FY 2005 BUDGET
Teachers	8.6	8.6	8.6	9.6

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 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.

In FY 04 the number of students receiving this instruction on a weekly basis is 5,204.

In FY 05 added 1 teacher FTE for additional enrollment.

CODE: ACCT#	50-611011-070 DESCRIPTION				
	PERSONAL SERVICES				
1121	Teacher Salaries	318,438	357,497	357,497	410,284
	Subtotal	318,438	357,497	357,497	410,284
	EMPLOYEE BENEFITS				
2100	FICA	23,797	27,349	27,349	31,386
2200	VRS Retirement	27,996	33,748	33,748	47,511
2300	Health Insurance	23,766	24,532	24,532	24,532
2800	Other Benefits	1,699	1,752	1,752	2,009
	Subtotal	77,258	87,381	87,381	105,438
	MATERIALS/SUPPLIES				
6050	Art Supplies	26,210	39,320	27,520	27,520
6900	Other Educational Supplies	19,778	21,000	21,000	21,000
	Subtotal	45,988	60,320	48,520	48,520
	TOTAL	441,684	505,198	493,398	564,242

REGULAR EDUCATION - ELEMENTARY - MUSIC

The elementary music program provides music instruction one class period per week. Additionally, the music teachers support performances for parents and the community and direct the chorus and recorder groups at each school.

PERSONNEL

	FY 2003 ACTUAL	FY 2004 BUDGET	FY 2004 EXPECTED	FY 2005 BUDGET
Teachers	9	9	9	10

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 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.

In FY 04 the number of students receiving this instruction on a weekly basis is 5,204.

In FY 05 added 1 teacher FTE for additional enrollment.

CODE: ACCT#	50-611011-080 DESCRIPTION				
	PERSONAL SERVICES				
1121	Teacher Salaries	312,143	362,094	362,094	415,136
	Subtotal	312,143	362,094	362,094	415,136
	EMPLOYEE BENEFITS				
2100	FICA	23,222	27,700	27,700	31,757
2200	VRS Retirement	26,316	34,182	34,182	48,073
2300	Health Insurance	19,632	25,254	25,254	25,254
2800	Other Benefits	1,721	1,774	1,774	2,033
	Subtotal	70,891	88,910	88,910	107,117
	MATERIALS/SUPPLIES				
6040	Music Supplies	8,238	11,600	11,600	11,600
	Subtotal	8,238	11,600	11,600	11,600
	TOTAL	391,272	462,604	462,604	533,853

REGULAR EDUCATION - ELEMENTARY - PE

The elementary physical education program provides for weekly physical education instruction. Fitness, exercise, games, and cooperation are included in the curriculum.

PERSONNEL

	FY 2003 ACTUAL	FY 2004 BUDGET	FY 2004 EXPECTED	FY 2005 BUDGET
Teachers	9	9	9	11
Teacher Assistants	3	3	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 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.

In FY 04 the number of students receiving this instruction on a weekly basis is 5,204.

In FY 05 added 2 teacher FTE's for additional enrollment.

CODE: ACCT#	50-611011-090 DESCRIPTION				
	PERSONAL SERVICES				
1121	Teacher Salaries	341,204	404,652	380,441	467,414
1141	Teacher Assistants	42,612	43,219	43,219	44,805
	Subtotal	383,816	447,871	423,660	512,219
	EMPLOYEE BENEFITS				
2100	FICA	28,188	34,262	32,410	39,184
2200	VRS Retirement	36,341	42,279	40,156	59,315
2300	Health Insurance	26,112	24,979	24,979	24,979
2800	Other Benefits	2,126	2,195	2,074	2,507
	Subtotal	92,767	103,715	99,619	125,985
	MATERIALS/SUPPLIES				
6060	Physical Education Supplies	7,110	11,800	11,800	11,800
	Subtotal	7,110	11,800	11,800	11,800
	TOTAL	483,693	563,386	535,079	650,004

REGULAR EDUCATION - ELEMENTARY - LEP

The LEP (Limited English Proficiency) 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

	FY 2003 ACTUAL	FY 2004 BUDGET	FY 2004 EXPECTED	FY 2005 BUDGET
Teachers	0.5	0.5	0.5	0.5

ADDITIONAL INFORMATION:

FY 02 student enrollment 58

FY 03 student enrollment 66

FY 04 student enrollment 76

CODE: ACCT#	50-611011-100 DESCRIPTION				
	PERSONAL SERVICES				
1121	Teacher Salaries	28,785	39,563	39,563	39,563
	Subtotal	28,785	39,563	39,563	39,563
	EMPLOYEE BENEFITS				
2100	FICA	2,202	3,026	3,026	3,026
2800	Other Benefits	92	125	125	125
	Subtotal	2,294	3,151	3,151	3,151
	MATERIALS/SUPPLIES				
6900	Other Educational Supplies	2,749	3,120	3,120	3,120
	Subtotal	2,749	3,120	3,120	3,120
	TOTAL	33,828	45,834	45,834	45,834

REGULAR EDUCATION - ELEMENTARY - READING

The reading program provides a reading specialist assigned to each elementary school on the basis of need. The reading teacher provides staff development, consults with classroom teachers, works directly with students needing additional assistance in reading, and provides for diagnosis and remediation strategies.

PERSONNEL

	FY 2003 ACTUAL	FY 2004 BUDGET	FY 2004 EXPECTED	FY 2005 BUDGET
Teachers	10	10	10	10
Teacher Assistants	8	8	7.5	7.5

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

1121	Teacher Salaries	443,245	491,749	491,749	519,090
1141	Teacher Assistants	115,311	109,756	103,756	107,564
1500	Substitute Salaries	0	2,700	2,700	2,700
1625	Stipends	0	0	0	5,000
	Subtotal	558,556	604,205	598,205	634,354

EMPLOYEE BENEFITS

2100	FICA	41,526	46,222	45,763	48,529
2200	VRS Retirement	51,593	56,782	56,256	73,458
2300	Health Insurance	30,434	35,154	34,154	34,154
2800	Other Benefits	2,857	2,947	2,917	3,071
	Subtotal	126,410	141,105	139,090	159,212

PURCHASED SERVICES

3900	Miscellaneous Contractual Services	52,000	52,000	52,000	43,117
	Subtotal	52,000	52,000	52,000	43,117

OTHER CHARGES

5902	Curriculum Development	3,042	3,000	3,000	1,000
	Subtotal	3,042	3,000	3,000	1,000

MATERIALS/SUPPLIES

6030	Textbooks	409,630	337,000	337,000	337,000
6080	Remedial Reading Supplies	6,600	6,600	6,600	16,752
6900	Other Educational Supplies	6,919	8,152	8,152	3,500
	Subtotal	423,149	351,752	351,752	357,252

EQUIPMENT

8911	Furniture/Equipment-Additional	0	2,000	2,000	0
8921	Furniture/Equipment-Replacement	0	0	0	300
	Subtotal	0	2,000	2,000	300

TOTAL		1,163,157	1,154,062	1,146,047	1,195,235
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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

	FY 2003 ACTUAL	FY 2004 BUDGET	FY 2004 EXPECTED	FY 2005 BUDGET
Teachers	3.5	3.5	5.5	5.5
Teacher Assistants	5.5	5.5	5	5

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

1121	Teacher Salaries	121,720	130,853	200,853	212,020
1141	Teacher Assistants	74,271	95,443	89,443	92,726
	Subtotal	195,991	226,296	290,296	304,746

EMPLOYEE BENEFITS

2100	FICA	14,678	17,312	22,208	23,313
2200	VRS Retirement	18,534	21,362	26,975	35,290
2300	Health Insurance	18,619	21,943	24,943	24,943
2800	Other Benefits	1,075	1,109	1,429	1,493
	Subtotal	52,906	61,726	75,555	85,039

PURCHASED SERVICES

3340	Bldg Svc, Cont Maint/Other	2,577	19,564	19,564	31,275
	Subtotal	2,577	19,564	19,564	31,275

MATERIALS/SUPPLIES

6800	Technology-Software	20,044	0	0	0
6900	Other Educational Supplies	4,428	3,625	3,625	3,625
	Subtotal	24,472	3,625	3,625	3,625

EQUIPMENT

8800	Technology-Hardware Replacement	292,958	333,632	333,632	1,340,977
8805	Technology-Hardware Additions	172,260	0	0	0
8911	Furniture/Equipment-Additional	409	2,045	2,045	489
	Subtotal	465,627	335,677	335,677	1,341,466

TOTAL		741,573	646,888	724,717	1,766,151
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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

	FY 2003 ACTUAL	FY 2004 BUDGET	FY 2004 EXPECTED	FY 2005 BUDGET
N/A	0	0	0	0

CODE: 50-611011-130

ACCT# DESCRIPTION

PURCHASED SERVICES

3881	Fees For Services	44,450	46,700	41,700	46,700
3900	Miscellaneous Contractual Services	18,129	19,797	19,797	16,167
	Subtotal	62,579	66,497	61,497	62,867
	TOTAL	62,579	66,497	61,497	62,867

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

	FY 2003 ACTUAL	FY 2004 BUDGET	FY 2004 EXPECTED	FY 2005 BUDGET
Teachers	4	5.5	6	6
Teacher Assistants	40	40	43	43

CODE: 50-611011-140**ACCT# DESCRIPTION**

PERSONAL SERVICES					
1121	Teacher Salaries	179,284	249,832	266,832	281,668
1141	Teacher Assistants	553,499	672,531	698,531	724,167
1151	COE Students	42,171	0	0	0
1152	Cafeteria Monitor	2,064	0	0	0
1154	Differential Pay	0	50,000	50,000	50,000
1500	Substitute Salaries	310,889	369,963	369,963	369,963
1600	Supplements	94,007	80,355	100,355	100,355
1625	Stipends	4,850	32,508	37,258	37,200
	Subtotal	1,186,764	1,455,189	1,522,939	1,563,353
EMPLOYEE BENEFITS					
2100	FICA	88,153	110,833	116,418	118,667
2200	VRS Retirement	460,001	530,703	537,105	584,587
2300	Health Insurance	67,229	70,302	77,302	77,302
2700	Retiree Health Insurance	352,669	171,000	171,000	171,000
2800	Other Benefits	6,276	6,927	7,292	7,478
	Subtotal	974,328	889,765	909,117	959,034
PURCHASED SERVICES					
3500	Printing	19,583	20,400	20,400	20,400
3900	Miscellaneous Contractual Services	28,609	15,000	15,000	15,000
	Subtotal	48,192	35,400	35,400	35,400
OTHER CHARGES					
5504	Travel	3,958	6,500	6,500	6,500
	Subtotal	3,958	6,500	6,500	6,500
MATERIALS/SUPPLIES					
6070	Testing Materials	18,461	14,000	14,000	17,260
6900	Other Educational Supplies	70,986	9,320	12,570	24,620
	Subtotal	89,447	23,320	26,570	41,880
EQUIPMENT					
8921	Furniture/Equipment-Replacement	59,368	6,800	6,800	1,006,800
	Subtotal	59,368	6,800	6,800	1,006,800
	TOTAL	2,362,057	2,416,974	2,507,326	3,612,967

REGULAR EDUCATION - MIDDLE - ENCORE

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

PERSONNEL

	FY 2003 ACTUAL	FY 2004 BUDGET	FY 2004 EXPECTED	FY 2005 BUDGET
Teachers	23.43	23.43	25	25

ADDITIONAL INFORMATION:

FY 02 student enrollment 2,996

FY 03 student enrollment 3,059

FY 04 student enrollment 5,544

CODE: ACCT#	50-611012-150 DESCRIPTION				
	PERSONAL SERVICES				
1121	Teacher Salaries	913,305	979,745	1,034,695	1,092,224
	Subtotal	913,305	979,745	1,034,695	1,092,224
	EMPLOYEE BENEFITS				
2100	FICA	67,124	74,950	79,154	83,555
2200	VRS Retirement	85,278	92,488	97,307	126,480
2300	Health Insurance	61,667	62,569	65,709	65,709
2800	Other Benefits	4,658	4,801	5,076	5,352
	Subtotal	218,727	234,808	247,246	281,096
	PURCHASED SERVICES				
3370	Contract Maintenance/Music Instruments	1,126	6,100	6,100	6,100
	Subtotal	1,126	6,100	6,100	6,100
	MATERIALS/SUPPLIES				
6030	Textbooks	13,937	15,000	15,000	15,000
6040	Music Supplies	7,365	8,200	16,800	16,800
6050	Art Supplies	8,061	16,780	24,780	24,780
6900	Other Educational Supplies	8,349	8,000	8,000	8,000
	Subtotal	37,712	47,980	64,580	64,580
	EQUIPMENT				
8911	Furniture/Equipment-Additional	10,833	14,000	14,000	14,000
	Subtotal	10,833	14,000	14,000	14,000
	TOTAL	1,181,703	1,282,633	1,366,621	1,458,000

REGULAR EDUCATION - MIDDLE - CORE/TMING/ACAD COACHING

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

PERSONNEL

	FY 2003 ACTUAL	FY 2004 BUDGET	FY 2004 EXPECTED	FY 2005 BUDGET
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Teachers	122.4	120.4	125	128.5
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ADDITIONAL INFORMATION:

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

FY 04 student enrollment:

Grade 6: 1,017
 Grade 7: 1,004
 Grade 8: 1,046
 Total: 3,067

In FY 05 added 3.5 teacher FTE's for additional enrollment.

CODE: 50-611012-160

ACCT# DESCRIPTION

PERSONAL SERVICES

1121	Teacher Salaries	4,714,740	4,659,155	4,815,580	5,574,468
1141	Teacher Assistants	940	0	0	0
1625	Stipends	5,000	18,470	18,470	18,470
	Subtotal	4,720,680	4,677,625	4,834,050	5,592,938

EMPLOYEE BENEFITS

2100	FICA	352,106	365,735	378,052	421,530
2200	VRS Retirement	439,978	450,841	464,961	731,932
2300	Health Insurance	487,146	476,286	482,523	482,523
2800	Other Benefits	22,030	23,393	24,198	26,974
	Subtotal	1,301,260	1,316,255	1,349,734	1,662,959

MATERIALS/SUPPLIES

6020	Laboratory Supplies	17,288	19,300	19,300	19,300
6030	Textbooks	59,231	40,000	42,000	40,000
6060	Physical Education Supplies	4,776	5,329	6,229	6,229
6900	Other Educational Supplies	41,651	44,098	44,598	42,240
	Subtotal	122,946	108,727	112,127	107,769
	TOTAL	6,144,886	6,102,607	6,295,911	7,363,666

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

	FY 2003 ACTUAL	FY 2004 BUDGET	FY 2004 EXPECTED	FY 2005 BUDGET
Teacher Assistants	4	4	4	4

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

1141	Teacher Assistants	44,468	50,988	50,988	52,859
	Subtotal	44,468	50,988	50,988	52,859

EMPLOYEE BENEFITS

2100	FICA	3,325	3,901	3,901	4,044
2200	VRS Retirement	4,087	4,813	4,813	6,121
2300	Health Insurance	2,618	5,348	5,348	5,348
2800	Other Benefits	238	250	250	259
	Subtotal	10,268	14,312	14,312	15,772

PURCHASED SERVICES

3900	Miscellaneous Contractual Services	0	18,566	0	0
	Subtotal	0	18,566	0	0

MATERIALS/SUPPLIES

6990	Miscellaneous Materials & Supplies	1,328	1,000	1,000	0
	Subtotal	1,328	1,000	1,000	0

	TOTAL	56,064	84,866	66,300	68,631
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REGULAR EDUCATION - MIDDLE - LEP

The LEP (Limited English Proficiency) 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

	FY 2003 ACTUAL	FY 2004 BUDGET	FY 2004 EXPECTED	FY 2005 BUDGET
Teachers	0.4	0.4	0.4	0.4
Teacher Assistants	0.62	0.62	0.62	0.62

ADDITIONAL INFORMATION:

FY 02 student enrollment 15

FY 03 student enrollment 28

FY 04 student enrollment 24

CODE: 50-611012-190

ACCT# DESCRIPTION

PERSONAL SERVICES

1121	Teacher Salaries	10,016	12,790	12,790	12,790
1141	Teacher Assistants	6,989	13,825	13,825	13,825
	Subtotal	17,005	26,615	26,615	26,615

EMPLOYEE BENEFITS

2100	FICA	1,289	2,036	2,036	2,036
2800	Other Benefits	88	96	96	96
	Subtotal	1,377	2,132	2,132	2,132

MATERIALS/SUPPLIES

6900	Other Educational Supplies	595	1,040	1,040	1,040
	Subtotal	595	1,040	1,040	1,040
	TOTAL	18,977	29,787	29,787	29,787

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

		FY 2003 ACTUAL	FY 2004 BUDGET	FY 2004 EXPECTED	FY 2005 BUDGET
N/A		0	0	0	0
CODE:	50-611012-200				
ACCT#	DESCRIPTION				
	PERSONAL SERVICES				
1625	Stipends	1,856	1,856	1,856	1,856
	Subtotal	1,856	1,856	1,856	1,856
	EMPLOYEE BENEFITS				
2100	FICA	142	144	144	144
	Subtotal	142	144	144	144
	PURCHASED SERVICES				
3340	Bldg Svc, Cont Maint/Other	896	13,596	13,596	40,613
3900	Miscellaneous Contractual Services	314	0	0	0
	Subtotal	1,210	13,596	13,596	40,613
	MATERIALS/SUPPLIES				
6900	Other Educational Supplies	1,773	3,000	3,000	3,000
	Subtotal	1,773	3,000	3,000	3,000
	EQUIPMENT				
8800	Technology-Hardware Replacement	25,808	12,218	12,218	20,218
	Subtotal	25,808	12,218	12,218	20,218
	TOTAL	30,789	30,814	30,814	65,831

REGULAR EDUCATION - MIDDLE - SCHOOL OF ARTS

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

PERSONNEL

	FY 2003 ACTUAL	FY 2004 BUDGET	FY 2004 EXPECTED	FY 2005 BUDGET
Teachers	0	0	0	2

ADDITIONAL INFORMATION:

This is a new program created in FY05.

CODE: 50-611012-205

ACCT# DESCRIPTION

	PERSONAL SERVICES				
1121	Teacher Salaries	0	0	0	65,817
	Subtotal	0	0	0	65,817
	EMPLOYEE BENEFITS				
2100	FICA	0	0	0	5,035
2200	VRS Retirement	0	0	0	8,826
2800	Other Benefits	0	0	0	322
	Subtotal	0	0	0	14,183
	TOTAL	0	0	0	80,000

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

	FY 2003 ACTUAL	FY 2004 BUDGET	FY 2004 EXPECTED	FY 2005 BUDGET
N/A	0	0	0	0

CODE: 50-611012-210

ACCT# DESCRIPTION

PURCHASED SERVICES					
3900	Miscellaneous Contractual Services	28,470	30,116	30,416	27,166
	Subtotal	28,470	30,116	30,416	27,166
	TOTAL	28,470	30,116	30,416	27,166

REGULAR EDUCATION - MIDDLE - OTHER

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

PERSONNEL

	FY 2003 ACTUAL	FY 2004 BUDGET	FY 2004 EXPECTED	FY 2005 BUDGET
Teachers	3	3	3.43	3.43
Teacher Assistants	2	2	2	2
Cafeteria Monitors	3	3	3	3

CODE: 50-611012-220

ACCT# DESCRIPTION

ACCT#	DESCRIPTION	FY 2003 ACTUAL	FY 2004 BUDGET	FY 2004 EXPECTED	FY 2005 BUDGET
PERSONAL SERVICES					
1121	Teacher Salaries	113,394	138,738	153,788	162,339
1141	Teacher Assistants	28,997	29,965	29,965	31,065
1152	Cafeteria Monitor	6,135	12,686	12,686	13,152
1500	Substitute Salaries	170,532	161,694	191,694	191,694
1600	Supplements	98,043	96,534	101,534	121,534
1625	Stipends	21,925	51,562	51,562	51,481
	Subtotal	439,026	491,179	541,229	571,265
EMPLOYEE BENEFITS					
2100	FICA	33,227	37,217	41,046	39,924
2200	VRS Retirement	13,436	17,123	21,512	22,396
2300	Health Insurance	9,331	9,246	10,106	10,106
2800	Other Benefits	2,184	2,222	2,472	2,449
	Subtotal	58,178	65,808	75,136	74,875
PURCHASED SERVICES					
3500	Printing	18,824	18,000	18,000	18,000
3900	Miscellaneous Contractual Services	49,755	0	0	0
	Subtotal	68,579	18,000	18,000	18,000
OTHER CHARGES					
5504	Travel	1,888	4,000	4,000	4,000
	Subtotal	1,888	4,000	4,000	4,000
MATERIALS/SUPPLIES					
6001	Stationery/Forms/Office Supplies	3,488	11,750	11,750	11,750
6070	Testing Materials	6,387	4,000	4,000	7,160
6900	Other Educational Supplies	19,737	23,249	23,265	27,623
	Subtotal	29,612	38,999	39,015	46,533
EQUIPMENT					
8911	Furniture/Equipment-Additional	11,239	18,880	18,880	18,880
8921	Furniture/Equipment-Replacement	5,375	28,480	28,480	20,480
	Subtotal	16,614	47,360	47,360	39,360
	TOTAL	613,897	665,346	724,740	754,033

REGULAR EDUCATION - HIGH - ART

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

PERSONNEL

	FY 2003 ACTUAL	FY 2004 BUDGET	FY 2004 EXPECTED	FY 2005 BUDGET
Teachers	8	8	8	8

ADDITIONAL INFORMATION:

FY 02 student enrollment 1,201

FY 03 student enrollment 1,268

FY 04 student enrollment 1,302

CODE: ACCT#	50-611013-230 DESCRIPTION				
	PERSONAL SERVICES				
1121	Teacher Salaries	356,364	370,430	370,430	391,026
	Subtotal	356,364	370,430	370,430	391,026
	EMPLOYEE BENEFITS				
2100	FICA	27,122	28,338	28,338	29,913
2200	VRS Retirement	32,964	34,969	34,969	45,281
2300	Health Insurance	9,036	13,174	13,174	13,174
2800	Other Benefits	1,760	1,815	1,815	1,916
	Subtotal	70,882	78,296	78,296	90,284
	MATERIALS/SUPPLIES				
6050	Art Supplies	37,061	11,387	11,387	11,387
	Subtotal	37,061	11,387	11,387	11,387
	TOTAL	464,307	460,113	460,113	492,697

REGULAR EDUCATION - HIGH - MUSIC

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

PERSONNEL

	FY 2003 ACTUAL	FY 2004 BUDGET	FY 2004 EXPECTED	FY 2005 BUDGET
Teachers	8	8	8	8.5

ADDITIONAL INFORMATION:

FY 02 student enrollment 720

FY 03 student enrollment 837

FY 04 student enrollment 861

In FY 05 added .5 teacher FTE for additional enrollment.

CODE: ACCT#	50-611013-240 DESCRIPTION				
	PERSONAL SERVICES				
1121	Teacher Salaries	322,798	365,115	365,115	401,415
	Subtotal	322,798	365,115	365,115	401,415
	EMPLOYEE BENEFITS				
2100	FICA	24,229	27,931	27,931	30,708
2200	VRS Retirement	30,366	34,467	34,467	46,484
2300	Health Insurance	53,624	22,770	22,770	22,770
2800	Other Benefits	1,735	1,789	1,789	1,967
	Subtotal	109,954	86,957	86,957	101,929
	PURCHASED SERVICES				
3370	Contract Maintenance/Music Instruments	249	7,900	7,900	7,900
	Subtotal	249	7,900	7,900	7,900
	MATERIALS/SUPPLIES				
6040	Music Supplies	6,657	13,050	13,050	13,050
	Subtotal	6,657	13,050	13,050	13,050
	EQUIPMENT				
8911	Furniture/Equipment-Additional	20,706	16,000	16,000	16,000
	Subtotal	20,706	16,000	16,000	16,000
	TOTAL	460,364	489,022	489,022	540,294

REGULAR EDUCATION - HIGH - ENGLISH

This program provides instruction for students in grades 9-12 in English composition, grammar, and literature. State criteria requires four English credits for graduation.

PERSONNEL

	FY 2003 ACTUAL	FY 2004 BUDGET	FY 2004 EXPECTED	FY 2005 BUDGET
Teachers	34.29	35.29	33.72	35.72

ADDITIONAL INFORMATION:

FY 02 student enrollment 3,904

FY 03 student enrollment 4,322

FY 04 student enrollment 4,496

In FY 05 added 2 teacher FTE's for additional enrollment.

CODE: ACCT#	50-611013-250 DESCRIPTION				
	PERSONAL SERVICES				
1121	Teacher Salaries	1,361,410	1,508,647	1,453,697	1,599,433
	Subtotal	1,361,410	1,508,647	1,453,697	1,599,433
	EMPLOYEE BENEFITS				
2100	FICA	100,952	115,412	111,208	122,356
2200	VRS Retirement	126,395	142,416	137,597	185,214
2300	Health Insurance	122,601	105,578	102,438	102,438
2800	Other Benefits	7,003	7,397	7,122	7,836
	Subtotal	356,951	370,803	358,365	417,844
	MATERIALS/SUPPLIES				
6030	Textbooks	29,578	30,000	30,000	31,000
6900	Other Educational Supplies	18,376	18,125	18,125	18,125
	Subtotal	47,954	48,125	48,125	49,125
	TOTAL	1,766,315	1,927,575	1,860,187	2,066,402

REGULAR EDUCATION - HIGH - LEP

The LEP (Limited English Proficiency) 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

	FY 2003 ACTUAL	FY 2004 BUDGET	FY 2004 EXPECTED	FY 2005 BUDGET
Teachers	0.4	0.4	0.4	0.4

ADDITIONAL INFORMATION:

FY 02 student enrollment 24

FY 03 student enrollment 27

FY 04 student enrollment 24

CODE: ACCT#	50-611013-260 DESCRIPTION				
	PERSONAL SERVICES				
1121	Teacher Salaries	9,363	15,074	15,074	15,074
	Subtotal	9,363	15,074	15,074	15,074
	EMPLOYEE BENEFITS				
2100	FICA	728	1,153	1,153	1,153
2800	Other Benefits	48	48	48	48
	Subtotal	776	1,201	1,201	1,201
	MATERIALS/SUPPLIES				
6900	Other Educational Supplies	1,143	1,620	1,620	1,620
	Subtotal	1,143	1,620	1,620	1,620
	TOTAL	11,282	17,895	17,895	17,895

REGULAR EDUCATION - HIGH - MATH

This program provides instruction in mathematics for students in grades 9-12. State graduation requirements for credits in math are met through this program.

