

The York County School Division

Yorktown, Virginia



**Approved Annual Budget
Fiscal Year 2008**

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INTRODUCTORY SECTION

York County School Division

FY 2008 BUDGET

(Fiscal Year July 1, 2007 – June 30, 2008)

School Board Members

R. Page Minter, Chair
District IV

Linda S. Meadows, Vice Chair
District II

Barbara S. Haywood
District I

Barrent M. Henry
District V

Mark A. Medford
District III

Steven R. Staples, Ed.D.
Division Superintendent

Jennifer B. Parish, Ed.D.
Chief Academic Officer

Dennis R. Jarrett, CPA, CPFO
Chief Financial Officer

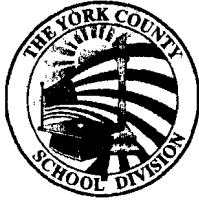
James R. Tucker, Ed.D.
Chief Human Resources Officer

Richard M. Hixson, Esq.
Chief Operations Officer

Karen L. Hendricks
Senior Budget & Financial Analyst

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THE YORK COUNTY SCHOOL DIVISION



DIVISION
SUPERINTENDENT
Steven R. Staples, Ed. D.

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

YORK COUNTY, VIRGINIA

June 25, 2007

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

Dear School Board Members:

Presented herein is the fiscal year 2007-2008 (FY08) budget for the York County School Division. The School Board approved this budget on April 23, 2007. Overall, the FY08 approved operating budget totals \$116,630,009, representing a 1.0 percent increase over the FY07 expected budget. The approved budget was based on a projected average daily membership (ADM) in FY08 of 12,570 students, 79 students less than the FY07 actual ADM of 12,649 and 400 students less than the FY07 budgeted ADM.

The FY08 budget is the second year of the biennium for the state budget. State revenue for FY08 is projected to decline by approximately \$300,000 due to the projected ADM decrease. The County Board of Supervisors approved an increase in County funding for the school division of 5 percent, or \$2,000,000. The school division also projects a decrease in impact aid for FY08 of \$255,000 based on FY08 federal budget proposals and the projected number of federally connected students.

Change in County Funding Formula

For the past seven fiscal years the Board of Supervisors utilized a particular funding formula for determining the local contribution to the school operating budget. The School Board participated in the development of that formula, wholeheartedly supported it, and, during those seven years, always developed their budget request using the local contribution amount produced using the agreed-upon formula. The School Board supported the funding formula even though during that same period enrollment increased. Because of the increased enrollment, the School Board was under considerable budget pressure to provide additional educational services for the additional students and to bring teacher compensation to a competitive level.

In FY08, the Board of Supervisors unilaterally changed the formula used to determine the local contribution amount. The new formula resulted in the School Board receiving \$780,000 less in County funding for the operating budget than would have been received under the previous formula. Given the disagreement between the two Boards on the new funding formula, the School Board proposed a needs-based budget for FY08. The needs-based budget requested

\$3,042,550 for the County contribution to the school operating budget. The Board of Supervisors did not approve the School Board's request and cut the funding request by \$1,042,550. Of the total \$7.76 million increase in budgeted County General Fund revenue for FY08, the Board of Supervisors allocated 63.3% or \$4.9 million to County programs and services. The remaining 36.7% or \$2.85 million of the \$7.76 million increase was allocated to the school operating budget and school debt service.

This \$1,042,550 reduction was on top of \$2.2 million in reductions the School Board had already proposed in their budget request. The \$2.2 million reductions included the elimination of 23.5 full-time instructional, administrative and support positions. The \$1,042,500 cut in the School Board's request went far beyond the budget reductions that would be expected for the projected decline in enrollment. Consequently, further reductions in programs and services to students for the 2007-2008 school year were required.

Listed below are some of the reductions to meet the \$1,042,500 shortfall and the impact these reductions will have on division programs:

- Nine teacher FTE's – resulting in higher student-to-teacher ratios
- Five para-educator's – decreases the number of trained adults available to assist teachers in classrooms
- Eliminate the contract with the Virginia Living Museum
- Reduction in technology refurbishment funding by \$283,000 – moves the Division from a 5-year replenishment cycle to every 7 years
- Eliminate three bus drivers – pupil transportation services will be modified in various instructional areas requiring parents to provide transportation for some programs
- Eliminate the purchase of planning agendas for students – the purchase of planning agendas will be voluntary and the cost will be borne by parents/guardians

Combined, the School Board-proposed reductions and the reductions required by the Board of Supervisors resulted in the elimination of 40.5 full-time positions from the budget.

Student Performance

Student performance and meeting the state Standards of Learning (SOLs) remains the pinnacle of achievement for the York County School Division. Based on spring 2006 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, *less than one half of one percent* in FY06 (the latest year official data is available from the state).

Efficiency Studies

Two independent operational auditing organizations recently found that the School Board and school division staff are responsible stewards of tax dollars.

Standard & Poor's found that YCSD, when compared to the state as a whole, produces well above average Reading and Math Proficiency, with moderately below average core spending per student.

MGT of America, Inc., an auditing agency tasked by the governor's office to review the efficiency of division operations, recognized 65 commendable practices during their auditing process. Commendations encompassed all areas of the division and specifically detailed exemplary efforts in instruction, operations, finance and human resources.

The FY08 budget includes several initiatives that are designed to further the goals and objectives of the School Board and to support the School Board's financial and operating policies.

Compensation

The School Board has continued 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. While that goal is now out of reach for FY08, licensed compensation will continue to be a primary focus in future budget years. In FY08, a market adjustment is provided to all staff (licensed and non-licensed) as well as a step increase to eligible staff.

Capital Projects Program

Included in the FY08 Capital Improvement Program (CIP) is \$2.6 million for an addition of 10 classrooms at Dare Elementary and \$925,000 for the addition of 4 classrooms at Magruder Elementary. These additions are necessary to accommodate students currently housed in mobile units and to address growth in the northern part of the County.

Closing Comments

Citizens of the County can take pride in knowing that York County School Division students are achieving at high levels as compared to other districts in the region, state, and across the nation. I commend the School Board for their strong leadership and enduring commitment to providing a quality education to the students of the school division.

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, 2007. 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 2007 BUDGET APPROACH AND CHALLENGES

In March 2006 the School Board used the Governor's proposed FY07 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 FY07. The School Board prioritized expenditures and those assigned the highest priority were included in the FY07 budget.

The School Board faced many challenges in developing the FY07 budget. Those challenges included meeting the staffing needs of the school division with a projected budget enrollment increase of 173 students while continuing to offer a competitive compensation package for all staff. Even though additional instructional staff was added to the FY07 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 and FY07 with the addition of another \$500,000 and \$465,000, respectively. 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.

EXECUTIVE SUMMARY (continued)

Continuing to offer a competitive compensation package for licensed staff remains a challenge. The School Board approved budget included a 3.5% average market adjustment increase and \$225,000 for the implementation of a Career Ladder Incentive. Licensed staff was also provided a step on a revised pay scale. On the fringe benefit side, the School Board funded an approximate 20% increase in the retirement rate contribution and a 15% increase in health insurance premiums for covered staff. The School Board anticipated continuing to focus on licensed compensation in FY08 and beyond to meet their goal of being in the top one-third of the Hampton Roads comparators.

All fund budgets presented in this budget document are balanced.

FISCAL YEAR 2008 BUDGET APPROACH AND CHALLENGES

The FY08 budget is the second year of the biennium for the state budget. State revenue for FY08 went down by approximately \$300,000 due to the projected decline in ADM. The school division also projects a decrease in impact aid for FY08 of \$255,000 based on the FY08 federal budget proposals and the projected number of federally connected students. The school division also faced a change in the County funding formula for the County contribution to the school operating budget.

For the past seven fiscal years the Board of Supervisors utilized a particular funding formula for determining the local contribution to the school operating budget. The School Board participated in the development of that formula, wholeheartedly supported it, and during those seven years always developed their budget request using the local contribution amount produced using that formula. The School Board supported that funding formula even though during that same period enrollment was growing and the School Board was under considerable budget pressure to provide additional educational services for the additional students and to bring teacher compensation to a competitive level.

In FY08, the Board of Supervisors changed the formula used to determine the local contribution amount. The new formula resulted in the School Board receiving \$780,000 less in County funding for the operating budget than would have been received under the previous formula. Given the disagreement between the two Boards on the new funding formula, the School Board proposed a needs-based budget for FY08. The needs-based budget requested \$3,042,550 for the County contribution to the school operating budget. The Board of Supervisors did not approve the School Board's request and cut the funding request by \$1,042,550.

This \$1,042,550 reduction was on top of \$2.2 million in reductions the School Board had already proposed in their budget request. The \$2.2 million in reductions included the elimination of 23.5 full-time instructional, administrative and support positions. The \$1,042,500 cut in the School Board's request went far beyond the budget reductions that would normally be expected for the projected decline in enrollment. Consequently, further reductions in programs and services to students for the 2007-2008 school year were required just to meet very minimum compensation adjustments for staff and other required costs.

Some of the reductions to meet the \$1,042,500 shortfall include:

- Nine teacher FTE's - will result in higher student to teacher ratios
- Five para-educator's - fewer Para-educator's assisting teachers in classrooms
- Eliminate the contract with the Virginia Living Museum
- Reduction in technology refurbishment funding by \$283,000 - move from a 5 year replenishment cycle to every 7 years

EXECUTIVE SUMMARY
(continued)

- Eliminate three bus drivers – pupil transportation services will be modified in various instructional areas requiring parents to provide transportation for some programs
- Eliminate the purchase of planning agendas for students – the purchase of planning agendas will be voluntary and the cost will be borne by parents/guardians

Combined, the School Board proposed reductions and the reductions required by the Board of Supervisors resulted in 40.5 full-time positions being eliminated from the budget.

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 2008 are as follows:

Goal 1 – Promote increased academic achievement for all students.

Goal 2 – Promote high academic expectations and career opportunities for all students.

Goal 3 – Recruit, hire and retain highly qualified, diverse staff reflecting the composition of the York County community.

Goal 4 - Provide safe, secure, healthy, and well-disciplined learning environments for all students and staff.

Goal 5 – Utilize effective communications techniques to engage community members in the decision-making process.

EXECUTIVE SUMMARY (continued)

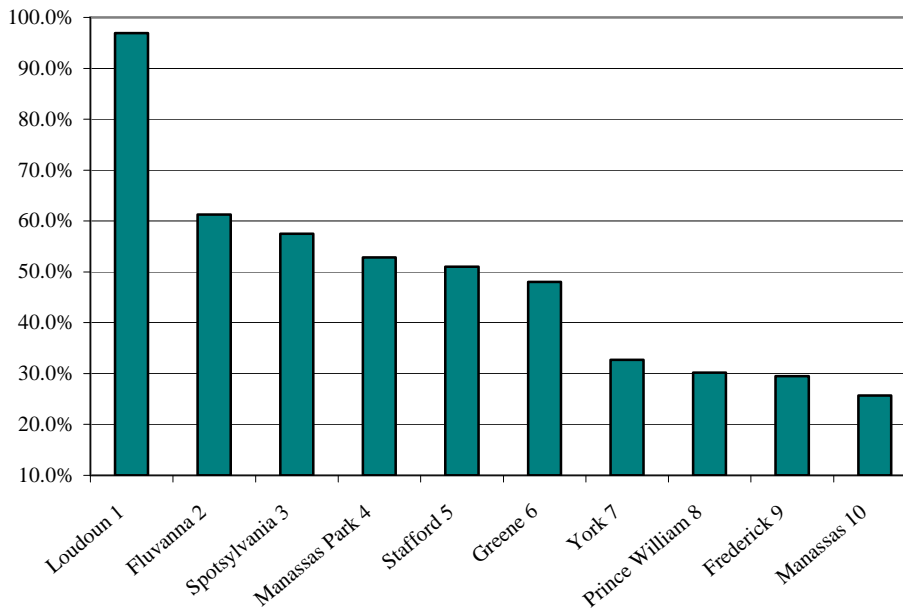
BUDGET FORMAT

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

GROWTH IN YORK COUNTY

York County was 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 ranked York County as the 7th fastest growing locality in Virginia. The chart below shows the 10 fastest growing localities in the state during the 1990 to 2000 time period.

Virginia's 10 Fastest Growing Localities



Source: University of Virginia, Weldon Cooper Center for Public Service, Population Growth & Components of Change, 1990-2000.

For the period of 2000-2006, York County was ranked 23rd among Virginia localities with the most population growth. Total population growth in the County for that period was 6,842.

Source: University of Virginia, Weldon Cooper Center for Public Service, Estimates of Population for Virginia & its Localities, Final 2005 & Provisional 2006.

EXECUTIVE SUMMARY
(continued)

ENROLLMENT

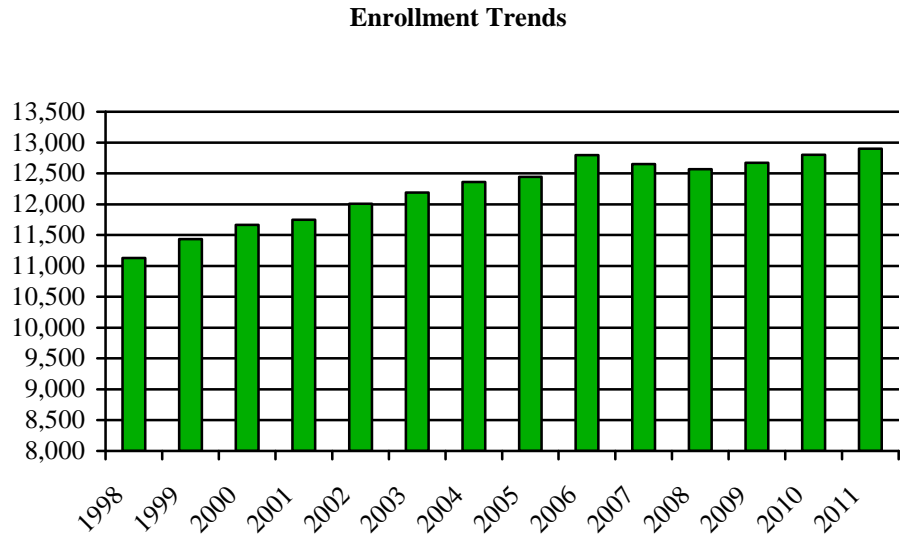
The School Board utilizes enrollment projections provided by the County of York Planning Office to prepare its budget. The School Board’s approved FY07 Operating Budget was prepared using the County projection of 12,970 students. Actual enrollment was 12,649, which is a decrease over the previous year’s enrollment (12,797) of 148 students. The County has historically been very close in forecasting enrollment.

The County Planning Office has provided an enrollment projection of 12,570 for FY08. This represents 79 or 0.6% less students than FY07 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 small reduction in enrollment in FY07 is primarily related to unoccupied homes due to a housing renovation at Bethel Manor, a federal housing complex.

The following chart and graph shows the actual and projected enrollment in the division for the school years 1998-2011.

Year	Students
1998	11,130
1999	11,434
2000	11,668
2001	11,750
2002	12,010
2003	12,188
2004	12,363
2005	12,442
2006	12,797
2007	12,649
2008	12,570+
2009	12,670*
2010	12,800*
2011	12,900*



+ 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. The School Division has no current debt.

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.

In spring 2006, parents were surveyed to assess their level of satisfaction with division schools and programs. The survey was mailed to the homes of a statistically valid random selection of parents and 78 percent of those sampled returned the survey.

Parents at elementary, middle and high schools all were overwhelmingly satisfied with the quality and focus of educational efforts within the division. Findings included:

- Parents think the school environment is safe and conducive to learning
- Teacher/parent communication decreases in middle and high school
- Parents want more communication about student progress
- Parents want more emphasis on computers and instructional technology

School-specific anonymous survey data were provided to school principals to be reviewed and utilized in drafting their school's Educational Operating Plan. The data also were shared with division staff members and will be used to design professional development sessions.

DIVISION-WIDE ACCOMPLISHMENTS

The *No Child Left Behind (NCLB)* federal legislation requires annual testing of at least 95% of all students to measure progress in reading and math. For FY06 (latest information available) York County School Division met the requirements for Adequate Yearly Progress (AYP) and for Virginia accreditation. All York County Schools except Tabb, Grafton and York middle schools made AYP for 2005-2006.

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 FY07 and will be expanded in FY08 to accommodate additional students taking advanced foreign language courses.

EXECUTIVE SUMMARY

(continued)

The school division's community public relations department received honorable mention in FY06 in the category of outstanding education publications and electronic media programs by the National School Public Relations Association. The award winning episode of the Channel 47 program, "School Scene" featured internet safety information for parents and students.

In operations, completed renovation and expansion of Queens Lake Middle School, installed a new digital radio system on all school buses, completed construction of a new band room at Grafton High School, commenced an addition and renovation of York High School and the School Board Office, and completed construction of a full-size auxiliary gym at Tabb High School.

In FY07 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 2006, 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, FY05 and FY06. The York County School Division received special designation from the Southern Association of Colleges and Schools Council on Accreditation and School Improvement as a 2005-2006 "Super System for Quality Schools". Only 54 school divisions (out of 134) in Virginia were awarded this honor, given to divisions that have all eligible elementary, middle and high schools accredited.

SACS CASI ACCREDITATION

A Quality Assurance Review was conducted by the Council on Accreditation and School Improvement (CASI) of the Southern Association of Colleges and Schools (SACS) on the York County School Division in the spring of 2007. This review is required every 5 years for the school division to meet the Standards of Accreditation.

Based on an extensive review of documentation, a review visit from March 19-21, 2007 and interviews of a representative set of stakeholders throughout the school division and the County, the Quality Assurance Review team reported that the school system satisfactorily met the expectations and responsibilities for the SACS CASI review for Division Accreditation.

This is a nationally recognized accreditation in which only approximately 100 school divisions in the nation earned.

ELIMINATION OF GENERAL SUPPLY FEE

For at least two decades the school division 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 reflected a \$5 reduction from the fee charged in FY04.

Beginning with the FY06 school year, the School Board eliminated the general supply fee for all students. The consumable supplies that were previously purchased with the general supply fees were purchased in FY06 from the school operating budget. The School Board continued the elimination of the general supply fee for FY07 and FY08.

EXECUTIVE SUMMARY

(continued)

ENERGY SAVINGS RECOGNIZED BY THE EPA

The York County School Division was recognized by the Environmental Protection Agency as an Energy Leader for achieving a 22% improvement in energy efficiency in FY05. YCSD was one of only three school divisions in the nation to receive this designation.

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, 2006. 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, 2006. 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 3-8 and students enrolled in certain high school classes. Beginning with the class of 2004, students were 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 2006 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.

Career/Technical

Based on the 2005-2006 Annual Performance Report for Career and Technical Education from the Virginia Department of Education:

- Of the York County Career & Technical Education Program Completers, 100% attained **80%** or more of their occupational competencies.
- 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.

EXECUTIVE SUMMARY
(continued)

Graduation Statistics for the Class of 2006

The chart below provides a variety of information regarding the Class of 2006 high school graduates.

School	Graduates	% College Bound	Scholarships Earned
Bruton High School	163	85%	\$1,500,250
Grafton High School	278	71%	\$1,087,790
Tabb High School	317	88%	\$2,274,875
York High School	208	85%	\$1,021,590
Total:	966	82%	\$5,884,505

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.

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.

EXECUTIVE SUMMARY

(continued)

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 Committee for Minority Affairs is responsible for continuing the implementation of the task force recommendations in FY08.

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.

In FY06 the following programs were implemented in response to the audit report. Career exploration inventories were taken by students in grades 8 through 11. Parent – student – counselor career counseling sessions were held for students in grades 8 through 12. Assessment and Compliance Coordinators were added at each of the four high schools to coordinate testing and to increase counseling opportunities for students. A technology workshop designed specifically for counselors was held in June 2006.

In FY07, students in grades 8 through 12 continued to participate in yearly career assessments. All Division 10th grade students also participated in the PSAT assessment. Parent – student – counselor career counseling sessions were held for students in grades 8 through 12. Assessment and compliance specialists were added to each of the four middle schools to coordinate testing and to increase counseling opportunities for students. Secondary counselors attended an August workshop to explore on-line extensions of the Virginia View Kuder Assessment.

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 2007, 36 seniors graduated with the Honors Program Seal on their diplomas.

International Baccalaureate Programme

The International Baccalaureate (IB) Programme is a college preparatory course of study for academically talented students in Grades 11 and 12. Admission to the Pre-IB Programme 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

EXECUTIVE SUMMARY

(continued)

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 2007, 18 seniors graduated 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 original implementation of instructional technology in core and foreign language classrooms, media centers and computer labs was completed in 2002. All students, staff and administrators have hardware, instructional and administrative applications, Internet and web-based instructional resources that meet the School Board goal for technology integration to support and enhance instruction.

In FY06 the school division met the School Board's objective of refurbishing three schools per year. Due to funding constraints in FY07, the technology refurbishment schedule was changed to every five years, and beginning in FY08, the schedule will be every seven years. The division continued its refurbishment cycle adding classroom, library and administrative hardware and applications with a second generation design that incorporates hardware, peripherals and multimedia applications that support the division's instructional initiatives and addresses various learning needs of students. The second generation design also includes wireless mobile laptop computing for elementary and secondary students creating a versatile teaching/learning environment.

One critical component of the YCSD Technology Implementation Plan includes on-going professional development for faculty and administrators throughout the division. The staff, in any school that receives a technology refurbishment, undergoes intense year-long training to learn the new hardware and continue efforts to integrate the various components into daily instruction. In each building, an instructional Technology Facilitator provides continuous instructional technology support, training and coaching for every teacher throughout the year. The technology experiences cover productivity applications, instructional software, web-based services, multimedia integration and lesson planning, design and co-teaching. A menu of class options is available to all staff, including asynchronous online sessions, face-to-face instruction provided by Instructional Technology staff, and university educational technology courses.

Licensed division staff individually continues to meet the Technology Standards for Instructional Personnel as mandated by the state of Virginia.

Learning Goes Mobile

Seven schools in the York County School Division are utilizing mobile laptop labs to integrate technology into everyday instruction. A mobile lab is an innovative alternative to a hard-wired classroom lab and creates more flexibility in the computer learning environment. These labs consist of 30 laptops on rolling tables that can be easily transported from room to room. A teacher can use as many or as few of the computers as needed – allowing multiple classrooms to use the lab at the same time, something that is not feasible in a standard computer lab.

EXECUTIVE SUMMARY (continued)

York River Academy (Charter School)

The York River Academy opened in FY03 to provide academic and career instruction to students in grades 9 and 10 who meet the application criteria. Students are prepared to enter a GED program or return to the high school with technical certification in computer technician repair or in webmaster design. Students also have the opportunity to earn high school credit and verified credit toward graduation. The York River Academy better defines an at risk population to be served and therefore is able to better prepare these students as productive citizens in the community. There were 22 students enrolled in York River Academy in FY03, 39 students in FY04, 40 students in FY05, 37 students in FY06 and 40 students in FY07. Enrollment is expected to be at 50-52 students for FY08.

In FY07, students at York River Academy began using a new technology medium known as podcasting across the internet to keep parents and community members aware of happenings at the school. Podcast features include school news and upcoming events.

Beginning in FY08, York River Academy will be expanded to include students in grade 11.

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 FY08 budget document includes the results for the time period of July 2005 through June 2006.

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)

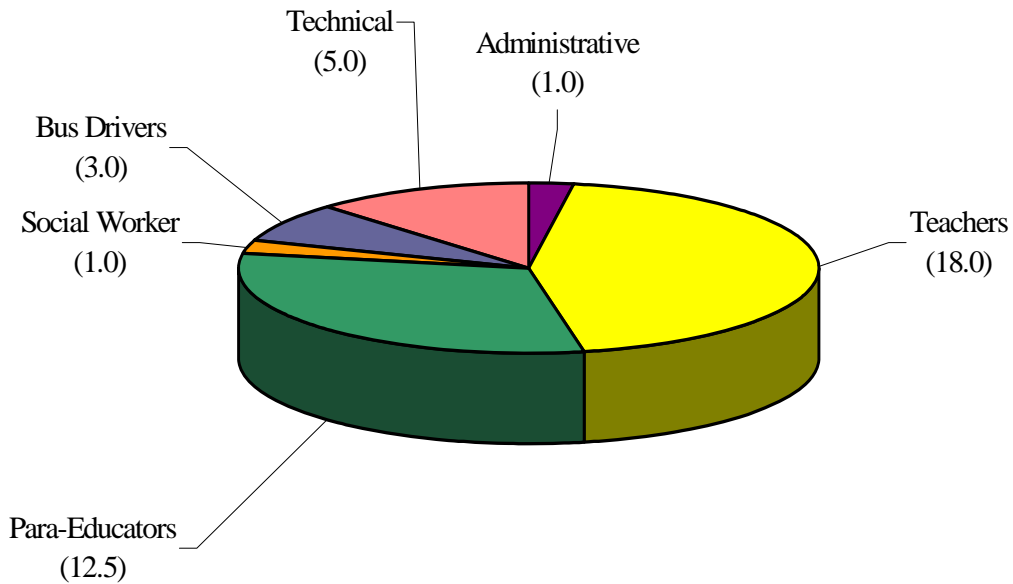
SUMMARY OF PERSONNEL RESOURCE CHANGES

The information below is a summary by position of personnel resource changes included in the FY08 budget. The total of full time equivalent positions for FY08 is 1,790.94.

Summary of Personnel Resource Changes
All Funds
FY07E Compared to FY08

	Full Time Equivalent Positions
Administrative	(1.0)
Teachers	(18.0)
Para-Educators	(12.5)
Social Worker	(1.0)
Bus Drivers	(3.0)
Technical	(5.0)
	<hr/>
	(40.5) <hr/> <hr/>

Reduction in Full Time Equivalent Positions for FY08



EXECUTIVE SUMMARY
(continued)

SUMMARY OF FUNDS

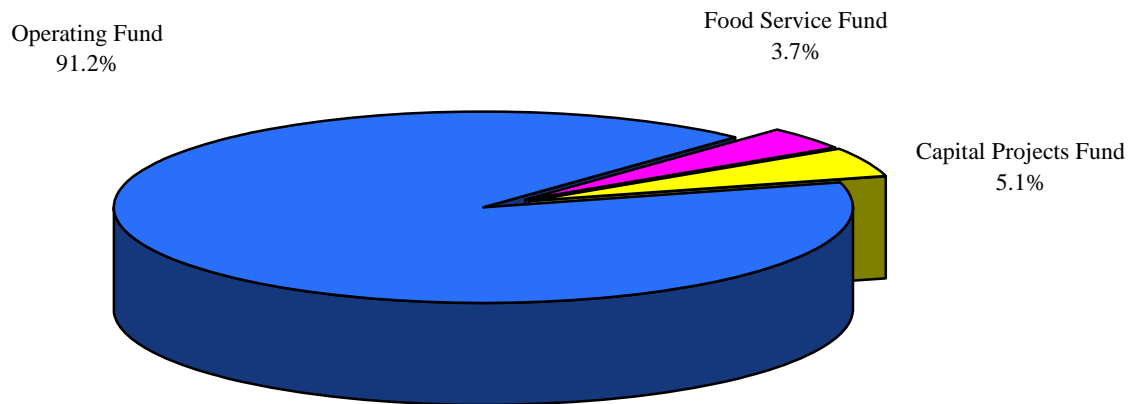
The following budgets are included in the Superintendent’s Annual Financial Plan: School Operating Fund, Food Service Fund and Capital Projects Fund. The School Operating Fund is intended to finance instructional programs and day-to-day operations to support those programs. The Food Service Fund accounts 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 FY08.

The schedule below presents a summary comparison of the funds included in this budget. The FY08 approved operating budget reflects an increase of 1% over the FY07E budget. The FY08 budget projects a decrease of 400 students on a budgetary basis. The cost associated with staff compensation contributes significantly to the overall 1% increase in the operating budget.

The 5.7% increase in the Food Service Fund stems from projected increases in food costs and labor. The Capital Projects Fund decrease in FY08 of 51% is driven primarily by the completion of the York High School renovation project.

Fund	Budget FY07E	Approved FY08	Change	
			\$	%
Operating Fund	115,490,150	116,630,009	1,139,859	1.0%
Food Service Fund	4,448,112	4,700,572	252,460	5.7%
Capital Projects Fund	13,235,422	6,490,711	(6,744,711)	(51.0%)

Summary of All Funds - FY08



EXECUTIVE SUMMARY
(continued)

SCHOOL BOARD APPROVED FY08 OPERATING BUDGET

Major additions to the FY08 Operating Budget as compared to FY07E linked to FY08 School Board Goals.

Compensation

- Step increase for all staff - (\$1,225,000) – Goal 3
- 1.5% average market adjustment for licensed staff (\$675,000) – Goal 3
- 2% average market adjustment for non-licensed staff (\$426,000) – Goal 3
- Increase employer contribution to the Virginia Retirement System for rate increase (\$660,000) – Goal 3
- Increase in the VRS Group Life insurance and retiree health insurance credit premium (\$320,602) – Goal 3
- Increase in the employer contribution for health insurance for all participating staff (\$700,000) – Goal 3

Cost Required to Maintain Current Level of Service

- Tuition increases for New Horizons (\$60,000) – Goals 1 and 2
- Software maintenance contracts (\$123,900) – Goal 4
- Fuel for buses and other vehicles (\$42,400) – Goal 4
- Utilities increase (\$311,400) – Goal 4
- Contract increases for grounds maintenance, high school deputies, video services and radio maintenance (\$11,692) – Goals 4 and 5

Major Service Level Reductions

- Eliminated 17 teacher FTE's (\$797,000) – Goals 1 and 2
- Reduced instructional technology refurbishment by moving from a five-year replacement cycle to a seven year replacement cycle (\$361,056) – Goal 1
- Eliminated 4 Information Services technology FTE's (\$192,596) – Goals 1 and 4

EXECUTIVE SUMMARY
(continued)

- Eliminated 2 Associate Director FTE's (\$164,856) – Goals 1 and 4
- Eliminated 7 para-educator FTE's (\$114,364) – Goals 1 and 2
- Eliminated 3 bus driver FTE's (\$48,000) – Goal 4
- Eliminated contracts with the Virginia Living Museum and the Mariner's Museum (\$52,398) – Goals 1 and 2
- Eliminated 1 social worker FTE (\$47,000) – Goal 1
- Eliminated student agendas and convocation (\$80,000) – Goal 1
- Eliminated 6.5 federally funded grant FTE's (1 teacher and 5.5 para-educators) – Goals 1 and 2

EXECUTIVE SUMMARY
(continued)

Operating Budget Expenditure Summary

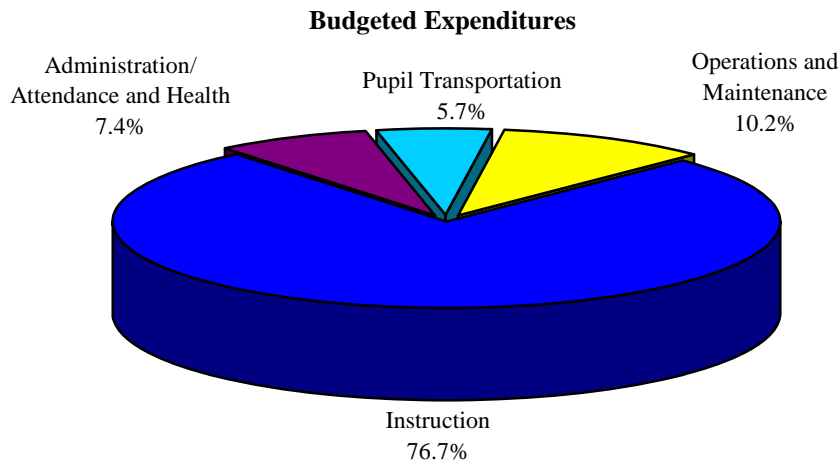
School Operating Fund
Fiscal Year 2008

Expenditures by Major Object

	Budget FY07E	Approved FY08	Change \$	%
Personal Services	72,935,270	72,652,819	(282,451)	(0.4%)
Employee Benefits	23,069,970	24,773,885	1,703,915	7.4%
Purchased Services	5,076,045	5,339,689	263,644	5.2%
Other Charges	4,038,176	4,219,305	181,129	4.5%
Materials/Supplies	4,130,163	4,121,000	(9,163)	(0.2%)
Equipment	4,180,931	3,775,806	(405,125)	(9.7%)
Transfers	2,059,595	1,747,505	(312,090)	(15.2%)
Total	115,490,150	116,630,009	1,139,859	1.0%

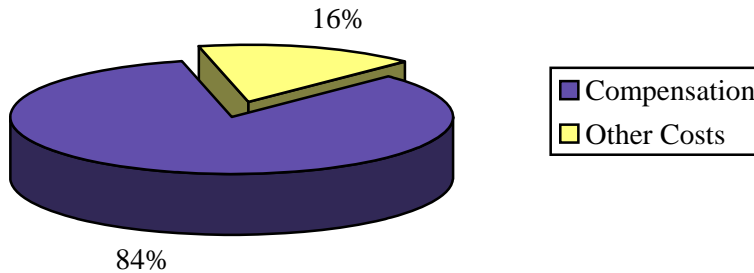
Budgeted expenditures in the Operating Fund by major category are:

Category	Budget FY07E	Approved FY08	Change \$	%
Instruction	89,092,397	89,400,625	308,228	0.3%
Administration/ Attendance and Health	8,395,513	8,598,938	203,425	2.4%
Pupil Transportation	6,530,368	6,711,632	181,264	2.8%
Operations and Maintenance	11,471,872	11,918,814	446,942	3.9%
Total	115,490,150	116,630,009	1,139,859	1.0%



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

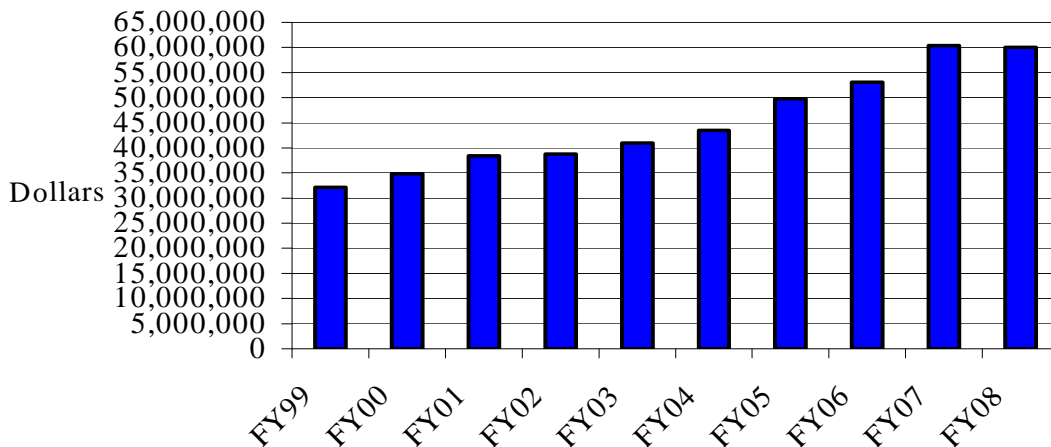
The revenue projections for FY08 in the Operating Budget reflect several significant assumptions.

State revenue was projected using the General Assembly’s approved budget for FY08. The projected decrease in state revenue is \$283,624 or 0.5 %.

The state first provided school divisions a distribution of lottery funds for fiscal year 1999 and the state has continued the lottery funds in each fiscal year thereafter. York County will receive \$1,736,430 in FY08. At least 50% of the lottery funds received must be spent on non-recurring expenditures, such as capital projects. Of the \$1,736,430 lottery funds slated for the school division in FY08, the School Board has designated \$868,215 toward the operating budget.

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

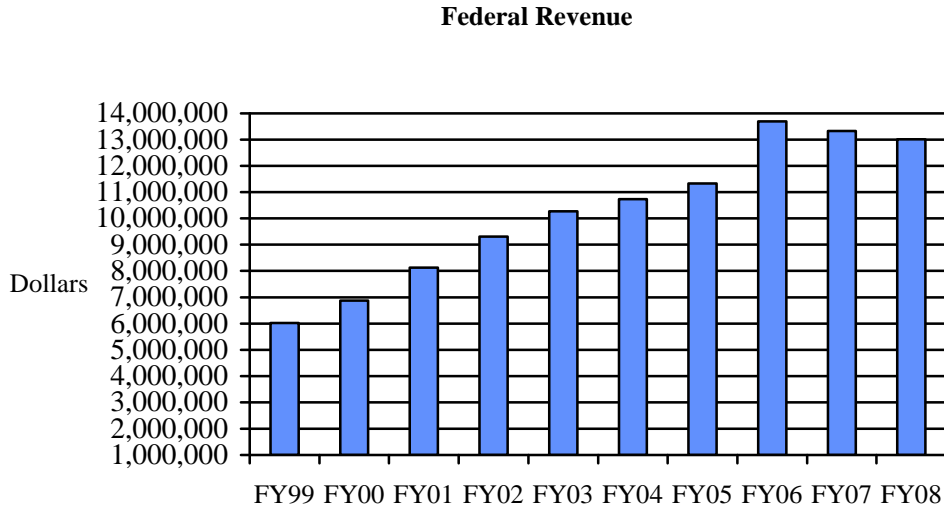
State Revenue



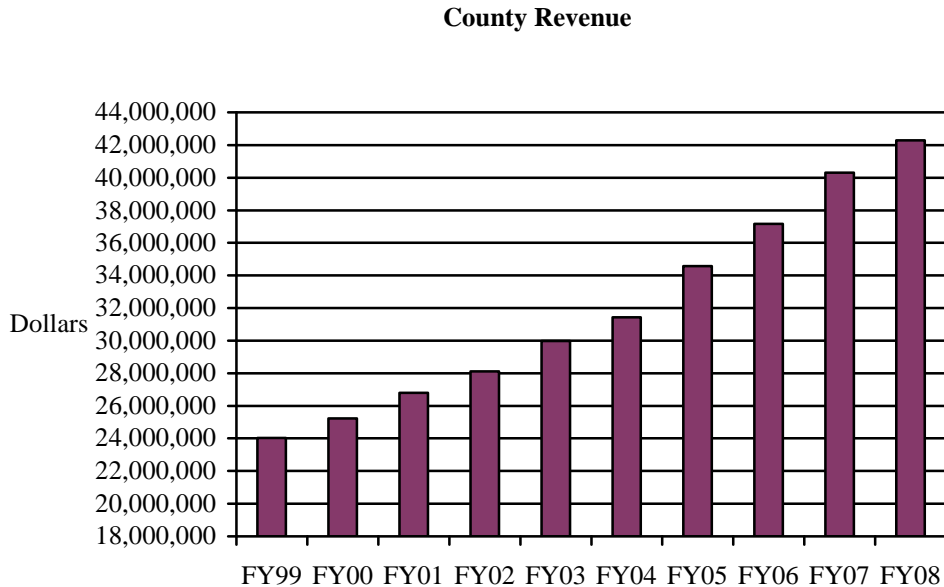
EXECUTIVE SUMMARY
(continued)

Federal revenue is projected to decrease by \$701,317 or 5.1%. This decrease is due to a projected reduction in funding of impact aid coupled with the elimination of one-time funding from the Department of Defense. As of the date of this document the federal government had just begun to work on the FY08 federal budget. The projections for impact aid are based on the FY07 level of funding with a reduction in appropriations to impact aid of \$255,000 in FY08.

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

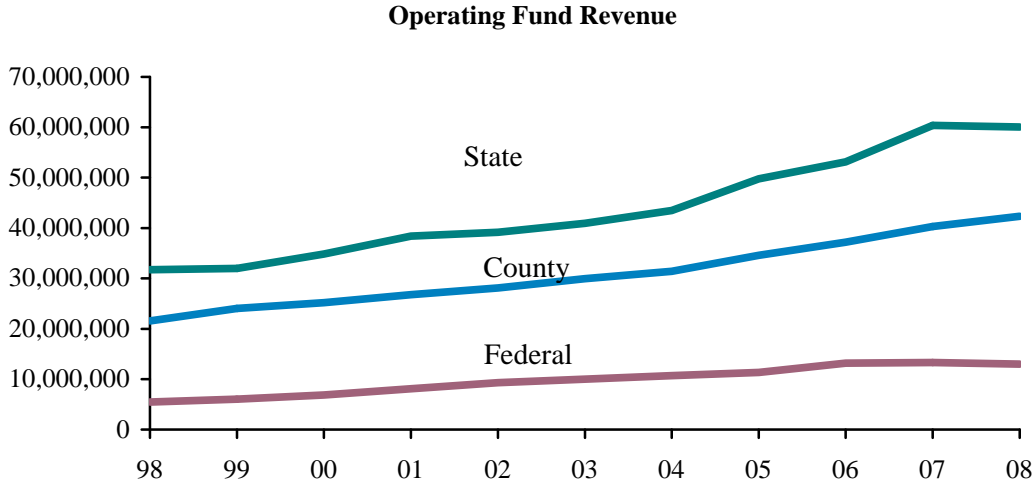


County funding will increase by \$2,000,000 or 5%. The basis for the increase in County funding has been growth in the County property and sales tax base based on revenue projections provided by the County. The graph below illustrates the progression of County funding over the past ten years.



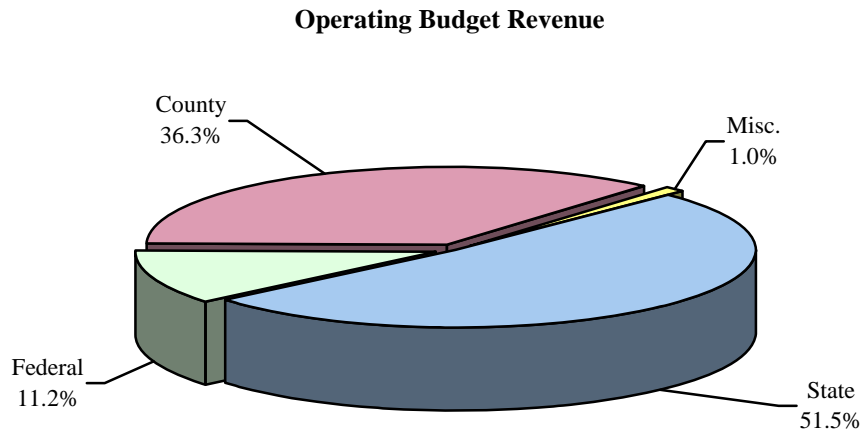
EXECUTIVE SUMMARY
(continued)

The following graph depicts state, federal and county funding from FY98 through FY08. 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 59-62.



Revenue projections in the Operating Fund by major category are:

Revenue Source	Budget FY07E	Approved FY08	Change \$	%
State	60,349,581	60,065,957	(283,624)	(0.5%)
Federal	13,715,039	13,013,722	(701,317)	(5.1%)
County	40,298,677	42,298,677	2,000,000	5.0%
Miscellaneous	1,126,853	1,251,653	124,800	11.1%
Total	115,490,150	116,630,009	1,139,859	1.0%



EXECUTIVE SUMMARY

(continued)

Summary of Budget Projections

The chart below is a summary of budget projections for fiscal years 2009 through 2011. The projected years are for informational purposes only based on trend data and are not used for budget planning purposes.

