

The York County School Division

Yorktown, Virginia



Proposed Annual Budget Fiscal Year 2006

Superintendent's
Proposed

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INTRODUCTORY SECTION

York County School Division

FY 2006 BUDGET

(Fiscal Year July 1, 2005 – June 30, 2006)

School Board Members

Mark A. Medford, Chair
District III

R. Page Minter, Vice Chair
District IV

Barbara S. Haywood
District I

Barrent M. Henry
District V

Linda S. Meadows
District II

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

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THE YORK COUNTY SCHOOL DIVISION

DIVISION
SUPERINTENDENT
Steven R. Staples, Ed. D.



YORK COUNTY, VIRGINIA

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

May 20, 2005

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

Dear School Board Members:

Presented herein is the fiscal year 2005-2006 (FY06) budget for the York County School Division. The budget was approved by the School Board on March 21, 2005, and forwarded to the County Board of Supervisors for consideration. The Board of Supervisors approved the proposed budget on April 19, 2005. Overall, the FY06 approved operating budget totals \$104,413,915, representing a 7.9 percent increase over the FY05 Expected budget. The approved budget was based on a projected average daily membership (ADM) in FY06 of 12,700 students, 258 students more than the FY05 actual ADM of 12,442.

The FY06 budget is the second year of the biennium for the state budget. The first year of the biennium, FY05, marked the largest increase in elementary and secondary education funding in over two decades. For the York County School Division, state funding increased 14.5 percent in FY05. The FY06 state-approved funding for school divisions continued funding initiatives approved by the state in FY05. These funding initiatives contributed to a projected state revenue increase of 6.7 percent, or \$3,343,765, in FY06 for the school division.

Additionally, the County Board of Supervisors approved an increase in county funding for the school division of 7.5 percent, or \$2,593,000. The school division also projects an increase in impact aid for FY06 of \$1,600,000. Overall, projected increases in state, federal and local revenue for FY06 have significantly contributed to maintaining and improving educational services to students in the school division.

Student performance and meeting the state Standards of Learning (SOLs) remains the pinnacle of achievement for the York County School Division. Based on spring 2004 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, *two tenths of a percent* in FY04 (the latest year for official data available from state).

The FY06 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 (55 percent) of the total increase in the FY06 operating budget is directed to staff compensation in an effort to move the school division closer toward meeting the School Board objective. In FY06, 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 improve the competitiveness of the steps.

Additional Staff

Another significant initiative in the FY06 budget is funding for additional teachers (18 new teacher positions) for projected enrollment and to meet the instructional needs of students. This includes three middle school teachers to bridge the elementary reading program to the secondary level and eight special education teachers. The FY06 budget also placed a notable emphasis on operations with the addition of nine Information Services staff positions to support technology, six bus drivers for additional enrollment and extra-curricular activities, two building maintenance positions, and one human resource technician to oversee licensure for instructional staff.

Instructional Technology Replacement

The School Board included an increase of \$500,000 in the FY06 operating budget for the on-going replacement of instructional technology. With the additional \$500,000, the school division anticipates continuing the replacement cycle for instructional technology of three schools per year that began in FY05.

Capital Projects Program

Included in the FY06 Capital Improvement Program (CIP) is \$12,000,000 for a major renovation to York High School and \$2,500,000 for the addition and renovation of the school division central office complex. The FY06 CIP budget also includes \$300,000 for architectural and design services related to a major renovation of Yorktown Middle School. The renovation work for Yorktown Middle School will occur in FY07, after the school will have been in service for over 50 years.

Closing Comments

The York County School Division consistently meets or exceeds 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 education to the students of the York County School Division. 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, 2005. 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 2006 BUDGET APPROACH

In FY06, the School Board utilized a fiscal efficiency budget review (FEBR) approach to build the budget. This FEBR process is similar to the modified zero-based budget process used by the School Board in FY98 and FY02. The FEBR process is built on the notion that certain mandates must be funded. As a school division, we can not start at "zero" due to federal, state and local mandates. For example, we must fund special education programs and we must fund first grade. However, we are not required to fund all of the special education initiatives we currently have in place, and we have many choices in how we fund first grade programs. Thus, the FEBR approach allowed the Board to undertake a top to bottom review of all programs and initiatives while still meeting our required mandates.

The budget-building process began with a projection of the total revenue available for the School Board expenditures in FY06. After this "spending limit" is established, division staff assisted the School Board in a page-by-page review of all programs and services accounted for in the FY05 Operating Budget. The page-by-page review was spread out over several work sessions in December, January and February.

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

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

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

EXECUTIVE SUMMARY
(continued)

FISCAL YEAR BUDGET APPROACH AND CHALLENGES

In March 2005 the School Board used the General Assembly approved FY06 budget to develop their proposed budget for submission to the County Board of Supervisors. By mid-April the School Board also had the final local contribution amount that was approved by the Board of Supervisors.

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 FY06. The School Board prioritized expenditures and those assigned the highest priority were included in the FY06 budget.

The School Board faced many challenges in developing the FY06 budget. Those challenges included meeting the staffing needs of the school division with a projected budget enrollment increase of 258 students while continuing to offer a competitive compensation package for all staff. Even though additional instructional staff was added to the FY06 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 momentum gained in FY05 for funding the replacement of instructional technology continued in FY06 with the addition of another \$500,000. 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 5% 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 FY07 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 through FY08.

The School Board goals for fiscal year 2006 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
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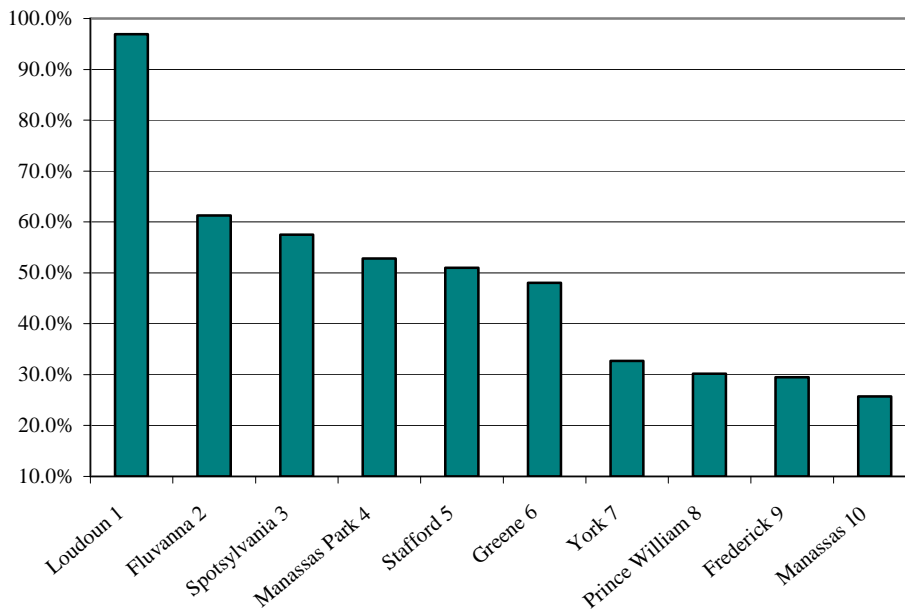
BUDGET FORMAT

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

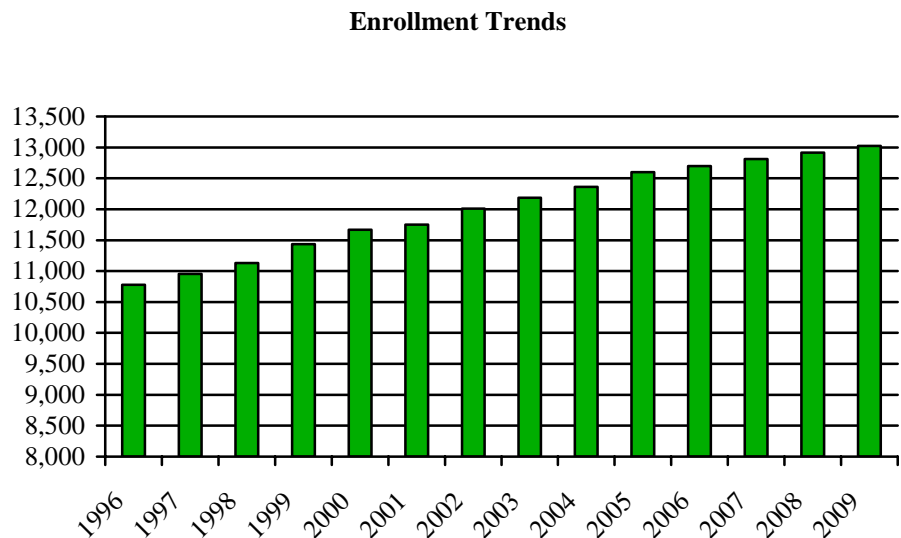
The School Board utilizes enrollment projections provided by the County of York Planning Office to prepare its budget. The School Board’s approved FY05 Operating Budget was prepared using the County projection of 12,600 students. Actual enrollment as of the date of this memo is 12,442, which is an increase over the previous year’s enrollment (12,363) of 79 students. The County has historically been very close in forecasting enrollment.

The County Planning Office has provided an enrollment projection of 12,700 for FY06. This represents 258 or 2.1% more students than FY05 actual.

Student enrollment projections are a major consideration when developing the School Board budget. Student enrollment drives the amount of state and federal funding the School Division receives. It is also significant because it drives the number of instructional and support staff needed to provide educational and support services to students. Historically, as the County’s general population has grown the school enrollment has also grown.

The following chart and graph shows the actual and projected enrollment in the division for the school years 1996-2009.

Year	Students
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	12,363
2005	12,600+
2006	12,700+
2007	12,810*
2008	12,915*
2009	13,025*



+ 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

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 continued to meet this goal in FY05.

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 FY05 and will be expanded in FY06 to accommodate additional students.

In FY05 instructional staff members revised K-12 English, history, math, science and elective course curriculum guides; created reading and technology workshops for parents of Title I and limited English proficient students; and piloted a bully-proofing program in three elementary schools and three middle schools.

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.

In operations, staff members transitioned food services operations to an outside vendor to improve student nutrition and participation in breakfast and lunch programs; completed renovations to Bruton High School to upgrade mechanical systems and improve the functionality of the school; the School of the Arts portion of the building was renovated and relocated; and undertook a complete renovation and expansion of Queens Lake Middle School.

EXECUTIVE SUMMARY **(continued)**

In FY05 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 2004, only 16 percent of the nation’s 15,573 public school districts earned this award.

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 2005. The school division maintained the ranking in FY03 & FY04.

ELIMINATION OF GENERAL SUPPLY FEE

For at least two decades the school division has charged all students not eligible for free lunch a general supply fee. The fee was assessed at the beginning of each school year. In FY05, the general supply fee was \$20 for each elementary student, \$25 for middle and \$30 for high. These amounts reflect a \$5 reduction from the fee charged in FY04.

Beginning with the FY06 school year, the School Board has eliminated the general supply fee for all students. The consumable supplies that were previously purchased with the general supply fees will be purchased in FY06 from the school operating budget.

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, 2004. 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, 2004. 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, 4, 5, 8 and students enrolled in certain high school classes. Students in grade 4 took only the history exam. 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 are based on the student achieving a passing score on the required end-of-course SOL tests.

Based on spring 2004 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 2003-2004 Annual Performance Report for Career and Technical Education from the Virginia Department of Education:

- Of the York County Career & Technical Education Program Completers, **99.51%** attained **80%** or more of their occupational competencies compared to **95.83%** 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 2004

The chart below provides a variety of information regarding the Class of 2004 high school graduates.

<u>School</u>	<u>Graduates</u>	<u>% College Bound</u>	<u>Scholarships Earned</u>
Bruton High School	125	76%	\$1,300,000
Grafton High School	281	83%	\$1,885,506
Tabb High School	239	86%	\$1,739,498
York High School	185	75%	\$1,762,375
Total:	830	80%	\$6,687,379

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)**

Minority Student Achievement Task Force

A Minority Student Achievement Task Force (task force) was formed in FY03 at the direction of the School Board. The task force was composed of 16 members with representation from parents, school division administrators, school division instructional staff, teachers, and a guidance counselor. The goals of the task force were to: (1) identify strategies to close the achievement gap between minorities and non-minorities, (2) meet the annual targets and goals for compliance with the No Child Left Behind Act, (3) recommend specific objectives for African – American student participation in and achievement on Advanced Placement and SAT tests and (4) by June 30, 2006, through professional development improve staff understanding of cultural and racial diversity.

The task force issued their report to the School Board in September 2004. The task force report included a series of recommendations such as increase and broaden professional development, increase representation and retention of minority staff, increase academic and social-emotional growth of minority students, enhance counseling and advisement programs, increase student recruitment and access to accelerated programs, and increase parental and community involvement in minority achievement.

The task force will continue to develop specific proposals for School Board approval in FY06.

Guidance Audit

The School Board goals and objectives provide for the division's commitment to improve guidance services for students. Recent changes in public education such as the state Standards of Learning, state verified credit requirements, and the federal No Child Left Behind Act, prompted an audit of guidance services in the school division. An independent business firm was contracted to complete the audit, which included interviews with building guidance counselors and shadowing guidance staff, and meetings with principals and other related instructional staff.

The audit report contained several recommendations to improve the guidance counseling model utilized in the school division. The recommendations covered many areas such as scheduling, responsibilities of and services offered by guidance counselors, technology utilized in counseling services, training in technology use for guidance counselors, and division-wide guidance policies and procedures.

Implementation of the audit recommendations is anticipated for FY06.

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 2005, 41 seniors will graduate with the Honors Program Seal on their diplomas.

EXECUTIVE SUMMARY

(continued)

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 2005, 22 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 Specialist (MOS). 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 FY06 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.

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.

EXECUTIVE SUMMARY

(continued)

- 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, 39 students in FY04 and 40 students in FY05. Enrollment is expected to increase in FY06.

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 FY06 budget document includes the results for the time period of January 2004 through December 2004.

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)

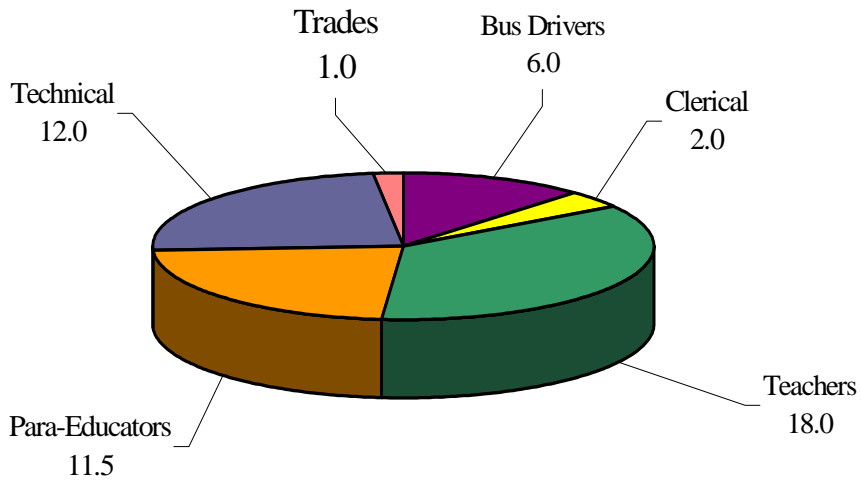
SUMMARY OF PERSONNEL RESOURCE CHANGES

The information below is a summary by position of personnel resource changes included in the FY06 budget. The total of full time equivalent positions for FY06 is 1,819.27.

Summary of Personnel Resource Changes
All Funds
FY05E Compared to FY06

	Full Time Equivalent Positions
Bus Drivers	6.0
Clerical	2.0
Teachers	18.0
Para-Educators	11.5
Technical	12.0
Trades	1.0
	<hr/>
	50.5
	<hr/>

Additional Full Time Equivalent Positions for FY06



EXECUTIVE SUMMARY
(continued)

SUMMARY OF FUNDS

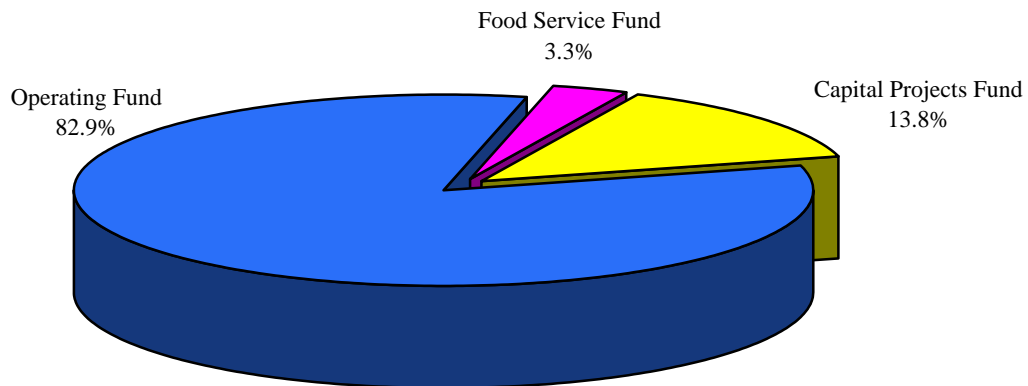
The following budgets are included in the Superintendent’s Annual Financial Plan: School Operating Fund, Food Service Fund and Capital Projects Fund. The School Operating Fund is intended to finance instructional programs and day-to-day operations to support those programs. The Food Service Fund accounts 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 budgets are balanced for FY06.

The schedule below presents a summary comparison of the funds included in this budget. The FY06 approved operating budget reflects an increase of 7.9% over the FY05E budget. The FY06 budget projects an increase of 100 students on a budgetary basis. The cost associated with the additional enrollment and staff compensation contributes significantly to the overall 7.9% increase in the operating budget.

The 5.1% 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 increase in FY06 of 229.2% is driven primarily by the addition of the York High School renovation project.

Fund	Budget FY05E	Approved FY06	Change	
			\$	%
Operating Fund	96,760,229	104,413,915	7,653,686	7.9%
Food Service Fund	3,997,473	4,201,054	203,581	5.1%
Capital Projects Fund	5,278,131	17,375,000	12,096,869	229.2%

Summary of All Funds - FY06



EXECUTIVE SUMMARY
(continued)

SCHOOL BOARD APPROVED FY06 OPERATING BUDGET

Major additions to the FY06 Operating Budget as compared to FY05E linked to FY06 School Board Goals.

Student Fees

- Eliminated the general supply fee charged to each student (\$385,000)

Compensation

- Step increase for all staff (\$1,005,000) – Goal 3
- 5% average market adjustment for licensed staff (\$2,075,000) – Goal 3
- 2.25% average market adjustment for non-licensed staff (\$443,250) – Goal 3
- Increase employer contribution to the Virginia Retirement System for rate increase(\$300,000) – Goal 3
- Conversion of all para-educators to 7 hour work days (1/2 hour increase) (\$250,000) – Goals 1, 2 and 3
- Increase the bus driver substitute rate from \$54 to \$60 per day (\$21,980) – Goal 3
- Adjust supplement schedule (\$20,500) – Goal 3

Cost Required to Maintain Current Level of Service

- Eight teacher FTE's for additional enrollment (\$336,000) – Goals 1 and 2
- Instructional technology replacement (\$500,000) – Goal 2
- Nine FTE's for Information Services technology support (\$418,750) – Goal 2
- Two elementary resource teacher FTE's (\$84,000) – Goals 1 and 2
- Three middle school reading teacher FTE's (\$126,000) – Goals 1 and 2
- Six para-educator FTE's for additional enrollment (\$90,000) – Goals 1 and 2
- Five teacher FTE's and five and one-half para-educators for Title VIB (\$278,724) – Goals 1 and 2

EXECUTIVE SUMMARY
(continued)

- Tuition increases for New Horizons (\$68,845) – Goals 1 and 2
- Tuition increases for special education private placements (\$154,810) – Goals 1 and 2
- One FTE for Human Resources for licensure requirements (\$45,000) – Goal 3
- Computer server replacements (\$65,000) – Goal 2
- Lease/purchase payment for eight replacement buses (\$160,550) – Goal 4
- Six bus drivers for additional enrollment (\$90,000) – Goal 4
- Fuel for buses and other vehicles (\$118,583) – Goal 4
- Information Services contracts increase (\$86,276) – Goals 1, 2 and 4
- Utilities increase (\$40,100) – Goal 4
- Contract increases for grounds maintenance, high school deputies and video services (\$77,667) – Goals 4 and 5

EXECUTIVE SUMMARY
(continued)

Operating Budget Expenditure Summary

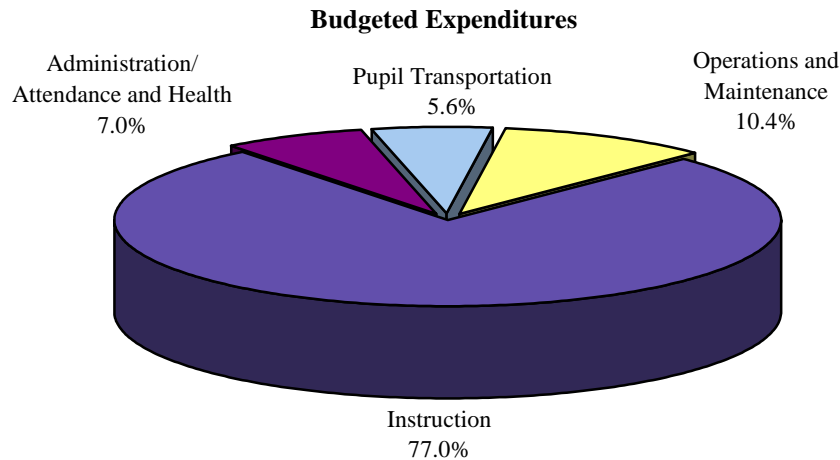
School Operating Fund
Fiscal Year 2006

Expenditures by Major Object

	Budget FY05E	Approved FY06	Change \$	%
Personal Services	62,703,900	68,808,456	6,104,556	9.7%
Employee Benefits	16,961,270	18,394,120	1,432,850	8.4%
Purchased Services	4,659,789	4,836,553	176,764	3.8%
Other Charges	3,728,864	3,693,015	(35,849)	(1.0%)
Materials/Supplies	3,183,203	3,284,840	101,637	3.2%
Equipment	4,301,534	3,767,057	(534,477)	(12.4%)
Transfers	1,221,669	1,629,874	408,205	33.4%
Total	96,760,229	104,413,915	7,653,686	7.9%

Budgeted expenditures in the Operating Fund by major category are:

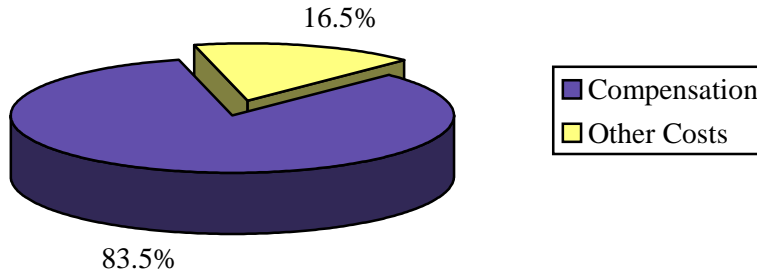
Category	Budget FY05E	Approved FY06	Change \$	%
Instruction	74,122,686	80,433,341	6,310,655	8.5%
Administration/ Attendance and Health	6,540,626	7,258,061	717,435	11.0%
Pupil Transportation	5,691,185	5,871,303	180,118	3.2%
Operations and Maintenance	10,405,732	10,851,210	445,478	4.3%
Total	96,760,229	104,413,915	7,653,686	7.9%



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

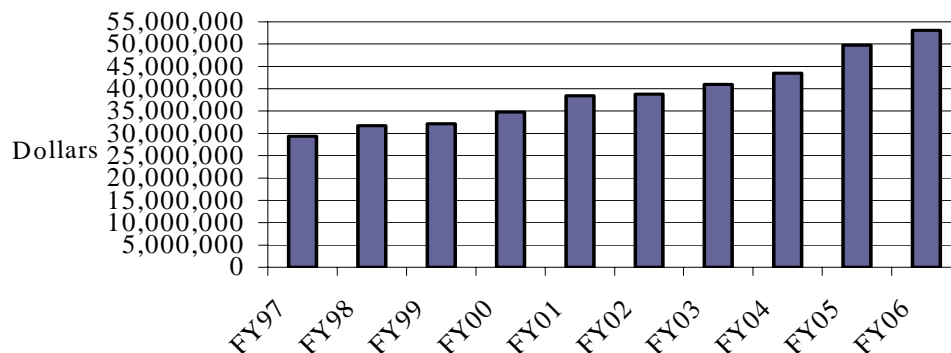
The revenue projections for FY06 in the Operating Budget reflect several significant assumptions.

State revenue was projected using the General Assembly's approved budget for FY06. The projected increase in state revenue is \$3,343,765 or 6.7 %.

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 \$2,009,505 in FY06. At least 50% of the lottery funds received must be spent on non-recurring expenditures, such as capital projects. Of the \$2,009,505 lottery funds slated for the school division in FY06, the School Board has designated \$1,004,753 toward the operating budget.

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

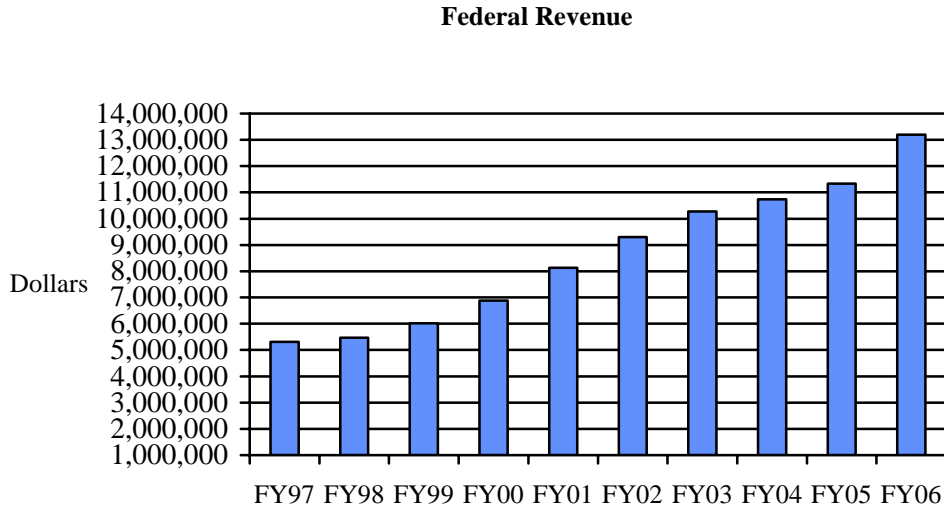
State Revenue



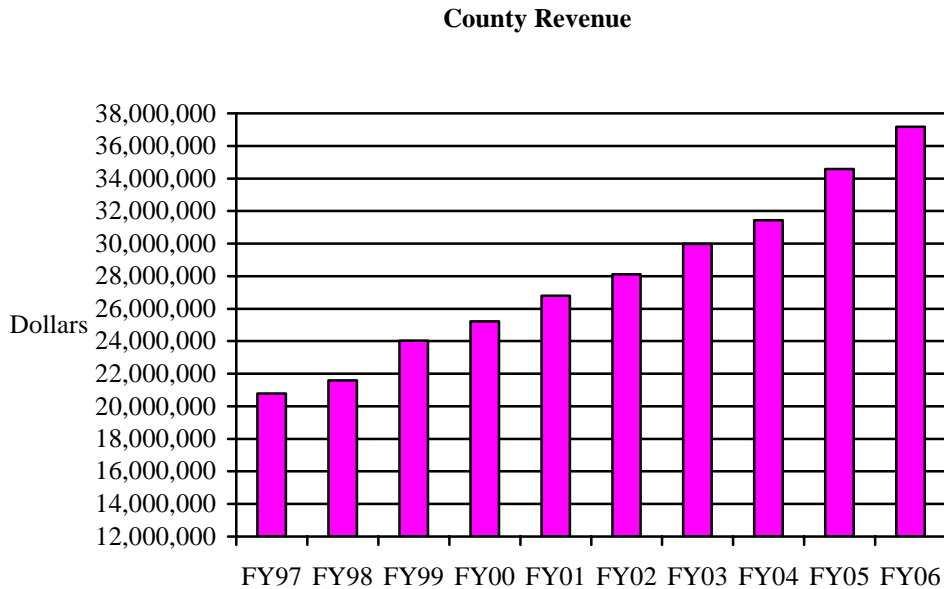
EXECUTIVE SUMMARY
(continued)

Federal revenue is projected to increase by \$1,866,071 or 16.5%. This increase results from a projected increase in federal impact aid funding for federally connected students. As of the date of this document the federal government had just begun to work on the FY06 federal budget. The projections for impact aid are based on the FY05 level of funding with no reduction in appropriations to impact aid in FY06.

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

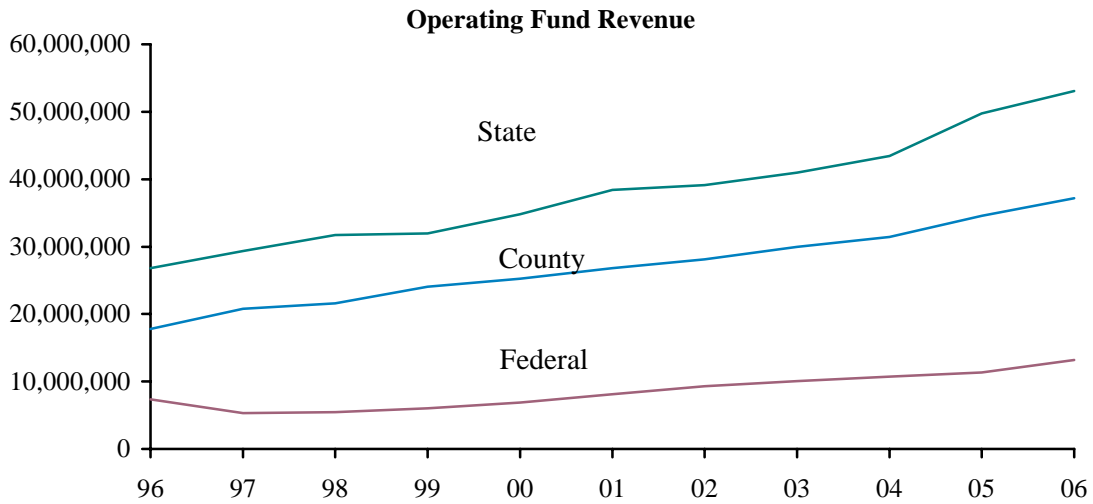


County funding will increase by \$2,593,000 or 7.5%. The basis for the increase in County funding has been growth in the County property and sales tax base based on revenue projections provided by the County. The graph below illustrates the progression of County funding over the past ten years.



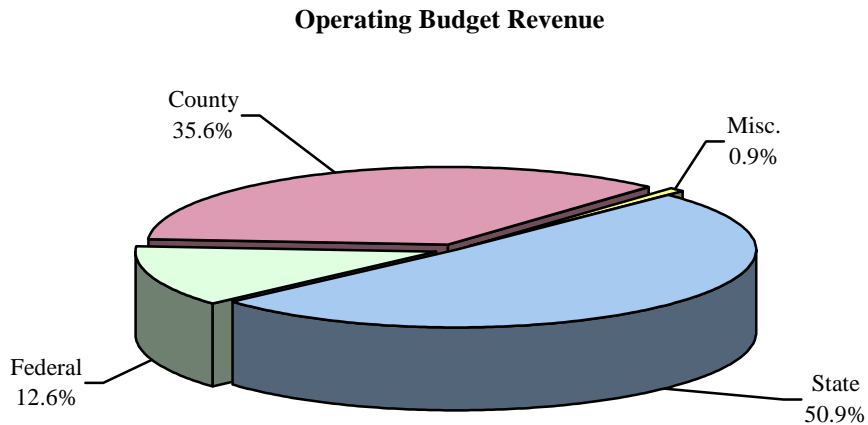
EXECUTIVE SUMMARY
(continued)

The following graph depicts state, federal and county funding from FY96 through FY06. 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 61-64.



Revenue projections in the Operating Fund by major category are:

Revenue Source	Budget FY05E	Approved FY06	Change \$	%
State	49,751,864	53,095,629	3,343,765	6.7%
Federal	11,330,514	13,196,585	1,866,071	16.5%
County	34,582,901	37,175,901	2,593,000	7.5%
Miscellaneous	1,094,950	945,800	(149,150)	(13.6%)
Total	96,760,229	104,413,915	7,653,686	7.9%



EXECUTIVE SUMMARY
(continued)

Summary of Budget Projections

The chart below is a summary of budget projections for fiscal years 2007 through 2009. The projected years are for informational purposes only based on trend data and are not used for budget planning purposes.

School Operating Fund

	FY 05 Expected	FY 06 Budget	FY 07 Projections	FY 08 Projections	FY 09 Projections
Revenue and Expenditures	96,760,229	104,413,915	111,424,169	117,360,682	123,780,815

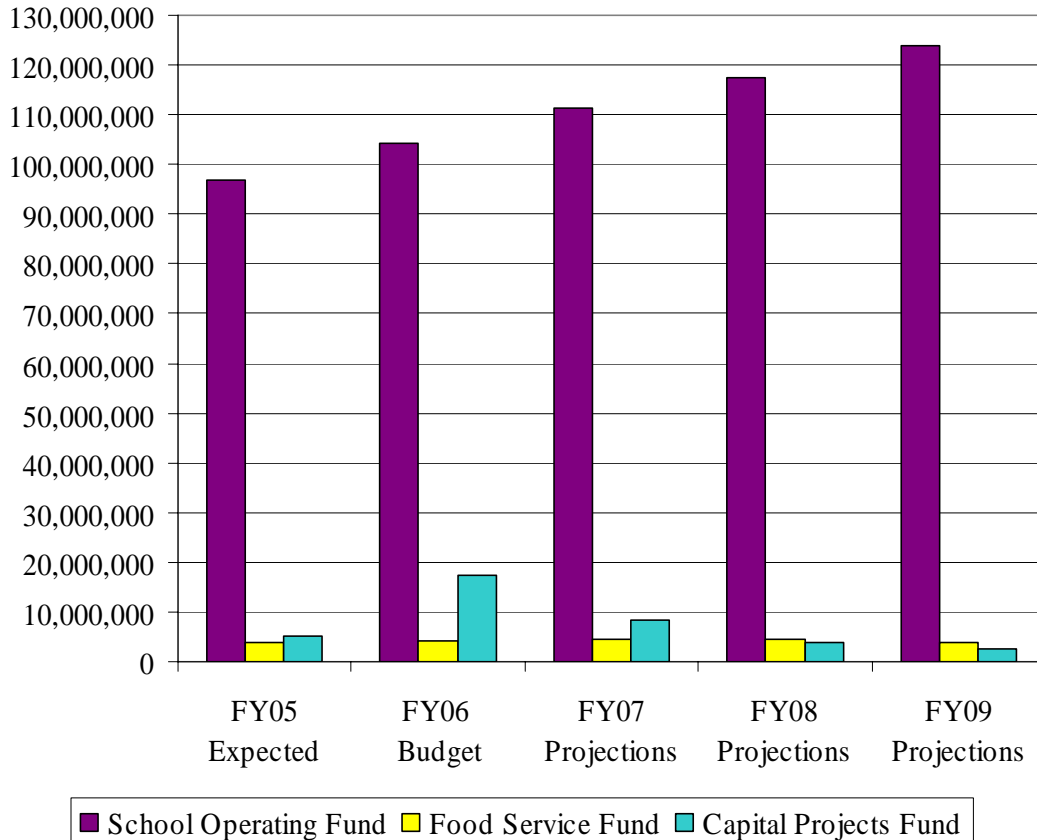
Food Service Fund

Revenue and Expenditures	3,997,473	4,201,054	4,453,080	4,622,062	4,861,673
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Capital Projects Fund

Revenue and Expenditures	5,278,131	17,375,000	8,375,000	3,840,000	2,510,000
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Comparison of Budget Projections Through FY2009



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-seven percent of the revenue is derived from the sale of meals. The second largest revenue source, 21%, is federal funding for free or reduced lunches. As compared to FY05E, the Food Service budget is increasing by \$203,581 or 5.1% (\$3,997,473 in FY05E to \$4,201,054 in FY06). The increase in the budget stems from a projected increase in the number of meals served coupled with an increase in the cost of salaries, food and supplies. 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 2006

Revenue Summary

Revenue Source	Budget FY05E	Approved FY06	Change \$	%
State	55,000	55,000	0	0.0%
Federal	880,000	895,000	15,000	1.7%
Cafeteria Sales	3,042,473	3,241,054	198,581	6.5%
Miscellaneous	20,000	10,000	(10,000)	(50.0%)
Total	3,997,473	4,201,054	203,581	5.1%

Expenditures by Major Object

	Budget FY05E	Approved FY06	Change \$	%
Personal Services	924,796	953,192	28,396	3.1%
Employee Benefits	429,375	385,050	(44,325)	(10.3%)
Purchased Services	2,278,302	2,642,812	364,510	16.0%
Other Charges	10,000	10,000	0	0.0%
Materials/Supplies	200,000	200,000	0	0.0%
Equipment	155,000	10,000	(145,000)	(93.5%)
Total	3,997,473	4,201,054	203,581	5.1%

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 \$17,375,000.

The Capital Projects Fund accounts for financial resources used for the acquisition or construction of major capital facilities and equipment. The Capital Projects Fund typically has significant fluctuations on a year-to-year basis depending on the scheduling of projects. The \$12,096,869 or 229.2% increase in this fund is driven primarily by the addition of the York High School renovation project. The County of York provides 100% of the revenue for the FY06 budget. The charts below provide further information on the Capital Projects Fund.

Capital Projects Fund
Fiscal Year 2006

Revenue Summary

Revenue Source	Budget	Approved	Change	
	FY05E	FY06	\$	%
State	1,157,329	0	(1,157,329)	(100.0%)
Federal	494,000	0	(494,000)	(100.0%)
Local-County	3,626,802	17,375,000	13,748,198	379.0%
Total	5,278,131	17,375,000	12,096,869	229.2%

Expenditures by Major Object

	Budget	Approved	Change	
	FY05E	FY06	\$	%
Purchased Services	2,695,821	16,650,000	13,954,179	517.6%
Equipment	2,582,310	725,000	(1,857,310)	(71.9%)
Total	5,278,131	17,375,000	12,096,869	229.2%

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, 2004.

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, 2004.

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 2004-2005.

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

William F. Kelly
President

Dennis W. Keller
Executive Director



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**York County School Division
Virginia**

For the Fiscal Year Beginning

July 1, 2004

Nancy L. Ziehl

President

Jeffrey R. Egan

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 62,300 citizens. There are 12,700 students budgeted in FY06 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 62,300 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

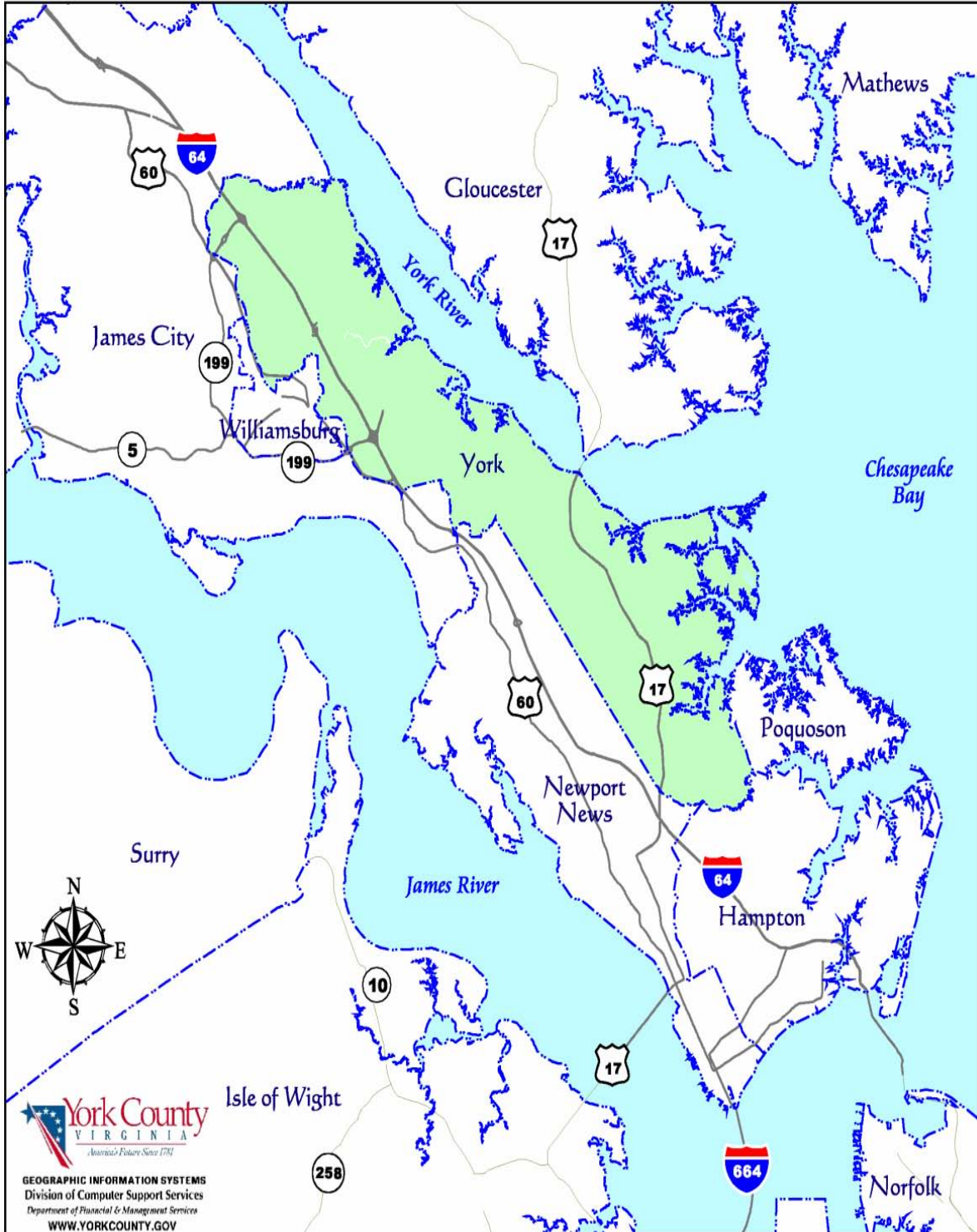
The 2000 median age in York County was 36.5 years, 3.7 years older than it was in 1990. The population is getting older, on average, as it is all over the country, because of the aging of the post-war baby boom generation – the mass of Americans born between 1946 and 1964.