PERSONNEL

	FY 2003 ACTUAL	FY 2004 BUDGET	FY 2004 EXPECTED	FY 2005 BUDGET
Teachers	30	32	35	38

ADDITIONAL INFORMATION:

FY 02 student enrollment 3,890

FY 03 student enrollment 4,079

FY 04 student enrollment 6,981

In FY 05 added 3 teacher FTE's for additional enrollment.

CODE: ACCT#	50-611013-270 DESCRIPTION				
	PERSONAL SERVICES				
1121	Teacher Salaries	1,269,906	1,344,407	1,449,407	1,627,814
	Subtotal	1,269,906	1,344,407	1,449,407	1,627,814
	EMPLOYEE BENEFITS				
2100	FICA	94,782	102,848	110,881	124,527
2200	VRS Retirement	117,054	126,912	136,121	188,501
2300	Health Insurance	80,125	82,516	88,516	88,516
2800	Other Benefits	6,071	6,596	7,121	7,974
	Subtotal	298,032	318,872	342,639	409,518
	MATERIALS/SUPPLIES				
6030	Textbooks	30,653	15,000	15,000	17,000
6900	Other Educational Supplies	10,316	10,125	10,125	10,125
	Subtotal	40,969	25,125	25,125	27,125
	TOTAL	1,608,907	1,688,404	1,817,171	2,064,457

REGULAR EDUCATION - HIGH - SCIENCE

This program provides instruction in science for students in grades 9-12 and satisfies state requirements for credits in science for graduation.

PERSONNEL

	FY 2003 ACTUAL	FY 2004 BUDGET	FY 2004 EXPECTED	FY 2005 BUDGET
Teachers	31.14	31.14	32.14	33.64

ADDITIONAL INFORMATION:

FY 02 student enrollment 3,486

FY 03 student enrollment 3,425

FY 04 student enrollment 3,892

In FY 05 added 1.5 teacher FTE's for additional enrollment.

CODE: 50-611013-280

ACCT# DESCRIPTION

PERSONAL SERVICES					
1121	Teacher Salaries	1,204,501	1,266,865	1,301,865	1,423,159
1625	Stipends	3,000	3,000	3,000	3,000
	Subtotal	1,207,501	1,269,865	1,304,865	1,426,159
EMPLOYEE BENEFITS					
2100	FICA	89,514	97,145	99,823	109,101
2200	VRS Retirement	112,243	119,592	122,662	165,149
2300	Health Insurance	100,192	73,118	75,118	75,118
2800	Other Benefits	6,026	6,208	6,383	6,972
	Subtotal	307,975	296,063	303,986	356,340
MATERIALS/SUPPLIES					
6020	Laboratory Supplies	33,412	37,000	37,000	37,000
6030	Textbooks	18,048	20,000	20,000	21,000
6900	Other Educational Supplies	6,683	5,925	5,925	5,925
	Subtotal	58,143	62,925	62,925	63,925
	TOTAL	1,573,619	1,628,853	1,671,776	1,846,424

REGULAR EDUCATION - HIGH - SOCIAL STUDIES

This program provides instruction in social studies for students in grades 9-12 and meets state requirements for social studies credits required for graduation.

PERSONNEL

	FY 2003 ACTUAL	FY 2004 BUDGET	FY 2004 EXPECTED	FY 2005 BUDGET
Teachers	34	34	34	36

ADDITIONAL INFORMATION:

FY 02 student enrollment 4,325

FY 03 student enrollment 4,231

FY 04 student enrollment 4,659

In FY 05 added 2 teacher FTE's for additional enrollment.

CODE: ACCT#	50-611013-290 DESCRIPTION				
	PERSONAL SERVICES				
1121	Teacher Salaries	1,336,858	1,408,045	1,408,045	1,551,242
	Subtotal	1,336,858	1,408,045	1,408,045	1,551,242
	EMPLOYEE BENEFITS				
2100	FICA	99,636	107,715	107,715	118,669
2200	VRS Retirement	125,588	132,919	132,919	179,634
2300	Health Insurance	88,678	80,811	80,811	80,811
2800	Other Benefits	6,691	6,899	6,899	7,600
	Subtotal	320,593	328,344	328,344	386,714
	MATERIALS/SUPPLIES				
6030	Textbooks	11,867	15,000	20,000	16,500
6900	Other Educational Supplies	8,202	10,000	10,000	10,000
	Subtotal	20,069	25,000	30,000	26,500
	TOTAL	1,677,520	1,761,389	1,766,389	1,964,456

REGULAR EDUCATION - HIGH - HEALTH

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

PERSONNEL

	FY 2003 ACTUAL	FY 2004 BUDGET	FY 2004 EXPECTED	FY 2005 BUDGET
Teachers	14.14	14.14	14	15

ADDITIONAL INFORMATION:

FY 02 student enrollment 2,290

FY 03 student enrollment 2,192

FY 04 student enrollment 3,107

In FY 05 added 1 teacher FTE for additional enrollment.

CODE: ACCT#	50-611013-300 DESCRIPTION				
	PERSONAL SERVICES				
1121	Teacher Salaries	617,009	648,056	643,156	711,825
	Subtotal	617,009	648,056	643,156	711,825
	EMPLOYEE BENEFITS				
2100	FICA	46,001	49,576	49,201	54,454
2200	VRS Retirement	53,552	61,176	60,746	82,429
2300	Health Insurance	46,380	40,986	40,706	40,706
2800	Other Benefits	3,080	3,175	3,150	3,487
	Subtotal	149,013	154,913	153,803	181,076
	MATERIALS/SUPPLIES				
6030	Textbooks	9,388	10,000	10,000	10,000
6060	Physical Education Supplies	7,651	10,000	10,000	10,000
	Subtotal	17,039	20,000	20,000	20,000
	TOTAL	783,061	822,969	816,959	912,901

REGULAR EDUCATION - HIGH - DRIVER ED

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

PERSONNEL

	FY 2003 ACTUAL	FY 2004 BUDGET	FY 2004 EXPECTED	FY 2005 BUDGET
N/A	0	0	0	0

CODE: 50-611013-310

ACCT# DESCRIPTION

	MATERIALS/SUPPLIES				
6030	Textbooks	3,932	3,905	3,905	3,905
	Subtotal	3,932	3,905	3,905	3,905
	TOTAL	3,932	3,905	3,905	3,905

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

	FY 2003 ACTUAL	FY 2004 BUDGET	FY 2004 EXPECTED	FY 2005 BUDGET
Teachers	20.72	20.72	22	22

ADDITIONAL INFORMATION:

FY 02 student enrollment 2,447

FY 03 student enrollment 2,334

FY 04 student enrollment 2,577

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

	PERSONAL SERVICES				
1121	Teacher Salaries	855,762	908,998	953,798	1,006,829
	Subtotal	855,762	908,998	953,798	1,006,829
	EMPLOYEE BENEFITS				
2100	FICA	63,179	69,538	72,965	77,022
2200	VRS Retirement	77,771	85,809	89,738	116,591
2300	Health Insurance	45,710	48,852	51,412	51,412
2800	Other Benefits	4,320	4,454	4,678	4,933
	Subtotal	190,980	208,653	218,793	249,958
	MATERIALS/SUPPLIES				
6030	Textbooks	13,720	15,000	15,000	17,000
6900	Other Educational Supplies	3,276	5,250	5,250	5,250
	Subtotal	16,996	20,250	20,250	22,250
	TOTAL	1,063,738	1,137,901	1,192,841	1,279,037

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

PERSONNEL

	FY 2003 ACTUAL	FY 2004 BUDGET	FY 2004 EXPECTED	FY 2005 BUDGET
Teachers	5	5	5.75	5.75

ADDITIONAL INFORMATION:

FY 02 student enrollment 39

FY 03 student enrollment 24

FY 04 student enrollment 41

CODE: 50-611013-330

ACCT# DESCRIPTION

PERSONAL SERVICES

1121	Teacher Salaries	176,212	181,931	208,181	219,756
1141	Teacher Assistants	4,302	0	0	0
1625	Stipends	0	610	610	610
	Subtotal	180,514	182,541	208,791	220,366

EMPLOYEE BENEFITS

2100	FICA	13,063	13,964	15,972	16,858
2200	VRS Retirement	17,058	17,232	19,534	25,448
2300	Health Insurance	19,526	18,690	20,190	20,190
2800	Other Benefits	872	894	1,025	1,080
	Subtotal	50,519	50,780	56,721	63,576

PURCHASED SERVICES

3900	Miscellaneous Contractual Services	4,526	42,590	42,590	39,375
	Subtotal	4,526	42,590	42,590	39,375

MATERIALS/SUPPLIES

6990	Miscellaneous Materials & Supplies	1,322	5,500	5,500	6,500
	Subtotal	1,322	5,500	5,500	6,500

EQUIPMENT

8805	Technology-Hardware Additions	5,008	0	0	0
8911	Furniture/Equipment-Additional	4,596	5,000	5,000	5,000
	Subtotal	9,604	5,000	5,000	5,000

	TOTAL	246,485	286,411	318,602	334,817
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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

	FY 2003 ACTUAL	FY 2004 BUDGET	FY 2004 EXPECTED	FY 2005 BUDGET
Teachers	4.5	4.5	4	4

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

	PERSONAL SERVICES				
1121	Teacher Salaries	130,947	198,564	181,564	191,659
1143	Technical Salaries	44,649	0	0	0
	Subtotal	175,596	198,564	181,564	191,659
	EMPLOYEE BENEFITS				
2100	FICA	12,722	15,190	13,890	14,662
2200	VRS Retirement	16,482	18,744	17,253	22,194
2300	Health Insurance	13,035	6,900	5,900	5,900
2800	Other Benefits	945	973	888	939
	Subtotal	43,184	41,807	37,931	43,695
	PURCHASED SERVICES				
3340	Bldg Svc, Cont Maint/Other	12,488	39,087	39,087	56,713
3900	Miscellaneous Contractual Services	19,699	25,970	25,970	25,970
	Subtotal	32,187	65,057	65,057	82,683
	MATERIALS/SUPPLIES				
6800	Technology-Software	47,973	50,000	50,000	50,000
	Subtotal	47,973	50,000	50,000	50,000
	EQUIPMENT				
8800	Technology-Hardware Replacement	145,183	8,000	8,000	8,000
8805	Technology-Hardware Additions	1,055,680	583,000	583,000	583,000
	Subtotal	1,200,863	591,000	591,000	591,000
	TOTAL	1,499,803	946,428	925,552	959,037

REGULAR EDUCATION - HIGH - DRAMA

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

PERSONNEL

	FY 2003 ACTUAL	FY 2004 BUDGET	FY 2004 EXPECTED	FY 2005 BUDGET
Teachers	0	3	3	3

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

	PERSONAL SERVICES				
1121	Teacher Salaries	0	167,217	148,467	156,722
	Subtotal	0	167,217	148,467	156,722
	EMPLOYEE BENEFITS				
2100	FICA	0	12,842	12,842	11,989
2200	VRS Retirement	0	15,785	15,785	18,148
2300	Health Insurance	0	10,350	10,350	10,350
2800	Other Benefits	0	836	836	768
	Subtotal	0	39,813	39,813	41,255
	PURCHASED SERVICES				
3900	Miscellaneous Contractual Services	0	0	18,750	18,750
	Subtotal	0	0	18,750	18,750
	TOTAL	0	207,030	207,030	216,727

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

	FY 2003 ACTUAL	FY 2004 BUDGET	FY 2004 EXPECTED	FY 2005 BUDGET
Teachers	6	6	6	6

ADDITIONAL INFORMATION:

FY 02 student enrollment 140

FY 03 student enrollment 165

FY 04 student enrollment 169

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

	PERSONAL SERVICES				
1121	Teacher Salaries	215,531	223,681	223,681	236,118
1625	Stipends	0	0	0	1,700
	Subtotal	215,531	223,681	223,681	237,818
	EMPLOYEE BENEFITS				
2100	FICA	16,050	17,112	17,112	18,194
2200	VRS Retirement	20,147	21,115	21,115	27,539
2300	Health Insurance	10,236	13,800	13,800	13,800
2800	Other Benefits	1,063	1,096	1,096	1,157
	Subtotal	47,496	53,123	53,123	60,690
	PURCHASED SERVICES				
3900	Miscellaneous Contractual Services	15,432	8,750	8,750	8,619
	Subtotal	15,432	8,750	8,750	8,619
	OTHER CHARGES				
5506	Employee Development	0	0	350	0
5902	Curriculum Development	1,229	1,700	1,700	0
	Subtotal	1,229	1,700	2,050	0
	MATERIALS/SUPPLIES				
6900	Other Educational Supplies	12,320	6,500	6,500	6,500
	Subtotal	12,320	6,500	6,500	6,500
	TOTAL	292,008	293,754	294,104	313,627

REGULAR EDUCATION - HIGH - VHSL/INTERSCHOLASTIC ACTVY

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

PERSONNEL

	FY 2003 ACTUAL	FY 2004 BUDGET	FY 2004 EXPECTED	FY 2005 BUDGET
N/A	0	0	0	0

CODE: ACCT#	50-611013-360 DESCRIPTION				
	PERSONAL SERVICES				
1625	Stipends	35,716	0	0	0
	Subtotal	35,716	0	0	0
	EMPLOYEE BENEFITS				
2100	FICA	2,732	0	0	0
	Subtotal	2,732	0	0	0
	PURCHASED SERVICES				
3900	Miscellaneous Contractual Services	89,714	0	0	60,000
	Subtotal	89,714	0	0	60,000
	MATERIALS/SUPPLIES				
6990	Miscellaneous Materials & Supplies	0	0	0	1,500
	Subtotal	0	0	0	1,500
	EQUIPMENT				
8911	Furniture/Equipment-Additional	10,641	21,000	21,000	21,000
8921	Furniture/Equipment-Replacement	10,222	21,000	21,000	21,000
	Subtotal	20,863	42,000	42,000	42,000
	TOTAL	149,025	42,000	42,000	103,500

REGULAR EDUCATION - HIGH - CONTRACTED SERVICES

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

PERSONNEL

	FY 2003 ACTUAL	FY 2004 BUDGET	FY 2004 EXPECTED	FY 2005 BUDGET
N/A	0	0	0	0

ADDITIONAL INFORMATION:

FY 02 student enrollment in Governor's School 85

FY 03 student enrollment in Governor's School 91

FY 04 student enrollment in Governor's School 87

CODE: 50-611013-370

ACCT# DESCRIPTION

PURCHASED SERVICES

3860	Contractual-New Horizons	152,419	203,897	203,897	191,282
3900	Miscellaneous Contractual Services	34,440	35,917	41,417	34,667
	Subtotal	186,859	239,814	245,314	225,949
	TOTAL	186,859	239,814	245,314	225,949

REGULAR EDUCATION - HIGH - OTHER

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

PERSONNEL

	FY 2003 ACTUAL	FY 2004 BUDGET	FY 2004 EXPECTED	FY 2005 BUDGET
Administrative	0	0.5	0.5	0.5
Teachers	3	0	0	0
Teacher Assistants	5	5	5	5

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

CODE:	50-611013-380				
ACCT#	DESCRIPTION				
PERSONAL SERVICES					
1110	Administrative Salaries	0	12,755	12,755	13,464
1121	Teacher Salaries	118,894	0	0	0
1141	Teacher Assistants	62,279	74,318	74,318	77,045
1151	COE Students	0	92,849	92,849	96,257
1500	Substitute Salaries	178,513	206,026	206,026	206,026
1600	Supplements	579,239	563,636	588,636	610,136
1625	Stipends	34,889	96,446	96,446	96,423
	Subtotal	973,814	1,046,030	1,071,030	1,099,351
EMPLOYEE BENEFITS					
2100	FICA	74,235	75,396	77,309	80,207
2200	VRS Retirement	16,945	8,219	10,411	10,481
2300	Health Insurance	87,210	26,046	26,046	26,046
2800	Other Benefits	5,348	4,656	4,781	4,809
	Subtotal	183,738	114,317	118,547	121,543
PURCHASED SERVICES					
3500	Printing	18,586	18,000	18,000	18,000
3900	Miscellaneous Contractual Services	125,117	24,415	24,415	27,015
	Subtotal	143,703	42,415	42,415	45,015
OTHER CHARGES					
5504	Travel	2,544	4,750	4,750	4,750
5506	Employee Development	2,360	0	0	0
	Subtotal	4,904	4,750	4,750	4,750
MATERIALS/SUPPLIES					
6001	Stationery/Forms/Office Supplies	0	2,500	2,500	4,000
6030	Textbooks	15,702	10,000	10,000	10,000
6070	Testing Materials	15,734	17,200	17,200	11,500
6900	Other Educational Supplies	99,043	30,179	30,179	34,679
6990	Miscellaneous Materials & Supplies	2,554	2,000	2,000	5,500
	Subtotal	133,033	61,879	61,879	65,679
EQUIPMENT					
8805	Technology-Hardware Additions	1,839	0	0	0
8911	Furniture/Equipment-Additional	11,463	1,900	1,900	1,900
8921	Furniture/Equipment-Replacement	7,404	21,699	21,699	14,699
	Subtotal	20,706	23,599	23,599	16,599
TOTAL		1,459,898	1,292,990	1,322,220	1,352,937

SPECIAL EDUCATION - ELEMENTARY - CLASSROOM TEACHERS

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

PERSONNEL

	FY 2003 ACTUAL	FY 2004 BUDGET	FY 2004 EXPECTED	FY 2005 BUDGET
Teachers	32	33	33	33
Teacher Assistants	41	41	39	39
Technical	3	3	4	4

ADDITIONAL INFORMATION:

FY 02 student enrollment 530

FY 03 student enrollment 454

FY 04 student enrollment 419

CODE: 50-611021-390

ACCT# DESCRIPTION

PERSONAL SERVICES					
1121	Teacher Salaries	1,181,297	1,299,069	1,299,069	1,635,909
1141	Teacher Assistants	498,389	539,988	469,988	487,237
1143	Technical Salaries	86,226	84,196	109,196	113,203
1625	Stipends	9,057	20,000	20,000	20,000
	Subtotal	1,774,969	1,943,253	1,898,253	2,256,349
EMPLOYEE BENEFITS					
2100	FICA	130,513	148,659	145,217	172,611
2200	VRS Retirement	166,442	181,555	177,609	261,285
2300	Health Insurance	127,933	130,463	128,463	128,463
2800	Other Benefits	8,961	9,428	9,203	10,959
	Subtotal	433,849	470,105	460,492	573,318
OTHER CHARGES					
5504	Travel	4,924	5,000	5,000	5,000
	Subtotal	4,924	5,000	5,000	5,000
	TOTAL	2,213,742	2,418,358	2,363,745	2,834,667

SPECIAL EDUCATION - ELEMENTARY - OTHER

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

PERSONNEL

	FY 2003 ACTUAL	FY 2004 BUDGET	FY 2004 EXPECTED	FY 2005 BUDGET
N/A	0	0	0	0

CODE: ACCT#	50-611021-400 DESCRIPTION				
	PURCHASED SERVICES				
3900	Miscellaneous Contractual Services	34,963	40,000	40,000	40,000
	Subtotal	34,963	40,000	40,000	40,000
	MATERIALS/SUPPLIES				
6070	Testing Materials	5,474	2,200	2,200	2,200
6800	Technology-Software	14,515	15,376	15,376	15,376
6900	Other Educational Supplies	3,625	3,000	3,000	3,000
	Subtotal	23,614	20,576	20,576	20,576
	EQUIPMENT				
8911	Furniture/Equipment-Additional	9,681	11,100	11,100	11,100
8921	Furniture/Equipment-Replacement	95	4,000	4,000	4,000
	Subtotal	9,776	15,100	15,100	15,100
	TOTAL	68,353	75,676	75,676	75,676

SPECIAL EDUCATION - MIDDLE - CLASSROOM TEACHERS

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

PERSONNEL	FY 2003 ACTUAL	FY 2004 BUDGET	FY 2004 EXPECTED	FY 2005 BUDGET
Teachers	22	22	22	22
Teacher Assistants	22	24	22	22

ADDITIONAL INFORMATION:

FY 02 student enrollment 276

FY 03 student enrollment 264

FY 04 student enrollment 276

CODE: ACCT#	50-611022-410 DESCRIPTION				
	PERSONAL SERVICES				
1121	Teacher Salaries	802,160	881,075	881,075	930,063
1141	Teacher Assistants	256,050	286,208	262,208	271,831
1625	Stipends	4,636	12,000	12,000	12,000
	Subtotal	1,062,846	1,179,283	1,155,283	1,213,894
	EMPLOYEE BENEFITS				
2100	FICA	78,821	90,215	88,379	92,863
2200	VRS Retirement	100,089	110,192	108,087	140,569
2300	Health Insurance	60,365	72,740	68,740	68,740
2800	Other Benefits	5,463	5,722	5,602	5,889
	Subtotal	244,738	278,869	270,808	308,061
	TOTAL	1,307,584	1,458,152	1,426,091	1,521,955

SPECIAL EDUCATION - MIDDLE - OTHER

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

PERSONNEL

	FY 2003 ACTUAL	FY 2004 BUDGET	FY 2004 EXPECTED	FY 2005 BUDGET
N/A	0	0	0	0

CODE: 50-611022-420

ACCT# DESCRIPTION

	PURCHASED SERVICES				
3900	Miscellaneous Contractual Services	6,978	12,000	12,000	12,000
	Subtotal	6,978	12,000	12,000	12,000
	MATERIALS/SUPPLIES				
6070	Testing Materials	3,397	2,200	2,200	2,200
6900	Other Educational Supplies	784	2,000	2,000	2,000
	Subtotal	4,181	4,200	4,200	4,200
	EQUIPMENT				
8911	Furniture/Equipment-Additional	5,689	4,000	4,000	4,000
8921	Furniture/Equipment-Replacement	178	10,600	10,600	10,600
	Subtotal	5,867	14,600	14,600	14,600
	TOTAL	17,026	30,800	30,800	30,800

SPECIAL EDUCATION - HIGH - CLASSROOM TEACHERS

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

PERSONNEL

	FY 2003 ACTUAL	FY 2004 BUDGET	FY 2004 EXPECTED	FY 2005 BUDGET
Teachers	22	22	22	22
Teacher Assistants	18.5	20.5	21.5	21.5

ADDITIONAL INFORMATION:

FY 02 student enrollment 317

FY 03 student enrollment 349

FY 04 student enrollment 371

CODE: 50-611023-430

ACCT# DESCRIPTION

	PERSONAL SERVICES			
1121	Teacher Salaries	824,072	858,721	858,721
1141	Teacher Assistants	204,109	248,512	260,512
1625	Stipends	5,416	9,000	9,000
	Subtotal	1,033,597	1,116,233	1,128,233
	EMPLOYEE BENEFITS			
2100	FICA	74,533	85,392	86,310
2200	VRS Retirement	97,261	104,523	105,575
2300	Health Insurance	93,149	66,690	68,690
2800	Other Benefits	5,135	5,429	5,489
	Subtotal	270,078	262,034	266,064
	TOTAL	1,303,675	1,378,267	1,394,297

SPECIAL EDUCATION - HIGH - OTHER

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

PERSONNEL

	FY 2003 ACTUAL	FY 2004 BUDGET	FY 2004 EXPECTED	FY 2005 BUDGET
N/A	0	0	0	0

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

1625	Stipends	2,400	0	0	0
	Subtotal	2,400	0	0	0

EMPLOYEE BENEFITS

2100	FICA	184	0	0	0
	Subtotal	184	0	0	0

PURCHASED SERVICES

3850	Contractual-New Horizons	792,687	676,140	676,140	726,140
3855	Private Res Placement	269,614	285,255	285,255	235,255
3900	Miscellaneous Contractual Services	55,415	100,000	100,000	100,000
	Subtotal	1,117,716	1,061,395	1,061,395	1,061,395

MATERIALS/SUPPLIES

6070	Testing Materials	2,231	2,200	2,200	2,200
6800	Technology-Software	9,630	0	0	0
6900	Other Educational Supplies	2,070	2,500	2,500	2,500
	Subtotal	13,931	4,700	4,700	4,700

EQUIPMENT

8911	Furniture/Equipment-Additional	189	13,100	13,100	13,100
8921	Furniture/Equipment-Replacement	0	5,000	5,000	5,000
	Subtotal	189	18,100	18,100	18,100

TOTAL

		1,134,420	1,084,195	1,084,195	1,084,195
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CAREER/TECHNICAL - SECONDARY - FAMILY & CONSUMER SCIENCE

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

PERSONNEL

	FY 2003 ACTUAL	FY 2004 BUDGET	FY 2004 EXPECTED	FY 2005 BUDGET
Teachers	4.57	4.57	5	5

ADDITIONAL INFORMATION:

FY 02 student enrollment 1,416

FY 03 student enrollment 1,130

FY 04 student enrollment 1,113

CODE: 50-611034-450

ACCT# DESCRIPTION

	PERSONAL SERVICES				
1121	Teacher Salaries	170,726	192,447	207,497	219,034
	Subtotal	170,726	192,447	207,497	219,034
	EMPLOYEE BENEFITS				
2100	FICA	13,065	14,722	15,873	16,756
2200	VRS Retirement	14,043	18,167	19,487	25,364
2300	Health Insurance	3,618	14,780	15,640	15,640
2800	Other Benefits	915	943	1,018	1,073
	Subtotal	31,641	48,612	52,018	58,833
	OTHER CHARGES				
5506	Employee Development	0	200	200	200
	Subtotal	0	200	200	200
	MATERIALS/SUPPLIES				
6030	Textbooks	0	500	500	500
6910	Other Educational Supplies	5,153	10,324	16,524	16,524
	Subtotal	5,153	10,824	17,024	17,024
	EQUIPMENT				
8921	Furniture/Equipment-Replacement	0	15,600	15,600	15,600
	Subtotal	0	15,600	15,600	15,600
	TOTAL	207,520	267,683	292,339	310,691

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

	FY 2003 ACTUAL	FY 2004 BUDGET	FY 2004 EXPECTED	FY 2005 BUDGET
Teachers	14.43	14.43	14	14

ADDITIONAL INFORMATION:

FY 02 student enrollment 2,505

FY 03 student enrollment 2,130

FY 04 student enrollment 2,432

CODE: 50-611034-460**ACCT# DESCRIPTION**

	PERSONAL SERVICES				
1121	Teacher Salaries	609,034	641,713	626,663	661,505
	Subtotal	609,034	641,713	626,663	661,505
	EMPLOYEE BENEFITS				
2100	FICA	45,531	49,091	47,940	50,605
2200	VRS Retirement	55,552	60,578	59,258	76,602
2300	Health Insurance	50,204	58,139	57,279	57,279
2800	Other Benefits	3,044	3,144	3,069	3,241
	Subtotal	154,331	170,952	167,546	187,727
	OTHER CHARGES				
5504	Travel	1,000	1,500	1,500	1,500
5506	Employee Development	1,162	1,500	1,500	1,500
	Subtotal	2,162	3,000	3,000	3,000
	MATERIALS/SUPPLIES				
6030	Textbooks	7,975	4,616	4,616	4,616
6910	Other Educational Supplies	12,307	14,000	19,600	19,600
	Subtotal	20,282	18,616	24,216	24,216
	EQUIPMENT				
8911	Furniture/Equipment-Additional	14,333	4,500	4,500	4,500
	Subtotal	14,333	4,500	4,500	4,500
	TOTAL	800,142	838,781	825,925	880,948