School Operating Fund

	FY 07 Expected	FY 08 Budget	FY 09 Projections	FY 10 Projections	FY 11 Projections
Revenue and Expenditures	115,490,150	116,630,009	123,336,644	130,874,106	138,702,374

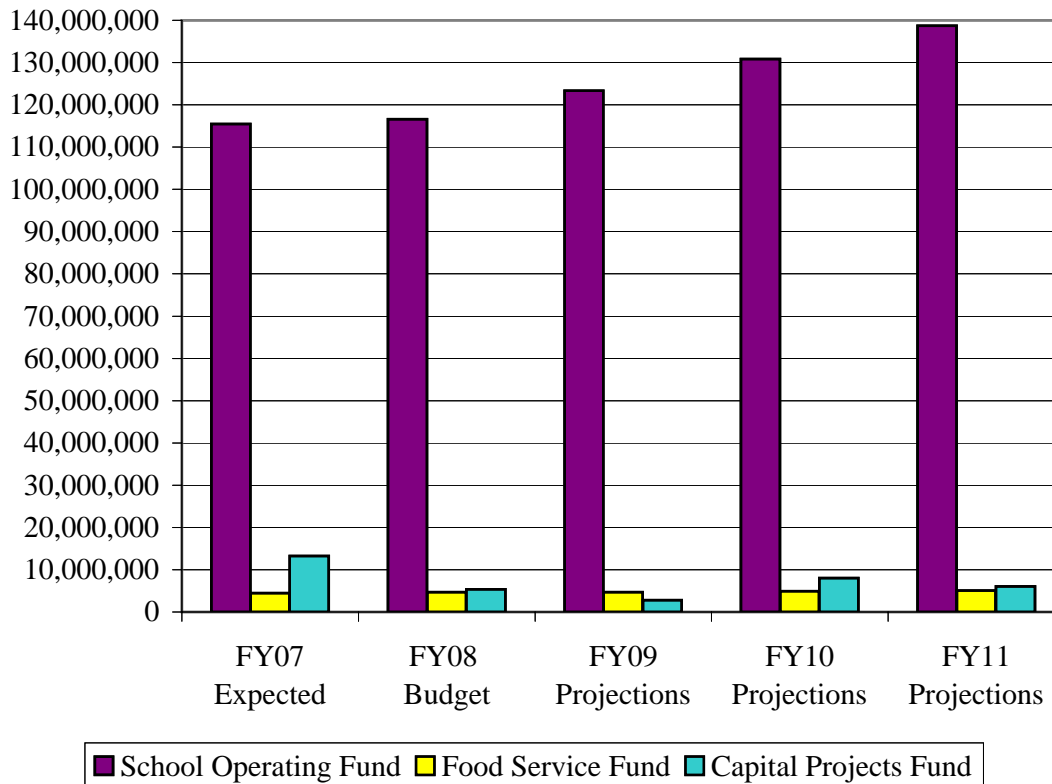
Food Service Fund

Revenue and Expenditures	4,448,112	4,700,572	4,711,566	4,900,288	5,096,280
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Capital Projects Fund

Revenue and Expenditures	13,235,422	6,490,711	2,769,000	8,051,000	6,082,000
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Comparison of Budget Projections Through FY2011



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-five percent of the revenue is derived from the sale of meals. The second largest revenue source, 23.5%, is federal funding for free or reduced lunches. As compared to FY07E, the Food Service budget is increasing by \$252,460 or 5.7% (\$4,448,112 in FY07E to \$4,700,572 in FY08). The reduction in state funding tracks the projected reduction in ADM. 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 2008

Revenue Summary

Revenue Source	Budget	Approved	Change	
	FY07E	FY08	\$	%
State	73,644	66,054	(7,590)	(10.3%)
Federal	987,000	1,103,000	116,000	11.8%
Cafeteria Sales	3,377,468	3,511,518	134,050	4.0%
Miscellaneous	10,000	20,000	10,000	100.0%
Total	4,448,112	4,700,572	252,460	5.7%

Expenditures by Major Object

	Budget	Approved	Change	
	FY07E	FY08	\$	%
Personal Services	988,840	873,267	(115,573)	(11.7%)
Employee Benefits	394,733	340,065	(54,668)	(13.8%)
Purchased Services	2,844,539	3,015,240	170,701	6.0%
Other Charges	10,000	10,000	0	0.0%
Materials/Supplies	200,000	280,000	80,000	40.0%
Equipment	10,000	182,000	172,000	1720.0%
Total	4,448,112	4,700,572	252,460	5.7%

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 \$6,490,711.

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 \$6,744,711 or 51% decrease in this fund is driven primarily by the completion of the York High School renovation project. The County of York provides 82.6% of the revenue for the FY08 budget. The charts below provide further information on the Capital Projects Fund.

Capital Projects Fund Fiscal Year 2008

Revenue Summary

Revenue Source	Budget	Approved	Change	
	FY07E	FY08	\$	%
State	1,210,188	1,131,011	(79,177)	(6.5%)
Local-County	12,025,234	5,359,700	(6,665,534)	(55.4%)
Total	13,235,422	6,490,711	(6,744,711)	(51%)

Expenditures by Major Object

Purchased Services Equipment	Budget	Approved	Change	
	FY07E	FY08	\$	%
Purchased Services	12,660,188	6,253,211	(6,406,977)	(50.6%)
Equipment	575,234	237,500	(337,734)	(58.7%)
Total	13,235,422	6,490,711	(6,744,711)	(51%)

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, 2006.

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 a Distinguished Budget Presentation Award to the York County School Division, Virginia, for the annual budget for the fiscal year beginning July 1, 2006.

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 2006-2007.
The budget is judged to conform
to the principles and standards of the
ASBO International® Meritorious Budget Awards
Program.

A handwritten signature in black ink, appearing to read "John D. Russo".

President

A handwritten signature in black ink, appearing to read "John D. Russo".

Executive Director



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**York County School Division
Virginia**

For the Fiscal Year Beginning

July 1, 2006

President

Executive Director

ORGANIZATIONAL SECTION

GEOGRAPHICAL AREA AND LOCATION

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

MONEY MAGAZINE'S TOP 100 BEST PLACES TO LIVE IN AMERICA FOR 2005

Money Magazine ranked York County (Yorktown) as one of the Top 100 Best Places to Live in America for 2005. York County was ranked 33 out of the Top 100. Money Magazine considered many factors to pick the Top 100. Some of the criteria considered were education, economic and safety factors, housing affordability, environment and taxes.

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 School Division has no current debt.

THE REPORTING ENTITY
(continued)

The County of York has approximately 63,600 citizens. There are 12,570 students budgeted in FY08 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 63,600 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

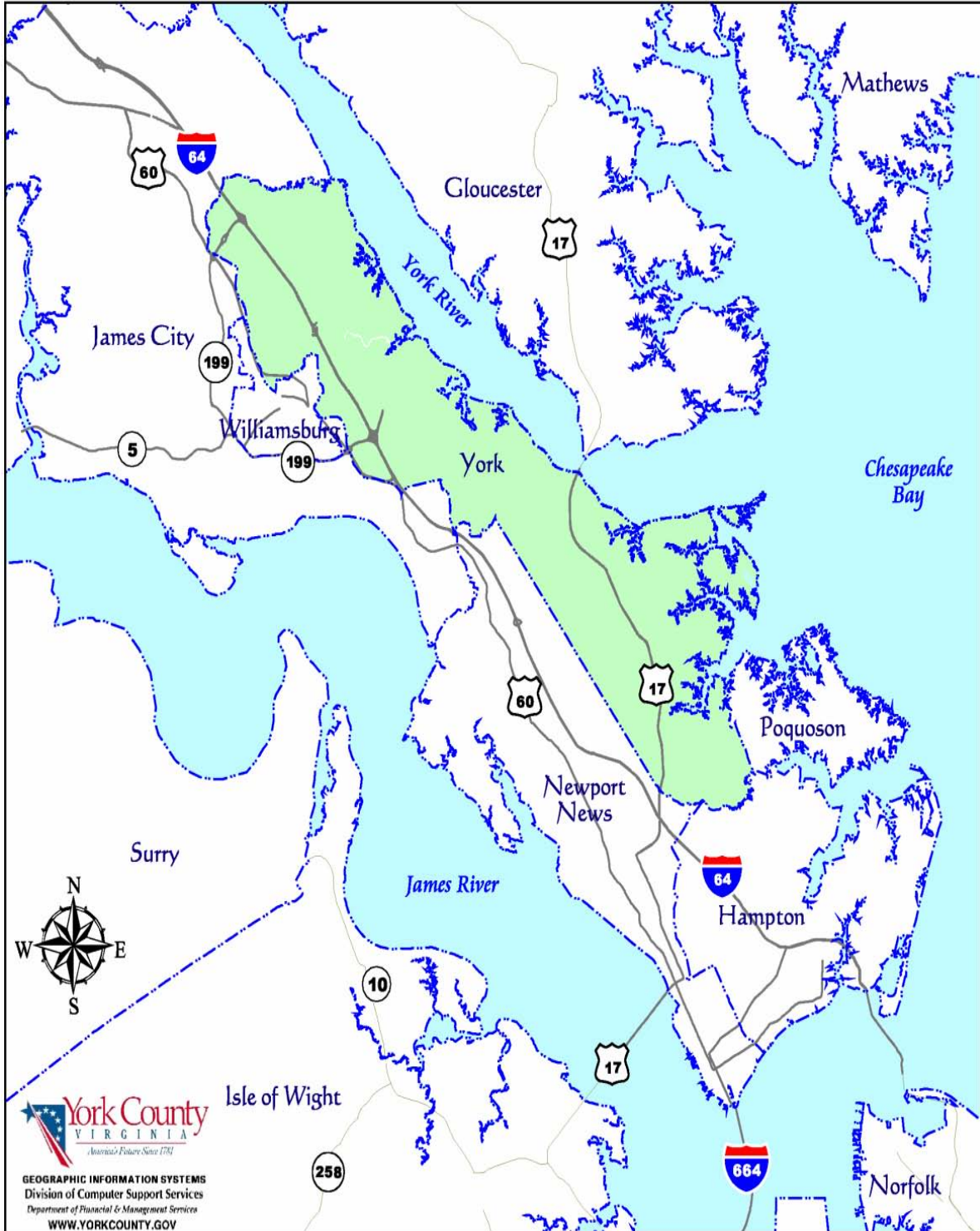
The 2000 median age in York County was 36.5 years, 3.7 years older than it was in 1990. The population is getting older, on average, as it is all over the country, because of the aging of the post-war baby boom generation – the mass of Americans born between 1946 and 1964.

ZWEIBRUCKEN

Ten York County 10th and 11th grade high school students will be participating in the 29th annual student exchange with Zweibrucken, Germany during the year 2007. 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 2007 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 2007. 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 2008

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:

FY07 Objectives Achieved:

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 and FY06 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:

FY07 Objectives Achieved:

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 and FY06 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, FY06, and FY07 Objectives:

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. Objective not met in FY06. 87% of entering third graders were reading at or above grade level in FY06. Objective not met in FY07. 84% of entering third graders were reading at or above grade level.

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	65.0 (Int. Goal)	69.0	73.0	77.0 (Int. Goal)
Mathematics	59.0	63.0 (Int. Goal)	67.0	71.0	75.0 (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

GOALS
(continued)

FY06 Objectives Achieved:

Waiting for FY06-07 data. All York County Schools, except Tabb, Grafton, and York middle schools, made AYP for FY06. York County, as a school division, made AYP for FY06.

Minority Achievement Gap:

FY07 Status:

The Committee for Minority Affairs continues to oversee the implementation of the recommendations. Implementation examples include the secondary reading program, school liaisons to the committee, professional development, and a Student and Community Recognition Banquet.

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 the 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.

FY07 Objectives Achieved:

Data not available at this time.

FY06 Objectives Achieved:

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.

Special Education Task Force:

FY06 and FY07 Objectives Achieved:

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.

GOALS
(continued)

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.

FY07 Objectives Achieved:

Three schools were refurbished in FY07 (York River Academy, Magruder Elementary School, York High School).

FY06 Objectives Achieved:

We refurbished three schools (Bruton High School, Tabb High School and Magruder Elementary School) in FY06. Estimated cost \$3,600,000.

FY05 Objectives Achieved:

We funded refurbishment of three schools (Grafton High School, Grafton Middle School and Queens Lake Middle School) in FY05. Estimated cost \$3,800,000.

Instructional Program Continuity:

FY07 Objectives Achieved:

- Implement a middle school International Baccalaureate program beginning in the 2006-2007 school year. Objective only partially achieved due to lack of funding.
- Effect continuity of the K-12 math instructional program by the 2007-2008 school year. Objective achieved.

FY06 Objectives Achieved:

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

FY05 Objectives Achieved:

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.

Report on innovative instructional programs was presented to the School Board.

GOALS
(continued)

Career Education Focus:

FY06 Objectives Achieved:

All middle schools will implement an expanded career education program for grades 6-8 beginning in the 2005-2006 school year.

FY05 Objectives Achieved:

Staff will review middle school career education and submit a report and recommendations to the Board by December 30, 2004.

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.

FY07 Objectives Achieved:

The percent of participation increased by 50% in FY07.

FY06 Objectives Not Achieved:

The percent of participation remained constant from FY05 to FY06.

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.

FY07 Objectives Achieved:

Data not available at this time.

FY06 Objectives Achieved:

By July 31, 2006, 91% of International Baccalaureate Programme seniors will earn the IB Diploma.

FY05 Objectives Achieved:

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

GOALS
(continued)

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.

FY07 Objectives:

Data not available at this time.

FY06 Objective Not Achieved:

Of the students who entered the Honors program as freshmen in 2001-2002, 15% completed the program.

FY05 Objectives Not Achieved:

Of the students who entered the Honors program as freshmen in 2000-2001, 17% completed the program.

Handwriting Program:

FY06 and FY07 Objectives Achieved:

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

Guidance Program:

FY06 and FY07 Objectives Achieved:

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:

FY07 Status:

Staff will complete an audit of existing school division academic and extra-curricular programs and activities by June 30, 2007.

GOALS
(continued)

FY06 and FY07 Objectives Achieved:

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.

FY07 Objectives Achieved:

- By June 30, 2007, professional development will address assessment for instruction.
- By June 30, 2007, professional development will improve staff's understanding of cultural and racial diversity.

Achieved objective through summer Professional Development Academies and building site-based workshops.

FY06 Objectives Achieved:

- 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.

FY07 Objectives Not Achieved:

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.

For FY07 YCSD was in the bottom region of the middle third of the market for the Bachelor's Pay Lane and the Master's Plus 30 Lane and in the top region of the last third for the Masters Lane.

GOALS
(continued)

FY06 Objectives Achieved:

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. Estimated cost \$2,700,000.

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:

FY07 Status:

This is an on-going objective as part of the recruiting process. Qualified candidates were screened at the 2007 York County Job Fair and the Hampton University Forum.

FY06 and FY07 Objectives Achieved:

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 and FY06 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, FY06 and FY07 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.

GOALS
(continued)

Staff Wellness Initiative:

FY05, FY06 and FY07 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, FY06 and FY07 Objectives Achieved:

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

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

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

Objectives

Student Behavior Interventions:

FY07 Objectives Achieved:

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, FY06 and FY07 Objectives Achieved:

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

Alternative Education Options:

FY07 Objectives Achieved:

Staff will implement expanded alternative education options beginning in the 2006-2007 school year.

FY06 Objectives Achieved:

Staff will research options for alternative education and submit a report and recommendations by December 30, 2005.

GOALS
(continued)

Student Wellness:

FY06 and FY07 Objectives Achieved:

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.

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:

FY07 Objectives Achieved:

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

School Board Presentations:

FY07 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

GOALS
(continued)

Web Site Effectiveness:

FY07 Objectives Achieved:

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

FY06 Objectives Achieved:

By September 2005, staff will implement selected web-based, e-mail application.

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.

Parental Involvement:

Expand parental involvement through enhanced communication.

FY06 and FY07 Objectives Achieved:

- 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).

FY05 Objectives Achieved:

By June 2005, staff will present a public engagement plan prototype.

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 FY08 budget document includes the results of the July 1, 2005 through June 30, 2006 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 (Goal 5)

- Develop and begin implementation of a division publication standard manual.
 - Publication standard manual currently under development. Implementation will be in FY08.
- Develop and begin implementation of a division strategic communications plan.
 - Communications plans for several division initiatives developed and implemented in FY07. Strategic communications plan for division is currently under development. Implementation will be in FY08.
- Facilitate public relations training for all employee groups.
 - Public relations training scheduled and completed for most employee groups.

Finance (Goal 4)

- Obtain an unqualified audit opinion from a certified public accounting firm on the FY06 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 FY06 CAFR in accordance with Governmental Accounting Standards Board requirements 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 FY07 budget document in accordance with the ASBO and GFOA budget presentation award program criteria
 - Performance measure met and received both awards.
- Maintain a 98% to 100% accuracy rate in processing payroll checks
 - Performance measure met with a 99.6% accuracy rate. Out of 42,045 checks processed, there was a 99.6% accuracy rate.

- Accuracy rate by payroll classification:

<u>Payroll Classification</u>	<u>Accuracy Rate</u>
Administration	99.9%
Custodial/Housing	99.6%
Transportation	99.8%
Cafeteria	94.6%
Substitute & Summer School	99.5%
Supplemental-Biweekly	99.4%
Supplemental-Semi-Annual & One-Time Payments	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 1,036 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 97.75% of the time. Out of 6,877 vouchers processed, 97.75% were processed within 10 days. Accounts Payable is striving for 100%.
- Obtain “Gold Star Club” status with the Virginia Municipal Liability Pool for reporting workers compensation claims in a timely manner (within 3 days of the date of injury).
 - Performance measure met.
- Publish the FY07 Approved Annual Budget in CD ROM format.
 - Performance measure met.
- Perform periodic internal audits of accounts receivable and accounts payable.
 - Performance measure met.

Health Services (Goal 4)

- 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 as required.

Psychological Services (Goal 4)

- 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 (Goal 4)

- 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 (Goals 3 & 4)

- Total cost per staff vacancy filled (*recruiting costs + processing costs + processing staff time costs divided by the number of FTE's hired*) - \$103.10
- Days required to fill a licensed FTE vacancy during contract year - 15
- Percent of satisfaction level surveys ranking service at “meets expectations” or higher:
 - Training of new hires – 100%
 - Employee Benefits Program administration – 100%
- Response time (in work days) per work place safety concern reported – 1.0
- Cost of corrective action per work place safety concern reported - \$150
- Unit cost of worker compensation cases - \$210
- Personnel staff / 100 employees – 1:20
- Benefits staff / 100 employees – 1:40

PERFORMANCE MEASUREMENTS FOR NON-INSTRUCTIONAL ACTIVITIES
(continued)

OPERATIONS:

INPUT Category (Goal 4)

Computer Maintenance

- Number of PC's per technician - 398
- Number of mail boxes – 1,728
- Number of network servers per network administrator – 13.6

Building Maintenance

- Total annual building maintenance cost/square foot - \$1.66
(The total cost of the annual operating budget devoted to building maintenance divided by the number of total school & office floor area under roof)
- Tradesmen/building - 0.81
- HVAC units per technician - 325

Custodial Services

- Total annual custodial cost/100,000 student square foot - \$11.57
(The total cost of the annual operating budget devoted to custodial services divided by the number of students times the total school & office floor area under roof times 100,000)
- Custodians/10,000,000 student square foot - 0.04

Pupil Transportation

- Total operating cost per regular instruction student mile - \$0.01
(All driver and related staff costs plus insurance plus fuel cost divided by total bus miles times average student load counts obtained on quarterly occupancy audits)
- Total cost per special education student mile - \$0.08
(All special education driver and bus aide costs) plus (pro rata insurance) plus (pro rata fuel cost) divided by (total special education bus miles) times (average special education student load counts obtained on quarterly occupancy audits)

Vehicle Maintenance

- Total bus maintenance cost per mile (labor and parts) - \$0.23
- Total non-bus vehicle maintenance cost per mile (labor and parts) - \$0.29
- Mechanics/100,000 student miles – 0.5

OUTPUT Category (Goal 4)

Computer Maintenance

- Percent of work orders for the year closed in: 1 work day; 2 to 3 work days; 4 to 6 work days; 7 or more work days

Same Day	2 – 3 days	4 – 6 days	7+ days
41.18%	13.34%	13.94%	31.54%

PERFORMANCE MEASUREMENTS FOR NON-INSTRUCTIONAL ACTIVITIES
(continued)

Application Support

- Number of major milestones accomplished on projects listed in the Management Information Systems Improvement Plan – 13

OUTCOME Category (Goal 4)

Network Administration

- Average weekly availability of all servers in the division
(Average operating hours per server per week/168 hr) – 99.979%

Energy Management

- Cost of electricity per 1,000,000 student square foot – \$840
(The total cost of electricity purchased divided by the number of students times the total school and office floor area under one roof times 1,000,000)

Building Maintenance

- Percent of all safety related work requests accomplished within 3 working days – 51%
- Percent of all submitted work requests accomplished within 6 months – 93%
- Number of work requests accomplished per 100 hours of trade group time
 - Plumbing – 32
 - Electrical – 26
 - Mechanical – 25

Custodial Services

- Number of custodial discrepancies reported annually/10,000,000 student square foot – 1.6
(The total number of reported inspection discrepancies charged to custodial services divided by the number of students times the total school & office floor area under roof)

Pupil Transportation

- Average quarterly bus occupancy rate – 38%
(Students on bus on audit day divided by the total capacity of buses on road on that audit day)
- Accident/Incident per 100,000 student miles – 1.6

Vehicle Maintenance

- Percent bus safety inspections accomplished on schedule = 100%
- Bus road breakdowns (flat tires, won't start, etc.) per 100,000 bus road miles – 2.5

SCHOOL BOARD POLICY

Fiscal Management

Fiscal Management Goals/Priority Objectives
School Board Policy Section 4.1

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 4.2

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. After approval, the budget provides the primary means of managing revenues and expenditures.

The fiscal year is defined as beginning on the first day of July and ending on the thirtieth day of the following June.

It will be the duty of the Division 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 Division 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 Division Superintendent for this purpose.

Major expenditure budget classification information will be prepared according to state guidelines and the Division Superintendent will not permit expenditures of funds to exceed available revenues and the School Board approved budget amounts for the state approved major classifications.

The Division Superintendent will ensure the budget for each fund is balanced with total expenditures not exceeding total revenues and monies available in fund balance. This policy is applied over the long-term, not just to the current operating period.

SCHOOL BOARD POLICY
(continued)

Revenues from Tax Sources

School Board Policy Section 4.4

In an attempt to provide the best education possible within the financial resources available, the Board will:

- request adequate local funds for the operation of the school division;
- accept all available state funds to which the division is entitled by law or through regulations of the state board of education; and
- accept all federal funds which are available providing there is a specific need for them and that any required matching funds are available.

Revenues from Nontax Sources

School Board Policy Section 4.5

The School Board may obtain and receive funds from non-tax sources including but not limited to various student fees, rentals, athletic events, royalties, refunds, insurance loss reimbursements, sale of surplus property, rebates, advertisements, gifts, interest on investments, and other sources not prohibited by state law.

Risk Management

School Board Policy Section 4.6

The York County School Board desires to lessen the potential loss due to damage to property and its associated expenses, liability to third parties, and injury to employees. Accordingly, it is the policy of the York County School Board that:

1. The overall responsibility for the risk management of the School Division rests with the Division Superintendent.
2. The Division Superintendent or his designee shall serve as coordinator of the risk management effort.
3. The coordinator of the risk management effort shall:
 - a) undertake reasonable action which will lessen the possibility of loss or injury in the workplace to all employees.
 - b) identify systematically loss exposures which can have an adverse effect on the material well being of the School Board or its employees or students.
 - c) when possible and financially practical, procure insurance to compensate for losses which in his judgment would adversely affect the School Board.
 - d) annually submit to the School Board a report on the status of the School Division's risk management program.

SCHOOL BOARD POLICY

(continued)

Fiscal Accounting and Reporting

School Board Policy Section 4.7

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.

Inventories

School Board Policy Sub-Section 4.7.2

The accountability for all equipment and materials belonging to the York County School Division and the maintenance of current inventory stock records is the responsibility of the Division Superintendent or his designee. The accountability of all materials and equipment within the individual schools is the responsibility of the individual school principal. The Division Superintendent will implement this policy with appropriate standard operating procedures.

Capital Assets

School Board Policy Sub-Section 4.7.3

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

Audit of School Board Accounts

School Board Policy Sub-Section 4.7.4

Arrangements for the audit of School Board accounts by an independent Certified Public Accountant will be coordinated with the County Board of Supervisors. The Division Superintendent or designee is responsible for preparing an audited Comprehensive Annual Financial Report (CAFR) as a component unit of the County of York as soon as practical after the close of each fiscal year. The audited CAFR, including the auditor's report on compliance and internal controls, will be presented to the Board.

Procurement of Goods and Services

School Board Policy Section 4.8

Procurement of all goods and services by the County School Board and all of its employees shall be made pursuant to the York County Ordinance on centralized purchasing policy and the policy's implementing regulations.

SCHOOL BOARD POLICY (continued)

In school division procurement the Division Superintendent or his designee shall be the County School Board's designee for any action or authority assigned to the "Approving Authority's designee" in the centralized purchasing policy.

Payment Procedures

School Board Policy Section 4.9

The Division Superintendent is directed to organize and to administer a system for recording receipts and payments of goods and services. The payment system shall provide for a proper recording and prompt payment of all transactions and shall be in accordance with generally accepted accounting principles and regulations of all government agencies. To the extent that the York County ordinances on centralized purchasing allows approval of purchases by the approving authority's designee, approval of all payments shall be authorized by the agent or deputy agent of the Board, who shall be appointed annually by the Board to serve in this capacity. The services of the county central accounting department will be utilized to issue checks for claims arising from financial commitments of the School Board. Accurate records of payment of claims and day to day position of all budget items will be available in the School Board Office.

The Division Superintendent will certify to the Board all claims for approval. Advantage should be taken of discounts for prompt payment of all obligations. Certification of claims will normally be presented to the Board on a monthly basis.

Payroll

School Board Policy Sub-Section 4.9.1

Employees shall be paid pursuant to the School Board's Pay Plan. The salary schedules in the pay plan will be approved by the School Board annually. Funding for salaries and other payments to employees for services rendered shall be authorized as a part of the annual operating budget.

The Division Superintendent, by regulation, shall establish appropriate procedures to pay employees earned salaries in a timely and accurate manner. Such Superintendent regulation shall also ensure compliance with governing state and federal statutes and regulations.

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 2008 budget calendar:

August – September, 2006	Draft Capital Improvement Program (CIP) prepared by staff.
September 9, 2006	Superintendent provides general direction to staff on Operating Budget process. Draft CIP forwarded to Division Superintendent.
October 23, 2006 (Public Forum)	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 13, 2006	School Board work session on CIP. Operating Budget proposals submitted by Chief Operations Officer, Chief Academic Officer, and Chief Human Resources Officer to the Chief Financial Officer.
November 27, 2006	School Board conducts a Public Hearing on FY08 CIP.
December 4, 2006	School Board work session on CIP. School Board considers approval of CIP. Superintendent and staff work session on first draft of Superintendent's FY07E Operating Budget proposal.
January 8, 2007	Superintendent and staff work session on final draft of FY07E. School Board work session on FY07E Operating Budget and FY08 budget priorities. Superintendent and staff work session on first draft of Superintendent's FY08 Operating Budget (hereinafter "Budget Proposal"). Superintendent and County Administrator meet to discuss FY08 budget initiatives. Superintendent's work session with staff on final draft of budget proposal. Work session with School Board on FY08 budget priorities.
January 23, 2007	Joint work session with School Board and Board of Supervisors to discuss FY08 budget issues.
February 12, 2007	School Board public forum on budget proposal. School Board work session on budget proposal.
February 26, 2007	School Board public hearing on budget proposal.
March 12, 2007	School Board work session on Superintendent's budget proposal.
March 26, 2007	School Board considers approval of Superintendent's FY08 budget proposal. School Board considers approval of Superintendent's FY07E Operating Budget.
April, 2007	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. Governor and General Assembly approve the state budget.
April 23, 2007	School Board approved adjusted FY08 budget.

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

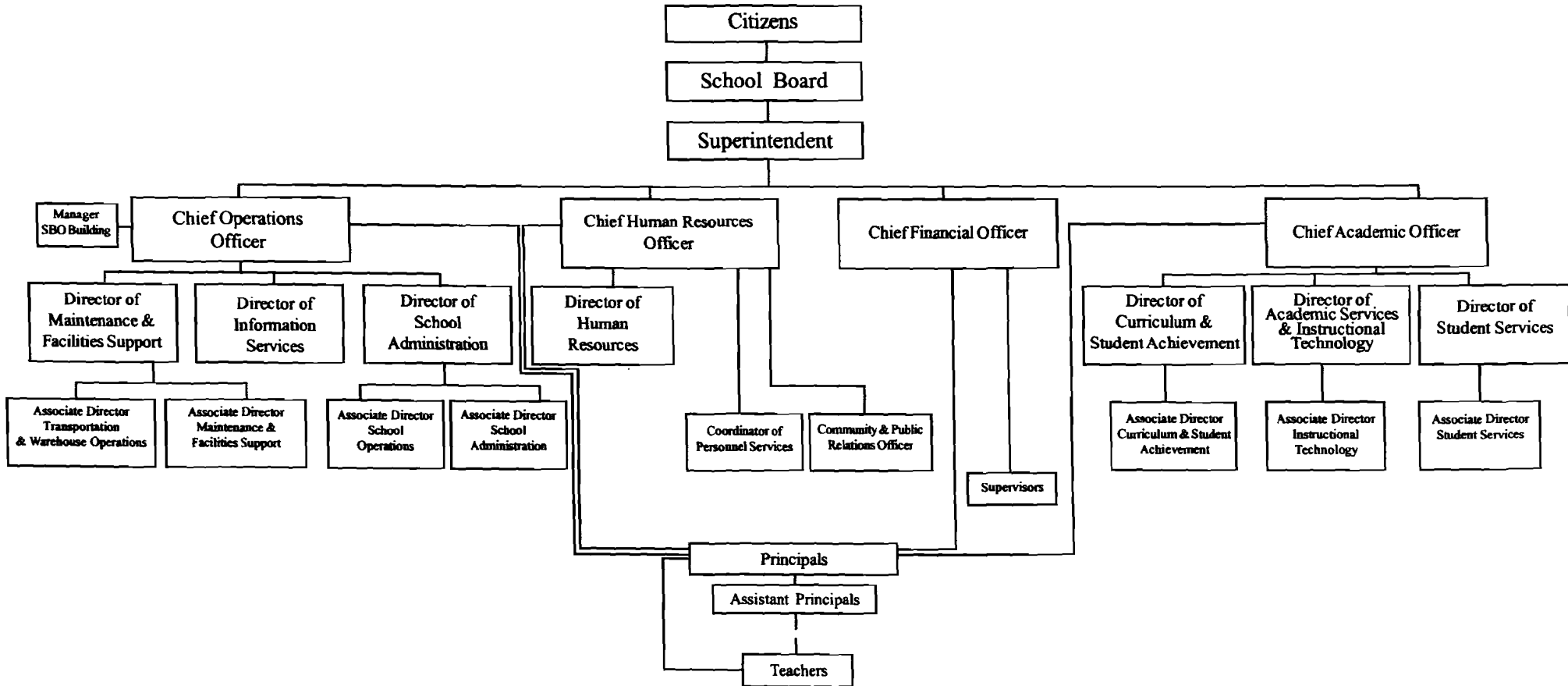
Budget managers are permitted to transfer budget funds within each cost center. However, the budget manager is not permitted to expend or encumber funds exceeding the cost center appropriation without permission of the Division Superintendent.

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 51.5% of its funding for the operating budget from the state and 11.2% from the federal government. Often during the fiscal year, revenue adjustments are necessary due to changes in appropriations or fluctuations in enrollment. The Chief Financial Officer for the School Division is responsible for monitoring budgeted to actual revenues. If significant changes to revenue projections are required, the Division Superintendent, with the assistance of staff, develops a corresponding adjustment on the expenditure side of the budget.

The York County School Division Organizational Chart



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, which accounts for the activities of preparing and serving breakfast and lunch to students, faculty, adult visitors, and periodic catering services for school events.

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 does not maintain a debt service fund and 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 44% 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. The School Division has no current debt. Due to the requirements described above, the budget for the debt service fund is not included in the School Division budget document.

REVENUES AND EXPENDITURES

SIGNIFICANT TRENDS AND ASSUMPTIONS

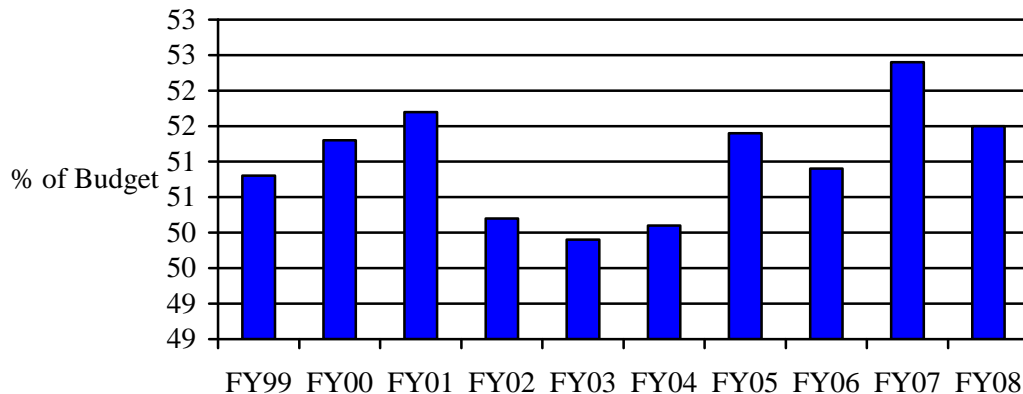
REVENUES

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

State

State revenue flows to the school division in a myriad of ways. The most predominant way is based on student average daily membership. Other methods used by the state to fund local education programs are the allocation of state sales tax, grants, and participation in regional educational programs. The state first provided school divisions a distribution of lottery funds for fiscal year 1999 and the state has continued the lottery funds in each fiscal year thereafter. York County will receive \$1,736,430 in FY08. At least 50% of the lottery funds received must be spent on non-recurring expenditures, such as capital projects. Of the \$1,736,430 lottery funds slated for the school division in FY08, the School Board has designated \$868,215 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 FY07 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 FY08. However, the reduction in ADM in FY08 had the effect of lowering state revenues. 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 229.

State Revenues



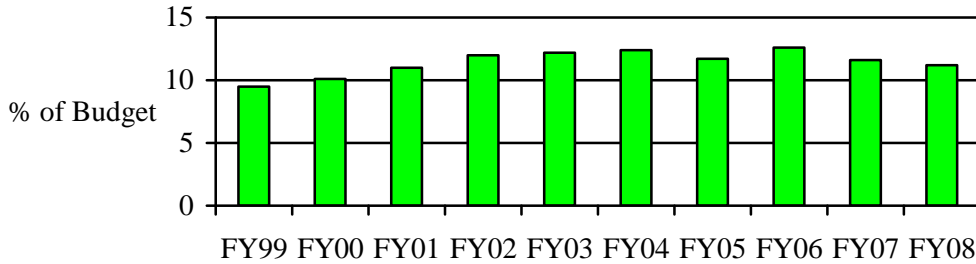
Federal

Federal revenue sources in the Operating Budget include Title I, Title II, Title III, Title IV, Title V and Title VI. The most significant federal revenue source is federal impact aid. The York County School Division is highly impacted by the presence of the federal government in the county. Approximately 44% 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 72.6% of the federal revenue received and 8.1% of the total Operating Budget revenue. As shown on the following chart, the percentage of the budget funded by the federal government has been somewhat steady since FY99. 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

SIGNIFICANT TRENDS AND ASSUMPTIONS
(continued)

projected increase in impact aid for FY06 caused the federal revenue as a percent of the budget to increase in FY06 in keeping with the recent historical patterns. In FY08, federal revenue as a percent of the total budget will decrease as compared to FY07. The decrease is due to the projected level of funding of impact aid coupled with an increase in funding from the state.

Federal Revenues



At the time this budget was prepared the President had not released his proposed FY08 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 FY07 level with the understanding that this is just a “best guess” estimate. The Impact Aid revenue projection as presented in the FY08 budget assumes funding for Section 8002.

County

County funding has grown from 29% of the budget in FY92 to 36.3% of the budget in FY08. Federal revenue has been growing since 1998. The basis for the increases in County funding has been growth in the County tax base based on revenue projections provided by the County. The County increases have helped fund additional students as well as continuation of existing services.

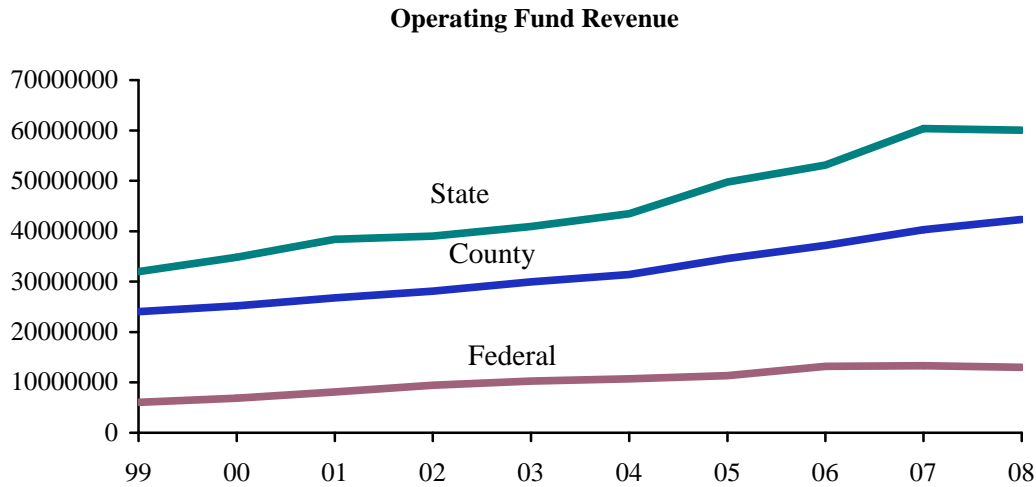
Local Miscellaneous

Local miscellaneous revenue includes supply fees charged to students, interest revenue on investments, sale or lease of school division property, etc. The local miscellaneous revenue source has remained fairly constant at about 1.0% 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	Total
99	24,025,802	32,135,894	6,170,139	62,331,835
00	25,225,802	35,010,983	7,190,222	67,427,007
01	26,789,800	38,396,432	8,791,355	73,977,587
02	28,114,800	39,048,842	9,428,355	76,591,997
03	29,984,800	40,960,132	10,274,579	81,219,511
04	31,439,000	43,458,386	10,738,172	85,635,558
05	34,582,901	49,751,864	11,330,514	95,665,279
06	37,175,901	53,095,629	13,196,585	103,468,115
07	40,298,677	60,349,581	13,327,039	113,975,297
08	42,298,677	60,065,957	13,013,722	115,378,356

**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

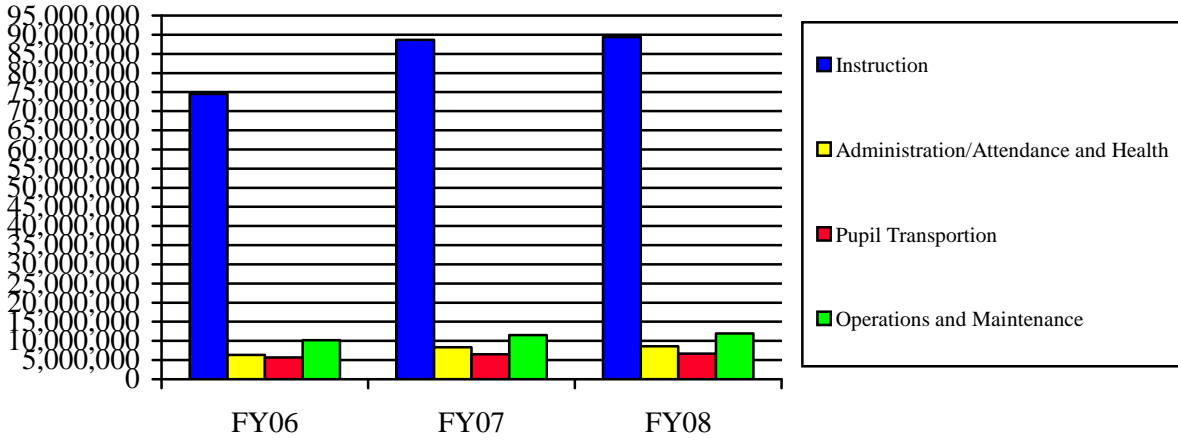
Activities associated with transporting students to and from school and on other trips related to school activities.

Operations & Maintenance

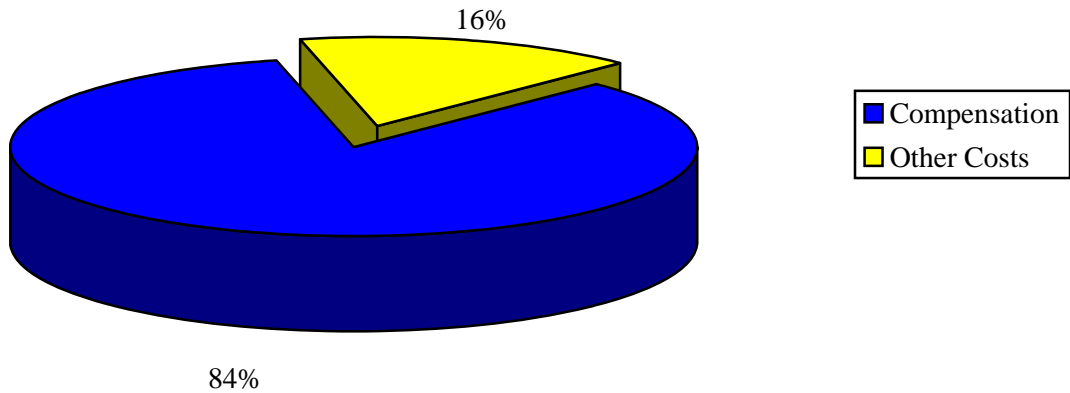
Activities concerned with keeping buildings open, comfortable and safe for use. This includes heating, lighting, ventilating systems, repair of facilities and replacement of facility equipment.