ZWEIBRUCKEN

Ten York County 10th and 11th grade high school students will be participating in the 27th annual student exchange with Zweibrucken, Germany during the year 2005. 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 2005 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 2005. 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 2006

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:

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.

FY05 Objectives Achieved:

Staff will evaluate the current elementary and middle school mathematics instructional program and submit a report and recommendations by June 30, 2005.

Secondary Reading Assessment & Intervention:

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.

FY05 Objectives Achieved:

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.

Grade 3 Reading Achievement:

FY05 Objectives Achieved:

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

FY05 Objectives Achieved:

Waiting for FY04-05 data. We did not meet FY03-04 targets for all subgroups.

GOALS
(continued)

Minority Achievement Gap:

Staff will implement strategies to address the achievement gap by June 30, 2006.

FY05 Objectives Achieved:

By June 30, 2004, a Minority Task Force will have identified strategies to close the achievement gap.

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.

FY05 Objectives Achieved:

There were no objectives applicable to FY05.

Special Education Task Force:

Staff will implement strategies to address the special education achievement gap beginning in the 2005-2006 school year.

FY05 Objectives Achieved:

A Special Education Achievement Task Force will review achievement of special education students and submit recommendations by June 30, 2004.

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.

FY05 Objectives Achieved:

We will have refurbished three schools (Grafton High School, Grafton Middle School and Queens Lake Middle School) in FY05. Estimated cost \$2,500,000.

GOALS
(continued)

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 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.

FY05 Objectives Achieved:

Implement a middle school arts magnet program beginning in the 2005-2006 school year.

Career Education Focus:

FY05 Objectives Achieved:

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:

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.

FY05 Objectives Achieved:

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.

International Baccalaureate Graduates:

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.

FY05 Objectives Achieved:

By July 31, 2005, 75% of International Baccalaureate Programme seniors will earn the IB Diploma.

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.

FY05 Objectives Achieved:

Data will not be available until June 2005.

GOALS
(continued)

Handwriting Program:

FY05 Objectives Achieved:

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

Guidance Program:

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.

FY05 Objectives Achieved:

Staff will complete an audit of guidance programs and submit a report and recommendations by December 30, 2004.

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

FY05 Objectives Achieved:

By June 30, 2005, professional development will address differentiated instruction.

By June 30, 2005, professional development will address research-based instructional strategies.

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.

GOALS
(continued)

FY05 Objectives Achieved:

- 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. Estimated cost \$3,100,000.

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.

FY05 Objectives Achieved:

- 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.
- 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.

Teacher Retention:

FY05 Objectives Achieved:

- 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 January 2, 2005, develop an exit interview protocol to clearly identify those factors causing teachers to leave our employment.
- By August 15, 2005, provide a report including retention recommendations to school administrators.

Staff Wellness Initiative:

FY05 Objectives Achieved:

- 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:

FY05 Objectives Achieved:

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

GOALS
(continued)

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:

- o 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.
- o By June 30, 2005, staff will develop strategies to increase parental involvement in and support of safe, secure, and well-disciplined schools.
- o Staff will develop alternatives to short term suspension with recommendations for implementation by June 30, 2006.
- o 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.

FY05 Objectives Achieved:

The following objective is in progress: By June 30, 2005, staff will develop strategies to increase parental involvement in and support of safe, secure, and well-disciplined schools.

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.

FY05 Objectives Achieved:

The following objective is in progress: Staff will research options for alternative education and submit a report and recommendations by December 30, 2005.

Student Wellness:

By June 30, 2006, the Health Advisory Committee will submit recommendations to promote increased student wellness.

FY05 Objectives Achieved:

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.

Elementary School Playgrounds:

FY05 Objectives Achieved:

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. Estimated cost \$1,000,000.

GOALS
(continued)

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.

FY05 Objectives Achieved:

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

School Board Presentations:

FY05 Objectives Achieved:

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

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

Web Site Effectiveness:

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

FY05 Objectives Achieved:

- By June 2004, staff will report to the School Board the findings of the Internet Steering Committee, to include recommendations for improvements.
- 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.
- By September 2004, staff will develop a consistent format/navigation process for school web sites.
- By January 2005, staff will fully implement a consistent navigation process on all school web sites.
 - Fall 2005 – Re-launch of division and school websites will correspond with beginning of new school year.
- By September 2005, staff will implement selected web-based, e-mail application.

Parental Involvement:

Expand parental involvement through enhanced communication.

- By June 2005, staff will present a public engagement plan prototype.
- By September 2005, staff will submit a public engagement plan for approval.
- 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 implemented for the first time in FY04 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 FY06 budget document includes the results of the January through December 2004 performance measurements.

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

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

Communications

- Respond to all telephone and e-mail inquiries within one business day
 - Under normal operating conditions, this benchmark has been met. However, when the division schools and offices closed due to inclement weather or power failure, 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 received training in FY04: principals, assistant principals, teachers, front-line supervisors (human resources, finance, information services, custodial, maintenance, warehouse and transportation), clerical staff, para-educators and School Board Office administrative staff.

Finance

- Obtain an unqualified audit opinion from a certified public accounting firm on the FY04 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 FY04 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 FY05 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 99.6% accuracy rate. Out of 32,634 checks processed, there was a 99.6% accuracy rate.

<u>Payroll Classification</u>	<u>Accuracy Rate</u>
Administration	99.8%
Custodial/Housing	99.4%
Transportation	98.8%
Cafeteria	99.7%
Substitute & Summer School	99.5%
Supplemental	100.0%

PERFORMANCE MEASUREMENTS FOR NON-INSTRUCTIONAL ACTIVITIES

(continued)

- Process all purchase requisitions within two business days of receipt
 - Performance measure met 100% of the time. Out of 1,216 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 97% of the time. Out of 6,460 vouchers processed, 97% were processed within 10 days. Accounts Payable is striving for 100%.
- Obtain “Gold Star Club” status with the Virginia Municipal Liability Board for reporting workers compensation claims in a timely manner (within 3 days of the date of injury).
 - Performance measure met. School Division also received the Platinum Star Member Award for the time period July 1, 2002 through June 30, 2003. Platinum Star Club members reported no claims for the fiscal year.
- Publish the FY05 Approved Annual Budget in CD ROM format
 - Performance measure met.

Health Services

- All clinics will be staffed with registered nurses
 - We have one clinic that is staffed with a licensed practical nurse while the rest are staffed with registered nurses. This person has been employed by the School Division for a number of years and will be replaced with a registered nurse when she leaves her employment.
- All nurses completed training to update their knowledge and skills related to insulin and glucagon testing, CPR and the delivery of smallpox vaccinations
 - Training was completed on insulin and glucagon testing, and they recertified in CPR as required. Smallpox vaccinations were not required nor provided during this past year. In addition to the required training, all nurses were trained in the area of blindness and awareness of obesity issues.

Psychological Services

- All psychological evaluations and services are provided without need for contracted services
 - This goal was met again during this past school year.
- All division psychologists are fully endorsed
 - The psychologists employed by the school division continue to be fully endorsed.

Speech/Audiology Services

- Speech and language pathologists have average caseloads of 50-55 students
 - Average caseloads have remained within 50-55 students per pathologist
- All division speech and language pathologists are fully licensed and endorsed
 - All speech and language pathologists continue to be fully licensed and endorsed.

Human Resources

- Total cost per staff vacancy filled (*recruiting costs + processing costs + processing staff time costs divided by the number of FTE's hired*) - \$101.00
- Days required to fill a licensed FTE vacancy during contract year.
Regular Ed. - 8 days; Special Ed. - 22 days; Overall average - 13 days
- Percent of satisfaction level surveys ranking service at “meets expectations” or higher:
 - Training of new hires – 100%
 - Employee Benefits Program administration – 99%
- Response time (in work days) per work place safety concern reported – 0.7
- Cost of corrective action per work place safety concern reported - \$112
- Unit cost of worker compensation cases - \$318
- Personnel staff / 100 employees – 1:380 (*see note #1 on page 52*)
- Benefits staff / 100 employees – 1:760

PERFORMANCE MEASUREMENTS FOR NON-INSTRUCTIONAL ACTIVITIES

(continued)

OPERATIONS:

INPUT Category

Computer Maintenance

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

Network Administration

- Number of network servers per network administrator – 15.75

Building Maintenance

- Total annual building maintenance cost/100,000 student square foot - \$12.65
- Tradesmen/10,000,000 student square foot - 0.01

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 operating cost per student mile
 - Driver & related staff costs \$3,025,846
 - Insurance 82,577
 - Fuel 250,225
 - Total Cost \$3,358,648
- Total bus miles (not including off-campus trips) = 1,653,267
- Cost per mile = \$2.03
- Average load count (am & pm) = 129
- Cost per student mile = \$0.02

Vehicle Maintenance

- Total bus maintenance cost per mile
 - Labor \$ 238,905
 - Parts 141,315
 - Total Cost \$ 380,220
 - Total bus miles (all runs & off-campus trips) = 1,852,271
 - Cost per mile = \$0.21
- Total non-bus vehicle maintenance cost per mile
 - Labor \$ 42,917
 - Parts 95,096
 - Total cost \$ 138,013
 - Total non-bus miles = 464,249
 - Cost per mile = \$0.30

OUTPUT Category

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
54%	12%	9%	25%

PERFORMANCE MEASUREMENTS FOR NON-INSTRUCTIONAL ACTIVITIES
(continued)

Software Application Support

- Number of major milestones accomplished on projects listed in the Management Information Systems Improvement Plan – 32 (*see note #2 below*)

OUTCOME Category

Network Administration

- Average availability of servers in the division during period (24 x 7 operation) – 99.882%
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.

Energy Management

- Cost of electricity per 1,000,000 student square feet – The total cost of electricity purchased divided by the number of students times the total school and office floor area under roof times 1,000,000 = \$58.43

Building Maintenance

- Percent of all safety related work requests accomplished within 3 working days – 60%
- Percent of all submitted work requests accomplished within 6 months - 87%
- Number of work requests accomplished per 100 hours of trade group time.
 - Plumbing – 30.2
 - Electrical – 28.9
 - Mechanical – 32.2

Custodial Services

- Number of custodial discrepancies reported annually/10,000,000 student square foot – 2.0

Pupil Transportation

- Average quarterly bus occupancy rate
 - Load count (am & pm) = 17,426
 - Buses on road = 135
 - Average occupancy rate = 129
- Total cost per special education student mile
 - Driver & bus assistant costs \$502,096
 - Insurance 14,573
 - Fuel 49,308
 - Total cost \$565,977
 - Total bus miles (not including off-campus trips) = 282,849
 - Cost per mile = \$2.00
 - Average load count (am & pm) = 16
 - Cost per student mile = \$0.13
- Accident/Incident rates per 100,000 miles = 1.2

Vehicle Maintenance

- Percent bus safety inspections accomplished on schedule = 100%
- Bus road breakdowns per 100,000 miles - 56 breakdowns = 3.0
- Mechanics per 100,000 miles = 0.5

PERFORMANCE MEASUREMENTS FOR NON-INSTRUCTIONAL ACTIVITIES
(continued)

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
 - Time & Attendance: Accrual package – BAI interface
 - ADM 2000
 - STARS
 - Instructional Personnel Data
 - Verified credit transcript
 - Textbook Management System - Reengineering Study
 - Interim Reports Form Conversion
 - Grade Cards Form Conversion
 - Synchronize Free and Reduced Lunch info with CAFS
 - Classroom Attendance: Phase I: Pilot Test
 - Discipline Module – modify to include “Time of Day” data
 - Course Master Standardizations
 - Attendance Code Standardization
 - Data Quality Audit Reports
 - Attendance and Discipline Letter Corrections and Upgrades
 - ACT – Maintenance Management System
 - Implement Autolink – ACT to Novar interface(Energy Mgmt System)
 - ACT Migration to SQL Platform
 - ACT Report 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
 - Summer School Registration and Tracking
 - Professional Development Academy Online Registration Program

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 2006 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 FY06 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 FY05E Operating Budget proposal.
January	Superintendent and staff work session on final draft of FY05E. School Board work session on FY05E Operating Budget and FY06 budget priorities. Superintendent and staff work session on first draft of Superintendent's FY06 Operating Budget (hereinafter "Budget Proposal"). Superintendent and County Administrator meet to discuss FY06 budget initiatives. Superintendent's work session with staff on final draft of budget proposal. Work session with School Board on FY06 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 FY05E 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

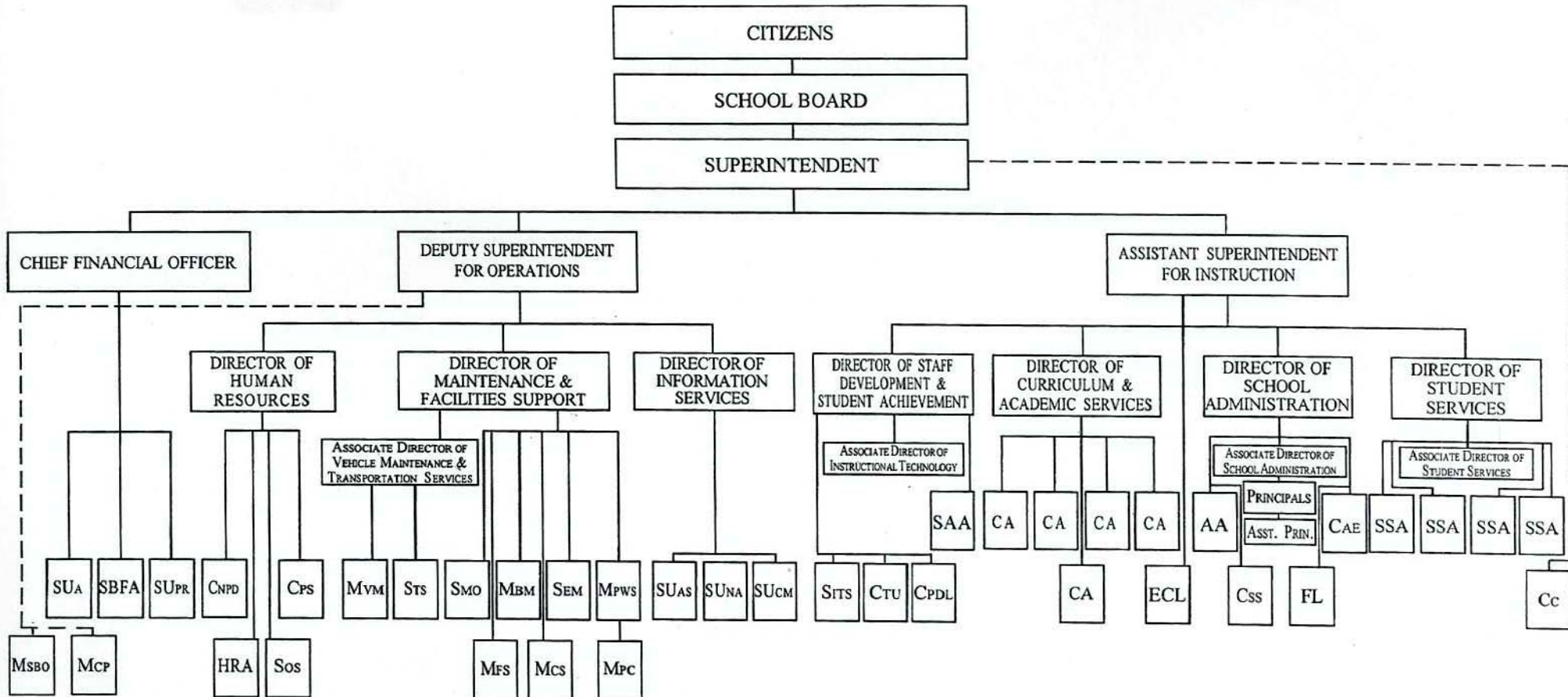
Budget managers are permitted to transfer budget funds within each cost center. However, the budget manager is not permitted to expend or encumber funds exceeding the cost center appropriation without permission of the Division Superintendent.

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 50.8% of its funding for the operating budget from the state and 12.6% from the federal government. Often during the fiscal year, revenue adjustments are necessary due to changes in appropriations or fluctuations in enrollment. The Chief Financial Officer for the School Division is responsible for monitoring budgeted to actual revenues. If significant changes to revenue projections are required, the Division Superintendent, with the assistance of staff, develops a corresponding adjustment on the expenditure side of the budget.

York County School Division Organization Chart



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

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

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

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

SU = Supervisor
 SUA = Accounting

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

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

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FINANCIAL SECTION

SIGNIFICANT BUDGET AND ACCOUNTING REQUIREMENTS

BASIS OF PRESENTATION - FUND ACCOUNTING

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

Governmental Fund Types

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

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

Special Revenue Fund - Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than major capital projects) that are legally restricted to expenditures for specified purposes. This fund type includes School Food Services.

Debt Service Fund - The Debt Service Fund is used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest and related costs. The County government maintains the Debt Service Fund for the School Division. The School Division does not budget for debt service. 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 Fund consists of 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

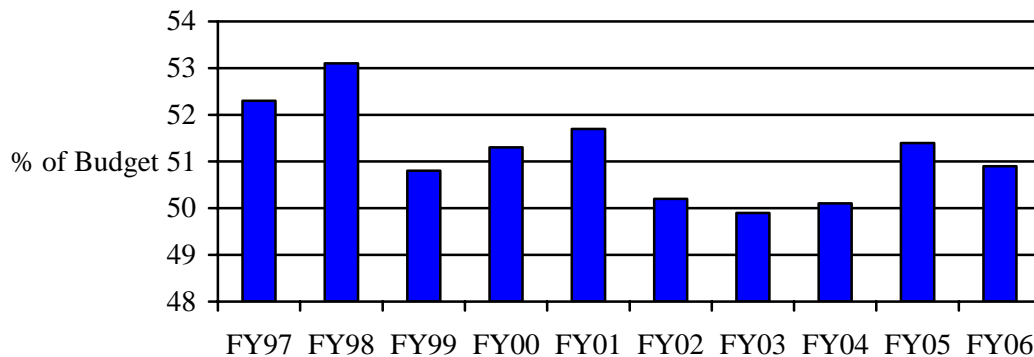
REVENUES

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 \$2,009,505 in FY06. At least 50% of the lottery funds received must be spent on non-recurring expenditures, such as capital projects. Of the \$2,009,505 lottery funds slated for the school division in FY06, the School Board has designated \$1,004,753 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. That funding level was maintained in FY06. The minimum level of state funding and local funding required is determined using the local composite index formula. The local composite index formula is shown in detail on page 228.

State Revenues

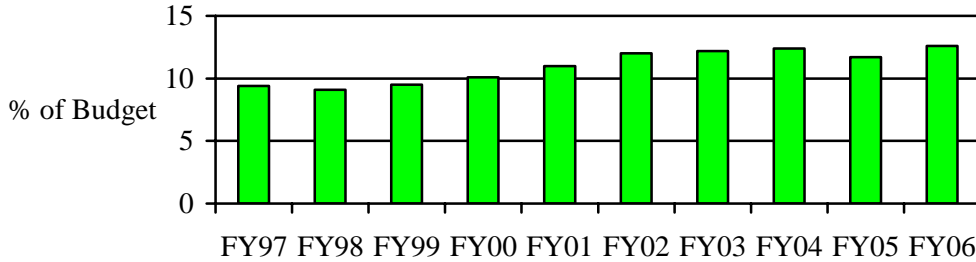


Federal

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 73.5% of the federal revenue received and 9.3% 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. However, a significant projected increase in impact aid for FY06 has caused the federal revenue as a percent of the budget to increase in FY06 in keeping with the recent historical patterns.

**SIGNIFICANT TRENDS AND ASSUMPTIONS
(continued)**

Federal Revenues



At the time this budget was prepared the President had not released his proposed FY06 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 FY05 level with the understanding that this is just a “best guess” estimate. The Impact Aid revenue projection as presented in the FY06 budget assumes funding for Section 8002.

County

County funding has grown from 29% of the budget in FY92 to 35.6% of the budget in FY06. 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.

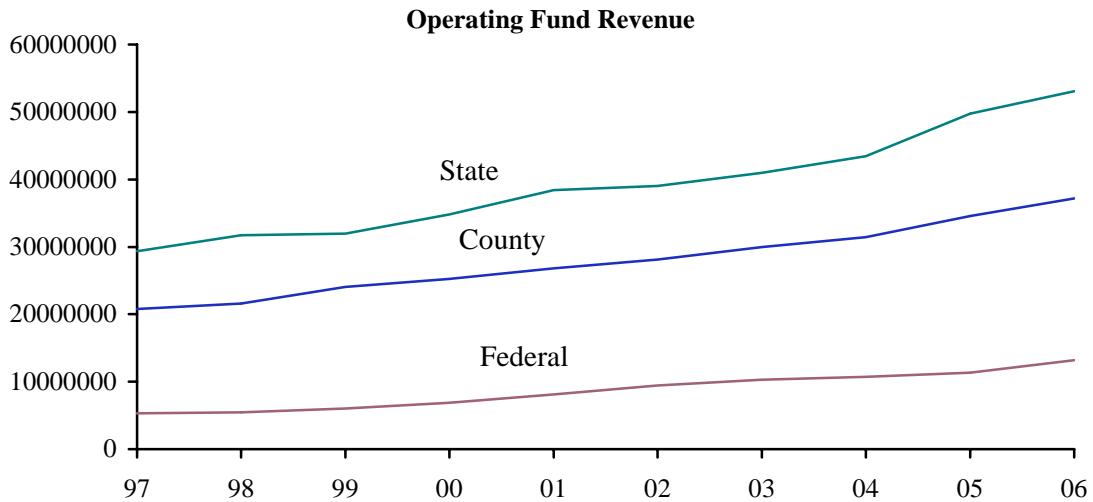
Local Miscellaneous

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 0.9% 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
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
06	37,175,901	53,095,629	13,196,585

**SIGNIFICANT TRENDS AND ASSUMPTIONS
(continued)**



EXPENDITURES

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

Instruction

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

Administration/Attendance & Health

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

Pupil Transportation

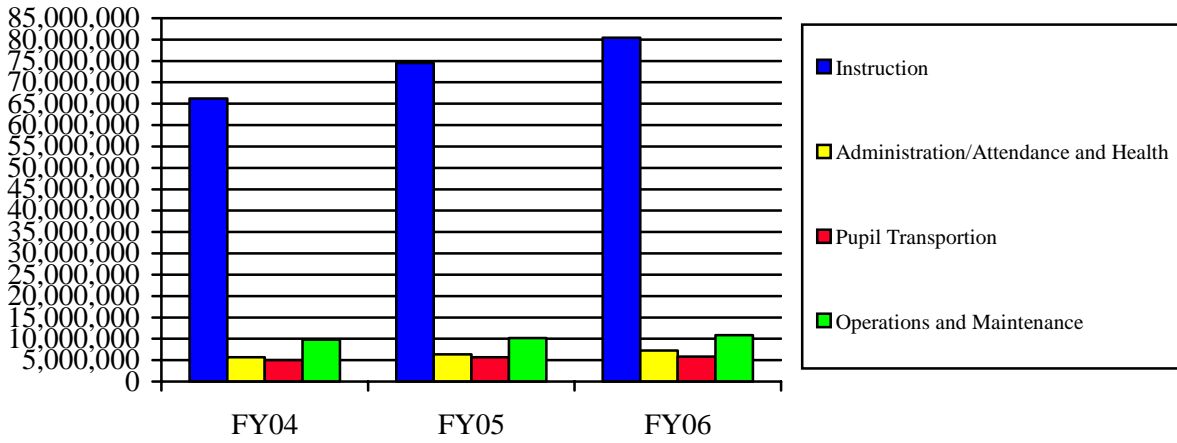
Activities associated with transporting students to and from school and on other trips related to school activities.

Operations & Maintenance

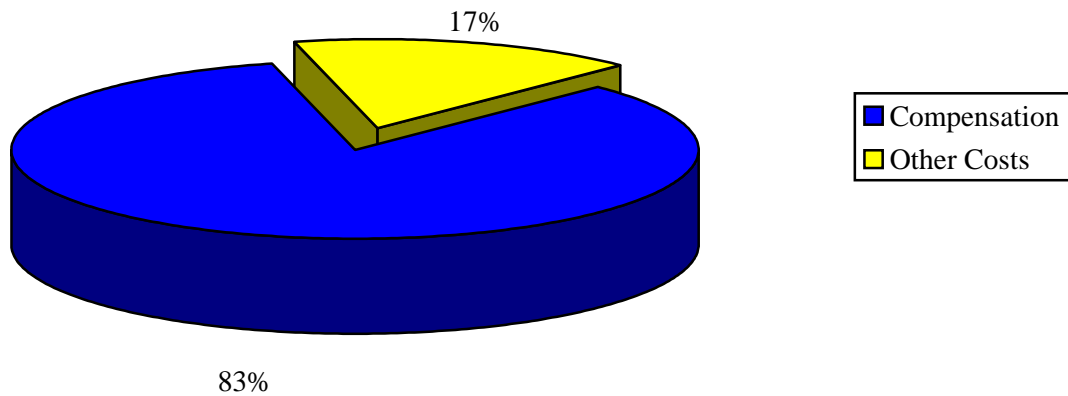
Activities concerned with keeping buildings open, comfortable and safe for use. This includes heating, lighting, ventilating systems, repair of facilities and replacement of facility equipment.

SIGNIFICANT TRENDS AND ASSUMPTIONS
(continued)

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



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



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

	FY2005 BUDGET	FY2005 EXPECTED	FY2006 BUDGET
Revenues by Fund and Category			
Operating Fund			
State	49,751,864	49,751,864	53,095,629
Federal	11,330,514	11,330,514	13,196,585
Local - County	34,582,901	34,582,901	37,175,901
Local - Misc.	1,094,950	1,094,950	945,800
 Food Service Fund			
State	55,000	55,000	55,000
Federal	880,000	880,000	895,000
Local - Cafeteria Sales	3,042,473	3,042,473	3,241,054
Local - Misc.	20,000	20,000	10,000
 Capital Projects Fund			
State	1,157,329	1,157,329	-
Federal	-	94,000	-
Local - County	1,100,000	3,626,802	17,375,000
Local - Miscellaneous	-	-	-
 Total Revenue - All Funds	103,015,031	106,035,833	125,989,969
 Expenditures by State Category			
Instruction	74,506,194	74,122,686	80,433,341
Administration/Attendance and Health	6,352,198	6,540,626	7,258,061
Pupil Transportation	5,691,185	5,691,185	5,871,303
Operations and Maintenance	10,210,652	10,405,732	10,851,210
Food Service	3,997,473	3,997,473	4,201,054
Facilities	2,257,329	5,278,131	17,375,000
 Total Expenditures - All Funds	103,015,031	106,035,833	125,989,969
 Fund Balance (see note)			
Beginning of fiscal year	641,447	410,612	410,612
 Projected end of fiscal year	<u>641,447</u>	<u>410,612</u>	<u>410,612</u>

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 2006**

REVENUE SUMMARY

REVENUE SOURCE	FY 2004 BUDGET	FY2004 ACTUAL	FY 2005 BUDGET	FY 2005 EXPECTED	FY 2006 BUDGET
STATE	35,753,617	34,472,688	40,505,570	40,505,570	42,962,575
STATE SALES TAX	7,704,769	7,940,139	9,246,294	9,246,294	10,133,054
FEDERAL	10,738,172	10,639,006	11,330,514	11,330,514	13,196,585
LOCAL APPROPRIATION-OPERATIONS	30,548,340	30,548,340	33,630,418	33,630,418	36,155,631
LOCAL APPROPRIATION-GROUNDS	890,660	890,660	952,483	952,483	1,020,270
LOCAL OPERATION MISC.	1,076,950	1,175,121	1,094,950	1,094,950	945,800
TOTAL	86,712,508	85,665,954	96,760,229	96,760,229	104,413,915

**SCHOOL FOOD SERVICE FUND
FISCAL YEAR 2006**

REVENUE SUMMARY

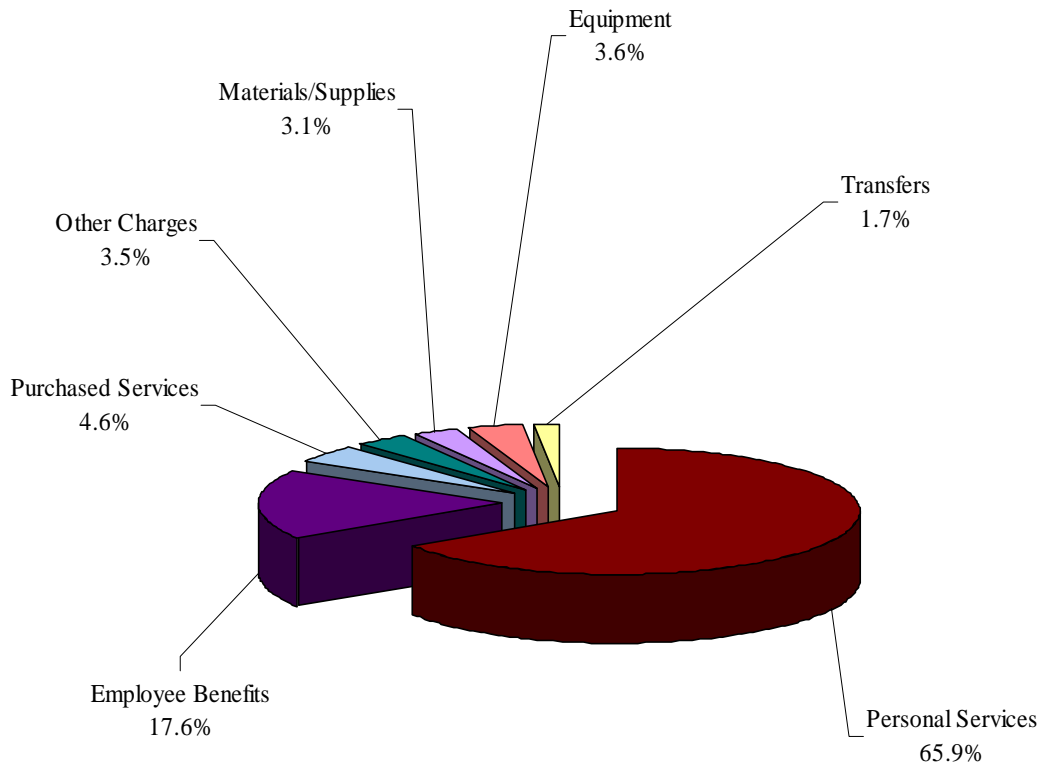
REVENUE SOURCE	FY 2004 BUDGET	FY 2004 ACTUAL	FY 2005 BUDGET	FY 2005 EXPECTED	FY 2006 BUDGET
STATE	55,000	51,053	55,000	55,000	55,000
FEDERAL	880,000	859,717	880,000	880,000	895,000
CAFETERIA SALES	2,125,806	2,268,203	3,042,473	3,042,473	3,241,054
MISCELLANEOUS	25,000	6,256	20,000	20,000	10,000
TOTAL	3,085,806	3,185,229	3,997,473	3,997,473	4,201,054

**CAPITAL PROJECTS FUND
FISCAL YEAR 2006**

REVENUE SUMMARY

REVENUE SOURCE	FY 2004 BUDGET	FY 2004 ACTUAL	FY 2005 BUDGET	FY 2005 EXPECTED	FY 2006 BUDGET
STATE	0	1,132,222	1,157,329	1,157,329	0
FEDERAL	0	491,619	0	494,000	0
LOCAL-COUNTY	4,395,000	5,080,564	1,100,000	3,626,802	17,375,000
TOTAL	4,395,000	6,704,405	2,257,329	5,278,131	17,375,000

FY2006 Expenditures by Major Object Summary of All Funds



The above pie chart is a summary of all funds by major object for FY06. 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 purchased services. The remaining thirteen percent of the budget covers equipment, 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 2006**

EXPENDITURES BY MAJOR OBJECT

	FY 2004 ACTUAL	FY 2005 BUDGET	FY 2005 EXPECTED	FY 2006 BUDGET
PERSONAL SERVICES	57,438,695	64,246,441	63,628,696	69,761,648
EMPLOYEE BENEFITS	15,080,985	17,401,502	17,390,645	18,779,170
PURCHASED SERVICES	8,911,997	5,990,189	9,633,912	24,129,365
OTHER CHARGES	3,200,243	3,793,425	3,738,864	3,703,015
MATERIALS / SUPPLIES	3,803,432	5,331,210	3,383,203	3,484,840
EQUIPMENT	8,381,098	5,030,595	7,038,844	4,502,057
TRANSFERS	1,233,947	1,221,669	1,221,669	1,629,874
TOTAL	98,050,397	103,015,031	106,035,833	125,989,969

**SCHOOL OPERATING FUND
FISCAL YEAR 2006**

EXPENDITURES BY MAJOR OBJECT

	FY 2004 ACTUAL	FY 2005 BUDGET	FY 2005 EXPECTED	FY 2006 BUDGET
PERSONAL SERVICES	56,337,146	63,023,763	62,703,900	68,808,456
EMPLOYEE BENEFITS	14,703,831	16,972,127	16,961,270	18,394,120
PURCHASED SERVICES	4,694,122	4,177,440	4,659,789	4,836,553
OTHER CHARGES	3,192,837	3,783,425	3,728,864	3,693,015
MATERIALS / SUPPLIES	3,141,415	3,181,210	3,183,203	3,284,840
EQUIPMENT	1,972,909	4,400,595	4,301,534	3,767,057
TRANSFERS	1,233,947	1,221,669	1,221,669	1,629,874
TOTAL	85,276,207	96,760,229	96,760,229	104,413,915

**YORK COUNTY SCHOOL DIVISION
SCHOOL FOOD SERVICE FUND
FISCAL YEAR 2006**

EXPENDITURES BY MAJOR OBJECT

	FY 2004 ACTUAL	FY 2005 BUDGET	FY 2005 EXPECTED	FY 2006 BUDGET
PERSONAL SERVICES	1,101,549	1,222,678	924,796	953,192
EMPLOYEE BENEFITS	377,154	429,375	429,375	385,050
PURCHASED SERVICES	1,246,579	30,420	2,278,302	2,642,812
OTHER CHARGES	7,406	10,000	10,000	10,000
MATERIALS / SUPPLIES	662,017	2,150,000	200,000	200,000
EQUIPMENT	21,359	155,000	155,000	10,000
TOTAL	3,416,064	3,997,473	3,997,473	4,201,054

**CAPITAL PROJECTS FUND
FISCAL YEAR 2006**

EXPENDITURES BY MAJOR OBJECT

	FY 2004 ACTUAL	FY 2005 BUDGET	FY 2005 EXPECTED	FY 2006 BUDGET
PURCHASED SERVICES	2,971,296	1,782,329	2,695,821	16,650,000
EQUIPMENT	3,386,830	475,000	2,582,310	725,000
TOTAL	6,358,126	2,257,329	5,278,131	17,375,000

SUMMARY OF PROGRAM BUDGETS FISCAL YEAR 2006

		FY2004 ACTUAL	FY 2005 BUDGET	FY 2005 EXPECTED	FY 2006 BUDGET
INSTRUCTION					
CLASSROOM INSTRUCTION					
REGULAR EDUCATION					
ELEMENTARY					
50-611011-010	KINDERGARTEN	2,388,568	2,791,504	2,655,136	2,862,480
50-611011-020	1ST GRADE	2,082,173	2,318,789	2,318,789	2,519,796
50-611011-030	2ND GRADE	2,016,296	2,191,587	2,237,121	2,390,154
50-611011-040	3RD GRADE	2,166,638	2,316,926	2,151,114	2,297,089
50-611011-050	4TH GRADE	2,065,511	2,318,886	2,354,539	2,555,191
50-611011-060	5TH GRADE	1,987,793	2,319,408	2,328,985	2,488,532
50-611011-070	ART	437,220	564,242	580,046	615,118
50-611011-080	MUSIC	408,838	533,853	515,894	549,775
50-611011-090	PE	504,562	650,004	610,496	651,719
50-611011-100	LEP	39,306	45,834	48,334	48,525
50-611011-110	READING	1,090,803	1,195,235	1,299,392	1,032,134
50-611011-120	TECHNOLOGY	744,302	1,766,151	1,824,790	2,468,570
50-611011-130	CONTRACTED SERVICES	64,656	62,867	62,867	65,467
50-611011-140	OTHER	2,931,292	3,612,967	3,611,769	2,897,874
	SUBTOTAL	18,927,958	22,688,253	22,599,272	23,442,424
MIDDLE					
50-611012-150	ENCORE	1,316,316	1,458,000	1,497,508	1,631,418
50-611012-160	CORE/TMING/ACAD COACHING	6,339,356	7,363,666	6,937,932	7,471,106
50-611012-170	ALTERNATIVE EDUCATION	61,920	68,631	68,631	125,996
50-611012-190	LEP	21,640	29,787	30,787	31,909
50-611012-200	TECHNOLOGY	128,385	65,831	187,945	158,165
50-611012-205	SCHOOL OF ARTS	0	80,000	80,000	97,801
50-611012-210	CONTRACTED SERVICES	23,976	27,166	27,166	28,166
50-611012-220	OTHER	753,532	754,033	754,033	975,449
	SUBTOTAL	8,645,125	9,847,114	9,584,002	10,520,010
HIGH					
50-611013-230	ART	421,573	492,697	537,735	571,529
50-611013-240	MUSIC	451,556	540,294	496,596	523,718
50-611013-250	ENGLISH	1,734,471	2,066,402	2,007,452	2,134,014
50-611013-260	LEP	14,427	17,895	18,895	18,972
50-611013-270	MATH	1,790,063	2,064,457	1,945,934	2,113,055
50-611013-280	SCIENCE	1,649,251	1,846,424	1,872,104	2,037,896
50-611013-290	SOCIAL STUDIES	1,724,911	1,964,456	1,905,256	2,069,822
50-611013-300	HEALTH	798,990	912,901	850,874	902,776
50-611013-310	DRIVER ED	3,295	3,905	3,905	3,905

SUMMARY OF PROGRAM BUDGETS FISCAL YEAR 2006

		FY2004 ACTUAL	FY 2005 BUDGET	FY 2005 EXPECTED	FY 2006 BUDGET
50-611013-320	FOREIGN LANGUAGE	1,170,322	1,279,037	1,375,041	1,462,591
50-611013-330	YORK RIVER ACADEMY	379,817	334,817	292,309	310,987
50-611013-340	TECHNOLOGY	415,535	959,037	869,246	874,683
50-611013-345	DRAMA	165,369	216,727	198,768	210,560
50-611013-350	SCHOOL OF THE ARTS	296,127	313,627	274,469	294,714
50-611013-360	VHSL/INTERSCHOLASTIC	146,177	103,500	354,912	365,201
50-611013-370	CONTRACTED SERVICES	237,338	225,949	228,949	227,967
50-611013-380	OTHER	1,280,336	1,352,937	1,540,342	1,767,268
	SUBTOTAL	12,679,558	14,695,062	14,772,787	15,889,658
	REGULAR EDUCATION TOTAL	40,252,64	47,230,429	46,956,061	49,852,092
SPECIAL EDUCATION					
ELEMENTARY					
50-611021-390	CLASSROOM TEACHERS	2,394,258	2,834,667	2,686,813	2,984,300
50-611021-400	OTHER	100,960	75,676	75,676	78,476
	SUBTOTAL	2,495,218	2,910,343	2,762,489	3,062,776
MIDDLE					
50-611022-410	CLASSROOM TEACHERS	1,329,425	1,521,955	1,496,813	1,664,913
50-611022-420	OTHER	30,950	30,800	30,800	36,600
	SUBTOTAL	1,360,375	1,552,755	1,527,613	1,701,513
HIGH					
50-611023-430	CLASSROOM TEACHERS	1,340,229	1,487,972	1,448,464	1,629,021
50-611023-440	OTHER	1,108,821	1,084,195	1,084,195	1,320,850
	SUBTOTAL	2,449,050	2,572,167	2,532,659	2,949,871
	SPECIAL EDUCATION TOTAL	6,304,643	7,035,265	6,822,761	7,714,160
CAREER/TECHNICAL					
SECONDARY					
50-611034-450	FAMILY & CONSUMER SCIENCE	239,179	310,691	310,691	326,352
50-611034-460	BUSINESS & INFORMATION	778,230	880,948	880,948	945,023
50-611034-470	MARKETING EDUCATION	227,002	232,393	242,928	258,493
50-611034-490	TECHNOLOGY EDUCATION	512,729	592,747	575,758	610,596
50-611034-500	TV COMMUNICATION	103,712	127,688	131,998	133,405
50-611034-510	CONTRACTED SERVICES	451,500	554,736	554,736	528,736
50-611034-520	NJROTC	232,666	237,019	246,596	262,448
50-611034-530	OTHER	1,787	3,000	3,000	3,000
	SUBTOTAL	2,546,805	2,939,222	2,946,655	3,068,053