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

	FY 2003 ACTUAL	FY 2004 BUDGET	FY 2004 EXPECTED	FY 2005 BUDGET
Teachers	4	4	4	4

ADDITIONAL INFORMATION:

FY 02 student enrollment 226

FY 03 student enrollment 229

FY 04 student enrollment 273

CODE: ACCT#	50-611034-470 DESCRIPTION				
	PERSONAL SERVICES				
1121	Teacher Salaries	155,157	161,086	161,086	170,042
	Subtotal	155,157	161,086	161,086	170,042
	EMPLOYEE BENEFITS				
2100	FICA	10,989	12,323	12,323	13,008
2200	VRS Retirement	14,416	15,207	15,207	19,691
2300	Health Insurance	17,480	12,020	12,020	12,020
2800	Other Benefits	769	789	789	833
	Subtotal	43,654	40,339	40,339	45,552
	OTHER CHARGES				
5504	Travel	1,626	1,984	1,984	1,984
5506	Employee Development	1,107	720	720	720
	Subtotal	2,733	2,704	2,704	2,704
	MATERIALS/SUPPLIES				
6030	Textbooks	2,037	3,616	3,616	3,616
6910	Other Educational Supplies	2,175	1,500	1,500	1,500
	Subtotal	4,212	5,116	5,116	5,116
	EQUIPMENT				
8911	Furniture/Equipment-Additional	0	9,600	9,600	8,979
	Subtotal	0	9,600	9,600	8,979
	TOTAL	205,756	218,845	218,845	232,393

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

	FY 2003 ACTUAL	FY 2004 BUDGET	FY 2004 EXPECTED	FY 2005 BUDGET
Teachers	9.17	9.17	8.43	8.43

ADDITIONAL INFORMATION:

FY 02 student enrollment 1,886

FY 03 student enrollment 1,932

FY 04 student enrollment 1,622

CODE: 50-611034-490

ACCT# DESCRIPTION

	PERSONAL SERVICES				
1121	Teacher Salaries	378,258	443,705	417,805	441,035
	Subtotal	378,258	443,705	417,805	441,035
	EMPLOYEE BENEFITS				
2100	FICA	28,393	33,943	31,962	33,739
2200	VRS Retirement	35,092	41,886	39,615	51,072
2300	Health Insurance	21,635	28,630	27,150	27,150
2800	Other Benefits	2,106	2,174	2,044	2,161
	Subtotal	87,226	106,633	100,771	114,122
	OTHER CHARGES				
5506	Employee Development	1,489	1,748	1,748	1,748
	Subtotal	1,489	1,748	1,748	1,748
	MATERIALS/SUPPLIES				
6030	Textbooks	660	1,000	1,000	1,000
6910	Other Educational Supplies	12,686	14,483	19,883	19,883
	Subtotal	13,346	15,483	20,883	20,883
	EQUIPMENT				
8911	Furniture/Equipment-Additional	17,568	14,959	14,959	14,959
	Subtotal	17,568	14,959	14,959	14,959
	TOTAL	497,887	582,528	556,166	592,747

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

	FY 2003 ACTUAL	FY 2004 BUDGET	FY 2004 EXPECTED	FY 2005 BUDGET
Teachers	1	1	1	1
Teacher Assistants	1	1	1	1

ADDITIONAL INFORMATION:

FY 02 student enrollment 10

FY 03 student enrollment 21

FY 04 student enrollment 15

CODE: ACCT#	50-611034-500 DESCRIPTION				
	PERSONAL SERVICES				
1121	Teacher Salaries	57,934	59,859	59,859	63,187
1141	Teacher Assistants	12,103	19,648	19,648	20,369
	Subtotal	70,037	79,507	79,507	83,556
	EMPLOYEE BENEFITS				
2100	FICA	5,021	6,082	6,082	6,392
2200	VRS Retirement	6,596	7,506	7,506	9,676
2300	Health Insurance	5,332	4,736	4,736	4,736
2800	Other Benefits	377	390	390	409
	Subtotal	17,326	18,714	18,714	21,213
	OTHER CHARGES				
5504	Travel	75	75	75	75
5506	Employee Development	145	100	100	100
	Subtotal	220	175	175	175
	MATERIALS/SUPPLIES				
6030	Textbooks	8,400	8,400	8,400	8,400
6110	WYCS Supplies	2,547	4,844	4,844	4,844
6910	Other Educational Supplies	1,241	1,500	1,500	1,500
	Subtotal	12,188	14,744	14,744	14,744
	EQUIPMENT				
8800	Technology-Hardware Replacement	68	0	0	0
8911	Furniture/Equipment-Additional	2,370	8,000	8,000	8,000
	Subtotal	2,438	8,000	8,000	8,000
	TOTAL	102,209	121,140	121,140	127,688

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

	FY 2003 ACTUAL	FY 2004 BUDGET	FY 2004 EXPECTED	FY 2005 BUDGET
N/A	0	0	0	0

ADDITIONAL INFORMATION:

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

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

FY 04 student enrollment in New Horizons 182(Payment minimum 175)

CODE: 50-611034-510

ACCT# DESCRIPTION

PURCHASED SERVICES

3850	Contractual-New Horizons	25,747	20,000	20,000	26,000
3860	Contractual-New Horizons	504,000	451,500	451,500	528,736
	Subtotal	529,747	471,500	471,500	554,736
	TOTAL	529,747	471,500	471,500	554,736

CAREER/TECHNICAL - SECONDARY - NJROTC

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

PERSONNEL

	FY 2003 ACTUAL	FY 2004 BUDGET	FY 2004 EXPECTED	FY 2005 BUDGET
Teachers (NJROTC)	4	4	4	4

ADDITIONAL INFORMATION:

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

FY 02 student enrollment 238

FY 03 student enrollment 235

FY 04 student enrollment 267

CODE: ACCT#	50-611034-520 DESCRIPTION				
	PERSONAL SERVICES				
1121	Teacher Salaries	185,840	181,430	181,430	191,518
	Subtotal	185,840	181,430	181,430	191,518
	EMPLOYEE BENEFITS				
2100	FICA	14,083	13,879	13,879	14,651
2200	VRS Retirement	17,349	17,127	17,127	22,178
2300	Health Insurance	792	7,314	7,314	7,314
2800	Other Benefits	863	889	889	938
	Subtotal	33,087	39,209	39,209	45,081
	MATERIALS/SUPPLIES				
6910	Other Educational Supplies	296	420	420	420
	Subtotal	296	420	420	420
	TOTAL	219,223	221,059	221,059	237,019

CAREER/TECHNICAL - SECONDARY - OTHER

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

PERSONNEL

	FY 2003 ACTUAL	FY 2004 BUDGET	FY 2004 EXPECTED	FY 2005 BUDGET
Teachers	0	0	0	0

CODE: 50-611034-530**ACCT# DESCRIPTION**

	MATERIALS/SUPPLIES			
6910	Other Educational Supplies	2,697	3,000	3,000
	Subtotal	2,697	3,000	3,000
	TOTAL	2,697	3,000	3,000

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

	FY 2003 ACTUAL	FY 2004 BUDGET	FY 2004 EXPECTED	FY 2005 BUDGET
Teachers	4	4	4	4

ADDITIONAL INFORMATION:

FY 02 student enrollment 442

FY 03 student enrollment 396

FY 04 student enrollment 396

CODE: ACCT#	50-611041-540 DESCRIPTION				
	PERSONAL SERVICES				
1121	Teacher Salaries	148,960	157,196	157,196	165,936
	Subtotal	148,960	157,196	157,196	165,936
	EMPLOYEE BENEFITS				
2100	FICA	11,181	12,025	12,025	12,694
2200	VRS Retirement	13,967	14,839	14,839	19,215
2300	Health Insurance	13,383	7,733	7,733	7,733
2800	Other Benefits	746	770	770	813
	Subtotal	39,277	35,367	35,367	40,455
	PURCHASED SERVICES				
3900	Miscellaneous Contractual Services	3,832	4,200	4,200	4,200
	Subtotal	3,832	4,200	4,200	4,200
	OTHER CHARGES				
5506	Employee Development	0	0	350	0
5902	Curriculum Development	0	200	200	0
	Subtotal	0	200	550	0
	MATERIALS/SUPPLIES				
6070	Testing Materials	2,269	900	900	1,300
6900	Other Educational Supplies	3,424	13,400	13,400	13,400
	Subtotal	5,693	14,300	14,300	14,700
	EQUIPMENT				
8911	Furniture/Equipment-Additional	0	400	400	400
	Subtotal	0	400	400	400
	TOTAL	197,762	211,663	212,013	225,691

GIFTED EDUCATION - SECONDARY - EXTEND

Students in grades 6-7 who have been identified as intellectually gifted meet weekly in their home schools with the gifted education teacher who provides enriched learning opportunities that include problem-based learning activities designed to develop higher level thinking processes. Intellectually gifted students in grades 8-12 who meet prerequisite criteria have the opportunity to participate in a variety of accelerated programs and advanced courses of study that emphasize abstract thinking, research skills and independent learning.

PERSONNEL

	FY 2003 ACTUAL	FY 2004 BUDGET	FY 2004 EXPECTED	FY 2005 BUDGET
Teachers	1	1	1	1

ADDITIONAL INFORMATION:

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)
 FY 04 student enrollment 181 (grades 6-7)
 FY 04 student enrollment 322 (grades 8-12)

CODE: ACCT#	50-611044-560 DESCRIPTION				
	PERSONAL SERVICES				
1121	Teacher Salaries	37,005	43,576	43,576	45,999
1625	Stipends	268	0	0	0
	Subtotal	37,273	43,576	43,576	45,999
	EMPLOYEE BENEFITS				
2100	FICA	2,697	3,334	3,334	3,519
2200	VRS Retirement	3,470	4,114	4,114	5,327
2300	Health Insurance	2,424	3,848	3,848	3,848
2800	Other Benefits	207	214	214	225
	Subtotal	8,798	11,510	11,510	12,919
	PURCHASED SERVICES				
3900	Miscellaneous Contractual Services	8,615	4,700	4,700	4,700
	Subtotal	8,615	4,700	4,700	4,700
	OTHER CHARGES				
5504	Travel	531	500	500	500
5902	Curriculum Development	0	200	200	0
	Subtotal	531	700	700	500
	MATERIALS/SUPPLIES				
6070	Testing Materials	2,109	900	900	900
6900	Other Educational Supplies	19,174	10,650	10,650	10,650
	Subtotal	21,283	11,550	11,550	11,550
	EQUIPMENT				
8911	Furniture/Equipment-Additional	1,390	1,600	1,600	1,600
	Subtotal	1,390	1,600	1,600	1,600
	TOTAL	77,890	73,636	73,636	77,268

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

	FY 2003 ACTUAL	FY 2004 BUDGET	FY 2004 EXPECTED	FY 2005 BUDGET
Administrative	0.25	0.25	0.25	0.25
Teachers	11	11	11	11
Clerical	1.25	1.25	0.9	0.9

ADDITIONAL INFORMATION:

For FY 04 the following schools are Title I eligible: Bethel Manor Elementary, Tabb Elementary, Yorktown Elementary, Waller Mill Elementary and Magruder Elementary.

CODE: 50-611050-580

ACCT# DESCRIPTION

ACCT#	DESCRIPTION	FY 2003 ACTUAL	FY 2004 BUDGET	FY 2004 EXPECTED	FY 2005 BUDGET
PERSONAL SERVICES					
1110	Administrative Salaries	11,267	11,360	12,900	12,900
1121	Teacher Salaries	424,368	472,000	451,000	451,000
1150	Office Clerical	25,939	26,033	27,100	27,100
1500	Substitute Salaries	0	0	4,000	4,000
	Subtotal	461,574	509,393	495,000	495,000
EMPLOYEE BENEFITS					
2100	FICA	34,307	38,900	39,000	39,000
2200	VRS Retirement	43,990	48,100	47,000	47,000
2300	Health Insurance	25,966	38,849	39,500	39,000
2400	Group Life Insurance	0	0	0	4,000
2800	Other Benefits	1,428	1,500	1,500	1,500
	Subtotal	105,691	127,349	127,000	130,500
OTHER CHARGES					
5504	Travel	3,456	5,200	4,200	3,200
5565	In-Service	14,844	21,800	2,242	2,242
	Subtotal	18,300	27,000	6,442	5,442
MATERIALS/SUPPLIES					
6001	Stationery/Forms/Office Supplies	4,595	500	500	500
6900	Other Educational Supplies	39,682	40,138	6,500	4,000
6990	Miscellaneous Materials & Supplies	9,288	10,000	7,500	7,500
	Subtotal	53,565	50,638	14,500	12,000
	TOTAL	639,130	714,380	642,942	642,942

OTHER PROGRAMS - TITLE II - PART A

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

PERSONNEL

	FY 2003 ACTUAL	FY 2004 BUDGET	FY 2004 EXPECTED	FY 2005 BUDGET
Teachers	5	5	5	5

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

1121	Teacher Salaries	175,146	180,000	169,439	169,439
1500	Substitute Salaries	0	0	8,710	8,710
1625	Stipends	19,630	20,000	27,000	27,000
	Subtotal	194,776	200,000	205,149	205,149

EMPLOYEE BENEFITS

2100	FICA	14,390	15,300	16,500	16,500
2200	VRS Retirement	15,914	17,000	16,500	14,138
2300	Health Insurance	5,819	13,230	14,138	16,500
2400	Group Life Insurance	0	0	0	1,650
2800	Other Benefits	600	1,000	600	600
	Subtotal	36,723	46,530	47,738	49,388

OTHER CHARGES

5504	Travel	3,841	16,000	7,775	7,775
5506	Employee Development	38,809	57,154	25,673	24,023
	Subtotal	42,650	73,154	33,448	31,798

MATERIALS/SUPPLIES

6900	Other Educational Supplies	0	0	12,500	12,500
6990	Miscellaneous Materials & Supplies	0	500	0	0
	Subtotal	0	500	12,500	12,500

TOTAL		274,149	320,184	298,835	298,835
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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

	FY 2003 ACTUAL	FY 2004 BUDGET	FY 2004 EXPECTED	FY 2005 BUDGET
N/A	0	0	0	0

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

3900	Miscellaneous Contractual Services	5,174	8,100	10,000	10,000
	Subtotal	5,174	8,100	10,000	10,000

OTHER CHARGES

5504	Travel	498	1,500	2,000	2,000
5506	Employee Development	1,930	6,400	10,500	10,500
	Subtotal	2,428	7,900	12,500	12,500

MATERIALS/SUPPLIES

6900	Other Educational Supplies	1,686	2,044	2,036	2,036
6990	Miscellaneous Materials & Supplies	130	300	0	0
	Subtotal	1,816	2,344	2,036	2,036

TOTAL

		9,418	18,344	24,536	24,536
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OTHER PROGRAMS - TITLE III - PART A

Title III, Part A supports services to limited English proficient (LEP) students, provides instructional resources and activities that focus on increasing English language proficiency and academic achievement and funds professional development for teachers of LEP students.

PERSONNEL

	FY 2003 ACTUAL	FY 2004 BUDGET	FY 2004 EXPECTED	FY 2005 BUDGET
N/A	0	0	0	0

CODE: 50-611050-585
ACCT# DESCRIPTION**PERSONAL SERVICES**

1121	Teacher Salaries	0	0	5,200	5,200
	Subtotal	0	0	5,200	5,200

EMPLOYEE BENEFITS

2100	FICA	0	0	398	398
	Subtotal	0	0	398	398

OTHER CHARGES

5504	Travel	0	0	250	250
5506	Employee Development	0	0	1,605	1,605
	Subtotal	0	0	1,855	1,855

MATERIALS/SUPPLIES

6900	Other Educational Supplies	0	0	4,902	4,902
6990	Miscellaneous Materials & Supplies	0	0	500	500
	Subtotal	0	0	5,402	5,402

	TOTAL	0	0	12,855	12,855
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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

		FY 2003 ACTUAL	FY 2004 BUDGET	FY 2004 EXPECTED	FY 2005 BUDGET
N/A		0	0	0	0
CODE:	50-611050-586				
ACCT#	DESCRIPTION				
	PERSONAL SERVICES				
1625	Stipends	7,300	8,200	9,500	9,500
	Subtotal	7,300	8,200	9,500	9,500
	EMPLOYEE BENEFITS				
2100	FICA	559	628	727	727
	Subtotal	559	628	727	727
	PURCHASED SERVICES				
3900	Miscellaneous Contractual Services	30,597	30,500	36,000	36,000
	Subtotal	30,597	30,500	36,000	36,000
	OTHER CHARGES				
5504	Travel	0	200	200	200
5506	Employee Development	0	0	500	500
	Subtotal	0	200	700	700
	MATERIALS/SUPPLIES				
6900	Other Educational Supplies	65	5,481	442	442
6990	Miscellaneous Materials & Supplies	5,079	500	500	500
	Subtotal	5,144	5,981	942	942
	TOTAL	43,600	45,509	47,869	47,869

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

		FY 2003 ACTUAL	FY 2004 BUDGET	FY 2004 EXPECTED	FY 2005 BUDGET
N/A		0	0	0	0
CODE:	50-611050-588				
ACCT#	DESCRIPTION				
	PERSONAL SERVICES				
1500	Substitute Salaries	3,200	6,880	9,900	9,900
1625	Stipends	4,715	20,620	20,000	20,000
	Subtotal	7,915	27,500	29,900	29,900
	EMPLOYEE BENEFITS				
2100	FICA	606	2,109	2,288	2,288
	Subtotal	606	2,109	2,288	2,288
	PURCHASED SERVICES				
3900	Miscellaneous Contractual Services	0	0	0	16,086
	Subtotal	0	0	0	16,086
	OTHER CHARGES				
5504	Travel	895	2,700	0	0
5506	Employee Development	1,015	7,519	16,086	0
	Subtotal	1,910	10,219	16,086	0
	MATERIALS/SUPPLIES				
6900	Other Educational Supplies	365	7,592	0	0
6990	Miscellaneous Materials & Supplies	0	550	550	550
	Subtotal	365	8,142	550	550
	TOTAL	10,796	47,970	48,824	48,824

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

	FY 2003 ACTUAL	FY 2004 BUDGET	FY 2004 EXPECTED	FY 2005 BUDGET
N/A	0	0	0	0

CODE: 50-611050-590

ACCT# DESCRIPTION

	OTHER CHARGES			
5506	Employee Development	21,737	0	0
	Subtotal	21,737	0	0
	TOTAL	21,737	0	0

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

PERSONNEL	FY 2003 ACTUAL	FY 2004 BUDGET	FY 2004 EXPECTED	FY 2005 BUDGET
Interpreters	0	0	2	2
Teachers	9	9	11	11
Teacher Assistants	20.5	20.5	32.5	32.5
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

PERSONAL SERVICES					
1121	Teacher Salaries	317,308	476,016	390,137	390,137
1130	Professional Salaries	81,441	70,974	86,264	86,264
1132	Psychologist	41,560	29,451	45,791	45,791
1134	Social Worker	77,701	67,469	77,701	77,701
1141	Teacher Assistants	230,687	261,933	408,566	408,566
1143	Technical Salaries	0	0	60,000	60,000
1500	Substitute Salaries	140	0	0	0
1625	Stipends	935	0	0	0
	Subtotal	749,772	905,843	1,068,459	1,068,459
EMPLOYEE BENEFITS					
2100	FICA	55,439	69,297	81,737	81,737
2200	VRS Retirement	69,696	85,512	100,863	100,863
2300	Health Insurance	60,282	48,921	67,236	67,236
2800	Other Benefits	2,328	0	0	0
	Subtotal	187,745	203,730	249,836	249,836
PURCHASED SERVICES					
3900	Miscellaneous Contractual Services	90,270	120,409	120,409	120,409
	Subtotal	90,270	120,409	120,409	120,409
OTHER CHARGES					
5504	Travel	1,715	0	0	0
5506	Employee Development	0	18,000	18,000	18,000
	Subtotal	1,715	18,000	18,000	18,000
	TOTAL	1,029,502	1,247,982	1,456,704	1,456,704

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		FY 2003 ACTUAL	FY 2004 BUDGET	FY 2004 EXPECTED	FY 2005 BUDGET
N/A		0	0	0	0
CODE:	50-611050-610				
ACCT#	DESCRIPTION				
	PERSONAL SERVICES				
1500	Substitute Salaries	3,530	0	0	0
1625	Stipends	11,500	0	0	0
	Subtotal	15,030	0	0	0
	EMPLOYEE BENEFITS				
2100	FICA	1,150	0	0	0
	Subtotal	1,150	0	0	0
	PURCHASED SERVICES				
3900	Miscellaneous Contractual Services	10,890	0	0	0
	Subtotal	10,890	0	0	0
	OTHER CHARGES				
5504	Travel	5,686	0	0	0
5565	In-Service	3,347	0	0	0
	Subtotal	9,033	0	0	0
	MATERIALS/SUPPLIES				
6990	Miscellaneous Materials & Supplies	3,613	0	0	0
	Subtotal	3,613	0	0	0
	TOTAL	39,716	0	0	0

OTHER PROGRAMS - YORK RIVER ACADEMY - CHARTER SCHOOL

Alternative Education program funded with State Charter School funds. State funds for the Charter School ended in

PERSONNEL	FY 2003 ACTUAL	FY 2004 BUDGET	FY 2004 EXPECTED	FY 2005 BUDGET
N/A	0	0	0	0
<hr/>				
CODE: 50-611050-615				
ACCT# DESCRIPTION				
PERSONAL SERVICES				
1143 Technical Salaries	23,090	0	0	0
1500 Substitute Salaries	1,025	0	0	0
1625 Stipends	1,500	3,500	3,500	0
Subtotal	25,615	3,500	3,500	0
EMPLOYEE BENEFITS				
2100 FICA	1,960	627	627	0
Subtotal	1,960	627	627	0
PURCHASED SERVICES				
3900 Miscellaneous Contractual Services	14	6,150	6,150	0
Subtotal	14	6,150	6,150	0
OTHER CHARGES				
5504 Travel	1,547	0	0	0
5506 Employee Development	15,616	0	0	0
Subtotal	17,163	0	0	0
MATERIALS/SUPPLIES				
6800 Technology-Software	83	0	0	0
6990 Miscellaneous Materials & Supplies	12,834	0	0	0
Subtotal	12,917	0	0	0
EQUIPMENT				
8805 Technology-Hardware Additions	39,237	0	0	0
Subtotal	39,237	0	0	0
TOTAL	96,906	10,277	10,277	0

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

	FY 2003 ACTUAL	FY 2004 BUDGET	FY 2004 EXPECTED	FY 2005 BUDGET
N/A	0	0	0	0

ADDITIONAL INFORMATION:

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

CODE: ACCT#	50-611050-620 DESCRIPTION				
	PERSONAL SERVICES				
1121	Teacher Salaries	65,566	107,064	107,064	107,064
1126	Principal Salaries	4,644	9,700	9,700	9,700
1127	Asst Principal Salaries	13,239	11,300	11,300	11,300
1131	Nurses	891	1,658	1,658	1,658
1141	Teacher Assistants	2,592	2,400	2,400	2,400
1150	Office Clerical	2,754	2,100	2,100	2,100
1171	Bus Driver Spec Trans	29,007	23,100	23,100	23,100
	Subtotal	118,693	157,322	157,322	157,322
	EMPLOYEE BENEFITS				
2100	FICA	9,046	12,035	12,035	12,035
2800	Other Benefits	300	300	300	300
	Subtotal	9,346	12,335	12,335	12,335
	OTHER CHARGES				
5504	Travel	81	100	100	100
5580	Pupil Transportation	0	20,160	20,160	20,160
	Subtotal	81	20,260	20,260	20,260
	MATERIALS/SUPPLIES				
6990	Miscellaneous Materials & Supplies	848	3,000	3,000	3,000
	Subtotal	848	3,000	3,000	3,000
	TOTAL	128,968	192,917	192,917	192,917

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

	FY 2003 ACTUAL	FY 2004 BUDGET	FY 2004 EXPECTED	FY 2005 BUDGET
Technical	1	1	1	1

ADDITIONAL INFORMATION:

FY 02 student enrollment 33

FY 03 student enrollment 35

FY 04 student enrollment 35

No teacher FTE's are listed above because teachers are paid on an hourly basis for providing adult education instruction.

CODE: ACCT#	50-611050-630 DESCRIPTION				
	PERSONAL SERVICES				
1121	Teacher Salaries	17,698	0	0	46,643
1143	Technical Salaries	20,957	45,000	48,143	46,500
1625	Stipends	3,000	0	0	0
	Subtotal	41,655	45,000	48,143	93,143
	EMPLOYEE BENEFITS				
2100	FICA	3,187	3,657	3,753	7,410
2800	Other Benefits	234	234	234	468
	Subtotal	3,421	3,891	3,987	7,878
	PURCHASED SERVICES				
3900	Miscellaneous Contractual Services	262	330	431	3,761
3910	Misc Cont Serv-Corrections & Institutions	3,000	0	3,000	0
	Subtotal	3,262	330	3,431	3,761
	OTHER CHARGES				
5504	Travel	1,379	441	1,500	1,941
5506	Employee Development	800	800	1,500	2,300
	Subtotal	2,179	1,241	3,000	4,241
	MATERIALS/SUPPLIES				
6990	Miscellaneous Materials & Supplies	7,285	4,336	3,633	6,823
	Subtotal	7,285	4,336	3,633	6,823
	EQUIPMENT				
8921	Furniture/Equipment-Replacement	8,013	6,250	3,000	9,250
	Subtotal	8,013	6,250	3,000	9,250
	TOTAL	65,815	61,048	65,194	125,096

OTHER PROGRAMS - MISCELLANEOUS

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

PERSONNEL		FY 2003 ACTUAL	FY 2004 BUDGET	FY 2004 EXPECTED	FY 2005 BUDGET
Teachers		0.5	0.5	0.5	0.5
Technical		0.5	0.5	0	0
CODE: 50-611050-640					
ACCT# DESCRIPTION					
PERSONAL SERVICES					
1121	Teacher Salaries	21,967	65,305	65,305	38,705
1143	Technical Salaries	12,350	0	0	0
1500	Substitute Salaries	7,385	3,210	3,210	7,630
1600	Supplements	0	0	0	1,600
1625	Stipends	26,043	6,000	6,000	14,050
	Subtotal	67,745	74,515	74,515	61,985
EMPLOYEE BENEFITS					
2100	FICA	5,487	5,700	5,700	5,214
2200	VRS Retirement	1,972	1,000	1,000	1,000
2300	Health Insurance	598	3,000	3,000	100
	Subtotal	8,057	9,700	9,700	6,314
PURCHASED SERVICES					
3810	Purchased Services	2,336	3,500	3,500	6,500
3900	Miscellaneous Contractual Services	229,070	618,910	618,910	599,468
	Subtotal	231,406	622,410	622,410	605,968
OTHER CHARGES					
5504	Travel	3,074	6,850	6,850	14,546
5506	Employee Development	15,503	4,000	4,000	8,500
5565	In-Service	1,750	5,143	5,143	6,286
5580	Pupil Transportation	4,125	5,290	5,290	11,640
	Subtotal	24,452	21,283	21,283	40,972
MATERIALS/SUPPLIES					
6800	Technology-Software	0	0	0	0
6900	Other Educational Supplies	33,785	21,251	21,251	34,164
6990	Miscellaneous Materials & Supplies	34,254	9,813	9,813	14,206
	Subtotal	68,039	31,064	31,064	48,370
EQUIPMENT					
8911	Furniture/Equipment-Additional	12,645	13,750	13,750	14,613
8921	Furniture/Equipment-Replacement	101,225	92,811	92,811	176,250
	Subtotal	113,870	106,561	106,561	190,863
	TOTAL	513,569	865,533	865,533	954,472

OTHER PROGRAMS - CONTINGENCY

The category of contingency for FY04 reflects an amount approved by the General Assembly that the School Board has allocated to one-time expenditures in FY05.