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**

	FY2007 BUDGET	FY2007 EXPECTED	FY2008 BUDGET
Revenues by Fund and Category			
Operating Fund			
State	60,349,581	60,349,581	60,065,957
Federal	13,327,039	13,715,039	13,013,722
Local - County	40,298,677	40,298,677	42,298,677
Local - Misc.	1,126,853	1,126,853	1,251,653
 Food Service Fund			
State	73,644	73,644	66,054
Federal	987,000	987,000	1,103,000
Local - Cafeteria Sales	3,377,468	3,377,468	3,511,518
Local - Misc.	10,000	10,000	20,000
 Capital Projects Fund			
State	12,960,188	1,210,188	1,131,011
Local - County	-	12,025,235	5,359,700
	<hr/>	<hr/>	<hr/>
Total Revenue - All Funds	132,510,450	133,173,685	127,821,292
 Expenditures by State Category			
Instruction	88,672,993	89,092,397	89,400,625
Administration/Attendance and Health	8,339,917	8,395,513	8,598,938
Pupil Transportation	6,522,868	6,530,368	6,711,632
Operations and Maintenance	11,566,372	11,471,872	11,918,814
Food Service	4,448,112	4,448,112	4,700,572
Facilities	12,960,188	13,235,422	6,490,711
	<hr/>	<hr/>	<hr/>
Total Expenditures - All Funds	132,510,450	133,173,684	127,821,292
 Excess (Deficiency)	 0	 0	 0
 Fund Balance (see note)			
Beginning of fiscal year	407,951	471,007	471,007
Projected end of fiscal year	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

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

**YORK COUNTY SCHOOL DIVISION
SCHOOL OPERATING FUND
FISCAL YEAR 2008**

REVENUE SUMMARY

REVENUE SOURCE	FY 2006 BUDGET	FY2006 ACTUAL	FY 2007 BUDGET	FY 2007 EXPECTED	FY 2008 BUDGET
STATE	42,962,575	42,232,946	48,273,867	48,273,867	48,602,966
STATE SALES TAX	10,133,054	10,333,640	12,075,714	12,075,714	11,462,991
FEDERAL	13,196,585	13,264,274	13,327,039	13,715,039	13,013,722
LOCAL APPROPRIATION-OPERATIONS	36,155,631	36,155,631	39,149,094	39,149,094	41,142,189
LOCAL APPROPRIATION-GROUNDS	1,020,270	1,020,270	1,149,583	1,149,583	1,156,488
LOCAL OPERATION MISC.	945,800	1,117,910	1,126,853	1,126,853	1,251,653
TOTAL	104,413,915	104,124,671	115,102,150	115,490,150	116,630,009

**SCHOOL FOOD SERVICE FUND
FISCAL YEAR 2008**

REVENUE SUMMARY

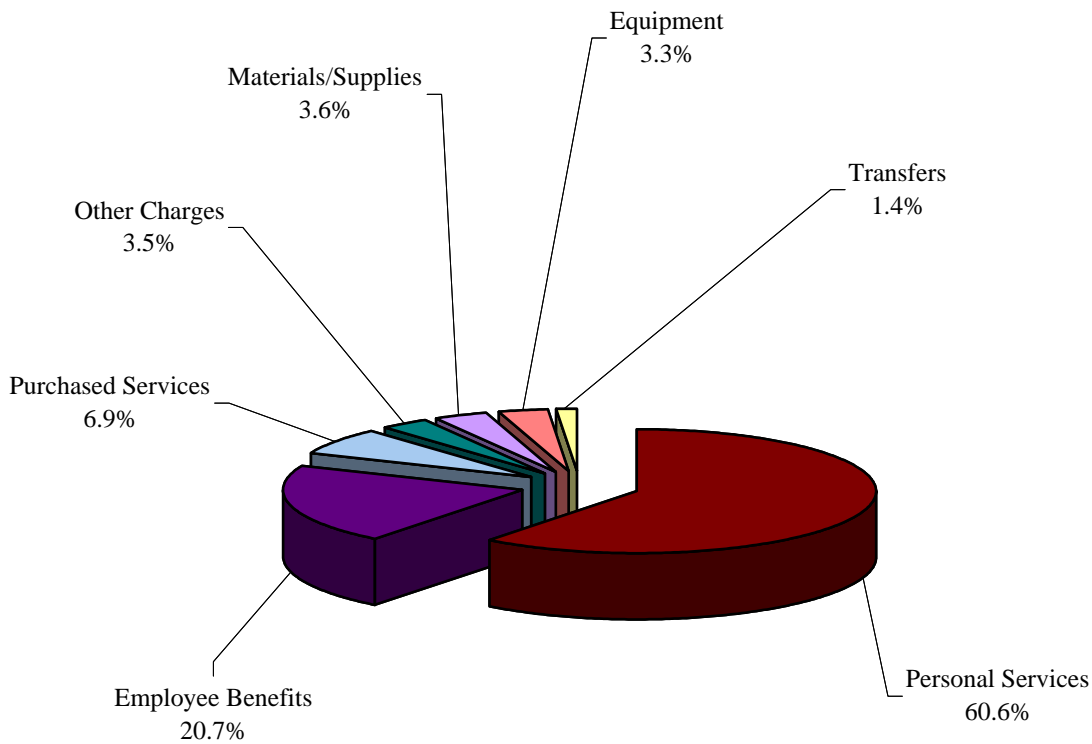
REVENUE SOURCE	FY 2006 BUDGET	FY 2006 ACTUAL	FY 2007 BUDGET	FY 2007 EXPECTED	FY 2008 BUDGET
STATE	55,000	61,166	73,644	73,644	66,054
FEDERAL	895,000	1,078,654	987,000	987,000	1,103,000
CAFETERIA SALES	3,241,054	2,880,990	3,377,468	3,377,468	3,511,518
MISCELLANEOUS	10,000	19,474	10,000	10,000	20,000
TOTAL	4,201,054	4,040,284	4,448,112	4,448,112	4,700,572

**CAPITAL PROJECTS FUND
FISCAL YEAR 2008**

REVENUE SUMMARY

REVENUE SOURCE	FY 2006 BUDGET	FY 2006 ACTUAL	FY 2007 BUDGET	FY 2007 EXPECTED	FY 2008 BUDGET
STATE	0	1,272,416	1,210,188	1,210,188	1,131,011
LOCAL-COUNTY	17,375,000	18,267,193	11,750,000	12,025,234	5,359,700
TOTAL	17,375,000	19,539,609	12,960,188	13,235,422	6,490,711

FY2008 Expenditures by Major Object Summary of All Funds



The above pie chart is a summary of all funds by major object for FY08. Approximately eighty-one 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 eleven 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 2008**

EXPENDITURES BY MAJOR OBJECT

	FY 2006 ACTUAL	FY 2007 BUDGET	FY 2007 EXPECTED	FY 2008 BUDGET
PERSONAL SERVICES	66,999,262	74,516,885	73,924,110	73,526,086
EMPLOYEE BENEFITS	19,191,519	23,050,926	23,464,703	25,113,950
PURCHASED SERVICES	6,883,007	7,832,676	7,920,584	8,354,929
OTHER CHARGES	3,739,104	4,079,107	4,048,176	4,229,305
MATERIALS / SUPPLIES	4,104,717	4,284,523	4,330,163	4,401,000
EQUIPMENT	4,812,595	4,201,550	4,190,931	3,957,806
TRANSFERS	2,153,453	1,584,595	2,059,595	1,747,505
TOTAL	107,883,657	119,550,262	119,938,262	121,330,581

**SCHOOL OPERATING FUND
FISCAL YEAR 2008**

EXPENDITURES BY MAJOR OBJECT

	FY 2006 ACTUAL	FY 2007 BUDGET	FY 2007 EXPECTED	FY 2008 BUDGET
PERSONAL SERVICES	66,111,620	73,528,045	72,935,270	72,652,819
EMPLOYEE BENEFITS	18,840,406	22,656,193	23,069,970	24,773,885
PURCHASED SERVICES	4,385,366	4,988,137	5,076,045	5,339,689
OTHER CHARGES	3,736,166	4,069,107	4,038,176	4,219,305
MATERIALS / SUPPLIES	3,866,922	4,084,523	4,130,163	4,121,000
EQUIPMENT	4,812,595	4,191,550	4,180,931	3,775,806
TRANSFERS	2,153,453	1,584,595	2,059,595	1,747,505
TOTAL	103,906,528	115,102,150	115,490,150	116,630,009

**YORK COUNTY SCHOOL DIVISION
SCHOOL FOOD SERVICE FUND
FISCAL YEAR 2008**

EXPENDITURES BY MAJOR OBJECT

	FY 2006 ACTUAL	FY 2007 BUDGET	FY 2007 EXPECTED	FY 2008 BUDGET
PERSONAL SERVICES	887,642	988,840	988,840	873,267
EMPLOYEE BENEFITS	351,113	394,733	394,733	340,065
PURCHASED SERVICES	2,497,641	2,844,539	2,844,539	3,015,240
OTHER CHARGES	2,938	10,000	10,000	10,000
MATERIALS / SUPPLIES	237,795	200,000	200,000	280,000
EQUIPMENT	-	10,000	10,000	182,000
TOTAL	3,977,129	4,448,112	4,448,112	4,700,572

**CAPITAL PROJECTS FUND
FISCAL YEAR 2008**

EXPENDITURES BY MAJOR OBJECT

	FY 2006 ACTUAL	FY 2007 BUDGET	FY 2007 EXPECTED	FY 2008 BUDGET
PURCHASED SERVICES	13,270,740	12,660,188	12,660,188	6,253,211
EQUIPMENT	1,414,042	300,000	575,234	237,500
TOTAL	14,684,782	12,960,188	13,235,422	6,490,711

SUMMARY OF PROGRAM BUDGETS

FISCAL YEAR 2008

INSTRUCTION	FY 2006	FY 2007	FY 2007	FY 2008
CLASSROOM INSTRUCTION	ACTUAL	BUDGET	EXPECTED	BUDGET
REGULAR EDUCATION				
ELEMENTARY				
50-611011-010 KINDERGARTEN	3,205,636	3,426,264	3,380,506	3,394,781
50-611011-020 1ST GRADE	2,466,687	2,704,020	2,850,291	2,813,400
50-611011-030 2ND GRADE	2,459,401	2,692,375	2,702,188	2,777,412
50-611011-040 3RD GRADE	2,309,452	2,476,190	2,507,785	2,462,842
50-611011-050 4TH GRADE	2,208,003	2,438,835	2,342,485	2,288,586
50-611011-060 5TH GRADE	2,444,994	2,732,540	2,610,289	2,500,041
50-611011-070 ART	606,402	661,752	664,042	675,835
50-611011-080 MUSIC	530,020	606,900	609,064	600,869
50-611011-090 PE	661,387	714,847	717,451	746,132
50-611011-100 LEP	41,792	64,146	64,146	64,146
50-611011-110 READING	1,117,261	1,202,223	1,251,491	1,299,503
50-611011-120 TECHNOLOGY	2,616,444	2,915,795	2,917,419	2,588,265
50-611011-125 SCHOOL OF THE ARTS	0	0	13,000	13,000
50-611011-130 CONTRACTED SERVICES	112,852	67,067	67,067	24,467
50-611011-140 OTHER	3,106,402	3,119,230	3,203,976	3,146,359
SUBTOTAL	23,886,733	25,822,184	25,901,200	25,395,638
MIDDLE				
50-611012-150 ENCORE	1,558,879	1,765,233	1,744,501	1,794,133
50-611012-160 CORE/TMING/ACAD COACHING	7,591,930	8,602,980	8,013,823	8,450,130
50-611012-170 ALTERNATIVE EDUCATION	93,333	134,029	134,345	138,569
50-611012-190 LEP	21,220	29,018	29,018	29,018
50-611012-200 TECHNOLOGY	310,367	307,744	273,120	309,210
50-611012-205 SCHOOL OF ARTS	53,526	60,529	60,730	61,477
50-611012-210 CONTRACTED SERVICES	22,725	22,566	22,566	21,566
50-611012-220 OTHER	844,133	1,253,912	1,265,606	1,243,872
SUBTOTAL	10,496,113	12,176,011	11,543,709	12,047,975
HIGH				
50-611013-230 ART	538,967	616,546	638,215	661,974
50-611013-240 MUSIC	556,199	557,790	587,978	605,313
50-611013-250 ENGLISH	2,087,398	2,410,430	2,451,127	2,543,318
50-611013-260 LEP	18,914	34,687	34,687	34,687
50-611013-270 MATH	2,165,305	2,437,029	2,356,146	2,331,087
50-611013-280 SCIENCE	2,026,705	2,241,581	2,254,707	2,288,949
50-611013-290 SOCIAL STUDIES	2,482,945	2,344,805	2,398,366	2,489,108
50-611013-300 HEALTH	789,280	884,380	887,490	923,888
50-611013-310 DRIVER EDUCATION	4,560	3,905	3,905	3,905
50-611013-320 FOREIGN LANGUAGE	1,465,614	1,591,261	1,642,087	1,713,215
50-611013-330 YORK RIVER ACADEMY	265,247	336,912	338,011	347,930

SUMMARY OF PROGRAM BUDGETS

FISCAL YEAR 2008

		FY 2006 ACTUAL	FY 2007 BUDGET	FY 2007 EXPECTED	FY 2008 BUDGET
50-611013-335	VIRTUAL HIGH SCHOOL	0	181,053	223,038	224,591
50-611013-340	TECHNOLOGY	1,522,050	976,570	1,488,320	1,028,166
50-611013-345	DRAMA	180,031	223,832	242,586	251,060
50-611013-350	SCHOOL OF THE ARTS	407,348	372,123	373,613	386,565
50-611013-360	VHSL/INTERSCHOLASTIC ACTIVITY	481,756	452,789	454,053	457,890
50-611013-370	CONTRACTED SERVICES	252,107	309,952	309,952	254,560
50-611013-380	OTHER	1,909,656	2,237,000	2,345,160	2,556,887
	SUBTOTAL	17,154,082	18,212,645	19,029,441	19,103,093
	REGULAR EDUCATION TOTAL	51,536,928	56,210,840	56,474,350	56,546,706
SPECIAL EDUCATION					
ELEMENTARY					
50-611021-390	CLASSROOM TEACHERS	2,787,912	3,249,215	3,429,747	3,577,266
50-611021-400	OTHER	73,910	53,476	53,476	53,476
	SUBTOTAL	2,861,822	3,302,691	3,483,223	3,630,742
MIDDLE					
50-611022-410	CLASSROOM TEACHERS	1,641,090	1,876,832	1,717,493	1,791,598
50-611022-420	OTHER	47,341	36,600	36,600	36,600
	SUBTOTAL	1,688,431	1,913,432	1,754,093	1,828,198
HIGH					
50-611023-430	CLASSROOM TEACHERS	1,832,894	2,000,933	2,012,090	2,097,650
50-611023-440	OTHER	1,347,697	1,372,260	1,372,260	1,427,953
	SUBTOTAL	3,180,591	3,373,193	3,384,350	3,525,603
	SPECIAL EDUCATION TOTAL	7,730,844	8,589,316	8,621,666	8,984,543
CAREER/TECHNICAL					
SECONDARY					
50-611034-450	FAMILY & CONSUMER SCIENCE	250,138	284,948	330,860	342,698
50-611034-460	BUSINESS & INFORMATION TECH	900,777	1,009,941	1,013,590	1,069,721
50-611034-470	MARKETING EDUCATION	269,990	287,756	288,724	292,997
50-611034-490	TECHNOLOGY EDUCATION	450,689	564,016	565,890	559,222
50-611034-500	TV COMMUNICATION	123,175	146,993	147,470	152,669
50-611034-510	CONTRACTED SERVICES	528,736	599,132	599,132	663,831
50-611034-520	NJROTC	271,917	273,564	274,643	283,853
50-611034-530	OTHER	2,703	3,000	3,000	3,000
	SUBTOTAL	2,798,125	3,169,350	3,223,309	3,367,991
	CAREER/TECHNICAL TOTAL	2,798,125	3,169,350	3,223,309	3,367,991

SUMMARY OF PROGRAM BUDGETS

FISCAL YEAR 2008

		FY 2006 ACTUAL	FY 2007 BUDGET	FY 2007 EXPECTED	FY 2008 BUDGET
GIFTED EDUCATION					
ELEMENTARY					
50-611041-540	EXTEND	249,475	267,751	268,673	285,559
	SUBTOTAL	249,475	267,751	268,673	285,559
SECONDARY					
50-611044-560	EXTEND	73,669	84,631	84,880	89,933
	SUBTOTAL	73,669	84,631	84,880	89,933
	GIFTED EDUCATION TOTAL	323,144	352,382	353,553	375,492
OTHER PROGRAMS					
50-611050-580	TITLE I - PART A	487,150	493,435	453,038	453,037
50-611050-582	TITLE II - PART A	316,091	323,392	293,746	293,746
50-611050-584	TITLE II - PART D	12,614	15,170	7,919	7,919
50-611050-585	TITLE III - PART A	23,947	11,578	16,489	16,489
50-611050-586	TITLE IV - PART A	40,919	44,201	26,549	26,549
50-611050-588	TITLE V - PART A	25,073	26,068	13,172	13,172
50-611050-600	TITLE VIB	1,548,956	1,832,290	1,832,290	1,860,974
50-611050-620	SUMMER SCHOOL	219,094	192,917	192,917	192,917
50-611050-630	ADULT EDUCATION	68,697	97,546	97,546	94,228
50-611050-640	MISCELLANEOUS	454,609	1,118,101	1,221,032	1,221,032
50-611050-650	CONTINGENCY	367,000	978,000	978,000	124,800
	SUBTOTAL	3,564,150	5,132,698	5,132,698	4,304,863
	OTHER PROGRAMS TOTAL	3,564,150	5,132,698	5,132,698	4,304,863

SUMMARY OF PROGRAM BUDGETS

FISCAL YEAR 2008

		FY 2006 ACTUAL	FY 2007 BUDGET	FY 2007 EXPECTED	FY 2008 BUDGET
INSTRUCTION					
INSTRUCTIONAL SUPPORT - STUDENT					
50-612121-000	ELEMENTARY GUIDANCE	565,803	654,085	656,538	652,511
50-612124-000	SECONDARY GUIDANCE	1,930,581	2,136,240	2,144,267	2,228,505
50-612222-000	SOCIAL WORK SERVICES	67,200	71,374	71,626	0
50-612300-000	HOMEBOUND	28,083	60,194	60,194	60,194
	SUBTOTAL	2,591,667	2,921,893	2,932,625	2,941,210
INSTRUCTION					
INSTRUCTIONAL SUPPORT - STAFF					
50-613110-000	MANAGEMENT	605,880	641,464	643,860	675,704
50-613120-000	REG. ED.	1,498,438	1,680,129	1,699,776	1,718,495
50-613121-000	SPEC. ED.	745,920	745,142	747,940	793,314
50-613130-000	STAFF DEVELOPMENT	351,116	375,086	375,366	378,033
50-613201-000	ELEMENTARY MEDIA	860,243	999,379	1,002,460	1,042,414
50-613204-000	SECONDARY MEDIA	691,115	849,206	851,910	888,967
	SUBTOTAL	4,752,712	5,290,406	5,321,312	5,496,927
INSTRUCTION					
INSTRUCTIONAL SUPPORT - SCHOOL ADMINISTRATION					
50-614101-000	ELEMENTARY PRINCIPALS' OFFICES	2,935,543	3,284,034	3,298,284	3,472,358
50-614104-000	SECONDARY PRINCIPALS' OFFICES	3,327,696	3,722,074	3,734,600	3,910,535
	SUBTOTAL	6,263,239	7,006,108	7,032,884	7,382,893

SUMMARY OF PROGRAM BUDGETS

FISCAL YEAR 2008

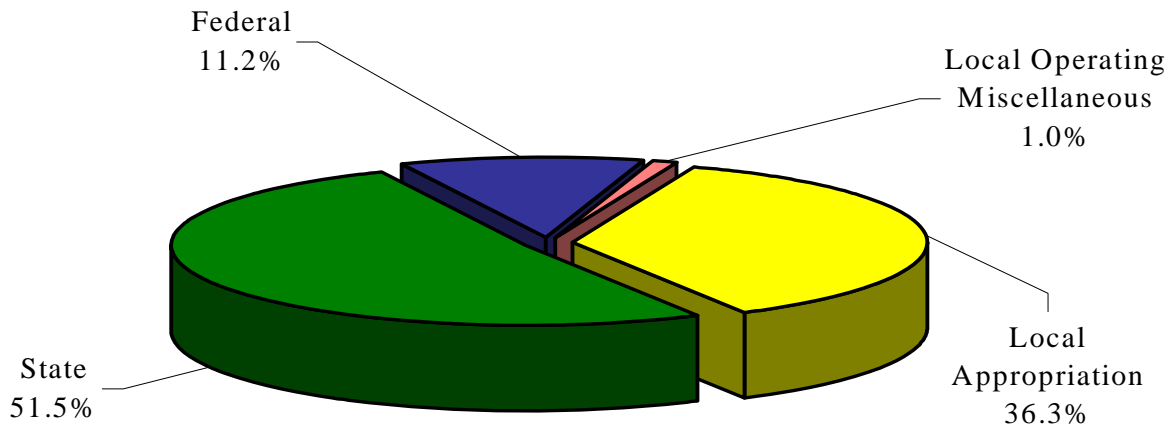
	FY 2006 ACTUAL	FY 2007 BUDGET	FY 2007 EXPECTED	FY 2008 BUDGET
ADMINISTRATION, ATTENDANCE & HEALTH				
50-621100-000 BOARD SERVICES	108,774	126,630	126,630	127,079
50-621200-000 EXECUTIVE SERVICES	599,701	534,578	547,888	572,817
50-621300-000 COMMUNICATION SERVICES	356,569	397,808	401,737	405,668
50-621400-000 HUMAN RESOURCES	1,023,700	1,129,755	1,066,545	1,132,947
50-621600-000 FISCAL SERVICES	857,299	964,512	970,174	1,019,624
50-621900-000 INFORMATION SERVICES	2,329,261	2,744,717	2,759,308	2,712,634
50-622200-000 HEALTH SERVICES	1,091,533	1,324,368	1,401,521	1,464,573
50-622300-000 PSYCHOLOGICAL SERVICES	506,065	528,501	530,460	550,002
50-622400-000 SPEECH/AUDIOLOGY SERVICES	545,153	589,048	591,250	613,594
SUBTOTAL	7,418,055	8,339,917	8,395,513	8,598,938
PUPIL TRANSPORTATION				
50-632000-000 VEHICLE OPERATION SERVICES	4,531,533	5,215,883	5,215,883	5,386,195
50-634000-000 VEHICLE MAINTENANCE SERVICES	1,281,684	1,306,985	1,314,485	1,325,437
SUBTOTAL	5,813,217	6,522,868	6,530,368	6,711,632
OPERATIONS & MAINTENANCE				
50-641000-000 MANAGEMENT & DIRECTION	257,427	278,712	278,712	205,956
50-642000-000 BUILDING SERVICES	9,189,200	9,500,187	9,413,187	9,922,210
50-643000-000 GROUNDS SERVICES	1,020,270	1,149,583	1,149,583	1,156,488
50-645000-000 VEHICLE SERVICES	317,839	263,320	255,820	238,391
50-647000-000 WAREHOUSE/DISTRIBUTION SVCS	329,711	374,570	374,570	395,769
SUBTOTAL	11,114,447	11,566,372	11,471,872	11,918,814
TOTAL SCHOOL OPERATING FUND:	103,906,528	115,102,150	115,490,150	116,630,009

SUMMARY OF PROGRAM BUDGETS FISCAL YEAR 2008

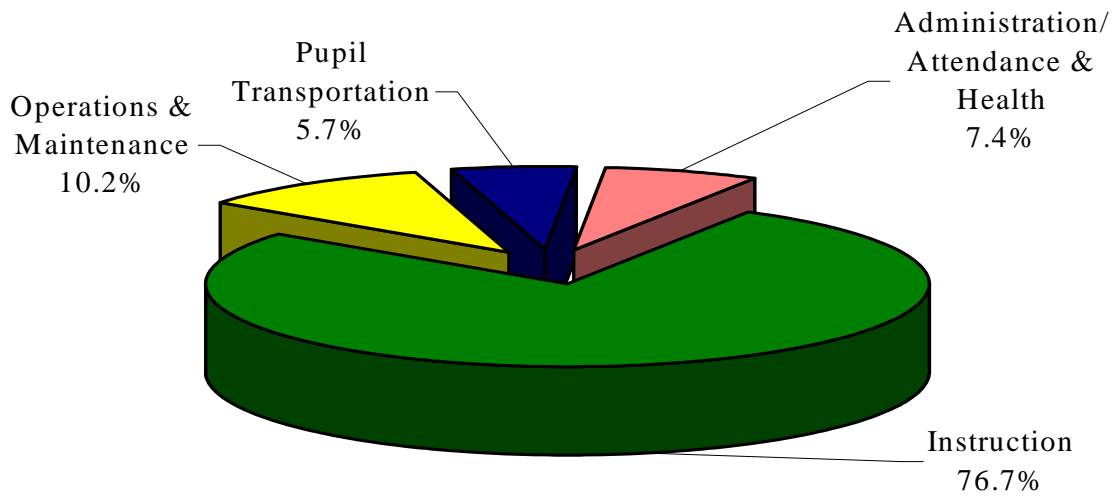
		FY 2006 ACTUAL	FY 2007 BUDGET	FY 2007 EXPECTED	FY 2008 BUDGET
FOOD SERVICES					
53-651000-000	FOOD SERVICES	3,977,129	4,448,112	4,448,112	4,700,572
FOOD SERVICES		3,977,129	4,448,112	4,448,112	4,700,572
CAPITAL PROJECTS					
FUND 70	CAPITAL PROJECTS	14,684,782	12,960,188	13,235,422	6,490,711
CAPITAL PROJECTS		14,684,782	12,960,188	13,235,422	6,490,711
TOTAL ALL FUNDS		122,568,439	132,510,450	133,173,684	127,821,292

York County School Division
School Operating Fund
FY 2008 School Board Approved

Revenues by Source

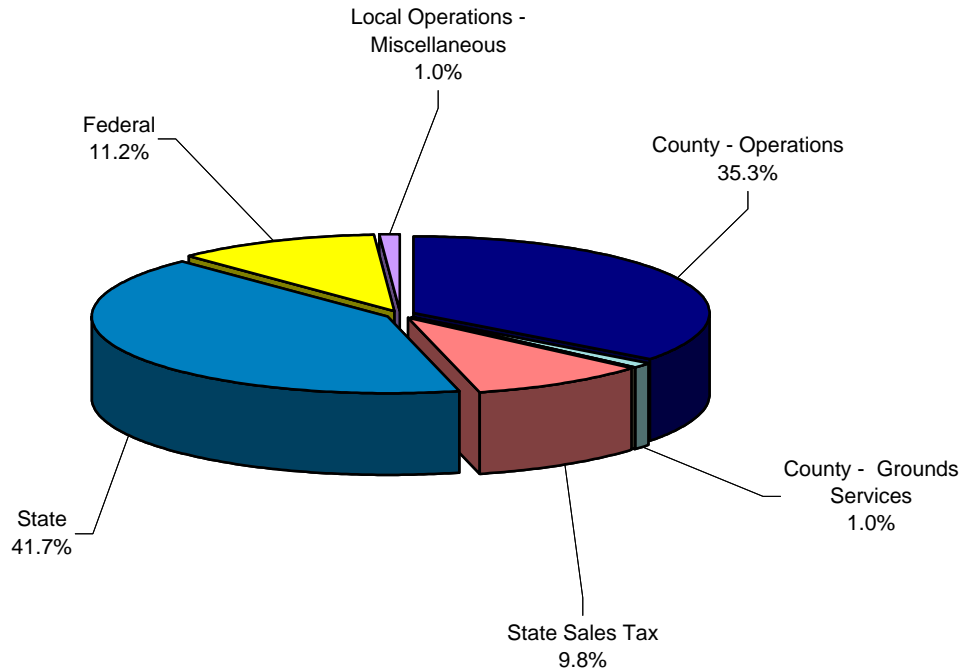


Expenditures by Major Category



OPERATING FUND REVENUE

Operating Fund Support by Sources - FY08



State revenue (including state sales tax) is the largest funding source of the operating budget, comprising 51.5% of the total. The second largest funding source (36.3%) is County funding for operations and ground services.

Federal funding comprises 11.2% 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 2008**

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 by the County Treasurer.

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.

Debt Services Reimbursement – New Horizons

Revenue from New Horizons Regional Education Center for their share of the addition at Yorktown Middle School.

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 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 2008**

REVENUE DETAIL

**ANNUAL FINANCIAL PLAN
FUND 50**

SCHOOL OPERATING FUND

ACCT #	DESCRIPTION	FY 2006 ACTUAL	FY 2007 BUDGET	FY 2007 EXPECTED	FY 2008 BUDGET
REVENUE-LOCAL SOURCES					
USE OF MONEY AND PROPERTY					
30315-1010	INTEREST ON DEPOSITS	20,751	15,000	15,000	25,000
30315-2010	RENTAL OF LAND/BUILDINGS	219,584	185,000	185,000	220,000
30315-2020	USE OF VEHICLES/BUSES	57,856	140,000	140,000	89,300
30315-2021	CONTRACTED BUS SERVICE/ACT FUNDS	13,423	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	8,280	6,000	6,000	8,500
30315-2025	VHSL	40,963	0	0	0
30315-2026	PROPERTY LEASE	72,814	87,000	87,000	87,000
30315-2028	ANTENNA LEASE-YHS	0	7,800	7,800	0
30315-2030	PRINTING REVENUE	10,151	0	0	0
30315-2060	SALE OF EQUIP/TOOLS	25,900	15,000	15,000	26,000
30315-3075	DEBT SERVICE REIMB-NEW HORIZONS	0	0	0	124,800
	SUBTOTAL	469,722	480,800	480,800	605,600
CHARGES FOR SERVICES					
30316-7410	PUPIL FEES	60,106	60,000	60,000	60,000
30316-7420	TUITION/DAY SCHOOL	190,575	145,000	145,000	159,000
30316-7440	TUITION/SUMMER SCHOOL	120,605	135,000	135,000	121,000
	SUBTOTAL	371,286	340,000	340,000	340,000
LOCAL MISCELLANEOUS					
30318-3010	PRIOR YEAR EXPENDITURE REFUND	0	7,000	7,000	7,000
30318-3015	INSURANCE RECOVERY	3,441	100,000	100,000	100,000
30318-3020	MISCELLANEOUS REVENUE	9,765	18,000	18,000	18,000
30318-3030	COURT RESTITUTION	100	0	0	0
30318-3060	VIRTUAL HIGH SCHOOL	147,935	181,053	181,053	181,053
30318-3065	VENDOR SCOREBOARD	35,500	0	0	0
30318-3066	VENDOR GUARANTEE	54,502	0	0	0
30318-3070	BAND UNIFORM REIMBURSEMENT	25,659	0	0	0
	SUBTOTAL	276,902	306,053	306,053	306,053
	TOTAL REVENUE-LOCAL SOURCE	1,117,910	1,126,853	1,126,853	1,251,653

**YORK COUNTY SCHOOL DIVISION
SCHOOL OPERATING FUND
FISCAL YEAR 2008**

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 School Division receives payments monthly.

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 2008**

REVENUE DETAIL

**ANNUAL FINANCIAL PLAN
FUND 50**

SCHOOL OPERATING FUND

ACCT #	DESCRIPTION	FY 2006 ACTUAL	FY 2007 BUDGET	FY 2007 EXPECTED	FY 2008 BUDGET
REVENUE-COMMONWEALTH					
30324-2010	STATE SALES TAX	10,333,640	12,075,714	12,075,714	11,462,991
30324-2020	BASIC AID	31,852,161	35,607,944	35,607,944	34,722,854
30324-2021	SALARY SUPPLEMENT	577,975	835,077	835,077	2,066,524
30324-2025	LOTTERY	984,470	943,840	943,840	868,215
30324-2040	ADULT EDUCATION	0	3,712	3,712	3,712
30324-2041	REG. LITERACY COORDINATING COMM.	4,000	0	0	0
30324-2050	FOSTER HOME CHILDREN	38,547	41,880	41,880	45,382
30324-2070	GIFTED EDUCATION - SOQ	313,758	324,302	324,302	314,300
30324-2080	REMEDIAL PROGRAMS	198,163	194,581	194,581	188,580
30324-2081	REMEDIAL SUMMER SCHOOL	99,051	113,061	113,061	101,739
30324-2083	READING INTERVENTION	70,385	75,524	75,524	77,241
30324-2085	ENROLLMENT LOSS	0	0	0	37,287
30324-2120	SPECIAL EDUCATION-SOQ	2,642,169	2,878,179	2,878,179	2,789,415
30324-2123	HOMEBOUND	15,833	20,000	20,000	20,000
30324-2125	COMPREHENSIVE SERVICES ACT	147,274	267,800	267,800	267,800
30324-2140	FREE TEXTBOOKS	521,168	813,025	813,025	787,951
30324-2170	VOC ED-SOQ	412,839	409,702	409,702	314,300
30324-2200	SPECIAL ED SUPPORT	306,715	337,967	337,967	371,275
30324-2230	SOCIAL SECURITY	3,005,467	4,021,344	1,726,908	1,673,649
30324-2231	VRS RETIREMENT BENEFITS	0	0	2,189,038	2,506,545
30324-2232	VRS GROUP LIFE BENEFITS	0	0	105,398	86,433
30324-2525	PROJECT GRADUATION	10,000	0	0	0
30324-2530	OTHER CATEGORY/VOC ED	18,871	16,000	16,000	16,000
30324-2650	AT RISK	76,837	90,860	90,860	61,565
30324-2750	K-3 INITIATIVE	143,614	162,697	162,697	164,274
30324-2751	SOL ALGEBRA READINESS	27,566	33,451	33,451	31,651
30324-2765	TECHNOLOGY INITIATIVE-FY05	544,000	0	0	0
30324-2767	TECHNOLOGY INITIATIVE-FY07	0	544,000	544,000	0
30324-2768	TECHNOLOGY INITIATIVE-FY08	0	0	0	544,000
30324-2800	STATE-EASEMENT	2,713	0	0	0
30324-2990	MISCELLANEOUS GRANTS, STATE	147,619	457,696	457,696	457,696
30324-2991	LEP (LIMITED ENGLISH PROFICIENCY)	71,751	81,225	81,225	84,578
	TOTAL REVENUE-COMMONWEALTH	52,566,586	60,349,581	60,349,581	60,065,957

**YORK COUNTY SCHOOL DIVISION
SCHOOL OPERATING FUND
FISCAL YEAR 2008**

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 teachers 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 2008**

REVENUE DETAIL

**ANNUAL FINANCIAL PLAN
FUND 50**

SCHOOL OPERATING FUND

ACCT #	DESCRIPTION	FY 2006 ACTUAL	FY 2007 BUDGET	FY 2007 EXPECTED	FY 2008 BUDGET
REVENUE-FEDERAL					
30333-2020	TITLE I - PART A	495,621	493,435	453,038	453,037
30333-2040	ADULT EDUCATION	37,593	29,500	29,500	29,500
30333-2050	TITLE II - PART A	314,594	323,392	293,746	293,746
30333-2060	TITLE II - PART D	7,368	15,170	7,919	7,919
30333-2065	TITLE III - PART A	21,427	11,578	16,489	16,489
30333-2070	TITLE IV - PART A	40,306	44,201	26,549	26,549
30333-2080	TITLE V - PART A	24,940	26,068	13,172	13,172
30333-2120	IMPACT AID	9,699,694	9,700,000	9,700,000	9,445,000
30333-2130	DEPARTMENT OF DEFENSE - SP ED	11,339	0	0	0
30333-2135	DEPARTMENT OF DEFENSE - IMPACTED	526,675	0	475,000	0
30333-2145	KATRINA FUNDING	71,280	0	0	0
30333-2150	MEDICAID REIMBURSEMENT	4,275	0	0	0
30333-2190	TITLE VIB	1,550,781	1,832,290	1,832,290	1,860,974
30333-2280	E-RATE	131,783	87,000	0	0
30333-2290	NJROTC	111,090	104,000	104,000	104,000
30333-2300	FEDERAL CALCULATORS	3,952	0	0	0
30333-2990	MISCELLANEOUS GRANTS, FEDERAL	211,556	660,405	763,336	763,336
TOTAL REVENUE-FEDERAL		13,264,274	13,327,039	13,715,039	13,013,722
TRANSFERS-OTHER FUNDS					
30351-1010	TRANSFERS/LOCAL APPN-OPERATIONS	36,155,631	39,149,094	39,149,094	41,142,189
30351-1012	TRANSFERS/LOCAL APPN-GROUNDS	1,020,270	1,149,583	1,149,583	1,156,488
TOTAL TRANSFERS-OTHER FUNDS		37,175,901	40,298,677	40,298,677	42,298,677
TOTAL SCHOOL OPERATING FUND		104,124,671	115,102,150	115,490,150	116,630,009

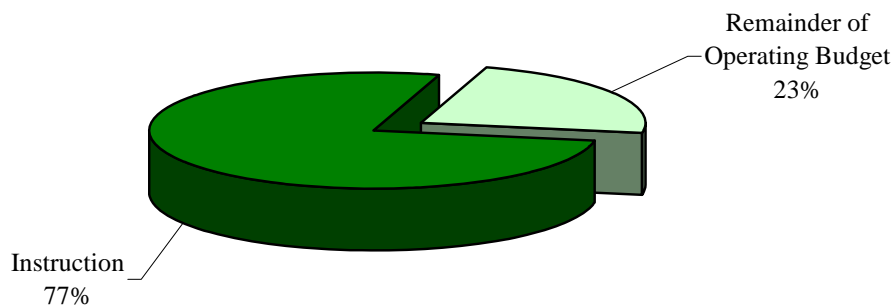
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INSTRUCTION

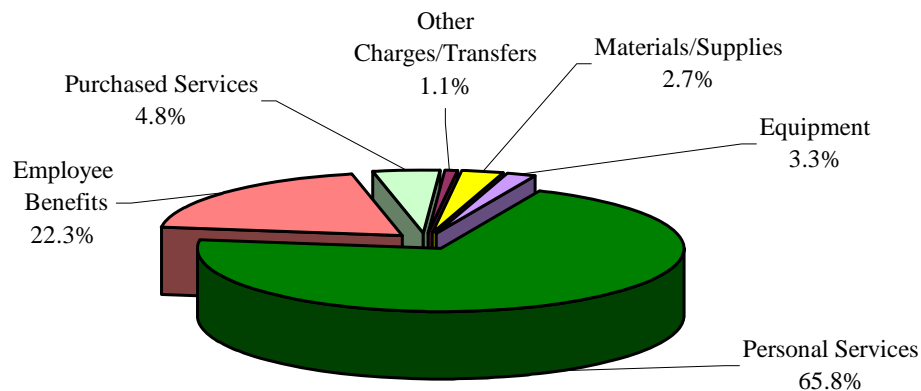
The Instruction category of the budget provides for programs and services dealing directly with the interaction between teachers and students. This category also includes activities associated with the principal’s office, curriculum development, and instructional staff training.

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 65.8% plus Employee Benefits 22.3%). The remaining 12% covers such items as instructional supplies, equipment and purchased services. The Instruction category budget reflects an increase of \$308,228 or 0.3% (from \$89,092,397 in FY07E to \$89,400,625 in FY08). The charts below and on the next page depict this information.

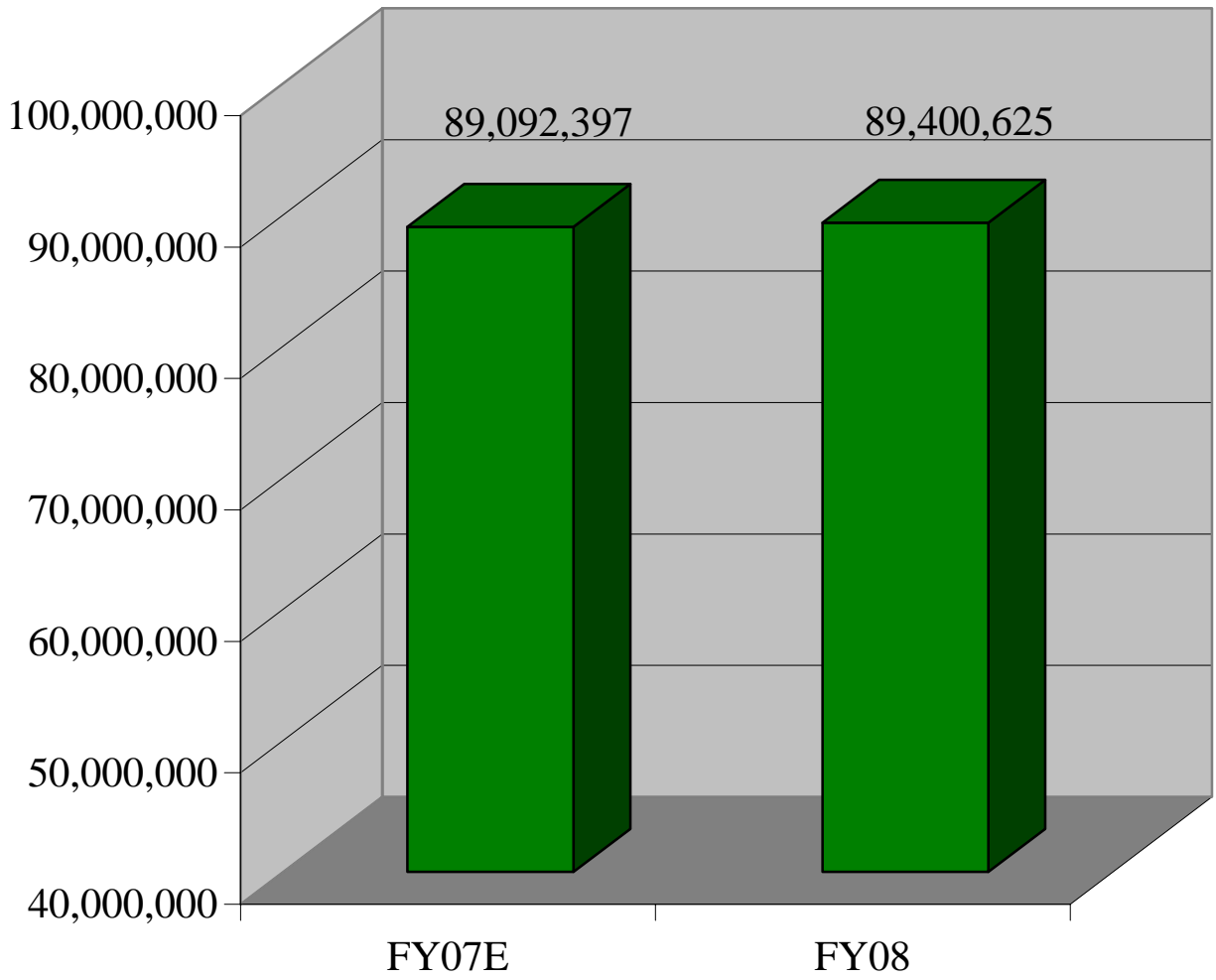
Instruction Category as a Percent of Operating Budget for FY2008



Instruction Category by Major Object for FY2008



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 2006 ACTUAL	FY 2007 BUDGET	FY 2007 EXPECTED	FY 2008 BUDGET
Teachers	43	43	42	41
Para-Educators	42	42	41	41

ADDITIONAL INFORMATION:

FY 05 student enrollment 722

FY 06 student enrollment 861

FY 07 student enrollment 761

In FY 08 eliminated one teacher FTE.

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

PERSONAL SERVICES					
1121	Teacher Salaries	1,878,748	1,901,263	1,864,763	1,801,621
1141	Para-Educator Salaries	625,153	690,354	677,854	701,846
	Subtotal	2,503,901	2,591,617	2,542,617	2,503,467
EMPLOYEE BENEFITS					
2100	FICA	185,673	196,346	192,598	194,574
2200	VRS Retirement	302,095	364,460	373,689	411,724
2300	Health Insurance	161,051	179,502	178,100	201,019
2400	Group Life Insurance	0	31,313	30,715	25,352
2800	Other Benefits	11,882	12,576	12,337	12,465
	Subtotal	660,701	784,197	787,439	845,134
MATERIALS/SUPPLIES					
6030	Textbooks	15,267	15,000	15,000	15,000
6900	Other Educational Supplies	21,761	31,366	31,366	26,366
	Subtotal	37,028	46,366	46,366	41,366
EQUIPMENT					
8911	Furniture/Equipment-Additional	1,350	250	250	880
8921	Furniture/Equipment-Replacement	2,656	3,834	3,834	3,934
	Subtotal	4,006	4,084	4,084	4,814
	TOTAL	3,205,636	3,426,264	3,380,506	3,394,781

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 2006 ACTUAL	FY 2007 BUDGET	FY 2007 EXPECTED	FY 2008 BUDGET
Teachers	41	41	44	41
Para-Educators	1.5	1.5	1.5	1.5

ADDITIONAL INFORMATION:

FY 05 student enrollment 797

FY 06 student enrollment 804

FY 07 student enrollment 876

In FY 08 eliminated three teacher FTE's.

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

PERSONAL SERVICES					
1121	Teacher Salaries	1,900,811	2,009,948	2,118,848	2,048,424
1141	Para-Educator Salaries	12,895	22,651	22,651	23,483
	Subtotal	1,913,706	2,032,599	2,141,499	2,071,907
EMPLOYEE BENEFITS					
2100	FICA	142,781	155,494	163,825	158,501
2200	VRS Retirement	237,797	288,630	314,407	341,383
2300	Health Insurance	114,790	136,961	138,363	155,853
2400	Group Life Insurance	0	24,798	26,126	20,800
2800	Other Benefits	9,541	9,959	10,492	10,155
	Subtotal	504,909	615,842	653,213	686,692
MATERIALS/SUPPLIES					
6030	Textbooks	24,809	25,000	25,000	25,000
6900	Other Educational Supplies	18,786	25,156	25,156	24,905
	Subtotal	43,595	50,156	50,156	49,905
EQUIPMENT					
8911	Furniture/Equipment-Additional	1,064	2,089	2,089	1,225
8921	Furniture/Equipment-Replacement	3,413	3,334	3,334	3,671
	Subtotal	4,477	5,423	5,423	4,896
	TOTAL	2,466,687	2,704,020	2,850,291	2,813,400

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 2006 ACTUAL	FY 2007 BUDGET	FY 2007 EXPECTED	FY 2008 BUDGET
Teachers	42	42	42	42

ADDITIONAL INFORMATION:

FY 05 student enrollment 841

FY 06 student enrollment 873

FY 07 student enrollment 812

CODE: 50-611011-030

ACCT# DESCRIPTION

PERSONAL SERVICES					
1121	Teacher Salaries	1,902,914	2,002,448	2,002,448	2,042,697
	Subtotal	1,902,914	2,002,448	2,002,448	2,042,697
EMPLOYEE BENEFITS					
2100	FICA	141,451	153,188	153,188	156,266
2200	VRS Retirement	231,413	284,347	294,160	336,228
2300	Health Insurance	129,244	139,181	139,181	156,955
2400	Group Life Insurance	0	47,258	47,258	20,427
2800	Other Benefits	9,406	9,812	9,812	10,009
	Subtotal	511,514	633,786	643,599	679,885
MATERIALS/SUPPLIES					
6030	Textbooks	24,809	25,000	25,000	25,000
6900	Other Educational Supplies	17,849	26,712	26,712	26,312
	Subtotal	42,658	51,712	51,712	51,312
EQUIPMENT					
8911	Furniture/Equipment-Additional	501	1,167	1,167	656
8921	Furniture/Equipment-Replacement	1,814	3,262	3,262	2,862
	Subtotal	2,315	4,429	4,429	3,518
	TOTAL	2,459,401	2,692,375	2,702,188	2,777,412

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 2006 ACTUAL	FY 2007 BUDGET	FY 2007 EXPECTED	FY 2008 BUDGET
Teachers	39	39	39	36
Para-Educators	1	1	1	1

ADDITIONAL INFORMATION:

FY 05 student enrollment 887

FY 06 student enrollment 880

FY 07 student enrollment 885

In FY 08 eliminated three teacher FTE's.

CODE: 50-611011-040

ACCT# DESCRIPTION

PERSONAL SERVICES					
1121	Teacher Salaries	1,752,976	1,830,517	1,830,517	1,754,630
1141	Para-Educator Salaries	16,469	17,104	17,104	17,733
	Subtotal	1,769,445	1,847,621	1,847,621	1,772,363
EMPLOYEE BENEFITS					
2100	FICA	130,738	141,343	141,343	135,587
2200	VRS Retirement	214,819	262,362	271,416	292,078
2300	Health Insurance	132,267	162,125	162,125	182,829
2400	Group Life Insurance	0	0	22,541	17,725
2800	Other Benefits	8,675	9,054	9,054	8,688
	Subtotal	486,499	574,884	606,479	636,907
MATERIALS/SUPPLIES					
6030	Textbooks	25,763	26,000	26,000	26,000
6900	Other Educational Supplies	24,817	24,438	24,438	24,038
	Subtotal	50,580	50,438	50,438	50,038
EQUIPMENT					
8911	Furniture/Equipment-Additional	1,004	950	950	400
8921	Furniture/Equipment-Replacement	1,924	2,297	2,297	3,134
	Subtotal	2,928	3,247	3,247	3,534
	TOTAL	2,309,452	2,476,190	2,507,785	2,462,842

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 2006 ACTUAL	FY 2007 BUDGET	FY 2007 EXPECTED	FY 2008 BUDGET
Teachers	41	42	40	37
Para-Educators	1	1	0	0

ADDITIONAL INFORMATION:

FY 05 student enrollment 958

FY 06 student enrollment 920

FY 07 student enrollment 894

In FY 08 eliminated three teacher FTE's.