SUMMARY OF PROGRAM BUDGETS FISCAL YEAR 2006

		FY2004 ACTUAL	FY 2005 BUDGET	FY 2005 EXPECTED	FY 2006 BUDGET
CAREER/TECHNICAL TOTAL		2,546,805	2,939,222	2,946,655	3,068,053
GIFTED EDUCATION					
ELEMENTARY					
50-611041-540	EXTEND	183,556	225,691	231,549	242,900
	SUBTOTAL	183,556	225,691	231,549	242,900
SECONDARY					
50-611044-560	EXTEND	48,967	77,268	77,268	79,145
	SUBTOTAL	48,967	77,268	77,268	79,145
GIFTED EDUCATION TOTAL		232,523	302,959	308,817	322,045
OTHER PROGRAMS					
50-611050-580	TITLE I - PART A	673,131	642,942	479,313	479,313
50-611050-582	TITLE II - PART A	284,284	298,835	298,835	305,074
50-611050-584	TITLE II - PART D	19,254	24,536	24,536	20,697
50-611050-585	TITLE III - PART A	5,980	12,855	12,855	11,578
50-611050-586	TITLE IV - PART A	48,667	47,869	47,869	44,201
50-611050-588	TITLE V - PART A	43,618	48,824	48,824	38,716
50-611050-600	TITLE VIB	1,267,248	1,456,704	1,456,704	1,735,428
50-611050-610	TITLE II	11,774	0	0	0
50-611050-615	YORK RIVER ACADEMY -	82,184	0	0	0
50-611050-620	SUMMER SCHOOL	147,489	192,917	192,917	192,917
50-611050-630	ADULT EDUCATION	65,597	125,096	69,969	98,088
50-611050-640	MISCELLANEOUS	431,118	954,472	1,118,101	1,118,101
50-611050-650	CONTINGENCY	0	206,700	206,700	1,550,164
	SUBTOTAL	3,080,344	4,011,750	3,956,623	5,594,277
OTHER PROGRAMS TOTAL		3,080,344	4,011,750	3,956,623	5,594,277

SUMMARY OF PROGRAM BUDGETS FISCAL YEAR 2006

		FY 2004 ACTUAL	FY 2005 BUDGET	FY 2005 EXPECTED	FY 2006 BUDGET
INSTRUCTION					
INSTRUCTIONAL SUPPORT - STUDENT					
50-612121-000	ELEMENTARY GUIDANCE	479,056	581,925	581,925	618,795
50-612124-000	SECONDARY GUIDANCE	1,668,264	1,838,568	1,838,568	1,955,484
50-612222-000	SOCIAL WORK SERVICES	55,530	55,767	58,520	62,335
50-612300-000	HOMEBOUND	57,096	53,794	53,794	53,794
	SUBTOTAL	2,259,946	2,530,054	2,532,807	2,690,408
INSTRUCTIONAL SUPPORT - STAFF					
50-613110-000	MANAGEMENT	511,450	513,675	513,675	535,947
50-613120-000	REG. ED.	1,228,677	1,385,582	1,369,322	1,459,419
50-613121-000	SPEC. ED.	587,624	598,887	654,137	684,219
50-613130-000	STAFF DEVELOPMENT	252,812	365,934	369,880	366,559
50-613201-000	ELEMENTARY MEDIA	735,981	864,777	864,777	915,287
50-613204-000	SECONDARY MEDIA	657,688	777,438	777,438	815,413
	SUBTOTAL	3,974,232	4,506,293	4,549,229	4,776,844
INSTRUCTIONAL SUPPORT - SCHOOL ADMINISTRATION					
50-614101-000	ELEMENTARY PRINCIPALS' OFFICES	2,375,517	2,758,209	2,857,720	3,051,675
50-614104-000	SECONDARY PRINCIPALS' OFFICES	3,287,361	3,192,013	3,192,013	3,363,787
	SUBTOTAL	5,662,878	5,950,222	6,049,733	6,415,462

SUMMARY OF PROGRAM BUDGETS FISCAL YEAR 2006

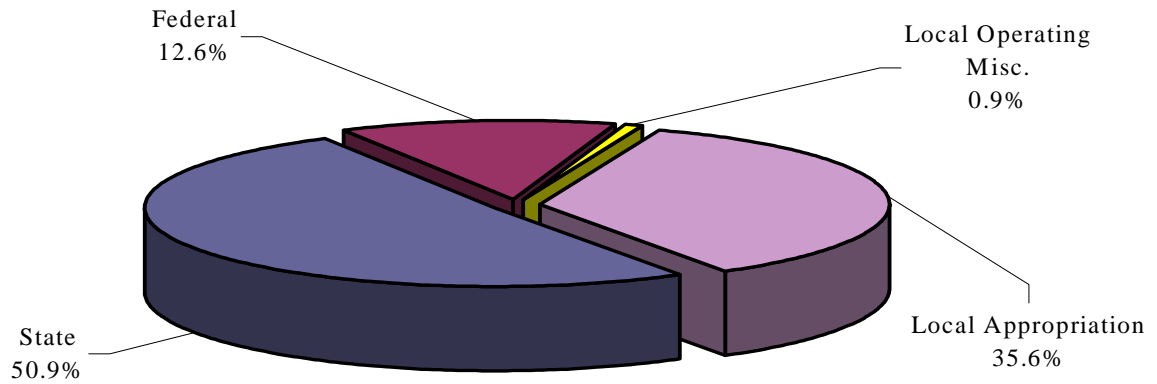
		FY 2004 ACTUAL	FY 2005 BUDGET	FY 2005 EXPECTED	FY 2006 BUDGET
ADMINISTRATION, ATTENDANCE & HEALTH					
50-621100-000	BOARD SERVICES	121,610	108,900	109,900	116,870
50-621200-000	EXECUTIVE SERVICES	452,684	452,552	459,658	469,075
50-621300-000	COMMUNICATION SERVICES	266,627	303,918	353,362	363,639
50-621400-000	HUMAN RESOURCES	905,161	968,220	974,923	1,054,909
50-621600-000	FISCAL SERVICES	740,941	874,739	879,091	904,339
50-621900-000	INFORMATION SERVICES	1,663,571	1,698,348	1,766,383	2,263,553
50-622200-000	HEALTH SERVICES	920,193	1,003,692	1,029,317	1,068,458
50-622300-000	PSYCHOLOGICAL SERVICES	400,729	457,302	466,161	489,560
50-622400-000	SPEECH/AUDIOLOGY SERVICES	442,306	484,527	501,831	527,658
	SUBTOTAL	5,913,822	6,352,198	6,540,626	7,258,061
PUPIL TRANSPORTATION					
50-632000-000	VEHICLE OPERATION SERVICES	3,853,891	4,238,775	4,238,775	4,627,035
50-634000-000	VEHICLE MAINTENANCE	1,134,218	1,452,410	1,452,410	1,244,268
	SUBTOTAL	4,988,109	5,691,185	5,691,185	5,871,303
OPERATIONS & MAINTENANCE					
50-641000-000	MANAGEMENT & DIRECTION	170,598	192,276	178,669	259,173
50-642000-000	BUILDING SERVICES	8,457,865	8,538,520	8,745,572	8,943,487
50-643000-000	GROUNDS SERVICES	890,660	952,483	952,483	1,020,270
50-645000-000	VEHICLE SERVICES	261,278	191,676	193,311	282,082
50-647000-000	WAREHOUSE/DISTRIBUTION	279,863	335,697	335,697	346,198
	SUBTOTAL	10,060,264	10,210,652	10,405,732	10,851,210
TOTAL SCHOOL OPERATING FUND:		85,276,207	96,760,229	96,760,229	104,413,91

SUMMARY OF PROGRAM BUDGETS FISCAL YEAR 2006

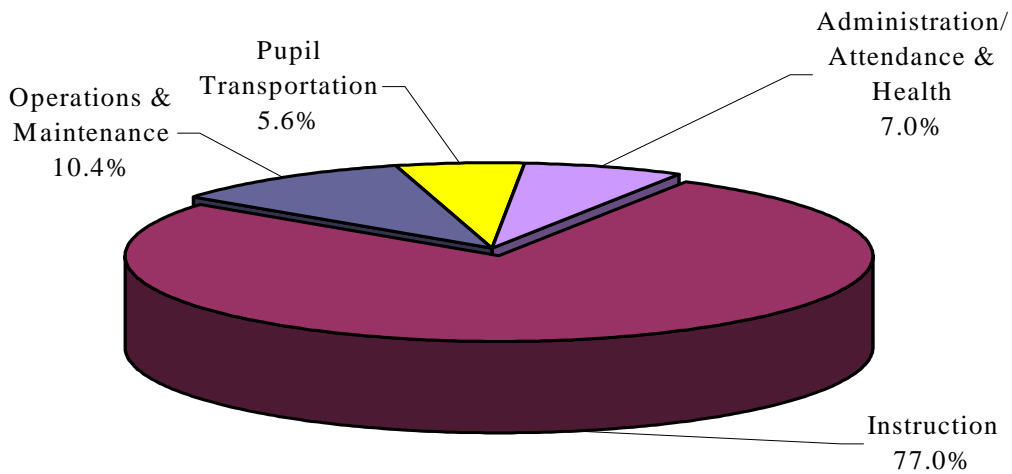
		FY 2004 ACTUAL	FY 2005 BUDGET	FY 2005 EXPECTED	FY 2006 BUDGET
FOOD SERVICES					
53-651000-000	FOOD SERVICES	3,416,064	3,997,473	3,997,473	4,201,054
FOOD SERVICES		3,416,064	3,997,473	3,997,473	4,201,054
CAPITAL PROJECTS					
FUND 70	CAPITAL PROJECTS	8,138,698	2,257,329	5,278,131	17,375,000
CAPITAL PROJECTS		8,138,698	2,257,329	5,278,131	17,375,000
TOTAL ALL FUNDS		96,830,969	103,015,031	106,035,833	125,989,969

York County School Division
School Operating Fund
FY 2006 School Board Approved

Revenues by Source

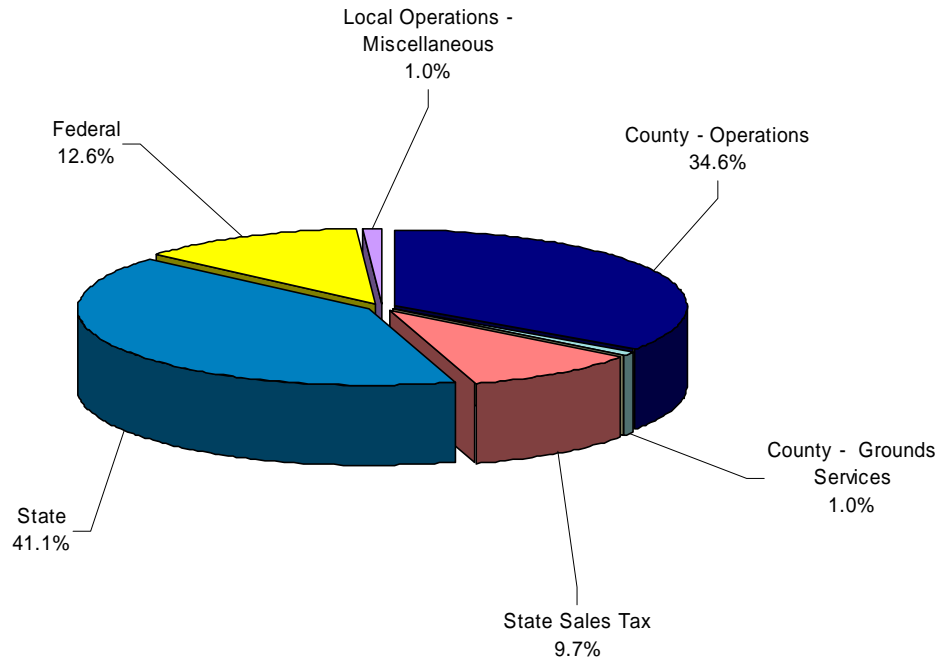


Expenditures by Major Category



**OPERATING FUND
REVENUE**

Operating Fund Support by Sources – FY06



State revenue (including state sales tax) is the largest funding source of the operating budget, comprising 50.8% of the total. The second largest funding source (35.6%) is County funding for operations and ground services.

Federal funding comprises 12.6% of the budget and miscellaneous revenue accounts for 1.0%. The revenue detail for the Operating Fund is shown on the following six pages.

**YORK COUNTY SCHOOL DIVISION
SCHOOL OPERATING FUND
FISCAL YEAR 2006**

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

In FY06 the School Board eliminated the general supply fee (\$22 elementary, \$27 middle and \$32 high). The pupil fee revenue account now only includes the student's parking fee and music instrument rental fee.

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.

Insurance Recovery

Proceeds from insurance companies for damage or loss to school division owned buildings and personal property.

**YORK COUNTY SCHOOL DIVISION
SCHOOL OPERATING FUND
FISCAL YEAR 2006**

REVENUE DETAIL

ANNUAL FINANCIAL PLAN
FUND 50

SCHOOL OPERATING FUND

ACCT #	DESCRIPTION	FY 2004 ACTUAL	FY 2005 BUDGET	FY 2005 EXPECTED	FY 2006 BUDGET
REVENUE-LOCAL SOURCES					
USE OF MONEY AND PROPERTY					
30315-1010	INTEREST ON DEPOSITS	70	15,000	15,000	15,000
30315-2010	RENTAL OF LAND/BUILDINGS	178,468	175,000	175,000	185,000
30315-2020	USE OF VEHICLES/BUSES	103,300	140,000	140,000	140,000
30315-2021	CONTRACTED BUS SERVICE/ACT FUNDS	21,711	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	9,346	6,000	6,000	6,000
30315-2025	VHSL	37,951	0	0	0
30315-2026	PROPERTY LEASE	68,292	57,000	57,000	87,000
30315-2028	ANTENNA LEASE-YHS	8,760	7,800	7,800	7,800
30315-2030	PRINTING REVENUE	10,175	0	0	0
30315-2060	SALE OF EQUIP/TOOLS	26,873	15,000	15,000	15,000
	TOTAL	464,946	440,800	440,800	480,800
CHARGES FOR SERVICES					
30316-7410	PUPIL FEES	284,154	274,150	274,150	60,000
30316-7420	TUITION/DAY SCHOOL	141,239	145,000	145,000	145,000
30316-7440	TUITION/SUMMER SCHOOL	86,317	135,000	135,000	135,000
	TOTAL	511,710	554,150	554,150	340,000
LOCAL MISCELLANEOUS					
30318-2990	LOCAL, MISCELLANEOUS GRANTS	2,100	0	0	0
30318-3010	PRIOR YEAR EXPENDITURE REFUND	8,523	7,000	7,000	7,000
30318-3015	INSURANCE RECOVERY	0	0	0	100,000
30318-3020	MISCELLANEOUS REVENUE	8,977	18,000	18,000	18,000
30318-3055	WILLIAM & MARY TUITION REIMB.	3,754	0	0	0
30318-3060	VIRTUAL HIGH SCHOOL	52,275	0	0	0
30318-3065	VENDOR SCOREBOARD	35,500	0	0	0
	TOTAL REVENUE-LOCAL SOURCE	1,087,785	1,019,950	1,019,950	945,800

**YORK COUNTY SCHOOL DIVISION
SCHOOL OPERATING FUND
FISCAL YEAR 2006**

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 Education - SOQ

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 2006**

REVENUE DETAIL

ANNUAL FINANCIAL PLAN
FUND 50

SCHOOL OPERATING FUND

ACCT #	DESCRIPTION	FY 2004 ACTUAL	FY 2005 BUDGET	FY 2005 EXPECTED	FY 2006 BUDGET
REVENUE-COMMONWEALTH					
30324-2010	STATE SALES TAX	7,940,139	9,246,294	9,246,294	10,133,054
30324-2020	BASIC AID	26,214,429	31,543,897	31,543,897	31,941,365
30324-2021	SALARY SUPPLEMENT	307,007	0	0	573,583
30324-2025	LOTTERY	850,400	888,923	888,923	1,004,753
30324-2040	ADULT EDUCATION	0	3,712	3,712	3,712
30324-2041	REG. LITERACY COORDINATING COMM.	4,250	0	0	0
30324-2050	FOSTER HOME CHILDREN	16,134	35,582	35,582	38,951
30324-2070	GIFTED EDUCATION - SOQ	276,306	308,922	308,922	311,374
30324-2080	REMEDIAL PROGRAMS	253,281	195,108	195,108	196,657
30324-2081	REMEDIAL SUMMER SCHOOL	75,812	84,341	84,341	100,032
30324-2082	REMEDICATION-SOL	63,751	0	0	0
30324-2083	READING INTERVENTION	69,933	78,765	78,765	53,627
30324-2120	SPECIAL EDUCATION-SOQ	2,463,733	2,056,769	2,056,769	2,622,093
30324-2123	HOMEBOUND	13,505	20,000	20,000	20,000
30324-2125	COMPREHENSIVE SERVICES ACT	74,652	175,000	175,000	267,800
30324-2140	FREE TEXTBOOKS	578,402	513,135	513,135	517,208
30324-2170	VOC ED-SOQ	307,007	317,051	317,051	409,702
30324-2200	SPECIAL ED SUPPORT	283,512	280,000	280,000	337,967
30324-2230	EMPLOYER SHARE BENEFITS	2,087,649	2,641,963	2,641,963	3,206,870
30324-2520	NEW HORIZONS-REGIONAL	0	26,000	26,000	0
30324-2530	OTHER CATEGORY/VOC ED	13,832	16,000	16,000	16,000
30324-2650	AT RISK	68,322	83,551	83,551	76,277
30324-2750	K-3 INITIATIVE	170,652	137,326	137,326	129,275
30324-2751	SOL ALGEBRA READINESS	68,736	27,566	27,566	27,566
30324-2761	TECHNOLOGY INITIATIVE-FY06	0	0	0	544,000
30324-2762	TECHNOLOGY INITIATIVE-FY05	0	544,000	544,000	0
30324-2990	MISCELLANEOUS GRANTS, STATE	178,641	457,696	457,696	457,696
30324-2991	LEP (LIMITED ENGLISH PROFICIENT)	32,742	70,263	70,263	106,067
TOTAL REVENUE-COMMONWEALTH		42,412,827	49,751,864	49,751,864	53,095,629

**YORK COUNTY SCHOOL DIVISION
SCHOOL OPERATING FUND
FISCAL YEAR 2006**

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 2006**

REVENUE DETAIL

ANNUAL FINANCIAL PLAN
FUND 50

SCHOOL OPERATING FUND

ACCT #	DESCRIPTION	FY 2004 ACTUAL	FY 2005 BUDGET	FY 2005 EXPECTED	FY 2006 BUDGET
REVENUE-FEDERAL					
30333-2020	TITLE I	668,619	642,942	479,313	479,313
30333-2040	ADULT EDUCATION	28,176	29,146	29,146	29,146
30333-2050	TITLE II - PART A	283,988	298,835	298,835	305,074
30333-2060	TITLE II - PART D	19,224	24,536	24,536	20,697
30333-2065	TITLE III - PART A	5,982	12,855	12,855	11,578
30333-2070	TITLE IV - PART A	48,765	47,869	47,869	44,201
30333-2080	TITLE V - PART A	43,467	48,824	48,824	38,716
30333-2120	IMPACT AID	7,643,093	8,100,000	8,100,000	9,700,000
30333-2130	DEPARTMENT OF DEFENSE	9,671	0	0	0
30333-2190	TITLE VIB	1,267,667	1,456,704	1,456,704	1,735,428
30333-2260	TITLE II-EESA	11,765	0	0	0
30333-2270	TROOPS TO TEACHERS	0	12,027	12,027	12,027
30333-2280	E-RATE	132,236	75,000	75,000	75,000
30333-2290	NJROTC	97,986	85,000	85,000	85,000
30333-2990	MISCELLANEOUS GRANTS, FEDERAL	285,078	496,776	660,405	660,405
30333-2992	YORK RIVER CHARTER SCHOOL	93,289	0	0	0
TOTAL REVENUE-FEDERAL		10,639,006	11,330,514	11,330,514	13,196,585
NON-REVENUE RECEIPTS					
30341-1010	INSURANCE RECOVERY	87,336	75,000	75,000	0
TOTAL NON-REVENUE RECEIPTS		87,336	75,000	75,000	0
TRANSFERS-OTHER FUNDS					
30351-1010	TRANSFERS/LOCAL APPN-OPERATIONS	30,548,340	33,630,418	33,630,418	36,155,631
30351-1012	TRANSFERS/LOCAL APPN-GROUNDS	890,660	952,483	952,483	1,020,270
TOTAL TRANSFERS-OTHER FUNDS		31,439,000	34,582,901	34,582,901	37,175,901
TOTAL SCHOOL OPERATING FUND		85,665,954	96,760,229	96,760,229	104,413,915

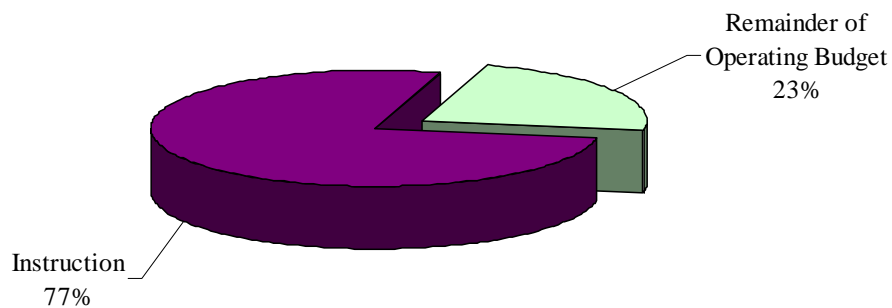
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INSTRUCTION

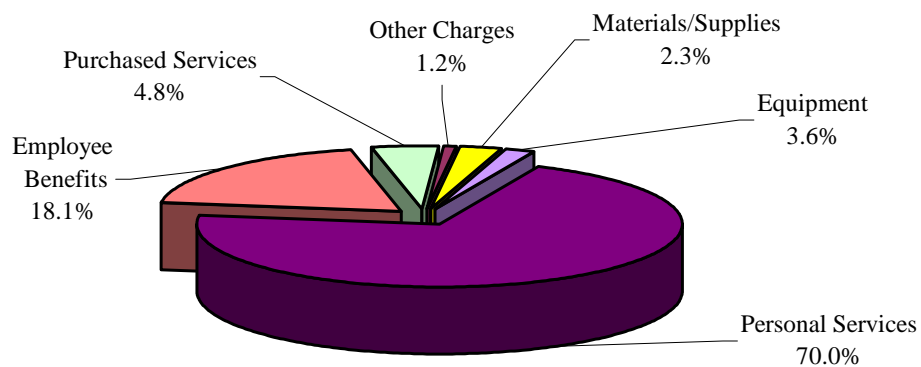
The Instruction category of the budget provides for programs and services dealing directly with the interaction between teachers and students. This category also includes activities associated with the principal's office, curriculum development, and instructional staff training.

The Instruction category comprises 77% of the total Operating Budget. This percentage has remained fairly constant in recent years. Eighty-eight percent of the Instruction category budget is directed towards compensation of staff (Personal Services 70% plus Employee Benefits 18%). The remaining 12% covers such items as instructional supplies, equipment and purchased services. The Instruction category budget reflects an increase of \$6,310,655 or 8.5% (from \$74,122,686 in FY05E to \$80,433,341 in FY06). The charts below and on the next page depict this information.

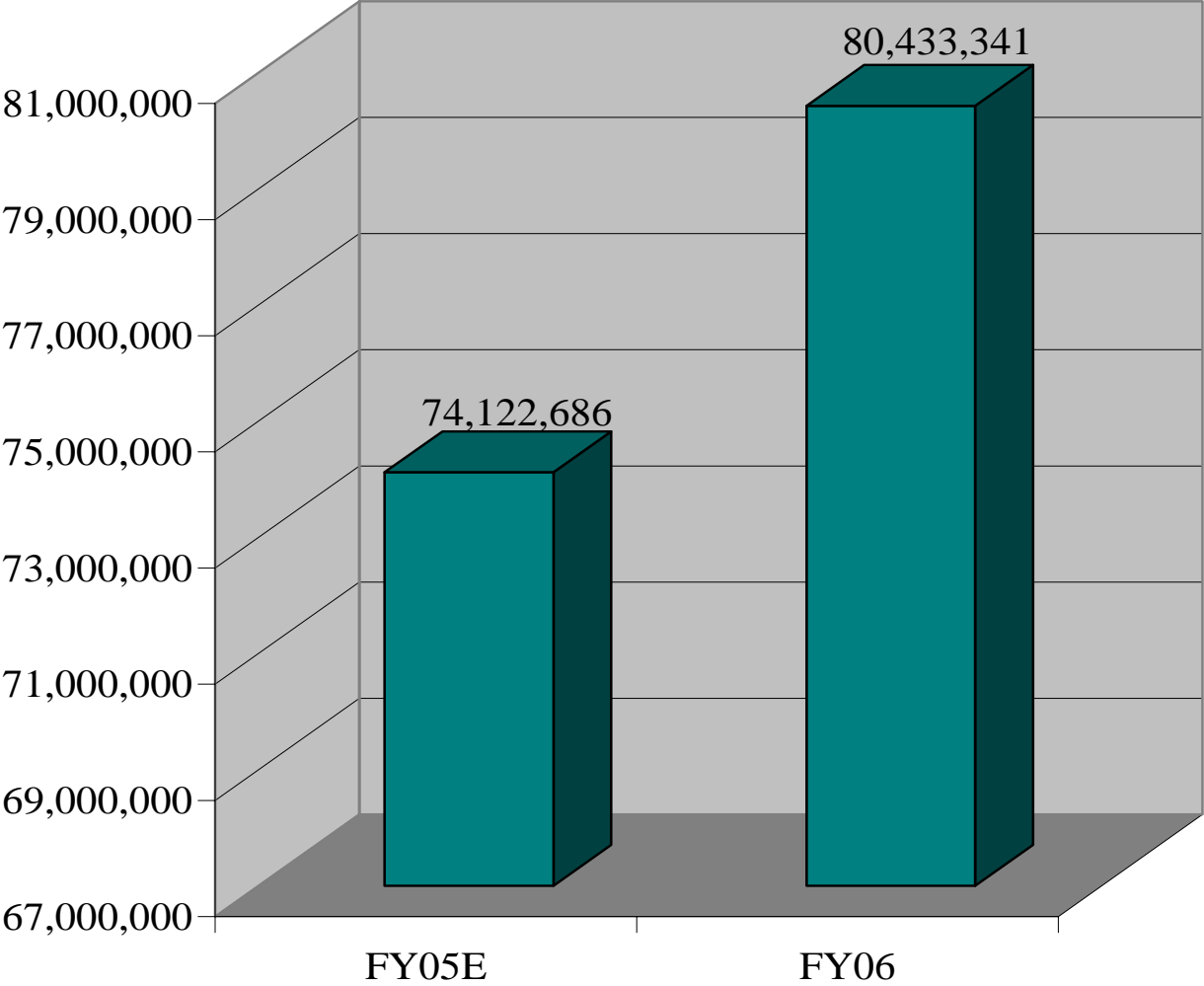
Instruction Category as a Percent of Operating Budget for FY2006



Instruction Category by Major Object for FY2006



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 2004 ACTUAL	FY 2005 BUDGET	FY 2005 EXPECTED	FY 2006 BUDGET
Teachers	38	42	40	40
Para-Educators	36.81	41.81	37.81	37.81

ADDITIONAL INFORMATION:

FY 03 student enrollment 697

FY 04 student enrollment 731

FY 05 student enrollment 722

The School Board eliminated the general supply fee in FY 06. Included in the budget is an allocation to each school (\$5 elementary and \$10 secondary-per pupil) to offset the loss of the revenue to the student activity fund.

CODE: 50-611011-010

ACCT# DESCRIPTION

PERSONAL SERVICES

1121	Teacher Salaries	1,418,267	1,648,133	1,582,133	1,673,897
1141	Para-Educator Salaries	487,340	589,693	541,693	603,561
	Subtotal	1,905,607	2,237,826	2,123,826	2,277,458

EMPLOYEE BENEFITS

2100	FICA	141,292	170,809	162,201	171,287
2200	VRS Retirement	178,953	259,140	245,939	272,492
2300	Health Insurance	111,787	71,224	71,224	78,546
2800	Other Benefits	9,624	10,939	10,380	10,971
	Subtotal	441,656	512,112	489,744	533,296

MATERIALS/SUPPLIES

6030	Textbooks	23,849	15,000	15,000	15,000
6900	Other Educational Supplies	11,146	21,611	21,611	32,066
	Subtotal	34,995	36,611	36,611	47,066

EQUIPMENT

8911	Furniture/Equipment-Additional	4,337	1,340	1,340	1,232
8921	Furniture/Equipment-Replacement	1,973	3,615	3,615	3,428
	Subtotal	6,310	4,955	4,955	4,660

TOTAL		2,388,568	2,791,504	2,655,136	2,862,480
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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 2004 ACTUAL	FY 2005 BUDGET	FY 2005 EXPECTED	FY 2006 BUDGET
Teachers	40	42	42	43
Para-Educators	0.5	1.5	1.5	1.5

ADDITIONAL INFORMATION:

FY 03 student enrollment 786

FY 04 student enrollment 824

FY 05 student enrollment 797

In FY 06 added 1 teacher FTE for resource/remediation services.

The School Board eliminated the general supply fee in FY 06. Included in the budget is an allocation to each school (\$5 elementary and \$10 secondary-per pupil) to offset the loss of the revenue to the student activity fund.

CODE: ACCT#	50-611011-020 DESCRIPTION				
	PERSONAL SERVICES				
1121	Teacher Salaries	1,651,237	1,788,180	1,788,180	1,926,804
1141	Para-Educator Salaries	5,637	19,579	19,579	21,815
	Subtotal	1,656,874	1,807,759	1,807,759	1,948,619
	EMPLOYEE BENEFITS				
2100	FICA	123,338	138,293	138,293	148,963
2200	VRS Retirement	151,818	209,338	209,338	236,978
2300	Health Insurance	90,718	109,740	109,740	121,021
2800	Other Benefits	8,033	8,858	8,858	9,541
	Subtotal	373,907	466,229	466,229	516,503
	MATERIALS/SUPPLIES				
6030	Textbooks	33,889	25,000	25,000	25,000
6900	Other Educational Supplies	11,719	14,701	14,701	25,156
	Subtotal	45,608	39,701	39,701	50,156
	EQUIPMENT				
8911	Furniture/Equipment-Additional	1,979	2,215	2,215	1,600
8921	Furniture/Equipment-Replacement	3,805	2,885	2,885	2,918
	Subtotal	5,784	5,100	5,100	4,518
	TOTAL	2,082,173	2,318,789	2,318,789	2,519,796

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 2004 ACTUAL	FY 2005 BUDGET	FY 2005 EXPECTED	FY 2006 BUDGET
Teachers	39	39	41	41
Para-Educators	1	2	0	0

ADDITIONAL INFORMATION:

FY 03 student enrollment 875

FY 04 student enrollment 846

FY 05 student enrollment 841

The School Board eliminated the general supply fee in FY 06. Included in the budget is an allocation to each school (\$5 elementary and \$10 secondary-per pupil) to offset the loss of the revenue to the student activity fund.

CODE: 50-611011-030

ACCT# DESCRIPTION

PERSONAL SERVICES

1121	Teacher Salaries	1,589,146	1,687,750	1,753,750	1,855,468
1141	Para-Educator Salaries	2,568	27,966	0	0
	Subtotal	1,591,714	1,715,716	1,753,750	1,855,468

EMPLOYEE BENEFITS

2100	FICA	117,745	131,252	134,162	141,943
2200	VRS Retirement	149,330	198,680	203,084	225,810
2300	Health Insurance	98,970	92,770	92,770	102,307
2800	Other Benefits	7,898	8,407	8,593	9,092
	Subtotal	373,943	431,109	438,609	479,152

MATERIALS/SUPPLIES

6030	Textbooks	33,785	25,000	25,000	25,000
6900	Other Educational Supplies	13,455	16,257	16,257	26,712
	Subtotal	47,240	41,257	41,257	51,712

EQUIPMENT

8911	Furniture/Equipment-Additional	1,635	1,341	1,341	1,235
8921	Furniture/Equipment-Replacement	1,764	2,164	2,164	2,587
	Subtotal	3,399	3,505	3,505	3,822

TOTAL		2,016,296	2,191,587	2,237,121	2,390,154
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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 2004 ACTUAL	FY 2005 BUDGET	FY 2005 EXPECTED	FY 2006 BUDGET
Teachers	43	43	39	39
Para-Educators	0	0	1	1

ADDITIONAL INFORMATION:

FY 03 student enrollment 938

FY 04 student enrollment 909

FY 05 student enrollment 887

The School Board eliminated the general supply fee in FY 06. Included in the budget is an allocation to each school (\$5 elementary and \$10 secondary-per pupil) to offset the loss of the revenue to the student activity fund.

CODE: 50-611011-040

ACCT# DESCRIPTION

PERSONAL SERVICES

1121	Teacher Salaries	1,703,622	1,811,948	1,659,948	1,756,225
1141	Para-Educator Salaries	0	0	13,500	15,042
	Subtotal	1,703,622	1,811,948	1,673,448	1,771,267

EMPLOYEE BENEFITS

2100	FICA	125,342	138,614	128,019	135,429
2200	VRS Retirement	159,648	209,824	193,786	215,447
2300	Health Insurance	126,423	96,461	96,461	106,377
2800	Other Benefits	8,404	8,879	8,200	8,675
	Subtotal	419,817	453,778	426,466	465,928

MATERIALS/SUPPLIES

6030	Textbooks	27,967	26,000	26,000	26,000
6900	Other Educational Supplies	12,507	20,257	20,257	30,712
	Subtotal	40,474	46,257	46,257	56,712

EQUIPMENT

8911	Furniture/Equipment-Additional	742	2,810	2,810	1,435
8921	Furniture/Equipment-Replacement	1,983	2,133	2,133	1,747
	Subtotal	2,725	4,943	4,943	3,182

TOTAL

		2,166,638	2,316,926	2,151,114	2,297,089
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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 2004 ACTUAL	FY 2005 BUDGET	FY 2005 EXPECTED	FY 2006 BUDGET
Teachers	43	43	45	46
Para-Educators	0.5	0.5	0	0

ADDITIONAL INFORMATION:

FY 03 student enrollment 931

FY 04 student enrollment 952

FY 05 student enrollment 958

In FY 06 added 1 teacher FTE for resource/remediation services.

The School Board eliminated the general supply fee in FY 06. Included in the budget is an allocation to each school (\$5 elementary and \$10 secondary-per pupil) to offset the loss of the revenue to the student activity fund.

CODE: ACCT#	50-611011-050 DESCRIPTION				
	PERSONAL SERVICES				
1121	Teacher Salaries	1,654,787	1,829,302	1,865,302	2,008,400
1141	Para-Educator Salaries	6,162	6,220	0	0
	Subtotal	1,660,949	1,835,522	1,865,302	2,008,400
	EMPLOYEE BENEFITS				
2100	FICA	124,534	140,417	142,695	153,642
2200	VRS Retirement	157,448	212,553	216,002	244,423
2300	Health Insurance	78,668	82,852	82,852	91,369
2800	Other Benefits	8,521	8,994	9,140	9,841
	Subtotal	369,171	444,816	450,689	499,275
	MATERIALS/SUPPLIES				
6030	Textbooks	21,948	20,500	20,500	20,500
6900	Other Educational Supplies	11,142	13,379	13,379	23,834
	Subtotal	33,090	33,879	33,879	44,334
	EQUIPMENT				
8911	Furniture/Equipment-Additional	1,233	2,755	2,755	1,435
8921	Furniture/Equipment-Replacement	1,068	1,914	1,914	1,747
	Subtotal	2,301	4,669	4,669	3,182
	TOTAL	2,065,511	2,318,886	2,354,539	2,555,191

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 2004 ACTUAL	FY 2005 BUDGET	FY 2005 EXPECTED	FY 2006 BUDGET
Teachers	41	44	44	44
Para-Educators	0.5	1.5	1	1

ADDITIONAL INFORMATION:

FY 03 student enrollment 965

FY 04 student enrollment 942

FY 05 student enrollment 999

The School Board eliminated the general supply fee in FY 06. Included in the budget is an allocation to each school (\$5 elementary and \$10 secondary-per pupil) to offset the loss of the revenue to the student activity fund.

CODE: 50-611011-060

ACCT# DESCRIPTION

PERSONAL SERVICES

1121	Teacher Salaries	1,610,518	1,813,570	1,826,570	1,932,511
1141	Para-Educator Salaries	4,238	18,472	13,472	15,010
	Subtotal	1,614,756	1,832,042	1,840,042	1,947,521

EMPLOYEE BENEFITS

2100	FICA	121,545	140,149	140,761	148,912
2200	VRS Retirement	150,306	212,150	213,076	236,897
2300	Health Insurance	61,068	88,382	88,382	97,468
2800	Other Benefits	7,980	8,974	9,013	9,538
	Subtotal	340,899	449,655	451,232	492,815

MATERIALS/SUPPLIES

6030	Textbooks	19,973	20,000	20,000	20,000
6900	Other Educational Supplies	8,453	13,467	13,467	23,923
	Subtotal	28,426	33,467	33,467	43,923

EQUIPMENT

8911	Furniture/Equipment-Additional	3,416	1,435	1,435	2,185
8921	Furniture/Equipment-Replacement	296	2,809	2,809	2,088
	Subtotal	3,712	4,244	4,244	4,273

TOTAL

		1,987,793	2,319,408	2,328,985	2,488,532
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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 2004 ACTUAL	FY 2005 BUDGET	FY 2005 EXPECTED	FY 2006 BUDGET
Teachers	8.6	9.6	10	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 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 the number of students receiving this instruction on a weekly basis is 5,382.

CODE: ACCT#	50-611011-070 DESCRIPTION				
	PERSONAL SERVICES				
1121	Teacher Salaries	314,967	410,284	423,484	448,046
	Subtotal	314,967	410,284	423,484	448,046
	EMPLOYEE BENEFITS				
2100	FICA	23,127	31,386	32,396	34,276
2200	VRS Retirement	27,361	47,511	49,040	54,527
2300	Health Insurance	20,310	24,532	24,532	27,054
2800	Other Benefits	1,752	2,009	2,074	2,195
	Subtotal	72,550	105,438	108,042	118,052
	MATERIALS/SUPPLIES				
6050	Art Supplies	29,556	27,520	27,520	27,520
6900	Other Educational Supplies	20,147	21,000	21,000	21,000
	Subtotal	49,703	48,520	48,520	48,520
	EQUIPMENT				
8911	Furniture/Equipment-Additional	0	0	0	500
	Subtotal	0	0	0	500
	TOTAL	437,220	564,242	580,046	615,118

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 2004 ACTUAL	FY 2005 BUDGET	FY 2005 EXPECTED	FY 2006 BUDGET
Teachers	9	10	10	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 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 the number of students receiving this instruction on a weekly basis is 5,382.

CODE: ACCT#	50-611011-080 DESCRIPTION				
	PERSONAL SERVICES				
1121	Teacher Salaries	321,386	415,136	400,136	423,344
	Subtotal	321,386	415,136	400,136	423,344
	EMPLOYEE BENEFITS				
2100	FICA	23,785	31,757	30,609	32,386
2200	VRS Retirement	27,132	48,073	46,336	51,521
2300	Health Insurance	26,423	25,254	25,254	27,850
2800	Other Benefits	1,774	2,033	1,959	2,074
	Subtotal	79,114	107,117	104,158	113,831
	MATERIALS/SUPPLIES				
6040	Music Supplies	8,338	11,600	11,600	12,600
	Subtotal	8,338	11,600	11,600	12,600
	TOTAL	408,838	533,853	515,894	549,775

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 2004 ACTUAL	FY 2005 BUDGET	FY 2005 EXPECTED	FY 2006 BUDGET
Teachers	9	11	10	10
Para-Educators	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 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 the number of students receiving this instruction on a weekly basis is 5,382.