PERSONNEL

	FY 2003 ACTUAL	FY 2004 BUDGET	FY 2004 EXPECTED	FY 2005 BUDGET
N/A	0	0	0	0

ADDITIONAL INFORMATION:

The FY 05 contingency amount was allocated to convert teacher assistants to bi-weekly pay periods and for a one-time payment to licensed staff in December 2004.

CODE: ACCT#	50-611050-650 DESCRIPTION				
	PERSONAL SERVICES				
1121	Teacher Salaries	0	115,507	115,507	150,000
1141	Teacher Assistants	0	0	0	56,700
	Subtotal	0	115,507	115,507	206,700
	EQUIPMENT				
8800	Technology-Hardware Replacement	0	107,345	107,345	0
	Subtotal	0	107,345	107,345	0
	TOTAL	0	222,852	222,852	206,700

COUNSELING SERVICE - ELEMENTARY GUIDANCE

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

PERSONNEL

	FY 2003 ACTUAL	FY 2004 BUDGET	FY 2004 EXPECTED	FY 2005 BUDGET
Counselors	10	10	10	10

CODE: 50-612121-000**ACCT# DESCRIPTION****PERSONAL SERVICES**

1123	Counselor Salaries	404,205	429,560	429,560	453,444
	Subtotal	404,205	429,560	429,560	453,444

EMPLOYEE BENEFITS

2100	FICA	30,143	32,861	32,861	34,688
2200	VRS Retirement	34,702	40,550	40,550	52,509
2300	Health Insurance	21,332	24,832	24,832	24,832
2800	Other Benefits	2,041	2,105	2,105	2,222
	Subtotal	88,218	100,348	100,348	114,251

OTHER CHARGES

5504	Travel	325	300	300	1,000
	Subtotal	325	300	300	1,000

MATERIALS/SUPPLIES

6900	Other Educational Supplies	610	0	0	0
6990	Miscellaneous Materials & Supplies	9,576	11,530	13,230	13,230
	Subtotal	10,186	11,530	13,230	13,230

EQUIPMENT

8911	Furniture/Equipment-Additional	228	0	0	0
	Subtotal	228	0	0	0

	TOTAL	503,162	541,738	543,438	581,925
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COUNSELING SERVICE - SECONDARY GUIDANCE

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

PERSONNEL

	FY 2003 ACTUAL	FY 2004 BUDGET	FY 2004 EXPECTED	FY 2005 BUDGET
Counselors	23	23	23	23.5
Clerical	8	8	8	8

ADDITIONAL INFORMATION:

In FY 05 added .5 counselor FTE for additional enrollment.

CODE:	50-612124-000				
ACCT#	DESCRIPTION				
	PERSONAL SERVICES				
1123	Counselor Salaries	1,115,897	1,183,940	1,183,940	1,266,222
1141	Teacher Assistants	940	0	0	0
1150	Office Clerical	181,497	191,124	191,124	198,138
	Subtotal	1,298,334	1,375,064	1,375,064	1,464,360
	EMPLOYEE BENEFITS				
2100	FICA	97,555	105,192	105,192	112,023
2200	VRS Retirement	121,493	129,806	129,806	169,573
2300	Health Insurance	66,851	71,172	71,172	71,172
2800	Other Benefits	6,525	6,738	6,738	7,175
	Subtotal	292,424	312,908	312,908	359,943
	OTHER CHARGES				
5504	Travel	259	250	250	2,000
	Subtotal	259	250	250	2,000
	MATERIALS/SUPPLIES				
6001	Stationery/Forms/Office Supplies	2,020	2,000	2,000	1,000
6070	Testing Materials	941	2,000	2,000	550
6990	Miscellaneous Materials & Supplies	3,712	10,715	10,715	10,715
	Subtotal	6,673	14,715	14,715	12,265
	TOTAL	1,597,690	1,702,937	1,702,937	1,838,568

SOCIAL WORK SERVICES

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

PERSONNEL

	FY 2003 ACTUAL	FY 2004 BUDGET	FY 2004 EXPECTED	FY 2005 BUDGET
Social Worker	1	1	1	1

CODE: 50-612222-000

ACCT# DESCRIPTION

PERSONAL SERVICES					
1134	Social Worker	40,841	41,853	41,853	44,180
	Subtotal	40,841	41,853	41,853	44,180
EMPLOYEE BENEFITS					
2100	FICA	2,764	3,202	3,202	3,380
2200	VRS Retirement	3,832	3,951	3,951	5,116
2300	Health Insurance	5,184	2,875	2,875	2,875
2800	Other Benefits	203	205	205	216
	Subtotal	11,983	10,233	10,233	11,587
	TOTAL	52,824	52,086	52,086	55,767

HOMEBOUND

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

PERSONNEL

	FY 2003 ACTUAL	FY 2004 BUDGET	FY 2004 EXPECTED	FY 2005 BUDGET
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.

CODE: ACCT#	50-612300-000 DESCRIPTION				
	PERSONAL SERVICES				
1121	Teacher Salaries	34,367	49,825	49,825	49,825
	Subtotal	34,367	49,825	49,825	49,825
	EMPLOYEE BENEFITS				
2100	FICA	2,629	3,812	3,812	3,812
2800	Other Benefits	157	157	157	157
	Subtotal	2,786	3,969	3,969	3,969
	TOTAL	37,153	53,794	53,794	53,794

MANAGEMENT & DIRECTION - MANAGEMENT

The Management & Direction Services budget in the area of Improvement of Instruction includes responsibility for activities associated with directing, managing, coordinating, evaluating and supervising the development and implementation of all instructional programs and student services.

PERSONNEL

	FY 2003 ACTUAL	FY 2004 BUDGET	FY 2004 EXPECTED	FY 2005 BUDGET
Administrative	1	1	1	1
Technical	5.5	5.5	5.5	5.5

CODE: 50-613110-000**ACCT# DESCRIPTION****PERSONAL SERVICES**

1110	Administrative Salaries	108,009	103,611	103,611	107,414
1143	Technical Salaries	293,427	295,241	295,241	306,076
	Subtotal	401,436	398,852	398,852	413,490

EMPLOYEE BENEFITS

2100	FICA	30,088	31,212	31,212	31,632
2200	VRS Retirement	36,018	37,652	37,652	47,882
2300	Health Insurance	20,078	13,145	13,145	13,145
2800	Other Benefits	1,825	1,955	1,955	2,026
	Subtotal	88,009	83,964	83,964	94,685

OTHER CHARGES

5504	Travel	1,306	4,000	4,000	4,000
	Subtotal	1,306	4,000	4,000	4,000

MATERIALS/SUPPLIES

6001	Stationery/Forms/Office Supplies	548	1,500	1,500	1,500
	Subtotal	548	1,500	1,500	1,500

TOTAL		491,299	488,316	488,316	513,675
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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

	FY 2003 ACTUAL	FY 2004 BUDGET	FY 2004 EXPECTED	FY 2005 BUDGET
Administrative	4	4	4	4
Technical	7.12	7.12	7.12	7.12
Clerical	4	4	4.35	4.35

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

CODE:	50-613120-000				
ACCT#	DESCRIPTION				
	PERSONAL SERVICES				
1110	Administrative Salaries	351,184	364,833	364,833	378,222
1143	Technical Salaries	416,776	473,156	473,156	498,353
1150	Office Clerical	88,615	149,299	161,299	167,219
1625	Stipends	11,035	15,000	15,000	15,000
	Subtotal	867,610	1,002,288	1,014,288	1,058,794
	EMPLOYEE BENEFITS				
2100	FICA	63,875	77,532	78,450	80,998
2200	VRS Retirement	73,533	93,200	94,252	122,608
2300	Health Insurance	34,212	21,642	22,342	22,342
2800	Other Benefits	4,600	4,840	4,900	5,115
	Subtotal	176,220	197,214	199,944	231,063
	PURCHASED SERVICES				
3810	Purchased Services	6,000	7,500	7,500	7,500
3900	Miscellaneous Contractual Services	191	5,500	5,500	5,500
	Subtotal	6,191	13,000	13,000	13,000
	OTHER CHARGES				
5504	Travel	8,000	8,000	9,250	10,900
5506	Employee Development	2,476	4,500	5,500	3,500
5901	SACS Accreditation	9,329	4,750	4,750	8,000
5902	Curriculum Development	13,037	21,213	21,213	21,213
	Subtotal	32,842	38,463	40,713	43,613
	MATERIALS/SUPPLIES				
6001	Stationery/Forms/Office Supplies	12,973	21,000	21,000	21,000
6900	Other Educational Supplies	445	2,000	2,000	5,250
6990	Miscellaneous Materials & Supplies	2,676	0	3,075	3,075
	Subtotal	16,094	23,000	26,075	29,325
	EQUIPMENT				
8800	Technology-Hardware Replacement	679	0	0	0
8911	Furniture/Equipment-Additional	2,965	3,400	3,400	3,000
8921	Furniture/Equipment-Replacement	16,529	6,000	11,000	6,787
	Subtotal	20,173	9,400	14,400	9,787
	TOTAL	1,119,130	1,283,365	1,308,420	1,385,582

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

	FY 2003 ACTUAL	FY 2004 BUDGET	FY 2004 EXPECTED	FY 2005 BUDGET
Administrative	2	2	2	2
Technical	4	4	4	5
Clerical	1	1	1	1

ADDITIONAL INFORMATION:

In FY 05 added 1 technical FTE for additional enrollment.

CODE:	50-613121-000				
ACCT#	DESCRIPTION				
	PERSONAL SERVICES				
1110	Administrative Salaries	168,594	175,929	175,929	182,386
1143	Technical Salaries	200,099	221,218	221,218	267,337
1150	Office Clerical	32,619	33,713	33,713	34,950
	Subtotal	401,312	430,860	430,860	484,673
	EMPLOYEE BENEFITS				
2100	FICA	30,099	33,761	33,761	36,075
2200	VRS Retirement	37,749	40,673	40,673	56,125
2300	Health Insurance	18,636	17,825	19,825	19,825
2800	Other Benefits	1,987	2,113	2,113	2,189
	Subtotal	88,471	94,372	96,372	114,214
	TOTAL	489,783	525,232	527,232	598,887

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

	FY 2003 ACTUAL	FY 2004 BUDGET	FY 2004 EXPECTED	FY 2005 BUDGET
Technical	1	1	1	1

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

1143	Technical Salaries	55,297	51,237	51,237	53,117
1500	Substitute Salaries	0	20,467	20,467	21,247
1625	Stipends	8,104	10,502	10,502	10,502
	Subtotal	63,401	82,206	82,206	84,866

EMPLOYEE BENEFITS

2100	FICA	4,853	6,295	6,295	6,498
2200	VRS Retirement	4,848	4,837	4,837	7,123
2300	Health Insurance	22	4,032	2,032	2,032
2800	Other Benefits	242	251	251	260
	Subtotal	9,965	15,415	13,415	15,913

PURCHASED SERVICES

3900	Miscellaneous Contractual Services	1,995	7,900	7,900	12,900
	Subtotal	1,995	7,900	7,900	12,900

OTHER CHARGES

5504	Travel	18,305	50,039	50,039	19,488
5506	Employee Development	70,538	138,931	138,231	155,642
5509	Tuition Assistance	36,967	50,000	50,000	56,500
	Subtotal	125,810	238,970	238,270	231,630

MATERIALS/SUPPLIES

6001	Stationery/Forms/Office Supplies	1,764	2,475	2,475	725
6900	Other Educational Supplies	1,070	1,000	1,000	2,750
6990	Miscellaneous Materials & Supplies	10,894	11,150	11,150	15,150
	Subtotal	13,728	14,625	14,625	18,625

EQUIPMENT

8911	Furniture/Equipment-Additional	2,025	2,000	2,000	2,000
	Subtotal	2,025	2,000	2,000	2,000

	TOTAL	216,924	361,116	358,416	365,934
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ELEMENTARY MEDIA

The Media Services budget pays for activities concerned with the use of all teaching and learning resources, including equipment and content materials. This includes printed and non-printed sensory materials. Reflected in the budget are school library services which encompass selecting, acquiring, preparing, cataloging, and circulating books and other printed materials, planning the use of the library by students, teachers, and other staff members, and guiding individuals in the use of library books and materials.

PERSONNEL

	FY 2003 ACTUAL	FY 2004 BUDGET	FY 2004 EXPECTED	FY 2005 BUDGET
Media Specialists	10	10	10	10
Teacher Assistants	4.5	4.5	4.5	4.5

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

1122	Media Specialist Salaries	420,322	447,271	447,271	475,313
1141	Teacher Assistants	66,396	78,227	78,227	81,098
	Subtotal	486,718	525,498	525,498	556,411

EMPLOYEE BENEFITS

2100	FICA	35,504	40,201	40,201	42,565
2200	VRS Retirement	44,610	49,607	49,607	64,432
2300	Health Insurance	32,656	38,295	38,295	38,295
2800	Other Benefits	2,492	2,575	2,575	2,726
	Subtotal	115,262	130,678	130,678	148,018

PURCHASED SERVICES

3810	Purchased Services	11,164	5,305	5,305	5,305
	Subtotal	11,164	5,305	5,305	5,305

MATERIALS/SUPPLIES

6012	Books	61,272	69,535	67,750	67,750
6090	AV Materials/Supplies	20,019	29,500	22,813	22,813
6800	Technology-Software	36,734	42,738	42,738	42,738
6990	Miscellaneous Materials & Supplies	8,623	21,375	21,247	21,247
	Subtotal	126,648	163,148	154,548	154,548

EQUIPMENT

8911	Furniture/Equipment-Additional	0	495	495	495
8921	Furniture/Equipment-Replacement	1,000	0	0	0
	Subtotal	1,000	495	495	495

TOTAL

740,792	825,124	816,524	864,777
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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

	FY 2003 ACTUAL	FY 2004 BUDGET	FY 2004 EXPECTED	FY 2005 BUDGET
Media Specialists	8	8	8	8
Teacher Assistants	6	6	6	6

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

1121	Teacher Salaries	0	11,244	11,244	11,869
1122	Media Specialist Salaries	380,154	394,799	394,799	416,750
1141	Teacher Assistants	72,011	74,692	74,692	77,433
1998	Personal Leave/Retirement	0	2,112	2,112	2,112
	Subtotal	452,165	482,847	482,847	508,164

EMPLOYEE BENEFITS

2100	FICA	34,241	36,938	36,938	38,875
2200	VRS Retirement	42,134	45,581	45,581	58,601
2300	Health Insurance	15,384	48,077	45,077	45,077
2800	Other Benefits	2,291	2,366	2,366	2,490
	Subtotal	94,050	132,962	129,962	145,043

PURCHASED SERVICES

3810	Purchased Services	68,617	33,031	33,031	33,031
	Subtotal	68,617	33,031	33,031	33,031

MATERIALS/SUPPLIES

6012	Books	30,487	32,000	32,000	32,000
6090	AV Materials/Supplies	10,542	10,000	10,000	10,000
6800	Technology-Software	34,251	44,200	44,200	44,200
6990	Miscellaneous Materials & Supplies	4,659	5,000	5,000	5,000
	Subtotal	79,939	91,200	91,200	91,200

TOTAL

	694,771	740,040	737,040	777,438
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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

	FY 2003 ACTUAL	FY 2004 BUDGET	FY 2004 EXPECTED	FY 2005 BUDGET
Principals	11	11	11	11
Assistant Principals	7	7	9	9
Teacher, Asst to the Principal	2.6	2.6	0.6	0.6
Clerical	22.5	22.5	22.5	22.5

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

1121	Teacher Salaries	101,298	102,816	29,000	30,612
1126	Principal Salaries	787,179	885,555	885,555	918,055
1127	Asst Principal Salaries	378,273	431,743	516,743	574,707
1150	Office Clerical	541,145	619,637	619,637	642,378
	Subtotal	1,807,895	2,039,751	2,050,935	2,165,752

EMPLOYEE BENEFITS

2100	FICA	134,207	153,388	154,244	162,697
2200	VRS Retirement	164,568	192,364	193,345	250,794
2300	Health Insurance	168,690	94,893	94,893	94,893
2800	Other Benefits	9,286	9,985	10,041	10,421
	Subtotal	476,751	450,630	452,523	518,805

PURCHASED SERVICES

3900	Miscellaneous Contractual Services	8,954	5,000	5,000	5,000
	Subtotal	8,954	5,000	5,000	5,000

OTHER CHARGES

5504	Travel	5,448	7,500	7,500	7,421
	Subtotal	5,448	7,500	7,500	7,421

MATERIALS/SUPPLIES

6001	Stationery/Forms/Office Supplies	28,416	43,851	43,851	48,958
6800	Technology-Software	1,425	0	0	0
6900	Other Educational Supplies	8,694	6,823	6,823	7,323
	Subtotal	38,535	50,674	50,674	56,281

EQUIPMENT

8911	Furniture/Equipment-Additional	359	950	950	950
8921	Furniture/Equipment-Replacement	5,423	4,695	4,695	4,000
	Subtotal	5,782	5,645	5,645	4,950

TOTAL		2,343,365	2,559,200	2,572,277	2,758,209
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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

	FY 2003 ACTUAL	FY 2004 BUDGET	FY 2004 EXPECTED	FY 2005 BUDGET
Principals	9	9	9	9
Assistant Principals	13	13	13	13
Teacher Assistants	6	6	6	6
Clerical	21	21	21	21

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

1126	Principal Salaries	732,838	783,623	783,623	812,382
1127	Asst Principal Salaries	703,996	755,417	755,417	848,141
1141	Teacher Assistants	79,600	83,471	83,471	86,534
1150	Office Clerical	529,082	527,377	527,377	546,732
1998	Personal Leave/Retirement	0	19,340	19,340	19,340
	Subtotal	2,045,516	2,169,228	2,169,228	2,313,129

EMPLOYEE BENEFITS

2100	FICA	152,381	164,645	164,645	171,982
2200	VRS Retirement	192,024	203,170	203,170	258,094
2300	Health Insurance	195,994	164,186	164,186	164,186
2800	Other Benefits	15,667	10,546	10,546	11,016
	Subtotal	556,066	542,547	542,547	605,278

PURCHASED SERVICES

3900	Miscellaneous Contractual Services	193,103	214,039	214,039	0
	Subtotal	193,103	214,039	214,039	0

OTHER CHARGES

5504	Travel	14,965	16,256	16,256	16,256
5801	Dues/Memberships	1,487	0	0	0
	Subtotal	16,452	16,256	16,256	16,256

MATERIALS/SUPPLIES

6001	Stationery/Forms/Office Supplies	26,095	23,400	23,400	23,400
6900	Other Educational Supplies	3,948	3,000	3,000	3,000
	Subtotal	30,043	26,400	26,400	26,400

EQUIPMENT

8800	Technology-Hardware Replacement	0	0	0	8,000
8805	Technology-Hardware Additions	5,907	0	0	0
8911	Furniture/Equipment-Additional	985	0	0	0
8921	Furniture/Equipment-Replacement	3,489	8,950	8,950	2,450
	Subtotal	10,381	8,950	8,950	10,450

TRANSFERS

9303	Transfer to County-Deputies	0	0	0	220,500
	Subtotal	0	0	0	220,500

TOTAL		2,851,561	2,977,420	2,977,420	3,192,013
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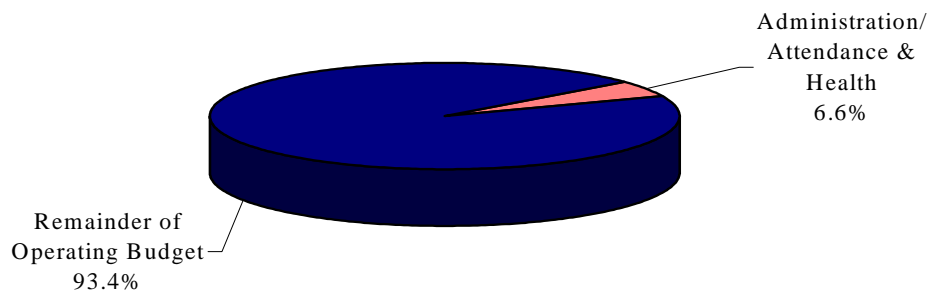
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**ADMINISTRATION
ATTENDANCE
& HEALTH**

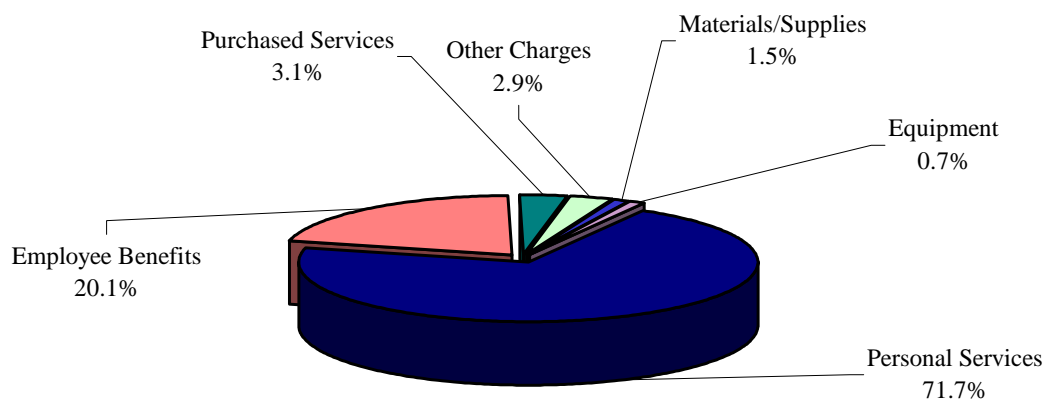
The Administration/Attendance and Health category of the budget provides for activities concerned with establishing and administering policy for the school division. This includes Board Services, Executive Services, Human Resources, Fiscal Services, Information Services and Health Services.

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 71.7% plus Employee Benefits 20.1%). The remaining 8% covers such items as office supplies, equipment and purchased services. The Administration/Attendance and Health category budget reflects an increase of \$429,066 or 7.2% (from \$5,923,132 in FY04E to \$6,352,198 in FY05). The charts below and on the next page depict this information.

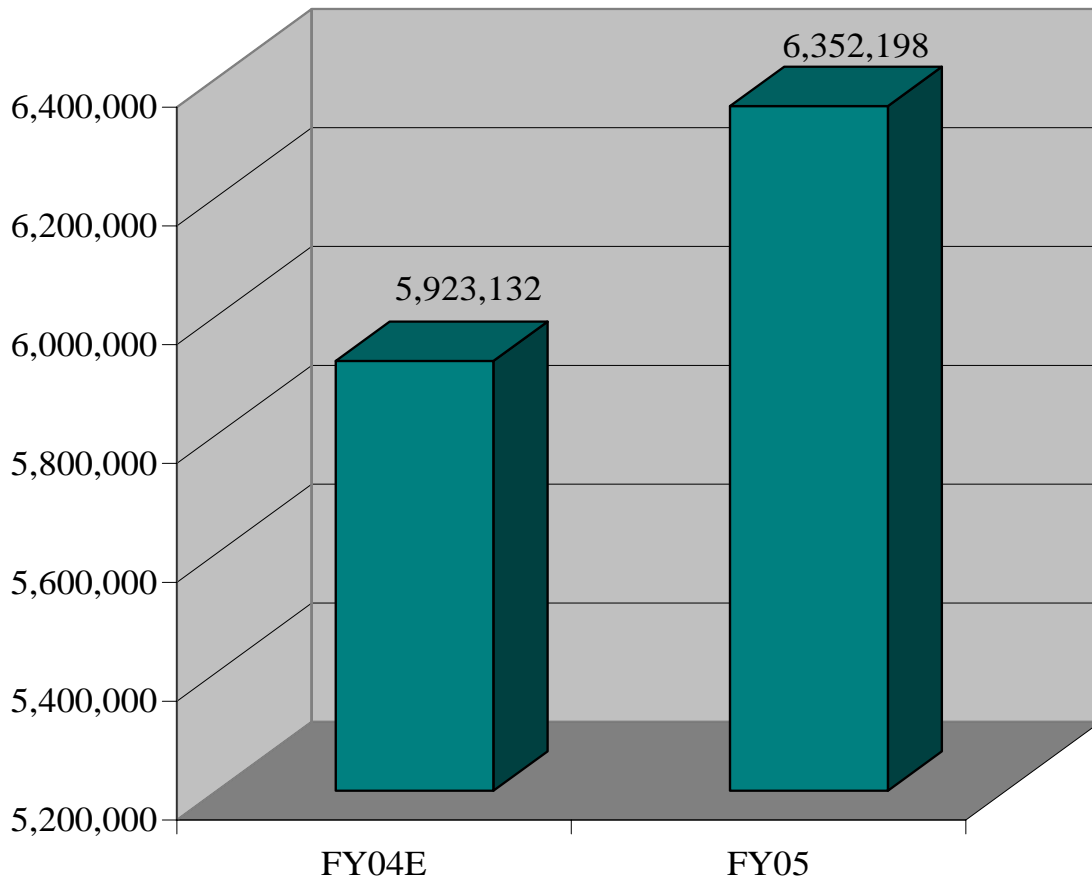
Administration/Attendance & Health as a Percent of Operating Budget for FY2005



Administration/Attendance & Health Category by Major Object for FY2005



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

	FY 2003 ACTUAL	FY 2004 BUDGET	FY 2004 EXPECTED	FY 2005 BUDGET
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****PERSONAL SERVICES**

1115	Office of the Clerk	4,800	4,800	4,800	4,800
1311	Members of Board	21,600	36,800	36,800	36,800
	Subtotal	26,400	41,600	41,600	41,600

EMPLOYEE BENEFITS

2100	FICA	1,973	3,183	3,183	3,182
2200	VRS Retirement	0	476	476	571
2300	Health Insurance	528	8,543	8,543	8,543
2800	Other Benefits	129	129	129	204
	Subtotal	2,630	12,331	12,331	12,500

PURCHASED SERVICES

3120	Auditing: CPA	9,600	9,800	9,800	10,100
3600	Advertising	0	500	500	500
	Subtotal	9,600	10,300	10,300	10,600

OTHER CHARGES

5504	Travel	18,943	15,600	15,600	15,600
5801	Dues/Memberships	17,453	9,500	13,000	13,000
	Subtotal	36,396	25,100	28,600	28,600

MATERIALS/SUPPLIES

6001	Stationery/Forms/Office Supplies	5,646	7,600	7,600	7,600
	Subtotal	5,646	7,600	7,600	7,600

EQUIPMENT

8911	Furniture/Equipment-Additional	7,032	8,000	8,000	8,000
	Subtotal	7,032	8,000	8,000	8,000

TOTAL		87,704	104,931	108,431	108,900
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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 operations and maintenance of school facilities, personnel, information services, new construction, and pupil transportation services.