CODE: 50-611011-050

ACCT# DESCRIPTION

PERSONAL SERVICES					
1121	Teacher Salaries	1,724,133	1,818,156	1,745,508	1,667,913
1141	Para-Educator Salaries	10,723	12,252	0	0
	Subtotal	1,734,856	1,830,408	1,745,508	1,667,913
EMPLOYEE BENEFITS					
2100	FICA	129,761	140,026	133,531	127,596
2200	VRS Retirement	209,468	259,918	256,415	274,885
2300	Health Insurance	88,224	128,344	128,344	144,733
2400	Group Life Insurance	0	22,331	21,295	16,681
2800	Other Benefits	8,429	8,968	8,552	8,176
	Subtotal	435,882	559,587	548,137	572,071
MATERIALS/SUPPLIES					
6030	Textbooks	18,466	20,500	20,500	20,500
6900	Other Educational Supplies	16,707	23,834	23,834	23,434
	Subtotal	35,173	44,334	44,334	43,934
EQUIPMENT					
8911	Furniture/Equipment-Additional	847	1,475	1,475	1,950
8921	Furniture/Equipment-Replacement	1,245	3,031	3,031	2,718
	Subtotal	2,092	4,506	4,506	4,668
	TOTAL	2,208,003	2,438,835	2,342,485	2,288,586

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 2006 ACTUAL	FY 2007 BUDGET	FY 2007 EXPECTED	FY 2008 BUDGET
Teachers	45	46	43	40

ADDITIONAL INFORMATION:

FY 05 student enrollment 999

FY 06 student enrollment 963

FY 07 student enrollment 921

In FY 08 eliminated three teacher FTE's.

CODE: 50-611011-060

ACCT# DESCRIPTION

PERSONAL SERVICES					
1121	Teacher Salaries	1,897,077	2,088,449	1,981,649	1,858,800
	Subtotal	1,897,077	2,088,449	1,981,649	1,858,800
EMPLOYEE BENEFITS					
2100	FICA	141,989	159,766	151,596	142,199
2200	VRS Retirement	230,621	296,559	291,104	306,305
2300	Health Insurance	103,185	104,479	104,479	117,821
2400	Group Life Insurance	0	25,479	24,176	18,590
2800	Other Benefits	9,636	10,232	9,709	9,111
	Subtotal	485,431	596,515	581,064	594,026
MATERIALS/SUPPLIES					
6030	Textbooks	18,800	20,000	20,000	20,000
6900	Other Educational Supplies	40,403	23,923	23,923	23,523
	Subtotal	59,203	43,923	43,923	43,523
EQUIPMENT					
8911	Furniture/Equipment-Additional	2,217	1,472	1,472	500
8921	Furniture/Equipment-Replacement	1,066	2,181	2,181	3,192
	Subtotal	3,283	3,653	3,653	3,692
	TOTAL	2,444,994	2,732,540	2,610,289	2,500,041

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 2006 ACTUAL	FY 2007 BUDGET	FY 2007 EXPECTED	FY 2008 BUDGET
Teachers	10	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 05 the number of students receiving this instruction on a weekly basis is 5,382.

In FY 06 the number of students receiving this instruction on a weekly basis is 5,437.

In FY 07 the number of students receiving this instruction on a weekly basis is 5,262.

CODE: 50-611011-070**ACCT# DESCRIPTION**

PERSONAL SERVICES					
1121	Teacher Salaries	440,032	467,380	467,380	476,774
1625	Stipends	2,100	0	0	0
	Subtotal	442,132	467,380	467,380	476,774
EMPLOYEE BENEFITS					
2100	FICA	32,785	35,754	35,754	36,473
2200	VRS Retirement	53,191	66,368	68,658	78,477
2300	Health Insurance	28,458	29,367	29,367	33,117
2400	Group Life Insurance	0	5,702	5,702	4,768
2800	Other Benefits	2,195	2,291	2,291	2,336
	Subtotal	116,629	139,482	141,772	155,171
MATERIALS/SUPPLIES					
6050	Art Supplies	29,227	33,390	33,390	33,390
6900	Other Educational Supplies	18,414	21,000	21,000	10,500
	Subtotal	47,641	54,390	54,390	43,890
EQUIPMENT					
8911	Furniture/Equipment-Additional	0	500	500	0
	Subtotal	0	500	500	0
	TOTAL	606,402	661,752	664,042	675,835

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 2006 ACTUAL	FY 2007 BUDGET	FY 2007 EXPECTED	FY 2008 BUDGET
Teachers	10	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 05 the number of students receiving this instruction on a weekly basis is 5,382.

In FY 06 the number of students receiving this instruction on a weekly basis is 5,437.

In FY 07 the number of students receiving this instruction on a weekly basis is 5,262.

CODE: 50-611011-080**ACCT# DESCRIPTION**

	PERSONAL SERVICES				
1121	Teacher Salaries	400,007	441,612	441,612	425,488
	Subtotal	400,007	441,612	441,612	425,488
	EMPLOYEE BENEFITS				
2100	FICA	29,385	33,783	33,783	32,550
2200	VRS Retirement	48,864	62,709	64,873	70,035
2300	Health Insurance	40,189	48,644	48,644	54,856
2400	Group Life Insurance	0	5,388	5,388	4,255
2800	Other Benefits	2,074	2,164	2,164	2,085
	Subtotal	120,512	152,688	154,852	163,781
	MATERIALS/SUPPLIES				
6040	Music Supplies	9,501	12,600	12,600	11,600
	Subtotal	9,501	12,600	12,600	11,600
	TOTAL	530,020	606,900	609,064	600,869

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 2006 ACTUAL	FY 2007 BUDGET	FY 2007 EXPECTED	FY 2008 BUDGET
Teachers	10	10	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 05 the number of students receiving this instruction on a weekly basis is 5,382.

In FY 06 the number of students receiving this instruction on a weekly basis is 5,437.

In FY 07 the number of students receiving this instruction on a weekly basis is 5,262.

CODE: 50-611011-090

ACCT# DESCRIPTION

PERSONAL SERVICES					
1121	Teacher Salaries	464,254	479,443	479,443	489,080
1141	Para-Educator Salaries	46,438	51,836	51,836	53,741
	Subtotal	510,692	531,279	531,279	542,821
EMPLOYEE BENEFITS					
2100	FICA	37,869	40,643	40,643	41,526
2200	VRS Retirement	61,470	75,441	78,045	89,348
2300	Health Insurance	40,240	46,599	46,599	52,549
2400	Group Life Insurance	0	6,482	6,482	5,428
2800	Other Benefits	2,481	2,603	2,603	2,660
	Subtotal	142,060	171,768	174,372	191,511
MATERIALS/SUPPLIES					
6060	Physical Ed Supplies	8,635	11,800	11,800	11,800
	Subtotal	8,635	11,800	11,800	11,800
	TOTAL	661,387	714,847	717,451	746,132

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 2006 ACTUAL	FY 2007 BUDGET	FY 2007 EXPECTED	FY 2008 BUDGET
Tutors/Technicians (FTE's are hourly based)	1.5	1.5	1.5	1.5

ADDITIONAL INFORMATION:

FY 05 student enrollment 94

FY 06 student enrollment 94

FY 07 student enrollment 117

FTE's are hourly based and calculated using an average teacher salary base with the following formula: hourly rate x 8 hours per day x 260 days per year.

CODE: 50-611011-100

ACCT# DESCRIPTION

	PERSONAL SERVICES				
1143	Technical Salaries	36,659	56,573	56,573	56,573
	Subtotal	36,659	56,573	56,573	56,573
	EMPLOYEE BENEFITS				
2100	FICA	2,804	4,328	4,328	4,328
2800	Other Benefits	125	125	125	125
	Subtotal	2,929	4,453	4,453	4,453
	MATERIALS/SUPPLIES				
6900	Other Educational Supplies	2,204	3,120	3,120	3,120
	Subtotal	2,204	3,120	3,120	3,120
	TOTAL	41,792	64,146	64,146	64,146

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 2006 ACTUAL	FY 2007 BUDGET	FY 2007 EXPECTED	FY 2008 BUDGET
Teachers	14	14	15	15
Para-Educators	6.5	6.5	6.5	6.5

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

PERSONAL SERVICES					
1121	Teacher Salaries	722,555	749,765	785,965	801,763
1141	Para-Educator Salaries	94,301	110,561	110,561	114,624
1500	Substitute Salaries	974	3,700	3,700	3,700
1625	Stipends	3,050	1,000	1,000	1,000
	Subtotal	820,880	865,026	901,226	921,087
EMPLOYEE BENEFITS					
2100	FICA	59,958	66,105	68,874	70,394
2200	VRS Retirement	98,629	122,167	131,847	150,837
2300	Health Insurance	67,760	72,963	72,963	82,281
2400	Group Life Insurance	0	10,496	10,938	9,164
2800	Other Benefits	4,049	4,216	4,393	4,490
	Subtotal	230,396	275,947	289,015	317,166
PURCHASED SERVICES					
3900	Miscellaneous Contractual Services	28,653	21,000	21,000	21,000
	Subtotal	28,653	21,000	21,000	21,000
OTHER CHARGES					
5902	Curriculum Development	6,040	1,000	1,000	1,000
	Subtotal	6,040	1,000	1,000	1,000
MATERIALS/SUPPLIES					
6080	Remedial Reading Supplies	17,303	25,000	25,000	25,000
6900	Other Educational Supplies	13,989	14,250	14,250	14,250
	Subtotal	31,292	39,250	39,250	39,250
	TOTAL	1,117,261	1,202,223	1,251,491	1,299,503

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 2006	FY 2007	FY 2007	FY 2008
		ACTUAL	BUDGET	EXPECTED	BUDGET
Teachers		5.5	5.5	5.5	5.5
<hr/>					
CODE: 50-611011-120					
ACCT#	DESCRIPTION				
PERSONAL SERVICES					
1121	Teacher Salaries	322,746	331,441	331,441	338,103
	Subtotal	322,746	331,441	331,441	338,103
EMPLOYEE BENEFITS					
2100	FICA	24,441	25,355	25,355	25,865
2200	VRS Retirement	36,121	47,065	48,689	55,652
2300	Health Insurance	12,474	26,590	26,590	29,985
2400	Group Life Insurance	0	4,044	4,044	3,381
2800	Other Benefits	1,525	1,624	1,624	1,657
	Subtotal	74,561	104,678	106,302	116,540
PURCHASED SERVICES					
3340	Bldg Svc, Contract Maintenance/Other	8,734	13,000	13,000	43,000
	Subtotal	8,734	13,000	13,000	43,000
MATERIALS/SUPPLIES					
6800	Technology-Software	25,888	0	0	0
6810	Technology Consumables	15,960	30,000	30,000	20,000
6900	Other Educational Supplies	16,337	49,450	49,450	44,450
	Subtotal	58,185	79,450	79,450	64,450
EQUIPMENT					
8800	Technology-Hardware Replacement	1,963,902	2,306,951	2,306,951	1,945,897
8805	Technology-Hardware Additions	188,029	80,275	80,275	80,275
8911	Furniture/Equipment-Additional	287	0	0	0
	Subtotal	2,152,218	2,387,226	2,387,226	2,026,172
TOTAL		2,616,444	2,915,795	2,917,419	2,588,265

REGULAR EDUCATION - ELEMENTARY - SCHOOL OF THE ARTS

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

PERSONNEL	FY 2006 ACTUAL	FY 2007 BUDGET	FY 2007 EXPECTED	FY 2008 BUDGET
N/A	0	0	0	0

CODE: 50-611011-125

ACCT# DESCRIPTION

PURCHASED SERVICES					
3900	Miscellaneous Contractual Services	0	0	13,000	13,000
	Subtotal	0	0	13,000	13,000
	TOTAL	0	0	13,000	13,000

REGULAR EDUCATION - ELEMENTARY - CONTRACTED SERVICES

Contracted services provide opportunities for elementary students to engage in field experiences at the Jamestown-Yorktown Foundation. Contracted services for printing and training are included in this category.

PERSONNEL	FY 2006 ACTUAL	FY 2007 BUDGET	FY 2007 EXPECTED	FY 2008 BUDGET
N/A	0	0	0	0

ADDITIONAL INFORMATION:

In FY 08 the contracts with the Virginia Living Museum and the Mariner's Museum were eliminated due to funding reductions.

CODE: 50-611011-130

ACCT# DESCRIPTION

PURCHASED SERVICES					
3881	Fees For Services	95,721	49,300	49,300	6,700
3900	Miscellaneous Contractual Services	17,131	17,767	17,767	17,767
	Subtotal	112,852	67,067	67,067	24,467
	TOTAL	112,852	67,067	67,067	24,467

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 2006 ACTUAL	FY 2007 BUDGET	FY 2007 EXPECTED	FY 2008 BUDGET
Teachers	4	4	5	5
Technical	1	1	1	1
Para-Educators	49.5	49.5	51.5	44.5

ADDITIONAL INFORMATION:

In FY 08 eliminated seven para-educator FTE's.

CODE: 50-611011-140

ACCT# DESCRIPTION

PERSONAL SERVICES

1121	Teacher Salaries	233,956	248,365	284,565	290,285
1141	Para-Educator Salaries	860,016	868,604	893,604	835,309
1143	Technical Salaries	33,677	36,248	36,248	37,580
1151	Co-op Students	36,346	0	0	0
1152	Cafeteria Monitor	4,666	0	0	0
1154	Differential Pay	0	50,000	50,000	50,000
1500	Substitute Salaries	428,881	491,420	491,420	491,420
1600	Supplements	116,457	112,189	112,189	112,189
1625	Stipends	28,839	69,950	69,950	66,950
	Subtotal	1,742,838	1,876,776	1,937,976	1,883,733

EMPLOYEE BENEFITS

2100	FICA	128,630	142,984	147,666	143,746
2200	VRS Retirement	525,633	613,857	631,674	634,758
2300	Health Insurance	218,722	119,598	119,598	134,870
2400	Group Life Insurance	0	14,679	15,426	12,001
2700	Retiree Health Insurance	353,961	171,000	171,000	171,000
2800	Other Benefits	7,931	8,756	9,056	9,071
	Subtotal	1,234,877	1,070,874	1,094,420	1,105,446

PURCHASED SERVICES

3500	Printing	29,169	30,000	30,000	30,000
3900	Miscellaneous Contractual Services	43,784	15,000	15,000	15,000
	Subtotal	72,953	45,000	45,000	45,000

OTHER CHARGES

5504	Travel	6,419	8,960	8,960	8,960
	Subtotal	6,419	8,960	8,960	8,960

MATERIALS/SUPPLIES

6070	Testing Materials	35,753	49,800	49,800	48,300
6900	Other Educational Supplies	13,432	61,020	61,020	48,120
	Subtotal	49,185	110,820	110,820	96,420

EQUIPMENT

8921	Furniture/Equipment-Replacement	130	6,800	6,800	6,800
	Subtotal	130	6,800	6,800	6,800

TOTAL		3,106,402	3,119,230	3,203,976	3,146,359
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REGULAR EDUCATION - MIDDLE - ENCORE

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

PERSONNEL

	FY 2006 ACTUAL	FY 2007 BUDGET	FY 2007 EXPECTED	FY 2008 BUDGET
Teachers	26.5	26.5	25.9	25.9

ADDITIONAL INFORMATION:

FY 05 student enrollment 5,245

FY 06 student enrollment 3,869

FY 07 student enrollment 4,521

CODE: 50-611012-150

ACCT# DESCRIPTION

PERSONAL SERVICES					
1121	Teacher Salaries	1,182,573	1,267,843	1,246,123	1,271,170
	Subtotal	1,182,573	1,267,843	1,246,123	1,271,170
EMPLOYEE BENEFITS					
2100	FICA	83,160	96,990	95,328	97,245
2200	VRS Retirement	135,698	180,034	183,055	209,235
2300	Health Insurance	89,036	113,014	113,014	127,446
2400	Group Life Insurance	0	15,468	15,203	12,712
2800	Other Benefits	5,955	6,212	6,106	6,229
	Subtotal	313,849	411,718	412,706	452,867
PURCHASED SERVICES					
3370	Contract Maint/Music Instruments	6,715	8,200	8,200	8,200
	Subtotal	6,715	8,200	8,200	8,200
MATERIALS/SUPPLIES					
6030	Textbooks	14,991	15,000	15,000	15,000
6040	Music Supplies	8,927	16,800	16,800	16,800
6050	Art Supplies	7,764	22,634	22,634	12,558
6900	Other Educational Supplies	9,747	8,038	8,038	8,038
	Subtotal	41,429	62,472	62,472	52,396
EQUIPMENT					
8911	Furniture/Equipment-Additional	14,313	15,000	15,000	9,500
	Subtotal	14,313	15,000	15,000	9,500
	TOTAL	1,558,879	1,765,233	1,744,501	1,794,133

REGULAR EDUCATION - MIDDLE - CORE/TEAMING/ACADEMIC COACHING

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

PERSONNEL	FY 2006 ACTUAL	FY 2007 BUDGET	FY 2007 EXPECTED	FY 2008 BUDGET
Teachers	130.03	134.03	129.6	126.6

ADDITIONAL INFORMATION:

FY 05 student enrollment:

Grade 6: 973

Grade 7: 1,073

Grade 8: 1,021

Total: 3,067

FY 06 student enrollment:

Grade 6: 1,053

Grade 7: 1,008

Grade 8: 1,120

Total: 3,181

FY 07 student enrollment:

Grade 6: 1,008

Grade 7: 1,085

Grade 8: 1,024

Total: 3,117

In FY 08 eliminated three teacher FTE's.

CODE: 50-611012-160

ACCT# DESCRIPTION

PERSONAL SERVICES					
1121	Teacher Salaries	5,717,716	6,461,532	5,830,299	6,088,098
1625	Stipends	4,995	16,470	16,470	16,470
	Subtotal	5,722,711	6,478,002	5,846,769	6,104,568
EMPLOYEE BENEFITS					
2100	FICA	421,886	491,105	477,598	466,512
2200	VRS Retirement	695,066	867,079	925,681	1,010,333
2300	Health Insurance	544,322	488,898	488,898	584,181
2400	Group Life Insurance	0	52,743	50,589	60,953
2800	Other Benefits	27,620	31,438	30,573	29,868
	Subtotal	1,688,894	1,931,263	1,973,339	2,151,847
MATERIALS/SUPPLIES					
6020	Laboratory Supplies	20,235	20,255	20,255	20,255
6030	Textbooks	65,465	40,000	40,000	40,000
6060	Physical Ed Supplies	5,782	6,344	6,344	6,344
6900	Other Educational Supplies	88,843	127,116	127,116	127,116
	Subtotal	180,325	193,715	193,715	193,715
	TOTAL	7,591,930	8,602,980	8,013,823	8,450,130

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 2006 ACTUAL	FY 2007 BUDGET	FY 2007 EXPECTED	FY 2008 BUDGET
Para-Educators	4	4	4	4

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

	PERSONAL SERVICES				
1141	Para-Educator Salaries	64,191	64,503	64,503	66,873
	Subtotal	64,191	64,503	64,503	66,873
	EMPLOYEE BENEFITS				
2100	FICA	4,668	4,934	4,934	5,116
2200	VRS Retirement	5,688	9,159	9,475	10,700
2300	Health Insurance	8,784	4,330	4,330	4,883
2400	Group Life Insurance	0	787	787	669
2800	Other Benefits	286	316	316	328
	Subtotal	19,426	19,526	19,842	21,696
	PURCHASED SERVICES				
3900	Miscellaneous Contractual Services	9,716	50,000	50,000	50,000
	Subtotal	9,716	50,000	50,000	50,000
	TOTAL	93,333	134,029	134,345	138,569

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 2006 ACTUAL	FY 2007 BUDGET	FY 2007 EXPECTED	FY 2008 BUDGET
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Tutors/Technicians (FTE's are hourly based)

1	1	1	1
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ADDITIONAL INFORMATION:

FY 05 student enrollment 38

FY 06 student enrollment 33

FY 07 student enrollment 32

FTE is hourly based and calculated using an average teacher salary base with the following formula: hourly rate x 8 hours per day x 260 days per year.

CODE: 50-611012-190

ACCT# DESCRIPTION

	PERSONAL SERVICES				
1143	Technical Salaries	18,864	25,901	25,901	25,901
	Subtotal	18,864	25,901	25,901	25,901
	EMPLOYEE BENEFITS				
2100	FICA	1,506	1,981	1,981	1,981
2800	Other Benefits	96	96	96	96
	Subtotal	1,602	2,077	2,077	2,077
	MATERIALS/SUPPLIES				
6900	Other Educational Supplies	754	1,040	1,040	1,040
	Subtotal	754	1,040	1,040	1,040
	TOTAL	21,220	29,018	29,018	29,018

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 2006	FY 2007	FY 2007	FY 2008
		ACTUAL	BUDGET	EXPECTED	BUDGET
Teachers		3.5	3.5	2.7	2.7
<hr/>					
CODE: 50-611012-200					
ACCT#	DESCRIPTION				
PERSONAL SERVICES					
1121	Teacher Salaries	201,339	209,840	180,880	184,516
1625	Stipends	1,856	1,856	1,856	1,856
	Subtotal	203,195	211,696	182,736	186,372
EMPLOYEE BENEFITS					
2100	FICA	15,461	16,197	13,982	14,257
2200	VRS Retirement	24,329	29,798	26,844	29,820
2300	Health Insurance	6,159	4,059	4,059	4,578
2400	Group Life Insurance	0	2,560	2,207	1,864
2800	Other Benefits	986	1,028	886	913
	Subtotal	46,935	53,642	47,978	51,432
PURCHASED SERVICES					
3340	Bldg Svc, Contract Maintenance/Other	22,056	10,613	10,613	29,113
	Subtotal	22,056	10,613	10,613	29,113
MATERIALS/SUPPLIES					
6810	Technology Consumables	0	0	0	10,000
6900	Other Educational Supplies	1,340	19,575	19,575	18,075
	Subtotal	1,340	19,575	19,575	28,075
EQUIPMENT					
8800	Technology-Hardware Replacement	26,898	12,218	12,218	12,218
8805	Technology-Hardware Additions	9,943	0	0	2,000
	Subtotal	36,841	12,218	12,218	14,218
TOTAL		310,367	307,744	273,120	309,210

REGULAR EDUCATION - MIDDLE - SCHOOL OF ARTS

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

PERSONNEL

	FY 2006 ACTUAL	FY 2007 BUDGET	FY 2007 EXPECTED	FY 2008 BUDGET
Teachers	1	1	1	1

ADDITIONAL INFORMATION:

FY 06 student enrollment 34

FY 07 student enrollment 56

CODE: 50-611012-205

ACCT# DESCRIPTION

	PERSONAL SERVICES				
1121	Teacher Salaries	35,388	37,172	37,172	37,919
1625	Stipends	2,105	3,717	3,717	3,717
	Subtotal	37,493	40,889	40,889	41,636
	EMPLOYEE BENEFITS				
2100	FICA	2,871	3,152	3,152	3,209
2200	VRS Retirement	4,249	5,806	6,007	6,067
2400	Group Life Insurance	0	499	499	379
2800	Other Benefits	174	183	183	186
	Subtotal	7,294	9,640	9,841	9,841
	PURCHASED SERVICES				
3900	Miscellaneous Contractual Services	2,997	5,000	5,000	5,000
	Subtotal	2,997	5,000	5,000	5,000
	MATERIALS/SUPPLIES				
6900	Other Educational Supplies	5,742	5,000	5,000	5,000
	Subtotal	5,742	5,000	5,000	5,000
	TOTAL	53,526	60,529	60,730	61,477

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 2006 ACTUAL	FY 2007 BUDGET	FY 2007 EXPECTED	FY 2008 BUDGET
N/A	0	0	0	0

CODE: 50-611012-210**ACCT# DESCRIPTION**

PURCHASED SERVICES					
3900	Miscellaneous Contractual Services	22,725	22,566	22,566	21,566
	Subtotal	22,725	22,566	22,566	21,566
	TOTAL	22,725	22,566	22,566	21,566

REGULAR EDUCATION - MIDDLE - OTHER

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

PERSONNEL		FY 2006	FY 2007	FY 2007	FY 2008
		ACTUAL	BUDGET	EXPECTED	BUDGET
Teachers		6	10	10	10
Para-Educators		2	2	2	2
Cafeteria Monitors		3	3	3	3
<hr/>					
CODE: 50-611012-220					
ACCT#	DESCRIPTION				
PERSONAL SERVICES					
1121	Teacher Salaries	222,729	416,862	416,862	425,241
1141	Para-Educator Salaries	26,333	35,940	35,940	37,261
1152	Cafeteria Monitor	10,204	14,146	14,146	14,666
1500	Substitute Salaries	232,977	257,868	257,868	257,868
1600	Supplements	129,037	128,367	128,367	128,367
1625	Stipends	15,639	78,181	78,181	78,181
	Subtotal	636,919	931,364	931,364	941,584
EMPLOYEE BENEFITS					
2100	FICA	47,413	70,898	70,898	71,680
2200	VRS Retirement	30,129	66,307	78,001	76,128
2300	Health Insurance	15,555	16,390	16,390	18,483
2400	Group Life Insurance	0	5,696	5,696	5,140
2800	Other Benefits	3,407	4,283	4,283	4,483
	Subtotal	96,504	163,574	175,268	175,914
PURCHASED SERVICES					
3500	Printing	30,003	30,000	30,000	30,000
	Subtotal	30,003	30,000	30,000	30,000
OTHER CHARGES					
5504	Travel	2,552	5,141	5,141	5,141
	Subtotal	2,552	5,141	5,141	5,141
MATERIALS/SUPPLIES					
6001	Stationery/Forms/Office Supplies	16,569	11,750	11,750	5,200
6070	Testing Materials	13,527	15,300	15,300	13,000
6900	Other Educational Supplies	15,731	48,423	48,423	28,623
	Subtotal	45,827	75,473	75,473	46,823
EQUIPMENT					
8911	Furniture/Equipment-Additional	10,624	23,280	23,280	18,680
8921	Furniture/Equipment-Replacement	21,704	25,080	25,080	25,730
	Subtotal	32,328	48,360	48,360	44,410
TOTAL		844,133	1,253,912	1,265,606	1,243,872

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 2006 ACTUAL	FY 2007 BUDGET	FY 2007 EXPECTED	FY 2008 BUDGET
Teachers	9.57	9.57	10	10

ADDITIONAL INFORMATION:

FY 05 student enrollment 1,398

FY 06 student enrollment 1,376

FY 07 student enrollment 1,418

CODE: 50-611013-230

ACCT# DESCRIPTION

	PERSONAL SERVICES				
1121	Teacher Salaries	407,919	473,077	488,677	498,499
	Subtotal	407,919	473,077	488,677	498,499
	EMPLOYEE BENEFITS				
2100	FICA	30,938	36,190	37,383	38,135
2200	VRS Retirement	46,499	67,177	71,787	82,053
2300	Health Insurance	20,960	20,625	20,625	23,259
2400	Group Life Insurance	0	5,772	5,962	4,985
2800	Other Benefits	2,222	2,318	2,394	2,443
	Subtotal	100,619	132,082	138,151	150,875
	MATERIALS/SUPPLIES				
6050	Art Supplies	30,429	11,387	11,387	12,600
	Subtotal	30,429	11,387	11,387	12,600
	TOTAL	538,967	616,546	638,215	661,974

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 2006 ACTUAL	FY 2007 BUDGET	FY 2007 EXPECTED	FY 2008 BUDGET
Teachers	7.4	7.4	8.03	8.03

ADDITIONAL INFORMATION:

FY 05 student enrollment 867

FY 06 student enrollment 944

FY 07 student enrollment 993

CODE: 50-611013-240

ACCT# DESCRIPTION

PERSONAL SERVICES					
1121	Teacher Salaries	369,595	387,093	409,899	418,138
	Subtotal	369,595	387,093	409,899	418,138
EMPLOYEE BENEFITS					
2100	FICA	27,128	29,613	31,358	31,988
2200	VRS Retirement	44,355	54,967	60,214	68,826
2300	Health Insurance	32,736	41,749	41,749	47,081
2400	Group Life Insurance	0	4,722	5,000	4,181
2800	Other Benefits	1,818	1,897	2,009	2,049
	Subtotal	106,037	132,948	140,330	154,125
PURCHASED SERVICES					
3370	Contract Maint/Music Instruments	7,900	10,000	10,000	10,000
	Subtotal	7,900	10,000	10,000	10,000
MATERIALS/SUPPLIES					
6040	Music Supplies	9,901	10,749	10,749	11,550
	Subtotal	9,901	10,749	10,749	11,550
EQUIPMENT					
8911	Furniture/Equipment-Additional	12,438	17,000	17,000	11,500
8921	Furniture/Equipment-Replacement	50,328	0	0	0
	Subtotal	62,766	17,000	17,000	11,500
	TOTAL	556,199	557,790	587,978	605,313

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 2006 ACTUAL	FY 2007 BUDGET	FY 2007 EXPECTED	FY 2008 BUDGET
Teachers	37.72	38.72	39.43	39.43

ADDITIONAL INFORMATION:

FY 05 student enrollment 4,693

FY 06 student enrollment 4,934

FY 07 student enrollment 4,535

CODE: 50-611013-250

ACCT# DESCRIPTION

	PERSONAL SERVICES				
1121	Teacher Salaries	1,612,811	1,799,071	1,824,771	1,861,449
	Subtotal	1,612,811	1,799,071	1,824,771	1,861,449
	EMPLOYEE BENEFITS				
2100	FICA	120,895	137,629	139,595	142,403
2200	VRS Retirement	188,887	255,468	268,059	306,395
2300	Health Insurance	110,864	139,663	139,663	157,498
2400	Group Life Insurance	0	21,949	22,263	18,617
2800	Other Benefits	8,282	8,815	8,941	9,121
	Subtotal	428,928	563,524	578,521	634,034
	MATERIALS/SUPPLIES				
6030	Textbooks	29,872	31,000	31,000	31,000
6900	Other Educational Supplies	15,787	16,835	16,835	16,835
	Subtotal	45,659	47,835	47,835	47,835
	TOTAL	2,087,398	2,410,430	2,451,127	2,543,318

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 2006 ACTUAL	FY 2007 BUDGET	FY 2007 EXPECTED	FY 2008 BUDGET
Tutors/Technicians (FTE is hourly based)	0.5	0.5	0.5	0.5

ADDITIONAL INFORMATION:

FY 05 student enrollment 54

FY 06 student enrollment 39

FY 07 student enrollment 45

FTE is hourly based and calculated using an average teacher salary base with the following formula: hourly rate x 8 hours per day x 260 days per year.

CODE: 50-611013-260

ACCT# DESCRIPTION

	PERSONAL SERVICES				
1143	Technical Salaries	16,456	30,673	30,673	30,673
	Subtotal	16,456	30,673	30,673	30,673
	EMPLOYEE BENEFITS				
2100	FICA	1,259	2,346	2,346	2,346
2800	Other Benefits	48	48	48	48
	Subtotal	1,307	2,394	2,394	2,394
	MATERIALS/SUPPLIES				
6900	Other Educational Supplies	1,151	1,620	1,620	1,620
	Subtotal	1,151	1,620	1,620	1,620
	TOTAL	18,914	34,687	34,687	34,687

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 2006 ACTUAL	FY 2007 BUDGET	FY 2007 EXPECTED	FY 2008 BUDGET
Teachers	37	39	37	37

ADDITIONAL INFORMATION:

FY 05 student enrollment 6,978

FY 06 student enrollment 7,071

FY 07 student enrollment 6,218

CODE: 50-611013-270

ACCT# DESCRIPTION

	PERSONAL SERVICES				
1121	Teacher Salaries	1,677,310	1,822,313	1,749,913	1,685,086
	Subtotal	1,677,310	1,822,313	1,749,913	1,685,086
	EMPLOYEE BENEFITS				
2100	FICA	124,158	139,407	133,868	136,559
2200	VRS Retirement	201,275	258,768	257,062	277,365
2300	Health Insurance	127,719	157,376	157,376	177,473
2400	Group Life Insurance	0	22,232	21,349	17,851
2800	Other Benefits	8,219	8,927	8,572	8,747
	Subtotal	461,371	586,710	578,227	617,995
	MATERIALS/SUPPLIES				
6030	Textbooks	16,799	17,000	17,000	17,000
6900	Other Educational Supplies	9,825	11,006	11,006	11,006
	Subtotal	26,624	28,006	28,006	28,006
	TOTAL	2,165,305	2,437,029	2,356,146	2,331,087

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 2006 ACTUAL	FY 2007 BUDGET	FY 2007 EXPECTED	FY 2008 BUDGET
Teachers	34.43	35.43	34.43	34.43

ADDITIONAL INFORMATION:

FY 05 student enrollment 4,182

FY 06 student enrollment 4,169

FY 07 student enrollment 4,189

CODE: 50-611013-280

ACCT# DESCRIPTION

PERSONAL SERVICES					
1121	Teacher Salaries	1,539,071	1,645,939	1,609,739	1,642,095
1625	Stipends	3,000	3,000	3,000	3,000
	Subtotal	1,542,071	1,648,939	1,612,739	1,645,095
EMPLOYEE BENEFITS					
2100	FICA	114,839	126,144	123,375	125,850
2200	VRS Retirement	184,037	233,724	236,911	270,289
2300	Health Insurance	117,081	133,300	133,300	150,323
2400	Group Life Insurance	0	20,080	19,638	16,421
2800	Other Benefits	7,562	8,064	7,887	8,046
	Subtotal	423,519	521,312	521,111	570,929
MATERIALS/SUPPLIES					
6020	Laboratory Supplies	30,414	44,405	44,405	46,000
6030	Textbooks	19,297	21,000	70,527	21,000
6900	Other Educational Supplies	11,404	5,925	5,925	5,925
	Subtotal	61,115	71,330	120,857	72,925
	TOTAL	2,026,705	2,241,581	2,254,707	2,288,949

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 2006 ACTUAL	FY 2007 BUDGET	FY 2007 EXPECTED	FY 2008 BUDGET
Teachers	37	39	40	40

ADDITIONAL INFORMATION:

FY 05 student enrollment 4,823

FY 06 student enrollment 4,910

FY 07 student enrollment 4,762

CODE: 50-611013-290

ACCT# DESCRIPTION

	PERSONAL SERVICES				
1121	Teacher Salaries	1,608,960	1,766,413	1,802,613	1,838,846
	Subtotal	1,608,960	1,766,413	1,802,613	1,838,846
	EMPLOYEE BENEFITS				
2100	FICA	119,856	135,130	137,899	140,672
2200	VRS Retirement	193,141	250,831	264,804	302,674
2300	Health Insurance	117,902	134,670	134,670	151,868
2400	Group Life Insurance	0	21,550	21,992	18,388
2800	Other Benefits	7,957	8,654	8,831	9,010
	Subtotal	438,856	550,835	568,196	622,612
	MATERIALS/SUPPLIES				
6030	Textbooks	425,461	16,500	16,500	16,500
6900	Other Educational Supplies	9,668	11,057	11,057	11,150
	Subtotal	435,129	27,557	27,557	27,650
	TOTAL	2,482,945	2,344,805	2,398,366	2,489,108

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 2006 ACTUAL	FY 2007 BUDGET	FY 2007 EXPECTED	FY 2008 BUDGET
Teachers	13.4	13.4	13.4	13.4

ADDITIONAL INFORMATION:

FY 05 student enrollment 2,915

FY 06 student enrollment 3,201

FY 07 student enrollment 2,670

CODE: 50-611013-300

ACCT# DESCRIPTION

PERSONAL SERVICES					
1121	Teacher Salaries	606,297	634,545	634,545	647,299
	Subtotal	606,297	634,545	634,545	647,299
EMPLOYEE BENEFITS					
2100	FICA	44,865	48,543	48,543	49,518
2200	VRS Retirement	66,534	90,105	93,215	106,545
2300	Health Insurance	53,628	82,573	82,573	93,117
2400	Group Life Insurance	0	7,741	7,741	6,473
2800	Other Benefits	2,981	3,109	3,109	3,172
	Subtotal	168,008	232,071	235,181	258,825
MATERIALS/SUPPLIES					
6030	Textbooks	8,898	10,000	10,000	10,000
6060	Physical Ed Supplies	6,077	7,764	7,764	7,764
	Subtotal	14,975	17,764	17,764	17,764
	TOTAL	789,280	884,380	887,490	923,888

REGULAR EDUCATION - HIGH - DRIVER EDUCATION

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

PERSONNEL

	FY 2006 ACTUAL	FY 2007 BUDGET	FY 2007 EXPECTED	FY 2008 BUDGET
N/A	0	0	0	0

CODE: 50-611013-310

ACCT# DESCRIPTION

MATERIALS/SUPPLIES					
6030	Textbooks	4,560	3,905	3,905	3,905
	Subtotal	4,560	3,905	3,905	3,905
	TOTAL	4,560	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 2006 ACTUAL	FY 2007 BUDGET	FY 2007 EXPECTED	FY 2008 BUDGET
Teachers	24.43	24.43	25.43	24.43

ADDITIONAL INFORMATION:

FY 05 student enrollment 2,705

FY 06 student enrollment 2,754

FY 07 student enrollment 2,837

In FY 08 reduced by one FTE to offset the cost of the Chinese Language Program, which is not carried as an FTE because the salary for the position is paid by the College Board Association. The School Board is covering the cost of housing and transportation.

CODE: 50-611013-320

ACCT# DESCRIPTION

PERSONAL SERVICES					
1121	Teacher Salaries	1,175,606	1,208,039	1,244,239	1,231,688
	Subtotal	1,175,606	1,208,039	1,244,239	1,231,688
EMPLOYEE BENEFITS					
2100	FICA	83,712	92,415	95,184	94,224
2200	VRS Retirement	120,495	171,541	182,779	202,736
2300	Health Insurance	60,887	76,358	76,358	86,109
2400	Group Life Insurance	0	14,738	15,180	12,317
2800	Other Benefits	5,675	5,920	6,097	6,037
	Subtotal	270,769	360,972	375,598	401,423
PURCHASED SERVICES					
3900	Miscellaneous Contractual Services	0	0	0	30,000
	Subtotal	0	0	0	30,000
MATERIALS/SUPPLIES					
6030	Textbooks	15,861	17,000	17,000	17,000
6900	Other Educational Supplies	3,378	5,250	5,250	33,104
	Subtotal	19,239	22,250	22,250	50,104
	TOTAL	1,465,614	1,591,261	1,642,087	1,713,215

REGULAR EDUCATION - HIGH - YORK RIVER ACADEMY

York River Academy is a charter school designed to provide an academic, social, and career preparatory education in computer and web-based technology for students in grades 9 and 10 at risk of not graduating or graduating below potential.

PERSONNEL	FY 2006 ACTUAL	FY 2007 BUDGET	FY 2007 EXPECTED	FY 2008 BUDGET
Teachers	4.75	4.75	4.75	4.75

ADDITIONAL INFORMATION:

FY 05 student enrollment 40

FY 06 student enrollment 38

FY 07 student enrollment 42

CODE: 50-611013-330

ACCT# DESCRIPTION

PERSONAL SERVICES					
1121	Teacher Salaries	169,796	206,115	206,115	210,258
1625	Stipends	750	610	610	610
	Subtotal	170,546	206,725	206,725	210,868
EMPLOYEE BENEFITS					
2100	FICA	11,947	15,814	15,814	16,131
2200	VRS Retirement	23,197	29,269	30,368	34,608
2300	Health Insurance	23,748	28,232	28,232	31,837
2400	Group Life Insurance	0	2,515	2,515	2,109
2800	Other Benefits	971	1,013	1,013	1,033
	Subtotal	59,863	76,843	77,942	85,718
PURCHASED SERVICES					
3900	Miscellaneous Contractual Services	23,967	38,844	38,844	38,844
	Subtotal	23,967	38,844	38,844	38,844
MATERIALS/SUPPLIES					
6990	Miscellaneous Materials & Supplies	5,833	9,500	9,500	7,500
	Subtotal	5,833	9,500	9,500	7,500
EQUIPMENT					
8911	Furniture/Equipment-Additional	5,038	5,000	5,000	5,000
	Subtotal	5,038	5,000	5,000	5,000
	TOTAL	265,247	336,912	338,011	347,930

REGULAR EDUCATION - HIGH - VIRTUAL HIGH SCHOOL

The Virtual High School is an initiative designed to provide students with access to specific courses through a virtual learning environment. Both academic and elective courses from the York County School Division Program of Studies are posted on Blackboard.com by teachers, and the virtual courses are taught by qualified instructional staff. Students enrolled in Virtual High School courses may access the courses through any computer with an Internet connection.