CODE: ACCT#	50-611011-090 DESCRIPTION				
	PERSONAL SERVICES				
1121	Teacher Salaries	356,026	467,414	434,414	459,610
1141	Para-Educator Salaries	41,736	44,805	44,805	49,922
	Subtotal	397,762	512,219	479,219	509,532
	EMPLOYEE BENEFITS				
2100	FICA	28,993	39,184	36,659	38,736
2200	VRS Retirement	37,233	59,315	55,494	61,623
2300	Health Insurance	30,793	24,979	24,979	27,547
2800	Other Benefits	2,074	2,507	2,345	2,481
	Subtotal	99,093	125,985	119,477	130,387
	MATERIALS/SUPPLIES				
6060	Physical Ed Supplies	7,707	11,800	11,800	11,800
	Subtotal	7,707	11,800	11,800	11,800
	TOTAL	504,562	650,004	610,496	651,719

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 2004 ACTUAL	FY 2005 BUDGET	FY 2005 EXPECTED	FY 2006 BUDGET
Teachers	0.5	0.5	0	0
Tutors/Technicians	0	0	0.5	0.5

ADDITIONAL INFORMATION:

FY 03 student enrollment 66

FY 04 student enrollment 76

FY 05 student enrollment 94

CODE: 50-611011-100

ACCT# DESCRIPTION

PERSONAL SERVICES

1121	Teacher Salaries	33,912	39,563	0	0
1143	Technical Salaries	0	0	42,063	42,063
	Subtotal	33,912	39,563	42,063	42,063

EMPLOYEE BENEFITS

2100	FICA	2,594	3,026	3,026	3,217
2800	Other Benefits	125	125	125	125
	Subtotal	2,719	3,151	3,151	3,342

MATERIALS/SUPPLIES

6900	Other Educational Supplies	2,675	3,120	3,120	3,120
	Subtotal	2,675	3,120	3,120	3,120
	TOTAL	39,306	45,834	48,334	48,525

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 2004 ACTUAL	FY 2005 BUDGET	FY 2005 EXPECTED	FY 2006 BUDGET
Teachers	10	10	13	13
Para-Educators	7.5	7.5	6.5	6.5

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

1121	Teacher Salaries	457,687	519,090	618,090	653,939
1141	Para-Educator Salaries	104,126	107,564	95,564	106,479
1500	Substitute Salaries	0	2,700	2,700	6,200
1625	Stipends	0	5,000	5,000	5,000
	Subtotal	561,813	634,354	721,354	771,618

EMPLOYEE BENEFITS

2100	FICA	41,521	48,529	55,185	58,513
2200	VRS Retirement	50,290	73,458	83,533	91,718
2300	Health Insurance	43,491	34,154	34,154	37,665
2800	Other Benefits	2,917	3,071	3,497	3,731
	Subtotal	138,219	159,212	176,369	191,627

PURCHASED SERVICES

3900	Miscellaneous Contractual Services	51,983	43,117	43,117	28,600
	Subtotal	51,983	43,117	43,117	28,600

OTHER CHARGES

5902	Curriculum Development	3,001	1,000	1,000	6,000
	Subtotal	3,001	1,000	1,000	6,000

MATERIALS/SUPPLIES

6030	Textbooks	322,885	337,000	337,000	0
6080	Remedial Reading Supplies	3,770	16,752	16,752	20,000
6900	Other Educational Supplies	9,132	3,500	3,500	14,289
	Subtotal	335,787	357,252	357,252	34,289

EQUIPMENT

8921	Furniture/Equipment-Replacement	0	300	300	0
	Subtotal	0	300	300	0

TOTAL

1,090,803	1,195,235	1,299,392	1,032,134
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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 2004 ACTUAL	FY 2005 BUDGET	FY 2005 EXPECTED	FY 2006 BUDGET
Teachers	5.5	5.5	6	6
Para-Educators	5	5	5	5

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

1121	Teacher Salaries	221,287	212,020	261,000	276,138
1141	Para-Educator Salaries	82,105	92,726	92,726	103,317
	Subtotal	303,392	304,746	353,726	379,455

EMPLOYEE BENEFITS

2100	FICA	22,859	23,313	27,060	28,525
2200	VRS Retirement	27,025	35,290	40,962	45,379
2300	Health Insurance	12,967	24,943	24,943	27,507
2800	Other Benefits	1,429	1,493	1,733	1,827
	Subtotal	64,280	85,039	94,698	103,238

PURCHASED SERVICES

3340	Bldg Svc, Contract Maintenance/Other	7,905	31,275	31,275	13,000
	Subtotal	7,905	31,275	31,275	13,000

MATERIALS/SUPPLIES

6810	Technology Consumables	0	0	0	30,000
6900	Other Educational Supplies	3,555	3,625	3,625	21,625
	Subtotal	3,555	3,625	3,625	51,625

EQUIPMENT

8800	Technology-Hardware Replacement	363,125	1,340,977	1,340,977	1,840,977
8805	Technology-Hardware Additions	0	0	0	80,275
8911	Furniture/Equipment-Additional	2,045	489	489	0
	Subtotal	365,170	1,341,466	1,341,466	1,921,252

TOTAL

744,302	1,766,151	1,824,790	2,468,570
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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 2004 ACTUAL	FY 2005 BUDGET	FY 2005 EXPECTED	FY 2006 BUDGET
N/A	0	0	0	0

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

3881	Fees For Services	40,120	46,700	46,700	49,300
3900	Miscellaneous Contractual Services	24,536	16,167	16,167	16,167
	Subtotal	64,656	62,867	62,867	65,467
	TOTAL	64,656	62,867	62,867	65,467

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 2004 ACTUAL	FY 2005 BUDGET	FY 2005 EXPECTED	FY 2006 BUDGET
Teachers	6	6	5	5
Technical	0	0	0	1
Para-Educators	43	43	50	50

ADDITIONAL INFORMATION:

In FY 06 added 1 FTE for a Community Outreach Coordinator for Magruder Elementary School.

CODE: 50-611011-140
ACCT# DESCRIPTION

CODE:	50-611011-140				
ACCT#	DESCRIPTION				
PERSONAL SERVICES					
1121	Teacher Salaries	306,824	281,668	248,668	263,091
1141	Para-Educator Salaries	655,186	724,167	756,167	842,531
1143	Technical Salaries	0	0	0	34,910
1151	COE Students	28,322	0	0	0
1152	Cafeteria Monitor	2,330	0	0	0
1154	Differential Pay	0	50,000	50,000	50,000
1500	Substitute Salaries	429,072	369,963	369,963	434,500
1600	Supplements	89,666	100,355	100,355	107,189
1625	Stipends	26,100	37,200	37,200	62,200
	Subtotal	1,537,500	1,563,353	1,562,353	1,794,421
EMPLOYEE BENEFITS					
2100	FICA	113,855	118,667	118,590	127,714
2200	VRS Retirement	482,404	584,587	584,471	581,362
2300	Health Insurance	91,460	77,302	77,302	85,249
2700	Retiree Health Insurance	573,810	171,000	171,000	171,000
2800	Other Benefits	7,292	7,478	7,473	8,058
	Subtotal	1,268,821	959,034	958,836	973,383
PURCHASED SERVICES					
3500	Printing	20,210	20,400	20,400	30,000
3900	Miscellaneous Contractual Services	30,736	15,000	15,000	15,000
	Subtotal	50,946	35,400	35,400	45,000
OTHER CHARGES					
5504	Travel	4,731	6,500	6,500	6,500
	Subtotal	4,731	6,500	6,500	6,500
MATERIALS/SUPPLIES					
6070	Testing Materials	14,529	17,260	17,260	37,400
6900	Other Educational Supplies	47,916	24,620	24,620	34,370
	Subtotal	62,445	41,880	41,880	71,770
EQUIPMENT					
8921	Furniture/Equipment-Replacement	6,849	1,006,800	1,006,800	6,800
	Subtotal	6,849	1,006,800	1,006,800	6,800
	TOTAL	2,931,292	3,612,967	3,611,769	2,897,874

REGULAR EDUCATION - MIDDLE - ENCORE

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

PERSONNEL

	FY 2004 ACTUAL	FY 2005 BUDGET	FY 2005 EXPECTED	FY 2006 BUDGET
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Teachers	25	25	26	27
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ADDITIONAL INFORMATION:

FY 03 student enrollment 3,059

FY 04 student enrollment 5,544

FY 05 student enrollment 5,245

In FY 06 added 1 teacher FTE for additional enrollment.

CODE: 50-611012-150

ACCT# DESCRIPTION

PERSONAL SERVICES

1121	Teacher Salaries	1,009,700	1,092,224	1,125,224	1,225,397
	Subtotal	1,009,700	1,092,224	1,125,224	1,225,397

EMPLOYEE BENEFITS

2100	FICA	71,383	83,555	86,080	93,742
2200	VRS Retirement	91,089	126,480	130,301	149,131
2300	Health Insurance	81,970	65,709	65,709	72,464
2800	Other Benefits	5,076	5,352	5,514	6,004
	Subtotal	249,518	281,096	287,604	321,341

PURCHASED SERVICES

3370	Contract Maint/Music Instruments	5,205	6,100	6,100	6,100
	Subtotal	5,205	6,100	6,100	6,100

MATERIALS/SUPPLIES

6030	Textbooks	13,868	15,000	15,000	15,000
6040	Music Supplies	7,972	16,800	16,800	16,800
6050	Art Supplies	8,223	24,780	24,780	24,780
6900	Other Educational Supplies	8,354	8,000	8,000	8,000
	Subtotal	38,417	64,580	64,580	64,580

EQUIPMENT

8911	Furniture/Equipment-Additional	13,476	14,000	14,000	14,000
	Subtotal	13,476	14,000	14,000	14,000

TOTAL

		1,316,316	1,458,000	1,497,508	1,631,418
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REGULAR EDUCATION - MIDDLE - CORE/TMING/ACAD COACHING

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

PERSONNEL

	FY 2004 ACTUAL	FY 2005 BUDGET	FY 2005 EXPECTED	FY 2006 BUDGET
Teachers	125	128.5	125.57	126.57

ADDITIONAL INFORMATION:

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

FY 05 student enrollment:

Grade 6: 973
Grade 7: 1,073
Grade 8: 1,021
Total: 3,067

In FY 06 added 1 teacher FTE for additional enrollment.

The School Board eliminated the general supply fee in FY 06. Included in the budget is an allocation to each school (\$5 elementary and \$10 secondary-per pupil) to offset the loss of the revenue to the student activity fund.

CODE: 50-611012-160

ACCT# DESCRIPTION

PERSONAL SERVICES					
1121	Teacher Salaries	4,888,664	5,574,468	5,167,802	5,613,458
1625	Stipends	5,000	18,470	18,470	18,470
	Subtotal	4,893,664	5,592,938	5,186,272	5,631,928
EMPLOYEE BENEFITS					
2100	FICA	365,363	421,530	414,133	422,330
2200	VRS Retirement	458,028	731,932	720,735	711,256
2300	Health Insurance	312,245	482,523	482,523	532,192
2800	Other Benefits	199,198	26,974	26,500	27,027
	Subtotal	1,334,834	1,662,959	1,643,891	1,692,805
MATERIALS/SUPPLIES					
6020	Laboratory Supplies	15,461	19,300	19,300	19,300
6030	Textbooks	53,163	40,000	40,000	40,000
6060	Physical Ed Supplies	5,005	6,229	6,229	6,229
6900	Other Educational Supplies	37,229	42,240	42,240	80,844
	Subtotal	110,858	107,769	107,769	146,373
	TOTAL	6,339,356	7,363,666	6,937,932	7,471,106

REGULAR EDUCATION - MIDDLE - ALTERNATIVE EDUCATION

This category consists of the para-educators for the alternative to suspension program. This program provides an option for students who require either short-term or long-term alternative instruction and behavioral intervention not available in the traditional program in order to experience success in school.

PERSONNEL

	FY 2004 ACTUAL	FY 2005 BUDGET	FY 2005 EXPECTED	FY 2006 BUDGET
Para-Educators	4	4	4	4

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

1141	Para-Educator Salaries	49,268	52,859	52,859	58,897
	Subtotal	49,268	52,859	52,859	58,897

EMPLOYEE BENEFITS

2100	FICA	3,715	4,044	4,044	4,219
2200	VRS Retirement	4,618	6,121	6,121	6,712
2300	Health Insurance	3,074	5,348	5,348	5,898
2800	Other Benefits	250	259	259	270
	Subtotal	11,657	15,772	15,772	17,099

PURCHASED SERVICES

3900	Miscellaneous Contractual Services	0	0	0	50,000
	Subtotal	0	0	0	50,000

MATERIALS/SUPPLIES

6990	Miscellaneous Materials & Supplies	995	0	0	0
	Subtotal	995	0	0	0

TOTAL

61,920	68,631	68,631	125,996
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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 2004 ACTUAL	FY 2005 BUDGET	FY 2005 EXPECTED	FY 2006 BUDGET
Teachers	0.4	0.4	0	0
Para-Educators	0.62	0.62	0.62	0.62
Tutors/Technicians	0	0	0.4	0.4

ADDITIONAL INFORMATION:

FY 03 student enrollment 28

FY 04 student enrollment 24

FY 05 student enrollment 38

CODE: 50-611012-190

ACCT# DESCRIPTION

PERSONAL SERVICES

1121	Teacher Salaries	11,740	12,790	0	0
1141	Para-Educator Salaries	7,306	13,825	13,825	14,870
1143	Technical Salaries	0	0	13,790	13,790
	Subtotal	19,046	26,615	27,615	28,660

EMPLOYEE BENEFITS

2100	FICA	1,457	2,036	2,036	2,113
2800	Other Benefits	96	96	96	96
	Subtotal	1,553	2,132	2,132	2,209

MATERIALS/SUPPLIES

6900	Other Educational Supplies	1,041	1,040	1,040	1,040
	Subtotal	1,041	1,040	1,040	1,040
	TOTAL	21,640	29,787	30,787	31,909

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 2004 ACTUAL	FY 2005 BUDGET	FY 2005 EXPECTED	FY 2006 BUDGET
Teachers	0	0	2	2

CODE: 50-611012-200**ACCT# DESCRIPTION**

ACCT#	DESCRIPTION	FY 2004 ACTUAL	FY 2005 BUDGET	FY 2005 EXPECTED	FY 2006 BUDGET
PERSONAL SERVICES					
1121	Teacher Salaries	0	0	102,000	107,916
1625	Stipends	1,856	1,856	1,856	1,856
	Subtotal	1,856	1,856	103,856	109,772
EMPLOYEE BENEFITS					
2100	FICA	142	144	7,947	8,400
2200	VRS Retirement	0	0	11,811	13,133
2800	Other Benefits	0	0	500	529
	Subtotal	142	144	20,258	22,062
PURCHASED SERVICES					
3340	Bldg Svc, Contract Maintenance/Other	3,091	40,613	40,613	10,613
	Subtotal	3,091	40,613	40,613	10,613
MATERIALS/SUPPLIES					
6900	Other Educational Supplies	1,549	3,000	3,000	3,500
	Subtotal	1,549	3,000	3,000	3,500
EQUIPMENT					
8800	Technology-Hardware Replacement	120,827	20,218	20,218	12,218
8921	Furniture/Equipment-Replacement	920	0	0	0
	Subtotal	121,747	20,218	20,218	12,218
	TOTAL	128,385	65,831	187,945	158,165

REGULAR EDUCATION - MIDDLE - SCHOOL OF ARTS

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

PERSONNEL

	FY 2004 ACTUAL	FY 2005 BUDGET	FY 2005 EXPECTED	FY 2006 BUDGET
Teachers	0	2	2	2

ADDITIONAL INFORMATION:

This is a new program created in FY05.

CODE: 50-611012-205

ACCT# DESCRIPTION

PERSONAL SERVICES

1121	Teacher Salaries	0	65,817	65,817	69,634
1625	Stipends	0	0	0	4,025
	Subtotal	0	65,817	65,817	73,659

EMPLOYEE BENEFITS

2100	FICA	0	5,035	5,035	5,327
2200	VRS Retirement	0	8,826	8,826	8,474
2800	Other Benefits	0	322	322	341
	Subtotal	0	14,183	14,183	14,142

MATERIALS/SUPPLIES

6900	Other Educational Supplies	0	0	0	10,000
	Subtotal	0	0	0	10,000

TOTAL

		0	80,000	80,000	97,801
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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 2004 ACTUAL	FY 2005 BUDGET	FY 2005 EXPECTED	FY 2006 BUDGET
N/A	0	0	0	0

CODE: 50-611012-210

ACCT# DESCRIPTION

PURCHASED SERVICES

3900	Miscellaneous Contractual Services	23,976	27,166	27,166	28,166
	Subtotal	23,976	27,166	27,166	28,166
	TOTAL	23,976	27,166	27,166	28,166

REGULAR EDUCATION - MIDDLE - OTHER

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

PERSONNEL

	FY 2004 ACTUAL	FY 2005 BUDGET	FY 2005 EXPECTED	FY 2006 BUDGET
Teachers	3.43	3.43	3.43	6.43
Para-Educators	2	2	2	2
Cafeteria Monitors	3	3	3	3

ADDITIONAL INFORMATION:

In FY 06 added 3 teacher FTE's for middle school reading teachers.

CODE: ACCT#	50-611012-220 DESCRIPTION				
	PERSONAL SERVICES				
1121	Teacher Salaries	117,193	162,339	162,339	276,485
1141	Para-Educator Salaries	30,150	31,065	31,065	34,613
1152	Cafeteria Monitor	7,439	13,152	13,152	13,624
1500	Substitute Salaries	197,694	191,694	191,694	205,000
1600	Supplements	101,671	121,534	121,534	128,367
1625	Stipends	23,484	51,481	51,481	78,181
	Subtotal	477,631	571,265	571,265	736,270
	EMPLOYEE BENEFITS				
2100	FICA	36,121	39,924	39,924	54,270
2200	VRS Retirement	12,774	22,396	22,396	37,663
2300	Health Insurance	7,692	10,106	10,106	11,145
2800	Other Benefits	2,472	2,449	2,449	3,368
	Subtotal	59,059	74,875	74,875	106,446
	PURCHASED SERVICES				
3500	Printing	18,185	18,000	18,000	30,000
	Subtotal	18,185	18,000	18,000	30,000
	OTHER CHARGES				
5504	Travel	1,503	4,000	4,000	4,000
	Subtotal	1,503	4,000	4,000	4,000
	MATERIALS/SUPPLIES				
6001	Stationery/Forms/Office Supplies	4,095	11,750	11,750	11,750
6070	Testing Materials	4,000	7,160	7,160	14,000
6900	Other Educational Supplies	39,501	27,623	27,623	28,623
	Subtotal	47,596	46,533	46,533	54,373
	EQUIPMENT				
8911	Furniture/Equipment-Additional	14,005	18,880	18,880	21,280
8921	Furniture/Equipment-Replacement	135,553	20,480	20,480	23,080
	Subtotal	149,558	39,360	39,360	44,360
	TOTAL	753,532	754,033	754,033	975,449

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 2004 ACTUAL	FY 2005 BUDGET	FY 2005 EXPECTED	FY 2006 BUDGET
Teachers	8	8	9.14	9.14

ADDITIONAL INFORMATION:

FY 03 student enrollment 1,268

FY 04 student enrollment 1,302

FY 05 student enrollment 1,398

CODE: 50-611013-230

ACCT# DESCRIPTION

	PERSONAL SERVICES				
1121	Teacher Salaries	338,652	391,026	428,646	453,507
	Subtotal	338,652	391,026	428,646	453,507
	EMPLOYEE BENEFITS				
2100	FICA	25,727	29,913	32,791	34,693
2200	VRS Retirement	31,356	45,281	49,637	55,192
2300	Health Insurance	12,037	13,174	13,174	14,528
2800	Other Benefits	1,815	1,916	2,100	2,222
	Subtotal	70,935	90,284	97,702	106,635
	MATERIALS/SUPPLIES				
6050	Art Supplies	11,986	11,387	11,387	11,387
	Subtotal	11,986	11,387	11,387	11,387
	TOTAL	421,573	492,697	537,735	571,529

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 2004 ACTUAL	FY 2005 BUDGET	FY 2005 EXPECTED	FY 2006 BUDGET
Teachers	8	8.5	8	8

ADDITIONAL INFORMATION:

FY 03 student enrollment 837

FY 04 student enrollment 861

FY 05 student enrollment 867

CODE: 50-611013-240

ACCT# DESCRIPTION

	PERSONAL SERVICES				
1121	Teacher Salaries	332,415	401,415	364,915	386,080
	Subtotal	332,415	401,415	364,915	386,080
	EMPLOYEE BENEFITS				
2100	FICA	24,661	30,708	27,916	29,535
2200	VRS Retirement	31,056	46,484	42,257	46,986
2300	Health Insurance	26,402	22,770	22,770	25,111
2800	Other Benefits	1,789	1,967	1,788	1,892
	Subtotal	83,908	101,929	94,731	103,524
	PURCHASED SERVICES				
3370	Contract Maint/Music Instruments	7,457	7,900	7,900	7,900
	Subtotal	7,457	7,900	7,900	7,900
	MATERIALS/SUPPLIES				
6040	Music Supplies	10,140	13,050	13,050	10,214
	Subtotal	10,140	13,050	13,050	10,214
	EQUIPMENT				
8911	Furniture/Equipment-Additional	15,308	16,000	16,000	16,000
8921	Furniture/Equipment-Replacement	2,328	0	0	0
	Subtotal	17,636	16,000	16,000	16,000
	TOTAL	451,556	540,294	496,596	523,718

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 2004 ACTUAL	FY 2005 BUDGET	FY 2005 EXPECTED	FY 2006 BUDGET
Teachers	33.72	35.72	35.44	35.44

ADDITIONAL INFORMATION:

FY 03 student enrollment 4,322

FY 04 student enrollment 4,496

FY 05 student enrollment 4,693

CODE: 50-611013-250

ACCT# DESCRIPTION

	PERSONAL SERVICES				
1121	Teacher Salaries	1,358,172	1,599,433	1,550,193	1,640,104
	Subtotal	1,358,172	1,599,433	1,550,193	1,640,104
	EMPLOYEE BENEFITS				
2100	FICA	100,809	122,356	118,589	125,468
2200	VRS Retirement	123,240	185,214	179,512	199,601
2300	Health Insurance	102,449	102,438	102,438	112,969
2800	Other Benefits	7,122	7,836	7,595	8,037
	Subtotal	333,620	417,844	408,134	446,075
	MATERIALS/SUPPLIES				
6030	Textbooks	28,566	31,000	31,000	31,000
6900	Other Educational Supplies	14,113	18,125	18,125	16,835
	Subtotal	42,679	49,125	49,125	47,835
	TOTAL	1,734,471	2,066,402	2,007,452	2,134,014

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 2004 ACTUAL	FY 2005 BUDGET	FY 2005 EXPECTED	FY 2006 BUDGET
Teachers	0.4	0.4	0	0
Tutors/Technicians	0	0	0.4	0.4

ADDITIONAL INFORMATION:

FY 03 student enrollment 27

FY 04 student enrollment 24

FY 05 student enrollment 54

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

1121	Teacher Salaries	12,112	15,074	0	0
1143	Technical Salaries	0	0	16,074	16,074
	Subtotal	12,112	15,074	16,074	16,074

EMPLOYEE BENEFITS

2100	FICA	927	1,153	1,153	1,230
2800	Other Benefits	48	48	48	48
	Subtotal	975	1,201	1,201	1,278

MATERIALS/SUPPLIES

6900	Other Educational Supplies	1,340	1,620	1,620	1,620
	Subtotal	1,340	1,620	1,620	1,620
	TOTAL	14,427	17,895	18,895	18,972

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 2004 ACTUAL	FY 2005 BUDGET	FY 2005 EXPECTED	FY 2006 BUDGET
Teachers	35	38	35	36

ADDITIONAL INFORMATION:

FY 03 student enrollment 4,079

FY 04 student enrollment 6,981

FY 05 student enrollment 6,978

In FY 06 added 1 teacher FTE for additional enrollment.

CODE: 50-611013-270

ACCT# DESCRIPTION

	PERSONAL SERVICES				
1121	Teacher Salaries	1,426,464	1,627,814	1,528,814	1,652,395
	Subtotal	1,426,464	1,627,814	1,528,814	1,652,395
	EMPLOYEE BENEFITS				
2100	FICA	105,664	124,527	116,953	126,408
2200	VRS Retirement	132,901	188,501	177,037	201,097
2300	Health Insurance	98,257	88,516	88,516	97,615
2800	Other Benefits	7,121	7,974	7,489	8,097
	Subtotal	343,943	409,518	389,995	433,217
	MATERIALS/SUPPLIES				
6030	Textbooks	11,853	17,000	17,000	17,000
6900	Other Educational Supplies	7,803	10,125	10,125	10,443
	Subtotal	19,656	27,125	27,125	27,443
	TOTAL	1,790,063	2,064,457	1,945,934	2,113,055

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 2004 ACTUAL	FY 2005 BUDGET	FY 2005 EXPECTED	FY 2006 BUDGET
Teachers	32.14	33.64	34.29	35.29

ADDITIONAL INFORMATION:

FY 03 student enrollment 3,425

FY 04 student enrollment 3,892

FY 05 student enrollment 4,182

In FY 06 added 1 teacher FTE for additional enrollment.

CODE: 50-611013-280

ACCT# DESCRIPTION

PERSONAL SERVICES

1121	Teacher Salaries	1,273,146	1,423,159	1,444,609	1,563,306
1625	Stipends	3,000	3,000	3,000	3,000
	Subtotal	1,276,146	1,426,159	1,447,609	1,566,306

EMPLOYEE BENEFITS

2100	FICA	94,412	109,101	110,742	119,822
2200	VRS Retirement	118,739	165,149	167,633	190,255
2300	Health Insurance	92,992	75,118	75,118	82,840
2800	Other Benefits	6,383	6,972	7,077	7,660
	Subtotal	312,526	356,340	360,570	400,577

MATERIALS/SUPPLIES

6020	Laboratory Supplies	39,407	37,000	37,000	44,088
6030	Textbooks	17,552	21,000	21,000	21,000
6900	Other Educational Supplies	3,620	5,925	5,925	5,925
	Subtotal	60,579	63,925	63,925	71,013
	TOTAL	1,649,251	1,846,424	1,872,104	2,037,896

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 2004 ACTUAL	FY 2005 BUDGET	FY 2005 EXPECTED	FY 2006 BUDGET
Teachers	34	36	36	37

ADDITIONAL INFORMATION:

FY 03 student enrollment 4,231

FY 04 student enrollment 4,659

FY 05 student enrollment 4,823

In FY 06 added 1 teacher FTE for additional enrollment.

CODE: ACCT#	50-611013-290 DESCRIPTION				
	PERSONAL SERVICES				
1121	Teacher Salaries	1,365,533	1,551,242	1,501,793	1,623,807
	Subtotal	1,365,533	1,551,242	1,501,793	1,623,807
	EMPLOYEE BENEFITS				
2100	FICA	101,393	118,669	114,886	124,221
2200	VRS Retirement	127,665	179,634	173,908	197,618
2300	Health Insurance	95,828	80,811	80,811	89,118
2800	Other Benefits	6,899	7,600	7,358	7,957
	Subtotal	331,785	386,714	376,963	418,914
	MATERIALS/SUPPLIES				
6030	Textbooks	18,149	16,500	16,500	16,500
6900	Other Educational Supplies	9,444	10,000	10,000	10,601
	Subtotal	27,593	26,500	26,500	27,101
	TOTAL	1,724,911	1,964,456	1,905,256	2,069,822

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 2004 ACTUAL	FY 2005 BUDGET	FY 2005 EXPECTED	FY 2006 BUDGET
Teachers	14	15	13.43	13.43

ADDITIONAL INFORMATION:

FY 03 student enrollment 2,192

FY 04 student enrollment 3,107

FY 05 student enrollment 2,915

CODE: 50-611013-300

ACCT# DESCRIPTION

	PERSONAL SERVICES				
1121	Teacher Salaries	623,195	711,825	660,015	698,296
	Subtotal	623,195	711,825	660,015	698,296
	EMPLOYEE BENEFITS				
2100	FICA	46,196	54,454	50,491	53,420
2200	VRS Retirement	53,584	82,429	76,429	84,983
2300	Health Insurance	54,667	40,706	40,706	44,891
2800	Other Benefits	3,150	3,487	3,233	3,422
	Subtotal	157,597	181,076	170,859	186,716
	MATERIALS/SUPPLIES				
6030	Textbooks	10,000	10,000	10,000	10,000
6060	Physical Ed Supplies	8,198	10,000	10,000	7,764
	Subtotal	18,198	20,000	20,000	17,764
	TOTAL	798,990	912,901	850,874	902,776

REGULAR EDUCATION - HIGH - DRIVER ED

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

PERSONNEL

	FY 2004 ACTUAL	FY 2005 BUDGET	FY 2005 EXPECTED	FY 2006 BUDGET
N/A	0	0	0	0

CODE: 50-611013-310

ACCT# DESCRIPTION

	MATERIALS/SUPPLIES				
6030	Textbooks	3,295	3,905	3,905	3,905
	Subtotal	3,295	3,905	3,905	3,905
	TOTAL	3,295	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 2004 ACTUAL	FY 2005 BUDGET	FY 2005 EXPECTED	FY 2006 BUDGET
Teachers	22	22	24.43	24.43

ADDITIONAL INFORMATION:

FY 03 student enrollment 2,334

FY 04 student enrollment 2,577

FY 05 student enrollment 2,705

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

ACCT#	DESCRIPTION	FY 2004 ACTUAL	FY 2005 BUDGET	FY 2005 EXPECTED	FY 2006 BUDGET
	PERSONAL SERVICES				
1121	Teacher Salaries	944,644	1,006,829	1,087,019	1,150,066
	Subtotal	944,644	1,006,829	1,087,019	1,150,066
	EMPLOYEE BENEFITS				
2100	FICA	66,889	77,022	83,157	87,980
2200	VRS Retirement	81,553	116,591	125,877	139,963
2300	Health Insurance	54,653	51,412	51,412	56,697
2800	Other Benefits	4,678	4,933	5,326	5,635
	Subtotal	207,773	249,958	265,772	290,275
	MATERIALS/SUPPLIES				
6030	Textbooks	15,000	17,000	17,000	17,000
6900	Other Educational Supplies	2,905	5,250	5,250	5,250
	Subtotal	17,905	22,250	22,250	22,250
	TOTAL	1,170,322	1,279,037	1,375,041	1,462,591

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 2004 ACTUAL	FY 2005 BUDGET	FY 2005 EXPECTED	FY 2006 BUDGET
Teachers	5.75	5.75	4.75	4.75

ADDITIONAL INFORMATION:

FY 03 student enrollment 24

FY 04 student enrollment 41

FY 05 student enrollment 40

CODE: 50-611013-330

ACCT# DESCRIPTION

	PERSONAL SERVICES				
1121	Teacher Salaries	198,906	219,756	186,756	197,588
1500	Substitute Salaries	752	0	0	0
1625	Stipends	1,875	610	610	610
	Subtotal	201,533	220,366	187,366	198,198
	EMPLOYEE BENEFITS				
2100	FICA	14,220	16,858	14,333	15,162
2200	VRS Retirement	19,880	25,448	21,627	24,046
2300	Health Insurance	24,706	20,190	20,190	22,266
2800	Other Benefits	1,025	1,080	918	971
	Subtotal	59,831	63,576	57,068	62,445
	PURCHASED SERVICES				
3900	Miscellaneous Contractual Services	106,910	39,375	36,375	38,844
	Subtotal	106,910	39,375	36,375	38,844
	MATERIALS/SUPPLIES				
6990	Miscellaneous Materials & Supplies	4,700	6,500	6,500	6,500
	Subtotal	4,700	6,500	6,500	6,500
	EQUIPMENT				
8911	Furniture/Equipment-Additional	6,843	5,000	5,000	5,000
	Subtotal	6,843	5,000	5,000	5,000
	TOTAL	379,817	334,817	292,309	310,987

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 2004 ACTUAL	FY 2005 BUDGET	FY 2005 EXPECTED	FY 2006 BUDGET
Teachers	4	4	2	2

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

CODE:	50-611013-340				
ACCT#	DESCRIPTION				
	PERSONAL SERVICES				
1121	Teacher Salaries	0	191,659	116,659	123,425
1143	Technical Salaries	182,362	0	0	0
	Subtotal	182,362	191,659	116,659	123,425
	EMPLOYEE BENEFITS				
2100	FICA	13,509	14,662	8,924	9,442
2200	VRS Retirement	17,073	22,194	13,509	15,021
2300	Health Insurance	11,972	5,900	5,900	6,507
2800	Other Benefits	888	939	571	605
	Subtotal	43,442	43,695	28,904	31,575
	PURCHASED SERVICES				
3340	Bldg Svc, Contract Maintenance/Other	12,344	56,713	56,713	26,713
3900	Miscellaneous Contractual Services	27,038	25,970	25,970	25,970
	Subtotal	39,382	82,683	82,683	52,683
	MATERIALS/SUPPLIES				
6800	Technology-Software	111,319	50,000	50,000	50,000
6810	Technology Consumables	0	0	0	20,000
6900	Other Educational Supplies	0	0	0	3,000
	Subtotal	111,319	50,000	50,000	73,000
	EQUIPMENT				
8800	Technology-Hardware Replacement	19,873	8,000	8,000	47,000
8805	Technology-Hardware Additions	19,157	583,000	583,000	547,000
	Subtotal	39,030	591,000	591,000	594,000
	TOTAL	415,535	959,037	869,246	874,683

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 2004 ACTUAL	FY 2005 BUDGET	FY 2005 EXPECTED	FY 2006 BUDGET
Teachers	3	3	3	3

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

	PERSONAL SERVICES				
1121	Teacher Salaries	119,379	156,722	141,722	149,942
	Subtotal	119,379	156,722	141,722	149,942
	EMPLOYEE BENEFITS				
2100	FICA	9,048	11,989	10,841	11,471
2200	VRS Retirement	11,080	18,148	16,411	18,248
2300	Health Insurance	5,496	10,350	10,350	11,414
2800	Other Benefits	836	768	694	735
	Subtotal	26,460	41,255	38,296	41,868
	PURCHASED SERVICES				
3900	Miscellaneous Contractual Services	19,530	18,750	18,750	18,750
	Subtotal	19,530	18,750	18,750	18,750
	TOTAL	165,369	216,727	198,768	210,560

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 2004 ACTUAL	FY 2005 BUDGET	FY 2005 EXPECTED	FY 2006 BUDGET
Teachers	6	6	5	5

ADDITIONAL INFORMATION:

FY 03 student enrollment 165

FY 04 student enrollment 169

FY 05 student enrollment 173

CODE: 50-611013-350

ACCT# DESCRIPTION

PERSONAL SERVICES

1121	Teacher Salaries	226,598	236,118	203,118	214,899
1625	Stipends	0	1,700	1,700	1,100
	Subtotal	226,598	237,818	204,818	215,999

EMPLOYEE BENEFITS

2100	FICA	16,861	18,194	15,669	16,571
2200	VRS Retirement	21,196	27,539	23,718	26,153
2300	Health Insurance	12,192	13,800	13,800	15,219
2800	Other Benefits	1,096	1,157	995	1,053
	Subtotal	51,345	60,690	54,182	58,996

PURCHASED SERVICES

3900	Miscellaneous Contractual Services	7,750	8,619	8,619	8,619
	Subtotal	7,750	8,619	8,619	8,619

OTHER CHARGES

5506	Employee Development	339	0	350	600
	Subtotal	339	0	350	600

MATERIALS/SUPPLIES

6900	Other Educational Supplies	10,095	6,500	6,500	10,500
	Subtotal	10,095	6,500	6,500	10,500

	TOTAL	296,127	313,627	274,469	294,714
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REGULAR EDUCATION - HIGH - VHSL/INTERSCHOLASTIC ACTVY

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

PERSONNEL

	FY 2004 ACTUAL	FY 2005 BUDGET	FY 2005 EXPECTED	FY 2006 BUDGET
Athletic Directors	0	0	4	4

CODE: 50-611013-360**ACCT# DESCRIPTION**

CODE:	50-611013-360				
ACCT#	DESCRIPTION				
	PERSONAL SERVICES				
1128	Athletic Directors	0	0	210,000	210,000
1625	Stipends	33,576	0	0	0
	Subtotal	33,576	0	210,000	210,000
	EMPLOYEE BENEFITS				
2100	FICA	2,568	0	16,065	16,065
2200	VRS Retirement	0	0	24,318	25,557
2800	Other Benefits	0	0	1,029	1,029
	Subtotal	2,568	0	41,412	42,651
	PURCHASED SERVICES				
3900	Miscellaneous Contractual Services	83,804	60,000	60,000	70,550
	Subtotal	83,804	60,000	60,000	70,550
	MATERIALS/SUPPLIES				
6990	Miscellaneous Materials & Supplies	0	1,500	1,500	0
	Subtotal	0	1,500	1,500	0
	EQUIPMENT				
8911	Furniture/Equipment-Additional	12,997	21,000	21,000	21,000
8921	Furniture/Equipment-Replacement	13,232	21,000	21,000	21,000
	Subtotal	26,229	42,000	42,000	42,000
	TOTAL	146,177	103,500	354,912	365,201

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 2004 ACTUAL	FY 2005 BUDGET	FY 2005 EXPECTED	FY 2006 BUDGET
N/A	0	0	0	0

ADDITIONAL INFORMATION:

FY 03 student enrollment in Governor's School 91

FY 04 student enrollment in Governor's School 87

FY 05 student enrollment in Governor's School 97

CODE: 50-611013-370

ACCT# DESCRIPTION

PURCHASED SERVICES

3860	Contractual-New Horizons	203,896	191,282	191,282	190,300
3900	Miscellaneous Contractual Services	33,442	34,667	37,667	37,667
	Subtotal	237,338	225,949	228,949	227,967
	TOTAL	237,338	225,949	228,949	227,967

REGULAR EDUCATION - HIGH - OTHER

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

PERSONNEL

	FY 2004 ACTUAL	FY 2005 BUDGET	FY 2005 EXPECTED	FY 2006 BUDGET
Administrative	0.5	0.5	0	0
Teachers	0	0	5.09	5.09
Para-Educators	5	5	5	5

ADDITIONAL INFORMATION:

The School Board eliminated the general supply fee in FY 06. Included in the budget is an allocation to each school (\$5 elementary and \$10 secondary-per pupil) to offset the loss of the revenue to the student activity fund.

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

1110	Administrative Salaries	0	13,464	0	0
1121	Teacher Salaries	4,405	0	170,000	179,860
1141	Para-Educator Salaries	72,446	77,045	77,045	85,845
1151	COE Students	0	96,257	96,257	99,713
1500	Substitute Salaries	206,808	206,026	206,026	210,000
1600	Supplements	567,533	610,136	610,136	616,969
1625	Stipends	82,087	96,423	96,423	171,923
	Subtotal	933,279	1,099,351	1,255,887	1,364,310

EMPLOYEE BENEFITS

2100	FICA	71,141	80,207	92,182	102,250
2200	VRS Retirement	7,348	10,481	28,608	32,179
2300	Health Insurance	10,986	26,046	26,046	28,724
2800	Other Benefits	4,781	4,809	5,576	6,239
	Subtotal	94,256	121,543	152,412	169,392

PURCHASED SERVICES

3500	Printing	17,132	18,000	18,000	30,000
3900	Miscellaneous Contractual Services	82,526	27,015	27,015	24,415
	Subtotal	99,658	45,015	45,015	54,415

OTHER CHARGES

5504	Travel	5,105	4,750	4,750	4,750
	Subtotal	5,105	4,750	4,750	4,750

MATERIALS/SUPPLIES

6001	Stationery/Forms/Office Supplies	2,598	4,000	4,000	4,000
6030	Textbooks	2,396	10,000	10,000	10,000
6070	Testing Materials	20,261	11,500	11,500	35,882
6900	Other Educational Supplies	49,994	34,679	34,679	97,720
6970	Vendor Sponsorship	31,400	0	0	0
6980	Vendor Scoreboard	4,100	0	0	0
6990	Miscellaneous Materials & Supplies	2,316	5,500	5,500	8,500
	Subtotal	113,065	65,679	65,679	156,102

EQUIPMENT

8911	Furniture/Equipment-Additional	1,920	1,900	1,900	2,000
8921	Furniture/Equipment-Replacement	33,053	14,699	14,699	16,299
	Subtotal	34,973	16,599	16,599	18,299

TOTAL		1,280,336	1,352,937	1,540,342	1,767,268
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SPECIAL EDUCATION - ELEMENTARY - CLASSROOM TEACHERS

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

PERSONNEL

	FY 2004 ACTUAL	FY 2005 BUDGET	FY 2005 EXPECTED	FY 2006 BUDGET
Teachers	33	33	33.5	34.5
Para-Educators	39	39	41	44
Technical	4	4	4	4

ADDITIONAL INFORMATION:

FY 03 student enrollment 454

FY 04 student enrollment 419

FY 05 student enrollment 487

In FY 06 1 additional teacher FTE and 3 additional para-educator FTE's were added for enrollment and pre-

CODE: 50-611021-390

ACCT# DESCRIPTION

PERSONAL SERVICES

1121	Teacher Salaries	1,254,702	1,635,909	1,448,409	1,567,327
1141	Para-Educator Salaries	519,831	487,237	511,237	623,360
1143	Technical Salaries	128,970	113,203	153,203	158,703
1625	Stipends	3,984	20,000	20,000	20,000
	Subtotal	1,907,487	2,256,349	2,132,849	2,369,390

EMPLOYEE BENEFITS

2100	FICA	140,447	172,611	163,163	177,322
2200	VRS Retirement	178,152	261,285	246,984	279,659
2300	Health Insurance	153,915	128,463	128,463	141,669
2800	Other Benefits	9,203	10,959	10,354	11,260
	Subtotal	481,717	573,318	548,964	609,910

OTHER CHARGES

5504	Travel	5,054	5,000	5,000	5,000
	Subtotal	5,054	5,000	5,000	5,000
	TOTAL	2,394,258	2,834,667	2,686,813	2,984,300

SPECIAL EDUCATION - ELEMENTARY - OTHER

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

PERSONNEL

	FY 2004 ACTUAL	FY 2005 BUDGET	FY 2005 EXPECTED	FY 2006 BUDGET
N/A	0	0	0	0

CODE: 50-611021-400**ACCT# DESCRIPTION**

		FY 2004 ACTUAL	FY 2005 BUDGET	FY 2005 EXPECTED	FY 2006 BUDGET
	PURCHASED SERVICES				
3900	Miscellaneous Contractual Services	42,536	40,000	40,000	40,000
	Subtotal	42,536	40,000	40,000	40,000
	MATERIALS/SUPPLIES				
6070	Testing Materials	2,123	2,200	2,200	5,000
6800	Technology-Software	0	15,376	15,376	15,376
6900	Other Educational Supplies	2,680	3,000	3,000	3,000
	Subtotal	4,803	20,576	20,576	23,376
	EQUIPMENT				
8800	Technology-Hardware Replacement	41,004	0	0	0
8911	Furniture/Equipment-Additional	10,405	11,100	11,100	11,100
8921	Furniture/Equipment-Replacement	2,212	4,000	4,000	4,000
	Subtotal	53,621	15,100	15,100	15,100
	TOTAL	100,960	75,676	75,676	78,476

SPECIAL EDUCATION - MIDDLE - CLASSROOM TEACHERS

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

PERSONNEL

	FY 2004 ACTUAL	FY 2005 BUDGET	FY 2005 EXPECTED	FY 2006 BUDGET
Teachers	22	22	21	22
Para-Educators	22	22	23	24

ADDITIONAL INFORMATION:

FY 03 student enrollment 264

FY 04 student enrollment 276

FY 05 student enrollment 267

In FY 06 1 additional teacher FTE and 1 additional para-educator FTE were added to meet enrollment needs.