PERSONNEL

	FY 2003 ACTUAL	FY 2004 BUDGET	FY 2004 EXPECTED	FY 2005 BUDGET
Division Superintendent	1	1	1	1
Deputy Supt. for Operations	1	1	1	1
Technical	1	1	1	1

CODE: 50-621200-000

ACCT# DESCRIPTION

PERSONAL SERVICES

1110	Administrative Salaries	269,350	260,688	260,688	270,255
1143	Technical Salaries	38,244	43,383	43,383	44,975
1998	Personal Leave/Retirement	0	9,634	9,634	9,634
	Subtotal	307,594	313,705	313,705	324,864

EMPLOYEE BENEFITS

2100	FICA	17,856	23,844	23,844	24,852
2200	VRS Retirement	27,708	29,423	29,423	42,272
2300	Health Insurance	12,798	18,272	18,272	18,272
2400	Group Life Insurance	0	2,800	2,800	2,900
2800	Other Benefits	6,836	6,284	6,284	4,092
	Subtotal	65,198	80,623	80,623	92,388

PURCHASED SERVICES

3900	Miscellaneous Contractual Services	57,935	20,000	20,000	20,000
	Subtotal	57,935	20,000	20,000	20,000

OTHER CHARGES

5504	Travel	15,320	8,700	8,700	8,700
5801	Dues/Memberships	4,078	2,900	4,000	4,000
	Subtotal	19,398	11,600	12,700	12,700

MATERIALS/SUPPLIES

6001	Stationery/Forms/Office Supplies	1,008	1,600	1,600	1,600
	Subtotal	1,008	1,600	1,600	1,600

EQUIPMENT

8921	Furniture/Equipment-Replacement	0	1,000	1,000	1,000
	Subtotal	0	1,000	1,000	1,000

TOTAL

	451,133	428,528	429,628	452,552
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COMMUNICATION SERVICES

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

PERSONNEL

	FY 2003 ACTUAL	FY 2004 BUDGET	FY 2004 EXPECTED	FY 2005 BUDGET
Technical	2	2	2	2
Clerical	1	1	1	1

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

1143	Technical Salaries	96,952	100,956	100,956	104,661
1150	Office Clerical	28,070	29,178	29,178	30,249
	Subtotal	125,022	130,134	130,134	134,910

EMPLOYEE BENEFITS

2100	FICA	9,557	9,955	9,955	10,321
2200	VRS Retirement	11,802	12,285	12,285	18,091
2300	Health Insurance	528	5,934	5,934	5,934
2800	Other Benefits	614	638	638	661
	Subtotal	22,501	28,812	28,812	35,007

PURCHASED SERVICES

3500	Printing	11,477	15,000	15,000	15,000
3600	Advertising	5,844	7,000	7,000	7,000
3900	Miscellaneous Contractual Services	1,540	2,250	2,250	2,250
3905	Good Will	3,154	5,000	5,000	5,000
	Subtotal	22,015	29,250	29,250	29,250

OTHER CHARGES

5504	Travel	593	900	900	900
5506	Employee Development	1,078	1,250	1,250	1,250
	Subtotal	1,671	2,150	2,150	2,150

MATERIALS/SUPPLIES

6001	Stationery/Forms/Office Supplies	2,504	2,500	2,500	2,500
6990	Miscellaneous Materials & Supplies	0	24,000	24,000	47,915
	Subtotal	2,504	26,500	26,500	50,415

EQUIPMENT

8911	Furniture/Equipment-Additional	1,382	3,500	3,500	3,500
8921	Furniture/Equipment-Replacement	22,563	0	0	0
	Subtotal	23,945	3,500	3,500	3,500

TRANSFERS

9302	Transfer to County	37,608	42,164	42,164	48,686
	Subtotal	37,608	42,164	42,164	48,686

TOTAL		235,266	262,510	262,510	303,918
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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

	FY 2003 ACTUAL	FY 2004 BUDGET	FY 2004 EXPECTED	FY 2005 BUDGET
Administrative	1	1	1	1
Technical	6.7	6.7	9.2	9.2
Clerical	5	5	2.5	2.5

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

1110	Administrative Salaries	94,664	98,387	98,387	101,998
1143	Technical Salaries	319,471	351,516	412,574	427,715
1150	Office Clerical	146,589	131,843	86,000	89,156
	Subtotal	560,724	581,746	596,961	618,869

EMPLOYEE BENEFITS

2100	FICA	42,018	44,504	45,668	47,343
2200	VRS Retirement	50,248	54,917	56,251	82,990
2300	Health Insurance	26,852	28,191	28,191	28,191
2600	Unemployment Compensation	1,488	15,000	15,000	15,000
2800	Other Benefits	2,642	2,853	2,929	3,032
	Subtotal	123,248	145,465	148,039	176,556

PURCHASED SERVICES

3500	Printing	3,265	5,000	5,000	5,000
3600	Advertising	7,081	12,000	12,000	12,000
3900	Miscellaneous Contractual Services	115,990	81,000	81,000	91,000
	Subtotal	126,336	98,000	98,000	108,000

OTHER CHARGES

5504	Travel	10,692	16,250	16,250	16,250
5506	Employee Development	8,455	20,395	20,395	20,395
5509	Tuition Assistance	2,550	10,000	10,000	10,000
	Subtotal	21,697	46,645	46,645	46,645

MATERIALS/SUPPLIES

6001	Stationery/Forms/Office Supplies	3,152	3,950	3,950	3,950
6800	Technology-Software	169,409	0	0	0
6990	Miscellaneous Materials & Supplies	5,090	4,900	4,900	4,900
	Subtotal	177,651	8,850	8,850	8,850

EQUIPMENT

8805	Technology-Hardware Additions	31,541	0	0	0
8921	Furniture/Equipment-Replacement	6,598	9,300	9,300	9,300
	Subtotal	38,139	9,300	9,300	9,300

TOTAL		1,047,795	890,006	907,795	968,220
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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

	FY 2003 ACTUAL	FY 2004 BUDGET	FY 2004 EXPECTED	FY 2005 BUDGET
Administrative	1	1	1	1
Technical	10.75	10.75	12.75	12.75
Clerical	3	3	1	1

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

CODE:	50-621600-000				
ACCT#	DESCRIPTION				
	PERSONAL SERVICES				
1110	Administrative Salaries	96,250	99,975	99,975	103,644
1143	Technical Salaries	355,236	429,639	479,829	497,439
1150	Office Clerical	55,484	79,190	29,000	30,064
1625	Stipends	500	600	600	600
	Subtotal	507,470	609,404	609,404	631,747
	EMPLOYEE BENEFITS				
2100	FICA	36,458	46,620	46,620	48,329
2200	VRS Retirement	48,021	57,528	57,528	84,637
2300	Health Insurance	64,175	46,385	46,385	46,385
2800	Other Benefits	2,767	2,989	2,989	3,096
	Subtotal	151,421	153,522	153,522	182,447
	PURCHASED SERVICES				
3900	Miscellaneous Contractual Services	17,665	21,400	21,400	21,400
	Subtotal	17,665	21,400	21,400	21,400
	OTHER CHARGES				
5504	Travel	6,154	2,900	2,900	2,900
5506	Employee Development	5,397	7,650	7,650	7,650
5801	Dues/Memberships	12,076	10,595	10,595	10,595
	Subtotal	23,627	21,145	21,145	21,145
	MATERIALS/SUPPLIES				
6001	Stationery/Forms/Office Supplies	1,281	2,600	2,600	2,600
6990	Miscellaneous Materials & Supplies	6,973	2,700	2,700	2,700
	Subtotal	8,254	5,300	5,300	5,300
	EQUIPMENT				
8800	Technology-Hardware Replacement	3,206	5,900	5,900	5,900
8911	Furniture/Equipment-Additional	0	2,800	2,800	2,800
8921	Furniture/Equipment-Replacement	2,280	4,000	4,000	4,000
	Subtotal	5,486	12,700	12,700	12,700
	TOTAL	713,923	823,471	823,471	874,739

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

	FY 2003 ACTUAL	FY 2004 BUDGET	FY 2004 EXPECTED	FY 2005 BUDGET
Administrative	0	0	1	1
Technical	25	25	27	27
Clerical	1	1	1	1

CODE: 50-621900-000**ACCT# DESCRIPTION****PERSONAL SERVICES**

1110	Administrative Salaries	0	0	85,000	88,120
1143	Technical Salaries	1,027,955	1,109,292	1,164,292	1,207,022
1150	Office Clerical	23,325	24,761	24,761	25,670
1153	Technical Assistant Intern	49,597	0	0	0
	Subtotal	1,100,877	1,134,053	1,274,053	1,320,812

EMPLOYEE BENEFITS

2100	FICA	82,072	86,755	97,465	101,042
2200	VRS Retirement	98,429	107,055	119,333	177,121
2300	Health Insurance	57,578	50,301	56,301	56,301
2800	Other Benefits	5,167	5,557	6,257	6,472
	Subtotal	243,246	249,668	279,356	340,936

PURCHASED SERVICES

3900	Miscellaneous Contractual Services	583	5,000	5,000	5,000
	Subtotal	583	5,000	5,000	5,000

OTHER CHARGES

5121	Uniform Rental	2,267	0	0	0
5504	Travel	23,570	1,000	1,000	1,000
5506	Employee Development	20,426	23,500	23,500	23,500
	Subtotal	46,263	24,500	24,500	24,500

MATERIALS/SUPPLIES

6001	Stationery/Forms/Office Supplies	2,206	1,200	1,200	1,200
	Subtotal	2,206	1,200	1,200	1,200

EQUIPMENT

8911	Furniture/Equipment-Additional	5,778	5,900	5,900	5,900
	Subtotal	5,778	5,900	5,900	5,900

	TOTAL	1,398,953	1,420,321	1,590,009	1,698,348
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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

	FY 2003 ACTUAL	FY 2004 BUDGET	FY 2004 EXPECTED	FY 2005 BUDGET
Occupational Therapist	2	2	3	3
Physical Therapist	1	1	1	1
Nurses	16	16	16	16
Clinic Aides	2	2	2	2

CODE: 50-622200-000

ACCT# DESCRIPTION

CODE:	50-622200-000				
ACCT#	DESCRIPTION				
	PERSONAL SERVICES				
1130	Professional Salaries	169,082	206,433	246,433	260,135
1131	Nurses	396,252	440,135	440,135	456,288
1143	Technical Salaries	30,601	36,475	36,475	37,814
1625	Stipends	2,100	2,000	2,000	2,100
	Subtotal	598,035	685,043	725,043	756,337
	EMPLOYEE BENEFITS				
2100	FICA	44,623	50,379	53,439	57,860
2200	VRS Retirement	56,157	61,978	65,486	101,143
2300	Health Insurance	75,241	68,517	70,517	70,517
2800	Other Benefits	3,104	3,217	3,417	3,696
	Subtotal	179,125	184,091	192,859	233,216
	PURCHASED SERVICES				
3900	Miscellaneous Contractual Services	1,010	1,947	1,947	1,839
	Subtotal	1,010	1,947	1,947	1,839
	OTHER CHARGES				
5504	Travel	181	300	300	300
5506	Employee Development	402	500	500	500
	Subtotal	583	800	800	800
	MATERIALS/SUPPLIES				
6004	Medical Supplies	8,988	9,000	9,000	9,000
	Subtotal	8,988	9,000	9,000	9,000
	EQUIPMENT				
8921	Furniture/Equipment-Replacement	3,058	2,500	2,500	2,500
	Subtotal	3,058	2,500	2,500	2,500
	TOTAL	790,799	883,381	932,149	1,003,692

PSYCHOLOGICAL SERVICES

School psychologists provide counseling and evaluation services to students.

PERSONNEL

	FY 2003 ACTUAL	FY 2004 BUDGET	FY 2004 EXPECTED	FY 2005 BUDGET
Psychologists	6	6	6	6

CODE: ACCT#	50-622300-000 DESCRIPTION				
	PERSONAL SERVICES				
1132	Psychologist	308,934	327,373	327,373	345,575
	Subtotal	308,934	327,373	327,373	345,575
	EMPLOYEE BENEFITS				
2100	FICA	22,719	25,044	25,044	26,436
2200	VRS Retirement	29,022	30,904	30,904	46,342
2300	Health Insurance	18,092	29,256	29,256	29,256
2800	Other Benefits	1,559	1,604	1,604	1,693
	Subtotal	71,392	86,808	86,808	103,727
	OTHER CHARGES				
5504	Travel	901	3,000	3,000	3,000
	Subtotal	901	3,000	3,000	3,000
	MATERIALS/SUPPLIES				
6070	Testing Materials	16,378	5,000	5,000	5,000
	Subtotal	16,378	5,000	5,000	5,000
	TOTAL	397,605	422,181	422,181	457,302

SPEECH/AUDIOLOGY SERVICES

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

PERSONNEL

	FY 2003 ACTUAL	FY 2004 BUDGET	FY 2004 EXPECTED	FY 2005 BUDGET
Instructors	8	8	8	8
Teacher Assistants	3	3	3	3

CODE: 50-622400-000

ACCT# DESCRIPTION

PERSONAL SERVICES					
1130	Professional Salaries	311,284	319,445	319,445	337,206
1141	Teacher Assistants	35,640	39,138	39,138	40,574
	Subtotal	346,924	358,583	358,583	377,780
EMPLOYEE BENEFITS					
2100	FICA	26,199	27,432	27,432	28,900
2200	VRS Retirement	32,720	33,850	33,850	50,660
2300	Health Insurance	9,492	16,836	16,836	16,836
2400	Group Life Insurance	28	0	0	0
2800	Other Benefits	1,704	1,757	1,757	1,851
	Subtotal	70,143	79,875	79,875	98,247
OTHER CHARGES					
5504	Travel	2,067	2,500	2,500	2,500
	Subtotal	2,067	2,500	2,500	2,500
MATERIALS/SUPPLIES					
6900	Other Educational Supplies	7,983	6,000	6,000	6,000
	Subtotal	7,983	6,000	6,000	6,000
	TOTAL	427,117	446,958	446,958	484,527

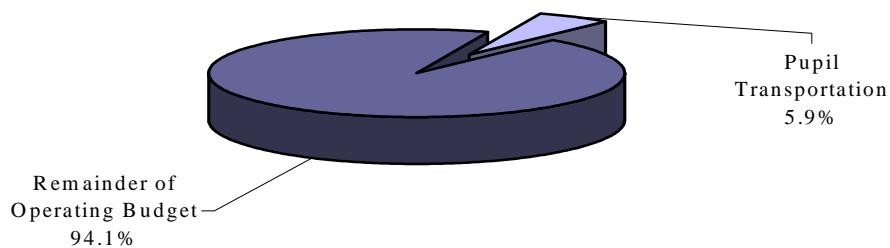
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**PUPIL
TRANSPORTATION**

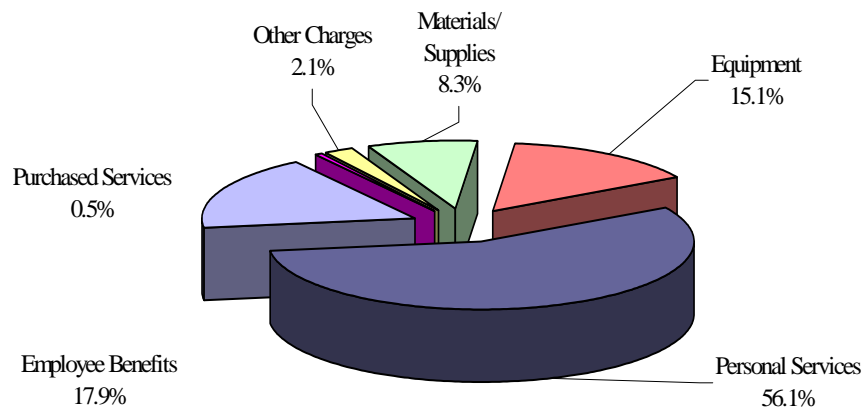
The Pupil Transportation category of the budget provides for activities associated with transporting students to and from school and on other trips related to school activities.

The Pupil Transportation category comprises 5.9% of the total Operating Budget. This percentage has remained fairly constant in recent years. Seventy-four percent of the Pupil Transportation category budget is directed towards compensation of staff (Personal Services 56.1% plus Employee Benefits 17.9%). The remaining 26% covers such items as fuel, vehicle parts, replacement buses, equipment, and purchased services. The Pupil Transportation category budget reflects an increase of \$706,354 or 14.2% (from \$4,984,831 in FY04E to \$5,691,185 in FY05). The charts below depict this information.

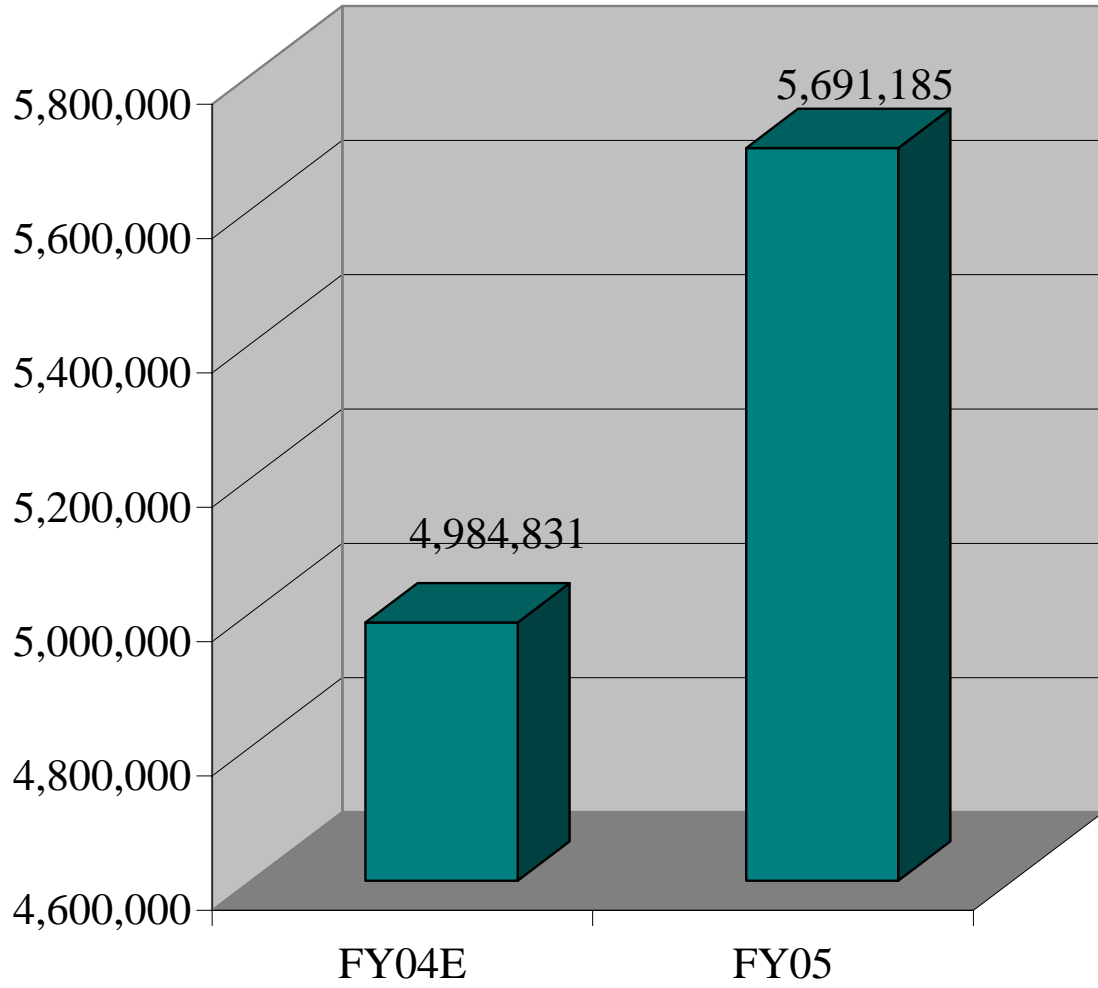
Pupil Transportation as a Percent of Operating Budget for FY2005



Pupil Transportation Category by Major Object for FY2005



Budget Comparison of Pupil Transportation Category



VEHICLE OPERATION SERVICES

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

PERSONNEL

	FY 2003 ACTUAL	FY 2004 BUDGET	FY 2004 EXPECTED	FY 2005 BUDGET
Technical	6	6	7	7
Crossing Guards (6 hrs)	3.5	3.5	3.5	3.5
Bus Driver Assistants	21	21	21	21
Bus Drivers	129	129	128	130
Clerical	1	1	1	1

ADDITIONAL INFORMATION:

In FY 05 added 2 bus driver FTE's for additional enrollment.

CODE: 50-632000-000

ACCT# DESCRIPTION

PERSONAL SERVICES

1143	Technical Salaries	195,828	203,068	233,068	241,622
1150	Office Clerical	26,182	26,590	26,590	27,566
1170	Bus Drivers	1,461,802	1,696,317	1,668,317	1,750,544
1171	Bus Driver Spec Trans	81,522	110,229	110,229	114,274
1172	Bus Drivers, Schools Contracted	13,571	25,775	25,775	26,721
1175	Bus Driver Assistants	188,083	178,052	178,052	184,587
1177	Crossing Guards	19,455	22,263	22,263	23,080
1500	Substitute Salaries	154,300	199,800	199,800	199,800
1595	Overtime	216,635	291,886	291,886	291,886
1625	Stipends	1,700	0	0	0
	Subtotal	2,359,078	2,753,980	2,755,980	2,860,080

EMPLOYEE BENEFITS

2100	FICA	169,033	208,742	208,742	218,796
2200	VRS Retirement	195,395	258,323	258,323	249,194
2300	Health Insurance	315,408	395,131	395,131	395,131
2400	Group Life Insurance	4,600	5,000	5,000	5,000
2800	Other Benefits	150,659	51,074	51,074	51,074
	Subtotal	835,095	918,270	918,270	919,195

PURCHASED SERVICES

3900	Miscellaneous Contractual Services	36,775	18,000	18,000	18,000
	Subtotal	36,775	18,000	18,000	18,000

OTHER CHARGES

5309	Vehicle Insurance (Pupil Trans only)	74,368	115,750	115,750	115,750
5506	Employee Development	4,505	6,100	6,100	6,100
	Subtotal	78,873	121,850	121,850	121,850

MATERIALS/SUPPLIES

6001	Stationery/Forms/Office Supplies	0	1,500	1,500	1,500
6008	Gas, Diesel, Oil & Grease	270,998	252,740	252,740	315,150
6990	Miscellaneous Materials & Supplies	18,946	0	0	0
	Subtotal	289,944	254,240	254,240	316,650

EQUIPMENT					
8800	Technology-Hardware Replacement	785	0	0	0
8911	Furniture/Equipment-Additional	31,147	3,000	3,000	3,000
	Subtotal	31,932	3,000	3,000	3,000
	TOTAL	3,631,697	4,069,340	4,071,340	4,238,775

VEHICLE MAINTENANCE SERVICES

The Vehicle Maintenance Services budget pays for activities involved in maintaining student transportation vehicles. It includes repairing vehicle parts, replacing vehicle parts, cleaning, painting and inspecting vehicles for safety.