PERSONNEL	FY 2006 ACTUAL	FY 2007 BUDGET	FY 2007 EXPECTED	FY 2008 BUDGET
Technical	0	0.25	0.25	0.25

CODE: 50-611013-335

ACCT# DESCRIPTION

	PERSONAL SERVICES				
1143	Technical Salaries	0	36,500	36,500	36,500
1625	Stipends	0	115,000	154,000	154,000
	Subtotal	0	151,500	190,500	190,500
	EMPLOYEE BENEFITS				
2100	FICA	0	14,500	17,485	17,485
2300	Health Insurance	0	1,377	1,377	2,930
	Subtotal	0	15,877	18,862	20,415
	OTHER CHARGES				
5504	Travel	0	1,500	1,500	1,500
5506	Employee Development	0	5,000	5,000	5,000
	Subtotal	0	6,500	6,500	6,500
	MATERIALS/SUPPLIES				
6900	Other Educational Supplies	0	7,176	7,176	7,176
	Subtotal	0	7,176	7,176	7,176
	TOTAL	0	181,053	223,038	224,591

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 2006 ACTUAL	FY 2007 BUDGET	FY 2007 EXPECTED	FY 2008 BUDGET
Teachers	3.5	3.5	4.3	4.3

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

PERSONAL SERVICES					
1121	Teacher Salaries	114,413	183,516	212,416	216,686
	Subtotal	114,413	183,516	212,416	216,686
EMPLOYEE BENEFITS					
2100	FICA	8,727	14,039	16,250	16,576
2200	VRS Retirement	13,865	26,060	31,204	35,667
2300	Health Insurance	2,935	8,269	8,269	9,325
2400	Group Life Insurance	0	2,239	2,592	2,167
2800	Other Benefits	862	899	1,041	1,062
	Subtotal	26,389	51,506	59,356	64,797
PURCHASED SERVICES					
3340	Bldg Svc, Contract Maintenance/Other	15,432	26,713	26,713	32,713
3900	Miscellaneous Contractual Services	0	25,970	25,970	25,970
	Subtotal	15,432	52,683	52,683	58,683
MATERIALS/SUPPLIES					
6800	Technology-Software	25,267	50,000	50,000	50,000
6810	Technology Consumables	10,810	20,000	20,000	20,000
6900	Other Educational Supplies	1,928	24,865	24,865	26,000
	Subtotal	38,005	94,865	94,865	96,000
EQUIPMENT					
8800	Technology-Hardware Replacement	241,728	47,000	47,000	47,000
8805	Technology-Hardware Additions	561,083	547,000	547,000	545,000
	Subtotal	802,811	594,000	594,000	592,000
TRANSFERS					
9301	Transfer to County	525,000	0	475,000	0
	Subtotal	525,000	0	475,000	0
	TOTAL	1,522,050	976,570	1,488,320	1,028,166

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 2006 ACTUAL	FY 2007 BUDGET	FY 2007 EXPECTED	FY 2008 BUDGET
Teachers	3.1	3.1	3.5	3.5

CODE: 50-611013-345

ACCT# DESCRIPTION

	PERSONAL SERVICES				
1121	Teacher Salaries	126,891	156,412	170,912	174,347
	Subtotal	126,891	156,412	170,912	174,347
	EMPLOYEE BENEFITS				
2100	FICA	9,575	11,965	13,074	13,338
2200	VRS Retirement	15,428	22,210	25,107	28,698
2300	Health Insurance	8,002	11,821	11,821	13,330
2400	Group Life Insurance	0	1,908	2,085	1,743
2800	Other Benefits	735	766	837	854
	Subtotal	33,740	48,670	52,924	57,963
	PURCHASED SERVICES				
3900	Miscellaneous Contractual Services	19,400	18,750	18,750	18,750
	Subtotal	19,400	18,750	18,750	18,750
	TOTAL	180,031	223,832	242,586	251,060

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 2006 ACTUAL	FY 2007 BUDGET	FY 2007 EXPECTED	FY 2008 BUDGET
Teachers	6	6	6	6

ADDITIONAL INFORMATION:

FY 05 student enrollment 173

FY 06 student enrollment 184

FY 07 student enrollment 178

CODE: 50-611013-350

ACCT# DESCRIPTION

PERSONAL SERVICES					
1121	Teacher Salaries	262,502	271,114	271,114	276,563
1625	Stipends	1,050	1,100	1,100	1,100
	Subtotal	263,552	272,214	272,214	277,663
EMPLOYEE BENEFITS					
2100	FICA	19,263	20,871	20,871	21,288
2200	VRS Retirement	31,600	38,498	39,988	45,522
2300	Health Insurance	24,354	16,185	16,185	18,252
2400	Group Life Insurance	0	3,307	3,307	2,766
2800	Other Benefits	1,274	1,329	1,329	1,355
	Subtotal	76,491	80,190	81,680	89,183
PURCHASED SERVICES					
3900	Miscellaneous Contractual Services	56,474	8,619	8,619	8,619
	Subtotal	56,474	8,619	8,619	8,619
OTHER CHARGES					
5506	Employee Development	600	600	600	600
	Subtotal	600	600	600	600
MATERIALS/SUPPLIES					
6900	Other Educational Supplies	10,231	10,500	10,500	10,500
	Subtotal	10,231	10,500	10,500	10,500
	TOTAL	407,348	372,123	373,613	386,565

REGULAR EDUCATION - HIGH - VHSL/INTERSCHOLASTIC ACTIVITY

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

PERSONNEL		FY 2006 ACTUAL	FY 2007 BUDGET	FY 2007 EXPECTED	FY 2008 BUDGET
Athletic Directors		4	4	4	4
<hr/>					
CODE: 50-611013-360					
ACCT#	DESCRIPTION				
PERSONAL SERVICES					
1128	Athletic Directors	259,935	258,035	258,035	263,221
1625	Stipends	37,590	0	0	0
	Subtotal	297,525	258,035	258,035	263,221
EMPLOYEE BENEFITS					
2100	FICA	22,653	19,740	19,740	19,740
2200	VRS Retirement	31,403	36,641	37,905	43,326
2300	Health Insurance	14,901	14,941	14,941	16,848
2400	Group Life Insurance	0	3,148	3,148	2,580
2800	Other Benefits	1,264	1,264	1,264	1,264
	Subtotal	70,221	75,734	76,998	83,758
PURCHASED SERVICES					
3900	Miscellaneous Contractual Services	72,666	73,020	73,020	75,211
	Subtotal	72,666	73,020	73,020	75,211
EQUIPMENT					
8911	Furniture/Equipment-Additional	22,767	23,000	23,000	12,700
8921	Furniture/Equipment-Replacement	18,577	23,000	23,000	23,000
	Subtotal	41,344	46,000	46,000	35,700
TOTAL		481,756	452,789	454,053	457,890

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 2006 ACTUAL	FY 2007 BUDGET	FY 2007 EXPECTED	FY 2008 BUDGET
N/A	0	0	0	0

ADDITIONAL INFORMATION:

FY 05 student enrollment in Governor's School 97

FY 06 student enrollment in Governor's School 75

FY 07 student enrollment in Governor's School 63

CODE: 50-611013-370**ACCT# DESCRIPTION**

PURCHASED SERVICES					
3860	Contractual-New Horizons	210,300	270,685	270,685	210,293
3900	Miscellaneous Contractual Services	41,807	39,267	39,267	44,267
	Subtotal	252,107	309,952	309,952	254,560
	TOTAL	252,107	309,952	309,952	254,560

REGULAR EDUCATION - HIGH - OTHER

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

PERSONNEL		FY 2006 ACTUAL	FY 2007 BUDGET	FY 2007 EXPECTED	FY 2008 BUDGET
Teachers		4	4	7.86	7.86
Para-Educators		5	5	5	5
<hr/>					
CODE: 50-611013-380					
ACCT#	DESCRIPTION				
PERSONAL SERVICES					
1121	Teacher Salaries	192,938	199,186	338,886	345,698
1141	Para-Educator Salaries	76,652	89,136	89,136	92,412
1151	Co-op Students	0	103,536	103,536	107,341
1500	Substitute Salaries	222,247	256,641	256,641	256,641
1600	Supplements	674,251	664,969	664,969	664,969
1625	Stipends	70,943	169,923	130,923	130,923
1630	Career Ladder Incentive	0	0	0	165,000
	Subtotal	1,237,031	1,483,391	1,584,091	1,762,984
EMPLOYEE BENEFITS					
2100	FICA	93,822	112,551	120,253	121,314
2200	VRS Retirement	32,647	40,942	87,838	85,525
2300	Health Insurance	24,171	19,756	19,756	22,279
2400	Group Life Insurance	0	3,518	5,222	5,345
2800	Other Benefits	6,612	6,763	7,448	7,661
	Subtotal	157,252	183,530	240,517	242,124
PURCHASED SERVICES					
3500	Printing	29,978	30,000	30,000	30,000
3900	Miscellaneous Contractual Services	129,962	24,415	24,415	24,415
	Subtotal	159,940	54,415	54,415	54,415
OTHER CHARGES					
5504	Travel	4,264	6,610	6,610	6,610
	Subtotal	4,264	6,610	6,610	6,610
MATERIALS/SUPPLIES					
6001	Stationery/Forms/Office Supplies	4,008	0	0	0
6030	Textbooks	4,140	317,549	268,022	317,549
6070	Testing Materials	37,549	44,600	44,600	43,100
6900	Other Educational Supplies	87,815	113,106	113,106	93,306
6970	Vendor Sponsorship	31,400	0	0	0
6975	Vendor Guarantee	54,502	0	0	0
6980	Vendor Scoreboard	4,100	0	0	0
6990	Miscellaneous Materials & Supplies	9,027	12,500	12,500	13,000
	Subtotal	232,541	487,755	438,228	466,955
EQUIPMENT					
8810	Technology-Infrastructure Replacement	0	1,500	1,500	2,000
8911	Furniture/Equipment-Additional	978	2,000	2,000	4,000
8921	Furniture/Equipment-Replacement	117,650	17,799	17,799	17,799
	Subtotal	118,628	21,299	21,299	23,799
TOTAL		1,909,656	2,237,000	2,345,160	2,556,887

SPECIAL EDUCATION - ELEMENTARY - CLASSROOM TEACHERS

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

PERSONNEL	FY 2006 ACTUAL	FY 2007 BUDGET	FY 2007 EXPECTED	FY 2008 BUDGET
Teachers	34	36	39	39
Para-Educators	39.5	40.5	42.5	42.5
Technical	4	4	4	4

ADDITIONAL INFORMATION:

FY 05 student enrollment 487

FY 06 student enrollment 527

FY 07 student enrollment 450

CODE: 50-611021-390

ACCT# DESCRIPTION

PERSONAL SERVICES					
1121	Teacher Salaries	1,477,126	1,626,652	1,735,252	1,770,131
1141	Para-Educator Salaries	594,655	630,148	655,148	679,225
1143	Technical Salaries	70,572	164,788	164,788	170,844
1625	Stipends	18,202	20,000	20,000	20,000
	Subtotal	2,160,555	2,441,588	2,575,188	2,640,200
EMPLOYEE BENEFITS					
2100	FICA	158,306	186,780	197,000	201,975
2200	VRS Retirement	257,487	343,865	378,295	431,285
2300	Health Insurance	191,615	228,576	228,576	257,765
2400	Group Life Insurance	0	29,542	31,172	26,202
2800	Other Benefits	10,738	11,864	12,516	12,839
	Subtotal	618,146	800,627	847,559	930,066
OTHER CHARGES					
5504	Travel	9,211	7,000	7,000	7,000
	Subtotal	9,211	7,000	7,000	7,000
TOTAL		2,787,912	3,249,215	3,429,747	3,577,266

SPECIAL EDUCATION - ELEMENTARY - OTHER

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

PERSONNEL

	FY 2006 ACTUAL	FY 2007 BUDGET	FY 2007 EXPECTED	FY 2008 BUDGET
N/A	0	0	0	0

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

PURCHASED SERVICES					
3900	Miscellaneous Contractual Services	30,482	15,000	15,000	15,000
	Subtotal	30,482	15,000	15,000	15,000
MATERIALS/SUPPLIES					
6070	Testing Materials	1,912	5,000	5,000	5,000
6800	Technology-Software	1,529	15,376	15,376	15,376
6900	Other Educational Supplies	3,136	3,000	3,000	3,000
	Subtotal	6,577	23,376	23,376	23,376
EQUIPMENT					
8800	Technology-Hardware Replacement	25,735	0	0	0
8911	Furniture/Equipment-Additional	11,116	11,100	11,100	11,100
8921	Furniture/Equipment-Replacement	0	4,000	4,000	4,000
	Subtotal	36,851	15,100	15,100	15,100
	TOTAL	73,910	53,476	53,476	53,476

SPECIAL EDUCATION - MIDDLE - CLASSROOM TEACHERS

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

PERSONNEL	FY 2006 ACTUAL	FY 2007 BUDGET	FY 2007 EXPECTED	FY 2008 BUDGET
Teachers	20.36	21.36	19	19
Para-Educators	27	28	24	24

ADDITIONAL INFORMATION:

FY 05 student enrollment 267

FY 06 student enrollment 263

FY 07 student enrollment 269

CODE: 50-611022-410

ACCT# DESCRIPTION

PERSONAL SERVICES					
1121	Teacher Salaries	906,539	1,002,624	917,224	935,660
1141	Para-Educator Salaries	378,803	397,871	347,871	360,655
1625	Stipends	7,271	12,000	12,000	12,000
	Subtotal	1,292,613	1,412,495	1,277,095	1,308,315
EMPLOYEE BENEFITS					
2100	FICA	96,015	108,055	97,697	100,086
2200	VRS Retirement	153,692	198,871	187,605	213,373
2300	Health Insurance	92,516	133,465	133,465	150,509
2400	Group Life Insurance	0	17,085	15,433	12,963
2800	Other Benefits	6,254	6,861	6,198	6,352
	Subtotal	348,477	464,337	440,398	483,283
	TOTAL	1,641,090	1,876,832	1,717,493	1,791,598

SPECIAL EDUCATION - MIDDLE - OTHER

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

PERSONNEL		FY 2006 ACTUAL	FY 2007 BUDGET	FY 2007 EXPECTED	FY 2008 BUDGET
N/A		0	0	0	0
<hr/>					
CODE: 50-611022-420					
ACCT#	DESCRIPTION				
PURCHASED SERVICES					
3900	Miscellaneous Contractual Services	27,600	12,000	12,000	12,000
	Subtotal	27,600	12,000	12,000	12,000
MATERIALS/SUPPLIES					
6070	Testing Materials	756	5,000	5,000	5,000
6900	Other Educational Supplies	2,860	5,000	5,000	5,000
	Subtotal	3,616	10,000	10,000	10,000
EQUIPMENT					
8800	Technology-Hardware Replacement	12,868	0	0	0
8911	Furniture/Equipment-Additional	3,257	4,000	4,000	4,000
8921	Furniture/Equipment-Replacement	0	10,600	10,600	10,600
	Subtotal	16,125	14,600	14,600	14,600
	TOTAL	47,341	36,600	36,600	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 2006 ACTUAL	FY 2007 BUDGET	FY 2007 EXPECTED	FY 2008 BUDGET
Teachers	24.14	25.14	24.5	24.5
Para-Educators	25	26	28	28

ADDITIONAL INFORMATION:

FY 05 student enrollment 363

FY 06 student enrollment 328

FY 07 student enrollment 356

CODE: 50-611023-430

ACCT# DESCRIPTION

PERSONAL SERVICES					
1121	Teacher Salaries	1,070,627	1,134,712	1,111,712	1,134,057
1141	Para-Educator Salaries	359,561	366,211	391,211	405,588
1625	Stipends	2,662	9,000	9,000	9,000
	Subtotal	1,432,850	1,509,923	1,511,923	1,548,645
EMPLOYEE BENEFITS					
2100	FICA	105,752	115,507	115,660	118,471
2200	VRS Retirement	174,362	213,131	222,101	253,426
2300	Health Insurance	113,204	136,710	136,710	154,168
2400	Group Life Insurance	0	18,310	18,334	15,396
2800	Other Benefits	6,726	7,352	7,362	7,544
	Subtotal	400,044	491,010	500,167	549,005
	TOTAL	1,832,894	2,000,933	2,012,090	2,097,650

SPECIAL EDUCATION - HIGH - OTHER

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

PERSONNEL		FY 2006 ACTUAL	FY 2007 BUDGET	FY 2007 EXPECTED	FY 2008 BUDGET
N/A		0	0	0	0
<hr/>					
CODE: 50-611023-440					
ACCT#	DESCRIPTION				
PURCHASED SERVICES					
3850	Contractual-New Horizons	794,985	796,460	796,460	852,153
3855	Private Res Placement	390,065	429,000	429,000	429,000
3900	Miscellaneous Contractual Services	142,913	124,000	124,000	124,000
	Subtotal	1,327,963	1,349,460	1,349,460	1,405,153
MATERIALS/SUPPLIES					
6070	Testing Materials	743	2,200	2,200	2,200
6900	Other Educational Supplies	2,590	2,500	2,500	2,500
	Subtotal	3,333	4,700	4,700	4,700
EQUIPMENT					
8800	Technology-Hardware Replacement	12,868	0	0	0
8911	Furniture/Equipment-Additional	3,533	13,100	13,100	13,100
8921	Furniture/Equipment-Replacement	0	5,000	5,000	5,000
	Subtotal	16,401	18,100	18,100	18,100
TOTAL		1,347,697	1,372,260	1,372,260	1,427,953

CAREER/TECHNICAL - SECONDARY - FAMILY & CONSUMER SCIENCE

This program provides for career/technical courses for students in grades 6-8.

PERSONNEL

	FY 2006 ACTUAL	FY 2007 BUDGET	FY 2007 EXPECTED	FY 2008 BUDGET
Teachers	4	4	5	5

ADDITIONAL INFORMATION:

FY 05 student enrollment 1,021

FY 06 student enrollment 756

FY 07 student enrollment 876

CODE: 50-611034-450

ACCT# DESCRIPTION

PERSONAL SERVICES					
1121	Teacher Salaries	183,970	205,227	241,427	246,280
	Subtotal	183,970	205,227	241,427	246,280
EMPLOYEE BENEFITS					
2100	FICA	14,004	15,700	18,469	18,840
2200	VRS Retirement	22,158	29,142	35,466	40,538
2300	Health Insurance	8,880	15,670	15,670	17,671
2400	Group Life Insurance	0	2,504	2,946	2,463
2800	Other Benefits	964	1,006	1,183	1,207
	Subtotal	46,006	64,022	73,734	80,719
OTHER CHARGES					
5506	Employee Development	0	200	200	200
	Subtotal	0	200	200	200
MATERIALS/SUPPLIES					
6030	Textbooks	507	500	500	500
6910	Other Educational/Supplies	4,133	13,999	13,999	13,999
	Subtotal	4,640	14,499	14,499	14,499
EQUIPMENT					
8800	Technology-Hardware Replacement	0	0	0	1,000
8921	Furniture/Equipment-Replacement	15,522	1,000	1,000	0
	Subtotal	15,522	1,000	1,000	1,000
	TOTAL	250,138	284,948	330,860	342,698

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 2006 ACTUAL	FY 2007 BUDGET	FY 2007 EXPECTED	FY 2008 BUDGET
Teachers	14	14	14	14

ADDITIONAL INFORMATION:

FY 05 student enrollment 2,491

FY 06 student enrollment 2,298

FY 07 student enrollment 1,819

CODE: 50-611034-460

ACCT# DESCRIPTION

PERSONAL SERVICES					
1121	Teacher Salaries	691,280	744,677	744,677	759,645
	Subtotal	691,280	744,677	744,677	759,645
EMPLOYEE BENEFITS					
2100	FICA	51,652	56,968	56,968	58,113
2200	VRS Retirement	83,323	105,744	109,393	125,038
2300	Health Insurance	40,310	49,242	49,242	55,530
2400	Group Life Insurance	0	9,085	9,085	7,596
2800	Other Benefits	3,498	3,649	3,649	3,722
	Subtotal	178,783	224,688	228,337	249,999
OTHER CHARGES					
5504	Travel	1,976	2,235	2,235	2,235
5506	Employee Development	1,366	1,500	1,500	1,500
	Subtotal	3,342	3,735	3,735	3,735
MATERIALS/SUPPLIES					
6030	Textbooks	4,869	5,200	5,200	6,200
6910	Other Educational/Supplies	10,525	19,641	19,641	19,941
	Subtotal	15,394	24,841	24,841	26,141
EQUIPMENT					
8800	Technology-Hardware Replacement	0	0	0	30,201
8911	Furniture/Equipment-Additional	11,978	12,000	12,000	0
	Subtotal	11,978	12,000	12,000	30,201
	TOTAL	900,777	1,009,941	1,013,590	1,069,721

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 2006 ACTUAL	FY 2007 BUDGET	FY 2007 EXPECTED	FY 2008 BUDGET
Teachers	4	4	4	4

ADDITIONAL INFORMATION:

FY 05 student enrollment 302

FY 06 student enrollment 300

FY 07 student enrollment 322

CODE: 50-611034-470

ACCT# DESCRIPTION

PERSONAL SERVICES					
1121	Teacher Salaries	193,243	197,380	197,380	201,347
	Subtotal	193,243	197,380	197,380	201,347
EMPLOYEE BENEFITS					
2100	FICA	14,189	15,100	15,100	15,403
2200	VRS Retirement	23,286	28,027	28,995	33,142
2300	Health Insurance	21,544	25,308	25,308	28,540
2400	Group Life Insurance	0	2,408	2,408	2,013
2800	Other Benefits	927	968	968	987
	Subtotal	59,946	71,811	72,779	80,085
OTHER CHARGES					
5504	Travel	2,177	2,956	2,956	2,956
5506	Employee Development	819	720	720	720
	Subtotal	2,996	3,676	3,676	3,676
MATERIALS/SUPPLIES					
6030	Textbooks	3,127	3,616	3,616	2,616
6910	Other Educational/Supplies	1,497	2,294	2,294	2,294
	Subtotal	4,624	5,910	5,910	4,910
EQUIPMENT					
8800	Technology-Hardware Replacement	0	0	0	2,979
8911	Furniture/Equipment-Additional	9,181	8,979	8,979	0
	Subtotal	9,181	8,979	8,979	2,979
	TOTAL	269,990	287,756	288,724	292,997

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 2006 ACTUAL	FY 2007 BUDGET	FY 2007 EXPECTED	FY 2008 BUDGET
Teachers	7	7	7	7

ADDITIONAL INFORMATION:

FY 05 student enrollment 1,329

FY 06 student enrollment 962

FY 07 student enrollment 796

CODE: 50-611034-490

ACCT# DESCRIPTION

PERSONAL SERVICES					
1121	Teacher Salaries	344,035	382,422	382,422	390,109
	Subtotal	344,035	382,422	382,422	390,109
EMPLOYEE BENEFITS					
2100	FICA	22,883	29,256	29,256	29,843
2200	VRS Retirement	36,663	54,304	56,178	64,212
2300	Health Insurance	25,163	39,562	39,562	44,614
2400	Group Life Insurance	0	4,666	4,666	3,901
2800	Other Benefits	1,796	1,874	1,874	1,912
	Subtotal	86,505	129,662	131,536	144,482
OTHER CHARGES					
5506	Employee Development	655	1,748	1,748	1,748
	Subtotal	655	1,748	1,748	1,748
MATERIALS/SUPPLIES					
6030	Textbooks	1,298	1,000	1,000	1,000
6910	Other Educational/Supplies	8,025	19,883	19,883	19,883
	Subtotal	9,323	20,883	20,883	20,883
EQUIPMENT					
8800	Technology-Hardware Replacement	0	0	0	2,000
8911	Furniture/Equipment-Additional	10,171	29,301	29,301	0
	Subtotal	10,171	29,301	29,301	2,000
	TOTAL	450,689	564,016	565,890	559,222

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 2006 ACTUAL	FY 2007 BUDGET	FY 2007 EXPECTED	FY 2008 BUDGET
Teachers	1	1	1	1
Para-Educators	1	1	1	1

ADDITIONAL INFORMATION:

FY 05 student enrollment 17

FY 06 student enrollment 29

FY 07 student enrollment 52

CODE: 50-611034-500

ACCT# DESCRIPTION

PERSONAL SERVICES					
1121	Teacher Salaries	69,478	71,945	71,945	73,391
1141	Para-Educator Salaries	13,893	25,415	25,415	26,349
	Subtotal	83,371	97,360	97,360	99,740
EMPLOYEE BENEFITS					
2100	FICA	5,932	7,448	7,448	7,630
2200	VRS Retirement	10,228	13,825	14,302	15,958
2300	Health Insurance	5,460	9,084	9,084	10,244
2400	Group Life Insurance	0	1,188	1,188	997
2800	Other Benefits	450	477	477	489
	Subtotal	22,070	32,022	32,499	35,318
OTHER CHARGES					
5504	Travel	75	1,611	1,611	1,611
5506	Employee Development	185	100	100	100
	Subtotal	260	1,711	1,711	1,711
MATERIALS/SUPPLIES					
6030	Textbooks	12,284	8,400	8,400	8,400
6110	WYCS Supplies	1,522	2,000	2,000	2,000
6910	Other Educational/Supplies	505	1,500	1,500	1,500
	Subtotal	14,311	11,900	11,900	11,900
EQUIPMENT					
8800	Technology-Hardware Replacement	0	0	0	4,000
8911	Furniture/Equipment-Additional	3,163	4,000	4,000	0
	Subtotal	3,163	4,000	4,000	4,000
	TOTAL	123,175	146,993	147,470	152,669

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 2006 ACTUAL	FY 2007 BUDGET	FY 2007 EXPECTED	FY 2008 BUDGET
N/A	0	0	0	0

ADDITIONAL INFORMATION:

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

FY 06 student enrollment in New Horizons 173(Payment minimum 175)

FY 07 student enrollment in New Horizons 207(Payment minimum 175)

CODE: 50-611034-510

ACCT# DESCRIPTION

PURCHASED SERVICES					
3860	Contractual-New Horizons	528,736	599,132	599,132	663,831
	Subtotal	528,736	599,132	599,132	663,831
	TOTAL	528,736	599,132	599,132	663,831

CAREER/TECHNICAL - SECONDARY - NJROTC

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

PERSONNEL

	FY 2006 ACTUAL	FY 2007 BUDGET	FY 2007 EXPECTED	FY 2008 BUDGET
Teachers (NJROTC)	4	4	4	4

ADDITIONAL INFORMATION:

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

FY 05 student enrollment 255

FY 06 student enrollment 241

FY 07 student enrollment 175

CODE: 50-611034-520

ACCT# DESCRIPTION

PERSONAL SERVICES					
1121	Teacher Salaries	222,746	220,199	220,199	224,625
	Subtotal	222,746	220,199	220,199	224,625
EMPLOYEE BENEFITS					
2100	FICA	16,962	16,845	16,845	17,184
2200	VRS Retirement	30,143	31,268	32,347	36,973
2300	Health Insurance	792	1,067	1,067	1,204
2400	Group Life Insurance	0	2,686	2,686	2,246
2800	Other Benefits	1,034	1,079	1,079	1,101
	Subtotal	48,931	52,945	54,024	58,708
MATERIALS/SUPPLIES					
6910	Other Educational/Supplies	240	420	420	520
	Subtotal	240	420	420	520
	TOTAL	271,917	273,564	274,643	283,853

CAREER/TECHNICAL - SECONDARY - OTHER

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

PERSONNEL	FY 2006 ACTUAL	FY 2007 BUDGET	FY 2007 EXPECTED	FY 2008 BUDGET
N/A	0	0	0	0

CODE: 50-611034-530

ACCT# DESCRIPTION

MATERIALS/SUPPLIES					
6910	Other Educational/Supplies	2,703	3,000	3,000	3,000
	Subtotal	2,703	3,000	3,000	3,000
	TOTAL	2,703	3,000	3,000	3,000

GIFTED EDUCATION - ELEMENTARY - EXTEND

The elementary EXTEND program provides differentiated instruction for identified gifted students in grades 1-5. Classes at the EXTEND Center include grades 3-5 (1 day per week) and grades 1-2 (1/2 day per week). The Primary Enrichment Program (PEP) teacher also visits elementary schools to provide staff development and in-class enrichment activities for students in grades 1-2.

PERSONNEL

	FY 2006 ACTUAL	FY 2007 BUDGET	FY 2007 EXPECTED	FY 2008 BUDGET
Teachers	4	4	4	4

ADDITIONAL INFORMATION:

FY 05 student enrollment 391

FY 06 student enrollment 428

FY 07 student enrollment 362

CODE: 50-611041-540

ACCT# DESCRIPTION

PERSONAL SERVICES					
1121	Teacher Salaries	183,962	188,213	188,213	191,996
	Subtotal	183,962	188,213	188,213	191,996
EMPLOYEE BENEFITS					
2100	FICA	13,874	14,399	14,399	14,688
2200	VRS Retirement	22,157	26,726	27,648	31,603
2300	Health Insurance	13,128	15,395	15,395	17,361
2400	Group Life Insurance	0	2,296	2,296	1,920
2800	Other Benefits	884	922	922	941
	Subtotal	50,043	59,738	60,660	66,513
PURCHASED SERVICES					
3900	Miscellaneous Contractual Services	3,065	5,000	5,000	5,500
	Subtotal	3,065	5,000	5,000	5,500
OTHER CHARGES					
5504	Travel	0	750	750	750
5506	Employee Development	312	800	800	2,600
	Subtotal	312	1,550	1,550	3,350
MATERIALS/SUPPLIES					
6070	Testing Materials	1,749	3,000	3,000	3,000
6900	Other Educational Supplies	9,944	9,850	9,850	14,000
	Subtotal	11,693	12,850	12,850	17,000
EQUIPMENT					
8911	Furniture/Equipment-Additional	400	400	400	1,200
	Subtotal	400	400	400	1,200
	TOTAL	249,475	267,751	268,673	285,559

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 2006 ACTUAL	FY 2007 BUDGET	FY 2007 EXPECTED	FY 2008 BUDGET
Teachers	1	1	1	1

ADDITIONAL INFORMATION:

FY 05 student enrollment 109 (grades 6-7)
 FY 05 student enrollment 295 (grades 8-12)
 FY 06 student enrollment 129 (grades 6-7)
 FY 06 student enrollment 266 (grades 8-12)
 FY 07 student enrollment 125 (grades 6-7)
 FY 07 student enrollment 228 (grades 8-12)

CODE: 50-611044-560**ACCT# DESCRIPTION**

PERSONAL SERVICES					
1121	Teacher Salaries	47,045	50,767	50,767	51,787
	Subtotal	47,045	50,767	50,767	51,787
EMPLOYEE BENEFITS					
2100	FICA	3,568	3,884	3,884	3,962
2200	VRS Retirement	5,664	7,209	7,458	8,286
2300	Health Insurance	3,048	3,703	3,703	4,176
2400	Group Life Insurance	0	619	619	518
2800	Other Benefits	238	249	249	254
	Subtotal	12,518	15,664	15,913	17,196
PURCHASED SERVICES					
3900	Miscellaneous Contractual Services	2,287	5,200	5,200	3,200
	Subtotal	2,287	5,200	5,200	3,200
OTHER CHARGES					
5504	Travel	290	750	750	750
5506	Employee Development	172	200	200	1,300
	Subtotal	462	950	950	2,050
MATERIALS/SUPPLIES					
6070	Testing Materials	1,504	2,000	2,000	2,000
6900	Other Educational Supplies	8,259	8,450	8,450	13,000
	Subtotal	9,763	10,450	10,450	15,000
EQUIPMENT					
8911	Furniture/Equipment-Additional	1,594	1,600	1,600	700
	Subtotal	1,594	1,600	1,600	700
	TOTAL	73,669	84,631	84,880	89,933

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 2006 ACTUAL	FY 2007 BUDGET	FY 2007 EXPECTED	FY 2008 BUDGET
Administrative	0.25	0.25	0.25	0.25
Teachers	5	5	3	3
Para-Educators	0	0	3.5	4
Clerical	0.9	0.9	0.9	0.9

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

PERSONAL SERVICES					
1110	Administrative Salaries	15,294	16,372	16,685	16,685
1121	Teacher Salaries	274,074	287,472	157,605	157,605
1141	Para-Educator Salaries	0	0	50,457	50,457
1150	Office Clerical	29,185	30,521	31,140	31,140
	Subtotal	318,553	334,365	255,887	255,887
EMPLOYEE BENEFITS					
2100	FICA	23,592	25,478	17,788	17,788
2200	VRS Retirement	38,115	49,330	45,998	45,998
2300	Health Insurance	21,907	23,288	39,512	39,511
2400	Group Life Insurance	0	3,507	3,507	3,507
2800	Other Benefits	1,000	1,000	815	815
	Subtotal	84,614	102,603	107,620	107,619
PURCHASED SERVICES					
3900	Miscellaneous Contractual Services	0	48,000	0	0
	Subtotal	0	48,000	0	0
OTHER CHARGES					
5504	Travel	943	4,967	0	0
5506	Employee Development	0	0	54,204	54,204
5565	In-Service	77,232	0	0	0
	Subtotal	78,175	4,967	54,204	54,204
MATERIALS/SUPPLIES					
6001	Stationery/Forms/Office Supplies	0	300	500	500
6900	Other Educational Supplies	4,869	700	34,827	34,827
6990	Miscellaneous Materials & Supplies	939	2,500	0	0
	Subtotal	5,808	3,500	35,327	35,327
TOTAL		487,150	493,435	453,038	453,037

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 2006 ACTUAL	FY 2007 BUDGET	FY 2007 EXPECTED	FY 2008 BUDGET
Teachers	5	5	5	5

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

PERSONAL SERVICES					
1121	Teacher Salaries	180,355	180,099	180,099	180,099
1500	Substitute Salaries	8,395	7,020	7,020	7,020
1625	Stipends	51,880	49,530	38,846	38,846
	Subtotal	240,630	236,649	225,965	225,965
EMPLOYEE BENEFITS					
2100	FICA	18,234	18,335	18,335	18,335
2200	VRS Retirement	22,797	33,773	33,773	33,773
2300	Health Insurance	12,208	12,672	12,672	12,672
2400	Group Life Insurance	0	2,401	2,401	2,401
2800	Other Benefits	600	600	600	600
	Subtotal	53,839	67,781	67,781	67,781
PURCHASED SERVICES					
3900	Miscellaneous Contractual Services	0	16,950	0	0
	Subtotal	0	16,950	0	0
OTHER CHARGES					
5504	Travel	630	0	0	0
5506	Employee Development	15,900	0	0	0
	Subtotal	16,530	0	0	0
MATERIALS/SUPPLIES					
6900	Other Educational Supplies	5,092	2,012	0	0
	Subtotal	5,092	2,012	0	0
	TOTAL	316,091	323,392	293,746	293,746

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 2006 ACTUAL	FY 2007 BUDGET	FY 2007 EXPECTED	FY 2008 BUDGET
N/A	0	0	0	0

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

	PURCHASED SERVICES				
3900	Miscellaneous Contractual Services	11,208	10,670	4,751	4,752
	Subtotal	11,208	10,670	4,751	4,752
	MATERIALS/SUPPLIES				
6900	Other Educational Supplies	1,406	4,500	3,168	3,167
	Subtotal	1,406	4,500	3,168	3,167
	TOTAL	12,614	15,170	7,919	7,919

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 2006 ACTUAL	FY 2007 BUDGET	FY 2007 EXPECTED	FY 2008 BUDGET
N/A		0	0	0	0
<hr/>					
CODE: 50-611050-585					
ACCT#	DESCRIPTION				
PERSONAL SERVICES					
1121	Teacher Salaries	0	5,200	7,825	7,825
1143	Technical Salaries	16,709	0	0	0
	Subtotal	16,709	5,200	7,825	7,825
EMPLOYEE BENEFITS					
2100	FICA	1,216	398	847	847
	Subtotal	1,216	398	847	847
PURCHASED SERVICES					
3900	Miscellaneous Contractual Services	0	2,000	4,750	4,750
	Subtotal	0	2,000	4,750	4,750
OTHER CHARGES					
5504	Travel	1,039	250	0	0
5506	Employee Development	2,305	0	0	0
	Subtotal	3,344	250	0	0
MATERIALS/SUPPLIES					
6900	Other Educational Supplies	2,281	2,730	3,067	3,067
6990	Miscellaneous Materials & Supplies	397	1,000	0	0
	Subtotal	2,678	3,730	3,067	3,067
TOTAL		23,947	11,578	16,489	16,489

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 2006 ACTUAL	FY 2007 BUDGET	FY 2007 EXPECTED	FY 2008 BUDGET
N/A		0	0	0	0
CODE: 50-611050-586					
ACCT#	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	29,500	33,500	13,269	13,269
	Subtotal	29,500	33,500	13,269	13,269
OTHER CHARGES					
5506	Employee Development	367	0	2,294	2,294
	Subtotal	367	0	2,294	2,294
MATERIALS/SUPPLIES					
6900	Other Educational Supplies	805	0	0	0
6990	Miscellaneous Materials & Supplies	20	474	759	759
	Subtotal	825	474	759	759
TOTAL		40,919	44,201	26,549	26,549

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 2006 ACTUAL	FY 2007 BUDGET	FY 2007 EXPECTED	FY 2008 BUDGET
N/A		0	0	0	0
<hr/>					
CODE: 50-611050-588					
ACCT#	DESCRIPTION				
PERSONAL SERVICES					
1500	Substitute Salaries	14,348	13,800	12,117	12,117
1625	Stipends	235	0	0	0
	Subtotal	14,583	13,800	12,117	12,117
EMPLOYEE BENEFITS					
2100	FICA	1,115	1,055	1,055	1,055
	Subtotal	1,115	1,055	1,055	1,055
PURCHASED SERVICES					
3900	Miscellaneous Contractual Services	0	11,213	0	0
	Subtotal	0	11,213	0	0
OTHER CHARGES					
5506	Employee Development	8,825	0	0	0
	Subtotal	8,825	0	0	0
MATERIALS/SUPPLIES					
6990	Miscellaneous Materials & Supplies	550	0	0	0
	Subtotal	550	0	0	0
TOTAL		25,073	26,068	13,172	13,172

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 2006 ACTUAL	FY 2007 BUDGET	FY 2007 EXPECTED	FY 2008 BUDGET
Interpreters	2	0	0	0
Teachers	15	14	14	13
Para-Educators	38.5	38.5	38.5	32.5
Psychologist	1	1	1	1
Speech Pathologist (1-12 & 2-10 month)	3	3	2	2
Social Worker	2	2	2	2

ADDITIONAL INFORMATION:

In FY 08 reduced the teacher FTE's by one and the para-educator FTE's by six to accomodate projected funding from the federal government.

CODE: 50-611050-600

ACCT# DESCRIPTION

PERSONAL SERVICES					
1121	Teacher Salaries	518,958	552,881	622,573	516,018
1130	Professional Salaries	101,306	148,777	106,410	109,603
1132	Psychologist Salaries	59,197	62,245	0	64,113
1134	Social Worker	92,879	97,444	96,512	99,407
1141	Para-Educator Salaries	420,980	516,793	516,450	465,602
	Subtotal	1,193,320	1,378,140	1,341,945	1,254,743
EMPLOYEE BENEFITS					
2100	FICA	87,537	105,427	102,659	95,988
2200	VRS Retirement	143,935	195,695	197,132	206,531
2300	Health Insurance	124,164	129,715	106,645	150,569
2400	Group Life Insurance	0	16,813	15,164	12,547
2800	Other Benefits	0	1,500	1,500	1,500
	Subtotal	355,636	449,150	423,100	467,135
PURCHASED SERVICES					
3900	Miscellaneous Contractual Services	0	5,000	67,245	139,096
	Subtotal	0	5,000	67,245	139,096
	TOTAL	1,548,956	1,832,290	1,832,290	1,860,974

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 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 reimbursement.

PERSONNEL

	FY 2006 ACTUAL	FY 2007 BUDGET	FY 2007 EXPECTED	FY 2008 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. In FY 08 the pay rate for summer school teachers has been increased to \$28 per hour from \$26 per hour.

CODE: 50-611050-620

ACCT# DESCRIPTION

PERSONAL SERVICES					
1121	Teacher Salaries	119,178	118,064	118,064	118,064
1126	Principal Salaries	0	4,000	4,000	4,000
1127	Assistant Principal Salaries	0	6,000	6,000	6,000
1131	Nurses	1,995	1,658	1,658	1,658
1141	Para-Educator Salaries	1,950	2,400	2,400	2,400
1150	Office Clerical	3,467	2,100	2,100	2,100
1171	Bus Driver Spec Trans	44,674	23,100	23,100	23,100
1625	Stipends	29,200	0	0	0
	Subtotal	200,464	157,322	157,322	157,322
EMPLOYEE BENEFITS					
2100	FICA	15,336	12,035	12,035	12,035
2800	Other Benefits	300	300	300	300
	Subtotal	15,636	12,335	12,335	12,335
OTHER CHARGES					
5504	Travel	0	100	100	100
5580	Pupil Transportation	0	20,160	20,160	20,160
	Subtotal	0	20,260	20,260	20,260
MATERIALS/SUPPLIES					
6990	Miscellaneous Materials & Supplies	2,994	3,000	3,000	3,000
	Subtotal	2,994	3,000	3,000	3,000
	TOTAL	219,094	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 2006 ACTUAL	FY 2007 BUDGET	FY 2007 EXPECTED	FY 2008 BUDGET
Technical (.5 Coordinator & 1 hourly based FTE)	1.5	1.5	1.5	1.5

ADDITIONAL INFORMATION:

FY 05 student enrollment 48

FY 06 student enrollment 67

FY 07 student enrollment 85

CODE: 50-611050-630

ACCT# DESCRIPTION

PERSONAL SERVICES					
1143	Technical Salaries	52,328	72,181	72,181	68,997
1625	Stipends	2,800	0	0	0
	Subtotal	55,128	72,181	72,181	68,997
EMPLOYEE BENEFITS					
2100	FICA	4,217	10,498	10,498	10,372
2800	Other Benefits	486	593	593	585
	Subtotal	4,703	11,091	11,091	10,957
PURCHASED SERVICES					
3900	Miscellaneous Contractual Services	3,418	4,608	4,608	4,608
	Subtotal	3,418	4,608	4,608	4,608
OTHER CHARGES					
5504	Travel	972	2,000	2,000	2,000
5506	Employee Development	531	1,500	1,500	1,500
	Subtotal	1,503	3,500	3,500	3,500
MATERIALS/SUPPLIES					
6990	Miscellaneous Materials & Supplies	3,945	3,166	3,166	3,166
	Subtotal	3,945	3,166	3,166	3,166
EQUIPMENT					
8921	Furniture/Equipment-Replacement	0	3,000	3,000	3,000
	Subtotal	0	3,000	3,000	3,000
	TOTAL	68,697	97,546	97,546	94,228

OTHER PROGRAMS - MISCELLANEOUS

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

PERSONNEL		FY 2006 ACTUAL	FY 2007 BUDGET	FY 2007 EXPECTED	FY 2008 BUDGET
Teachers		0.25	0.25	0.25	0.25
Para-Educators		3	3	2	2
<hr/>					
CODE: 50-611050-640					
ACCT#	DESCRIPTION				
PERSONAL SERVICES					
1121	Teacher Salaries	17,119	12,982	12,982	12,982
1141	Para-Educator Salaries	39,549	41,127	27,434	28,943
1625	Stipends	85,445	1,500	1,500	1,500
	Subtotal	142,113	55,609	41,916	43,425
EMPLOYEE BENEFITS					
2100	FICA	10,461	4,139	3,093	3,207
2200	VRS Retirement	4,788	0	4,340	4,382
2300	Health Insurance	484	500	900	4,000
2400	Group Life Insurance	0	0	0	579
2800	Other Benefits	0	500	500	500
	Subtotal	15,733	5,139	8,833	12,668
PURCHASED SERVICES					
3810	Purchased Services	0	1,600	800	800
3900	Miscellaneous Contractual Services	139,050	956,765	1,063,791	1,063,685
	Subtotal	139,050	958,365	1,064,591	1,064,485
OTHER CHARGES					
5504	Travel	1,762	4,448	2,619	2,619
5506	Employee Development	4,626	4,500	4,500	4,500
5565	In-Service	383	883	500	500
5580	Pupil Transportation	5,255	3,000	2,000	2,000
	Subtotal	12,026	12,831	9,619	9,619
MATERIALS/SUPPLIES					
6900	Other Educational Supplies	15,516	0	0	0
6990	Miscellaneous Materials & Supplies	23,467	242	13,777	7,800
	Subtotal	38,983	242	13,777	7,800
EQUIPMENT					
8800	Technology-Hardware Replacement	91,093	85,915	82,296	82,295
8805	Technology-Hardware Additions	15,611	0	0	0
8911	Furniture/Equipment-Additional	0	0	0	740
	Subtotal	106,704	85,915	82,296	83,035
TOTAL		454,609	1,118,101	1,221,032	1,221,032

OTHER PROGRAMS - CONTINGENCY

The category of contingency for FY07 reflects an amount approved by the General Assembly that the School Board has allocated to one-time expenditures in FY07. Budgeted for FY08 is the debt service cost related to the addition at Yorktown Middle School for New Horizons Regional Education Center.

PERSONNEL

	FY 2006 ACTUAL	FY 2007 BUDGET	FY 2007 EXPECTED	FY 2008 BUDGET
N/A	0	0	0	0

CODE: 50-611050-650**ACCT# DESCRIPTION**

PERSONAL SERVICES					
1615	One-Time Payment	0	478,000	478,000	0
1620	Contingency	0	500,000	500,000	0
	Subtotal	0	978,000	978,000	0
PURCHASED SERVICES					
3900	Miscellaneous Contractual Services	30,000	0	0	0
	Subtotal	30,000	0	0	0
TRANSFERS					
9305	Transfer to County-Debt Service	337,000	0	0	124,800
	Subtotal	337,000	0	0	124,800
	TOTAL	367,000	978,000	978,000	124,800

COUNSELING SERVICE - ELEMENTARY - ELEMENTARY GUIDANCE

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

PERSONNEL		FY 2006 ACTUAL	FY 2007 BUDGET	FY 2007 EXPECTED	FY 2008 BUDGET
Counselors		10	10	10	10
<hr/>					
CODE: 50-612121-000					
ACCT#	DESCRIPTION				
PERSONAL SERVICES					
1123	Counselor Salaries	449,755	500,446	500,446	485,505
	Subtotal	449,755	500,446	500,446	485,505
EMPLOYEE BENEFITS					
2100	FICA	33,617	38,285	38,285	37,142
2200	VRS Retirement	49,276	71,063	73,516	79,914
2300	Health Insurance	18,936	21,007	21,007	23,689
2400	Group Life Insurance	0	6,105	6,105	4,855
2800	Other Benefits	2,351	2,452	2,452	2,379
	Subtotal	104,180	138,912	141,365	147,979
OTHER CHARGES					
5504	Travel	0	1,000	1,000	1,000
5902	Curriculum Development	0	0	0	4,300
	Subtotal	0	1,000	1,000	5,300
MATERIALS/SUPPLIES					
6900	Other Educational Supplies	138	0	0	0
6990	Miscellaneous Materials & Supplies	11,730	13,727	13,727	13,727
	Subtotal	11,868	13,727	13,727	13,727
TOTAL		565,803	654,085	656,538	652,511

COUNSELING SERVICE - SECONDARY - SECONDARY GUIDANCE

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

PERSONNEL		FY 2006 ACTUAL	FY 2007 BUDGET	FY 2007 EXPECTED	FY 2008 BUDGET
Counselors		24	24	24	24
Clerical		8	8	8	8
<hr/>					
CODE: 50-612124-000					
ACCT#	DESCRIPTION				
PERSONAL SERVICES					
1123	Counselor Salaries	1,312,773	1,424,995	1,424,995	1,453,637
1150	Office Clerical	216,066	213,120	213,120	220,952
	Subtotal	1,528,839	1,638,115	1,638,115	1,674,589
EMPLOYEE BENEFITS					
2100	FICA	113,469	125,316	125,316	128,106
2200	VRS Retirement	177,718	232,612	240,639	275,637
2300	Health Insurance	93,409	102,077	102,077	115,112
2400	Group Life Insurance	0	19,984	19,984	16,746
2800	Other Benefits	7,577	8,026	8,026	8,205
	Subtotal	392,173	488,015	496,042	543,806
OTHER CHARGES					
5504	Travel	3,211	2,000	2,000	2,000
	Subtotal	3,211	2,000	2,000	2,000
MATERIALS/SUPPLIES					
6001	Stationery/Forms/Office Supplies	956	1,000	1,000	1,000
6070	Testing Materials	35	550	550	550
6990	Miscellaneous Materials & Supplies	5,367	6,560	6,560	6,560
	Subtotal	6,358	8,110	8,110	8,110
TOTAL		1,930,581	2,136,240	2,144,267	2,228,505

SOCIAL WORK SERVICES

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

PERSONNEL

	FY 2006 ACTUAL	FY 2007 BUDGET	FY 2007 EXPECTED	FY 2008 BUDGET
Social Worker	1	1	1	0

ADDITIONAL INFORMATION:

In FY08 eliminated one Social Worker FTE.