CODE: 50-611022-410

ACCT# DESCRIPTION

PERSONAL SERVICES

1121	Teacher Salaries	828,103	930,063	897,063	984,003
1141	Para-Educator Salaries	254,639	271,831	283,831	329,660
1625	Stipends	3,398	12,000	12,000	12,000
	Subtotal	1,086,140	1,213,894	1,192,894	1,325,663

EMPLOYEE BENEFITS

2100	FICA	81,135	92,863	91,256	99,801
2200	VRS Retirement	102,374	140,569	138,137	157,309
2300	Health Insurance	54,174	68,740	68,740	75,806
2800	Other Benefits	5,602	5,889	5,786	6,334
	Subtotal	243,285	308,061	303,919	339,250
	TOTAL	1,329,425	1,521,955	1,496,813	1,664,913

SPECIAL EDUCATION - MIDDLE - OTHER

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

PERSONNEL

	FY 2004 ACTUAL	FY 2005 BUDGET	FY 2005 EXPECTED	FY 2006 BUDGET
N/A	0	0	0	0

CODE: 50-611022-420

ACCT# DESCRIPTION

		PURCHASED SERVICES			
3900	Miscellaneous Contractual Services	23,940	12,000	12,000	12,000
	Subtotal	23,940	12,000	12,000	12,000
		MATERIALS/SUPPLIES			
6070	Testing Materials	2,206	2,200	2,200	5,000
6900	Other Educational Supplies	1,918	2,000	2,000	5,000
	Subtotal	4,124	4,200	4,200	10,000
		EQUIPMENT			
8911	Furniture/Equipment-Additional	1,336	4,000	4,000	4,000
8921	Furniture/Equipment-Replacement	1,550	10,600	10,600	10,600
	Subtotal	2,886	14,600	14,600	14,600
	TOTAL	30,950	30,800	30,800	36,600

SPECIAL EDUCATION - HIGH - CLASSROOM TEACHERS

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

PERSONNEL

	FY 2004 ACTUAL	FY 2005 BUDGET	FY 2005 EXPECTED	FY 2006 BUDGET
Teachers	22	22	21	22
Para-Educators	21.5	21.5	21.5	23.5

ADDITIONAL INFORMATION:

FY 03 student enrollment 349

FY 04 student enrollment 371

FY 05 student enrollment 363

In FY 06 1 additional teacher FTE and 2 additional para-educator FTE's were added to meet enrollment needs.

CODE: 50-611023-430

ACCT# DESCRIPTION

PERSONAL SERVICES

1121	Teacher Salaries	846,991	906,466	878,466	964,327
1141	Para-Educator Salaries	209,378	270,073	265,073	322,169
1625	Stipends	4,800	9,000	9,000	9,000
	Subtotal	1,061,169	1,185,539	1,152,539	1,295,496

EMPLOYEE BENEFITS

2100	FICA	76,038	90,693	88,168	97,523
2200	VRS Retirement	99,482	137,285	133,464	154,049
2300	Health Insurance	98,051	68,690	68,690	75,751
2800	Other Benefits	5,489	5,765	5,603	6,202
	Subtotal	279,060	302,433	295,925	333,525
	TOTAL	1,340,229	1,487,972	1,448,464	1,629,021

SPECIAL EDUCATION - HIGH - OTHER

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

PERSONNEL

	FY 2004 ACTUAL	FY 2005 BUDGET	FY 2005 EXPECTED	FY 2006 BUDGET
N/A	0	0	0	0

CODE: 50-611023-440

ACCT# DESCRIPTION

PURCHASED SERVICES					
3850	Contractual-New Horizons	676,140	726,140	726,140	794,985
3855	Private Res Placement	285,255	235,255	235,255	390,065
3900	Miscellaneous Contractual Services	139,945	100,000	100,000	113,000
	Subtotal	1,101,340	1,061,395	1,061,395	1,298,050
MATERIALS/SUPPLIES					
6070	Testing Materials	1,837	2,200	2,200	2,200
6900	Other Educational Supplies	2,125	2,500	2,500	2,500
	Subtotal	3,962	4,700	4,700	4,700
EQUIPMENT					
8911	Furniture/Equipment-Additional	1,239	13,100	13,100	13,100
8921	Furniture/Equipment-Replacement	2,280	5,000	5,000	5,000
	Subtotal	3,519	18,100	18,100	18,100
	TOTAL	1,108,821	1,084,195	1,084,195	1,320,850

CAREER/TECHNICAL - SECONDARY - FAMILY & CONSUMER SCIENCE

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

PERSONNEL

	FY 2004 ACTUAL	FY 2005 BUDGET	FY 2005 EXPECTED	FY 2006 BUDGET
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Teachers	5	5	5	5
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ADDITIONAL INFORMATION:

FY 03 student enrollment 1,130

FY 04 student enrollment 1,113

FY 05 student enrollment 1,021

CODE: 50-611034-450

ACCT# DESCRIPTION

	PERSONAL SERVICES				
1121	Teacher Salaries	193,463	219,034	219,034	231,738
	Subtotal	193,463	219,034	219,034	231,738
	EMPLOYEE BENEFITS				
2100	FICA	14,826	16,756	16,756	17,728
2200	VRS Retirement	18,086	25,364	25,364	28,203
2300	Health Insurance	6,039	15,640	15,640	17,248
2800	Other Benefits	1,018	1,073	1,073	1,136
	Subtotal	39,969	58,833	58,833	64,315
	OTHER CHARGES				
5506	Employee Development	180	200	200	200
	Subtotal	180	200	200	200
	MATERIALS/SUPPLIES				
6030	Textbooks	0	500	500	500
6910	Other Educational/Supplies	5,567	16,524	16,524	13,999
	Subtotal	5,567	17,024	17,024	14,499
	EQUIPMENT				
8921	Furniture/Equipment-Replacement	0	15,600	15,600	15,600
	Subtotal	0	15,600	15,600	15,600
	TOTAL	239,179	310,691	310,691	326,352

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 2004 ACTUAL	FY 2005 BUDGET	FY 2005 EXPECTED	FY 2006 BUDGET
Teachers	14	14	14	14

ADDITIONAL INFORMATION:

FY 03 student enrollment 2,130

FY 04 student enrollment 2,432

FY 05 student enrollment 2,491

CODE: ACCT#	50-611034-460 DESCRIPTION				
	PERSONAL SERVICES				
1121	Teacher Salaries	613,434	661,505	661,505	699,872
	Subtotal	613,434	661,505	661,505	699,872
	EMPLOYEE BENEFITS				
2100	FICA	45,870	50,605	50,605	53,540
2200	VRS Retirement	57,367	76,602	76,602	85,174
2300	Health Insurance	34,406	57,279	57,279	63,167
2800	Other Benefits	3,069	3,241	3,241	3,429
	Subtotal	140,712	187,727	187,727	205,310
	OTHER CHARGES				
5504	Travel	1,212	1,500	1,500	1,500
5506	Employee Development	751	1,500	1,500	1,500
	Subtotal	1,963	3,000	3,000	3,000
	MATERIALS/SUPPLIES				
6030	Textbooks	3,781	4,616	4,616	5,200
6910	Other Educational/Supplies	13,840	19,600	19,600	19,641
	Subtotal	17,621	24,216	24,216	24,841
	EQUIPMENT				
8911	Furniture/Equipment-Additional	4,500	4,500	4,500	12,000
	Subtotal	4,500	4,500	4,500	12,000
	TOTAL	778,230	880,948	880,948	945,023

CAREER/TECHNICAL - SECONDARY - MARKETING EDUCATION

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 2004 ACTUAL	FY 2005 BUDGET	FY 2005 EXPECTED	FY 2006 BUDGET
Teachers	4	4	4	4

ADDITIONAL INFORMATION:

FY 03 student enrollment 229

FY 04 student enrollment 273

FY 05 student enrollment 302

CODE: 50-611034-470

ACCT# DESCRIPTION

PERSONAL SERVICES

1121	Teacher Salaries	168,847	170,042	178,842	189,215
	Subtotal	168,847	170,042	178,842	189,215

EMPLOYEE BENEFITS

2100	FICA	11,936	13,008	13,681	14,475
2200	VRS Retirement	15,798	19,691	20,710	23,027
2300	Health Insurance	20,998	12,020	12,020	13,256
2800	Other Benefits	789	833	876	927
	Subtotal	49,521	45,552	47,287	51,685

OTHER CHARGES

5504	Travel	1,984	1,984	1,984	1,984
5506	Employee Development	50	720	720	720
	Subtotal	2,034	2,704	2,704	2,704

MATERIALS/SUPPLIES

6030	Textbooks	2,167	3,616	3,616	3,616
6910	Other Educational/Supplies	2,092	1,500	1,500	2,294
	Subtotal	4,259	5,116	5,116	5,910

EQUIPMENT

8911	Furniture/Equipment-Additional	2,341	8,979	8,979	8,979
	Subtotal	2,341	8,979	8,979	8,979

	TOTAL	227,002	232,393	242,928	258,493
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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 2004 ACTUAL	FY 2005 BUDGET	FY 2005 EXPECTED	FY 2006 BUDGET
Teachers	8.43	8.43	8	8

ADDITIONAL INFORMATION:

FY 03 student enrollment 1,932

FY 04 student enrollment 1,622

FY 05 student enrollment 1,329

CODE: ACCT#	50-611034-490 DESCRIPTION				
	PERSONAL SERVICES				
1121	Teacher Salaries	390,398	441,035	426,845	451,602
	Subtotal	390,398	441,035	426,845	451,602
	EMPLOYEE BENEFITS				
2100	FICA	29,253	33,739	32,653	34,548
2200	VRS Retirement	36,034	51,072	49,429	54,960
2300	Health Insurance	24,768	27,150	27,150	29,941
2800	Other Benefits	2,044	2,161	2,091	2,213
	Subtotal	92,099	114,122	111,323	121,662
	OTHER CHARGES				
5506	Employee Development	1,195	1,748	1,748	1,748
	Subtotal	1,195	1,748	1,748	1,748
	MATERIALS/SUPPLIES				
6030	Textbooks	1,074	1,000	1,000	1,000
6910	Other Educational/Supplies	11,752	19,883	19,883	19,883
	Subtotal	12,826	20,883	20,883	20,883
	EQUIPMENT				
8800	Technology-Hardware Replacement	7,180	0	0	0
8911	Furniture/Equipment-Additional	9,031	14,959	14,959	14,701
	Subtotal	16,211	14,959	14,959	14,701
	TOTAL	512,729	592,747	575,758	610,596

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 2004 ACTUAL	FY 2005 BUDGET	FY 2005 EXPECTED	FY 2006 BUDGET
Teachers	1	1	1	1
Para-Educators	1	1	1	1

ADDITIONAL INFORMATION:

FY 03 student enrollment 21

FY 04 student enrollment 15

FY 05 student enrollment 17

CODE: 50-611034-500

ACCT# DESCRIPTION

PERSONAL SERVICES

1121	Teacher Salaries	60,180	63,187	65,187	68,968
1141	Para-Educator Salaries	11,950	20,369	21,969	24,477
	Subtotal	72,130	83,556	87,156	93,445

EMPLOYEE BENEFITS

2100	FICA	5,149	6,392	6,667	7,029
2200	VRS Retirement	6,737	9,676	10,093	11,183
2300	Health Insurance	7,806	4,736	4,736	5,223
2800	Other Benefits	390	409	427	450
	Subtotal	20,082	21,213	21,923	23,885

OTHER CHARGES

5504	Travel	0	75	75	75
5506	Employee Development	0	100	100	100
	Subtotal	0	175	175	175

MATERIALS/SUPPLIES

6030	Textbooks	8,204	8,400	8,400	8,400
6110	WYCS Supplies	1,827	4,844	4,844	2,000
6910	Other Educational/Supplies	1,469	1,500	1,500	1,500
	Subtotal	11,500	14,744	14,744	11,900

EQUIPMENT

8911	Furniture/Equipment-Additional	0	8,000	8,000	4,000
	Subtotal	0	8,000	8,000	4,000

TOTAL		103,712	127,688	131,998	133,405
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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 2004 ACTUAL	FY 2005 BUDGET	FY 2005 EXPECTED	FY 2006 BUDGET
N/A	0	0	0	0

ADDITIONAL INFORMATION:

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

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

FY 05 student enrollment in New Horizons 176(Payment minimum 175)

CODE: 50-611034-510

ACCT# DESCRIPTION

PURCHASED SERVICES

3850	Contractual-New Horizons	0	26,000	26,000	0
3860	Contractual-New Horizons	451,500	528,736	528,736	528,736
	Subtotal	451,500	554,736	554,736	528,736
	TOTAL	451,500	554,736	554,736	528,736

CAREER/TECHNICAL - SECONDARY - NJROTC

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

PERSONNEL

	FY 2004 ACTUAL	FY 2005 BUDGET	FY 2005 EXPECTED	FY 2006 BUDGET
Teachers (NJROTC)	4	4	4	4

ADDITIONAL INFORMATION:

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

FY 03 student enrollment 235

FY 04 student enrollment 267

FY 05 student enrollment 255

CODE: ACCT#	50-611034-520 DESCRIPTION				
	PERSONAL SERVICES				
1121	Teacher Salaries	197,917	191,518	199,518	211,090
	Subtotal	197,917	191,518	199,518	211,090
	EMPLOYEE BENEFITS				
2100	FICA	15,014	14,651	15,263	16,148
2200	VRS Retirement	17,720	22,178	23,104	25,690
2300	Health Insurance	792	7,314	7,314	8,066
2800	Other Benefits	889	938	977	1,034
	Subtotal	34,415	45,081	46,658	50,938
	MATERIALS/SUPPLIES				
6910	Other Educational/Supplies	334	420	420	420
	Subtotal	334	420	420	420
	TOTAL	232,666	237,019	246,596	262,448

CAREER/TECHNICAL - SECONDARY - OTHER

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

PERSONNEL

	FY 2004 ACTUAL	FY 2005 BUDGET	FY 2005 EXPECTED	FY 2006 BUDGET
Teachers	0	0	0	0

CODE: 50-611034-530

ACCT# DESCRIPTION

MATERIALS/SUPPLIES					
6910	Other Educational/Supplies	1,787	3,000	3,000	3,000
	Subtotal	1,787	3,000	3,000	3,000
	TOTAL	1,787	3,000	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 2004 ACTUAL	FY 2005 BUDGET	FY 2005 EXPECTED	FY 2006 BUDGET
Teachers	4	4	4	4

ADDITIONAL INFORMATION:

FY 03 student enrollment 396

FY 04 student enrollment 396

FY 05 student enrollment 391

CODE: ACCT#	50-611041-540 DESCRIPTION				
	PERSONAL SERVICES				
1121	Teacher Salaries	133,926	165,936	170,536	180,427
	Subtotal	133,926	165,936	170,536	180,427
	EMPLOYEE BENEFITS				
2100	FICA	10,020	12,694	13,046	13,803
2200	VRS Retirement	13,102	19,215	19,748	21,958
2300	Health Insurance	10,654	7,733	7,733	8,528
2800	Other Benefits	770	813	836	884
	Subtotal	34,546	40,455	41,363	45,173
	PURCHASED SERVICES				
3900	Miscellaneous Contractual Services	3,855	4,200	4,200	4,200
	Subtotal	3,855	4,200	4,200	4,200
	OTHER CHARGES				
5506	Employee Development	30	0	350	800
	Subtotal	30	0	350	800
	MATERIALS/SUPPLIES				
6070	Testing Materials	747	1,300	1,300	1,300
6900	Other Educational Supplies	10,049	13,400	13,400	10,600
	Subtotal	10,796	14,700	14,700	11,900
	EQUIPMENT				
8911	Furniture/Equipment-Additional	403	400	400	400
	Subtotal	403	400	400	400
	TOTAL	183,556	225,691	231,549	242,900

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 2004 ACTUAL	FY 2005 BUDGET	FY 2005 EXPECTED	FY 2006 BUDGET
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Teachers	1	1	1	1
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ADDITIONAL INFORMATION:

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)
 FY 05 student enrollment 109 (grades 6-7)
 FY 05 student enrollment 295 (grades 8-12)

CODE: ACCT#	50-611044-560 DESCRIPTION				
	PERSONAL SERVICES				
1121	Teacher Salaries	25,797	45,999	45,999	48,667
	Subtotal	25,797	45,999	45,999	48,667
	EMPLOYEE BENEFITS				
2100	FICA	1,924	3,519	3,519	3,723
2200	VRS Retirement	2,501	5,327	5,327	5,923
2300	Health Insurance	1,145	3,848	3,848	4,244
2800	Other Benefits	214	225	225	238
	Subtotal	5,784	12,919	12,919	14,128
	PURCHASED SERVICES				
3900	Miscellaneous Contractual Services	4,399	4,700	4,700	4,700
	Subtotal	4,399	4,700	4,700	4,700
	OTHER CHARGES				
5504	Travel	269	500	500	500
5506	Employee Development	0	0	0	200
	Subtotal	269	500	500	700
	MATERIALS/SUPPLIES				
6070	Testing Materials	840	900	900	900
6900	Other Educational Supplies	10,268	10,650	10,650	8,450
	Subtotal	11,108	11,550	11,550	9,350
	EQUIPMENT				
8911	Furniture/Equipment-Additional	1,610	1,600	1,600	1,600
	Subtotal	1,610	1,600	1,600	1,600
	TOTAL	48,967	77,268	77,268	79,145

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. This is a federal No Child Left Behind program.

PERSONNEL	FY 2004 ACTUAL	FY 2005 BUDGET	FY 2005 EXPECTED	FY 2006 BUDGET
Administrative	0.25	0.25	0.25	0.25
Teachers	11	11	7	7
Clerical	0.9	0.9	0.9	0.9

ADDITIONAL INFORMATION:

For FY 06 the following schools are Title I eligible: Bethel Manor Elementary, Tabb Elementary, Yorktown Elementary, Waller Mill Elementary and Magruder Elementary.

CODE: ACCT#	50-611050-580 DESCRIPTION				
	PERSONAL SERVICES				
1110	Administrative Salaries	12,929	12,900	14,200	14,200
1121	Teacher Salaries	441,331	451,000	297,436	297,436
1150	Office Clerical	24,851	27,100	26,000	26,000
1500	Substitute Salaries	4,070	4,000	0	0
	Subtotal	483,181	495,000	337,636	337,636
	EMPLOYEE BENEFITS				
2100	FICA	35,598	39,000	25,830	25,830
2200	VRS Retirement	45,639	47,000	39,099	39,099
2300	Health Insurance	32,975	39,000	19,722	19,722
2400	Group Life Insurance	0	4,000	1,192	1,192
2800	Other Benefits	1,500	1,500	1,000	1,000
	Subtotal	115,712	130,500	86,843	86,843
	PURCHASED SERVICES				
3900	Miscellaneous Contractual Services	0	0	48,000	48,000
	Subtotal	0	0	48,000	48,000
	OTHER CHARGES				
5504	Travel	2,694	3,200	3,334	3,334
5565	In-Service	50,155	2,242	0	0
	Subtotal	52,849	5,442	3,334	3,334
	MATERIALS/SUPPLIES				
6001	Stationery/Forms/Office Supplies	622	500	300	300
6900	Other Educational Supplies	12,635	4,000	700	700
6990	Miscellaneous Materials & Supplies	8,132	7,500	2,500	2,500
	Subtotal	21,389	12,000	3,500	3,500
	TOTAL	673,131	642,942	479,313	479,313

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. This is a federal No Child Left Behind program.

PERSONNEL

	FY 2004 ACTUAL	FY 2005 BUDGET	FY 2005 EXPECTED	FY 2006 BUDGET
Teachers	5	5	5	5

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

1121	Teacher Salaries	162,501	169,439	169,439	174,376
1500	Substitute Salaries	12,794	8,710	8,710	7,020
1625	Stipends	26,300	27,000	27,000	49,530
	Subtotal	201,595	205,149	205,149	230,926

EMPLOYEE BENEFITS

2100	FICA	15,299	16,500	16,500	17,666
2200	VRS Retirement	15,138	14,138	14,138	20,193
2300	Health Insurance	13,212	16,500	16,500	12,027
2400	Group Life Insurance	0	1,650	1,650	1,650
2800	Other Benefits	600	600	600	600
	Subtotal	44,249	49,388	49,388	52,136

PURCHASED SERVICES

3900	Miscellaneous Contractual Services	0	0	0	20,372
	Subtotal	0	0	0	20,372

OTHER CHARGES

5504	Travel	9,650	7,775	7,775	0
5506	Employee Development	28,308	24,023	24,023	0
	Subtotal	37,958	31,798	31,798	0

MATERIALS/SUPPLIES

6900	Other Educational Supplies	142	12,500	12,500	1,640
6990	Miscellaneous Materials & Supplies	340	0	0	0
	Subtotal	482	12,500	12,500	1,640
	TOTAL	284,284	298,835	298,835	305,074

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. This is a federal No Child Left Behind program.

PERSONNEL

	FY 2004 ACTUAL	FY 2005 BUDGET	FY 2005 EXPECTED	FY 2006 BUDGET
N/A	0	0	0	0

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

3900	Miscellaneous Contractual Services	4,869	10,000	10,000	10,000
	Subtotal	4,869	10,000	10,000	10,000

OTHER CHARGES

5504	Travel	141	2,000	2,000	0
5506	Employee Development	12,640	10,500	10,500	0
	Subtotal	12,781	12,500	12,500	0

MATERIALS/SUPPLIES

6900	Other Educational Supplies	1,604	2,036	2,036	10,697
	Subtotal	1,604	2,036	2,036	10,697

TOTAL

		19,254	24,536	24,536	20,697
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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. This is a federal No Child Left Behind program.

PERSONNEL

	FY 2004 ACTUAL	FY 2005 BUDGET	FY 2005 EXPECTED	FY 2006 BUDGET
N/A	0	0	0	0

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

1121	Teacher Salaries	1,704	5,200	5,200	5,200
	Subtotal	1,704	5,200	5,200	5,200

EMPLOYEE BENEFITS

2100	FICA	130	398	398	398
	Subtotal	130	398	398	398

PURCHASED SERVICES

3900	Miscellaneous Contractual Services	0	0	0	2,000
	Subtotal	0	0	0	2,000

OTHER CHARGES

5504	Travel	0	250	250	250
5506	Employee Development	416	1,605	1,605	0
	Subtotal	416	1,855	1,855	250

MATERIALS/SUPPLIES

6900	Other Educational Supplies	3,664	4,902	4,902	2,730
6990	Miscellaneous Materials & Supplies	66	500	500	1,000
	Subtotal	3,730	5,402	5,402	3,730

TOTAL

		5,980	12,855	12,855	11,578
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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. This is a federal No Child Left Behind program.

PERSONNEL

	FY 2004 ACTUAL	FY 2005 BUDGET	FY 2005 EXPECTED	FY 2006 BUDGET
N/A	0	0	0	0

CODE: ACCT#	50-611050-586 DESCRIPTION				
	PERSONAL SERVICES				
1625	Stipends	9,500	9,500	9,500	9,500
	Subtotal	9,500	9,500	9,500	9,500
	EMPLOYEE BENEFITS				
2100	FICA	727	727	727	727
	Subtotal	727	727	727	727
	PURCHASED SERVICES				
3900	Miscellaneous Contractual Services	36,290	36,000	36,000	33,500
	Subtotal	36,290	36,000	36,000	33,500
	OTHER CHARGES				
5504	Travel	0	200	200	0
5506	Employee Development	1,620	500	500	0
	Subtotal	1,620	700	700	0
	MATERIALS/SUPPLIES				
6900	Other Educational Supplies	50	442	442	0
6990	Miscellaneous Materials & Supplies	480	500	500	474
	Subtotal	530	942	942	474
	TOTAL	48,667	47,869	47,869	44,201

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. This is a federal No Child Left Behind program.

PERSONNEL

	FY 2004 ACTUAL	FY 2005 BUDGET	FY 2005 EXPECTED	FY 2006 BUDGET
N/A	0	0	0	0

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

1500	Substitute Salaries	6,526	9,900	9,900	11,968
1625	Stipends	20,950	20,000	20,000	0
	Subtotal	27,476	29,900	29,900	11,968

EMPLOYEE BENEFITS

2100	FICA	2,102	2,288	2,288	926
	Subtotal	2,102	2,288	2,288	926

PURCHASED SERVICES

3900	Miscellaneous Contractual Services	0	16,086	16,086	21,530
	Subtotal	0	16,086	16,086	21,530

OTHER CHARGES

5504	Travel	524	0	0	0
5506	Employee Development	9,261	0	0	0
	Subtotal	9,785	0	0	0

MATERIALS/SUPPLIES

6900	Other Educational Supplies	4,255	0	0	0
6990	Miscellaneous Materials & Supplies	0	550	550	4,292
	Subtotal	4,255	550	550	4,292

	TOTAL	43,618	48,824	48,824	38,716
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OTHER PROGRAMS - TITLE VIB

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

PERSONNEL	FY 2004 ACTUAL	FY 2005 BUDGET	FY 2005 EXPECTED	FY 2006 BUDGET
Interpreters	2	2	2	2
Teachers	11	11	11	16
Para-Educators	32.5	32.5	32.5	38
Social Worker	2	2	2	2
Speech Pathologist (1-12 & 1-10 month)	2	2	2	2
Psychologist	1	1	1	1

ADDITIONAL INFORMATION:

In FY 06 added 5 teacher FTE's and 5.5 para-educator FTE's. These new positions will not be hired unless the federal grant funds are available to cover the cost of the positions.

CODE: ACCT#	50-611050-600 DESCRIPTION				
	PERSONAL SERVICES				
1121	Teacher Salaries	351,974	390,137	390,137	616,046
1130	Professional Salaries	86,364	86,264	86,264	97,308
1132	Psychologist Salaries	45,766	45,791	45,791	45,791
1134	Social Worker	79,401	77,701	77,701	77,701
1141	Para-Educator Salaries	331,476	408,566	408,566	433,566
1143	Technical Salaries	16,853	60,000	60,000	75,000
1500	Substitute Salaries	5,382	0	0	0
1625	Stipends	15,450	0	0	0
	Subtotal	932,666	1,068,459	1,068,459	1,345,412
	EMPLOYEE BENEFITS				
2100	FICA	68,209	81,737	81,737	102,771
2200	VRS Retirement	86,310	100,863	100,863	163,493
2300	Health Insurance	96,600	67,236	67,236	73,752
	Subtotal	251,119	249,836	249,836	340,016
	PURCHASED SERVICES				
3900	Miscellaneous Contractual Services	80,470	120,409	120,409	50,000
	Subtotal	80,470	120,409	120,409	50,000
	OTHER CHARGES				
5504	Travel	107	0	0	0
5506	Employee Development	2,886	18,000	18,000	0
	Subtotal	2,993	18,000	18,000	0
	TOTAL	1,267,248	1,456,704	1,456,704	1,735,428

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. This program ended in FY04.

PERSONNEL

	FY 2004 ACTUAL	FY 2005 BUDGET	FY 2005 EXPECTED	FY 2006 BUDGET
N/A	0	0	0	0

CODE: 50-611050-610

ACCT# DESCRIPTION

PURCHASED SERVICES					
3900	Miscellaneous Contractual Services	11,372	0	0	0
	Subtotal	11,372	0	0	0
MATERIALS/SUPPLIES					
6990	Miscellaneous Materials & Supplies	402	0	0	0
	Subtotal	402	0	0	0
	TOTAL	11,774	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 2004 ACTUAL	FY 2005 BUDGET	FY 2005 EXPECTED	FY 2006 BUDGET
N/A		0	0	0	0

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

	PERSONAL SERVICES				
1625	Stipends	11,100	0	0	0
	Subtotal	11,100	0	0	0
	EMPLOYEE BENEFITS				
2100	FICA	849	0	0	0
	Subtotal	849	0	0	0
	PURCHASED SERVICES				
3900	Miscellaneous Contractual Services	10,000	0	0	0
	Subtotal	10,000	0	0	0
	OTHER CHARGES				
5504	Travel	182	0	0	0
5506	Employee Development	5,398	0	0	0
	Subtotal	5,580	0	0	0
	MATERIALS/SUPPLIES				
6800	Technology-Software	971	0	0	0
6990	Miscellaneous Materials & Supplies	4,948	0	0	0
	Subtotal	5,919	0	0	0
	EQUIPMENT				
8805	Technology-Hardware Additions	48,736	0	0	0
	Subtotal	48,736	0	0	0
	TOTAL	82,184	0	0	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 2004 ACTUAL	FY 2005 BUDGET	FY 2005 EXPECTED	FY 2006 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	81,524	107,064	107,064	118,064
1126	Principal Salaries	0	9,700	9,700	4,000
1127	Assistant Principal Salaries	17,670	11,300	11,300	6,000
1131	Nurses	1,683	1,658	1,658	1,658
1141	Para-Educator Salaries	2,655	2,400	2,400	2,400
1150	Office Clerical	2,925	2,100	2,100	2,100
1171	Bus Driver Spec Trans	28,828	23,100	23,100	23,100
	Subtotal	135,285	157,322	157,322	157,322
	EMPLOYEE BENEFITS				
2100	FICA	11,653	12,035	12,035	12,035
2800	Other Benefits	300	300	300	300
	Subtotal	11,953	12,335	12,335	12,335
	OTHER CHARGES				
5504	Travel	17	100	100	100
5580	Pupil Transportation	0	20,160	20,160	20,160
	Subtotal	17	20,260	20,260	20,260
	MATERIALS/SUPPLIES				
6990	Miscellaneous Materials & Supplies	234	3,000	3,000	3,000
	Subtotal	234	3,000	3,000	3,000
	TOTAL	147,489	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 2004 ACTUAL	FY 2005 BUDGET	FY 2005 EXPECTED	FY 2006 BUDGET
Technical	1	1	1	1

ADDITIONAL INFORMATION:

FY 03 student enrollment 35

FY 04 student enrollment 35

FY 05 student enrollment 48

No teacher FTE's are listed above because teachers are paid on an hourly basis for providing adult education instruction. The FY 06 budget includes a \$1 per hour increase in the instructor hourly rate.

CODE: ACCT#	50-611050-630 DESCRIPTION				
	PERSONAL SERVICES				
1121	Teacher Salaries	21,992	46,643	25,940	27,445
1143	Technical Salaries	25,488	46,500	22,895	42,552
1625	Stipends	5,500	0	0	0
	Subtotal	52,980	93,143	48,835	69,997
	EMPLOYEE BENEFITS				
2100	FICA	4,053	7,410	3,734	7,661
2200	VRS Retirement	0	0	0	6,247
2800	Other Benefits	234	468	234	486
	Subtotal	4,287	7,878	3,968	14,394
	PURCHASED SERVICES				
3900	Miscellaneous Contractual Services	0	3,761	6,728	4,031
3908	Adult Ed WJCC C&I	3,000	0	0	0
	Subtotal	3,000	3,761	6,728	4,031
	OTHER CHARGES				
5504	Travel	1,215	1,941	2,000	2,000
5506	Employee Development	547	2,300	1,500	1,500
	Subtotal	1,762	4,241	3,500	3,500
	MATERIALS/SUPPLIES				
6990	Miscellaneous Materials & Supplies	962	6,823	3,938	3,166
	Subtotal	962	6,823	3,938	3,166
	EQUIPMENT				
8921	Furniture/Equipment-Replacement	2,606	9,250	3,000	3,000
	Subtotal	2,606	9,250	3,000	3,000
	TOTAL	65,597	125,096	69,969	98,088

OTHER PROGRAMS - MISCELLANEOUS

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

PERSONNEL

	FY 2004 ACTUAL	FY 2005 BUDGET	FY 2005 EXPECTED	FY 2006 BUDGET
Teachers	0.5	0.5	0.25	0.25
Para-Educators	0	0	3	3

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

1121	Teacher Salaries	17,930	38,705	24,787	13,482
1141	Para-Educator Salaries	0	0	36,000	40,627
1500	Substitute Salaries	3,341	7,630	7,630	0
1600	Supplements	0	1,600	1,600	0
1625	Stipends	43,479	14,050	51,950	1,400
	Subtotal	64,750	61,985	121,967	55,509

EMPLOYEE BENEFITS

2100	FICA	4,162	5,214	9,923	9,704
2200	VRS Retirement	0	1,000	3,432	0
2300	Health Insurance	0	100	100	0
	Subtotal	4,162	6,314	13,455	9,704

PURCHASED SERVICES

3810	Purchased Services	376	6,500	3,000	2,500
3860	Contractual-New Horizons	9,920	0	0	0
3900	Miscellaneous Contractual Services	201,240	599,468	784,350	947,059
	Subtotal	211,536	605,968	787,350	949,559

OTHER CHARGES

5504	Travel	4,401	14,546	12,446	3,955
5506	Employee Development	7,629	8,500	12,300	4,500
5565	In-Service	497	6,286	1,143	500
5580	Pupil Transportation	8,450	11,640	9,640	2,500
	Subtotal	20,977	40,972	35,529	11,455

MATERIALS/SUPPLIES

6030	Textbooks	3,313	0	2,500	0
6070	Testing Materials	2,207	0	0	0
6800	Technology-Software	0	0	2,000	0
6900	Other Educational Supplies	21,660	34,164	43,014	0
6990	Miscellaneous Materials & Supplies	6,966	14,206	14,234	204
	Subtotal	34,146	48,370	61,748	204

EQUIPMENT

8800	Technology-Hardware Replacement	86,832	0	0	0
8805	Technology-Hardware Additions	8,000	0	0	0
8911	Furniture/Equipment-Additional	715	14,613	14,613	0
8921	Furniture/Equipment-Replacement	0	176,250	83,439	91,670
	Subtotal	95,547	190,863	98,052	91,670

TOTAL

431,118	954,472	1,118,101	1,118,101
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OTHER PROGRAMS - CONTINGENCY

The category of contingency for FY06 reflects an amount approved by the General Assembly that the School Board has allocated to one-time expenditures in FY06.

PERSONNEL

	FY 2004 ACTUAL	FY 2005 BUDGET	FY 2005 EXPECTED	FY 2006 BUDGET
N/A	0	0	0	0

ADDITIONAL INFORMATION:

A transfer of \$337,000 in one-time savings from VRS life insurance premium liability to the County for debt service on a one-time basis. Included in personal services is a one-time payment to all staff (excluding substitutes) (prorated for part-time) of \$250.

CODE: ACCT#	50-611050-650 DESCRIPTION				
	PERSONAL SERVICES				
1121	Teacher Salaries	0	150,000	150,000	0
1141	Para-Educator Salaries	0	56,700	56,700	0
1615	One-Time Payment	0	0	0	470,950
1620	Contingency	0	0	0	742,214
	Subtotal	0	206,700	206,700	1,213,164
	TRANSFERS				
9305	Transfer to County-Debt Service	0	0	0	337,000
	Subtotal	0	0	0	337,000
	TOTAL	0	206,700	206,700	1,550,164

COUNSELING SERVICE - ELEMENTARY GUIDANCE

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

PERSONNEL

	FY 2004 ACTUAL	FY 2005 BUDGET	FY 2005 EXPECTED	FY 2006 BUDGET
Counselors	10	10	10	10

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

PERSONAL SERVICES					
1123	Counselor Salaries	384,340	453,444	453,444	479,744
	Subtotal	384,340	453,444	453,444	479,744
EMPLOYEE BENEFITS					
2100	FICA	29,004	34,688	34,688	36,700
2200	VRS Retirement	36,057	52,509	52,509	58,385
2300	Health Insurance	14,724	24,832	24,832	27,385
2800	Other Benefits	2,105	2,222	2,222	2,351
	Subtotal	81,890	114,251	114,251	124,821
OTHER CHARGES					
5504	Travel	264	1,000	1,000	1,000
	Subtotal	264	1,000	1,000	1,000
MATERIALS/SUPPLIES					
6900	Other Educational Supplies	816	0	0	0
6990	Miscellaneous Materials & Supplies	11,746	13,230	13,230	13,230
	Subtotal	12,562	13,230	13,230	13,230
	TOTAL	479,056	581,925	581,925	618,795

COUNSELING SERVICE - SECONDARY GUIDANCE

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

PERSONNEL

	FY 2004 ACTUAL	FY 2005 BUDGET	FY 2005 EXPECTED	FY 2006 BUDGET
Counselors	23	23.5	23.5	23.5
Clerical	8	8	8	8

ADDITIONAL INFORMATION:

In FY 06 the School Board added 10 days to the middle school guidance counselor's work schedule.

CODE: ACCT#	50-612124-000 DESCRIPTION				
	PERSONAL SERVICES				
1123	Counselor Salaries	1,146,361	1,266,222	1,266,222	1,347,663
1150	Office Clerical	191,399	198,138	198,138	205,251
	Subtotal	1,337,760	1,464,360	1,464,360	1,552,914
	EMPLOYEE BENEFITS				
2100	FICA	99,767	112,023	112,023	118,298
2200	VRS Retirement	124,174	169,573	169,573	188,194
2300	Health Insurance	73,804	71,172	71,172	78,488
2800	Other Benefits	6,738	7,175	7,175	7,577
	Subtotal	304,483	359,943	359,943	392,557
	PURCHASED SERVICES				
3900	Miscellaneous Contractual Services	14,900	0	0	0
	Subtotal	14,900	0	0	0
	OTHER CHARGES				
5504	Travel	250	2,000	2,000	2,000
	Subtotal	250	2,000	2,000	2,000
	MATERIALS/SUPPLIES				
6001	Stationery/Forms/Office Supplies	2,917	1,000	1,000	1,000
6070	Testing Materials	1,998	550	550	550
6990	Miscellaneous Materials & Supplies	5,956	10,715	10,715	6,463
	Subtotal	10,871	12,265	12,265	8,013
	TOTAL	1,668,264	1,838,568	1,838,568	1,955,484

SOCIAL WORK SERVICES

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

PERSONNEL

	FY 2004 ACTUAL	FY 2005 BUDGET	FY 2005 EXPECTED	FY 2006 BUDGET
Social Worker	1	1	1	1

CODE: 50-612222-000

ACCT# DESCRIPTION

PERSONAL SERVICES

1134	Social Worker	42,569	44,180	46,480	49,176
	Subtotal	42,569	44,180	46,480	49,176

EMPLOYEE BENEFITS

2100	FICA	2,845	3,380	3,556	3,762
2200	VRS Retirement	3,983	5,116	5,382	5,985
2300	Health Insurance	5,928	2,875	2,875	3,171
2800	Other Benefits	205	216	227	241
	Subtotal	12,961	11,587	12,040	13,159
	TOTAL	55,530	55,767	58,520	62,335

HOMEBOUND

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

PERSONNEL

	FY 2004 ACTUAL	FY 2005 BUDGET	FY 2005 EXPECTED	FY 2006 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	52,892	49,825	49,825	49,825
	Subtotal	52,892	49,825	49,825	49,825
	EMPLOYEE BENEFITS				
2100	FICA	4,047	3,812	3,812	3,812
2800	Other Benefits	157	157	157	157
	Subtotal	4,204	3,969	3,969	3,969
	TOTAL	57,096	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 2004 ACTUAL	FY 2005 BUDGET	FY 2005 EXPECTED	FY 2006 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	99,840	107,414	107,414	111,270
1143	Technical Salaries	314,812	306,076	306,076	317,064
	Subtotal	414,652	413,490	413,490	428,334

EMPLOYEE BENEFITS

2100	FICA	30,501	31,632	31,632	33,002
2200	VRS Retirement	37,340	47,882	47,882	52,501
2300	Health Insurance	22,976	13,145	13,145	14,496
2800	Other Benefits	1,955	2,026	2,026	2,114
	Subtotal	92,772	94,685	94,685	102,113

OTHER CHARGES

5504	Travel	3,157	4,000	4,000	4,000
	Subtotal	3,157	4,000	4,000	4,000

MATERIALS/SUPPLIES

6001	Stationery/Forms/Office Supplies	869	1,500	1,500	1,500
	Subtotal	869	1,500	1,500	1,500
	TOTAL	511,450	513,675	513,675	535,947

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 2004 ACTUAL	FY 2005 BUDGET	FY 2005 EXPECTED	FY 2006 BUDGET
Administrative	4	4	4	4
Technical	7.12	7.12	7.47	7.47
Clerical	4.35	4.35	3.35	4.35

ADDITIONAL INFORMATION:

In FY 06 added 1 FTE for a Secretary III.