PERSONNEL

	FY 2003 ACTUAL	FY 2004 BUDGET	FY 2004 EXPECTED	FY 2005 BUDGET
Mechanics	7	7	7	7

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

	PERSONAL SERVICES				
1160	Trades Salaries	240,982	318,437	318,437	330,124
1595	Overtime	2,467	0	0	0
	Subtotal	243,449	318,437	318,437	330,124
	EMPLOYEE BENEFITS				
2100	FICA	17,934	24,360	24,360	25,254
2200	VRS Retirement	23,770	30,060	30,060	38,770
2300	Health Insurance	21,966	31,724	31,724	31,724
2400	Group Life Insurance	1,064	0	0	0
2800	Other Benefits	1,502	2,560	2,560	2,618
	Subtotal	66,236	88,704	88,704	98,366
	PURCHASED SERVICES				
3900	Miscellaneous Contractual Services	11,448	11,500	11,500	11,500
	Subtotal	11,448	11,500	11,500	11,500
	MATERIALS/SUPPLIES				
6009	Vehicle Maintenance, Tires, Tubes	186,232	150,000	150,000	150,000
6990	Miscellaneous Materials & Supplies	287	3,500	3,500	3,500
	Subtotal	186,519	153,500	153,500	153,500
	EQUIPMENT				
8102	Vehicle Maintenance, Machine/Tools	189	2,500	2,500	2,500
8502	Bus Replacement	708,161	338,850	338,850	856,420
	Subtotal	708,350	341,350	341,350	858,920
	TOTAL	1,216,002	913,491	913,491	1,452,410

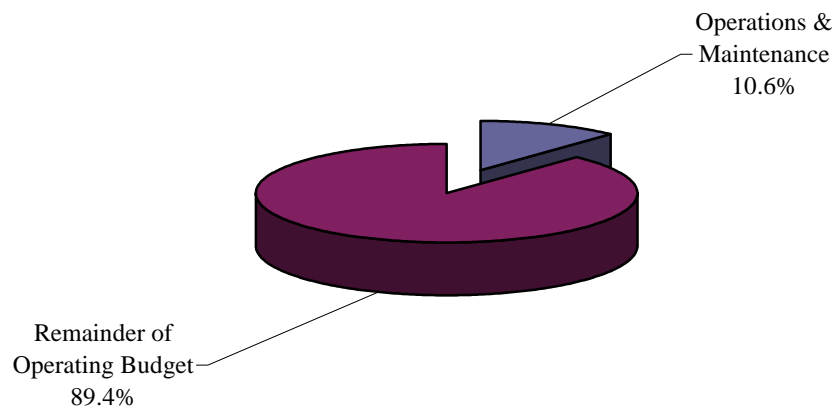
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**OPERATION &
MAINTENANCE**

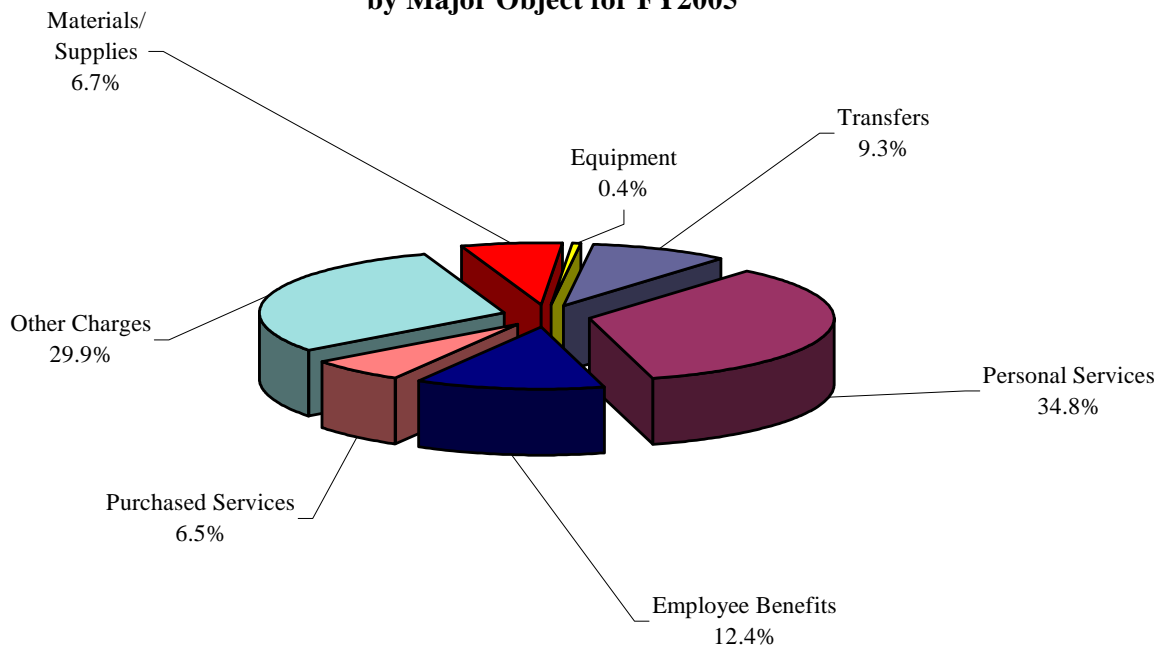
The Operations and Maintenance category of the budget provides for activities concerned with keeping buildings open, comfortable and safe for use. This includes heating, lighting, ventilating systems, repair of facilities, and replacement of facility equipment.

The Operations and Maintenance category comprises 10.6% of the total Operating Budget. This percentage has remained fairly constant in recent years. Approximately forty-seven percent of the Operations and Maintenance category budget is directed towards compensation of staff (Personal Services 34.8% plus Employee Benefits 12.4%). The remaining 53% covers such items as maintenance vehicle costs, utilities, purchased services, maintenance supplies and equipment. The Operations and Maintenance category reflects an increase of \$540,283 or 5.6% (from \$9,670,369 in FY04E to \$10,210,652 in FY05). The charts below and on the next page depict this information.

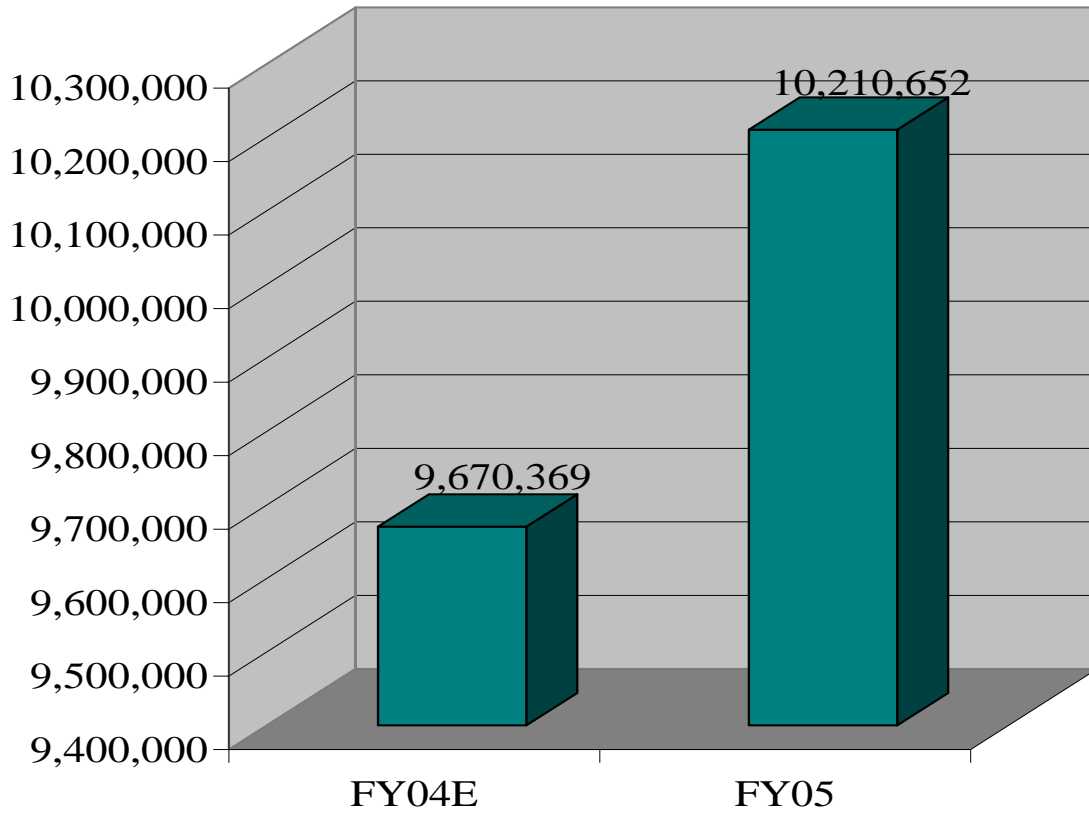
Operations & Maintenance Category as a Percent of Operating Budget for FY2005



Operations & Maintenance Category by Major Object for FY2005



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

	FY 2003 ACTUAL	FY 2004 BUDGET	FY 2004 EXPECTED	FY 2005 BUDGET
Administrative	1	1	1	1
Technical	1	1	1	1
Clerical	1	1	0	0

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

1110	Administrative Salaries	134,480	98,677	98,677	102,298
1143	Technical Salaries	35,970	38,995	38,995	40,426
1150	Office Clerical	25,474	26,488	0	0
	Subtotal	195,924	164,160	137,672	142,724

EMPLOYEE BENEFITS

2100	FICA	14,443	12,558	10,532	10,918
2200	VRS Retirement	15,827	15,497	13,174	19,139
2300	Health Insurance	9,315	16,296	14,296	14,296
2400	Group Life Insurance	1,025	0	0	0
2800	Other Benefits	834	804	672	699
	Subtotal	41,444	45,155	38,674	45,052

OTHER CHARGES

5506	Employee Development	5,769	3,000	3,000	3,000
	Subtotal	5,769	3,000	3,000	3,000

MATERIALS/SUPPLIES

6001	Stationery/Forms/Office Supplies	2,149	1,500	1,500	1,500
	Subtotal	2,149	1,500	1,500	1,500

	TOTAL	245,286	213,815	180,846	192,276
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BUILDING SERVICES

The Building Services budget pays for keeping buildings open, comfortable, and safe for use. This includes heating, lighting, ventilating systems, repairs of facilities, and replacement of facility equipment. Also included is the cost of facility and liability insurance.

PERSONNEL

		FY 2003 ACTUAL	FY 2004 BUDGET	FY 2004 EXPECTED	FY 2005 BUDGET
Trades		20	20	18	18
Custodial	(FTE's)	85.8	85.8	85.8	85.8
Technical		4	4	4	4
Building Maintenance		1	1	1	1

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

1143	Technical Salaries	180,430	205,725	205,725	213,275
1160	Trades Salaries	788,170	898,655	818,655	848,700
1161	Summer Trades	30,830	0	0	32,000
1191	Custodial Salaries	1,692,159	1,864,380	1,864,380	1,900,802
1195	Custodial Salaries - Contracted	0	16,929	16,929	17,550
1595	Overtime	74,569	95,000	95,000	95,000
1998	Personal Leave/Retirement	580	12,360	12,360	12,360
	Subtotal	2,766,738	3,093,049	3,013,049	3,119,687

EMPLOYEE BENEFITS

2100	FICA	202,502	235,465	229,345	238,656
2200	VRS Retirement	262,366	291,795	284,779	347,700
2300	Health Insurance	306,978	378,334	374,334	374,334
2400	Group Life Insurance	8,376	10,000	10,000	10,000
2800	Other Benefits	176,613	164,261	163,861	163,861
	Subtotal	956,835	1,079,855	1,062,319	1,134,551

PURCHASED SERVICES

3310	Repair and Maintenance	204,718	186,497	186,497	186,497
3340	Bldg Svc, Cont Maint/Other	282,509	231,638	231,638	414,034
3350	Contractual AV	9,094	6,000	6,000	6,000
3900	Miscellaneous Contractual Services	537,410	50,000	50,000	44,000
	Subtotal	1,033,731	474,135	474,135	650,531

OTHER CHARGES					
5101	Electric Current	1,193,382	1,206,000	1,206,000	1,230,000
5103	Water	86,473	66,000	66,000	87,000
5104	Sewage	84,757	91,200	91,200	91,200
5106	Solid Waste	98,734	95,000	95,000	95,000
5107	Fuel	193,952	205,000	205,000	227,000
5120	Laundry Service	20,367	10,000	10,000	10,000
5121	Uniform Rental	26,672	28,000	28,000	28,000
5130	Building Services, Repairs - Buildings/Grounds	155,723	118,000	118,000	113,750
5201	Postage	53,544	49,131	49,131	54,031
5203	Telephone	356,750	498,780	498,780	516,580
5308	Insurance/Bonds	230,179	223,171	223,171	223,171
5401	Lease Copy Machine	142,992	221,000	221,000	221,000
5403	ACT/Crestar Lease	120,975	141,538	141,538	141,538
5506	Employee Development	4,490	7,000	7,000	7,000
	Subtotal	2,768,990	2,959,820	2,959,820	3,045,270
MATERIALS/SUPPLIES					
6005	Janitorial Supplies	231,817	161,000	161,000	161,000
6013	Building Services, A/V Supplies	800	10,900	10,900	10,900
6014	Stadium Supplies	0	7,500	7,500	7,500
6015	Building Services, Heat & A/C Supplies	73,546	55,000	55,000	58,500
6016	Building Services, Electrical Supplies	73,919	60,000	60,000	61,262
6017	Building Services, Plumbing Supplies	62,596	46,262	46,262	45,000
6018	Building Services, Painting Supplies	3,541	10,000	10,000	10,000
6019	Building Services, Carpentry Supplies	58,658	80,000	80,000	70,000
6021	Safety Materials and Supplies	7,423	15,450	15,450	15,450
6022	Preventive Maintenance Materials & Supplies	44,409	59,500	59,500	69,500
6023	Pest Control	700	2,000	2,000	2,000
6990	Miscellaneous Materials & Supplies	38,634	45,400	45,400	45,400
	Subtotal	596,043	553,012	553,012	556,512
EQUIPMENT					
8552	Vehicle Replacement	43,575	0	0	0
8800	Technology-Hardware Replacement	83,996	23,969	23,969	23,969
8911	Furniture/Equipment-Additional	1,342	3,000	3,000	3,000
8921	Furniture/Equipment-Replacement	1,003	5,000	5,000	5,000
	Subtotal	129,916	31,969	31,969	31,969
TOTAL		8,252,253	8,191,840	8,094,304	8,538,520

GROUNDS SERVICES

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

PERSONNEL

	FY 2003 ACTUAL	FY 2004 BUDGET	FY 2004 EXPECTED	FY 2005 BUDGET
N/A	0	0	0	0

CODE: 50-643000-000

ACCT# DESCRIPTION

	TRANSFERS				
9301	Transfer to County	869,733	890,660	890,660	952,483
	Subtotal	869,733	890,660	890,660	952,483
	TOTAL	869,733	890,660	890,660	952,483

VEHICLE SERVICES

This budget pays for maintaining general purpose vehicles such as trucks, tractors, and staff vehicles. Included are such items as repairing vehicles, replacing vehicle parts, cleaning, painting, greasing, fueling and inspecting vehicles for safety.

PERSONNEL

	FY 2003 ACTUAL	FY 2004 BUDGET	FY 2004 EXPECTED	FY 2005 BUDGET
Trades	1	1	1	1

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

	PERSONAL SERVICES				
1160	Trades Salaries	40,577	39,887	39,887	41,351
	Subtotal	40,577	39,887	39,887	41,351
	EMPLOYEE BENEFITS				
2100	FICA	3,043	3,051	3,051	3,163
2200	VRS Retirement	3,835	3,765	3,765	4,445
2300	Health Insurance	2,824	0	3,000	3,000
2800	Other Benefits	1,808	195	195	203
	Subtotal	11,510	7,011	10,011	10,811
	PURCHASED SERVICES				
3900	Miscellaneous Contractual Services	5,422	10,000	10,000	10,000
	Subtotal	5,422	10,000	10,000	10,000
	MATERIALS/SUPPLIES				
6008	Gas, Diesel, Oil & Grease	37,240	33,000	33,000	33,000
6009	Vehicle Maintenance, Tires, Tubes	105,551	86,000	86,000	86,000
6990	Miscellaneous Materials & Supplies	1,652	1,000	1,000	1,000
	Subtotal	144,443	120,000	120,000	120,000
	EQUIPMENT				
8101	Vehicle Services and Machine Tools	20,422	1,000	1,000	1,000
8552	Vehicle Replacement	31,986	8,514	8,514	8,514
	Subtotal	52,408	9,514	9,514	9,514
	TOTAL	254,360	186,412	189,412	191,676

WAREHOUSE/DISTRIBUTION SERVICES

The Warehouse/Distribution Services budget accounts for the activities of receiving, storing, and distributing supplies, furniture, equipment, materials and mail within the school division.

PERSONNEL

	FY 2003 ACTUAL	FY 2004 BUDGET	FY 2004 EXPECTED	FY 2005 BUDGET
Trades	4	4	4	4
Technical	2	2	2	2
Clerical	2	2	2	2

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

1143	Technical Salaries	70,698	78,608	78,608	81,493
1150	Office Clerical	39,082	41,559	41,559	43,084
1160	Trades Salaries	88,096	123,563	123,563	128,098
1595	Overtime	116	0	0	0
	Subtotal	197,992	243,730	243,730	252,675

EMPLOYEE BENEFITS

2100	FICA	14,556	18,645	18,645	19,330
2200	VRS Retirement	19,251	23,008	23,008	33,884
2300	Health Insurance	20,970	22,770	22,770	22,770
2400	Group Life Insurance	437	0	0	0
2800	Other Benefits	6,300	1,494	1,494	1,538
	Subtotal	61,514	65,917	65,917	77,522

MATERIALS/SUPPLIES

6990	Miscellaneous Materials & Supplies	681	1,000	1,000	1,000
	Subtotal	681	1,000	1,000	1,000

EQUIPMENT

8911	Furniture/Equipment-Additional	1,035	4,000	4,000	4,000
8921	Furniture/Equipment-Replacement	0	500	500	500
	Subtotal	1,035	4,500	4,500	4,500

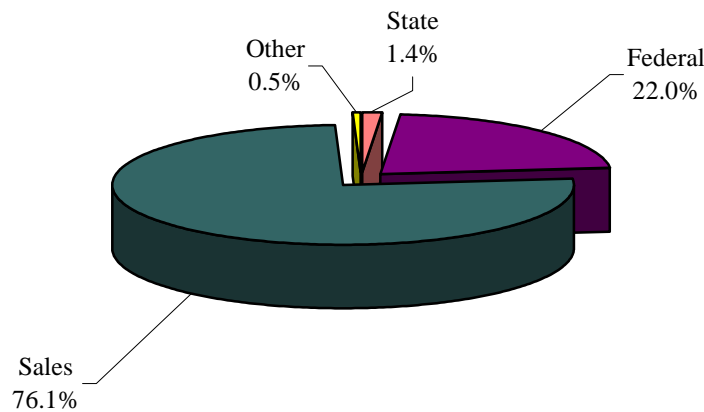
TOTAL		261,222	315,147	315,147	335,697
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OTHER FUNDS

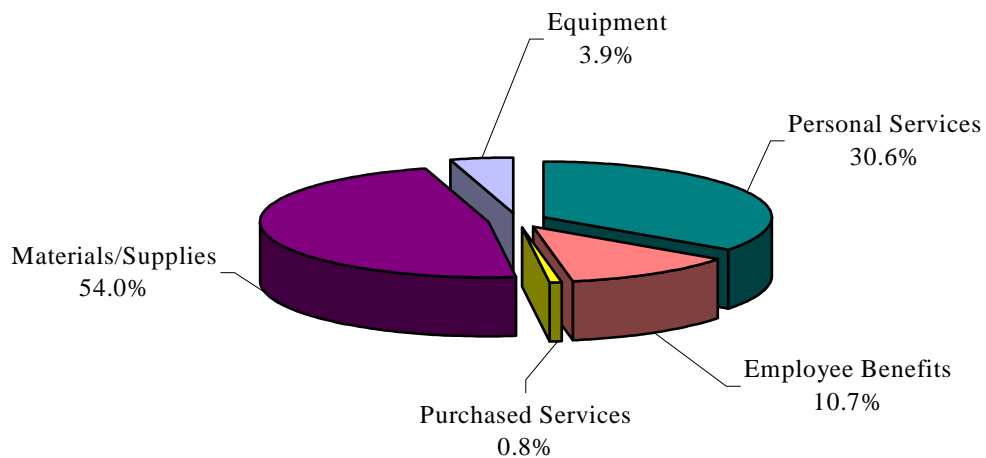
Food Service Fund

The Food Service Fund accounts for the cafeteria operations within the school division, including the preparation and serving of school breakfast and lunch. The Food Service Fund does not receive any contributions from the County of York. Seventy-six percent of the revenue is derived from the sale of meals. The second largest revenue source, 22%, is federal funding for free or reduced lunches. As compared to FY04E, the Food Service budget is increasing by \$561,667 or 16.3% (\$3,435,806 in FY04E to \$3,997,473 in FY05). The increase in the budget stems from a projected increase in the number of meals served. The increase in meal participation is attributable to the privatization of food services in January 2004. Variety, quality, presentation and speedy service have contributed to the success of the food service program. The charts below and on the next page provide more information on the Food Service Fund.

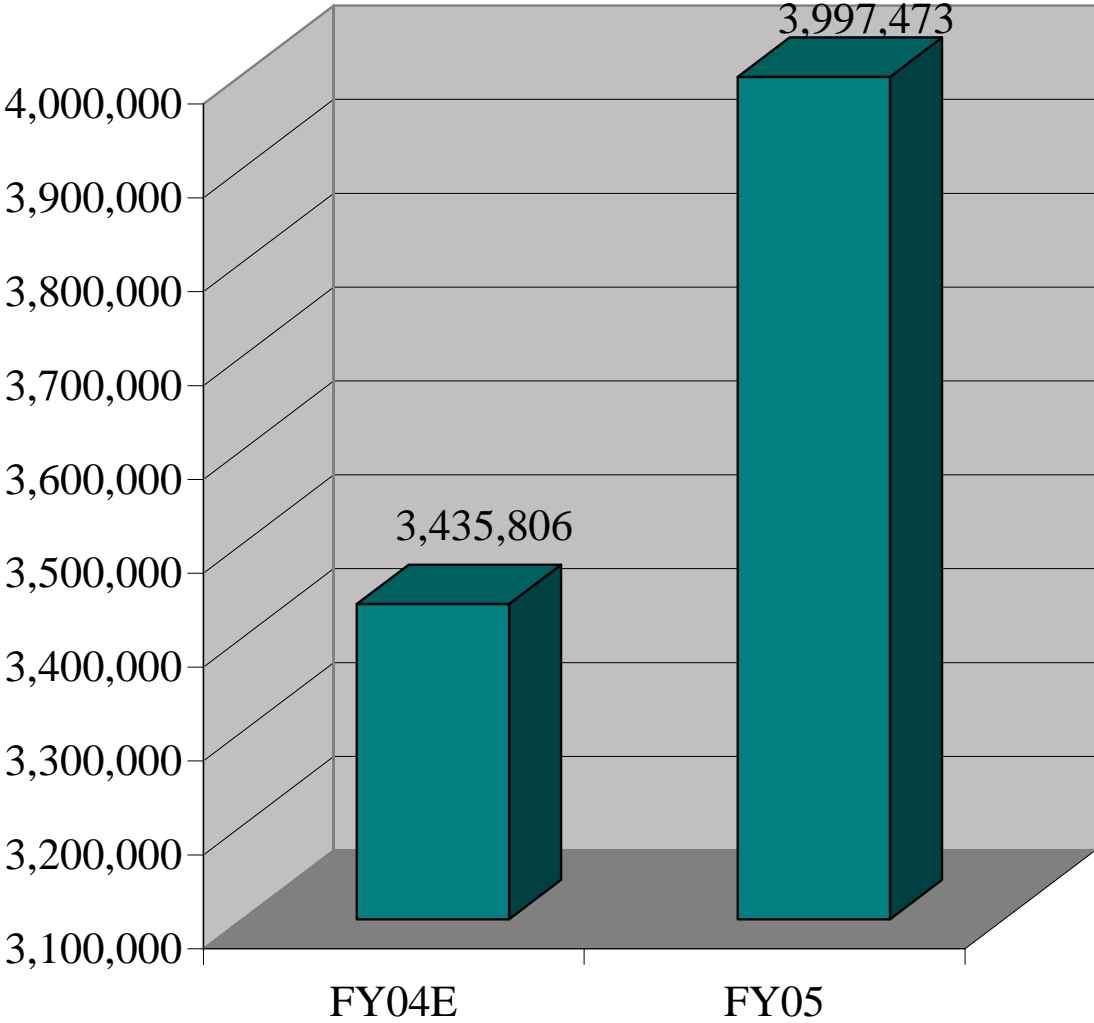
Revenues by Source - FY2005



Expenditures by Major Object - FY2005



Budget Comparison of Food Service Fund



**YORK COUNTY SCHOOL DIVISION
SCHOOL FOOD SERVICE FUND
FISCAL YEAR 2005**

FUND BALANCE SUMMARY

BEGINNING FUND BALANCE 7/1/03		\$641,447
PROJECTED FY2004 REVENUES	3,435,806	
PROJECTED FY2004 EXPENDITURES	<u>3,435,806</u>	0
PROJECTED FY 2005 REVENUES	3,997,473	
PROJECTED FY 2005 EXPENDITURES	<u>3,997,473</u>	0
BUDGETED FUND BALANCE 6/30/05		<u>\$641,447</u>

YORK COUNTY SCHOOL DIVISION
SCHOOL FOOD SERVICE FUND
FISCAL YEAR 2005

REVENUE DETAIL

ANNUAL FINANCIAL PLAN
FUND 53

SCHOOL FOOD SERVICE

ACCT #	DESCRIPTION	FY 2003 ACTUAL	FY 2004 BUDGET	FY 2004 EXPECTED	FY 2005 BUDGET
REVENUE-LOCAL SOURCES					
30315-1010	INTEREST ON DEPOSITS	7,663	25,000	25,000	20,000
CHARGES FOR SERVICES					
30316-7500	CAFETERIA SALES	1,943,017	2,125,806	2,475,806	3,042,473
REVENUE-COMMONWEALTH					
30324-2500	SCHOOL FOOD PROGRAM	48,969	55,000	55,000	55,000
REVENUE-FEDERAL					
30333-2130	SCHOOL FOOD PRGM/USDA	546,229	550,000	550,000	600,000
30333-2131	SCHOOL FOOD - BREAKFAST PGM	53,475	130,000	130,000	80,000
30333-2132	USDA DONATED FOODS	182,409	200,000	200,000	200,000
TOTAL FOOD SERVICE FUND		2,781,762	3,085,806	3,435,806	3,997,473

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 6,264 lunches and 494 breakfasts are sold each day. The school lunch facilities provide feeding centers for emergency shelter sites and Meals on Wheels. In FY 04 the School Division privatized the food service operation in the division. The contractor, Aramark, is providing for the School Division preparation and delivery of food services to students.

PERSONNEL

	FY 2003 ACTUAL	FY 2004 BUDGET	FY 2004 EXPECTED	FY 2005 BUDGET
Technical	2	2	2	2
Food Service Personnel	95	95	95	95

ADDITIONAL INFORMATION:

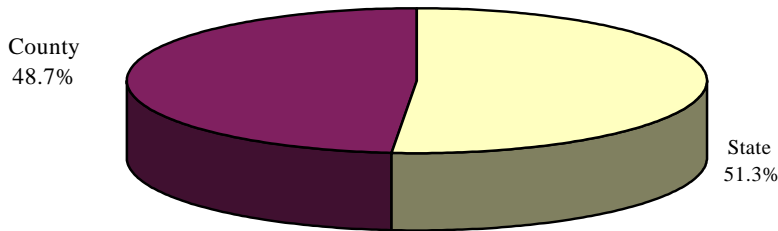
Approval of the \$145,000 listed below under equipment is subject to availability of revenue in FY05.