CODE: 50-612222-000

ACCT# DESCRIPTION

ACCT#	DESCRIPTION	FY 2006 ACTUAL	FY 2007 BUDGET	FY 2007 EXPECTED	FY 2008 BUDGET
	PERSONAL SERVICES				
1134	Social Worker	50,404	51,298	51,298	0
	Subtotal	50,404	51,298	51,298	0
	EMPLOYEE BENEFITS				
2100	FICA	3,447	3,925	3,925	0
2200	VRS Retirement	6,076	7,284	7,536	0
2300	Health Insurance	7,032	7,989	7,989	0
2400	Group Life Insurance	0	626	626	0
2800	Other Benefits	241	252	252	0
	Subtotal	16,796	20,076	20,328	0
	TOTAL	67,200	71,374	71,626	0

HOMEBOUND

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

PERSONNEL

	FY 2006 ACTUAL	FY 2007 BUDGET	FY 2007 EXPECTED	FY 2008 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: 50-612300-000

ACCT# DESCRIPTION

	PERSONAL SERVICES				
1121	Teacher Salaries	25,941	56,225	56,225	56,225
	Subtotal	25,941	56,225	56,225	56,225
	EMPLOYEE BENEFITS				
2100	FICA	1,985	3,812	3,812	3,812
2800	Other Benefits	157	157	157	157
	Subtotal	2,142	3,969	3,969	3,969
	TOTAL	28,083	60,194	60,194	60,194

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 2006 ACTUAL	FY 2007 BUDGET	FY 2007 EXPECTED	FY 2008 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	118,699	115,536	115,536	119,782
1143	Technical Salaries	366,718	373,277	373,277	386,995
	Subtotal	485,417	488,813	488,813	506,777
EMPLOYEE BENEFITS					
2100	FICA	35,388	37,394	37,394	38,768
2200	VRS Retirement	53,491	69,411	71,807	81,084
2300	Health Insurance	26,240	31,615	31,615	35,652
2400	Group Life Insurance	0	5,964	5,964	5,068
2800	Other Benefits	2,322	2,395	2,395	2,483
	Subtotal	117,441	146,779	149,175	163,055
OTHER CHARGES					
5504	Travel	1,406	4,372	4,372	4,372
	Subtotal	1,406	4,372	4,372	4,372
MATERIALS/SUPPLIES					
6001	Stationery/Forms/Office Supplies	1,616	1,500	1,500	1,500
	Subtotal	1,616	1,500	1,500	1,500
	TOTAL	605,880	641,464	643,860	675,704

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 2006 ACTUAL	FY 2007 BUDGET	FY 2007 EXPECTED	FY 2008 BUDGET
Administrative	4	5	6	5
Technical	7.59	7.34	6.34	6.34
Clerical	4.55	4.55	4.55	4.55

ADDITIONAL INFORMATION:

In FY08 eliminated one Associate Director FTE.

CODE: 50-613120-000

ACCT# DESCRIPTION

PERSONAL SERVICES					
1110	Administrative Salaries	371,972	481,822	561,822	542,769
1143	Technical Salaries	594,632	540,020	460,020	476,926
1150	Office Clerical	142,154	181,023	181,023	187,676
1625	Stipends	13,270	15,000	15,000	15,000
	Subtotal	1,122,028	1,217,865	1,217,865	1,222,371
EMPLOYEE BENEFITS					
2100	FICA	79,029	91,255	91,255	93,512
2200	VRS Retirement	104,662	167,257	178,904	198,733
2300	Health Insurance	91,760	58,535	58,535	66,010
2400	Group Life Insurance	0	14,370	14,370	12,074
2800	Other Benefits	5,407	5,772	5,772	5,917
	Subtotal	280,858	337,189	348,836	376,246
PURCHASED SERVICES					
3810	Purchased Services	6,000	7,500	7,500	7,500
3900	Miscellaneous Contractual Services	4,900	4,700	4,700	4,700
	Subtotal	10,900	12,200	12,200	12,200
OTHER CHARGES					
5504	Travel	14,087	15,950	15,950	16,443
5506	Employee Development	1,503	3,500	11,500	21,260
5801	Dues/Memberships	0	1,300	1,300	1,300
5901	SACS Accreditation	7,900	28,000	28,000	8,000
5902	Curriculum Development	24,170	23,213	23,213	18,913
	Subtotal	47,660	71,963	79,963	65,916
MATERIALS/SUPPLIES					
6001	Stationery/Forms/Office Supplies	21,417	21,000	21,000	21,000
6900	Other Educational Supplies	4,031	6,050	6,050	6,300
6990	Miscellaneous Materials & Supplies	3,196	3,075	3,075	3,075
	Subtotal	28,644	30,125	30,125	30,375
EQUIPMENT					
8911	Furniture/Equipment-Additional	2,405	4,000	4,000	4,600
8921	Furniture/Equipment-Replacement	5,943	6,787	6,787	6,787
	Subtotal	8,348	10,787	10,787	11,387
	TOTAL	1,498,438	1,680,129	1,699,776	1,718,495

INSTRUCTION & CURRICULUM DEVELOPMENT SERVICE - REGULAR - 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 2006 ACTUAL	FY 2007 BUDGET	FY 2007 EXPECTED	FY 2008 BUDGET
Administrative	2	2	2	2
Technical	5	5	5	5
Clerical	1	1	1	1

CODE: 50-613121-000

ACCT# DESCRIPTION

PERSONAL SERVICES					
1110	Administrative Salaries	199,502	201,124	201,124	208,515
1143	Technical Salaries	357,390	331,652	331,652	343,840
1150	Office Clerical	39,444	38,184	38,184	39,587
	Subtotal	596,336	570,960	570,960	591,942
EMPLOYEE BENEFITS					
2100	FICA	43,231	43,678	43,678	45,284
2200	VRS Retirement	71,930	81,076	83,874	97,434
2300	Health Insurance	31,709	39,664	39,664	44,729
2400	Group Life Insurance	0	6,966	6,966	11,024
2800	Other Benefits	2,714	2,798	2,798	2,901
	Subtotal	149,584	174,182	176,980	201,372
	TOTAL	745,920	745,142	747,940	793,314

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 2006	FY 2007	FY 2007	FY 2008
		ACTUAL	BUDGET	EXPECTED	BUDGET
Technical		1	1	1	1
<hr/>					
CODE: 50-613130-000					
ACCT#	DESCRIPTION				
PERSONAL SERVICES					
1143	Technical Salaries	53,665	57,134	57,134	59,234
1500	Substitute Salaries	860	16,247	16,247	16,247
1625	Stipends	11,615	10,502	10,502	10,502
	Subtotal	66,140	83,883	83,883	85,983
EMPLOYEE BENEFITS					
2100	FICA	4,971	6,432	6,432	6,592
2200	VRS Retirement	6,501	8,113	8,393	9,477
2300	Health Insurance	4,028	4,916	4,916	5,544
2400	Group Life Insurance	0	697	697	592
2800	Other Benefits	272	280	280	290
	Subtotal	15,772	20,438	20,718	22,495
PURCHASED SERVICES					
3900	Miscellaneous Contractual Services	4,844	12,900	12,900	12,900
	Subtotal	4,844	12,900	12,900	12,900
OTHER CHARGES					
5504	Travel	19,285	21,024	21,024	20,024
5506	Employee Development	152,743	161,016	161,016	157,556
5509	Tuition Assistance	78,390	56,500	56,500	56,500
	Subtotal	250,418	238,540	238,540	234,080
MATERIALS/SUPPLIES					
6001	Stationery/Forms/Office Supplies	697	725	725	725
6900	Other Educational Supplies	2,748	2,750	2,750	6,000
6990	Miscellaneous Materials & Supplies	8,202	13,850	13,850	13,850
	Subtotal	11,647	17,325	17,325	20,575
EQUIPMENT					
8911	Furniture/Equipment-Additional	2,295	2,000	2,000	2,000
	Subtotal	2,295	2,000	2,000	2,000
TOTAL		351,116	375,086	375,366	378,033

ELEMENTARY - 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 2006 ACTUAL	FY 2007 BUDGET	FY 2007 EXPECTED	FY 2008 BUDGET
Media Specialists	10	10	10	10
Para-Educators	4.5	4.5	4.5	4.5

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

PERSONAL SERVICES					
1122	Media Specialist Salaries	488,231	535,013	535,013	545,767
1141	Para-Educator Salaries	83,540	93,825	93,825	97,273
	Subtotal	571,771	628,838	628,838	643,040
EMPLOYEE BENEFITS					
2100	FICA	41,774	48,107	48,107	49,193
2200	VRS Retirement	67,597	89,295	92,376	105,844
2300	Health Insurance	43,153	51,692	51,692	58,293
2400	Group Life Insurance	0	7,672	7,672	6,430
2800	Other Benefits	2,879	3,081	3,081	3,151
	Subtotal	155,403	199,847	202,928	222,911
PURCHASED SERVICES					
3810	Purchased Services	6,950	8,841	8,841	10,330
	Subtotal	6,950	8,841	8,841	10,330
MATERIALS/SUPPLIES					
6012	Books	63,046	77,250	77,250	80,530
6090	AV Materials/Supplies	21,985	23,038	23,038	23,038
6800	Technology-Software	32,991	31,238	31,238	32,238
6990	Miscellaneous Materials & Supplies	8,097	30,027	30,027	30,027
	Subtotal	126,119	161,553	161,553	165,833
EQUIPMENT					
8911	Furniture/Equipment-Additional	0	300	300	300
	Subtotal	0	300	300	300
	TOTAL	860,243	999,379	1,002,460	1,042,414

SECONDARY - 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 2006 ACTUAL	FY 2007 BUDGET	FY 2007 EXPECTED	FY 2008 BUDGET
Media Specialists	8	8	8	8
Para-Educators	6	6	6	6

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

PERSONAL SERVICES					
1122	Media Specialist Salaries	393,530	456,774	456,774	465,955
1141	Para-Educator Salaries	94,287	94,933	94,933	98,422
	Subtotal	487,817	551,707	551,707	564,377
EMPLOYEE BENEFITS					
2100	FICA	36,439	42,205	42,205	42,472
2200	VRS Retirement	58,655	78,342	81,046	92,896
2300	Health Insurance	31,403	25,097	25,097	28,302
2400	Group Life Insurance	0	6,731	6,731	5,552
2800	Other Benefits	2,628	2,704	2,704	2,720
	Subtotal	129,125	155,079	157,783	171,942
PURCHASED SERVICES					
3810	Purchased Services	3,380	38,557	38,557	40,975
	Subtotal	3,380	38,557	38,557	40,975
MATERIALS/SUPPLIES					
6012	Books	46,662	39,357	39,357	45,100
6090	AV Materials/Supplies	12,127	10,933	10,933	12,000
6800	Technology-Software	7,788	44,200	44,200	45,200
6990	Miscellaneous Materials & Supplies	4,216	9,373	9,373	9,373
	Subtotal	70,793	103,863	103,863	111,673
	TOTAL	691,115	849,206	851,910	888,967

ELEMENTARY - 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 2006 ACTUAL	FY 2007 BUDGET	FY 2007 EXPECTED	FY 2008 BUDGET
Principals	10	10	10	10
Assistant Principals	10	10	12	12
Teacher, Asst to the Principal	2	2	0	0
Clerical	23.3	23.3	23.3	23.3
<hr/>				
CODE: 50-614101-000				
ACCT# DESCRIPTION				
PERSONAL SERVICES				
1121 Teacher Salaries	90,052	108,937	0	0
1126 Principal Salaries	869,100	915,471	915,471	948,761
1127 Assistant Principal Salaries	632,866	692,733	801,670	831,131
1150 Office Clerical	638,099	683,858	683,858	708,990
Subtotal	2,230,117	2,400,999	2,400,999	2,488,882
EMPLOYEE BENEFITS				
2100 FICA	165,874	182,338	182,338	190,399
2200 VRS Retirement	262,512	338,457	352,707	409,670
2300 Health Insurance	190,702	161,036	161,036	181,676
2400 Group Life Insurance	0	29,079	29,079	24,889
2800 Other Benefits	11,091	11,679	11,679	12,196
Subtotal	630,179	722,589	736,839	818,830
PURCHASED SERVICES				
3900 Miscellaneous Contractual Services	231	5,000	5,000	5,000
Subtotal	231	5,000	5,000	5,000
OTHER CHARGES				
5504 Travel	4,456	9,757	9,757	9,831
Subtotal	4,456	9,757	9,757	9,831
MATERIALS/SUPPLIES				
6001 Stationery/Forms/Office Supplies	48,159	53,299	53,299	54,245
6800 Technology-Software	1,425	0	0	0
6900 Other Educational Supplies	16,798	6,450	6,450	5,650
Subtotal	66,382	59,749	59,749	59,895
EQUIPMENT				
8911 Furniture/Equipment-Additional	951	700	700	700
8921 Furniture/Equipment-Replacement	3,227	2,740	2,740	3,500
Subtotal	4,178	3,440	3,440	4,200
TRANSFERS				
9304 Transfer to County	0	82,500	82,500	85,720
Subtotal	0	82,500	82,500	85,720
TOTAL	2,935,543	3,284,034	3,298,284	3,472,358

SECONDARY - 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.

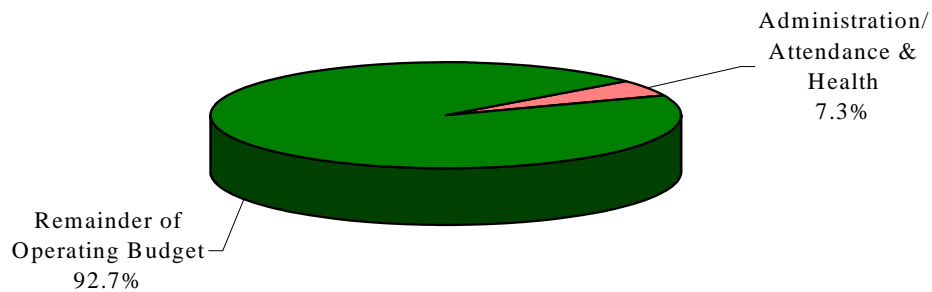
PERSONNEL	FY 2006 ACTUAL	FY 2007 BUDGET	FY 2007 EXPECTED	FY 2008 BUDGET
Principals	9	9	9	9
Assistant Principals	13	14	13	13
Teacher, Asst to the Principal	1	1	2	2
Clerical	27	27	27	27
<hr/>				
CODE: 50-614104-000				
ACCT# DESCRIPTION				
PERSONAL SERVICES				
1121 Teacher Salaries	45,172	58,111	118,111	121,188
1126 Principal Salaries	801,777	853,044	853,044	884,393
1127 Assistant Principal Salaries	807,995	920,313	860,313	891,930
1141 Para-Educator Salaries	53,760	0	0	0
1150 Office Clerical	639,424	724,840	724,840	751,478
1998 Personal Leave/Retirement	8,158	19,340	19,340	19,340
Subtotal	2,356,286	2,575,648	2,575,648	2,668,329
EMPLOYEE BENEFITS				
2100 FICA	174,226	197,037	197,037	202,089
2200 VRS Retirement	281,667	362,996	375,522	436,208
2300 Health Insurance	236,792	199,275	199,275	224,723
2400 Group Life Insurance	0	31,830	31,830	26,224
2800 Other Benefits	21,760	12,620	12,620	12,944
Subtotal	714,445	803,758	816,284	902,188
OTHER CHARGES				
5504 Travel	14,908	22,271	22,271	20,271
5801 Dues/Memberships	65	0	0	0
Subtotal	14,973	22,271	22,271	20,271
MATERIALS/SUPPLIES				
6001 Stationery/Forms/Office Supplies	14,419	24,200	24,200	24,550
Subtotal	14,419	24,200	24,200	24,550
EQUIPMENT				
8805 Technology-Hardware Additions	17	2,000	2,000	1,000
8921 Furniture/Equipment-Replacement	7,652	0	0	0
Subtotal	7,669	2,000	2,000	1,000
TRANSFERS				
9303 Transfer to County-Deputies	219,904	294,197	294,197	294,197
Subtotal	219,904	294,197	294,197	294,197
TOTAL	3,327,696	3,722,074	3,734,600	3,910,535

ADMINISTRATION
ATTENDANCE
& HEALTH

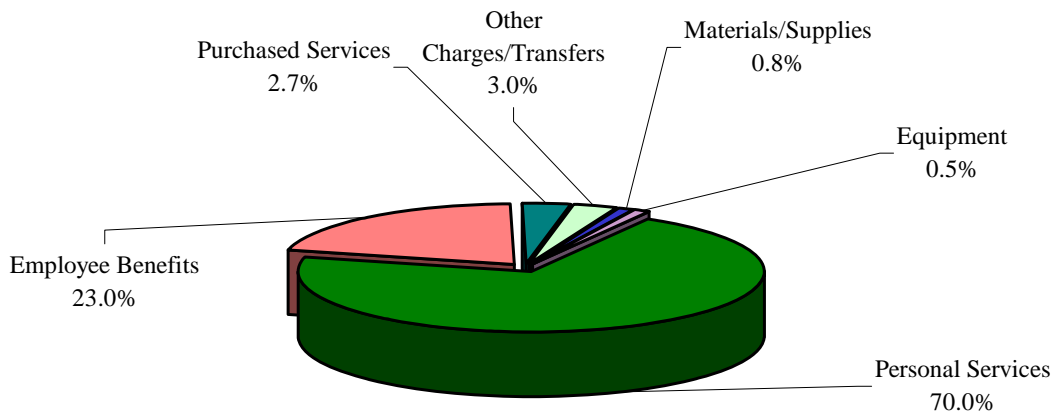
The Administration/Attendance and Health category of the budget provides for activities concerned with establishing and administering policy for the school division. This includes Board Services, Executive Services, Human Resources, Fiscal Services, Information Services and Health Services.

The Administration/Attendance and Health category comprises 7.3% of the total Operating Budget. This percentage has remained fairly constant in recent years. Ninety-three percent of the Administration / Attendance and Health category budget is directed towards compensation of staff (Personal Services 70% plus Employee Benefits 23%). The remaining 7% covers such items as office supplies, equipment and purchased services. The Administration/Attendance and Health category budget reflects an increase of \$203,425 or 2.4% (from \$8,395,513 in FY07E to \$8,598,938 in FY08). The charts below and on the next page depict this information.

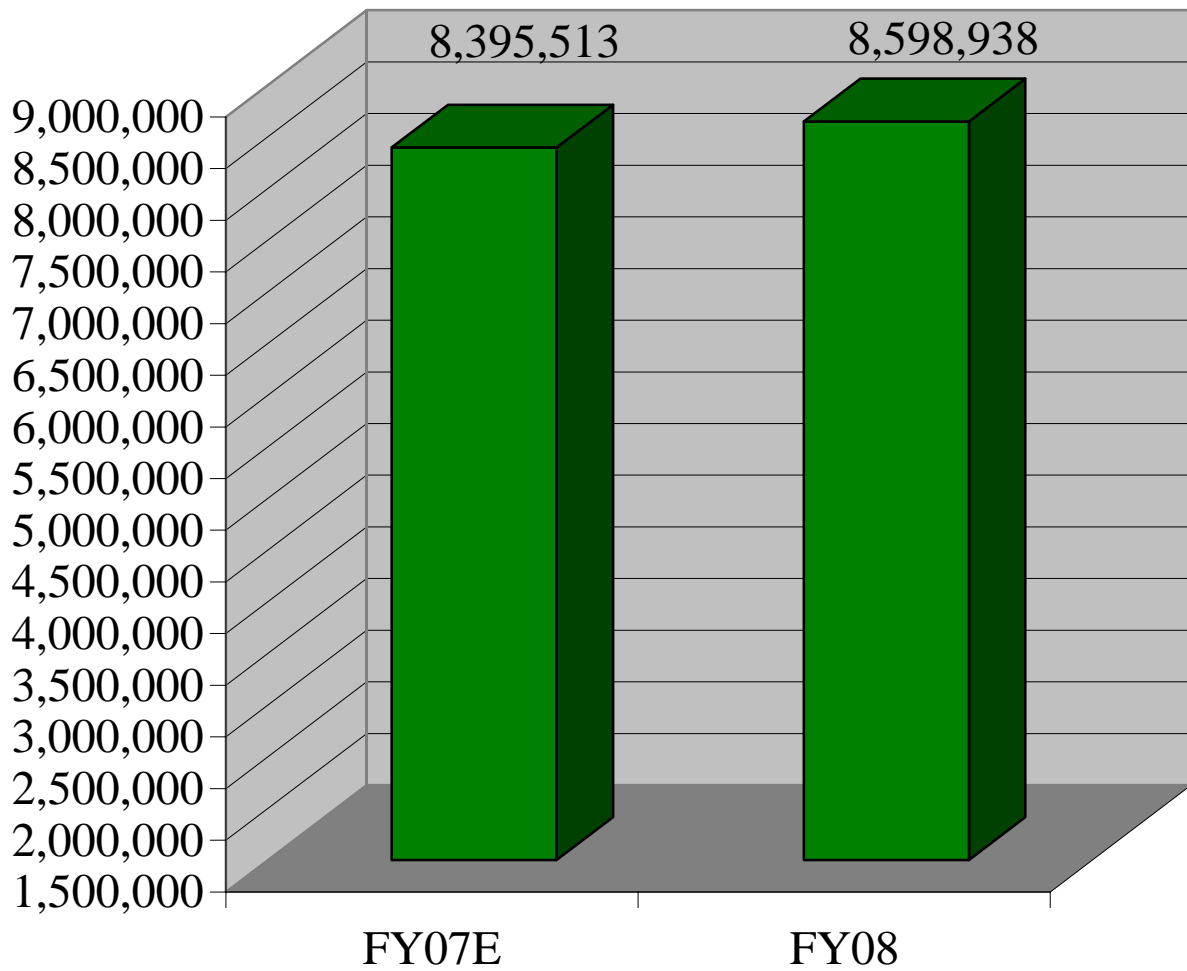
Administration/Attendance & Health as a Percent of Operating Budget for FY2008



Administration/Attendance & Health Category by Major Object for FY2008



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 2006 ACTUAL	FY 2007 BUDGET	FY 2007 EXPECTED	FY 2008 BUDGET
Chairman	1	1	1	1
Board Members	4	4	4	4
Clerk of the Board	1	1	1	1

ADDITIONAL INFORMATION:

Compensation is \$9,000 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: 50-621100-000

ACCT# DESCRIPTION

PERSONAL SERVICES					
1115	Office of the Clerk	6,000	6,000	6,000	6,000
1311	Members of Board	46,800	46,800	46,800	46,800
	Subtotal	52,800	52,800	52,800	52,800
EMPLOYEE BENEFITS					
2100	FICA	3,862	3,947	3,947	4,039
2300	Health Insurance	4,426	4,771	4,771	5,381
2800	Other Benefits	253	512	512	259
	Subtotal	8,541	9,230	9,230	9,679
PURCHASED SERVICES					
3120	Auditing: CPA	11,400	10,500	10,500	10,500
3600	Advertising	0	500	500	500
	Subtotal	11,400	11,000	11,000	11,000
OTHER CHARGES					
5504	Travel	19,021	25,000	25,000	25,000
5801	Dues/Memberships	6,591	13,000	13,000	13,000
	Subtotal	25,612	38,000	38,000	38,000
MATERIALS/SUPPLIES					
6001	Stationery/Forms/Office Supplies	3,765	7,600	7,600	7,600
	Subtotal	3,765	7,600	7,600	7,600
EQUIPMENT					
8911	Furniture/Equipment-Additional	6,656	8,000	8,000	8,000
	Subtotal	6,656	8,000	8,000	8,000
	TOTAL	108,774	126,630	126,630	127,079

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 Chief of Operations provides general management and direction for operations and maintenance of school facilities, personnel, information services, new construction, and pupil transportation services.

PERSONNEL

	FY 2006 ACTUAL	FY 2007 BUDGET	FY 2007 EXPECTED	FY 2008 BUDGET
Division Superintendent	1	1	1	1
Chief of Operations	1	1	1	1
Technical	1	1	1	1

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

PERSONAL SERVICES					
1110	Administrative Salaries	393,584	321,227	326,227	338,216
1143	Technical Salaries	42,975	49,452	49,452	51,269
1998	Personal Leave/Retirement	0	9,634	9,634	9,634
	Subtotal	436,559	380,313	385,313	399,119
EMPLOYEE BENEFITS					
2100	FICA	22,731	29,094	29,477	30,533
2200	VRS Retirement	43,535	52,636	56,602	64,109
2300	Health Insurance	16,366	20,149	20,149	22,722
2400	Group Life Insurance	0	4,522	4,583	4,483
2800	Other Benefits	6,239	4,364	8,264	8,351
	Subtotal	88,871	110,765	119,075	130,198
PURCHASED SERVICES					
3900	Miscellaneous Contractual Services	61,487	20,000	20,000	20,000
	Subtotal	61,487	20,000	20,000	20,000
OTHER CHARGES					
5504	Travel	10,868	14,500	14,500	14,500
5801	Dues/Memberships	1,176	6,400	6,400	6,400
	Subtotal	12,044	20,900	20,900	20,900
MATERIALS/SUPPLIES					
6001	Stationery/Forms/Office Supplies	740	1,600	1,600	1,600
	Subtotal	740	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	599,701	534,578	547,888	572,817

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 2006 ACTUAL	FY 2007 BUDGET	FY 2007 EXPECTED	FY 2008 BUDGET
Technical	3	3	3	3
Clerical	1	1	1	1

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

PERSONAL SERVICES					
1143	Technical Salaries	155,745	155,600	155,600	161,318
1150	Office Clerical	33,618	33,935	33,935	35,182
1625	Stipends	150	0	0	0
	Subtotal	189,513	189,535	189,535	196,500
EMPLOYEE BENEFITS					
2100	FICA	14,448	14,499	14,499	15,032
2200	VRS Retirement	21,976	26,914	27,843	32,344
2300	Health Insurance	5,973	3,489	3,489	3,934
2400	Group Life Insurance	0	2,312	2,312	1,965
2800	Other Benefits	901	929	929	963
	Subtotal	43,298	48,143	49,072	54,238
PURCHASED SERVICES					
3500	Printing	13,472	15,000	15,000	15,000
3600	Advertising	6,506	7,000	7,000	7,000
3900	Miscellaneous Contractual Services	21,968	18,450	18,450	18,450
3905	Good Will	956	5,000	5,000	5,000
	Subtotal	42,902	45,450	45,450	45,450
OTHER CHARGES					
5504	Travel	2,855	1,200	1,200	1,200
5506	Employee Development	862	1,250	1,250	1,250
	Subtotal	3,717	2,450	2,450	2,450
MATERIALS/SUPPLIES					
6001	Stationery/Forms/Office Supplies	2,166	2,500	2,500	2,500
6990	Miscellaneous Materials & Supplies	19,435	47,915	50,915	14,730
	Subtotal	21,601	50,415	53,415	17,230
EQUIPMENT					
8911	Furniture/Equipment-Additional	4,259	3,500	3,500	3,500
	Subtotal	4,259	3,500	3,500	3,500
TRANSFERS					
9302	Transfer to County	51,279	58,315	58,315	86,300
	Subtotal	51,279	58,315	58,315	86,300
	TOTAL	356,569	397,808	401,737	405,668

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 Chief 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 2006 ACTUAL	FY 2007 BUDGET	FY 2007 EXPECTED	FY 2008 BUDGET
Administrative	1	1	1	1
Technical	10.2	10.2	9.2	9.2
Clerical	2.5	2.5	2.5	2.5

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

PERSONAL SERVICES					
1110	Administrative Salaries	63,968	109,799	116,037	120,301
1143	Technical Salaries	480,506	504,832	444,832	461,180
1150	Office Clerical	90,567	95,897	95,897	99,421
	Subtotal	635,041	710,528	656,766	680,902
EMPLOYEE BENEFITS					
2100	FICA	46,282	54,355	50,242	52,089
2200	VRS Retirement	70,868	100,895	96,479	112,076
2300	Health Insurance	40,172	46,266	46,266	52,174
2400	Group Life Insurance	0	8,668	8,012	6,809
2600	Unemployment Compensation	32,917	15,000	15,000	25,000
2800	Other Benefits	3,375	3,482	3,219	3,336
	Subtotal	193,614	228,666	219,218	251,484
PURCHASED SERVICES					
3500	Printing	2,539	5,000	5,000	5,000
3600	Advertising	10,406	12,000	12,000	12,000
3900	Miscellaneous Contractual Services	97,324	97,816	97,816	107,816
	Subtotal	110,269	114,816	114,816	124,816
OTHER CHARGES					
5504	Travel	9,898	19,500	19,500	19,500
5506	Employee Development	21,458	25,395	25,395	25,395
5509	Tuition Assistance	13,465	10,000	10,000	10,000
	Subtotal	44,821	54,895	54,895	54,895
MATERIALS/SUPPLIES					
6001	Stationery/Forms/Office Supplies	2,345	3,950	3,950	3,950
6900	Other Educational Supplies	21	0	0	0
6990	Miscellaneous Materials & Supplies	3,218	7,600	7,600	7,600
	Subtotal	5,584	11,550	11,550	11,550
EQUIPMENT					
8800	Technology-Hardware Replacement	27,548	0	0	0
8921	Furniture/Equipment-Replacement	6,823	9,300	9,300	9,300
	Subtotal	34,371	9,300	9,300	9,300
TOTAL		1,023,700	1,129,755	1,066,545	1,132,947

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 2006 ACTUAL	FY 2007 BUDGET	FY 2007 EXPECTED	FY 2008 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	121,882	113,230	115,046	119,274
1143	Technical Salaries	467,030	528,783	528,783	548,216
1150	Office Clerical	34,978	35,853	35,853	37,171
1625	Stipends	0	600	600	600
	Subtotal	623,890	678,466	680,282	705,261
EMPLOYEE BENEFITS					
2100	FICA	44,104	51,903	52,042	53,952
2200	VRS Retirement	72,463	96,257	99,933	115,987
2300	Health Insurance	55,239	59,742	59,742	67,371
2400	Group Life Insurance	0	8,270	8,292	7,047
2800	Other Benefits	3,239	3,324	3,333	3,456
	Subtotal	175,045	219,496	223,342	247,813
PURCHASED SERVICES					
3900	Miscellaneous Contractual Services	24,715	21,400	21,400	21,400
	Subtotal	24,715	21,400	21,400	21,400
OTHER CHARGES					
5504	Travel	8,823	6,000	6,000	6,000
5506	Employee Development	4,283	7,650	7,650	7,650
5801	Dues/Memberships	12,779	13,500	13,500	13,500
	Subtotal	25,885	27,150	27,150	27,150
MATERIALS/SUPPLIES					
6001	Stationery/Forms/Office Supplies	4,308	3,600	3,600	3,600
6990	Miscellaneous Materials & Supplies	2,410	3,700	3,700	3,700
	Subtotal	6,718	7,300	7,300	7,300
EQUIPMENT					
8800	Technology-Hardware Replacement	1,046	5,900	5,900	5,900
8911	Furniture/Equipment-Additional	0	2,800	2,800	2,800
8921	Furniture/Equipment-Replacement	0	2,000	2,000	2,000
	Subtotal	1,046	10,700	10,700	10,700
TOTAL		857,299	964,512	970,174	1,019,624

INFORMATION SERVICES

The Information Services budget pays for activities concerned with preparing data for storage, storing data, and retrieving data by way of electronic 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 2006 ACTUAL	FY 2007 BUDGET	FY 2007 EXPECTED	FY 2008 BUDGET
Administrative	1	1	1	1
Technical	37	42	42	38
Clerical	1	1	1	1

ADDITIONAL INFORMATION:

In FY 08 eliminated four technical FTE's.

CODE: 50-621900-000

ACCT# DESCRIPTION

PERSONAL SERVICES					
1110	Administrative Salaries	96,993	100,452	101,638	105,373
1143	Technical Salaries	1,631,610	1,959,824	1,959,824	1,878,448
1150	Office Clerical	36,975	37,667	37,667	39,051
1153	Tech Assistant Intern	38,074	0	0	0
	Subtotal	1,803,652	2,097,943	2,099,129	2,022,872
EMPLOYEE BENEFITS					
2100	FICA	133,547	158,963	159,054	154,749
2200	VRS Retirement	214,349	295,068	308,362	333,141
2300	Health Insurance	121,060	118,614	118,614	133,165
2400	Group Life Insurance	0	25,348	25,362	20,227
2800	Other Benefits	8,723	10,181	10,187	9,880
	Subtotal	477,679	608,174	621,579	651,162
PURCHASED SERVICES					
3900	Miscellaneous Contractual Services	0	5,000	5,000	5,000
	Subtotal	0	5,000	5,000	5,000
OTHER CHARGES					
5121	Uniform Rental	4,098	0	0	0
5504	Travel	944	3,000	3,000	3,000
5506	Employee Development	40,568	23,500	23,500	23,500
	Subtotal	45,610	26,500	26,500	26,500
MATERIALS/SUPPLIES					
6001	Stationery/Forms/Office Supplies	1,870	1,200	1,200	1,200
	Subtotal	1,870	1,200	1,200	1,200
EQUIPMENT					
8911	Furniture/Equipment-Additional	450	5,900	5,900	5,900
	Subtotal	450	5,900	5,900	5,900
TOTAL		2,329,261	2,744,717	2,759,308	2,712,634

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 2006 ACTUAL	FY 2007 BUDGET	FY 2007 EXPECTED	FY 2008 BUDGET
Health Services Paraprofessional	0	0	1	1
Occupational Safety/Regulatory Compliance Specialist	0	0	1	1
Occupational Therapist	4	4	4	4
Physical Therapist	2	2	2	2
Nurses	17	17	17	17
Clinic Aides	1	1	0	0

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

PERSONAL SERVICES					
1130	Professional Salaries	313,838	433,707	433,707	442,425
1131	Nurses	520,455	541,302	541,302	561,195
1143	Technical Salaries	23,974	24,920	84,920	88,041
1600	Supplements	0	2,100	2,100	2,100
1625	Stipends	2,205	0	0	0
	Subtotal	860,472	1,002,029	1,062,029	1,093,761
EMPLOYEE BENEFITS					
2100	FICA	64,056	77,994	82,584	83,673
2200	VRS Retirement	99,802	144,475	156,012	179,687
2300	Health Insurance	49,687	68,233	68,233	76,947
2400	Group Life Insurance	0	12,413	13,145	10,917
2800	Other Benefits	4,245	4,985	5,279	5,349
	Subtotal	217,790	308,100	325,253	356,573
PURCHASED SERVICES					
3900	Miscellaneous Contractual Services	1,500	1,839	1,839	1,839
	Subtotal	1,500	1,839	1,839	1,839
OTHER CHARGES					
5504	Travel	526	400	400	400
5506	Employee Development	167	500	500	500
	Subtotal	693	900	900	900
MATERIALS/SUPPLIES					
6004	Medical Supplies	8,230	9,000	9,000	9,000
	Subtotal	8,230	9,000	9,000	9,000
EQUIPMENT					
8921	Furniture/Equipment-Replacement	2,848	2,500	2,500	2,500
	Subtotal	2,848	2,500	2,500	2,500
	TOTAL	1,091,533	1,324,368	1,401,521	1,464,573

PSYCHOLOGICAL SERVICES

School psychologists provide counseling and evaluation services to students.

PERSONNEL

	FY 2006 ACTUAL	FY 2007 BUDGET	FY 2007 EXPECTED	FY 2008 BUDGET
Psychologists	6	6	6	6

CODE: 50-622300-000

ACCT# DESCRIPTION

	PERSONAL SERVICES				
1132	Psychologist Salaries	381,143	399,857	399,857	407,894
	Subtotal	381,143	399,857	399,857	407,894
	EMPLOYEE BENEFITS				
2100	FICA	27,926	30,589	30,589	31,204
2200	VRS Retirement	46,037	56,780	58,739	67,139
2300	Health Insurance	26,752	25,438	25,438	28,687
2400	Group Life Insurance	0	4,878	4,878	4,079
2800	Other Benefits	1,854	1,959	1,959	1,999
	Subtotal	102,569	119,644	121,603	133,108
	OTHER CHARGES				
5504	Travel	921	4,000	4,000	4,000
	Subtotal	921	4,000	4,000	4,000
	MATERIALS/SUPPLIES				
6070	Testing Materials	21,432	5,000	5,000	5,000
	Subtotal	21,432	5,000	5,000	5,000
	TOTAL	506,065	528,501	530,460	550,002

SPEECH/AUDIOLOGY SERVICES

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

PERSONNEL

	FY 2006 ACTUAL	FY 2007 BUDGET	FY 2007 EXPECTED	FY 2008 BUDGET
Instructors	8	8	8	8
Para-Educators	3	3	3	3

CODE: 50-622400-000

ACCT# DESCRIPTION

PERSONAL SERVICES					
1130	Professional Salaries	380,896	398,524	398,524	406,534
1141	Para-Educator Salaries	47,114	50,868	50,868	52,737
	Subtotal	428,010	449,392	449,392	459,271
EMPLOYEE BENEFITS					
2100	FICA	32,218	34,379	34,379	35,134
2200	VRS Retirement	51,722	63,814	66,016	75,596
2300	Health Insurance	19,184	23,278	23,278	26,250
2400	Group Life Insurance	0	5,483	5,483	4,593
2800	Other Benefits	2,074	2,202	2,202	2,250
	Subtotal	105,198	129,156	131,358	143,823
OTHER CHARGES					
5504	Travel	4,144	4,500	4,500	4,500
	Subtotal	4,144	4,500	4,500	4,500
MATERIALS/SUPPLIES					
6900	Other Educational Supplies	7,801	6,000	6,000	6,000
	Subtotal	7,801	6,000	6,000	6,000
	TOTAL	545,153	589,048	591,250	613,594

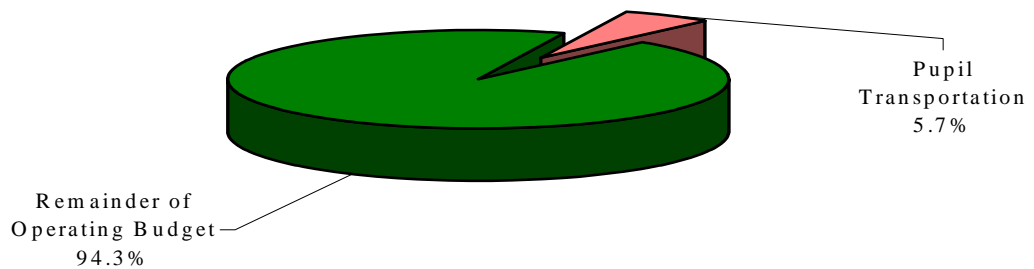
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PUPIL
TRANSPORTATION

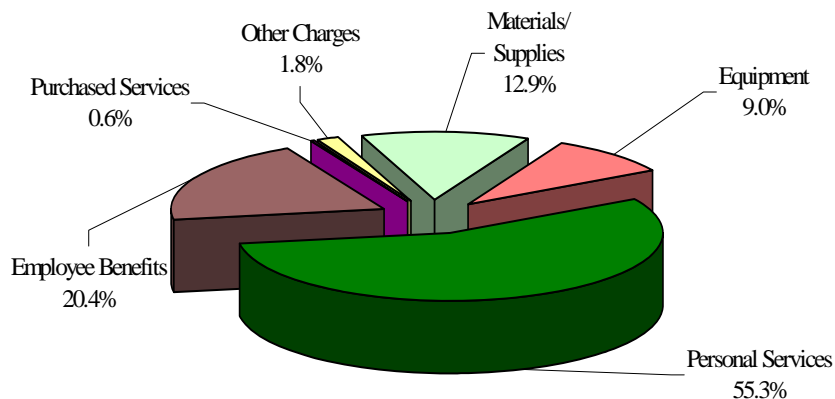
The Pupil Transportation category of the budget provides for activities associated with transporting students to and from school and on other trips related to school activities.

The Pupil Transportation category comprises 5.7% of the total Operating Budget. This percentage has remained fairly constant in recent years. Seventy-six percent of the Pupil Transportation category budget is directed towards compensation of staff (Personal Services 55.3% plus Employee Benefits 20.4%). The remaining 24% covers such items as fuel, vehicle parts, replacement buses, equipment, and purchased services. The Pupil Transportation category budget reflects an increase of \$181,264 or 2.8% (from \$6,530,368 in FY07E to \$6,711,632 in FY08). The charts below depict this information.

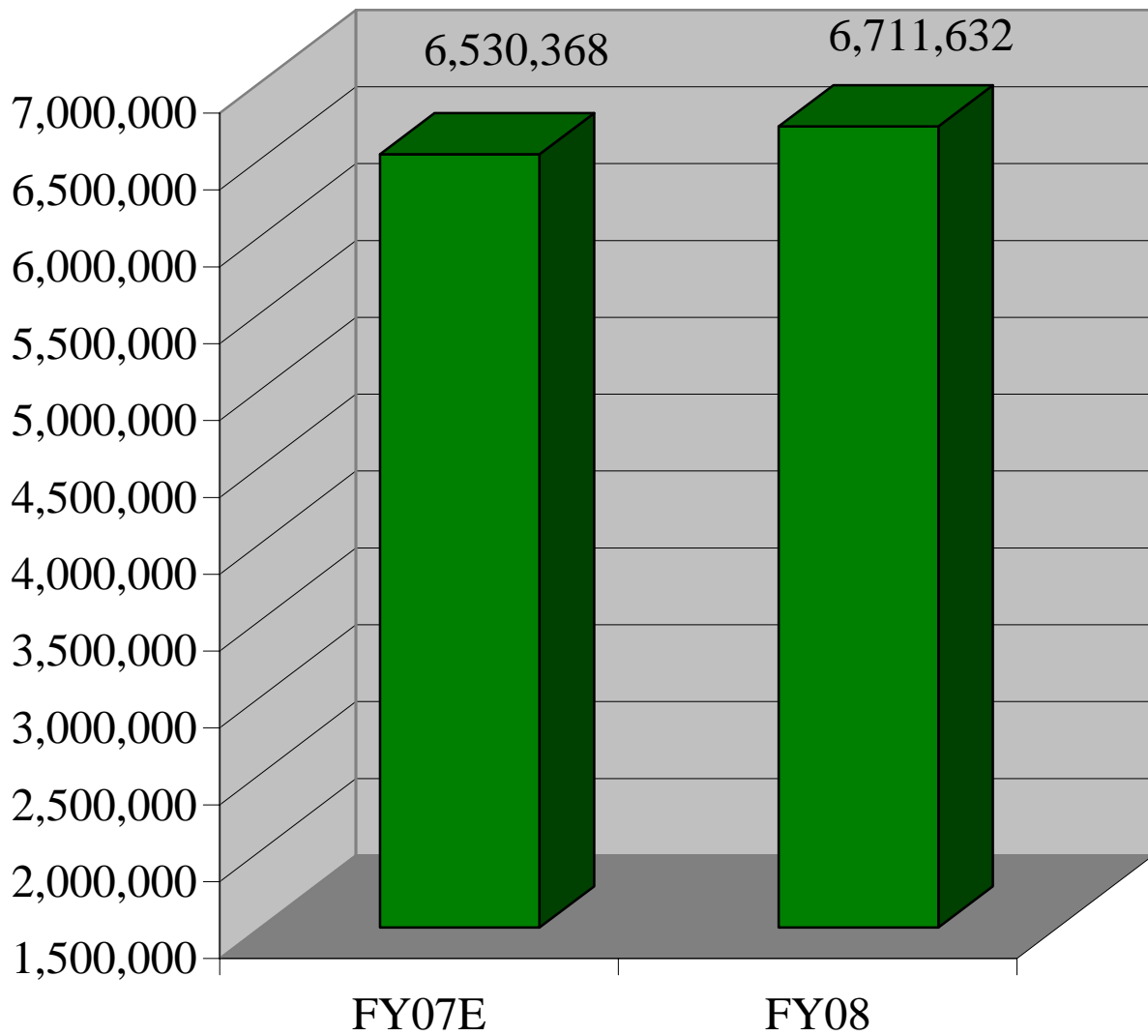
Pupil Transportation as a Percent of Operating Budget for FY 2008



Pupil Transportation Category by Major Object for FY2008



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 2006 ACTUAL	FY 2007 BUDGET	FY 2007 EXPECTED	FY 2008 BUDGET
Technical	7	7	7	7
Bus Drivers (5, 6 & 7 hours)	136	136	136	133
Bus Driver Assistants (5, 5.5 & 6 hours)	25	25	25	25
Crossing Guards (6 hrs)	3.5	3.5	3.5	3.5
Clerical	1	2	2	2

ADDITIONAL INFORMATION:

In FY 08 eliminated three bus driver FTE's.