CODE: ACCT#	50-613120-000 DESCRIPTION				
	PERSONAL SERVICES				
1110	Administrative Salaries	373,814	378,222	378,222	391,800
1143	Technical Salaries	474,088	498,353	511,353	529,711
1150	Office Clerical	124,630	167,219	142,219	174,339
1625	Stipends	14,475	15,000	15,000	15,000
	Subtotal	987,007	1,058,794	1,046,794	1,110,850
	EMPLOYEE BENEFITS				
2100	FICA	72,162	80,998	80,080	85,565
2200	VRS Retirement	81,578	122,608	118,323	134,294
2300	Health Insurance	37,256	22,342	23,466	25,878
2800	Other Benefits	4,900	5,115	4,934	5,407
	Subtotal	195,896	231,063	226,803	251,144
	PURCHASED SERVICES				
3810	Purchased Services	0	7,500	7,500	7,500
3900	Miscellaneous Contractual Services	263	5,500	5,500	5,500
	Subtotal	263	13,000	13,000	13,000
	OTHER CHARGES				
5504	Travel	6,243	10,900	10,900	11,400
5506	Employee Development	2,588	3,500	3,500	3,500
5901	SACS Accreditation	4,747	8,000	8,000	8,000
5902	Curriculum Development	3,515	21,213	21,213	21,413
	Subtotal	17,093	43,613	43,613	44,313
	MATERIALS/SUPPLIES				
6001	Stationery/Forms/Office Supplies	13,501	21,000	21,000	21,000
6900	Other Educational Supplies	1,666	5,250	5,250	5,250
6990	Miscellaneous Materials & Supplies	2,924	3,075	3,075	3,075
	Subtotal	18,091	29,325	29,325	29,325
	EQUIPMENT				
8911	Furniture/Equipment-Additional	3,258	3,000	3,000	4,000
8921	Furniture/Equipment-Replacement	7,069	6,787	6,787	6,787
	Subtotal	10,327	9,787	9,787	10,787
	TOTAL	1,228,677	1,385,582	1,369,322	1,459,419

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 2004 ACTUAL	FY 2005 BUDGET	FY 2005 EXPECTED	FY 2006 BUDGET
Administrative	2	2	2	2
Technical	4	5	5	5
Clerical	1	1	1	1

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

1110	Administrative Salaries	225,709	182,386	186,986	193,698
1143	Technical Salaries	224,076	267,337	308,337	319,406
1150	Office Clerical	34,230	34,950	35,500	36,774
	Subtotal	484,015	484,673	530,823	549,878

EMPLOYEE BENEFITS

2100	FICA	36,022	36,075	39,605	42,366
2200	VRS Retirement	41,163	56,125	61,469	67,398
2300	Health Insurance	24,311	19,825	19,825	21,863
2800	Other Benefits	2,113	2,189	2,415	2,714
	Subtotal	103,609	114,214	123,314	134,341
	TOTAL	587,624	598,887	654,137	684,219

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 2004 ACTUAL	FY 2005 BUDGET	FY 2005 EXPECTED	FY 2006 BUDGET
Technical	1	1	1	1

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

1143	Technical Salaries	45,616	53,117	53,117	55,024
1500	Substitute Salaries	0	21,247	21,247	16,247
1625	Stipends	14,712	10,502	10,502	10,502
	Subtotal	60,328	84,866	84,866	81,773

EMPLOYEE BENEFITS

2100	FICA	5,379	6,498	6,498	6,300
2200	VRS Retirement	4,306	7,123	7,123	6,744
2300	Health Insurance	1,216	2,032	2,032	2,241
2800	Other Benefits	251	260	260	272
	Subtotal	11,152	15,913	15,913	15,557

PURCHASED SERVICES

3900	Miscellaneous Contractual Services	4,992	12,900	12,900	12,900
	Subtotal	4,992	12,900	12,900	12,900

OTHER CHARGES

5504	Travel	17,942	19,488	19,488	19,488
5506	Employee Development	95,659	155,642	159,588	161,016
5509	Tuition Assistance	43,619	56,500	56,500	56,500
	Subtotal	157,220	231,630	235,576	237,004

MATERIALS/SUPPLIES

6001	Stationery/Forms/Office Supplies	1,694	725	725	725
6900	Other Educational Supplies	610	2,750	2,750	2,750
6990	Miscellaneous Materials & Supplies	16,671	15,150	15,150	13,850
	Subtotal	18,975	18,625	18,625	17,325

EQUIPMENT

8911	Furniture/Equipment-Additional	145	2,000	2,000	2,000
	Subtotal	145	2,000	2,000	2,000

	TOTAL	252,812	365,934	369,880	366,559
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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 2004 ACTUAL	FY 2005 BUDGET	FY 2005 EXPECTED	FY 2006 BUDGET
Media Specialists	10	10	10	10
Para-Educators	4.5	4.5	4.5	4.5

ADDITIONAL INFORMATION:

In FY 06 the School Board added five extra days to elementary media specialist's work schedule.

CODE: ACCT#	50-613201-000 DESCRIPTION				
	PERSONAL SERVICES				
1122	Media Specialist Salaries	409,450	475,313	475,313	512,881
1141	Para-Educator Salaries	69,863	81,098	81,098	90,361
	Subtotal	479,313	556,411	556,411	603,242
	EMPLOYEE BENEFITS				
2100	FICA	34,516	42,565	42,565	44,943
2200	VRS Retirement	43,995	64,432	64,432	71,498
2300	Health Insurance	39,205	38,295	38,295	42,232
2800	Other Benefits	2,575	2,726	2,726	2,879
	Subtotal	120,291	148,018	148,018	161,552
	PURCHASED SERVICES				
3810	Purchased Services	11,303	5,305	5,305	6,950
	Subtotal	11,303	5,305	5,305	6,950
	MATERIALS/SUPPLIES				
6012	Books	61,873	67,750	67,750	67,750
6090	AV Materials/Supplies	18,537	22,813	22,813	22,813
6800	Technology-Software	36,938	42,738	42,738	31,238
6990	Miscellaneous Materials & Supplies	7,726	21,247	21,247	21,247
	Subtotal	125,074	154,548	154,548	143,048
	EQUIPMENT				
8911	Furniture/Equipment-Additional	0	495	495	495
	Subtotal	0	495	495	495
	TOTAL	735,981	864,777	864,777	915,287

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 2004 ACTUAL	FY 2005 BUDGET	FY 2005 EXPECTED	FY 2006 BUDGET
Media Specialists	8	8	8	8
Para-Educators	6	6	6	6

ADDITIONAL INFORMATION:

In FY 06 the School Board reduced high school media specialist's extra days from ten to five and added five days to the middle school media specialist work schedule.

CODE: ACCT#	50-613204-000 DESCRIPTION				
	PERSONAL SERVICES				
1121	Teacher Salaries	0	11,869	11,869	0
1122	Media Specialist Salaries	390,796	416,750	416,750	440,922
1141	Para-Educator Salaries	68,296	77,433	77,433	86,277
1998	Personal Leave/Retirement	0	2,112	2,112	2,112
	Subtotal	459,092	508,164	508,164	529,311
	EMPLOYEE BENEFITS				
2100	FICA	34,801	38,875	38,875	41,033
2200	VRS Retirement	42,946	58,601	58,601	65,020
2300	Health Insurance	14,836	45,077	45,077	49,711
2800	Other Benefits	2,366	2,490	2,490	2,628
	Subtotal	94,949	145,043	145,043	158,392
	PURCHASED SERVICES				
3810	Purchased Services	22,332	33,031	33,031	35,739
	Subtotal	22,332	33,031	33,031	35,739
	MATERIALS/SUPPLIES				
6012	Books	32,730	32,000	32,000	32,000
6090	AV Materials/Supplies	8,632	10,000	10,000	10,771
6800	Technology-Software	36,526	44,200	44,200	44,200
6990	Miscellaneous Materials & Supplies	3,427	5,000	5,000	5,000
	Subtotal	81,315	91,200	91,200	91,971
	TOTAL	657,688	777,438	777,438	815,413

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 2004 ACTUAL	FY 2005 BUDGET	FY 2005 EXPECTED	FY 2006 BUDGET
Principals	11	11	11	11
Assistant Principals	9	9	10	10
Teacher, Asst to the Principal	0.6	0.6	0	0
Clerical	22.5	22.5	22.5	23.5

ADDITIONAL INFORMATION:

In FY 06 added 1 clerical FTE for Bethel Manor Elementary School.

CODE: ACCT#	50-614101-000 DESCRIPTION				
	PERSONAL SERVICES				
1121	Teacher Salaries	28,881	30,612	0	0
1126	Principal Salaries	821,125	918,055	918,055	951,341
1127	Assistant Principal Salaries	449,471	574,707	688,439	713,154
1150	Office Clerical	551,350	642,378	642,378	726,607
	Subtotal	1,850,827	2,165,752	2,248,872	2,391,102
	EMPLOYEE BENEFITS				
2100	FICA	137,698	162,697	169,056	180,499
2200	VRS Retirement	170,309	250,794	260,419	287,145
2300	Health Insurance	102,359	94,893	94,893	104,648
2800	Other Benefits	10,041	10,421	10,828	11,561
	Subtotal	420,407	518,805	535,196	583,853
	PURCHASED SERVICES				
3900	Miscellaneous Contractual Services	8,744	5,000	5,000	5,000
	Subtotal	8,744	5,000	5,000	5,000
	OTHER CHARGES				
5504	Travel	4,647	7,421	7,421	7,121
	Subtotal	4,647	7,421	7,421	7,121
	MATERIALS/SUPPLIES				
6001	Stationery/Forms/Office Supplies	46,466	48,958	48,958	54,259
6800	Technology-Software	1,425	0	0	0
6900	Other Educational Supplies	20,472	7,323	7,323	6,650
	Subtotal	68,363	56,281	56,281	60,909
	EQUIPMENT				
8911	Furniture/Equipment-Additional	0	950	950	950
8921	Furniture/Equipment-Replacement	22,529	4,000	4,000	2,740
	Subtotal	22,529	4,950	4,950	3,690
	TOTAL	2,375,517	2,758,209	2,857,720	3,051,675

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 2004 ACTUAL	FY 2005 BUDGET	FY 2005 EXPECTED	FY 2006 BUDGET
Principals	9	9	9	9
Assistant Principals	13	13	13	13
Para-Educators	6	6	6	6
Clerical	21	21	21	21

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

1126	Principal Salaries	767,080	812,382	812,382	841,546
1127	Assistant Principal Salaries	711,722	848,141	839,841	869,991
1141	Para-Educator Salaries	85,529	86,534	86,534	96,418
1150	Office Clerical	542,370	546,732	555,032	601,658
1998	Personal Leave/Retirement	31,417	19,340	19,340	19,340
	Subtotal	2,138,118	2,313,129	2,313,129	2,428,953

EMPLOYEE BENEFITS

2100	FICA	158,897	171,982	171,982	184,552
2200	VRS Retirement	197,713	258,094	258,094	291,241
2300	Health Insurance	138,244	164,186	164,186	181,064
2800	Other Benefits	18,113	11,016	11,016	11,821
	Subtotal	512,967	605,278	605,278	668,678

PURCHASED SERVICES

3900	Miscellaneous Contractual Services	210,336	0	0	0
	Subtotal	210,336	0	0	0

OTHER CHARGES

5504	Travel	11,290	16,256	16,256	16,256
5801	Dues/Memberships	1,039	0	0	0
	Subtotal	12,329	16,256	16,256	16,256

MATERIALS/SUPPLIES

6001	Stationery/Forms/Office Supplies	46,187	23,400	23,400	24,200
6800	Technology-Software	34,838	0	0	0
6900	Other Educational Supplies	0	3,000	3,000	0
	Subtotal	81,025	26,400	26,400	24,200

EQUIPMENT

8800	Technology-Hardware Replacement	0	8,000	8,000	0
8805	Technology-Hardware Additions	0	0	0	2,000
8911	Furniture/Equipment-Additional	0	0	0	3,000
8921	Furniture/Equipment-Replacement	31,304	2,450	2,450	0
	Subtotal	31,304	10,450	10,450	5,000

TRANSFERS

9303	Transfer to County-Deputies	301,282	220,500	220,500	220,700
	Subtotal	301,282	220,500	220,500	220,700

TOTAL

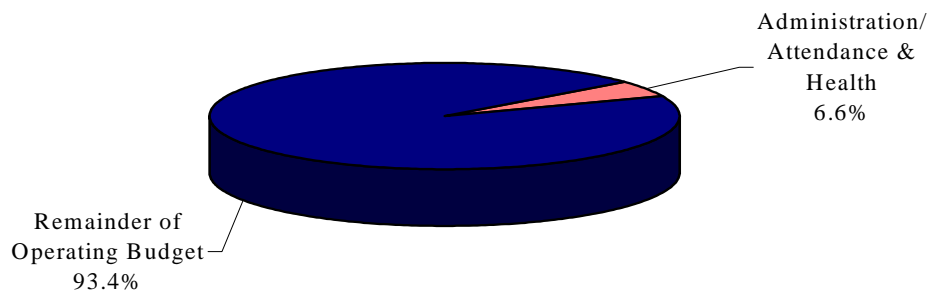
	3,287,361	3,192,013	3,192,013	3,363,787
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ADMINISTRATION,
ATTENDANCE
& HEALTH

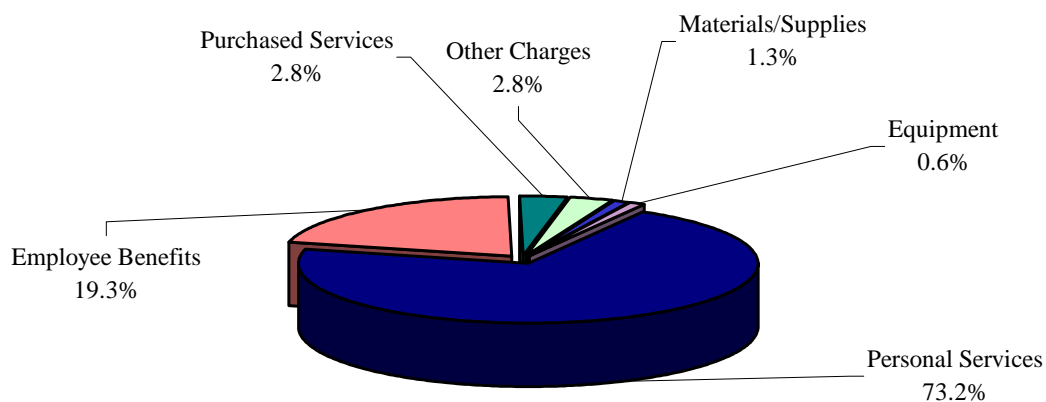
The Administration/Attendance and Health category of the budget provides for activities concerned with establishing and administering policy for the school division. This includes Board Services, Executive Services, Human Resources, Fiscal Services, Information Services and Health Services.

The Administration/Attendance and Health category comprises 7% of the total Operating Budget. This percentage has remained fairly constant in recent years. Ninety-two percent of the Administration / Attendance and Health category budget is directed towards compensation of staff (Personal Services 73.2% plus Employee Benefits 19.3%). The remaining 7.5% covers such items as office supplies, equipment and purchased services. The Administration/Attendance and Health category budget reflects an increase of \$717,435 or 11% (from \$6,540,626 in FY05E to \$7,258,061 in FY06). The charts below and on the next page depict this information.

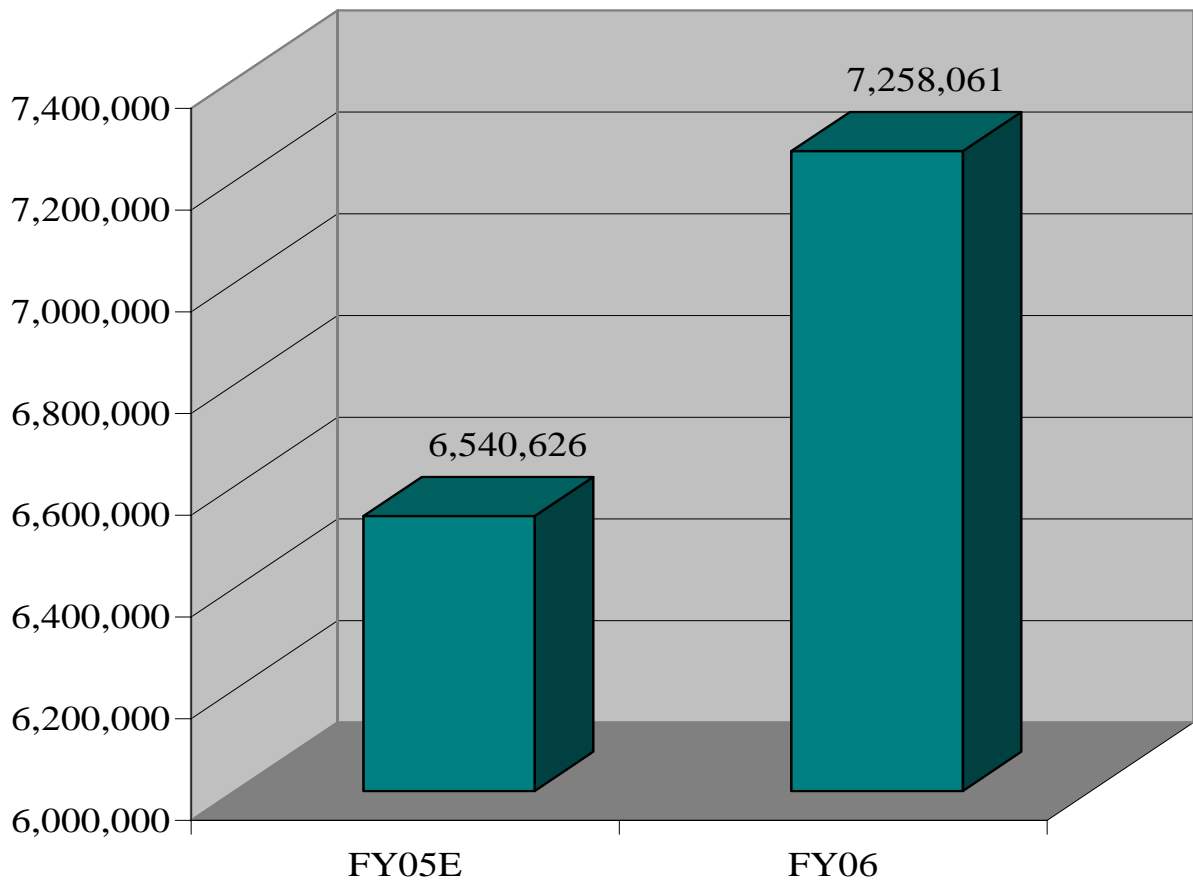
Administration/Attendance & Health as a Percent of Operating Budget for FY2006



Administration/Attendance & Health Category by Major Object for FY2006



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 2004 ACTUAL	FY 2005 BUDGET	FY 2005 EXPECTED	FY 2006 BUDGET
Chairman	1	1	1	1
Board Members	4	4	4	4
Clerk of the Board	1	1	1	1

ADDITIONAL INFORMATION:

Compensation is \$7,000 to each School Board member per fiscal year. The Chair receives an additional fiscal year payment of \$1,200 and the Vice-Chair \$600.

CODE: ACCT#	50-621100-000 DESCRIPTION				
	PERSONAL SERVICES				
1115	Office of the Clerk	4,800	4,800	4,800	6,000
1311	Members of Board	36,800	36,800	36,800	36,800
	Subtotal	41,600	41,600	41,600	42,800
	EMPLOYEE BENEFITS				
2100	FICA	3,082	3,182	3,182	3,182
2200	VRS Retirement	0	571	571	5,063
2300	Health Insurance	2,034	8,543	8,543	9,421
2800	Other Benefits	129	204	204	204
	Subtotal	5,245	12,500	12,500	17,870
	PURCHASED SERVICES				
3120	Auditing: CPA	10,000	10,100	10,100	10,500
3600	Advertising	0	500	500	500
	Subtotal	10,000	10,600	10,600	11,000
	OTHER CHARGES				
5504	Travel	18,134	15,600	16,600	16,600
5801	Dues/Memberships	16,989	13,000	13,000	13,000
	Subtotal	35,123	28,600	29,600	29,600
	MATERIALS/SUPPLIES				
6001	Stationery/Forms/Office Supplies	11,423	7,600	7,600	7,600
	Subtotal	11,423	7,600	7,600	7,600
	EQUIPMENT				
8800	Technology-Hardware Replacement	11,373	0	0	0
8911	Furniture/Equipment-Additional	6,846	8,000	8,000	8,000
	Subtotal	18,219	8,000	8,000	8,000
	TOTAL	121,610	108,900	109,900	116,870

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 2004 ACTUAL	FY 2005 BUDGET	FY 2005 EXPECTED	FY 2006 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

CODE:	50-621200-000				
ACCT#	DESCRIPTION				
	PERSONAL SERVICES				
1110	Administrative Salaries	300,316	270,255	274,355	284,205
1143	Technical Salaries	40,091	44,975	45,975	47,626
1998	Personal Leave/Retirement	0	9,634	9,634	9,634
	Subtotal	340,407	324,864	329,964	341,465
	EMPLOYEE BENEFITS				
2100	FICA	18,606	24,852	25,242	26,303
2200	VRS Retirement	28,809	42,272	42,863	40,672
2300	Health Insurance	14,646	18,272	18,272	20,150
2400	Group Life Insurance	0	2,900	2,900	0
2800	Other Benefits	4,865	4,092	4,117	4,185
	Subtotal	66,926	92,388	93,394	91,310
	PURCHASED SERVICES				
3900	Miscellaneous Contractual Services	23,822	20,000	20,000	20,000
	Subtotal	23,822	20,000	20,000	20,000
	OTHER CHARGES				
5504	Travel	18,827	8,700	9,700	9,700
5801	Dues/Memberships	1,865	4,000	4,000	4,000
	Subtotal	20,692	12,700	13,700	13,700
	MATERIALS/SUPPLIES				
6001	Stationery/Forms/Office Supplies	837	1,600	1,600	1,600
	Subtotal	837	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	452,684	452,552	459,658	469,075

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 2004 ACTUAL	FY 2005 BUDGET	FY 2005 EXPECTED	FY 2006 BUDGET
Technical	2	2	3	3
Clerical	1	1	1	1

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

1143	Technical Salaries	101,726	104,661	144,661	149,855
1150	Office Clerical	29,922	30,249	31,549	32,682
	Subtotal	131,648	134,910	176,210	182,537

EMPLOYEE BENEFITS

2100	FICA	10,071	10,321	13,480	14,064
2200	VRS Retirement	12,426	18,091	22,874	22,373
2300	Health Insurance	528	5,934	5,934	6,544
2800	Other Benefits	638	661	863	901
	Subtotal	23,663	35,007	43,151	43,882

PURCHASED SERVICES

3500	Printing	14,273	15,000	15,000	15,000
3600	Advertising	6,901	7,000	7,000	7,000
3900	Miscellaneous Contractual Services	991	2,250	2,250	2,250
3905	Good Will	3,419	5,000	5,000	5,000
	Subtotal	25,584	29,250	29,250	29,250

OTHER CHARGES

5504	Travel	614	900	900	900
5506	Employee Development	750	1,250	1,250	1,250
	Subtotal	1,364	2,150	2,150	2,150

MATERIALS/SUPPLIES

6001	Stationery/Forms/Office Supplies	1,226	2,500	2,500	2,500
6990	Miscellaneous Materials & Supplies	0	47,915	47,915	47,915
	Subtotal	1,226	50,415	50,415	50,415

EQUIPMENT

8911	Furniture/Equipment-Additional	3,272	3,500	3,500	3,500
8921	Furniture/Equipment-Replacement	37,865	0	0	0
	Subtotal	41,137	3,500	3,500	3,500

TRANSFERS

9302	Transfer to County	42,005	48,686	48,686	51,905
	Subtotal	42,005	48,686	48,686	51,905
	TOTAL	266,627	303,918	353,362	363,639

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 2004 ACTUAL	FY 2005 BUDGET	FY 2005 EXPECTED	FY 2006 BUDGET
Administrative	1	1	1	1
Technical	9.2	9.2	9.2	10.2
Clerical	2.5	2.5	2.5	2.5

ADDITIONAL INFORMATION:

In FY 06 added 1 additional FTE for managing licensure requirements for licensed staff.

CODE: ACCT#	50-621400-000 DESCRIPTION				
	PERSONAL SERVICES				
1110	Administrative Salaries	98,752	101,998	101,398	105,039
1143	Technical Salaries	405,789	427,715	433,915	486,897
1150	Office Clerical	83,245	89,156	89,156	92,356
1153	Tech Assistant Intern	6,069	0	0	0
	Subtotal	593,855	618,869	624,469	684,292
	EMPLOYEE BENEFITS				
2100	FICA	44,003	47,343	47,771	52,701
2200	VRS Retirement	52,542	82,990	83,638	83,841
2300	Health Insurance	33,762	28,191	28,191	31,089
2600	Unemployment Compensation	14,377	15,000	15,000	15,000
2800	Other Benefits	2,929	3,032	3,059	3,375
	Subtotal	147,613	176,556	177,659	186,006
	PURCHASED SERVICES				
3500	Printing	2,843	5,000	5,000	5,000
3600	Advertising	5,053	12,000	12,000	12,000
3900	Miscellaneous Contractual Services	108,455	91,000	91,000	97,816
	Subtotal	116,351	108,000	108,000	114,816
	OTHER CHARGES				
5504	Travel	18,762	16,250	16,250	16,250
5506	Employee Development	15,822	20,395	20,395	25,395
5509	Tuition Assistance	3,032	10,000	10,000	10,000
	Subtotal	37,616	46,645	46,645	51,645
	MATERIALS/SUPPLIES				
6001	Stationery/Forms/Office Supplies	1,426	3,950	3,950	3,950
6990	Miscellaneous Materials & Supplies	3,332	4,900	4,900	4,900
	Subtotal	4,758	8,850	8,850	8,850
	EQUIPMENT				
8921	Furniture/Equipment-Replacement	4,968	9,300	9,300	9,300
	Subtotal	4,968	9,300	9,300	9,300
	TOTAL	905,161	968,220	974,923	1,054,909

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 2004 ACTUAL	FY 2005 BUDGET	FY 2005 EXPECTED	FY 2006 BUDGET
Administrative	1	1	1	1
Technical	12.75	12.75	12.75	12.75
Clerical	1	1	1	1

CODE:	50-621600-000				
ACCT#	DESCRIPTION				
	PERSONAL SERVICES				
1110	Administrative Salaries	100,100	103,644	104,104	107,842
1143	Technical Salaries	422,441	497,439	497,439	515,297
1150	Office Clerical	28,765	30,064	31,564	32,697
1625	Stipends	450	600	600	600
	Subtotal	551,756	631,747	633,707	656,436
	EMPLOYEE BENEFITS				
2100	FICA	39,611	48,329	48,479	50,576
2200	VRS Retirement	51,865	84,637	84,864	80,385
2300	Health Insurance	38,477	46,385	46,385	51,153
2800	Other Benefits	4,746	3,096	3,106	3,239
	Subtotal	134,699	182,447	182,834	185,353
	PURCHASED SERVICES				
3900	Miscellaneous Contractual Services	15,945	21,400	21,400	21,400
	Subtotal	15,945	21,400	21,400	21,400
	OTHER CHARGES				
5504	Travel	5,922	2,900	3,500	3,500
5506	Employee Development	3,039	7,650	7,650	7,650
5801	Dues/Memberships	12,210	10,595	12,000	12,000
	Subtotal	21,171	21,145	23,150	23,150
	MATERIALS/SUPPLIES				
6001	Stationery/Forms/Office Supplies	2,726	2,600	2,600	2,600
6990	Miscellaneous Materials & Supplies	5,869	2,700	2,700	2,700
	Subtotal	8,595	5,300	5,300	5,300
	EQUIPMENT				
8800	Technology-Hardware Replacement	4,268	5,900	5,900	5,900
8911	Furniture/Equipment-Additional	0	2,800	2,800	2,800
8921	Furniture/Equipment-Replacement	4,507	4,000	4,000	4,000
	Subtotal	8,775	12,700	12,700	12,700
	TOTAL	740,941	874,739	879,091	904,339

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 2004 ACTUAL	FY 2005 BUDGET	FY 2005 EXPECTED	FY 2006 BUDGET
Administrative	1	1	1	1
Technical	27	27	28	37
Clerical	1	1	1	1

ADDITIONAL INFORMATION:

In FY 06 added \$15,000 for position upgrades for Sr. Software Configuration Specialist and Software Configuration Specialist. In FY06 added 9 FTE's; 2 software configuration specialists, 6 computer support technicians and 1 programmer/analyst.

CODE: ACCT#	50-621900-000 DESCRIPTION				
	PERSONAL SERVICES				
1110	Administrative Salaries	84,944	88,120	90,975	94,241
1143	Technical Salaries	1,160,068	1,207,022	1,248,330	1,674,009
1150	Office Clerical	22,303	25,670	33,770	34,982
1153	Tech Assistant Intern	41,620	0	0	0
1595	Overtime	2,578	0	0	0
	Subtotal	1,311,513	1,320,812	1,373,075	1,803,232
	EMPLOYEE BENEFITS				
2100	FICA	97,246	101,042	104,780	136,215
2200	VRS Retirement	120,326	177,121	183,172	216,694
2300	Health Insurance	78,233	56,301	56,301	62,089
2800	Other Benefits	6,257	6,472	12,455	8,723
	Subtotal	302,062	340,936	356,708	423,721
	PURCHASED SERVICES				
3900	Miscellaneous Contractual Services	21	5,000	5,000	5,000
	Subtotal	21	5,000	5,000	5,000
	OTHER CHARGES				
5121	Uniform Rental	550	0	0	0
5504	Travel	7,772	1,000	1,000	1,000
5506	Employee Development	35,990	23,500	23,500	23,500
	Subtotal	44,312	24,500	24,500	24,500
	MATERIALS/SUPPLIES				
6001	Stationery/Forms/Office Supplies	3,619	1,200	1,200	1,200
	Subtotal	3,619	1,200	1,200	1,200
	EQUIPMENT				
8911	Furniture/Equipment-Additional	2,044	5,900	5,900	5,900
	Subtotal	2,044	5,900	5,900	5,900
	TOTAL	1,663,571	1,698,348	1,766,383	2,263,553

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 2004 ACTUAL	FY 2005 BUDGET	FY 2005 EXPECTED	FY 2006 BUDGET
Occupational Therapist	3	3	3	3
Physical Therapist	1	1	1	1
Nurses	16	16	16	16
Clinic Aides	2	2	2	2

CODE: 50-62200-000**ACCT# DESCRIPTION****PERSONAL SERVICES**

1130	Professional Salaries	249,654	260,135	257,135	272,049
1131	Nurses	442,717	456,288	474,288	491,315
1143	Technical Salaries	42,653	37,814	44,218	45,806
1625	Stipends	2,100	2,100	2,100	2,100
	Subtotal	737,124	756,337	777,741	811,270

EMPLOYEE BENEFITS

2100	FICA	54,942	57,860	59,497	62,356
2200	VRS Retirement	66,756	101,143	103,622	98,943
2300	Health Insurance	44,126	70,517	70,517	77,766
2800	Other Benefits	3,417	3,696	3,801	3,984
	Subtotal	169,241	233,216	237,437	243,049

PURCHASED SERVICES

3900	Miscellaneous Contractual Services	1,743	1,839	1,839	1,839
	Subtotal	1,743	1,839	1,839	1,839

OTHER CHARGES

5504	Travel	255	300	300	300
5506	Employee Development	268	500	500	500
	Subtotal	523	800	800	800

MATERIALS/SUPPLIES

6004	Medical Supplies	9,069	9,000	9,000	9,000
	Subtotal	9,069	9,000	9,000	9,000

EQUIPMENT

8921	Furniture/Equipment-Replacement	2,493	2,500	2,500	2,500
	Subtotal	2,493	2,500	2,500	2,500

TOTAL

920,193	1,003,692	1,029,317	1,068,458
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PSYCHOLOGICAL SERVICES

School psychologists provide counseling and evaluation services to students.

PERSONNEL	FY 2004 ACTUAL	FY 2005 BUDGET	FY 2005 EXPECTED	FY 2006 BUDGET
Psychologists	6	6	6	6

CODE: ACCT#	50-622300-000 DESCRIPTION				
	PERSONAL SERVICES				
1132	Psychologist Salaries	317,991	345,575	352,975	373,448
	Subtotal	317,991	345,575	352,975	373,448
	EMPLOYEE BENEFITS				
2100	FICA	23,485	26,436	27,002	28,569
2200	VRS Retirement	29,891	46,342	47,199	45,449
2300	Health Insurance	18,814	29,256	29,256	32,264
2800	Other Benefits	1,604	1,693	1,729	1,830
	Subtotal	73,794	103,727	105,186	108,112
	OTHER CHARGES				
5504	Travel	1,551	3,000	3,000	3,000
	Subtotal	1,551	3,000	3,000	3,000
	MATERIALS/SUPPLIES				
6070	Testing Materials	7,393	5,000	5,000	5,000
	Subtotal	7,393	5,000	5,000	5,000
	TOTAL	400,729	457,302	466,161	489,560

SPEECH/AUDIOLOGY SERVICES

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

PERSONNEL

	FY 2004 ACTUAL	FY 2005 BUDGET	FY 2005 EXPECTED	FY 2006 BUDGET
Instructors	8	8	8	8
Para-Educators	3	3	3	3

CODE: 50-622400-000

ACCT# DESCRIPTION

ACCT#	DESCRIPTION	FY 2004 ACTUAL	FY 2005 BUDGET	FY 2005 EXPECTED	FY 2006 BUDGET
PERSONAL SERVICES					
1130	Professional Salaries	299,624	337,206	349,601	369,878
1141	Para-Educator Salaries	38,737	40,574	41,974	46,696
	Subtotal	338,361	377,780	391,575	416,574
EMPLOYEE BENEFITS					
2100	FICA	25,530	28,900	30,261	31,646
2200	VRS Retirement	32,064	50,660	52,721	50,344
2300	Health Insurance	11,173	16,836	16,836	18,567
2800	Other Benefits	1,757	1,851	1,938	2,027
	Subtotal	70,524	98,247	101,756	102,584
PURCHASED SERVICES					
3900	Miscellaneous Contractual Services	27,000	0	0	0
	Subtotal	27,000	0	0	0
OTHER CHARGES					
5504	Travel	2,367	2,500	2,500	2,500
	Subtotal	2,367	2,500	2,500	2,500
MATERIALS/SUPPLIES					
6900	Other Educational Supplies	4,054	6,000	6,000	6,000
	Subtotal	4,054	6,000	6,000	6,000
	TOTAL	442,306	484,527	501,831	527,658

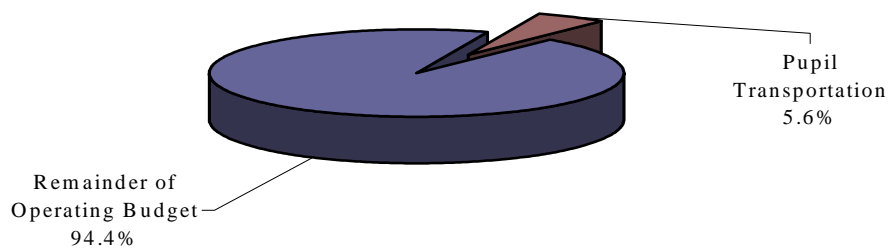
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PUPIL
TRANSPORTATION

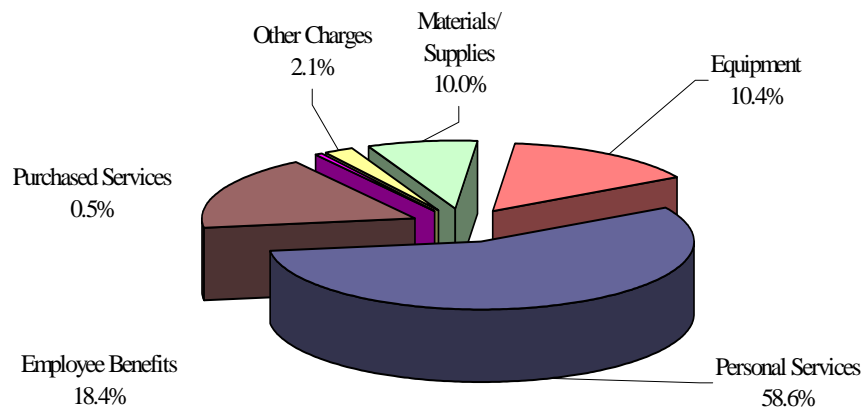
The Pupil Transportation category of the budget provides for activities associated with transporting students to and from school and on other trips related to school activities.

The Pupil Transportation category comprises 5.6% of the total Operating Budget. This percentage has remained fairly constant in recent years. Seventy-seven percent of the Pupil Transportation category budget is directed towards compensation of staff (Personal Services 58.6% plus Employee Benefits 18.4%). The remaining 23% covers such items as fuel, vehicle parts, replacement buses, equipment, and purchased services. The Pupil Transportation category budget reflects an increase of \$180,118 or 3.2% (from \$5,691,185 in FY05E to \$5,871,303 in FY06). The charts below depict this information.

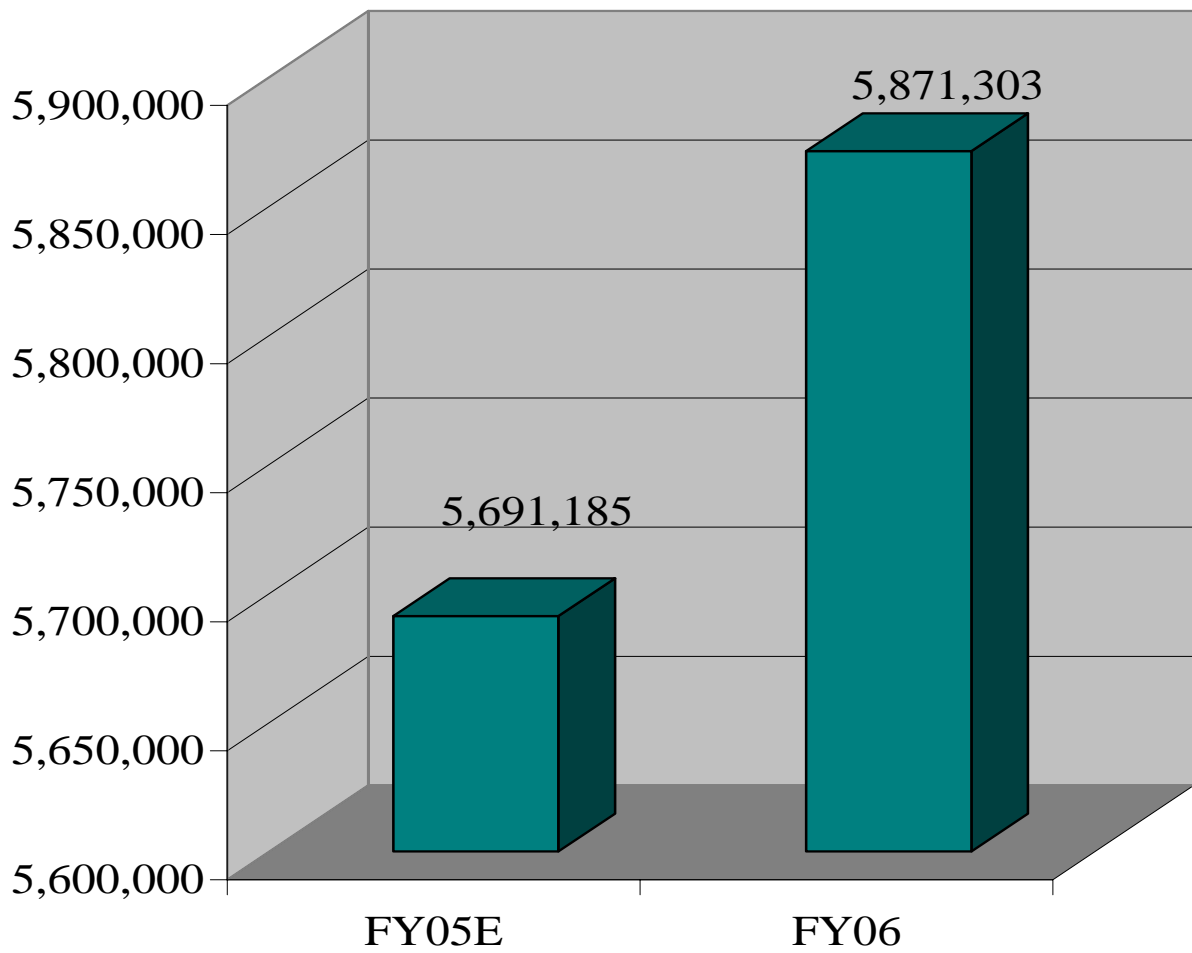
Pupil Transportation as a Percent of Operating Budget for FY2006



Pupil Transportation Category by Major Object for FY2006



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 2004 ACTUAL	FY 2005 BUDGET	FY 2005 EXPECTED	FY 2006 BUDGET
Technical	7	7	7	7
Crossing Guards (6 hrs)	3.5	3.5	3.5	3.5
Bus Driver Assistants	21	21	21	21
Bus Drivers	128	130	130	136
Clerical	1	1	1	1

ADDITIONAL INFORMATION:

In FY 06 added 6 bus driver FTE's.