CODE: ACCT#	53-651000-000 DESCRIPTION				
	PERSONAL SERVICES				
1143	Technical Salaries	65,209	67,550	67,550	72,000
1193	Food Services Salaries	1,004,421	1,104,740	1,104,740	1,137,882
1500	Substitute Salaries	8,346	10,000	10,000	0
1595	Overtime	15,168	12,521	12,521	12,796
	Subtotal	1,093,144	1,194,811	1,194,811	1,222,678
	EMPLOYEE BENEFITS				
2100	FICA	77,424	90,638	90,638	93,696
2200	VRS Retirement	102,613	118,482	118,482	122,633
2300	Health Insurance	173,048	145,437	145,437	180,000
2400	Group Life Insurance	4,570	0	0	0
2600	Unemployment Compensation	0	4,040	4,040	4,040
2800	Other Benefits	0	28,984	28,984	29,006
	Subtotal	357,655	387,581	387,581	429,375
	PURCHASED SERVICES				
3310	Repair and Maintenance	588	10,000	10,000	10,000
3340	Bldg Svc, Cont Maint/Other	3,515	14,608	14,608	15,420
3900	Miscellaneous Contractual Services	6,068	5,000	5,000	5,000
	Subtotal	10,171	29,608	29,608	30,420
	OTHER CHARGES				
5504	Travel	3,961	5,000	5,000	5,000
5506	Employee Development	4,252	5,000	5,000	5,000
	Subtotal	8,213	10,000	10,000	10,000
	MATERIALS/SUPPLIES				
6002	Food Supplies	976,297	1,103,806	1,453,806	1,800,000
6990	Miscellaneous Materials & Supplies	97,447	150,000	150,000	150,000
6995	USDA Commodities	182,409	200,000	200,000	200,000
	Subtotal	1,256,153	1,453,806	1,803,806	2,150,000
	EQUIPMENT				
8800	Technology-Hardware Replacement	0	0	0	145,000
8911	Furniture/Equipment-Additional	4,183	5,000	5,000	5,000
8921	Furniture/Equipment-Replacement	20,788	5,000	5,000	5,000
	Subtotal	24,971	10,000	10,000	155,000
	TOTAL	2,750,307	3,085,806	3,435,806	3,997,473

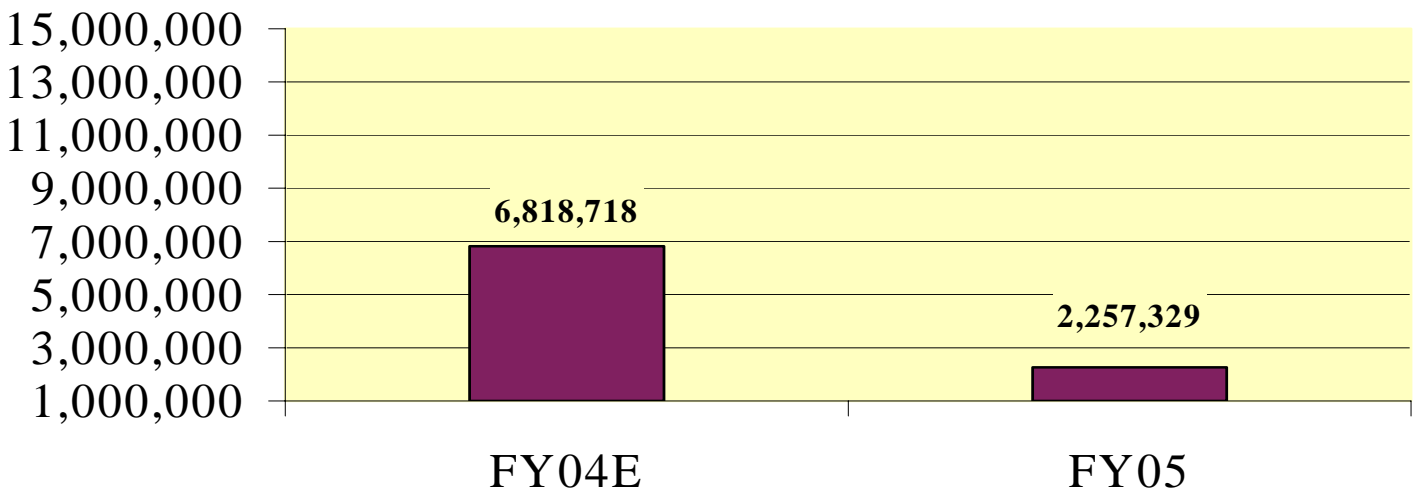
Capital Projects Fund

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 \$4,561,389 or 67% decrease in this fund is driven primarily by the completion of the Queens Lake Middle School renovation project. The County of York provides 48.7% and the State provides 51.3% of the revenue for the FY05 budget. The charts below provide further information on the Capital Projects Fund.

Revenues by Source - FY2005



Fiscal Year Expenditure Comparison



**YORK COUNTY SCHOOL DIVISION
CAPITAL PROJECTS FUND
FISCAL YEAR 2005**

REVENUE DETAIL

ANNUAL FINANCIAL PLAN
FUND 70

CAPITAL PROJECTS FUND

ACCT #	DESCRIPTION	FY 2004 BUDGET	FY 2004 EXPECTED	FY 2005 BUDGET
REVENUE-STATE SOURCES				
30324-2024	PRIOR YEAR LOTTERY FUNDS	0	0	0
30324-2025	LOTTERY FUNDS	0	870,012	888,922
30324-2700	CONSTRUCTION FUNDS	0	258,788	268,407
REVENUE-FEDERAL SOURCES				
30333-2130	ASSISTANCE TO LOCAL EDUCATION AGENCY	0	491,000	0
TRANSFER FROM OTHER FUNDS				
30351-1010	COUNTY	4,395,000	5,198,918	1,100,000
TOTAL CAPITAL PROJECTS FUND		4,395,000	6,818,718	2,257,329

CAPITAL PROJECTS FUND

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

PERSONNEL

	FY 2004 ORIGINAL	FY 2004 EXPECTED	FY 2005 BUDGET
Technical-Construction Manager	1	1	1

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

Coventry Elementary-Gym Floor	65,000	65,000	0
Queens Lake Middle-Classroom Additions/Renovations/Roof	3,800,000	4,284,311	0
Queens Lake Middle-Trailers	300,000	160,000	0
Bruton High-Security Upgrade	0	65,000	0
Bruton High-Parking Lot	0	0	125,000
York High-A&E	0	0	500,000
York High-Trailers	0	0	475,000
Grafton High-Band Room/Athletic Storage Room/Restroom/Concession Stand	0	0	707,329
Tabb High-Gym Restroom/Concession Stand	0	0	450,000
Instructional Technology	0	448,903	0
Classroom Technology Program	80,000	80,000	0
School Board Office-Temporary Office Space	0	250,000	0
School Board Office-A&E: Roof, Addition, Renovation	150,000	150,000	0
Transfer to County-Communications System	0	355,015	0
Transfer to County-Revenue Stability Fund	0	491,000	0
County Communications	0	364,489	0
Elementary Fire Alarm Upgrade	0	105,000	0
TOTAL BUDGET	4,395,000	6,818,718	2,257,329

**CAPITAL PROJECTS FUND
FISCAL YEAR 2005**

CAPITAL PROJECTS FUND DESCRIPTIONS

Bruton High School – Parking Lot

The parking area at Bruton High School has been the location of the modular units used for the renovation for the past two years. These units will be removed at the beginning of FY05 and the area will require resurfacing to eliminate holes and other defects.

Operating Budget Impact: No significant operating budget impact.

York High School – A&E

Renovate the Communications Center, including bathrooms, lighting, ceilings, floor coverings, etc. The Communications Center was not included in the original estimate for the project because the HVAC system and roof are relatively new. However, the requested renovations for the Communications Center should be included in the project for cost efficiency. The cost in FY05 reflects the A&E cost of the renovation project.

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

York High School – Trailers

The cost of modular units to be used during the renovation of York High School.

Operating Budget Impact: No significant operating budget impact.

Grafton High School – Band Room/Athletic Storage Room/Restroom/Concession Stand

This project consists of the construction of a 3,500 square foot band room complete with uniform and instrument storage rooms as well as practice rooms and a director's office. The storage addition of 1,500 square feet is for athletic department. Construction of a restroom and concession stand is also planned for.

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

Tabb High School – Gym Restroom/Concession Stand

Partial funds for the addition of a gymnasium (full size) and a concession stand at Tabb High School. An additional \$1 million is planned for this project in FY06.

Operating Budget Impact: Estimated annual cost to maintain facility and provide utilities is \$40,000.

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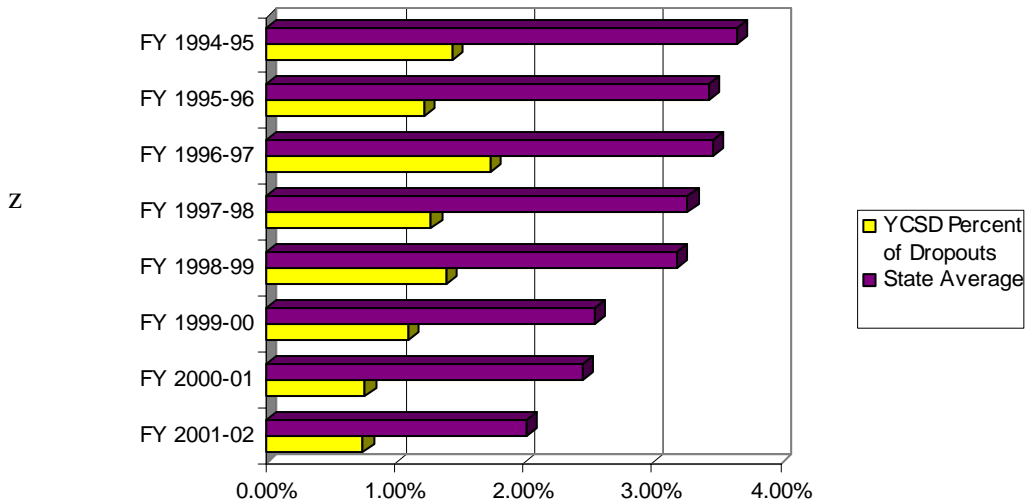
**YORK COUNTY SCHOOL DIVISION
SCHOOL OPERATING FUND
FISCAL YEAR 2005**

DROPOUT STATISTICS

	York			
	End of Year Membership Grades 7-12 Plus Ungrades	Number of Dropouts	Percent of Dropouts	State Average 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%
FY 2002-03	<i>Data not available as of the date this document was printed</i>			

*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 2005**

SCHOLASTIC ACHIEVEMENT TEST (SAT)

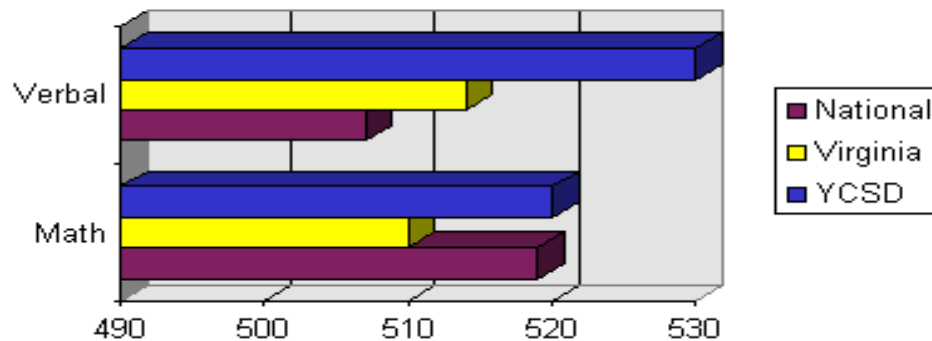
**YORK COUNTY
1997-2003**

Year	Number of Students Taking Test	Verbal Mean	Math Mean	Total Mean
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
2003	652	530	520	1050

2003 COMPARATIVE RESULTS

Report	Number of Students Taking Test	Verbal Mean	Math Mean	Total Mean
National	1,406,324	507	519	1026
Virginia	53,965	514	510	1024
YCSD	652	530	520	1050

SAT Comparative Results (2003)



**YORK COUNTY SCHOOL DIVISION
SCHOOL OPERATING FUND
FISCAL YEAR 2005**

**FULLY ACCREDITED YORK COUNTY SCHOOLS
BASED ON THE 2003 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.

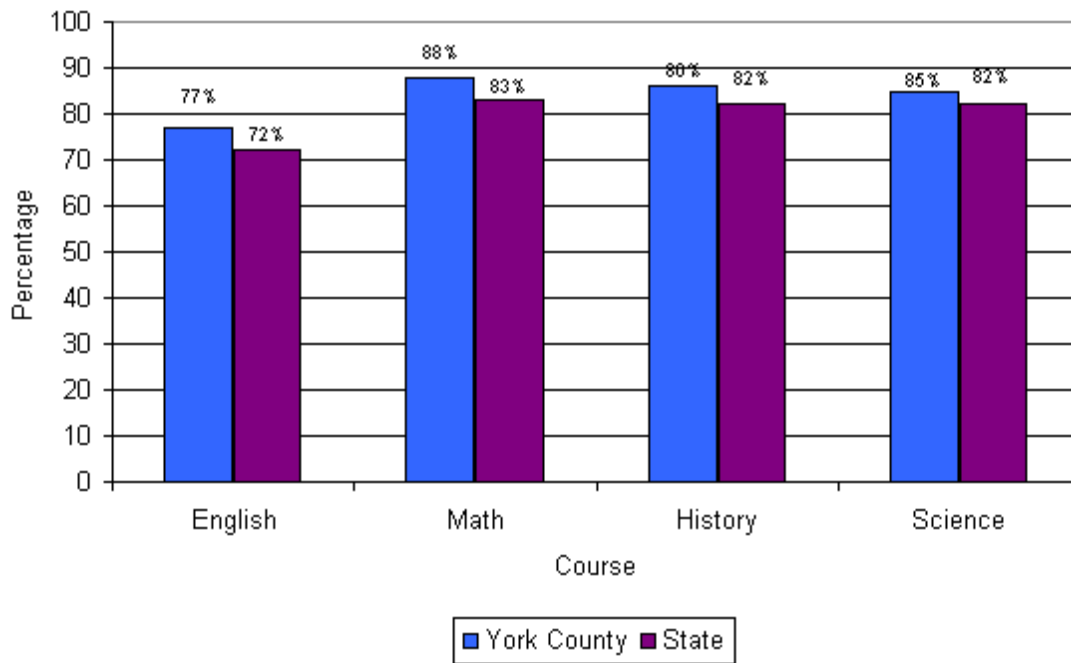
**YORK COUNTY SCHOOL DIVISION
SCHOOL OPERATING FUND
FISCAL YEAR 2005**

This is the fifth 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.

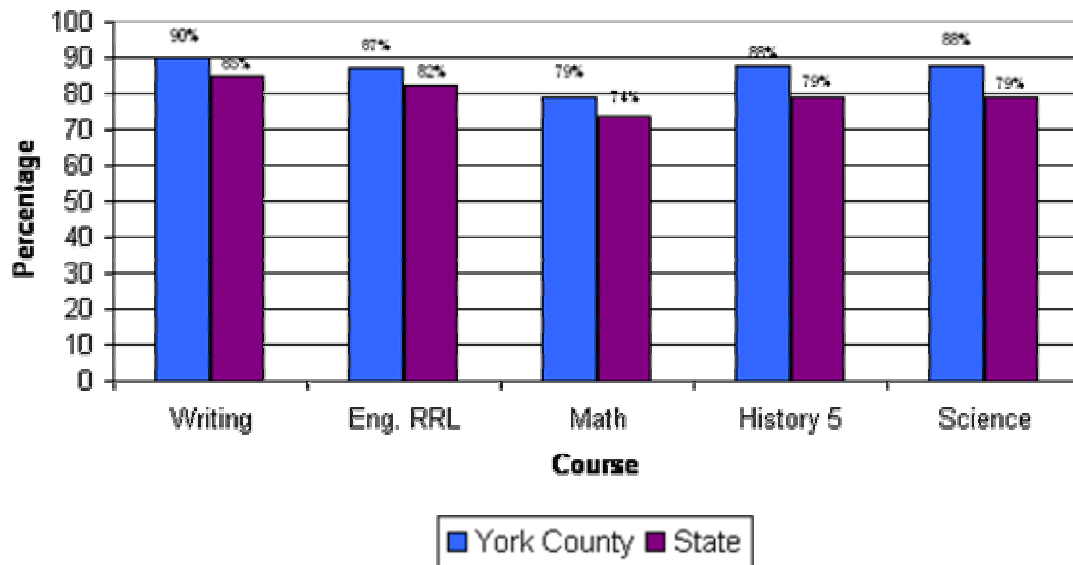
By 2004, students must pass the end-of-course SOL exams in order to receive verified credit for a course and in order to graduate from a Virginia high school.

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, 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, based on Spring 2003 student performance on SOL assessments. The following graphs depict the results of the SOL exams as compared to state averages.

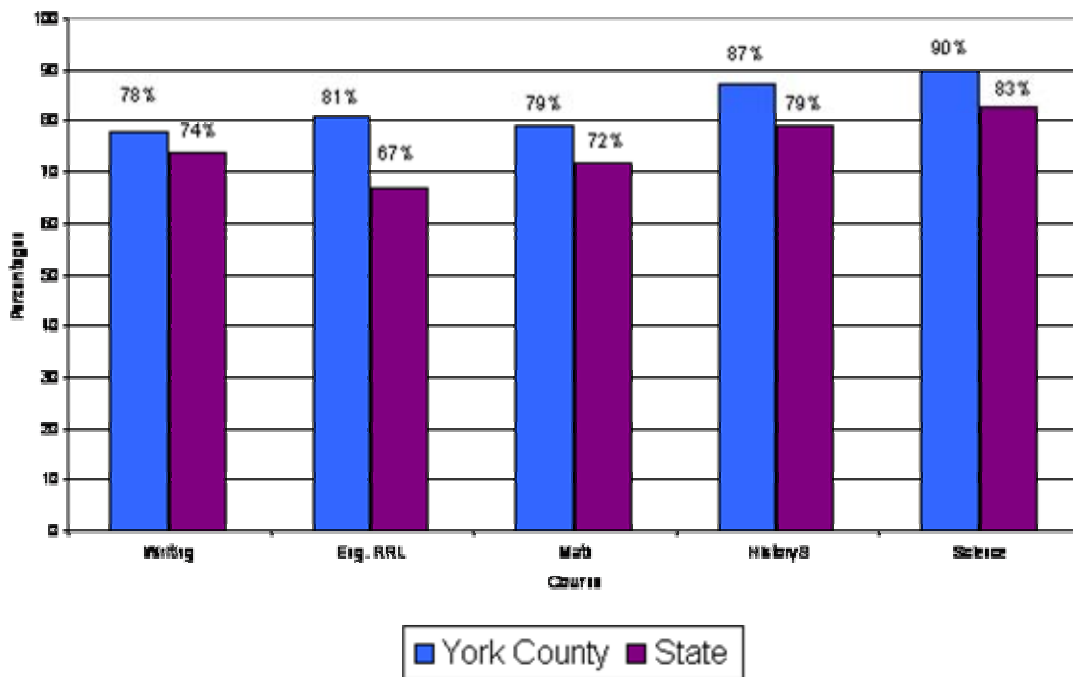
Standards of Learning-Grade 3 Percent Passing



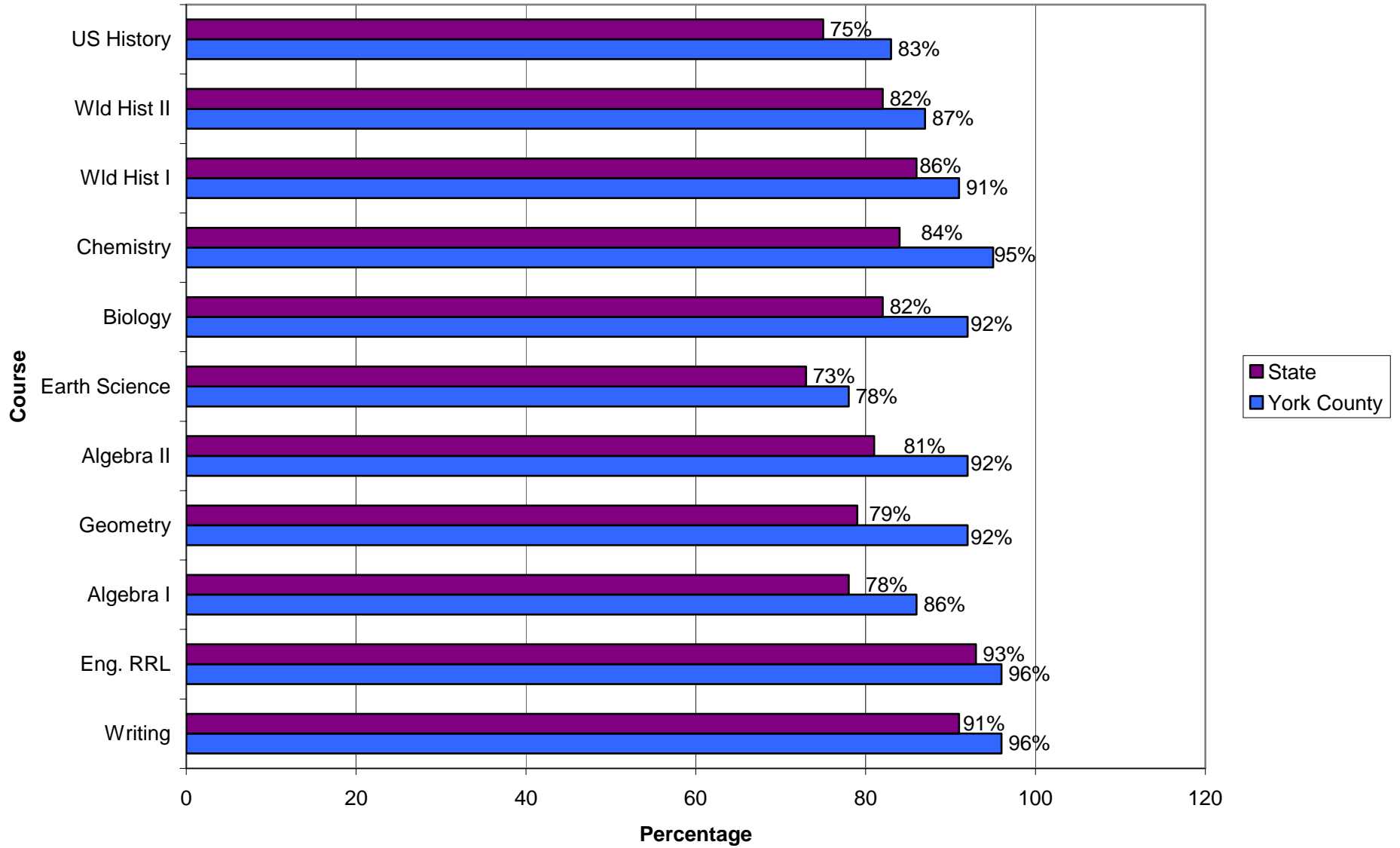
Standards of Learning-Grade 5 Percent Passing



Standards of Learning-Grade 8 Percent Passing



Standards of Learning-End of Course Percent Passing



**YORK COUNTY SCHOOL DIVISION
OPERATING BUDGET
FISCAL YEAR 2005**

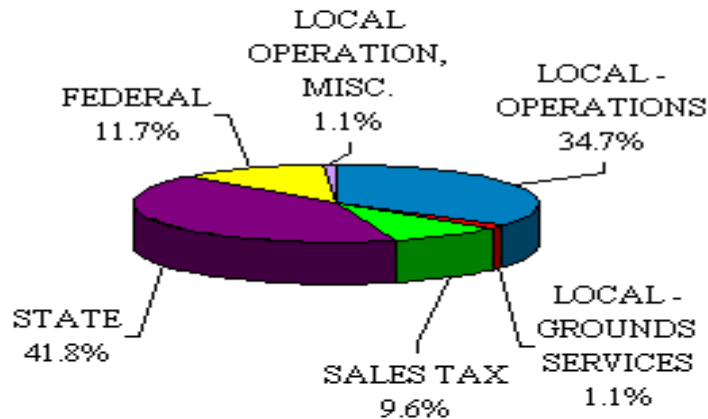
SUPPORT BY SOURCES

(IN PERCENTAGES)

	FY96	FY97	FY98	FY99	FY00	FY01	FY02	FY03	FY04	FY05
LOCAL - OPERATIONS	32.4	34.5	35.0	36.9	35.9	34.9	35.3	35.4	35.2	34.7
LOCAL - GROUNDS SERVICES	1.4	1.3	1.3	1.3	1.3	1.2	1.1	1.1	1.1	1.1
LOCAL - FUND BALANCE (see note)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
SALES TAX	10.1	9.9	9.9	10.0	9.7	9.9	10.0	9.1	8.9	9.6
STATE	40.8	43.3	43.4	40.9	41.6	41.8	40.1	40.6	41.2	41.8
FEDERAL	14.0	9.7	8.9	9.5	10.1	10.9	12.1	12.5	12.4	11.7
LOCAL OPERATION, MISC.	1.3	1.3	1.5	1.4	1.4	1.3	1.4	1.3	1.2	1.1

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 - FY05

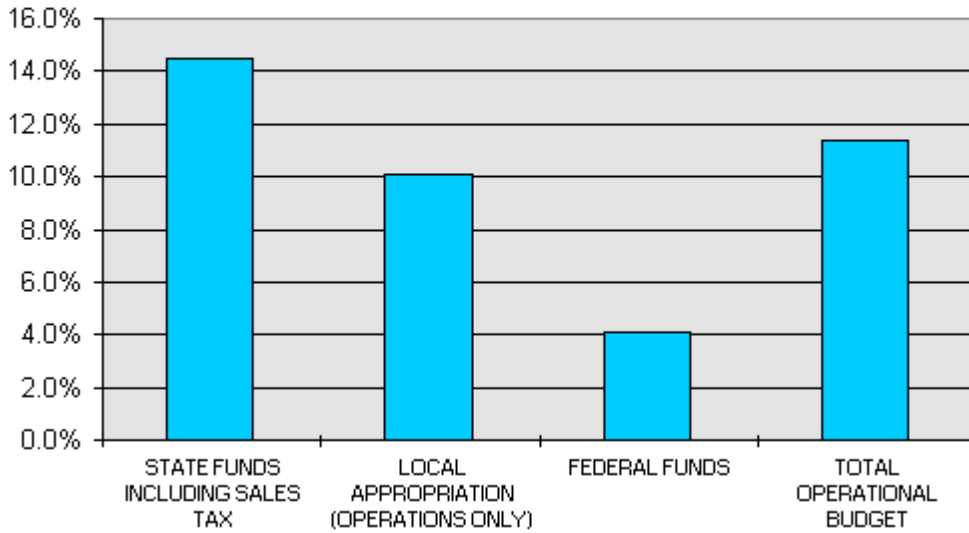


YORK COUNTY SCHOOL DIVISION
OPERATING BUDGET
FISCAL YEAR 2005

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

BUDGET YEAR	FY96	FY97	FY98	FY99	FY00	FY01	FY02	FY03	FY04	FY05
STATE FUNDS INCLUDING SALES TAX	1.9	9.1	5.1	0.1	8.3	9.7	0.9	4.9	6.1	14.5
LOCAL APPROPRIATION (OPERATIONS ONLY)	13.8	15.1	6.1	11.5	5.0	6.4	5.0	6.7	4.8	10.1
FEDERAL FUNDS	(32.1)	17.2	(3.8)	10.0	11.5	13.1	5.8	6.4	4.5	4.1
TOTAL OPERATIONAL BUDGET	1.1	9.9	4.1	5.3	7.3	8.6	3.1	5.6	5.4	11.4