CODE: 50-632000-000

ACCT# DESCRIPTION

PERSONAL SERVICES					
1143	Technical Salaries	240,386	259,892	259,892	269,443
1150	Office Clerical	36,027	51,151	51,151	53,031
1170	Bus Drivers	1,828,943	2,041,841	2,041,841	2,091,399
1171	Bus Driver Spec Trans	28,466	122,915	122,915	114,642
1172	Bus Drivers, Schools Contracted	7,943	28,741	28,741	29,797
1175	Bus Driver Assistants	209,365	217,235	217,235	225,218
1177	Crossing Guards	22,983	24,825	24,825	25,737
1500	Substitute Salaries	180,888	221,780	221,780	221,780
1595	Overtime	317,142	291,886	291,886	291,886
1625	Stipends	3,600	0	0	0
	Subtotal	2,875,743	3,260,266	3,260,266	3,322,933
EMPLOYEE BENEFITS					
2100	FICA	204,341	249,410	249,410	254,204
2200	VRS Retirement	261,417	313,359	313,359	315,437
2300	Health Insurance	487,189	518,892	518,892	585,154
2400	Group Life Insurance	4,179	36,214	36,214	27,836
2800	Other Benefits	51,196	51,301	51,301	51,790
	Subtotal	1,008,322	1,169,176	1,169,176	1,234,421
PURCHASED SERVICES					
3900	Miscellaneous Contractual Services	14,547	18,000	18,000	18,000
	Subtotal	14,547	18,000	18,000	18,000
OTHER CHARGES					
5309	Vehicle Insurance (Pupil Trans only)	90,753	115,750	115,750	115,750
5506	Employee Development	6,028	6,100	6,100	6,100
	Subtotal	96,781	121,850	121,850	121,850
MATERIALS/SUPPLIES					
6001	Stationery/Forms/Office Supplies	1,438	1,500	1,500	1,500
6008	Gas, Diesel, Oil & Grease	528,231	642,091	642,091	684,491
6990	Miscellaneous Materials & Supplies	565	0	0	0
	Subtotal	530,234	643,591	643,591	685,991
EQUIPMENT					
8800	Technology-Hardware Replacement	5,774	0	0	0
8911	Furniture/Equipment-Additional	132	3,000	3,000	3,000
	Subtotal	5,906	3,000	3,000	3,000
TOTAL		4,531,533	5,215,883	5,215,883	5,386,195

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 2006 ACTUAL	FY 2007 BUDGET	FY 2007 EXPECTED	FY 2008 BUDGET
Mechanics	7	8	8	8

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

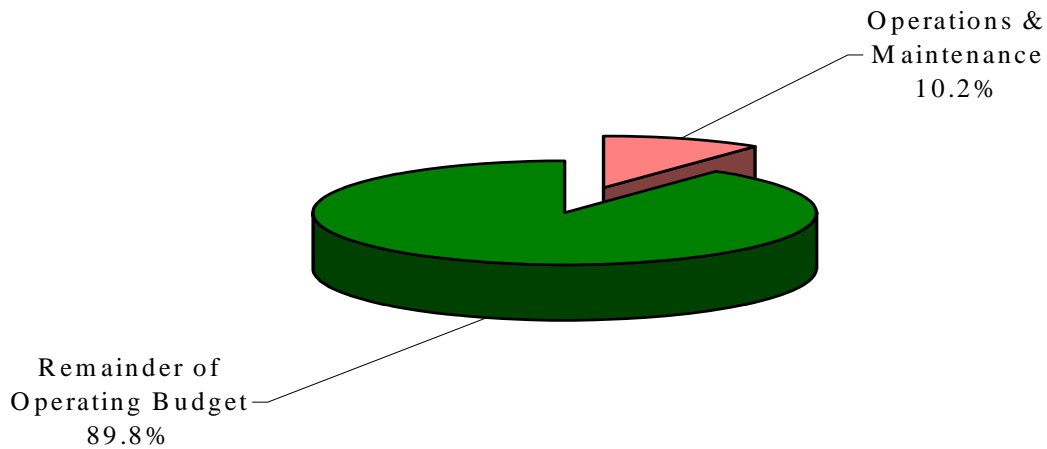
PERSONAL SERVICES					
1160	Trades Salaries	269,366	376,781	376,781	390,628
1595	Overtime	7,588	0	0	0
	Subtotal	276,954	376,781	376,781	390,628
EMPLOYEE BENEFITS					
2100	FICA	19,858	28,823	28,823	29,883
2200	VRS Retirement	31,161	40,758	40,758	41,133
2300	Health Insurance	40,501	49,280	49,280	55,573
2400	Group Life Insurance	0	4,597	4,597	3,906
2800	Other Benefits	2,581	2,846	2,846	2,914
	Subtotal	94,101	126,304	126,304	133,409
PURCHASED SERVICES					
3900	Miscellaneous Contractual Services	20,272	11,500	17,500	19,500
	Subtotal	20,272	11,500	17,500	19,500
MATERIALS/SUPPLIES					
6009	Vehicle Maintenance, Tires, Tubes	158,635	180,000	180,000	180,000
6990	Miscellaneous Materials & Supplies	1,419	3,500	3,500	1,500
	Subtotal	160,054	183,500	183,500	181,500
EQUIPMENT					
8102	Veh Maint, Machine/Tools	2,273	2,500	4,000	4,000
8502	Bus Replacement	568,030	445,850	445,850	445,850
8708	Lease/Purchase-Buses	160,000	160,550	160,550	150,550
	Subtotal	730,303	608,900	610,400	600,400
	TOTAL	1,281,684	1,306,985	1,314,485	1,325,437

OPERATION & MAINTENANCE

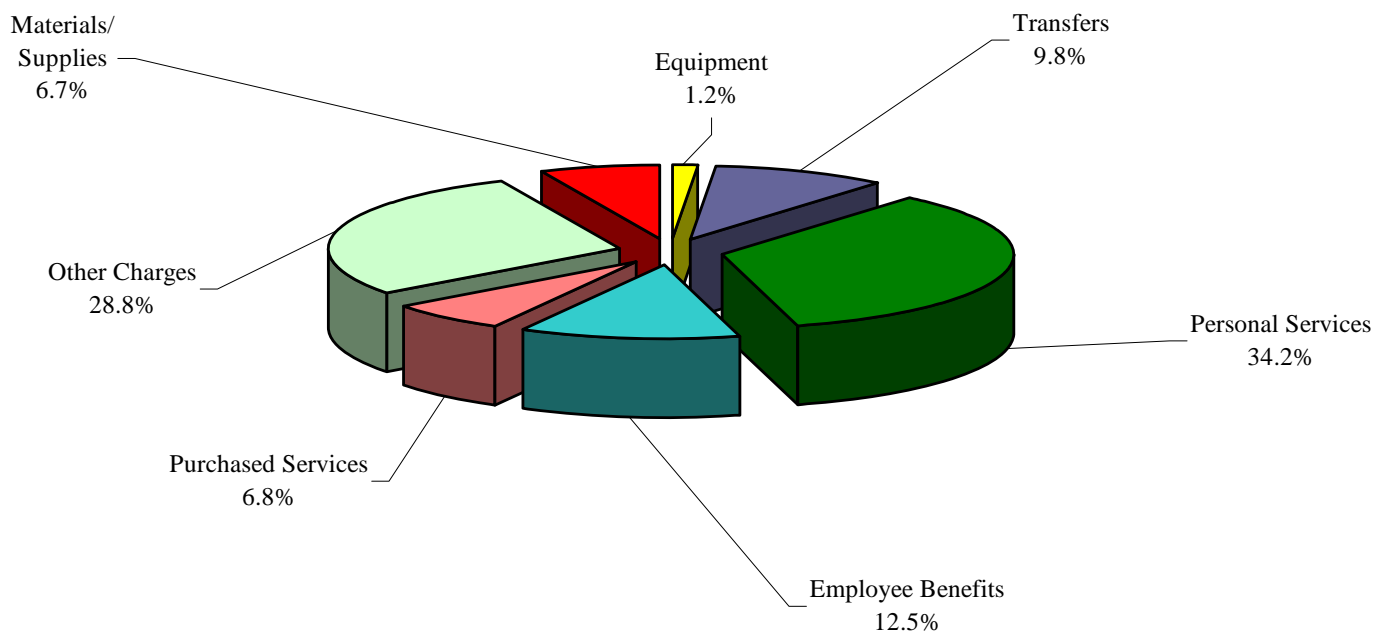
The Operations and Maintenance category of the budget provides for activities concerned with keeping buildings open, comfortable and safe for use. This includes heating, lighting, ventilating systems, repair of facilities, and replacement of facility equipment.

The Operations and Maintenance category comprises 10.2% 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 34.2% plus Employee Benefits 12.5%). The remaining 53% covers such items as maintenance vehicle costs, utilities, purchased services, maintenance supplies and equipment. The Operations and Maintenance category reflects an increase of \$446,942 or 3.9% (from \$11,471,872 in FY07E to \$11,918,814 in FY08). The charts below and on the next page depict this information.

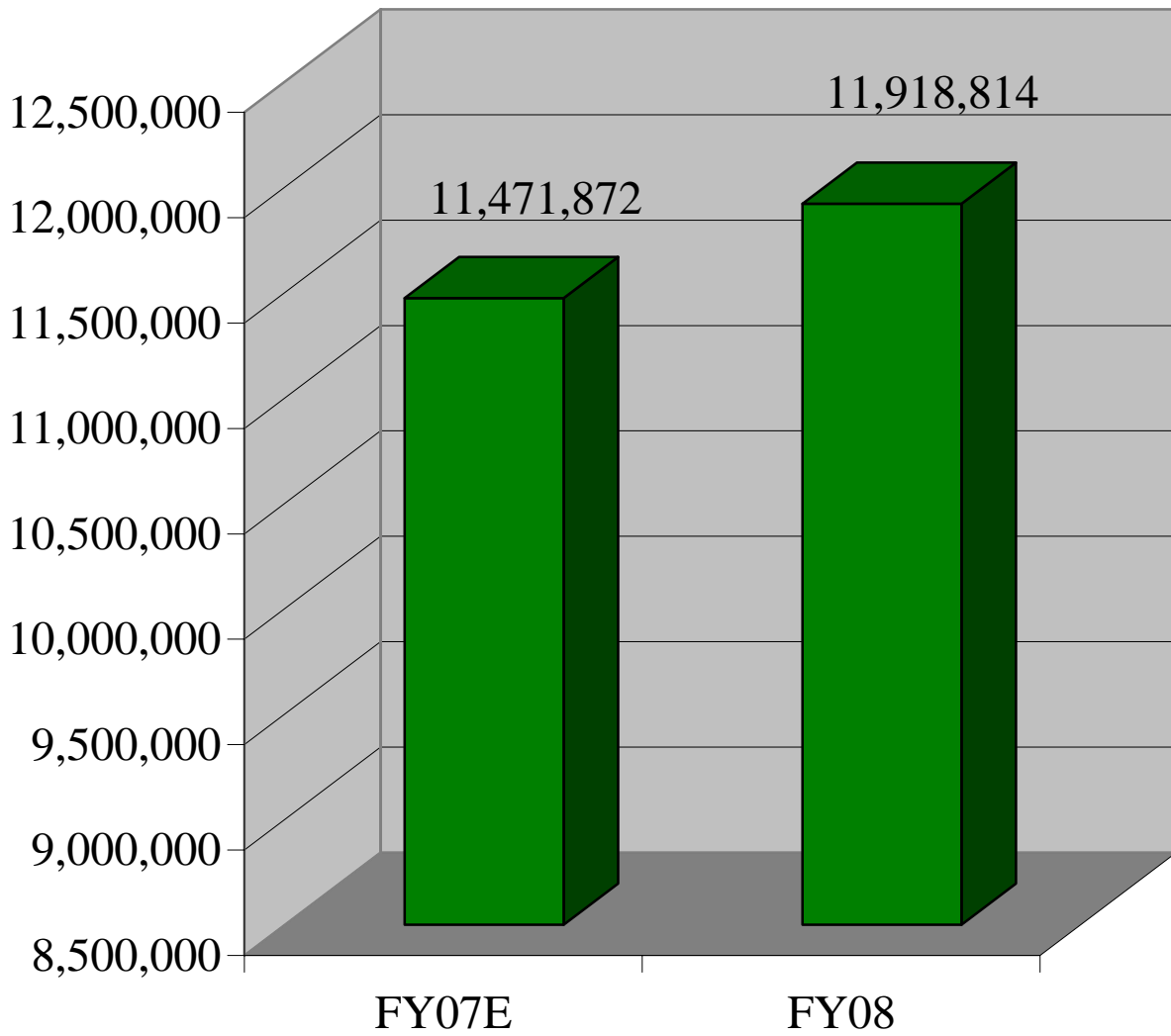
Operations & Maintenance Category as a Percent of Operating Budget for FY2008



Operations & Maintenance Category by Major Object for FY2008



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 2006 ACTUAL	FY 2007 BUDGET	FY 2007 EXPECTED	FY 2008 BUDGET
Administrative	1	1	1	1
Technical	2	2	1	0
Clerical	0	0	1	1

ADDITIONAL INFORMATION:

In FY 08 eliminated one Associate Director FTE.

CODE: 50-641000-000

ACCT# DESCRIPTION

PERSONAL SERVICES					
1110	Administrative Salaries	92,534	97,807	97,807	101,401
1143	Technical Salaries	106,264	116,017	89,517	23,287
1150	Office Clerical	0	0	26,500	27,474
	Subtotal	198,798	213,824	213,824	152,162
EMPLOYEE BENEFITS					
2100	FICA	14,720	16,358	16,358	11,566
2200	VRS Retirement	23,648	30,363	30,363	24,188
2300	Health Insurance	13,134	10,010	10,010	11,289
2400	Group Life Insurance	1,110	2,609	2,609	1,514
2800	Other Benefits	1,014	1,048	1,048	737
	Subtotal	53,626	60,388	60,388	49,294
OTHER CHARGES					
5506	Employee Development	3,869	3,000	3,000	3,000
	Subtotal	3,869	3,000	3,000	3,000
MATERIALS/SUPPLIES					
6001	Stationery/Forms/Office Supplies	1,134	1,500	1,500	1,500
	Subtotal	1,134	1,500	1,500	1,500
	TOTAL	257,427	278,712	278,712	205,956

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 2006 ACTUAL	FY 2007 BUDGET	FY 2007 EXPECTED	FY 2008 BUDGET
Trades	19	19	19	19
Custodial (49 12 month & 51.5 10 month)	100.5	100.5	100.5	100.5
Technical	4	4	4	4
Building Maintenance Manager	1	1	1	1

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

PERSONAL SERVICES					
1143	Technical Salaries	216,622	229,403	229,403	237,834
1160	Trades Salaries	788,619	968,478	968,478	1,004,070
1161	Summer Trades	35,383	34,420	34,420	35,685
1191	Custodial Salaries	1,805,174	2,118,845	2,118,845	2,195,426
1195	Custodial Salaries - Contracted	0	18,877	18,877	19,571
1595	Overtime	106,987	95,000	95,000	95,000
1998	Personal Leave/Retirement	9,586	12,360	12,360	12,360
	Subtotal	2,962,371	3,477,383	3,477,383	3,599,946
EMPLOYEE BENEFITS					
2100	FICA	217,261	261,812	261,812	272,718
2200	VRS Retirement	312,159	355,451	355,451	360,326
2300	Health Insurance	362,286	424,291	424,291	478,473
2400	Group Life Insurance	7,455	41,182	41,182	34,219
2800	Other Benefits	163,910	163,910	163,910	164,608
	Subtotal	1,063,071	1,246,646	1,246,646	1,310,344
PURCHASED SERVICES					
3310	Repair and Maintenance	115,121	186,497	186,497	186,497
3340	Bldg Svc, Contract Maintenance/Other	396,523	500,310	500,310	569,710
3350	Contractual AV	5,944	6,000	6,000	6,000
3900	Miscellaneous Contractual Services	484,777	44,000	44,000	44,000
	Subtotal	1,002,365	736,807	736,807	806,207
OTHER CHARGES					
5101	Electric Current	1,329,363	1,230,000	1,230,000	1,597,600
5103	Water	76,127	89,000	89,000	120,000
5104	Sewage	94,853	91,200	91,200	108,000
5106	Solid Waste	87,580	100,000	100,000	120,000
5107	Fuel	127,015	315,000	315,000	170,000
5120	Laundry Service	12,000	10,000	10,000	10,000
5121	Uniform Rental	11,592	28,000	28,000	28,000
5130	Bldg Svc, Repairs - Bldg/GR	124,800	113,750	113,750	113,750
5201	Postage	59,142	58,031	58,031	58,031
5203	Telephone	549,448	696,180	609,180	630,180
5308	Insurance/Bonds	190,602	223,171	223,171	223,171
5401	Lease Copy Machine	222,492	221,000	221,000	221,000
5403	ACT/Crestar Lease	104,126	141,538	141,538	24,500
5506	Employee Development	2,922	7,000	7,000	7,000
	Subtotal	2,992,062	3,323,870	3,236,870	3,431,232

MATERIALS/SUPPLIES					
6005	Janitorial Supplies	332,851	191,000	191,000	250,000
6013	Bldg Svc, A/V Supplies	566	10,900	10,900	10,900
6014	Stadium Supplies	13,553	14,500	14,500	14,500
6015	Bldg Svc, Heat & A/C Supplies	72,424	58,500	58,500	58,500
6016	Bldg Svc, Electrical Supplies	74,448	61,262	61,262	61,262
6017	Bldg Svc, Plumbing Supplies	62,699	45,000	45,000	45,000
6018	Bldg Svc, Painting Supplies	13,781	10,000	10,000	10,000
6019	Bldg Svc, Carpentry Supplies	74,989	70,000	70,000	70,000
6021	Safety Materials and Supplies	22,820	15,450	15,450	15,450
6022	Preventive Maintenance Materials & Supplies	30,176	69,500	69,500	69,500
6023	Pest Control	1,313	2,000	2,000	2,000
6990	Miscellaneous Materials & Supplies	50,013	45,400	45,400	45,400
	Subtotal	749,633	593,512	593,512	652,512
EQUIPMENT					
8100	Land Acquisition	202,334	0	0	0
8552	Vehicle Replacement	45,749	0	0	0
8800	Technology-Hardware Replacement	143,460	88,969	88,969	88,969
8805	Technology-Hardware Additions	24,842	25,000	25,000	25,000
8911	Furniture/Equipment-Additional	3,313	3,000	3,000	3,000
8921	Furniture/Equipment-Replacement	0	5,000	5,000	5,000
	Subtotal	419,698	121,969	121,969	121,969
TOTAL		9,189,200	9,500,187	9,413,187	9,922,210

GROUNDS SERVICES

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

PERSONNEL	FY 2006 ACTUAL	FY 2007 BUDGET	FY 2007 EXPECTED	FY 2008 BUDGET
N/A	0	0	0	0

CODE: 50-643000-000

ACCT# DESCRIPTION

TRANSFERS					
9301	Transfer to County	1,020,270	1,149,583	1,149,583	1,156,488
	Subtotal	1,020,270	1,149,583	1,149,583	1,156,488
	TOTAL	1,020,270	1,149,583	1,149,583	1,156,488

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 2006 ACTUAL	FY 2007 BUDGET	FY 2007 EXPECTED	FY 2008 BUDGET
Trades	1	1	1	1

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

PERSONAL SERVICES					
1160	Trades Salaries	48,697	48,022	48,022	49,787
	Subtotal	48,697	48,022	48,022	49,787
EMPLOYEE BENEFITS					
2100	FICA	3,653	3,674	3,674	3,809
2200	VRS Retirement	5,319	5,057	5,057	5,243
2300	Health Insurance	3,633	4,415	4,415	4,979
2400	Group Life Insurance	0	586	586	498
2800	Other Benefits	220	235	235	244
	Subtotal	12,825	13,967	13,967	14,773
PURCHASED SERVICES					
3900	Miscellaneous Contractual Services	11,005	10,000	10,000	10,000
	Subtotal	11,005	10,000	10,000	10,000
MATERIALS/SUPPLIES					
6008	Gas, Diesel, Oil & Grease	73,323	94,817	94,817	94,817
6009	Vehicle Maintenance, Tires, Tubes	98,856	74,500	74,500	51,000
6990	Miscellaneous Materials & Supplies	3,662	1,000	2,000	2,000
	Subtotal	175,841	170,317	171,317	147,817
EQUIPMENT					
8101	Veh Svc, Machine Tools, Res	4,472	1,000	4,000	4,000
8552	Vehicle Replacement	64,999	20,014	8,514	12,014
	Subtotal	69,471	21,014	12,514	16,014
	TOTAL	317,839	263,320	255,820	238,391

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 2006 ACTUAL	FY 2007 BUDGET	FY 2007 EXPECTED	FY 2008 BUDGET
Trades	4	4	4	4
Technical	2	2	2	2
Clerical	2	2	2	2

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

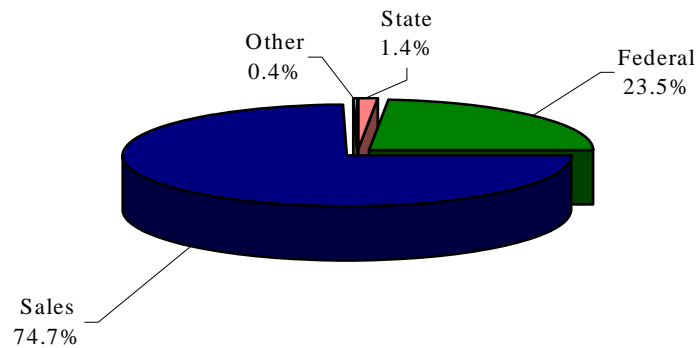
PERSONAL SERVICES					
1143	Technical Salaries	83,250	87,656	87,656	90,877
1150	Office Clerical	55,052	47,777	47,777	49,533
1160	Trades Salaries	110,738	134,276	134,276	139,211
1595	Overtime	634	0	0	0
	Subtotal	249,674	269,709	269,709	279,621
EMPLOYEE BENEFITS					
2100	FICA	18,518	20,633	20,633	21,391
2200	VRS Retirement	28,349	38,299	38,299	44,739
2300	Health Insurance	29,374	35,517	35,517	40,052
2400	Group Life Insurance	473	3,290	3,290	2,796
2800	Other Benefits	1,582	1,622	1,622	1,670
	Subtotal	78,296	99,361	99,361	110,648
MATERIALS/SUPPLIES					
6990	Miscellaneous Materials & Supplies	252	1,000	1,000	1,000
	Subtotal	252	1,000	1,000	1,000
EQUIPMENT					
8911	Furniture/Equipment-Additional	1,299	4,000	4,000	4,000
8921	Furniture/Equipment-Replacement	190	500	500	500
	Subtotal	1,489	4,500	4,500	4,500
	TOTAL	329,711	374,570	374,570	395,769

OTHER FUNDS

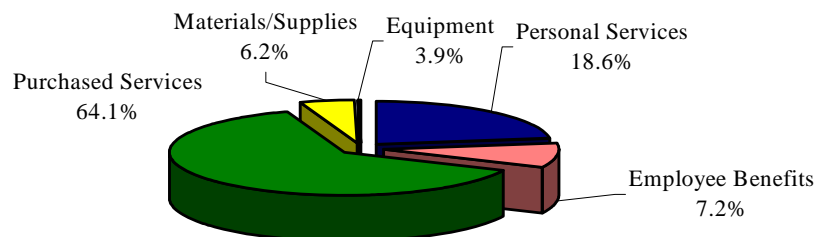
Food Service Fund

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-five percent of the revenue is derived from the sale of meals. The second largest revenue source, 23.5%, is federal funding for free or reduced lunches. As compared to FY07E, the Food Service budget is increasing by \$252,460 or 5.7% (\$4,448,112 in FY07E to \$4,700,572 in FY08). 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 attributed 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. In FY07 breakfast and lunch prices were increased by ten cents each as a result of the increased costs of food, materials, supplies and labor. This year is the second year budgeting for the School Breakfast Program, which is a state funded incentive program which maximizes federal school nutrition revenues and increases student participation in the program.

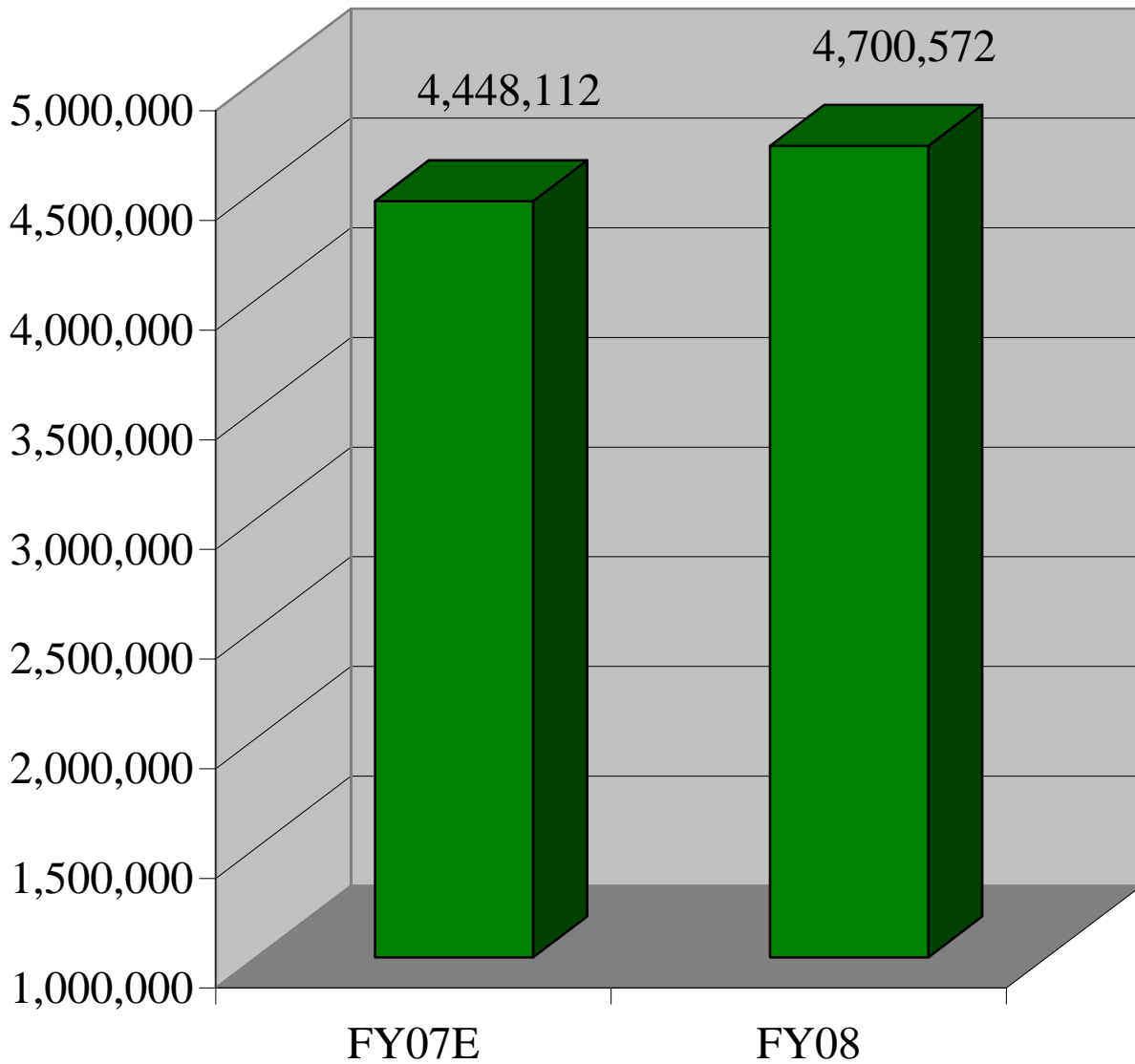
Revenues by Source - FY2008



Expenditures by Major Object - FY2008



Budget Comparison of Food Service Fund



**YORK COUNTY SCHOOL DIVISION
SCHOOL FOOD SERVICE FUND
FISCAL YEAR 2008**

FUND BALANCE SUMMARY

BEGINNING FUND BALANCE 7/1/06		\$471,007
PROJECTED FY 2007 REVENUES	4,448,112	
PROJECTED FY 2007 EXPENDITURES	<u>4,448,112</u>	0
PROJECTED FY 2008 REVENUES	4,700,572	
PROJECTED FY 2008 EXPENDITURES	<u>4,700,572</u>	0
BUDGETED FUND BALANCE 6/30/08		<u>\$471,007</u>

**YORK COUNTY SCHOOL DIVISION
SCHOOL FOOD SERVICE FUND
FISCAL YEAR 2008**

REVENUE DETAIL

**ANNUAL FINANCIAL PLAN
FUND 53**

SCHOOL FOOD SERVICE

ACCT #	DESCRIPTION	FY 2006 ACTUAL	FY 2007 BUDGET	FY 2007 EXPECTED	FY 2008 BUDGET
REVENUE-LOCAL SOURCES					
30315-1010	INTEREST ON DEPOSITS	19,474	10,000	10,000	20,000
CHARGES FOR SERVICES					
30316-7500	CAFETERIA SALES	2,803,421	3,377,468	3,377,468	3,511,518
30316-7510	VENDOR PROMOTIONS	675	0	0	0
30318-7515	ARAMARK GUARANTEE	76,894	0	0	0
REVENUE COMMONWEALTH					
30324-2500	SCHOOL FOOD PROGRAM-LUNCH	56,615	56,615	56,615	57,104
30324-2510	SCHOOL FOOD PROGRAM-BREAKFAST	4,551	17,029	17,029	8,950
REVENUE-FEDERAL					
30333-2130	SCHOOL FOOD PRGM/USDA	746,740	700,000	700,000	750,000
30333-2131	SCHOOL FOOD - BREAKFAST PGM	102,723	87,000	87,000	103,000
30333-2132	USDA DONATED FOODS	229,191	200,000	200,000	250,000
TOTAL FOOD SERVICE FUND		4,040,284	4,448,112	4,448,112	4,700,572

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 7,221 lunches and 765 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 2006 ACTUAL	FY 2007 BUDGET	FY 2007 EXPECTED	FY 2008 BUDGET
Technical	1	1	1	1
Food Service Personnel	63.83	63.83	53.32	53.32

ADDITIONAL INFORMATION:

The technology software (\$30,000) and the technology hardware (\$170,000) will be purchased only if the revenues are available in the fund to support the purchase.

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

1143	Technical Salaries	46,310	45,968	45,968	48,267
1193	Food Services Salaries	835,000	932,872	932,872	815,000
1595	Overtime	6,332	10,000	10,000	10,000
	Subtotal	887,642	988,840	988,840	873,267

EMPLOYEE BENEFITS

2100	FICA	62,346	75,836	75,836	67,412
2200	VRS Retirement	98,693	106,281	106,281	92,248
2300	Health Insurance	180,124	177,868	177,868	149,660
2400	Group Life Insurance	4,950	12,063	12,063	10,644
2600	Unemployment Compensation	0	2,959	2,959	2,661
2800	Other Benefits	5,000	19,726	19,726	17,440
	Subtotal	351,113	394,733	394,733	340,065

PURCHASED SERVICES

3310	Repair and Maintenance	0	10,000	10,000	14,000
3340	Bldg Svc, Contract Maintenance/Other	13,166	31,820	31,820	42,720
3900	Miscellaneous Contractual Services	0	5,000	5,000	7,000
3910	Administrative Fee-Aramark	53,911	55,000	55,000	57,000
3920	Management Fee-Aramark	53,911	55,000	55,000	57,000
3935	Personal Svc-Aramark	662,673	540,000	540,000	625,000
3940	Benefits-Aramark	85,691	125,000	125,000	175,000
3945	Emp. Develop-Aramark	0	5,000	5,000	5,000
3950	New Hires-Aramark	585	1,000	1,000	1,000
3955	Supplies-Aramark	198,944	240,294	240,294	243,000
3960	Food-Aramark	1,376,325	1,744,225	1,744,225	1,747,000
3965	Capital Outlay-Aramark	4,000	7,200	7,200	16,520
3970	Other Chrgs.-Aramark	48,435	25,000	25,000	25,000
	Subtotal	2,497,641	2,844,539	2,844,539	3,015,240

OTHER CHARGES

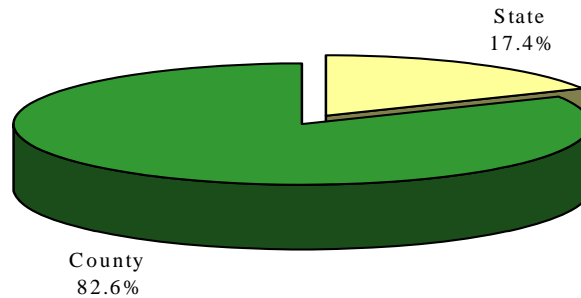
5504	Travel	1,451	5,000	5,000	5,000
5506	Employee Development	1,487	5,000	5,000	5,000
	Subtotal	2,938	10,000	10,000	10,000

MATERIALS/SUPPLIES					
6002	Food Supplies	8,574	0	0	0
6800	Technology-Software	0	0	0	30,000
6990	Miscellaneous Materials & Supplies	30	0	0	0
6995	USDA Commodities	229,191	200,000	200,000	250,000
	Subtotal	237,795	200,000	200,000	280,000
EQUIPMENT					
8800	Technology-Hardware Replacement	0	0	0	170,000
8911	Furniture/Equipment-Additional	0	5,000	5,000	6,000
8921	Furniture/Equipment-Replacement	0	5,000	5,000	6,000
	Subtotal	0	10,000	10,000	182,000
TOTAL		3,977,129	4,448,112	4,448,112	4,700,572

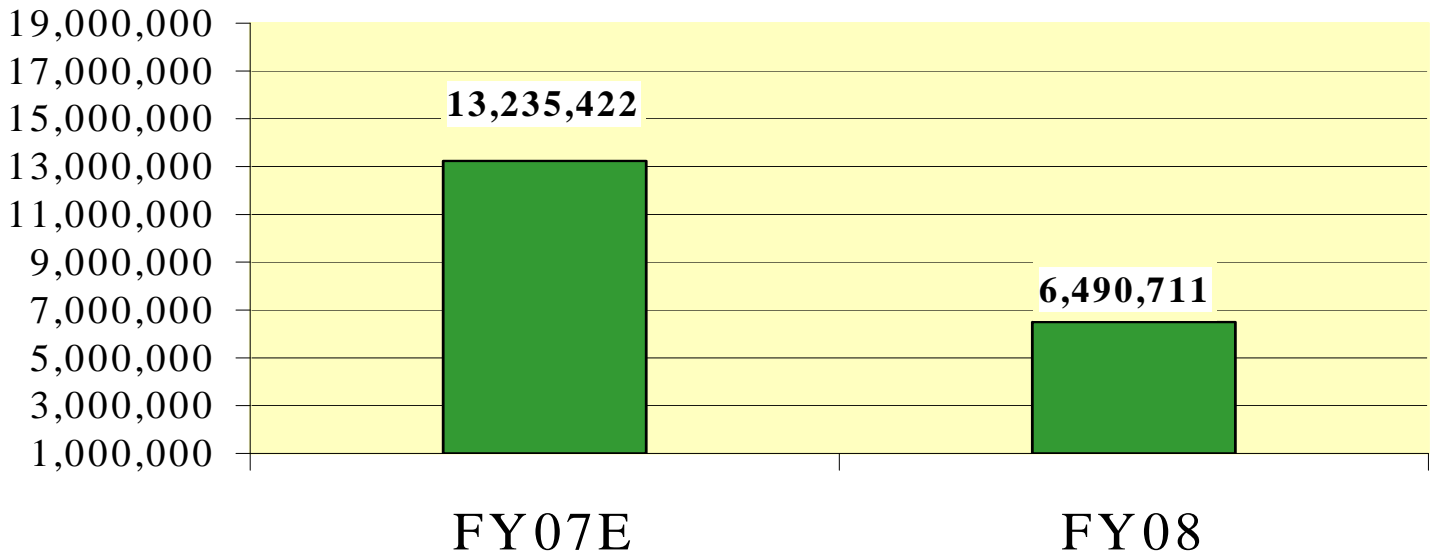
Capital Projects Fund

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 \$6,744,711 or 51% decrease in this fund is driven primarily by the completion of the York High School renovation project. The County of York provides 82.6% of the revenue for the FY08 budget. The County Board of Supervisors determines the funding level for capital projects by reviewing the school debt service schedule for debt retirements and evaluating revenue sources to support new debt service. The County will also, as funding permits, use fund balance to fund school capital projects. The charts below provide further information on the Capital Projects Fund.

Revenues by Source - FY2008



Fiscal Year Expenditure Comparison



**YORK COUNTY SCHOOL DIVISION
CAPITAL PROJECTS FUND
FISCAL YEAR 2008**

REVENUE DETAIL

ANNUAL FINANCIAL PLAN
FUND 70

CAPITAL PROJECTS FUND

ACCT #	DESCRIPTION	FY 2007 BUDGET	FY 2007 EXPECTED	FY 2008 BUDGET
REVENUE-STATE SOURCES				
30324-2025	LOTTERY FUNDS	943,840	943,840	868,215
30324-2700	CONSTRUCTION FUNDS	266,348	266,348	262,796
TRANSFER FROM OTHER FUNDS				
30351-1010	COUNTY	11,750,000	12,025,234	5,359,700
TOTAL CAPITAL PROJECTS FUND		12,960,188	13,235,422	6,490,711

CAPITAL PROJECTS FUND

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

PERSONNEL

	FY 2007 ORIGINAL	FY 2007 EXPECTED	FY 2008 BUDGET
Technical-Construction Manager	1	1	1

CODE: FUND 70**DESCRIPTION**

Magruder Elementary-Roof	0	0	100,000
Magruder Elementary-Gym Floor	50,000	50,000	0
Magruder Elementary-Parking Lot	100,000	100,000	0
Magruder Elementary-Classrooms	0	0	925,700
Magruder Elementary-Sound System	0	0	32,500
Mt. Vernon Elementary-Replace Ventilation & Duct Work	0	0	75,000
Coventry Elementary-Parking Lot	120,000	120,000	0
Coventry Elementary-Roof	0	0	100,000
Dare Elementary-Classrooms	0	0	2,659,000
Yorktown Middle-Renovation/Addition	9,500,000	9,500,000	0
Yorktown Middle-Renovation(Bid Contingency)	480,188	480,188	0
Yorktown Middle-Furnishings/Lockers	300,000	300,000	0
Yorktown Middle-New Horizons Addition	1,500,000	1,500,000	0
York High-Parking Lots	0	0	200,000
York High-Site Work Athletic Fields	0	0	1,200,000
Tabb High-Visitor Parking Lot	0	0	10,000
Grafton Complex-Gym HVAC	180,000	180,000	0
Grafton Complex-Reseal Upper Windows	0	0	100,000
Grafton Complex-Bus Parking Lot	0	0	350,000
Bruton & Grafton High-Softball & Baseball Dugouts	0	0	40,000
High School Band Instruments	0	0	30,000
Classroom Floor Tile	0	0	40,000
Bailey Field-Locker Room/Field House	610,000	610,000	0
Bailey Field-Lights	0	0	175,000
Contingency	0	0	80,511
Food Services-Update Point of Sale Software	0	0	200,000
Maintenance Associate Director(temporary non-recurring)	0	0	112,000
Student Services Part-Time Special Project(temporary non-recurring)	0	0	61,000
Print Shop Building/Technology Warehouse	120,000	120,000	0
Instructional Technology Initiative	0	275,234	0
TOTAL BUDGET	12,960,188	13,235,422	6,490,711

**CAPITAL PROJECTS FUND
FISCAL YEAR 2008**

CAPITAL PROJECTS FUND DESCRIPTIONS

Magruder Elementary School – Roof

Replace approximately 5,000 square feet over cafeteria.

Operating Budget Impact: Annual maintenance costs for the roof will be reduced by approximately \$5,000.

Magruder Elementary School – Classrooms

Construction of four additional classrooms totaling approximately 4,800 square feet.

Operating Budget Impact: Electricity costs will be reduced by \$6,000 by moving classrooms from trailers into energy efficient building space.

Magruder Elementary School – Sound System

Research has shown that elementary student learning is enhanced with sound systems to clarify and amplify the teacher's voice. This project will install sound systems in 13 classrooms at Magruder Elementary School.

Operating Budget Impact: Annual maintenance contract of system is \$2,000.

Mount Vernon Elementary School – Replace Ventilation and Duct Work

Replace fiber board with metal duct work throughout secondary wing. The original ventilation duct work is over 25 years old. This project will substantially improve air quality in the school.

Operating Budget Impact: No significant operating budget impact.

Coventry Elementary School – Roof

Replace approximately 5,000 square feet over cafeteria.

Operating Budget Impact: Annual maintenance costs for the roof will be reduced by approximately \$5,000.

**CAPITAL PROJECTS FUND
FISCAL YEAR 2008**

CAPITAL PROJECTS FUND DESCRIPTIONS

Dare Elementary School – Classrooms

Construction of ten additional classrooms totaling approximately 13,000 square feet. Included are restrooms and geothermal HVAC system.

Operating Budget Impact: Energy costs will be reduced an estimated \$15,000 annually with the shift to a geothermal HVAC system.

York High School – Site Work

Construction of a soccer field, adult softball field, practice football field and necessary drainage work.

Operating Budget Impact: The new athletic fields will require additional maintenance costs of \$12,000.

York High School – Parking Lot

Repair potholes and overlay approximately 80,000 square feet of pavement.

Operating Budget Impact: Annual repair cost will be reduced by \$3,000.

Tabb High School – Parking Lot

Construction of six additional parking spaces for visitors.

Operating Budget Impact: No significant operating budget impact.

Bruton and Grafton High School - Dugouts

Construction of dugouts for baseball and softball at each school for a total of eight dugouts.

Operating Budget Impact: No significant operating budget impact.

Grafton School Complex - Windows

Remove, seal and re-install fifty-eight windows in the upper level. Presently, during heavy rains, these windows leak thereby causing moisture and mold problems.

Operating Budget Impact: No significant operating budget impact since the mold and mildew have been contained.

**CAPITAL PROJECTS FUND
FISCAL YEAR 2008**

CAPITAL PROJECTS FUND DESCRIPTIONS

Grafton School Complex – Bus Parking Lot

Construction of an approximately 40,000 square foot lot complete with drainage and fencing for buses.

Operating Budget Impact: The parking lot will be lighted so there will be a small increase in electricity costs and maintenance of the gravel for the driving area.

Bailey Field - Lights

Replace the lighting installed in 1988 with state of the art athletic field lights.

Operating Budget Impact: This is expected to reduce electricity costs by \$3,000 with the new energy efficient lighting system.

Maintenance Associate Director

Salary and benefits to be paid from the construction budget. Position is temporary and will assist in managing CIP projects for FY08.

Operating Budget Impact: None

High School Band Instruments

These funds are for the replacement of specific high unit cost band instruments at the high schools.

Operating Budget Impact: None

Classroom Floor Tile

Replace carpet with floor tile in classrooms with indoor air quality problems (Coventry Elementary and Grafton Middle) and trip hazards (Magruder Elementary).

Operating Budget Impact: No significant operating budget impact.

Contingency

Funds set aside to cover anticipated increased cost of CIP projects.

Operating Budget Impact: None

**CAPITAL PROJECTS FUND
FISCAL YEAR 2008**

CAPITAL PROJECTS FUND DESCRIPTIONS

Food Services – Update Point of Sale Software

The current software has been in operation for over 12 years and is no longer supported by the manufacturer. It also lacks up-to-date service options such as internet access to accounts for parents.

Operating Budget Impact: Annual maintenance contract for software of approximately \$15,000.

Student Services Part-Time Employee for Special Projects

This is a temporary position that will be eliminated at the end of FY08. The position will assist in implementing major special education projects.

Operating Budget Impact: None

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INFORMATIONAL SECTION

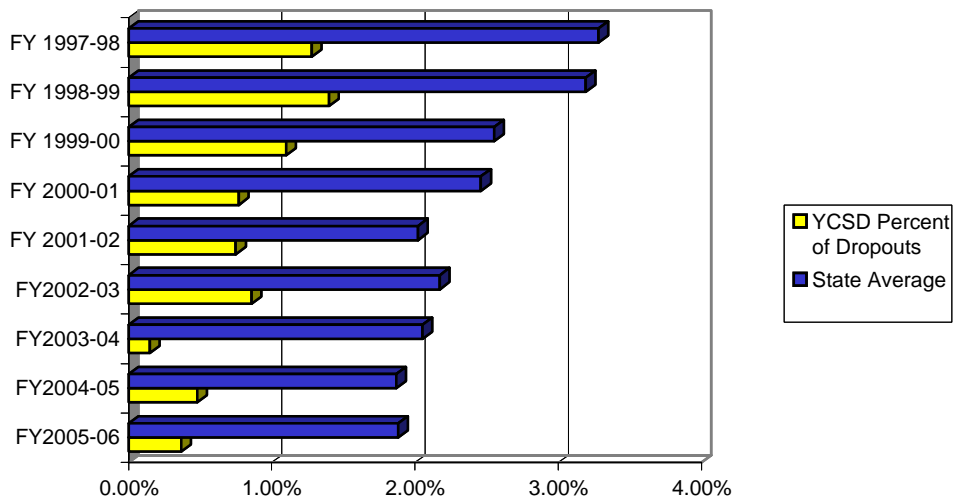
**YORK COUNTY SCHOOL DIVISION
SCHOOL OPERATING FUND
FISCAL YEAR 2008**

DROPOUT STATISTICS

	York			State Average Percent of Dropouts
	End of Year Membership Grades 7-12 Plus Ungrades	Number of Dropouts	Percent of Dropouts	
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%
FY 2004-05	6,375	30	0.48%	1.87%
FY 2005-06	6,729	26	0.37%	1.88%

*Source: Superintendent's Annual Report for Virginia fiscal year's 97-06.