CODE: ACCT#	50-632000-000 DESCRIPTION				
	PERSONAL SERVICES				
1143	Technical Salaries	224,856	241,622	241,622	250,296
1150	Office Clerical	28,126	27,566	27,566	28,556
1170	Bus Drivers	1,542,443	1,750,544	1,750,544	1,945,197
1171	Bus Driver Spec Trans	67,181	114,274	114,274	118,376
1172	Bus Drivers, Schools Contracted	19,120	26,721	26,721	27,680
1175	Bus Driver Assistants	199,074	184,587	184,587	191,214
1177	Crossing Guards	24,060	23,080	23,080	23,908
1500	Substitute Salaries	194,272	199,800	199,800	221,780
1595	Overtime	231,980	291,886	291,886	291,886
1625	Stipends	1,200	0	0	0
	Subtotal	2,532,312	2,860,080	2,860,080	3,098,893
	EMPLOYEE BENEFITS				
2100	FICA	178,445	218,796	218,796	232,365
2200	VRS Retirement	204,532	249,194	249,194	256,197
2300	Health Insurance	404,265	395,131	395,131	435,750
2400	Group Life Insurance	4,260	5,000	5,000	5,000
2800	Other Benefits	118,000	51,074	51,074	51,196
	Subtotal	909,502	919,195	919,195	980,508
	PURCHASED SERVICES				
3900	Miscellaneous Contractual Services	39,230	18,000	18,000	18,000
	Subtotal	39,230	18,000	18,000	18,000
	OTHER CHARGES				
5309	Vehicle Insurance (Pupil Trans only)	82,577	115,750	115,750	115,750
5506	Employee Development	5,841	6,100	6,100	6,100
	Subtotal	88,418	121,850	121,850	121,850
	MATERIALS/SUPPLIES				
6001	Stationery/Forms/Office Supplies	1,041	1,500	1,500	1,500
6008	Gas, Diesel, Oil & Grease	280,364	315,150	315,150	403,284
	Subtotal	281,405	316,650	316,650	404,784
	EQUIPMENT				
8911	Furniture/Equipment-Additional	3,024	3,000	3,000	3,000
	Subtotal	3,024	3,000	3,000	3,000
	TOTAL	3,853,891	4,238,775	4,238,775	4,627,035

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 2004 ACTUAL	FY 2005 BUDGET	FY 2005 EXPECTED	FY 2006 BUDGET
Mechanics	7	7	7	7

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

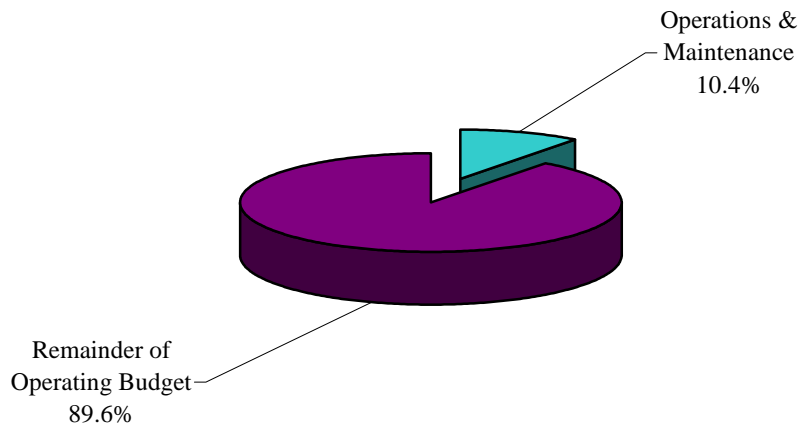
CODE:	50-634000-000				
ACCT#	DESCRIPTION	FY 2004 ACTUAL	FY 2005 BUDGET	FY 2005 EXPECTED	FY 2006 BUDGET
	PERSONAL SERVICES				
1160	Trades Salaries	238,905	330,124	330,124	341,975
1595	Overtime	5,638	0	0	0
	Subtotal	244,543	330,124	330,124	341,975
	EMPLOYEE BENEFITS				
2100	FICA	17,727	25,254	25,254	26,348
2200	VRS Retirement	24,079	38,770	38,770	34,442
2300	Health Insurance	30,088	31,724	31,724	34,985
2800	Other Benefits	2,560	2,618	2,618	2,618
	Subtotal	74,454	98,366	98,366	98,393
	PURCHASED SERVICES				
3900	Miscellaneous Contractual Services	13,750	11,500	11,500	11,500
	Subtotal	13,750	11,500	11,500	11,500
	MATERIALS/SUPPLIES				
6009	Vehicle Maintenance, Tires, Tubes	155,763	150,000	150,000	180,000
6990	Miscellaneous Materials & Supplies	10,557	3,500	3,500	3,500
	Subtotal	166,320	153,500	153,500	183,500
	EQUIPMENT				
8102	Veh Maint, Machine/Tools	6,018	2,500	2,500	2,500
8502	Bus Replacement	627,228	856,420	856,420	445,850
8708	Lease/Purchase-Buses	0	0	0	160,550
8800	Technology-Hardware Replacement	1,905	0	0	0
	Subtotal	635,151	858,920	858,920	608,900
	TOTAL	1,134,218	1,452,410	1,452,410	1,244,268

**OPERATION &
MAINTENANCE**

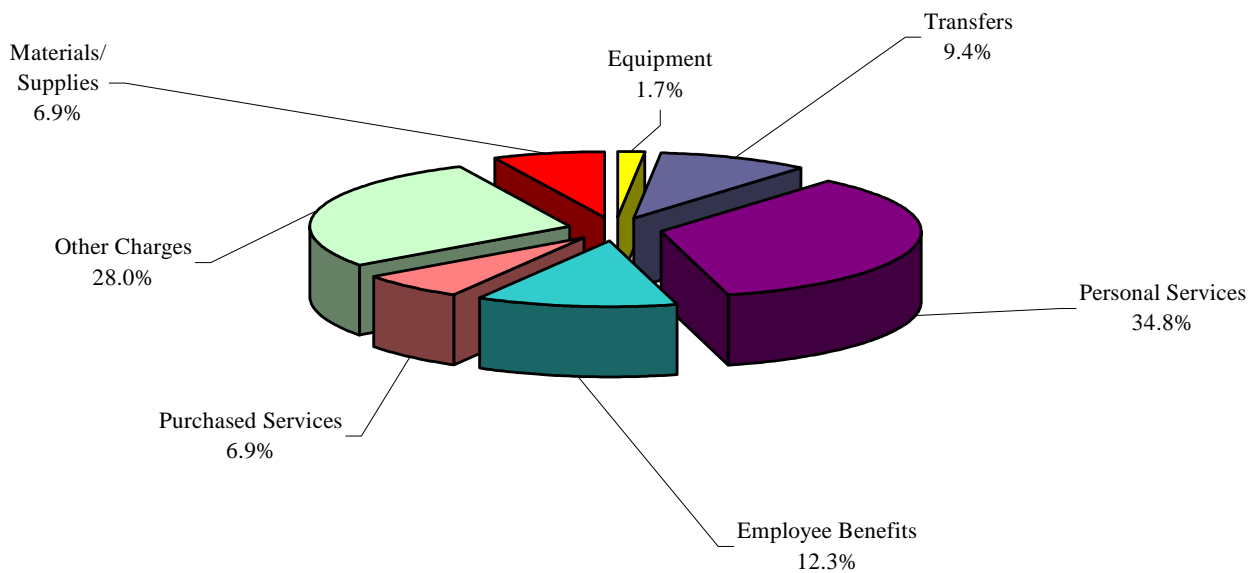
The Operations and Maintenance category of the budget provides for activities concerned with keeping buildings open, comfortable and safe for use. This includes heating, lighting, ventilating systems, repair of facilities, and replacement of facility equipment.

The Operations and Maintenance category comprises 10.4% 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 12.3%). The remaining 52.9% covers such items as maintenance vehicle costs, utilities, purchased services, maintenance supplies and equipment. The Operations and Maintenance category reflects an increase of \$445,478 or 4.3% (from \$10,405,732 in FY05E to \$10,851,210 in FY06). The charts below and on the next page depict this information.

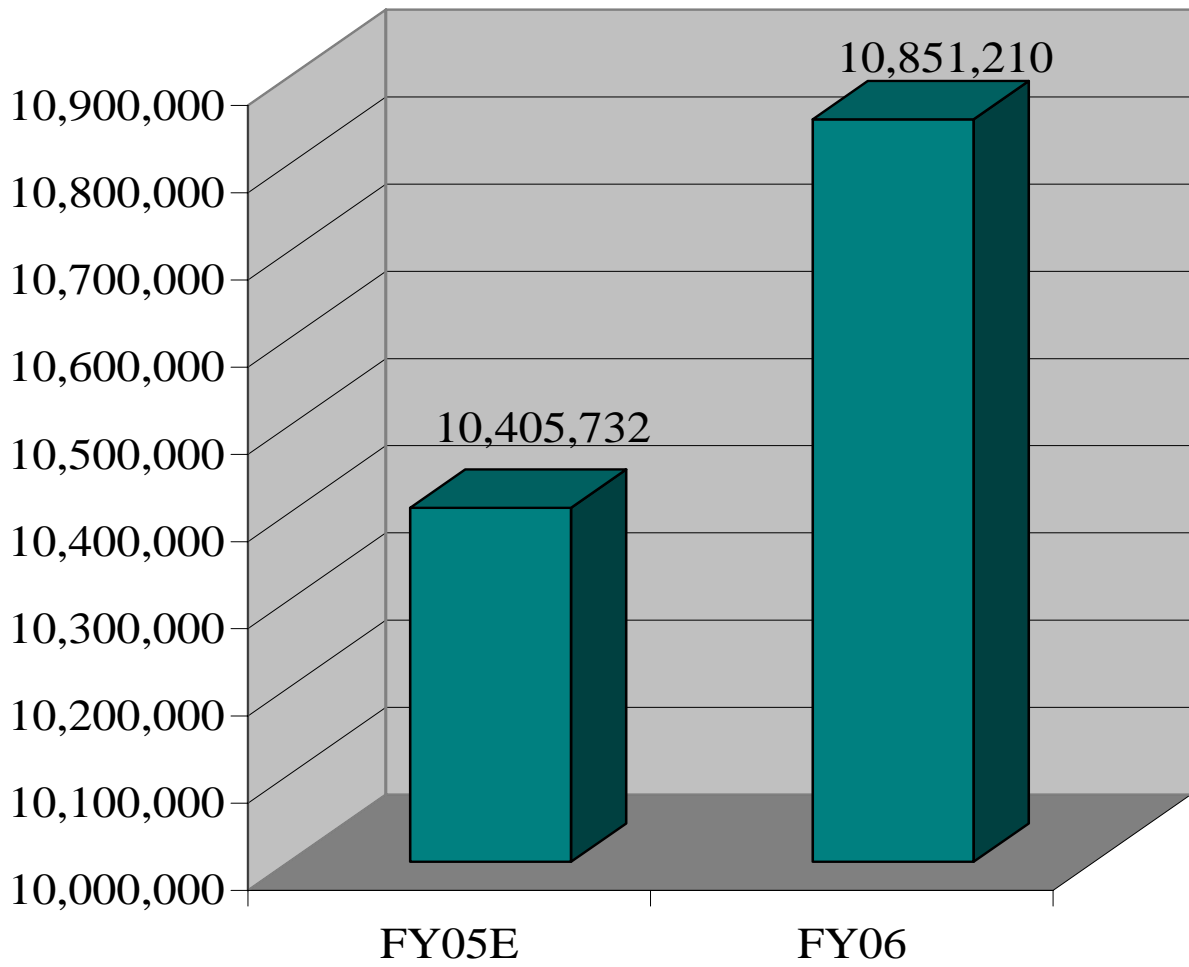
Operations & Maintenance Category as a Percent of Operating Budget for FY2006



Operations & Maintenance Category by Major Object for FY2006



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 2004 ACTUAL	FY 2005 BUDGET	FY 2005 EXPECTED	FY 2006 BUDGET
Administrative	1	1	1	1
Technical	1	1	1	2

ADDITIONAL INFORMATION:

In FY 06 added 1 FTE for an Associate Director of Maintenance to assist in managing maintenance and construction projects.

CODE: ACCT#	50-641000-000 DESCRIPTION				
	PERSONAL SERVICES				
1110	Administrative Salaries	98,415	102,298	90,932	94,196
1143	Technical Salaries	36,897	40,426	40,426	104,216
	Subtotal	135,312	142,724	131,358	198,412
	EMPLOYEE BENEFITS				
2100	FICA	10,280	10,918	10,049	15,253
2200	VRS Retirement	11,487	19,139	17,823	24,265
2300	Health Insurance	7,393	14,296	14,296	15,766
2400	Group Life Insurance	1,025	0	0	0
2800	Other Benefits	672	699	643	977
	Subtotal	30,857	45,052	42,811	56,261
	OTHER CHARGES				
5506	Employee Development	4,258	3,000	3,000	3,000
	Subtotal	4,258	3,000	3,000	3,000
	MATERIALS/SUPPLIES				
6001	Stationery/Forms/Office Supplies	171	1,500	1,500	1,500
	Subtotal	171	1,500	1,500	1,500
	TOTAL	170,598	192,276	178,669	259,173

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 2004 ACTUAL	FY 2005 BUDGET	FY 2005 EXPECTED	FY 2006 BUDGET
Trades	18	18	18	19
Custodial (FTE's)	85.8	85.8	85.8	85.8
Technical	4	4	4	4
Building Maintenance Manager	1	1	1	1

ADDITIONAL INFORMATION:

In FY 06 added 1 HVAC technician FTE.

CODE: 50-642000-000

ACCT# DESCRIPTION

PERSONAL SERVICES

1143	Technical Salaries	254,193	213,275	213,275	220,932
1160	Trades Salaries	719,777	848,700	848,700	913,456
1161	Summer Trades	42,946	32,000	32,000	33,149
1191	Custodial Salaries	1,731,331	1,900,802	1,910,802	1,979,400
1195	Custodial Salaries - Contracted	0	17,550	17,550	18,180
1595	Overtime	125,872	95,000	95,000	95,000
1998	Personal Leave/Retirement	39,541	12,360	12,360	12,360
	Subtotal	2,913,660	3,119,687	3,129,687	3,272,477

EMPLOYEE BENEFITS

2100	FICA	212,768	238,656	239,421	252,055
2200	VRS Retirement	264,460	347,700	348,858	349,491
2300	Health Insurance	329,028	374,334	374,334	412,816
2400	Group Life Insurance	7,711	10,000	10,000	10,000
2800	Other Benefits	175,115	163,861	163,910	163,910
	Subtotal	989,082	1,134,551	1,136,523	1,188,272

PURCHASED SERVICES

3310	Repair and Maintenance	382,047	186,497	186,497	186,497
3340	Bldg Svc, Contract Maintenance/Other	293,716	414,034	414,034	500,310
3350	Contractual AV	5,310	6,000	6,000	6,000
3900	Miscellaneous Contractual Services	645,771	44,000	294,000	44,000
	Subtotal	1,326,844	650,531	900,531	736,807

OTHER CHARGES					
5101	Electric Current	1,235,591	1,230,000	1,175,080	1,175,080
5103	Water	107,869	87,000	87,000	89,000
5104	Sewage	83,931	91,200	91,200	91,200
5106	Solid Waste	103,532	95,000	95,000	100,000
5107	Fuel	206,156	227,000	227,000	227,000
5120	Laundry Service	1,200	10,000	10,000	10,000
5121	Uniform Rental	21,000	28,000	28,000	28,000
5130	Bldg Svc, Repairs - Bldg/GR	106,769	113,750	113,750	113,750
5201	Postage	54,664	54,031	54,031	54,031
5203	Telephone	420,232	516,580	516,580	549,680
5308	Insurance/Bonds	16,674	223,171	223,171	223,171
5401	Lease Copy Machine	89,024	221,000	221,000	221,000
5403	ACT/Crestar Lease	115,933	141,538	141,538	141,538
5506	Employee Development	5,765	7,000	7,000	7,000
	Subtotal	2,568,340	3,045,270	2,990,350	3,030,450
MATERIALS/SUPPLIES					
6005	Janitorial Supplies	230,522	161,000	161,000	191,000
6013	Bldg Svc, A/V Supplies	1,060	10,900	10,900	10,900
6014	Stadium Supplies	11,180	7,500	7,500	14,500
6015	Bldg Svc, Heat & A/C Supplies	64,498	58,500	58,500	58,500
6016	Bldg Svc, Electrical Supplies	44,630	61,262	61,262	61,262
6017	Bldg Svc, Plumbing Supplies	53,877	45,000	45,000	45,000
6018	Bldg Svc, Painting Supplies	11,120	10,000	10,000	10,000
6019	Bldg Svc, Carpentry Supplies	60,332	70,000	70,000	70,000
6021	Safety Materials and Supplies	11,988	15,450	15,450	15,450
6022	Preventive Maintenance Materials & Supplies	55,000	69,500	69,500	69,500
6023	Pest Control	650	2,000	2,000	2,000
6990	Miscellaneous Materials & Supplies	21,997	45,400	45,400	45,400
	Subtotal	566,854	556,512	556,512	593,512
EQUIPMENT					
8552	Vehicle Replacement	14,986	0	0	0
8800	Technology-Hardware Replacement	67,888	23,969	23,969	88,969
8805	Technology-Hardware Additions	0	0	0	25,000
8911	Furniture/Equipment-Additional	3,411	3,000	3,000	3,000
8921	Furniture/Equipment-Replacement	6,800	5,000	5,000	5,000
	Subtotal	93,085	31,969	31,969	121,969
TOTAL		8,457,865	8,538,520	8,745,572	8,943,487

GROUNDS SERVICES

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

PERSONNEL

	FY 2004 ACTUAL	FY 2005 BUDGET	FY 2005 EXPECTED	FY 2006 BUDGET
N/A	0	0	0	0

CODE: 50-643000-000

ACCT# DESCRIPTION

TRANSFERS					
9301	Transfer to County	890,660	952,483	952,483	1,020,270
	Subtotal	890,660	952,483	952,483	1,020,270
	TOTAL	890,660	952,483	952,483	1,020,270

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 2004 ACTUAL	FY 2005 BUDGET	FY 2005 EXPECTED	FY 2006 BUDGET
Trades	1	1	1	1

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

1160	Trades Salaries	42,917	41,351	42,717	44,251
	Subtotal	42,917	41,351	42,717	44,251

EMPLOYEE BENEFITS

2100	FICA	3,212	3,163	3,267	3,409
2200	VRS Retirement	4,067	4,445	4,603	4,457
2300	Health Insurance	3,226	3,000	3,000	3,306
2800	Other Benefits	195	203	210	210
	Subtotal	10,700	10,811	11,080	11,382

PURCHASED SERVICES

3900	Miscellaneous Contractual Services	8,079	10,000	10,000	10,000
	Subtotal	8,079	10,000	10,000	10,000

MATERIALS/SUPPLIES

6008	Gas, Diesel, Oil & Grease	44,081	33,000	33,000	63,449
6009	Vehicle Maintenance, Tires, Tubes	97,727	86,000	86,000	86,000
6990	Miscellaneous Materials & Supplies	1,064	1,000	1,000	1,000
	Subtotal	142,872	120,000	120,000	150,449

EQUIPMENT

8101	Veh Svc, Machine Tools, Res	989	1,000	1,000	1,000
8552	Vehicle Replacement	55,721	8,514	8,514	65,000
	Subtotal	56,710	9,514	9,514	66,000

TOTAL

261,278	191,676	193,311	282,082
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WAREHOUSE/DISTRIBUTION SERVICES

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

PERSONNEL	FY 2004 ACTUAL	FY 2005 BUDGET	FY 2005 EXPECTED	FY 2006 BUDGET
Trades	4	4	4	4
Technical	2	2	2	2
Clerical	2	2	2	2

CODE: 50-647000-000

ACCT# DESCRIPTION

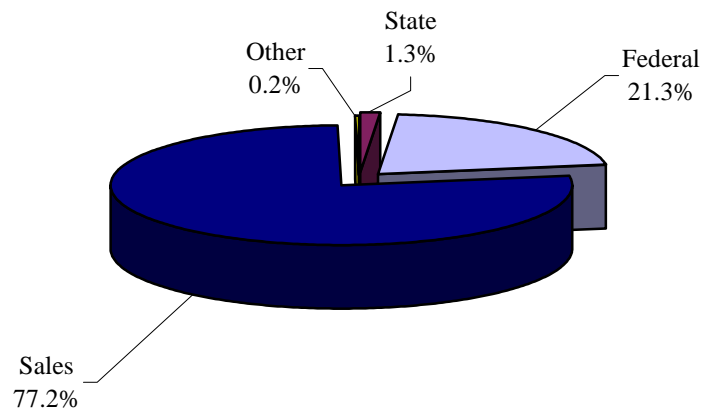
ACCT#	DESCRIPTION	FY 2004 ACTUAL	FY 2005 BUDGET	FY 2005 EXPECTED	FY 2006 BUDGET
PERSONAL SERVICES					
1143	Technical Salaries	74,133	81,493	81,493	84,419
1150	Office Clerical	41,904	43,084	43,084	44,631
1160	Trades Salaries	95,994	128,098	128,098	132,698
1595	Overtime	779	0	0	0
	Subtotal	212,810	252,675	252,675	261,748
EMPLOYEE BENEFITS					
2100	FICA	15,741	19,330	19,330	20,166
2200	VRS Retirement	20,545	33,884	33,884	32,081
2300	Health Insurance	23,275	22,770	22,770	25,111
2400	Group Life Insurance	437	0	0	0
2800	Other Benefits	1,494	1,538	1,538	1,592
	Subtotal	61,492	77,522	77,522	78,950
MATERIALS/SUPPLIES					
6990	Miscellaneous Materials & Supplies	285	1,000	1,000	1,000
	Subtotal	285	1,000	1,000	1,000
EQUIPMENT					
8800	Technology-Hardware Replacement	4,674	0	0	0
8911	Furniture/Equipment-Additional	0	4,000	4,000	4,000
8921	Furniture/Equipment-Replacement	602	500	500	500
	Subtotal	5,276	4,500	4,500	4,500
	TOTAL	279,863	335,697	335,697	346,198

**OTHER
FUNDS**

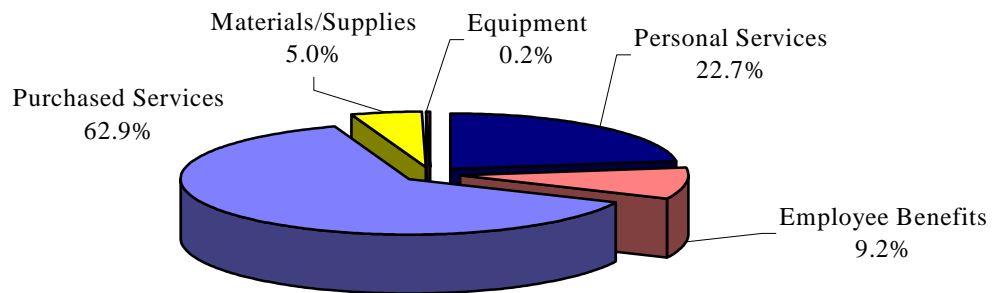
Food Service Fund

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-seven percent of the revenue is derived from the sale of meals. The second largest revenue source, 21.3%, is federal funding for free or reduced lunches. As compared to FY05E, the Food Service budget is increasing by \$203,581 or 5.1% (\$3,997,473 in FY05E to \$4,201,054 in FY06). The increase in the budget stems from a projected increase in the number of meals served coupled with an increase in the cost of salaries, food and supplies. 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.

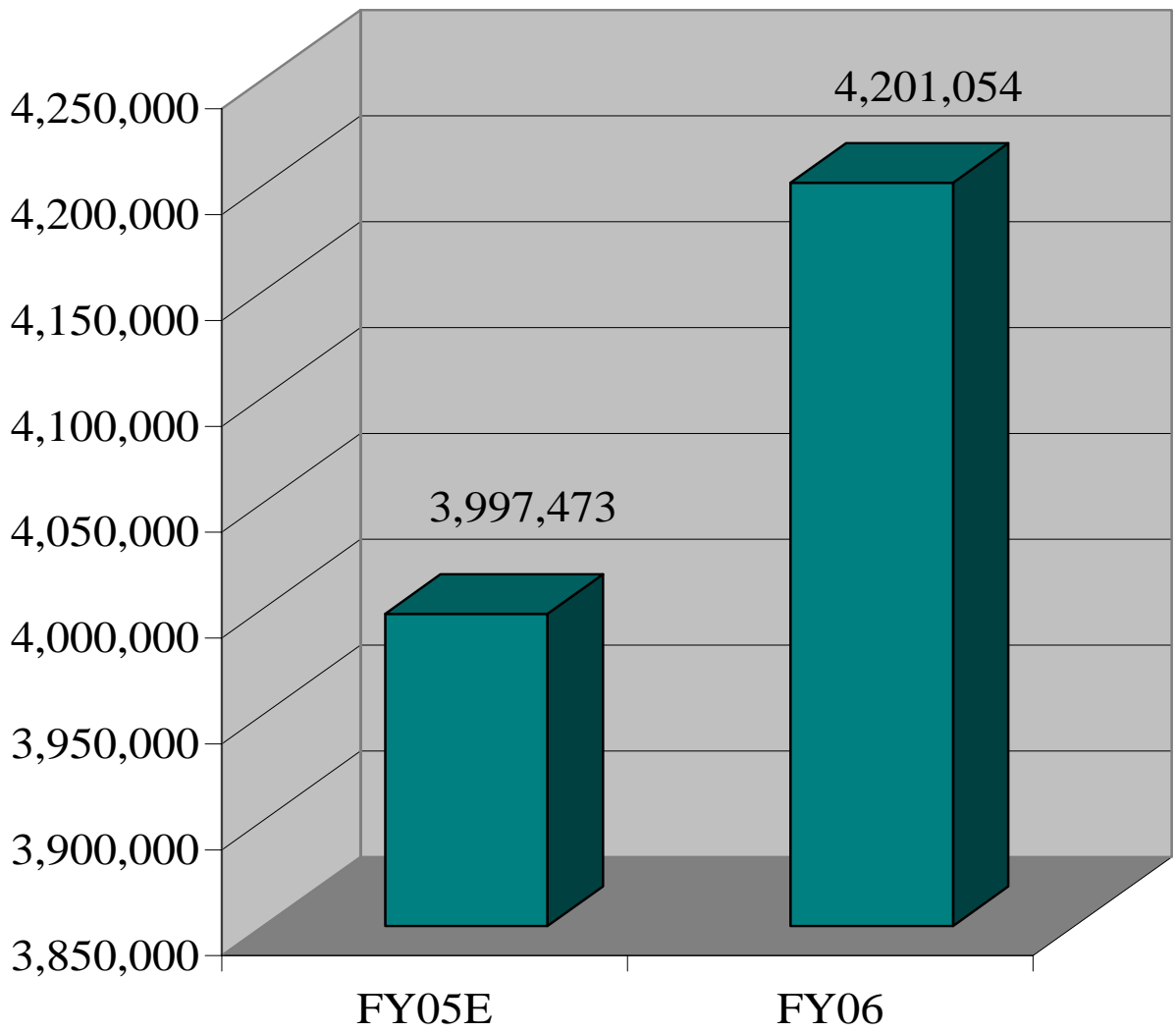
Revenues by Source - FY2006



Expenditures by Major Object - FY2006



Budget Comparison of Food Service Fund



**YORK COUNTY SCHOOL DIVISION
SCHOOL FOOD SERVICE FUND
FISCAL YEAR 2006**

FUND BALANCE SUMMARY

BEGINNING FUND BALANCE 7/1/04		\$410,612
PROJECTED FY 2005 REVENUES	3,997,473	
PROJECTED FY 2005 EXPENDITURES	<u>3,997,473</u>	0
PROJECTED FY 2006 REVENUES	4,201,054	
PROJECTED FY 2006 EXPENDITURES	<u>4,201,054</u>	0
BUDGETED FUND BALANCE 6/30/06		<u><u>\$410,612</u></u>

**YORK COUNTY SCHOOL DIVISION
SCHOOL FOOD SERVICE FUND
FISCAL YEAR 2006**

REVENUE DETAIL

ANNUAL FINANCIAL PLAN
FUND 53

SCHOOL FOOD SERVICE

ACCT #	DESCRIPTION	FY 2004 ACTUAL	FY 2005 BUDGET	FY 2005 EXPECTED	FY 2006 BUDGET
	REVENUE-LOCAL SOURCES				
30315-1010	INTEREST ON DEPOSITS	6,256	20,000	20,000	10,000
	CHARGES FOR SERVICES				
30316-7500	CAFETERIA SALES	2,268,203	3,042,473	3,042,473	3,241,054
	REVENUE COMMONWEALTH				
30324-2500	SCHOOL FOOD PROGRAM	51,053	55,000	55,000	55,000
	REVENUE-FEDERAL				
30333-2130	SCHOOL FOOD PRGM/USDA	625,046	600,000	600,000	625,000
30333-2131	SCHOOL FOOD - BREAKFAST PGM	61,819	80,000	80,000	70,000
30333-2132	USDA DONATED FOODS	172,852	200,000	200,000	200,000
	TOTAL FOOD SERVICE FUND	3,185,229	3,997,473	3,997,473	4,201,054

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 2004 ACTUAL	FY 2005 BUDGET	FY 2005 EXPECTED	FY 2006 BUDGET
Technical	2	2	1	1
Food Service Personnel	95	95	71.5	71.5

ADDITIONAL INFORMATION:

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

CODE: 53-651000-000

ACCT# DESCRIPTION

PERSONAL SERVICES

1143	Technical Salaries	56,959	72,000	42,000	44,200
1193	Food Services Salaries	1,003,882	1,137,882	870,000	896,992
1500	Substitute Salaries	10,178	0	0	0
1595	Overtime	30,530	12,796	12,796	12,000
	Subtotal	1,101,549	1,222,678	924,796	953,192

EMPLOYEE BENEFITS

2100	FICA	77,493	93,696	93,696	72,919
2200	VRS Retirement	100,576	122,633	122,633	95,319
2300	Health Insurance	194,452	180,000	180,000	195,000
2400	Group Life Insurance	4,570	0	0	0
2600	Unemployment Compensation	0	4,040	4,040	2,845
2800	Other Benefits	63	29,006	29,006	18,967
	Subtotal	377,154	429,375	429,375	385,050

PURCHASED SERVICES

3310	Repair and Maintenance	0	10,000	10,000	10,000
3340	Bldg Svc, Contract Maintenance/Other	11,177	15,420	15,420	28,165
3900	Miscellaneous Contractual Services	44	5,000	5,000	5,000
3910	Administrative Fee-Aramark	27,826	0	53,000	53,000
3920	Management Fee-Aramark	27,826	0	53,000	53,000
3935	Personal Svc-Aramark	0	0	325,000	400,000
3940	Benefits-Aramark	1,177,925	0	75,000	75,000
3945	Emp. Develop-Aramark	0	0	5,500	5,500
3950	New Hires-Aramark	1,781	0	1,000	1,000
3955	Supplies-Aramark	0	0	224,000	224,000
3960	Food-Aramark	0	0	1,481,382	1,758,147
3965	Capital Outlay-Aramark	0	0	5,000	5,000
3970	Other Chrgs.-Aramark	0	0	25,000	25,000
	Subtotal	1,246,579	30,420	2,278,302	2,642,812

OTHER CHARGES

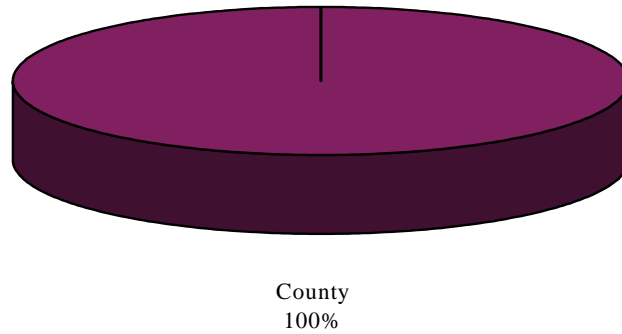
5504	Travel	3,774	5,000	5,000	5,000
5506	Employee Development	3,632	5,000	5,000	5,000
	Subtotal	7,406	10,000	10,000	10,000

MATERIALS/SUPPLIES					
6002	Food Supplies	447,736	1,800,000	0	0
6990	Miscellaneous Materials & Supplies	41,429	150,000	0	0
6995	USDA Commodities	172,852	200,000	200,000	200,000
	Subtotal	662,017	2,150,000	200,000	200,000
EQUIPMENT					
8800	Technology-Hardware Replacement	0	145,000	145,000	0
8911	Furniture/Equipment-Additional	4,841	5,000	5,000	5,000
8921	Furniture/Equipment-Replacement	16,518	5,000	5,000	5,000
	Subtotal	21,359	155,000	155,000	10,000
	TOTAL	3,416,064	3,997,473	3,997,473	4,201,054

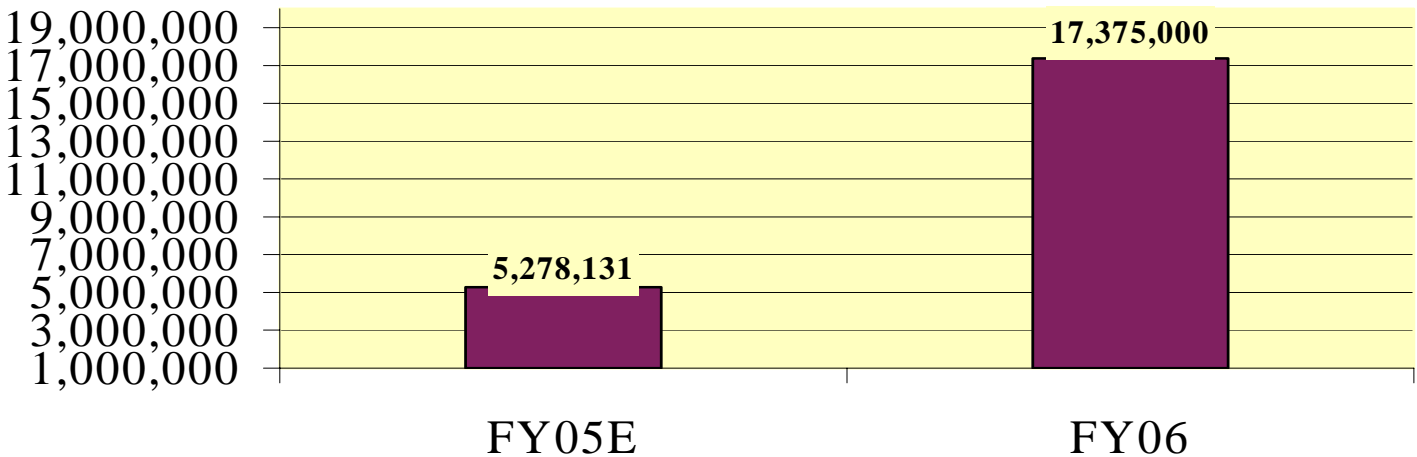
Capital Projects Fund

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 \$12,096,869 or 229.2% increase in this fund is driven primarily by the addition of the York High School renovation project. The County of York provides 100% of the revenue for the FY06 budget. The charts below provide further information on the Capital Projects Fund.

Revenues by Source - FY2006



Fiscal Year Expenditure Comparison



**YORK COUNTY SCHOOL DIVISION
CAPITAL PROJECTS FUND
FISCAL YEAR 2006**

REVENUE DETAIL

ANNUAL FINANCIAL PLAN
FUND 70

CAPITAL PROJECTS FUND

ACCT #	DESCRIPTION	FY 2005 BUDGET	FY 2005 EXPECTED	FY 2006 BUDGET
REVENUE-STATE SOURCES				
30324-2024	PRIOR YEAR LOTTERY FUNDS	0	0	0
30324-2025	LOTTERY FUNDS	888,922	888,922	0
30324-2700	CONSTRUCTION FUNDS	268,407	268,407	0
REVENUE-FEDERAL SOURCES				
30333-2130	ASSISTANCE TO LOCAL EDUCATION AGENCY	0	494,000	0
TRANSFER FROM OTHER FUNDS				
30351-1008	WORKER'S COMPENSATION FUND	0	0	500,000
30351-1009	REVENUE STABILIZATION FUND	0	0	1,000,000
30351-1010	COUNTY	1,100,000	3,626,802	15,875,000
TOTAL CAPITAL PROJECTS FUND		2,257,329	5,278,131	17,375,000

CAPITAL PROJECTS FUND

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

PERSONNEL

	FY 2005 ORIGINAL	FY 2005 EXPECTED	FY 2006 BUDGET
Technical-Construction Manager	1	1	1

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

Mt. Vernon Elementary-Roof/HVAC	0	0	850,000
Queens Lake Middle-Renovations	0	670,550	0
Yorktown Middle-A&E	0	0	300,000
Yorktown Middle-Trailers	0	0	300,000
Bruton High-Renovations	0	56,531	0
Bruton High-Parking Lot	125,000	125,000	0
York High-A&E/Renovations	500,000	500,000	12,000,000
York High-Furnishings/Lockers	0	0	400,000
York High-Trailers	475,000	475,000	25,000
Grafton High-Band Room/Athletic Storage Room/Restroom/ Concession Stand	707,329	707,329	0
Tabb High-Gym/Concession Stand	450,000	450,000	1,000,000
Classroom Technology	0	443,816	0
Elementary Fire Alarm Upgrade	0	105,000	0
Full Day Kindergarten	0	36,561	0
Instructional Technology	0	636,396	0
Sale of WYCS	0	18,331	0
School Board Office-A&E: Roof, Addition, Renovation	0	149,850	2,500,000
School Board Office-Temporary Office Space	0	250,000	0
SIMS	0	154,071	0
Time and Attendance System	0	5,696	0
Transfer to County-Revenue Stabilization Fund	0	494,000	0
TOTAL BUDGET	2,257,329	5,278,131	17,375,000

**CAPITAL PROJECTS FUND
FISCAL YEAR 2006**

CAPITAL PROJECTS FUND DESCRIPTIONS

Mount Vernon Elementary School – Roof Repair & Replacement

Replacement of approximately 51,000 square feet of roof and the HVAC system for the upper grades wing. This project is being moved from FY08 because the roof is failing faster than thought 3 years ago when it was added to the CIP. Attempts to patch it cannot maintain pace with the failures.

Operating Budget Impact: Estimated savings in the ongoing maintenance cost of the roof will be approximately \$10,000

Yorktown Middle School – Renovation/Addition

Renovation includes HVAC, ceiling, floor covering, painting, electrical, windows and asbestos abatement. Project cost increases arise from the following developments: 25% increase in labor and materials cost during the past 12 months - \$1,375,000; replacement of window and exterior panel assemblies - \$625,000.

Operating Budget Impact: Estimated savings in the ongoing maintenance cost of the building will be approximately \$15,000.

York Middle School - Trailers

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

Operating Budget Impact: No significant operating budget impact.

York High School – A&E/Renovation

Renovations at YHS include HVAC, ceiling, floor covering, painting, electrical, windows and asbestos abatement. Project cost increases arise from the following developments: 25% increase in labor and materials cost during the past 12 months - \$2,000,000; replacement of window and exterior panel assemblies - \$1,000,000; elevator to 2nd floor - \$500,000; extensive renovation to convert Extend Center area into new band room, instrument and equipment storage rooms and choral room - \$700,000.

Operating Budget Impact: Estimated savings due to more efficient HVAC system is \$25,000.

York High School – Furnishings/Lockers

Include the cost of equipment, furniture and lockers for renovated school building.

Operating Budget Impact: No significant operating budget impact.

**CAPITAL PROJECTS FUND
FISCAL YEAR 2006**

CAPITAL PROJECTS FUND DESCRIPTIONS

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.

Tabb High School – Gym/Concession Stand

Additional funds for the addition of a full size gymnasium and a concession stand.

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

School Board Office – A&E, Roof, Addition, Renovation

Renovate approximately 15,000 square feet of building and add approximately 10,000 square feet. Project cost increase arises from increased labor and materials cost, allowance for a contingency line item in the project budget and construction contract administration by the A&E firm.

Operating Budget Impact: Estimated annual cost to maintain facility and provide utilities is \$20,000.

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INFORMATIONAL

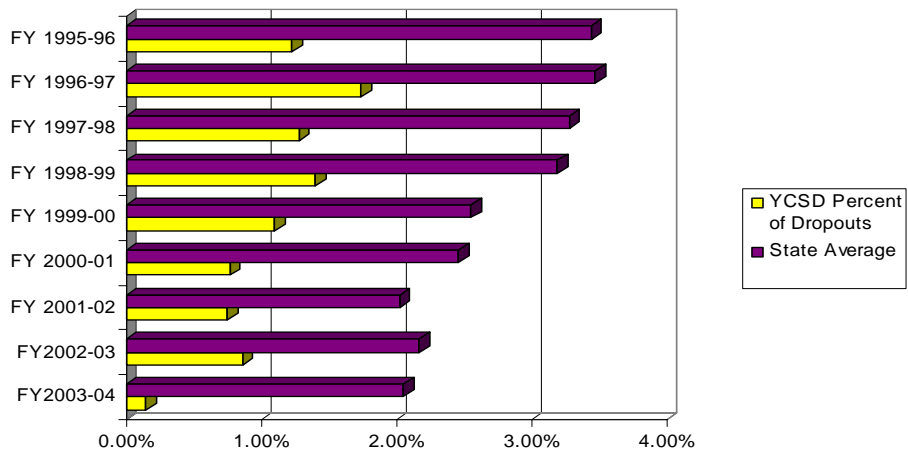
**YORK COUNTY SCHOOL DIVISION
SCHOOL OPERATING FUND
FISCAL YEAR 2006**

DROPOUT STATISTICS

	York			
	End of Year Membership Grades 7-12 Plus Ungrades	Number of Dropouts	Percent of Dropouts	State Average Percent of Dropouts
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	6,054	52	0.86%	2.17%
FY 2003-04	6,193	9	0.15%	2.05%

*Source: Superintendent's Annual Report for Virginia fiscal year's 95-04.

YCS D / State Dropout Rate Comparison



**YORK COUNTY SCHOOL DIVISION
SCHOOL OPERATING FUND
FISCAL YEAR 2006**

SCHOLASTIC ACHIEVEMENT TEST (SAT)

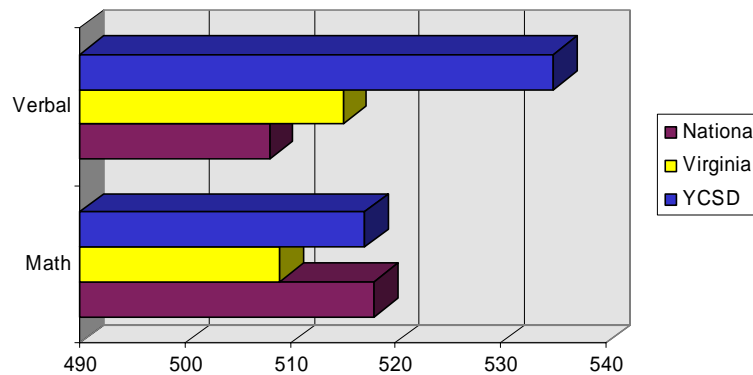
**YORK COUNTY
1998-2004**

Year	Number of Students Taking Test	Verbal Mean	Math Mean	Total Mean
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
2004	666	535	517	1052

2004 COMPARATIVE RESULTS

Report	Number of Students Taking Test	Verbal Mean	Math Mean	Total Mean
National	1,419,007	508	518	1026
Virginia	53,726	515	509	1024
YCSD	666	535	517	1052

SAT Comparative Results (2004)



**YORK COUNTY SCHOOL DIVISION
SCHOOL OPERATING FUND
FISCAL YEAR 2006**

**FULLY ACCREDITED YORK COUNTY SCHOOLS
BASED ON THE 2004 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.

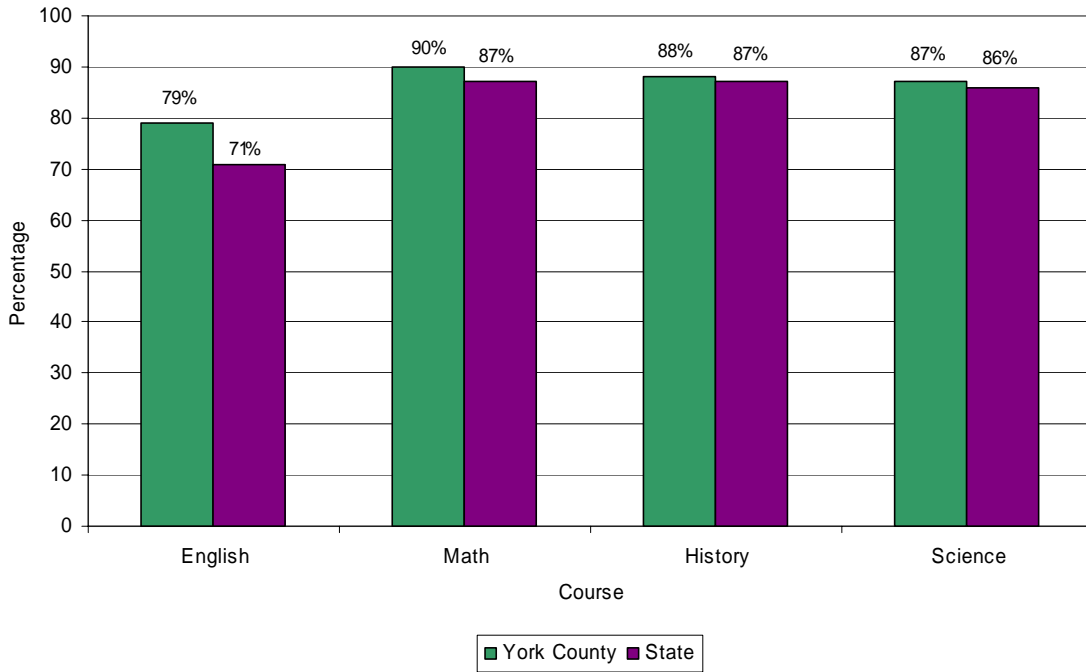
**YORK COUNTY SCHOOL DIVISION
SCHOOL OPERATING FUND
FISCAL YEAR 2006**

This is the sixth year Virginia students have taken the Standards of Learning (SOL) exams. Students in grades 3, 4, 5, 8 and students enrolled in certain high school classes, took the exams in the spring. Students in grade 4 took only the history exam.