Source of Revenue Increases - FY05

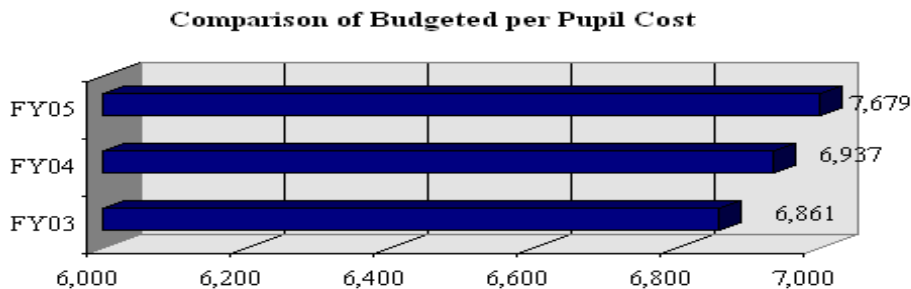


**YORK COUNTY SCHOOL DIVISION
OPERATING BUDGET
FISCAL YEAR 2005**

BUDGETED PER PUPIL COST

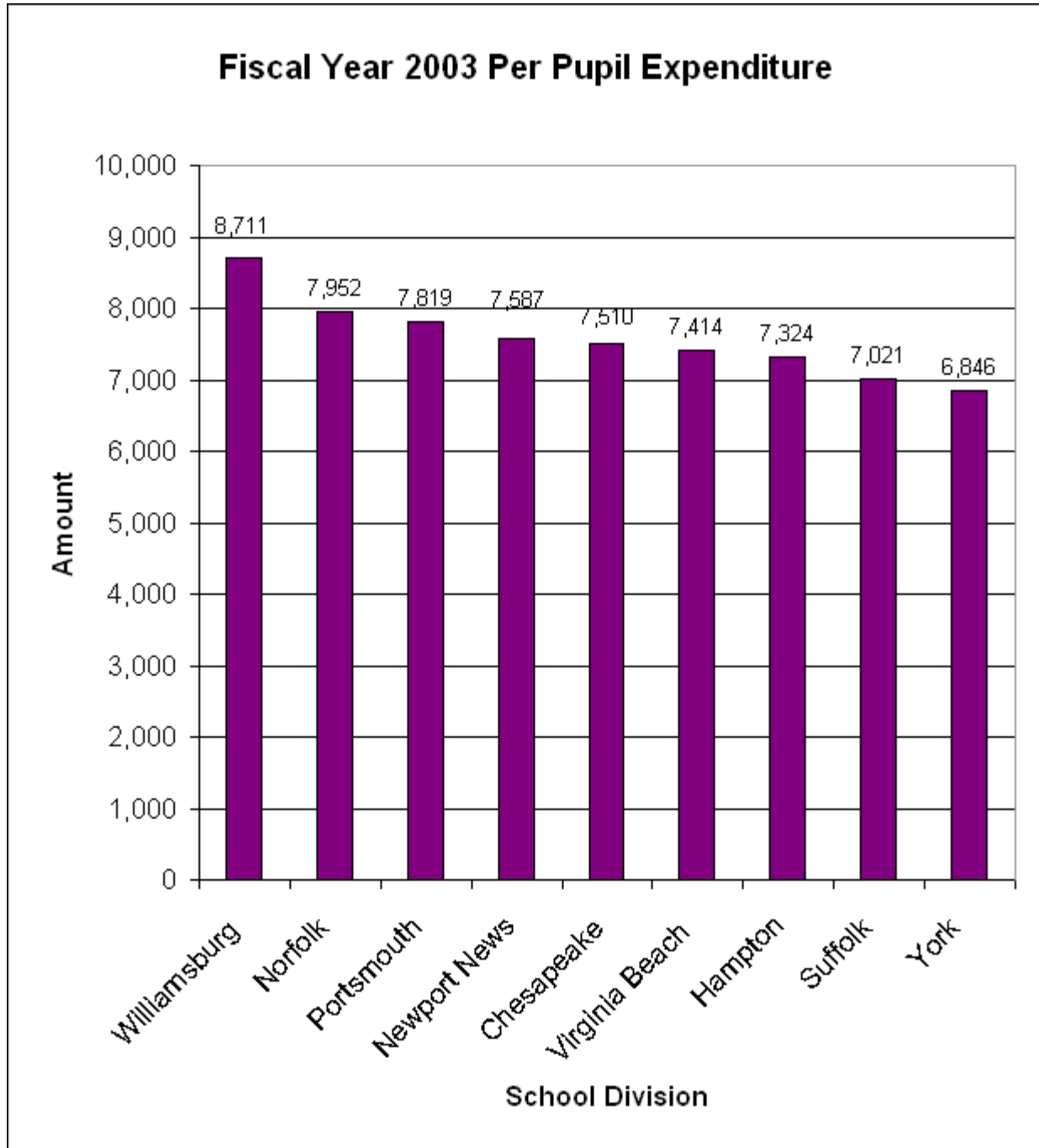
	*LOCAL	STATE SALES TAX	STATE	FEDERAL	TOTAL PER BUDGET	TOTAL ACTUAL	TOTAL ACTUAL ON CONSTANT DOLLAR BASIS (1987 BASE YEAR)
FY 91 (9,351 ADM)	1,210	413	1,892	752	4,267	4,191	3,495
FY 92 (9,775 ADM)	1,205	395	1,809	744	4,153	4,000	3,240
FY 93 (10,375 ADM)	1,270	403	1,898	712	4,283	4,189	3,293
FY 94 (10,900 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	6,545	4,286
FY04 (12,500 ADM)	2,602	616	2,860	859	6,937	---	---
FY05 (12,600 ADM)	2,832	734	3,214	899	7,679	---	---

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



YORK COUNTY SCHOOL DIVISION
OPERATING BUDGET
FISCAL YEAR 2005

Below is a comparison of per pupil expenditures for surrounding school divisions. The data presented relates to the 2003 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 2003.

Note: Data represents operating expenditures only.

**YORK COUNTY SCHOOL DIVISION
SCHOOL OPERATING FUND
FISCAL YEAR 2005**

STUDENT FEES

	2000-01	2001-02	2002-03	2003-04	2004-05	
1 Instrumental Rental	\$25	\$25	\$25	\$25	\$25	
2 High School Supply Fee	37	37	37	37	32	*
3 Middle School Supply Fee	32	32	32	32	27	*
4 Elementary School Supply Fee	27	27	27	27	22	*
5 Kindergarten Supply Fee	27	27	27	27	22	*
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	

* \$2 reduction will apply if paid before September 30.

**YORK COUNTY SCHOOL DIVISION
SCHOOL OPERATING FUND
FISCAL YEAR 2005**

STUDENT FEES

	SUMMER SCHOOL	2000-01	2001-02	2002-03	2003-04	2004-05
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 2005**

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

Auditoriums/Gymnasium-High Schools	\$ 210.00	Monday-Thursday
	360.00	Friday-Sunday
Auxiliary Gymnasiums-High Schools	110.00	Monday-Thursday
	210.00	Friday-Sunday
Cafeteria - High Schools/Middle Schools	135.00	Monday-Thursday
	185.00	Friday-Sunday
Auditoriums/Gymnasiums-Middle Schools	160.00	Monday-Thursday
	285.00	Friday-Sunday
Cafeteriums/Gymnasiums-Elementary Schools	135.00	Monday-Thursday
	185.00	Friday-Sunday
Rehearsal Rate	One half the rate for performances.	
Kiva	\$30.00 (per day)	
Kiva at GMS	\$75.00 (per day)	
Classrooms	\$25.00 each (per day)	
Band Room/Choral Room	\$30.00 each (per day)	
Library	\$30.00 (per day)	
Commons	\$110.00 (per day), Monday-Thursday	
	\$185.00 (per day), Friday, Saturday & Sunday	
Atrium at GMS/GHS	\$135.00 (per day), Monday-Thursday	
	\$210.00 (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	\$25.00 per hour	

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

	FY01 ACTUAL	FY02 ACTUAL	FY03 ACTUAL	FY04 EXPECTED	FY05 BUDGET	FY06 PROJECTED	FY07 PROJECTED	FY08 PROJECTED
Revenue								
State	37,512,014	38,736,624	41,738,660	43,458,386	49,751,864	52,736,976	55,901,194	59,255,266
Federal	8,838,647	9,221,393	10,369,003	10,880,514	11,330,514	11,670,429	12,020,542	12,381,159
County	26,883,868	28,136,796	27,385,364	31,439,000	34,582,901	37,349,533	40,337,496	43,564,495
Local Miscellaneous	1,142,285	1,170,061	1,133,053	1,076,950	1,094,950	1,094,950	1,094,950	1,094,950
Total Revenue	74,376,814	77,264,874	80,626,080	86,854,850	96,760,229	102,851,888	109,354,182	116,295,870
Expenditures								
Instruction	55,176,078	56,268,252	60,385,900	66,276,518	74,506,194	79,503,479	84,855,370	90,587,652
Administration/Attendance and Health	4,250,250	4,705,618	5,429,175	5,923,132	6,352,198	6,606,286	6,870,537	7,145,359
Pupil Transportation	4,672,831	3,961,244	4,858,132	4,984,831	5,691,185	5,918,832	6,155,586	6,401,809
Operation and Maintenance	7,804,236	8,148,010	9,071,507	9,670,369	10,210,652	10,823,291	11,472,689	12,161,050
Total Expenditures	71,903,395	73,083,124	79,744,714	86,854,850	96,760,229	102,851,888	109,354,182	116,295,870
Revenue Over (Under) Expenditures	2,473,419	4,181,750	881,366	0	0	0	0	0
Other Financing Sources (uses)								
Transfers to County	(2,049,741)	(2,201,511)	0	0	0	0	0	0
Revenues and other financing								
sources over (under) expenditures	423,678	1,980,239	881,366	0	0	0	0	0
Fund Balance, Beginning of Year	3,115,245	3,538,923	5,519,162	6,400,528	6,400,528	6,400,528	6,400,528	6,400,528
Fund Balance, End of Year*	3,538,923	5,519,162	6,400,528	6,400,528	6,400,528	6,400,528	6,400,528	6,400,528

* 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**

	FY01	FY02	FY03	FY04	FY05	FY06	FY07	FY08
	ACTUAL	ACTUAL	ACTUAL	EXPECTED	BUDGET	PROJECTED	PROJECTED	PROJECTED
Revenue								
State	49,559	49,350	48,969	55,000	55,000	57,200	59,488	61,868
Federal	734,918	814,525	782,113	880,000	880,000	906,400	933,592	961,600
Charges for Services	1,694,299	1,835,792	1,943,016	2,475,806	3,042,473	3,194,597	3,354,327	3,522,043
Local Miscellaneous	42,895	18,681	7,663	25,000	20,000	25,000	28,000	30,000
Total Revenue	2,521,671	2,718,348	2,781,761	3,435,806	3,997,473	4,183,197	4,375,407	4,575,511
Expenditures								
Personal Services	960,000	1,130,673	1,093,144	1,194,811	1,222,678	1,283,812	1,348,003	1,415,403
Employee Benefits	320,099	260,485	357,656	387,581	429,375	450,844	473,386	497,056
Purchased Services	3,956	4,115	10,171	29,608	30,420	31,028	31,649	32,282
Other Charges	6,512	10,115	8,213	10,000	10,000	10,000	10,000	10,000
Materials and Supplies	1,203,044	1,247,932	1,261,908	1,803,806	2,150,000	2,392,513	2,497,369	2,605,770
Capital Outlay	19,833	145,597	14,500	10,000	155,000	15,000	15,000	15,000
Total Expenditures	2,513,444	2,798,917	2,745,592	3,435,806	3,997,473	4,183,197	4,375,407	4,575,511
Revenues Over (Under) Expenditures	8,227	(80,569)	36,169	0	0	0	0	0
Fund Balance, Beginning of Year	677,620	685,847	605,278	641,447	641,447	641,447	641,447	641,447
Fund Balance, End of Year	685,847	605,278	641,447	641,447	641,447	641,447	641,447	641,447

*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

	FY01 ACTUAL	FY02 ACTUAL	FY03 ACTUAL	FY04 EXPECTED	FY05 BUDGET	FY06 PROJECTED	FY07 PROJECTED	FY08 PROJECTED
Revenue								
State	1,500,250	1,393,988	1,188,266	1,187,974	1,157,329	0	0	0
Federal	0	1,135,071	0	0	0	0	0	0
County	4,722,086	1,857,933	13,603,559	11,342,500	1,100,000	11,625,000	5,800,000	1,950,000
Total Revenue	6,222,336	4,386,992	14,791,825	12,530,474	2,257,329	11,625,000	5,800,000	1,950,000
Expenditures								
Capital Projects	6,222,336	4,386,992	14,791,825	12,530,474	2,257,329	11,625,000	5,800,000	1,950,000
Principal Retirement	0	0	0	0	0	0	0	0
Interest and Fiscal Charges	0	0	0	0	0	0	0	0
Total Expenditures	6,222,336	4,386,992	14,791,825	12,530,474	2,257,329	11,625,000	5,800,000	1,950,000
Revenue over (under) expenditures	0	0	0	0	0	0	0	0
Other Financing Sources (uses)								
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

*Actual columns do not include encumbrances.

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

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.

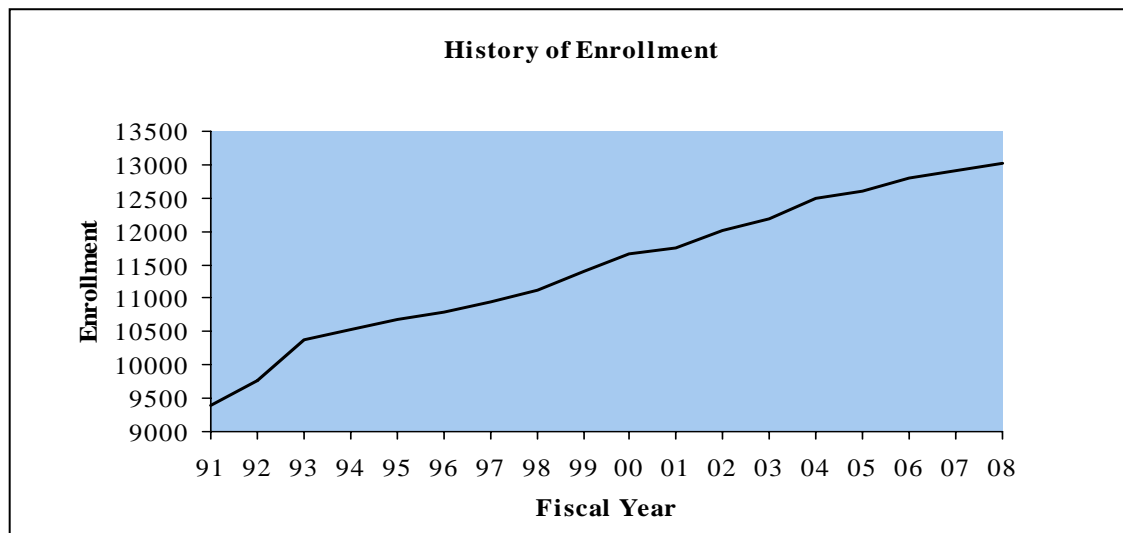
History of Student Population

Fiscal Year		Enrollment	Unadjusted ADM ¹	Adjusted ADM ²
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	Actual	12,188	12,188	12,188
2004	Budgeted	12,500	12,500	12,500
2005	Budgeted	12,600	12,600	12,600
2006	Projected ³	12,800	12,800	12,800
2007	Projected ³	12,910	12,910	12,910
2008	Projected ³	13,015	13,015	13,015

¹ Average Daily Membership

² Adjusted for half day Kindergarten. Beginning in FY02 the State funded 100% for kindergarten ADM.

³ Projection not for budget planning purposes

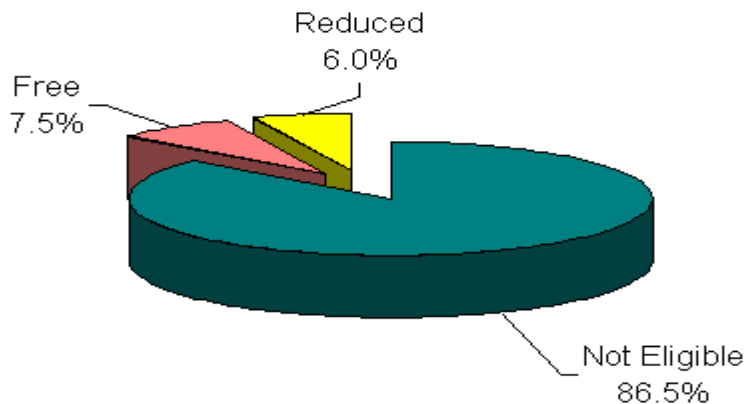


Number of Students Receiving Free or Reduced Lunch

School Year: 2003-2004

	Free	Reduced	Total	Enrollment	%
Bethel Manor Elementary	53	168	221	603	36.65%
Coventry Elementary	12	20	32	690	4.64%
Dare Elementary	32	11	43	380	11.32%
Grafton Bethel Elementary	43	16	59	642	9.19%
Magruder Elementary	105	78	183	521	35.12%
Mount Vernon Elementary	13	10	23	497	4.63%
Seaford Elementary	27	14	41	489	8.38%
Tabb Elementary	46	71	117	628	18.63%
Waller Mill Elementary	25	15	40	277	14.44%
Yorktown Elementary	130	14	144	495	29.09%
Total	486	417	903	5,222	17.29%
Grafton Middle	38	21	59	947	6.23%
Queens Lake Middle	66	50	116	481	24.12%
Tabb Middle	36	74	110	989	11.12%
Yorktown Middle	77	29	106	648	16.36%
Total	217	174	391	3,065	12.76%
Bruton High	57	31	88	648	13.58%
Grafton High	52	22	74	1,242	5.96%
Tabb High	29	60	89	1,195	7.45%
York High	81	25	106	915	11.58%
York River Regional	6	6	12	39	30.77%
Total	225	144	369	4,039	9.14%
Division Total	928	735	1,663	12,326	13.49%

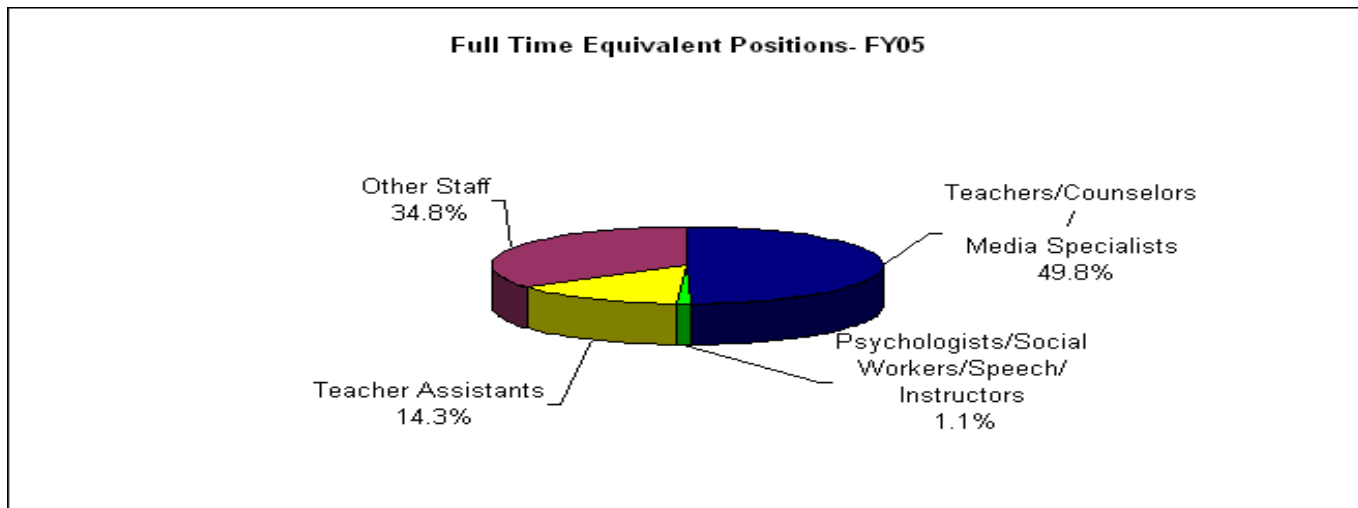
Students Receiving Free or Reduced Lunch



HISTORICAL COMPARISON OF APPROVED FULL TIME EQUIVALENT (FTE) POSITIONS

POSITION	FTE'S FY01E	FTE'S FY02E	FTE'S FY03E	FTE'S FY04	FTE'S FY04E	FTE'S FY05
1 BOARD MEMBERS	5.00	5.00	5.00	5.00	5.00	5.00
2 BUS DRIVERS	124.00	126.00	129.00	129.00	128.00	130.00
3 BUS DRIVER ASSISTANTS	21.00	21.00	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	1.00	1.00	1.00	1.00	1.00
6 CLERICAL	72.50	70.50	71.75	71.75	66.25	66.25
7 CLERK OF THE BOARD	1.00	1.00	1.00	1.00	1.00	1.00
8 CLINIC AIDES	3.00	3.00	2.00	2.00	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	10.25	8.25	9.25	9.25	9.75	9.75
12 FOOD SERVICE PERSONNEL	95.00	95.00	95.00	95.00	95.00	95.00
13 GUIDANCE COUNSELORS	33.00	33.00	33.00	33.00	33.00	33.50
14 INSTRUCTORS	8.00	10.00	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	16.00	16.00	16.00	16.00
18 OCCUPATIONAL THERAPISTS	2.00	2.00	2.00	2.00	3.00	3.00
19 PHYSICAL THERAPIST	1.00	1.00	1.00	1.00	1.00	1.00
20 PRINCIPALS	19.00	19.00	20.00	20.00	20.00	20.00
21 PRINCIPAL (ALTERNATIVE ED)	1.00	1.00	0.00	0.00	0.00	0.00
22 PRINCIPALS (ASSISTANTS)	20.00	20.00	20.00	20.00	22.00	22.00
23 PSYCHOLOGISTS	7.00	9.00	10.00	10.00	10.00	10.00
24 SUPERINTENDENT SUPERINTENDENT	1.00	1.00	1.00	1.00	1.00	1.00
25 (ASSISTANTS)	1.00	1.00	1.00	1.00	1.00	1.00
26 TEACHERS	759.29	774.94	778.79	798.29	799.97	826.47
27 TEACHER ASST'S	195.92	212.92	217.93	234.93	244.93	252.93
28 TECHNICAL	59.20	69.20	84.57	85.07	94.57	95.57
29 TRADES	24.00	25.00	25.00	25.00	23.00	23.00
TOTALS	1595.46	1642.11	1672.59	1709.59	1725.77	1763.77

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



COUNTY OF YORK: VARIOUS STATISTICAL DATA

Population - 61,000
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, 2003

<u>Taxpayer</u>	<u>Description</u>
Virginia Power Company	Generating Plant
Giant Corporation	Refinery
Lawyers Title Insurance Co.	Fairfield Condominiums
City of Newport News	Water System
Anheuser Busch Companies	Busch Properties
Phillip Morris Inc.	Manufacturer
Verizon Virginia Inc.	Telephone Company
Virginia Natural Gas	Natural Gas Company
Kiln Creek Shopping Center	Retail Sales
Kings Creek Plantation	Timeshare Condominiums

Source: County of York, Virginia
Comprehensive Annual Financial Report Fiscal Year 2003

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.

Magnet School – A school that integrates the curriculum into a particular discipline such as literary arts, performing arts, science, technology or mathematics.

Modified Accrual Basis of Accounting - basis of accounting that is followed by Governmental Funds and Agency Funds. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual, i.e., both measurable and available. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures, other than interest and principal on long-term debt which is recorded when due, are recorded when the fund liability is incurred, if measurable.

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.

State Standards of Accreditation – The standards for the accreditation of public schools in Virginia are designed to ensure that an effective educational program is established and maintained in Virginia’s public schools. The Code of Virginia requires the Virginia Board of Education to promulgate regulations establishing standards for accreditation of public elementary and secondary schools. A school can be assigned one of the following ratings: (1)Fully Accredited (2)Accredited with Warning (3)Conditionally Accredited.

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.

York County Virtual High School – Web-based instruction offered to high school students. Virtual High School courses are developed by certified teachers and students receive credit for courses taken through the Virtual High School as they would in a typical classroom setting. The Virtual High School has the advantage of offering a wide selection of courses available at a time convenient to the student. It also offers opportunity for instruction to students that are homebound or in an alternative education program.

GLOSSARY
(continued)

Composite Index – a factor used in the Virginia Basic Aid formula, (derived from true values of property, ADM, population, retail sales, adjusted gross income, etc.) to determine local and state share of basic appropriation.

CALCULATION OF THE COMPOSITE INDEX OF LOCAL ABILITY-TO-PAY

.5*	<table style="width: 100%; border-collapse: collapse;"> <tr><td style="text-align: center;">Local True Value of Real Property</td></tr> <tr><td style="text-align: center;">Local Average Daily Membership</td></tr> <tr><td style="text-align: center;">.....</td></tr> <tr><td style="text-align: center;">Total Local True Values of Real Property Statewide</td></tr> <tr><td style="text-align: center;">Total Average Daily Membership Statewide</td></tr> </table>	Local True Value of Real Property	Local Average Daily Membership	Total Local True Values of Real Property Statewide	Total Average Daily Membership Statewide	+	.4*	<table style="width: 100%; border-collapse: collapse;"> <tr><td style="text-align: center;"><u>Local Adjusted Gross Income</u></td></tr> <tr><td style="text-align: center;">Local Average Daily Membership</td></tr> <tr><td style="text-align: center;">.....</td></tr> <tr><td style="text-align: center;">Total Local True Values of Real Property Statewide</td></tr> <tr><td style="text-align: center;">Total Average Daily Membership Statewide</td></tr> </table>	<u>Local Adjusted Gross Income</u>	Local Average Daily Membership	Total Local True Values of Real Property Statewide	Total Average Daily Membership Statewide	+	.1*	<table style="width: 100%; border-collapse: collapse;"> <tr><td style="text-align: center;">Local Taxable Retail Sales</td></tr> <tr><td style="text-align: center;">Local Average Daily Membership</td></tr> <tr><td style="text-align: center;">.....</td></tr> <tr><td style="text-align: center;">Total Local True Values of Real Property Statewide</td></tr> <tr><td style="text-align: center;">Total Average Daily Membership Statewide</td></tr> </table>	Local Taxable Retail Sales	Local Average Daily Membership	Total Local True Values of Real Property Statewide	Total Average Daily Membership Statewide	=	Average Daily Membership Composite Index
Local True Value of Real Property																								
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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.