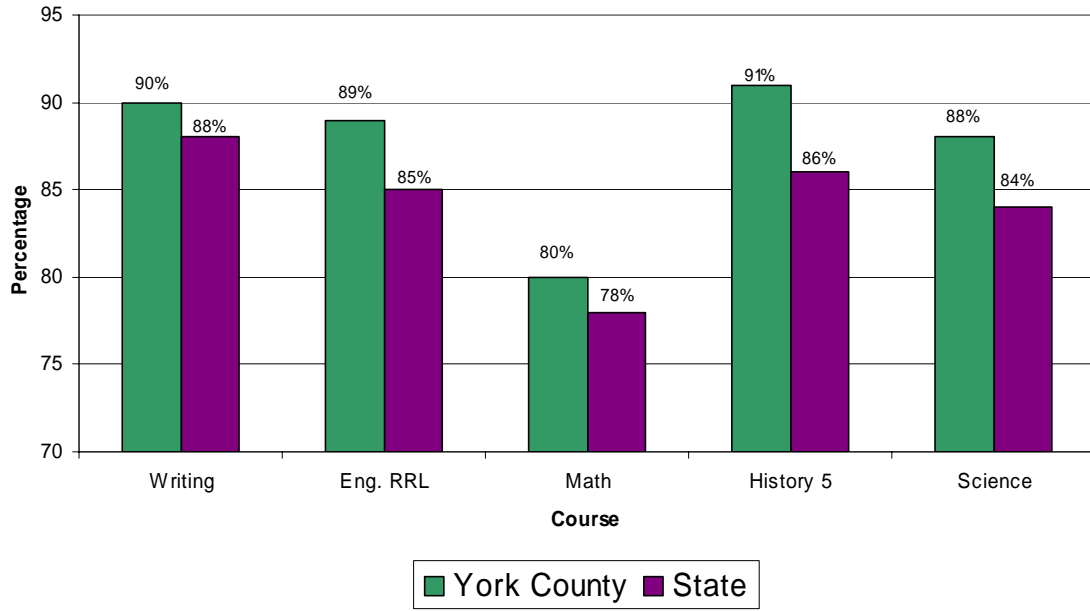
Students must pass the end-of-course SOL exams in order to receive verified credit for a course and in order to graduate from a Virginia high school.

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.

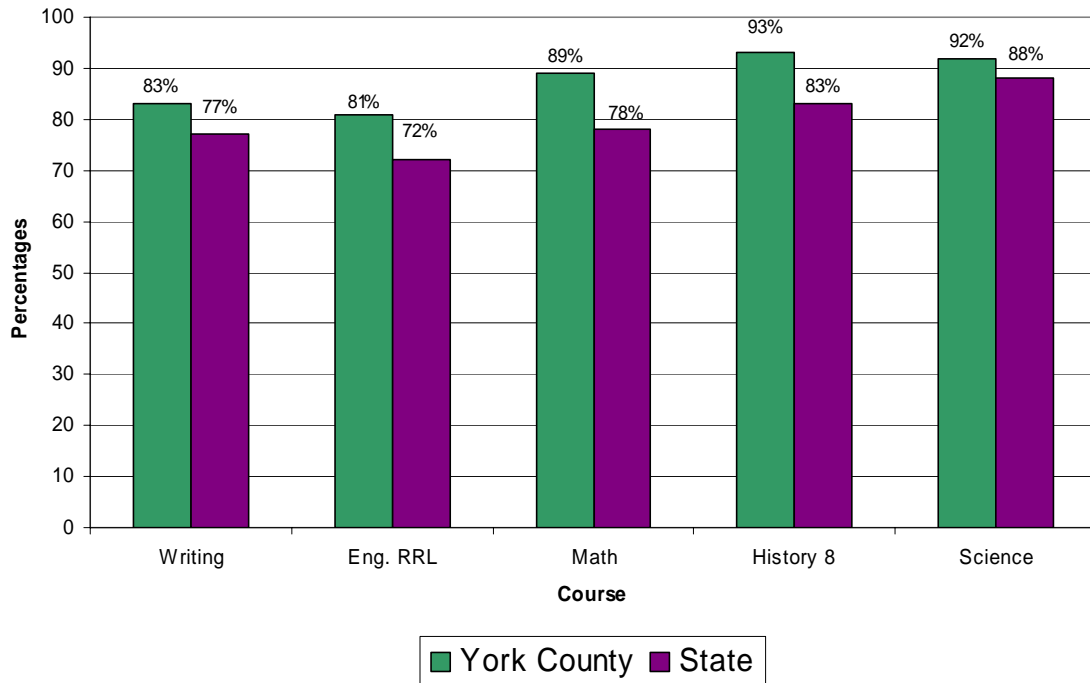
Standards of Learning-Grade 3 Percent Passing



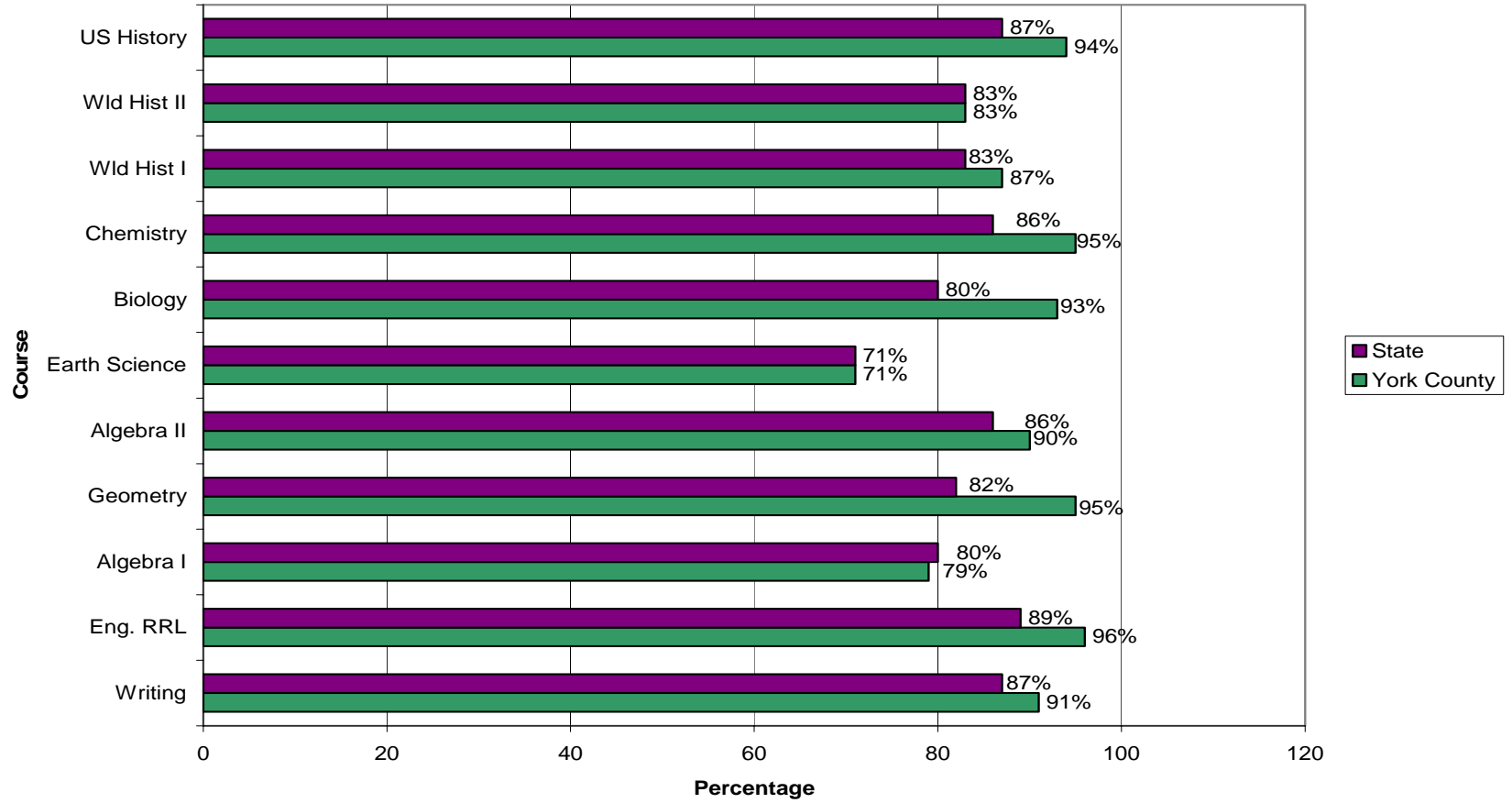
Standards of Learning-Grade 5 Percent Passing



Standards of Learning-Grade 8 Percent Passing



Standards of Learning-End of Course Percent Passing



**YORK COUNTY SCHOOL DIVISION
OPERATING BUDGET
FISCAL YEAR 2006**

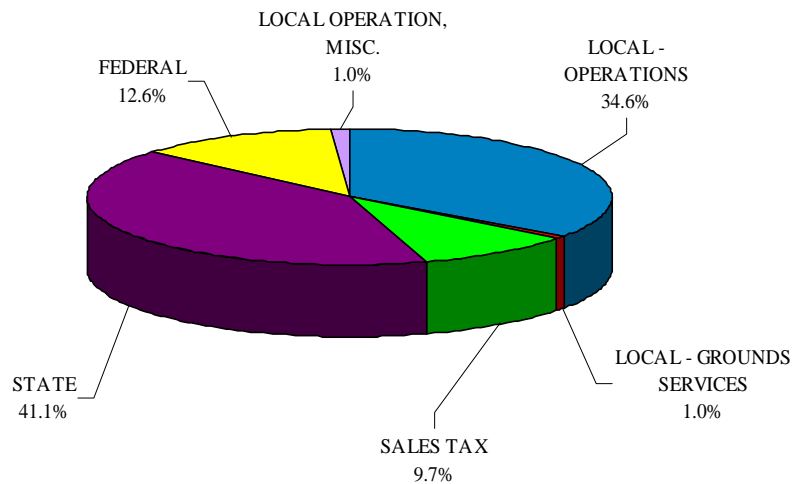
SUPPORT BY SOURCES

(IN PERCENTAGES)

	FY97	FY98	FY99	FY00	FY01	FY02	FY03	FY04	FY05	FY06
LOCAL - OPERATIONS	34.5	35.0	36.9	35.9	34.9	35.3	35.4	35.2	34.7	34.6
LOCAL - GROUNDS SERVICES	1.3	1.3	1.3	1.3	1.2	1.1	1.1	1.1	1.1	1.0
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	9.9	9.9	10.0	9.7	9.9	10.0	9.1	8.9	9.6	9.7
STATE	43.3	43.4	40.9	41.6	41.8	40.1	40.6	41.2	41.8	41.1
FEDERAL	9.7	8.9	9.5	10.1	10.9	12.1	12.5	12.4	11.7	12.6
LOCAL OPERATION, MISC.	1.3	1.5	1.4	1.4	1.3	1.4	1.3	1.2	1.1	1.0

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 - FY06

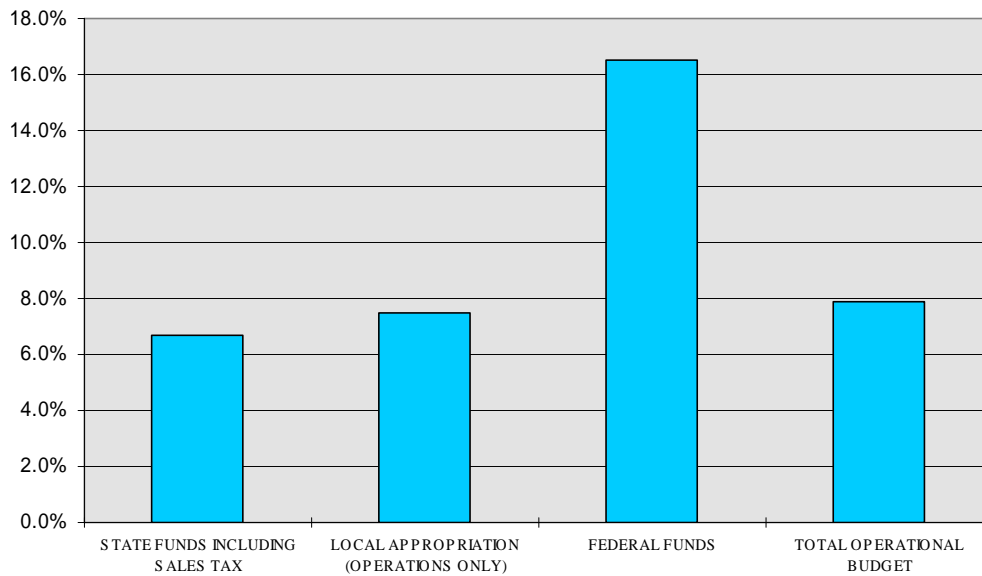


**YORK COUNTY SCHOOL DIVISION
OPERATING BUDGET
FISCAL YEAR 2006**

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

BUDGET YEAR	FY97	FY98	FY99	FY00	FY01	FY02	FY03	FY04	FY05	FY06
STATE FUNDS INCLUDING SALES TAX	9.1	5.1	0.1	8.3	9.7	0.9	4.9	6.1	14.5	6.7
LOCAL APPROPRIATION (OPERATIONS ONLY)	15.1	6.1	11.5	5.0	6.4	5.0	6.7	4.8	10.1	7.5
FEDERAL FUNDS	17.2	(3.8)	10.0	11.5	13.1	5.8	6.4	4.5	4.1	16.5
TOTAL OPERATIONAL BUDGET	9.9	4.1	5.3	7.3	8.6	3.1	5.6	5.4	11.4	7.9

Source of Revenue Increases - FY06



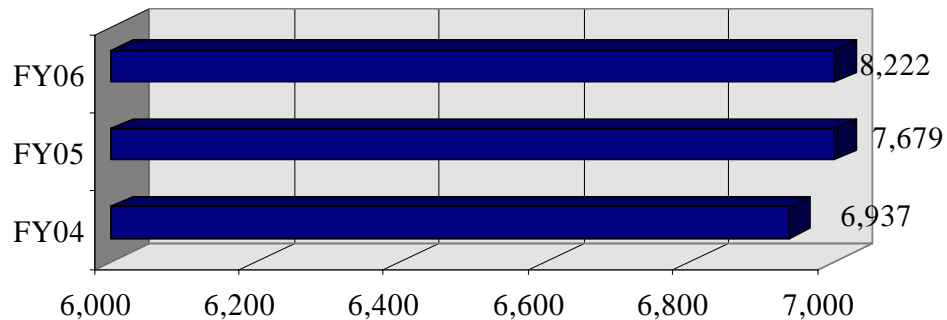
**YORK COUNTY SCHOOL DIVISION
OPERATING BUDGET
FISCAL YEAR 2006**

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 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	4,892	3,781
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	5,521	4,045
FY99 (11,410 ADM)	2,187	551	2,266	541	5,545	5,958	4,245
FY00 (11,680 ADM)	2,243	562	2,435	617	5,857	5,953	4,160
FY01 (11,800 ADM)	2,353	625	2,629	745	6,352	6,294	4,270
FY02 (11,810 ADM)	2,472	656	2,625	788	6,541	6,268	4,162
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	6,930	4,474
FY05 (12,600 ADM)	2,832	734	3,214	899	7,679	---	---
FY06 (12,700 ADM)	3,002	798	3,383	1039	8,222	---	---

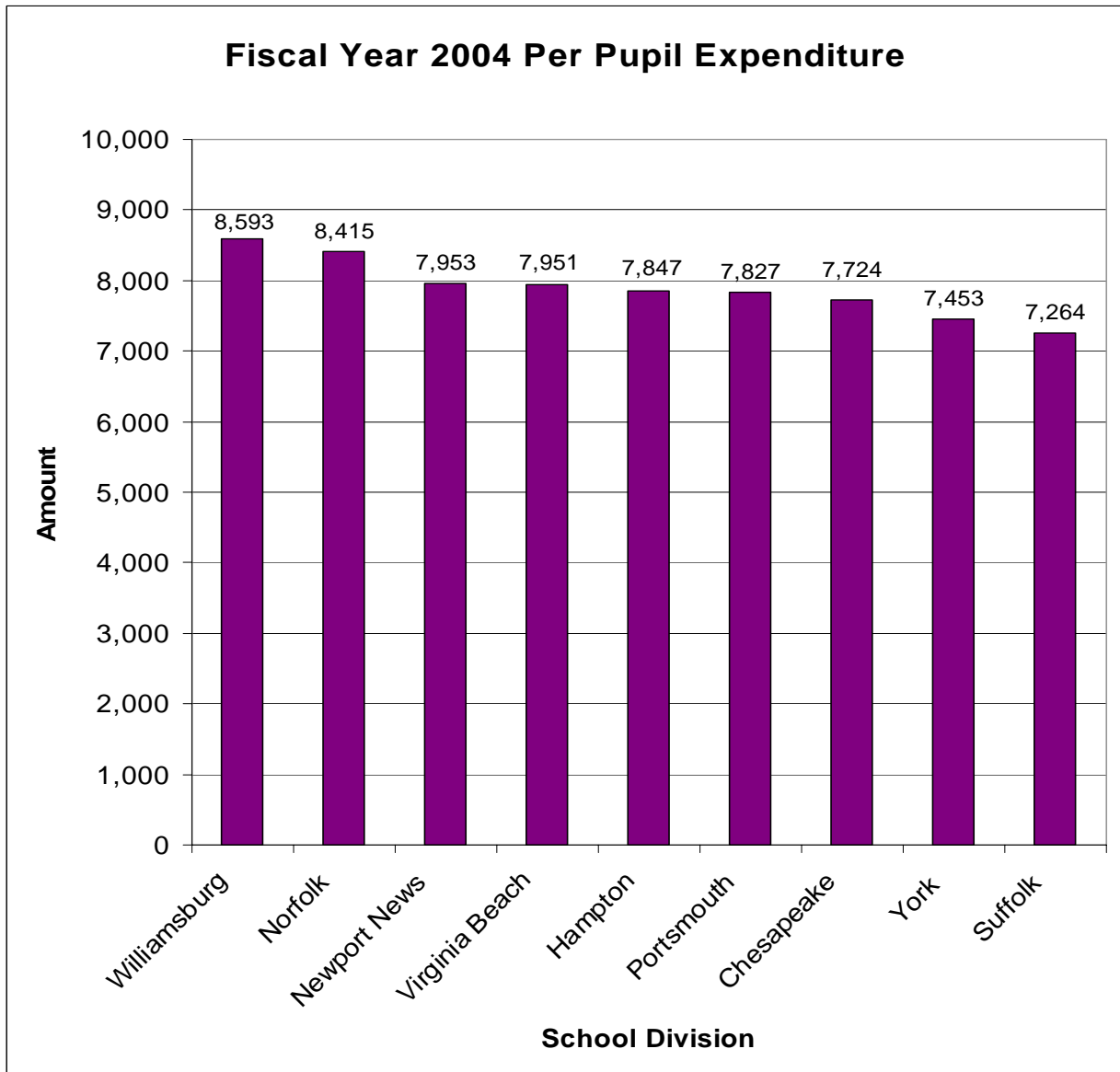
*Local (includes Local Appropriation for Operations, Grounds Maintenance, New Horizons, Fund Balance and Miscellaneous Revenue)

Comparison of Budgeted per Pupil Cost



**YORK COUNTY SCHOOL DIVISION
OPERATING BUDGET
FISCAL YEAR 2006**

Below is a comparison of per pupil expenditures for surrounding school divisions. The data presented relates to the 2004 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 2004.

Note: Data represents operating expenditures only.

**YORK COUNTY SCHOOL DIVISION
SCHOOL OPERATING FUND
FISCAL YEAR 2006**

STUDENT FEES

		2001-02	2002-03	2003-04	2004-05	2005-06	
1	Instrumental Rental	\$25	\$25	\$25	\$25	\$25	
2	High School Supply Fee	37	37	37	32	0	*
3	Middle School Supply Fee	32	32	32	27	0	*
4	Elementary School Supply Fee	27	27	27	22	0	*
5	Kindergarten Supply Fee	27	27	27	22	0	*
6	Vocational Courses Semester	10 5	10 5	10 5	10 5	10 5	
7	Art Courses Semester 9 weeks	10 5 3.75	10 5 3.75	10 5 3.75	10 5 3.75	10 5 3.75	
8	Band Uniforms (High School)	15	15	15	15	15	
9	Computer Courses (Full Year)	10	10	10	10	10	
10	Drama Semester 9 weeks	10 5 3.75	10 5 3.75	10 5 3.75	10 5 3.75	10 5 3.75	
11	Parking Fee	100	100	100	100	100	

* These general supply fees were eliminated in FY06.

**YORK COUNTY SCHOOL DIVISION
SCHOOL OPERATING FUND
FISCAL YEAR 2006**

STUDENT FEES

SUMMER SCHOOL		2001-02	2002-03	2003-04	2004-05	2005-06
1	High School Course:					
	Local Residents	\$275	\$305	\$305	\$305	\$325
	Non-Residents	\$325	\$355	\$355	\$355	\$375
2	Middle School Basics	\$0	\$0	\$0	\$220	\$240
3	Elementary Basics	\$120	\$120	\$120	\$120	\$120
4	Enrichment Courses	Fees and Courses to be determined				
5	Virtual High School:					
	Local Residents	\$0	\$0	\$0	\$525	\$550
	Non-Residents	\$0	\$0	\$0	\$525	\$550

**YORK COUNTY SCHOOL DIVISION
SCHOOL OPERATING FUND
FISCAL YEAR 2006**

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

Auditoriums/Gymnasium-High Schools	\$ 230.00	Monday-Thursday
	380.00	Friday-Sunday
Auxiliary Gymnasiums-High Schools	120.00	Monday-Thursday
	225.00	Friday-Sunday
Cafeteria - High Schools/Middle Schools	145.00	Monday-Thursday
	200.00	Friday-Sunday
Auditoriums/Gymnasiums-Middle Schools	175.00	Monday-Thursday
	380.00	Friday-Sunday
Cafeteriums/Gymnasiums-Elementary Schools	145.00	Monday-Thursday
	200.00	Friday-Sunday
Rehearsal Rate	One half the rate for performances.	
Kiva	\$35.00 (per day)	
Kiva at GMS	\$80.00 (per day)	
Classrooms	\$30.00 each (per day)	
Band Room/Choral Room	\$35.00 each (per day)	
Library	\$35.00 (per day)	
Commons	\$120.00 (per day), Monday-Thursday	
	\$195.00 (per day), Friday, Saturday & Sunday	
Atrium at GMS/GHS	\$145.00 (per day), Monday-Thursday	
	\$220.00 (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)	\$80.00 per day-paid directly to school (Personnel to operate lighting and sound system owned by the school).	
Bailey Field	\$110.00 plus 1.5 times hourly rate-Custodial Charges	
Use Charge for Piano	\$80.00 per event	
Energy Costs-Bailey Field	\$30.00 per hour	

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

	FY02 ACTUAL	FY03 ACTUAL	FY04 ACTUAL	FY05 EXPECTED	FY06 BUDGET	FY07 PROJECTED	FY08 PROJECTED	FY09 PROJECTED
Revenue								
State	38,736,624	41,738,660	42,408,659	49,751,864	53,095,629	56,812,323	59,255,266	62,218,030
Federal	9,221,393	10,369,003	10,620,617	11,330,514	13,196,585	13,328,550	13,595,121	14,002,975
County	28,136,796	27,385,364	30,755,430	34,582,901	37,175,901	40,337,496	43,564,495	46,614,010
Local Miscellaneous	1,170,061	1,133,053	1,219,533	1,094,950	945,800	945,800	945,800	945,800
Total Revenue	77,264,874	80,626,080	85,004,239	96,760,229	104,413,915	111,424,169	117,360,682	123,780,815
Expenditures								
Instruction	56,268,252	60,385,900	64,436,573	74,122,686	80,433,341	86,063,675	90,587,652	95,825,575
Administration/Attendance and Health	4,705,618	5,429,175	5,907,512	6,540,626	7,258,061	7,725,733	8,034,762	8,436,500
Pupil Transportation	3,961,244	4,858,132	5,101,840	5,691,185	5,871,303	6,162,072	6,577,218	6,871,250
Operation and Maintenance	8,148,010	9,071,507	10,227,400	10,405,732	10,851,210	11,472,689	12,161,050	12,647,490
Total Expenditures	73,083,124	79,744,714	85,673,325	96,760,229	104,413,915	111,424,169	117,360,682	123,780,815
Revenue Over (Under) Expenditures	4,181,750	881,366	(669,086)	0	0	0	0	0
Other Financing Sources (uses)								
Transfers to County	(2,201,511)	0	0	0	0	0	0	0
Revenues and other financing sources over (under) expenditures	1,980,239	881,366	(669,086)	0	0	0	0	0
Fund Balance, Beginning of Year	3,538,923	5,519,162	6,400,528	5,731,442	5,731,442	5,731,442	5,731,442	5,731,442
Fund Balance, End of Year*	5,519,162	6,400,528	5,731,442	5,731,442	5,731,442	5,731,442	5,731,442	5,731,442

* 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 3% 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

	FY02 ACTUAL	FY03 ACTUAL	FY04 ACTUAL	FY05 EXPECTED	FY06 BUDGET	FY07 PROJECTED	FY08 PROJECTED	FY09 PROJECTED
Revenue								
State	49,350	48,969	51,053	55,000	55,000	59,488	62,462	65,585
Federal	814,525	782,113	859,717	880,000	895,000	933,592	961,600	990,448
Charges for Services	1,835,792	1,943,016	2,268,203	3,042,473	3,241,054	3,450,000	3,588,000	3,795,640
Local Miscellaneous	18,681	7,663	6,256	20,000	10,000	10,000	10,000	10,000
Total Revenue	2,718,348	2,781,761	3,185,229	3,997,473	4,201,054	4,453,080	4,622,062	4,861,673
Expenditures								
Personal Services	1,130,673	1,093,144	1,101,549	924,796	953,192	991,320	1,021,060	1,051,692
Employee Benefits	260,485	357,656	377,154	429,375	385,050	400,500	412,515	424,890
Purchased Services	4,115	10,171	1,246,579	2,278,302	2,642,812	2,830,260	2,951,307	3,141,546
Other Charges	10,115	8,213	7,406	10,000	10,000	10,000	10,000	10,000
Materials and Supplies	1,247,932	1,261,908	662,017	200,000	200,000	206,000	212,180	218,545
Capital Outlay	145,597	14,500	21,359	155,000	10,000	15,000	15,000	15,000
Total Expenditures	2,798,917	2,745,592	3,416,064	3,997,473	4,201,054	4,453,080	4,622,062	4,861,673
Revenues Over (Under) Expenditures	(80,569)	36,169	(230,835)	0	0	0	0	0
Fund Balance, Beginning of Year	685,847	605,278	641,447	410,612	410,612	410,612	410,612	410,612
Fund Balance, End of Year	605,278	641,447	410,612	410,612	410,612	410,612	410,612	410,612

*FY02 Actual does not include encumbrances.

*Assumptions for Projected Years:

- No increase in local miscellaneous.
- A step increase, a 3% 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

	FY02 ACTUAL	FY03 ACTUAL	FY04 ACTUAL	FY05 EXPECTED	FY06 BUDGET	FY07 PROJECTED	FY08 PROJECTED	FY09 PROJECTED
Revenue								
State	1,393,988	1,188,266	1,132,222	1,157,329	0	0	0	0
Federal	1,135,071	0	491,619	494,000	0	0	0	0
County	1,857,933	13,603,559	6,514,857	3,626,802	17,375,000	8,375,000	3,840,000	2,510,000
Total Revenue	4,386,992	14,791,825	8,138,698	5,278,131	17,375,000	8,375,000	3,840,000	2,510,000
Expenditures								
Capital Projects	4,386,992	14,791,825	8,138,698	5,278,131	17,375,000	8,375,000	3,840,000	2,510,000
Principal Retirement	0	0	0	0	0	0	0	0
Interest and Fiscal Charges	0	0	0	0	0	0	0	0
Total Expenditures	4,386,992	14,791,825	8,138,698	5,278,131	17,375,000	8,375,000	3,840,000	2,510,000
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 2004 is equal to the number of eleventh-graders in 2003.

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.

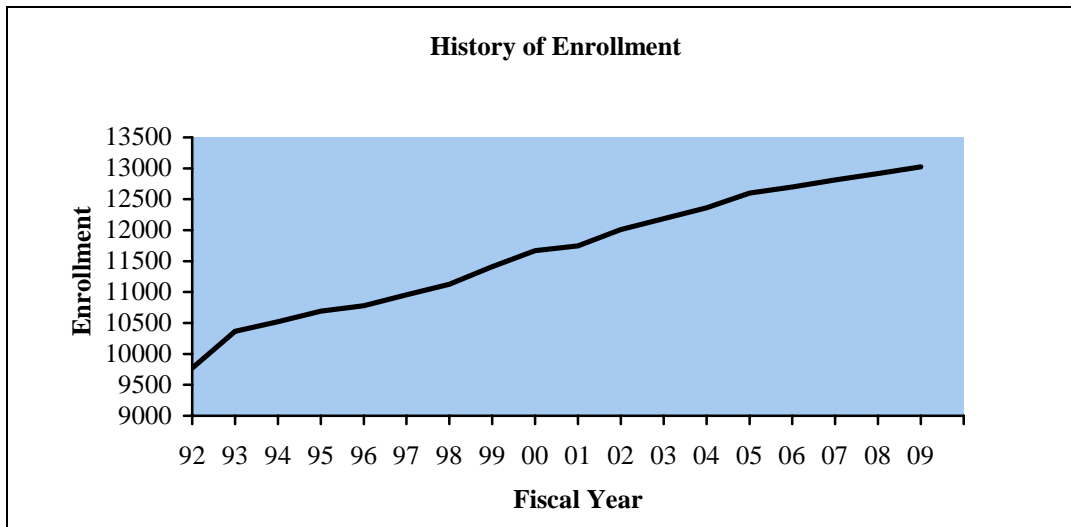
History of Student Population

Fiscal Year		Enrollment	Unadjusted ADM ¹	Adjusted ADM ²
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	Actual	12,363	12,363	12,363
2005	Budgeted	12,600	12,600	12,600
2006	Budgeted	12,700	12,700	12,700
2007	Projected ³	12,810	12,810	12,810
2008	Projected ³	12,915	12,915	12,915
2009	Projected ³	13,025	13,025	13,025

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



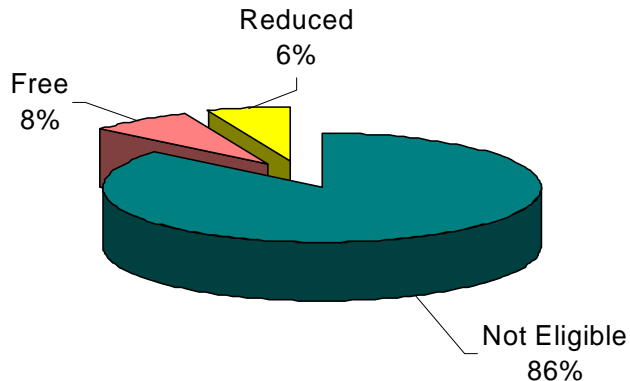
Number of Students Receiving Free or Reduced Lunch

Students whose parents or legal guardians meet certain income levels can qualify for free or reduced lunch prices. The free or reduced lunch program is funded by the federal government. The data and pie chart below provides summary information on students that qualify for the federal free or reduced lunch program in the school division.

School Year: 2004-2005

	Free	Reduced	Total	Enrollment	%
Bethel Manor Elementary	66	172	238	611	38.95%
Coventry Elementary	26	18	44	661	6.66%
Dare Elementary	28	23	51	401	12.72%
Grafton Bethel Elementary	46	25	71	636	11.16%
Magruder Elementary	116	58	174	526	33.08%
Mount Vernon Elementary	9	8	17	577	2.95%
Seaford Elementary	27	17	44	505	8.71%
Tabb Elementary	54	65	119	630	18.89%
Waller Mill Elementary	34	10	44	282	15.60%
Yorktown Elementary	128	50	178	518	34.36%
Total	534	446	980	5,347	18.33%
Grafton Middle	33	43	76	981	7.75%
Queens Lake Middle	63	45	108	484	22.31%
Tabb Middle	41	60	101	942	10.72%
Yorktown Middle	86	28	114	680	16.76%
Total	223	176	399	3,087	12.93%
Bruton High	85	30	115	675	17.04%
Grafton High	36	31	67	1,252	5.35%
Tabb High	41	60	101	1,277	7.91%
York High	90	23	113	954	11.84%
York River Regional	6	6	12	40	30.00%
Total	258	150	408	4,198	9.72%
Division Total	1,015	772	1,787	12,632	14.15%

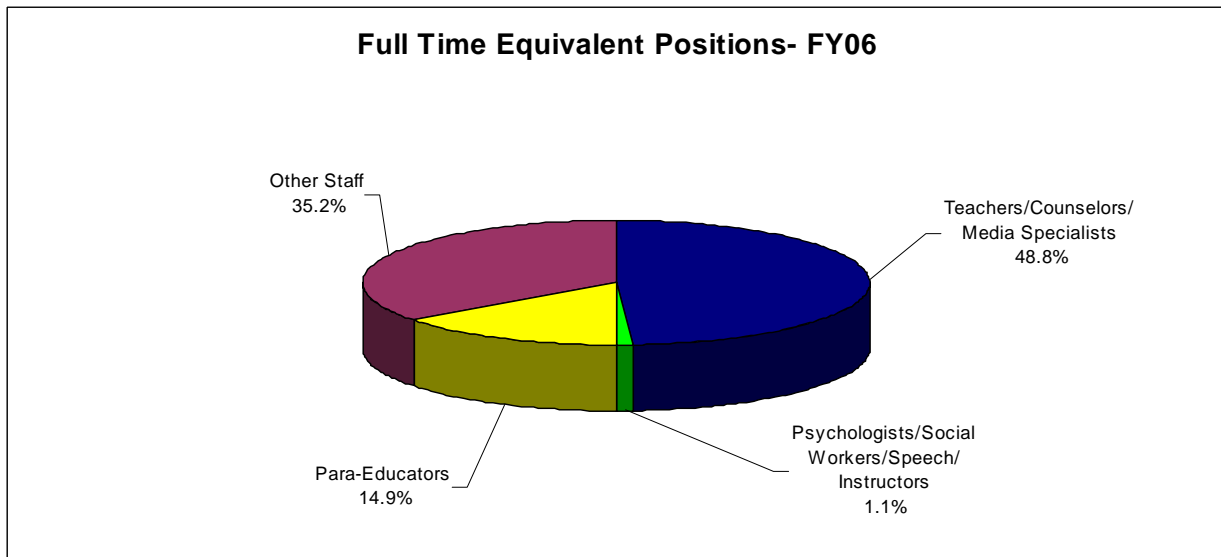
Students Receiving Free or Reduced Lunch



HISTORICAL COMPARISONS OF APPROVED FULL TIME EQUIVALENT (FTE) POSITIONS

POSITION	FTE'S FY03E	FTE'S FY04	FTE'S FY04E	FTE'S FY05	FTE's FY05E	FTE's FY06
1 ATHLETIC DIRECTORS	0.00	0.00	0.00	0.00	4.00	4.00
2 BOARD MEMBERS	5.00	5.00	5.00	5.00	5.00	5.00
3 BUS DRIVERS	129.00	129.00	128.00	130.00	130.00	136.00
4 BUS DRIVER ASSISTANTS	21.00	21.00	21.00	21.00	21.00	21.00
5 CAFETERIA MONITORS	3.00	3.00	3.00	3.00	3.00	3.00
6 CHIEF FINANCIAL OFFICER	1.00	1.00	1.00	1.00	1.00	1.00
7 CLERICAL	71.75	71.75	66.25	66.25	65.25	67.25
8 CLERK OF THE BOARD	1.00	1.00	1.00	1.00	1.00	1.00
9 CLINIC AIDES	2.00	2.00	2.00	2.00	2.00	2.00
10 CROSSING GUARDS	3.50	3.50	3.50	3.50	3.50	3.50
11 CUSTODIANS	85.80	85.80	85.80	85.80	85.80	85.80
12 DIRECTORS	9.25	9.25	9.75	9.75	9.25	9.25
13 FOOD SERVICE PERSONNEL	95.00	95.00	95.00	95.00	95.00	95.00
14 GUIDANCE COUNSELORS	33.00	33.00	33.00	33.50	33.50	33.50
15 INSTRUCTORS	10.00	10.00	10.00	10.00	10.00	10.00
16 MECHANICS	7.00	7.00	7.00	7.00	7.00	7.00
17 MEDIA SPECIALISTS	18.00	18.00	18.00	18.00	18.00	18.00
18 NURSES	16.00	16.00	16.00	16.00	16.00	16.00
19 OCCUPATIONAL THERAPISTS	2.00	2.00	3.00	3.00	3.00	3.00
20 PARA-EDUCATORS	217.93	234.93	244.93	252.93	258.93	270.43
21 PHYSICAL THERAPIST	1.00	1.00	1.00	1.00	1.00	1.00
22 PRINICIPALS	20.00	20.00	20.00	20.00	20.00	20.00
23 PRINCIPALS (ASSISTANTS)	20.00	20.00	22.00	22.00	23.00	23.00
24 PSYCHOLOGISTS	10.00	10.00	10.00	10.00	10.00	10.00
25 SUPERINTENDENT	1.00	1.00	1.00	1.00	1.00	1.00
26 SUPERINTENDENT (ASSISTANT)	1.00	1.00	1.00	1.00	1.00	1.00
27 TEACHERS	778.79	798.29	799.97	826.47	818.32	836.32
28 TECHNICAL	84.57	85.07	94.57	95.57	99.22	111.22
29 TRADES	25.00	25.00	23.00	23.00	23.00	24.00
TOTALS	1672.59	1709.59	1725.77	1763.77	1768.77	1819.27

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



COUNTY OF YORK: VARIOUS STATISTICAL DATA

Population - 62,300
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, 2004

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

Source: County of York, Virginia
Comprehensive Annual Financial Report Fiscal Year 2004

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.

Balanced Budget - occurs when budgeted operating expenditures do not exceed budgeted revenues over the long-term, not just during the current operating period.

Basis of Accounting - a term used to refer to when revenues, expenditures, expenses and transfers – and the related assets and liabilities – are recognized in the accounts and reported in the financial statements.

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*	$\frac{\frac{\text{Local True Value of Real Property}}{\text{Local Average Daily Membership}}}{\frac{\text{Total Local True Values of Real Property Statewide}}{\text{Total Average Daily Membership Statewide}}}$	+.4*	$\frac{\frac{\text{Local Adjusted Gross Income}}{\text{Local Average Daily Membership}}}{\frac{\text{Total Adjusted Gross Income Statewide}}{\text{Total Average Daily Membership Statewide}}}$	+.1*	$\frac{\frac{\text{Local Taxable Retail Sales}}{\text{Local Average Daily Membership}}}{\frac{\text{Total Taxable Retail Sales Statewide}}{\text{Total Average Daily Membership Statewide}}}$	=	Average Daily Membership Composite Index
.5*	$\frac{\frac{\text{Local True Value of Real Property}}{\text{Local Population}}}{\frac{\text{Total Local True Values of Real Property Statewide}}{\text{State Population}}}$	+.4*	$\frac{\frac{\text{Local Adjusted Gross Income}}{\text{Local Population}}}{\frac{\text{Total Adjusted Gross Income Statewide}}{\text{State Population}}}$	+.1*	$\frac{\frac{\text{Local Taxable Retail Sales}}{\text{Local Population}}}{\frac{\text{Total Taxable Retail Sales Statewide}}{\text{State Population}}}$	=	Per Capita Composite Index
$\boxed{.6667 \times \text{Average Daily Membership Composite Index}} + \boxed{.3333 \times \text{Per Capita Composite Index}} =$						=	Local Composite Index

* The constants (.5, .4, and .1) represent the average share of local revenues gathered from real property taxes, charges and miscellaneous revenue, and the 1 percent local option sales tax, respectively. Adjusted gross income data are used in the above formula as a proxy for the taxes derived from local charges and miscellaneous revenue because detailed information on the latter is not available. This is specified in the Appropriations Act.