YCS D / State Dropout Rate Comparison



**YORK COUNTY SCHOOL DIVISION
SCHOOL OPERATING FUND
FISCAL YEAR 2008**

SCHOLASTIC ACHIEVEMENT TEST (SAT)

**YORK COUNTY
2000-2006**

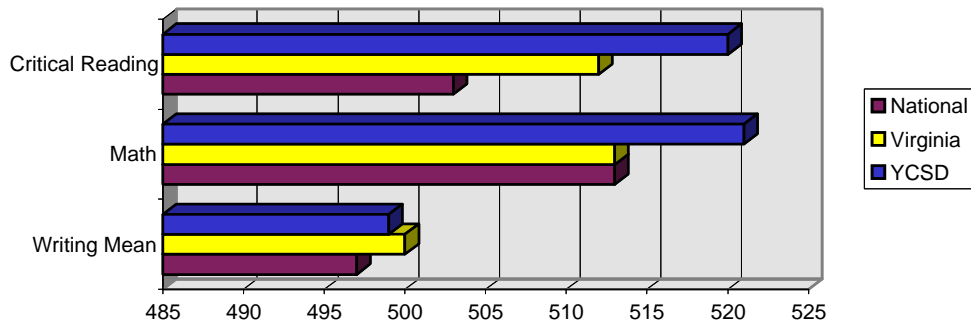
Year	Number of Students Taking Test	Verbal Mean	Math Mean	Writing Mean	Total Mean
2000	572	526	512	-	1038
2001	594	526	513	-	1039
2002	667	530	524	-	1054
2003	652	530	520	-	1050
2004	666	535	517	-	1052
2005	741	532	523	-	1055
2006	743	520 *	521	499	1540

*In 2006, Verbal Mean was retitled as Critical Reading

2006 COMPARATIVE RESULTS

Report	Number of Students Taking Test	Critical Reading Mean	Math Mean	Writing Mean	Total Mean
National	1,465,744	503	513	497	1513
Virginia	56,336	512	513	500	1525
YCSD	743	520	521	499	1540

SAT Comparative Results (2005)



**YORK COUNTY SCHOOL DIVISION
SCHOOL OPERATING FUND
FISCAL YEAR 2008**

**FULLY ACCREDITED YORK COUNTY SCHOOLS
BASED ON THE 2006 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

York River Academy

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

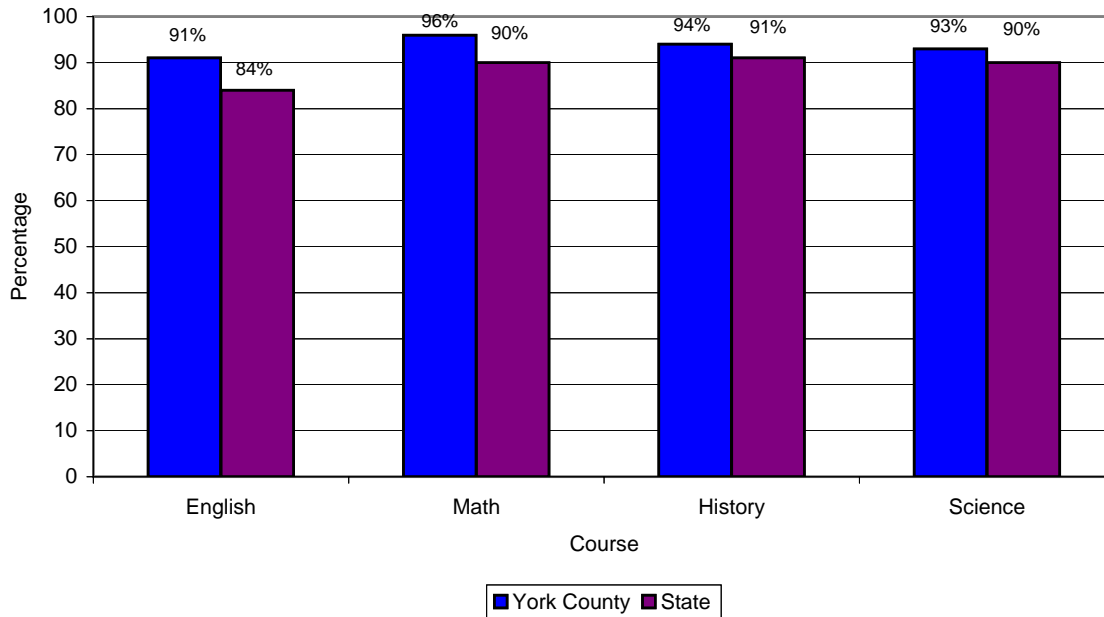
**YORK COUNTY SCHOOL DIVISION
SCHOOL OPERATING FUND
FISCAL YEAR 2008**

This is the ninth year Virginia students have taken the Standards of Learning (SOL) exams. Students in grades 3-8 and students enrolled in certain high school classes, took the exams in the spring. Students in grades 3-8 were assessed in reading and math. Additionally, students in grades 3 and 8 took history and science while those in grade 4 took history.

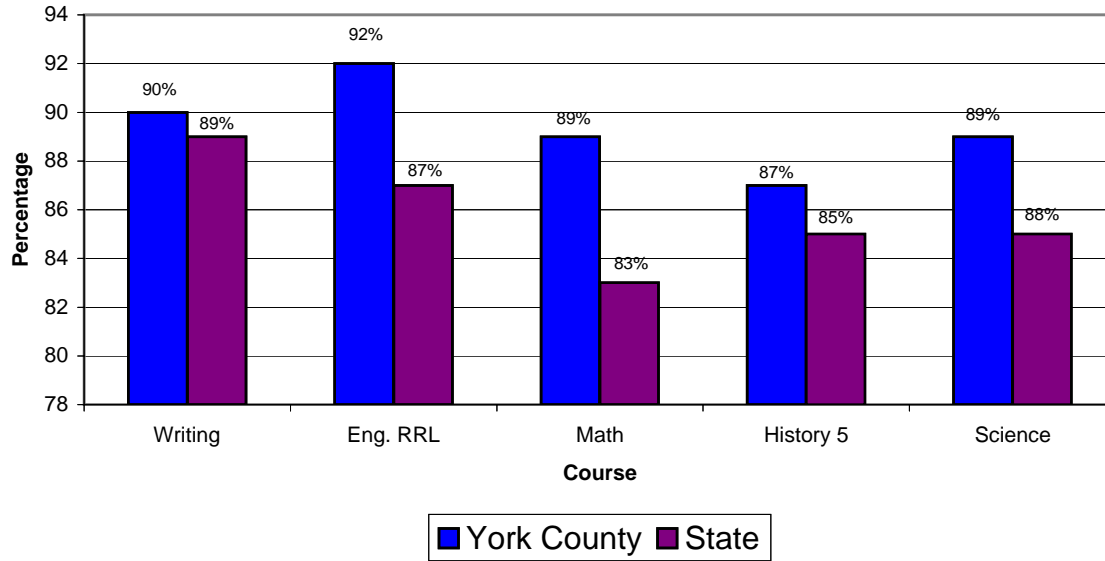
Students must pass the end-of-course SOL exams in order to receive verified credit for a course and in order to graduate from a Virginia high school.

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, all nineteen York County School Division schools - Grafton, Bruton, Tabb and York High Schools; Grafton, Queens Lake, Tabb and Yorktown Middle Schools; Bethel Manor, Coventry, Dare, Grafton Bethel, Magruder, Mt. Vernon, Seaford, Tabb, Waller Mill and Yorktown Elementary Schools; and York River Academy - all met the state's accreditation standards, based on Spring 2006 student performance on SOL assessments. The following graphs depict the results of the SOL exams as compared to state averages.

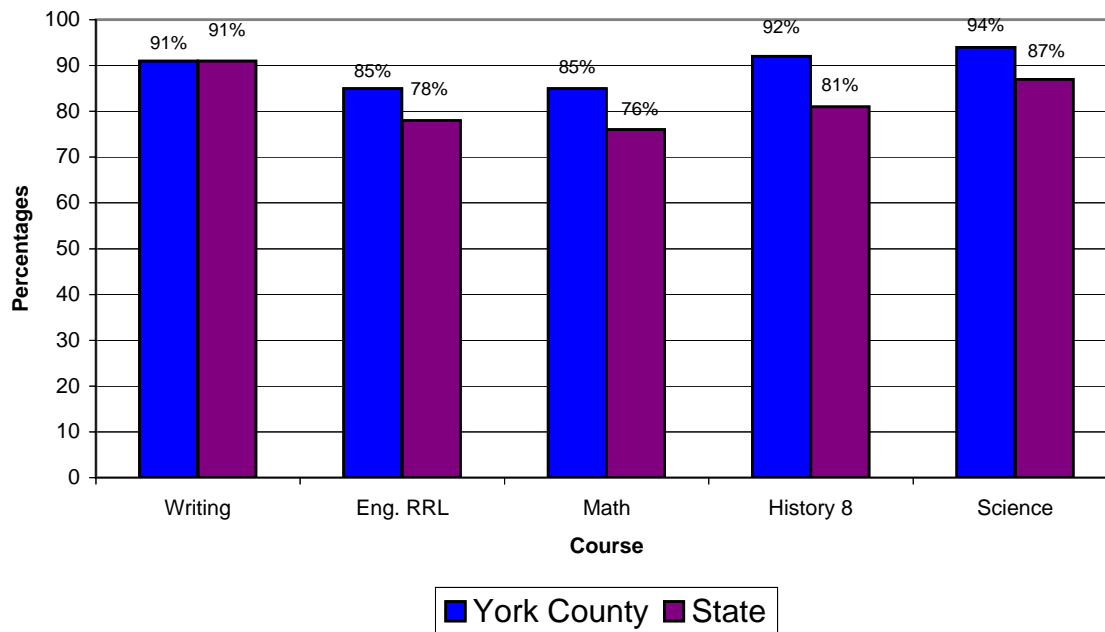
Standards of Learning-Grade 3 Percent Passing



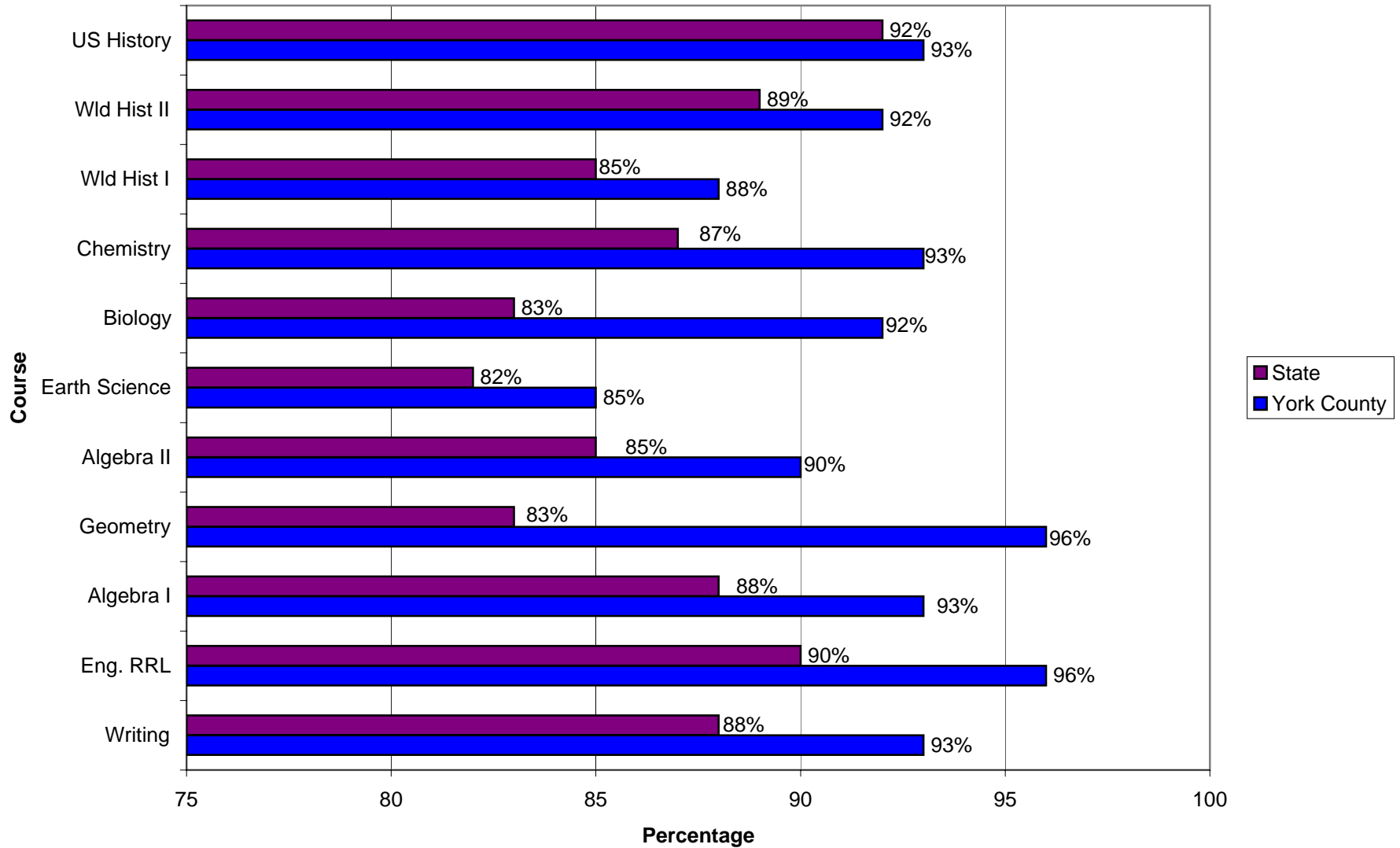
Standards of Learning-Grade 5 Percent Passing



Standards of Learning-Grade 8 Percent Passing



Standards of Learning-End of Course Percent Passing



**YORK COUNTY SCHOOL DIVISION
OPERATING BUDGET
FISCAL YEAR 2008**

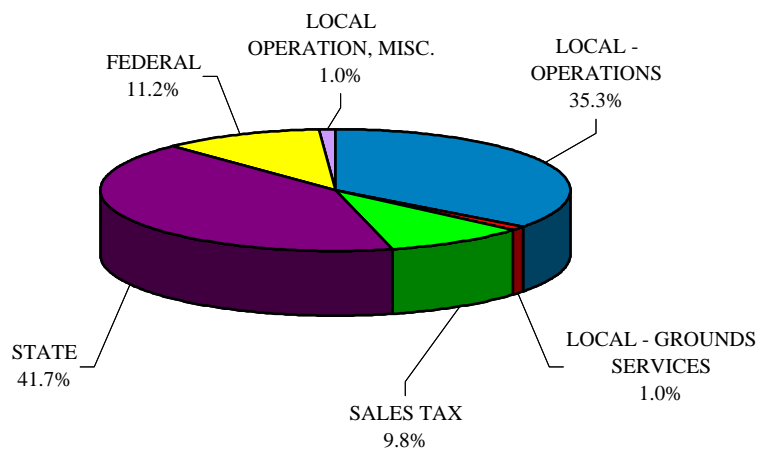
SUPPORT BY SOURCES

(IN PERCENTAGES)

	FY99	FY00	FY01	FY02	FY03	FY04	FY05	FY06	FY07	FY08
LOCAL - OPERATIONS	36.9	35.9	34.9	35.3	35.4	35.2	34.7	34.6	34.0	35.3
LOCAL - GROUNDS SERVICES	1.3	1.3	1.2	1.1	1.1	1.1	1.1	1.0	1.0	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	10.0	9.7	9.9	10.0	9.1	8.9	9.6	9.7	10.5	9.8
STATE	40.9	41.6	41.8	40.1	40.6	41.2	41.8	41.1	41.9	41.7
FEDERAL	9.5	10.1	10.9	12.1	12.5	12.4	11.7	12.6	11.6	11.2
LOCAL OPERATION, MISC.	1.4	1.4	1.3	1.4	1.3	1.2	1.1	1.0	1.0	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 - FY08

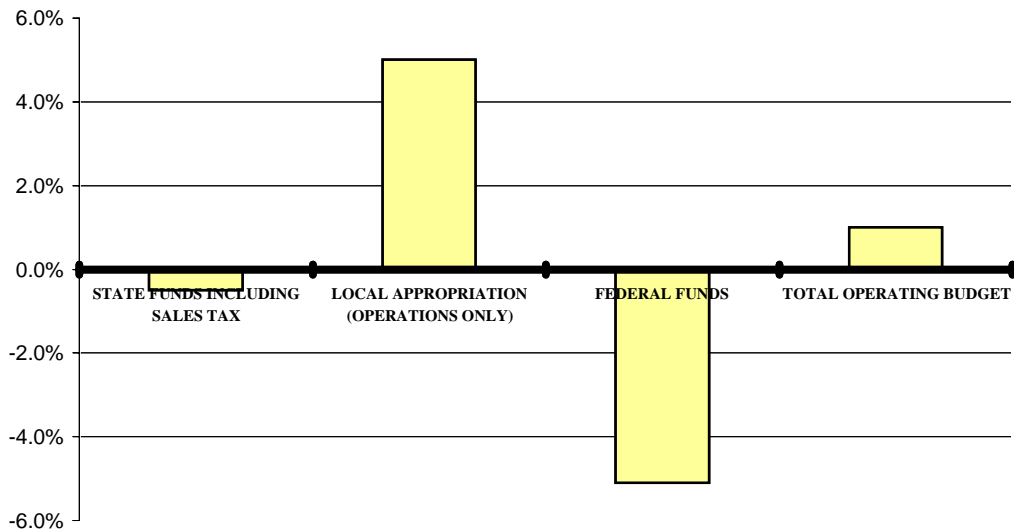


**YORK COUNTY SCHOOL DIVISION
OPERATING BUDGET
FISCAL YEAR 2008**

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

BUDGET YEAR	FY99	FY00	FY01	FY02	FY03	FY04	FY05	FY06	FY07	FY08
STATE FUNDS INCLUDING SALES TAX	0.1	8.3	9.7	0.9	4.9	6.1	14.5	6.7	13.7	(0.5)
LOCAL APPROPRIATION (OPERATIONS ONLY)	11.5	5.0	6.4	5.0	6.7	4.8	10.1	7.5	8.3	5.0
FEDERAL FUNDS	10.0	11.5	13.1	5.8	6.4	4.5	4.1	16.5	1.0	(5.1)
TOTAL OPERATING BUDGET	5.3	7.3	8.6	3.1	5.6	5.4	11.4	7.9	10.2	1.0

Source of Revenue Increases - FY08



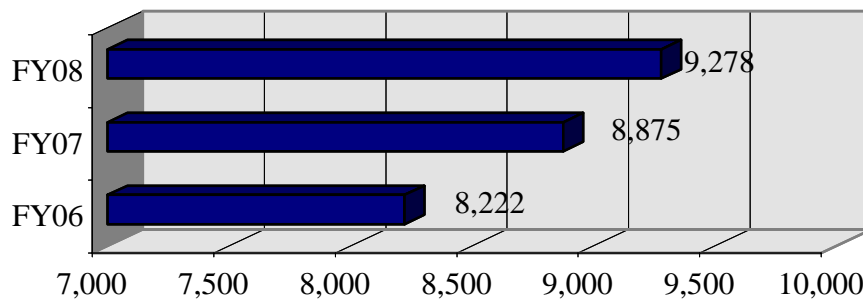
**YORK COUNTY SCHOOL DIVISION
OPERATING BUDGET
FISCAL YEAR 2008**

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 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	7,664	4,027
FY06 (12,700 ADM)	3,002	798	3,383	1039	8,222	8,117	4,124
FY07 (12,970 ADM)	3,194	931	3,722	1028	8,875	---	---
FY08 (12,570 ADM)	3,464	912	3,867	1035	9,278	---	---

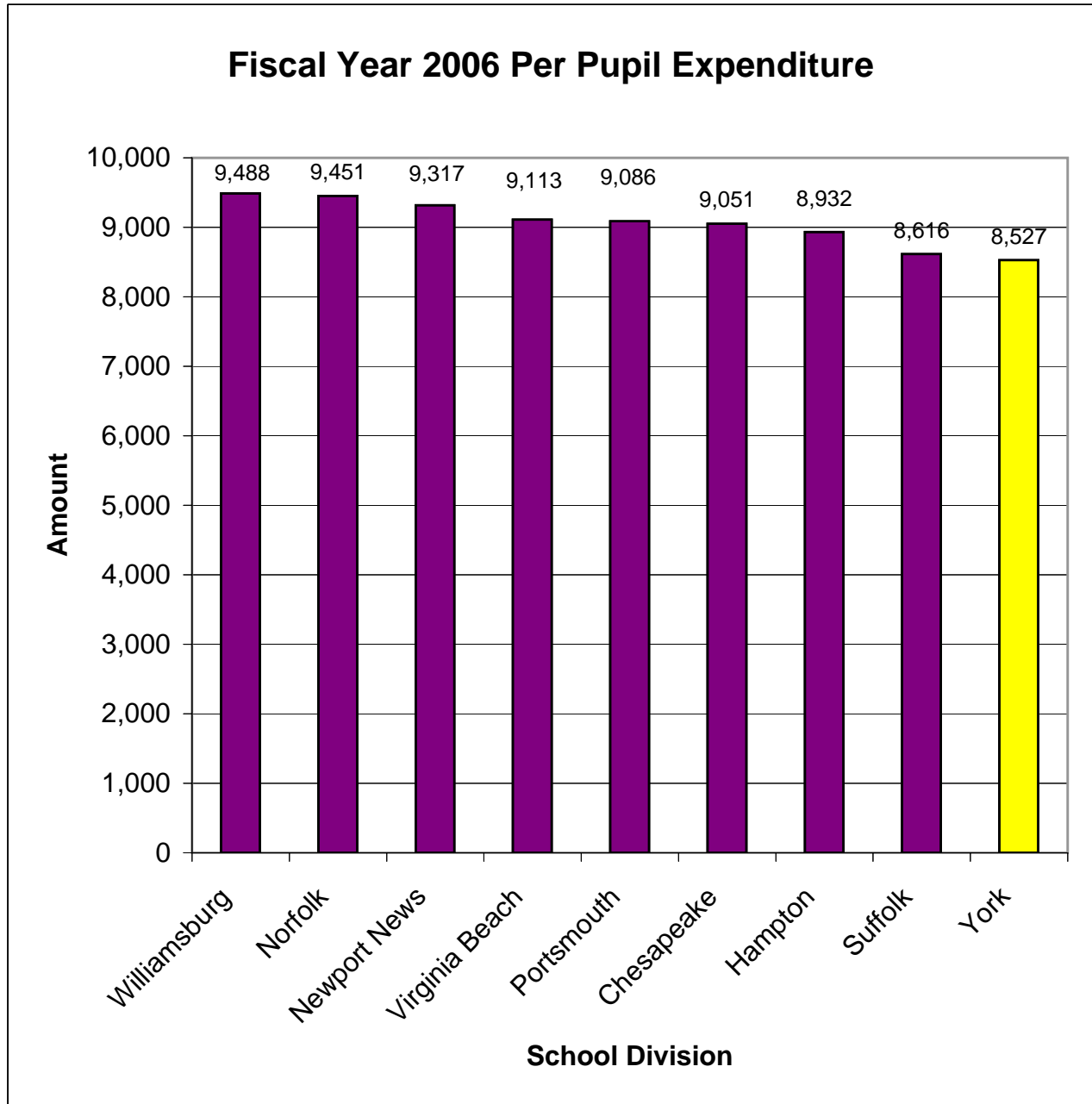
*Local (includes Local Appropriation for Operations, Grounds Maintenance, New Horizons, Fund Balance and Miscellaneous Revenue)

Comparison of Budgeted per Pupil Cost



**YORK COUNTY SCHOOL DIVISION
OPERATING BUDGET
FISCAL YEAR 2008**

Below is a comparison of per pupil expenditures for surrounding school divisions. The data presented relates to the 2006 school year which is the latest fiscal year that the comparative data is available from the Commonwealth of Virginia State Department of Education.



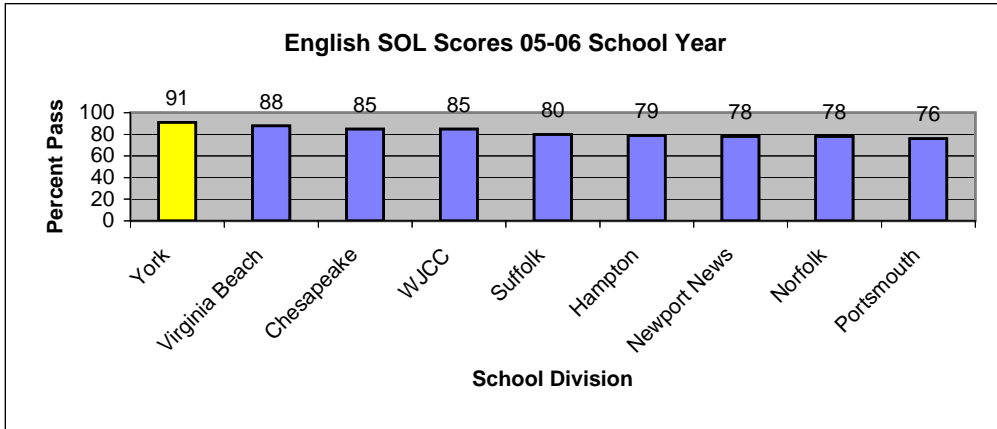
Source: State Superintendent's Annual Report for Virginia, Fiscal Year 2006.

Note: Data represents operating expenditures only.

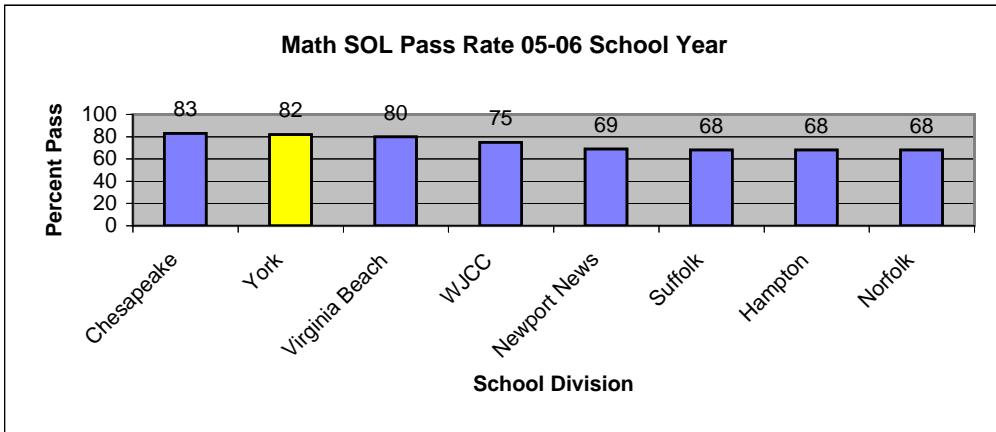
**YORK COUNTY SCHOOL DIVISION
OPERATING BUDGET
FISCAL YEAR 2008**

The following three graphs show a comparison of similar comparable school districts using the SOL performance measures for English, Math and Graduation Rate.

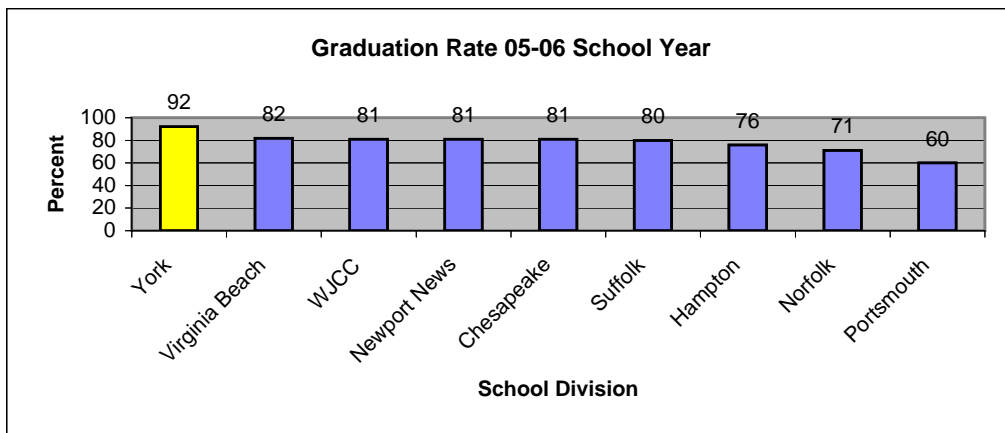
English SOL Performance - All Students State Average - 84%



Math SOL Performance - All Students - State Average - 76%



Graduation Rates - State Rate - 79%



**YORK COUNTY SCHOOL DIVISION
SCHOOL OPERATING FUND
FISCAL YEAR 2008**

STUDENT FEES

	2003-04	2004-05	2005-06	2006-07	2007-08	
1 Instrumental Rental	\$25	\$25	\$25	\$25	\$25	
2 High School Supply Fee	37	32	0	0	0	*
3 Middle School Supply Fee	32	27	0	0	0	*
4 Elementary School Supply Fee	27	22	0	0	0	*
5 Kindergarten Supply Fee	27	22	0	0	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 2008**

STUDENT FEES

SUMMER SCHOOL	2003-04	2004-05	2005-06	2006-07	2007-08
1 High School Course:					
Local Residents	\$305	\$305	\$325	\$325	\$350
Non-Residents	\$355	\$355	\$375	\$375	\$400
2 Middle School Basics	\$0	\$220	\$240	\$240	\$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	\$525	\$550	\$550	\$550
Non-Residents	\$0	\$525	\$550	\$550	\$550

**YORK COUNTY SCHOOL DIVISION
SCHOOL OPERATING FUND
FISCAL YEAR 2008**

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

Auditoriums/Gymnasium-High Schools	\$ 300.00 Monday-Thursday 400.00 Friday-Sunday
Auxiliary Gymnasiums-High Schools	180.00 Monday-Thursday 265.00 Friday-Sunday
Cafeteria - High Schools/Middle Schools	200.00 Monday-Thursday 250.00 Friday-Sunday
Auditoriums/Gymnasiums-Middle Schools	250.00 Monday-Thursday 400.00 Friday-Sunday
Cafeteriums/Gymnasiums-Elementary Schools	200.00 Monday-Thursday 250.00 Friday-Sunday
Rehearsal Rate	One half the rate for performances.
Kiva	\$100.00 (per day)
Classrooms	\$50.00 each (per day)
Band Room/Choral Room	\$60.00 each (per day)
Library	\$60.00 (per day)
Commons	\$150.00 (per day), Monday-Thursday \$225.00 (per day), Friday, Saturday & Sunday
Atrium at GMS/GHS	\$200.00 (per day), Monday-Thursday \$260.00 (per day), Friday-Saturday
Custodial Charges	1.5 times regular hourly rate if Auditorium/Gymnasium/Cafetorium is used. Double time on Sundays and Holidays.
Sight and Sound (P.A. System Lighting)	\$90.00 per day-paid directly to school (Personnel to operate lighting and sound system owned by the school).
Bailey Field	\$150.00 plus 1.5 times hourly rate-Custodial Charges
Use Charge for Piano	\$100.00 per event
Energy Costs-Bailey Field	\$50.00 per hour

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

	FY04 ACTUAL	FY05 ACTUAL	FY06 ACTUAL	FY07 EXPECTED	FY08 BUDGET	FY09 PROJECTED	FY10 PROJECTED	FY11 PROJECTED
Revenue								
State	42,408,659	49,025,217	52,596,586	60,349,581	60,065,957	63,069,255	65,907,371	68,543,665
Federal	10,620,617	11,277,563	13,264,274	13,715,039	13,013,722	13,078,791	13,527,612	13,798,164
County	30,755,430	34,097,431	36,881,138	40,298,677	42,298,677	45,911,912	50,164,123	55,072,795
Local Miscellaneous	1,219,533	1,295,231	1,158,796	1,126,853	1,251,653	1,276,686	1,275,000	1,287,750
Total Revenue	85,004,239	95,695,442	103,900,794	115,490,150	116,630,009	123,336,644	130,874,106	138,702,374
Expenditures								
Instruction	64,436,573	72,199,940	79,042,519	89,092,397	89,400,625	94,764,663	101,512,842	107,565,306
Administration/Attendance and Health	5,907,512	6,404,403	7,420,691	8,395,513	8,598,938	8,942,896	9,193,924	9,837,499
Pupil Transportation	5,101,840	5,618,939	6,069,668	6,530,368	6,711,632	7,114,330	7,398,237	7,766,753
Operation and Maintenance	10,227,400	11,128,949	11,349,152	11,471,872	11,918,814	12,514,755	12,769,103	13,532,816
Total Expenditures	85,673,325	95,352,231	103,882,030	115,490,150	116,630,009	123,336,644	130,874,106	138,702,374
Excess (deficiency) of revenues over expenditures	(669,086)	343,211	18,764	0	0	0	0	0
Net Change in Fund Balance	(669,086)	343,211	18,764	0	0	0	0	0
Fund Balance, Beginning of Year	6,400,528	5,731,442	6,074,653	6,093,417	6,093,417	6,093,417	6,093,417	6,093,417
Fund Balance, End of Year*	5,731,442	6,074,653	6,093,417	6,093,417	6,093,417	6,093,417	6,093,417	6,093,417

* 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

	FY04	FY05	FY06	FY07	FY08	FY09	FY10	FY11
	ACTUAL	ACTUAL	ACTUAL	EXPECTED	BUDGET	PROJECTED	PROJECTED	PROJECTED
Revenue								
State	51,053	54,920	61,065	73,644	66,054	69,358	72,825	76,466
Federal	859,717	942,366	1,078,654	987,000	1,103,000	1,158,150	1,216,058	1,276,860
Charges for Services	2,268,203	2,646,324	2,804,096	3,377,468	3,511,518	3,463,658	3,590,597	3,721,730
Local Miscellaneous	6,256	177,653	96,370	10,000	20,000	20,400	20,808	21,224
Total Revenue	3,185,229	3,821,263	4,040,185	4,448,112	4,700,572	4,711,566	4,900,288	5,096,280
Expenditures								
Personal Services	1,101,549	883,263	887,641	988,840	873,267	908,198	944,526	982,307
Employee Benefits	377,154	333,068	351,113	394,733	340,065	353,668	367,814	382,527
Purchased Services	1,246,579	2,430,714	2,493,049	2,844,539	3,015,240	3,135,850	3,261,284	3,391,735
Other Charges	7,406	10,033	16,105	10,000	10,000	10,400	10,816	11,249
Materials and Supplies	662,017	165,469	229,221	200,000	280,000	291,200	302,848	314,962
Capital Outlay	21,359	1,377	-	10,000	182,000	12,250	13,000	13,500
Total Expenditures	3,416,064	3,823,924	3,977,129	4,448,112	4,700,572	4,711,566	4,900,288	5,096,280
Excess (deficiency) of revenues over expenditures	(230,835)	(2,661)	63,056	0	0	0	0	0
Fund Balance, Beginning of Year	641,447	410,612	407,951	471,007	471,007	471,007	471,007	471,007
Fund Balance, End of Year	410,612	407,951	471,007	471,007	471,007	471,007	471,007	471,007

*Assumptions for Projected Years:

- 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**

	FY04 ACTUAL	FY05 ACTUAL	FY06 ACTUAL	FY07 EXPECTED	FY08 BUDGET	FY09 PROJECTED	FY10 PROJECTED	FY11 PROJECTED
Revenue								
State	1,132,222	1,156,607	1,272,416	1,210,188	1,131,011	0	0	0
Federal	491,619	503,538	331,864	0	0	0	0	0
County	6,514,857	1,456,103	13,080,505	12,025,234	5,359,700	2,769,000	8,051,000	6,082,000
Total Revenue	8,138,698	3,116,248	14,684,785	13,235,422	6,490,711	2,769,000	8,051,000	6,082,000
Expenditures								
Capital Projects	8,138,698	3,116,248	14,684,782	13,235,422	6,490,711	2,769,000	8,051,000	6,082,000
Total Expenditures	8,138,698	3,116,248	14,684,782	13,235,422	6,490,711	2,769,000	8,051,000	6,082,000
Excess (deficiency) of revenues over expenditures	0	0	3	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 2005 is equal to the number of eleventh-graders in 2004.

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.

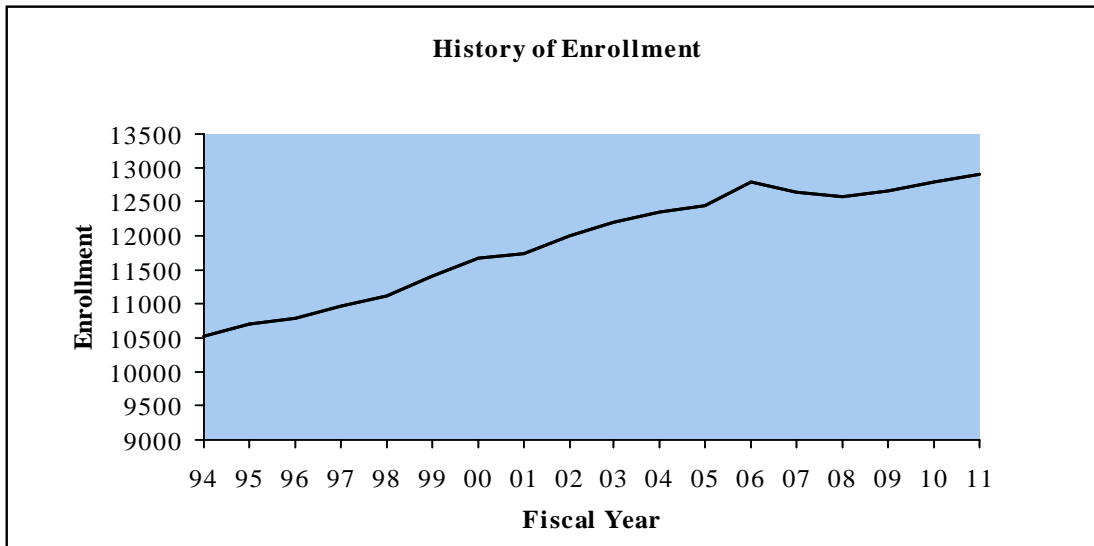
History of Student Populatioir

Fiscal Year		Enrollment	Unadjusted ADM ¹	Adjusted ADM ²
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	Actual	12,442	12,442	12,442
2006	Actual	12,797	12,797	12,797
2007	Actual	12,649	12,649	12,649
2008	Budgeted	12,570	12,570	12,570
2009	Projected ³	12,670	12,670	12,670
2010	Projected ³	12,800	12,800	12,800
2011	Projected ³	12,900	12,900	12,900

¹ Average Daily Membership

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

³ Projection not for budget planning purposes



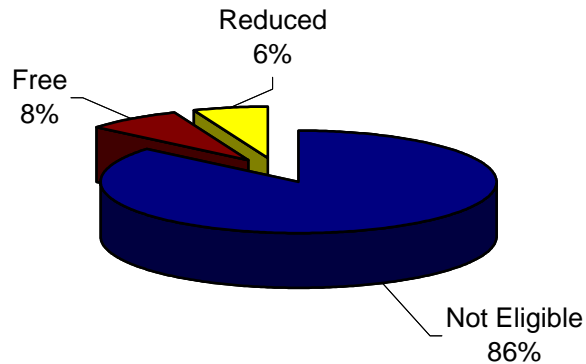
Number of Students Receiving Free or Reduced Lunch

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: 2006-2007

	Free	Reduced	Total	Enrollment	%
Bethel Manor Elementary	67	148	215	577	37.26%
Coventry Elementary	18	13	31	642	4.83%
Dare Elementary	29	36	65	423	15.37%
Grafton Bethel Elementary	55	17	72	639	11.27%
Magruder Elementary	145	74	219	627	34.93%
Mount Vernon Elementary	12	12	24	545	4.40%
Seaford Elementary	24	11	35	507	6.90%
Tabb Elementary	61	65	126	547	23.03%
Waller Mill Elementary	47	13	60	301	19.93%
Yorktown Elementary	126	31	157	469	33.48%
Total	584	420	1,004	5,277	19.03%
Grafton Middle	42	30	72	926	7.78%
Queens Lake Middle	75	47	122	535	22.80%
Tabb Middle	55	64	119	956	12.45%
Yorktown Middle	88	27	115	664	17.32%
Total	260	168	428	3,081	13.89%
Bruton High	89	42	131	734	17.85%
Grafton High	30	26	56	1,290	4.34%
Tabb High	27	48	75	1,263	5.94%
York High	72	23	95	994	9.56%
York River Academy	7	2	9	41	21.95%
Total	225	141	366	4,322	8.47%
Division Total	1,069	729	1,798	12,680	14.18%

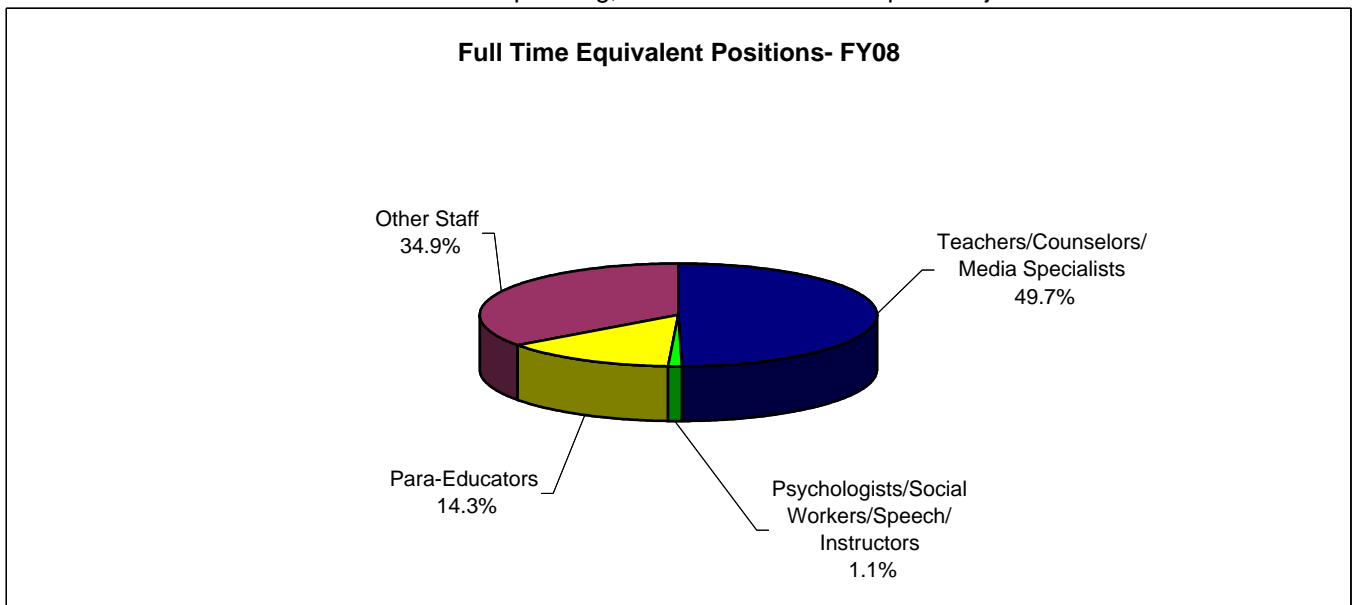
Students Receiving Free or Reduced Lunch



HISTORICAL COMPARISON OF APPROVED FULL TIME EQUIVALENT (FTE) POSITIONS

POSITION	FTE'S FY05E	FTE'S FY06	FTE'S FY06E	FTE'S FY07	FTE'S FY07E	FTE'S FY08
1 ATHLETIC DIRECTORS	4.00	4.00	4.00	4.00	4.00	4.00
2 BOARD MEMBERS	5.00	5.00	5.00	5.00	5.00	5.00
3 BUS DRIVERS	130.00	136.00	136.00	136.00	136.00	133.00
4 BUS DRIVER ASSISTANTS	21.00	21.00	25.00	25.00	25.00	25.00
5 CAFETERIA MONITORS	3.00	3.00	3.00	3.00	3.00	3.00
6 DIVISION CHIEFS	2.00	2.00	3.00	3.00	3.00	4.00
7 CLERICAL	65.25	67.25	73.25	74.25	75.25	75.25
8 CLERK OF THE BOARD	1.00	1.00	1.00	1.00	1.00	1.00
9 CLINIC AIDES	2.00	2.00	1.00	1.00	0.00	0.00
10 CROSSING GUARDS	3.50	3.50	3.50	3.50	3.50	3.50
11 CUSTODIANS	85.80	85.80	100.50	100.50	100.50	100.50
12 DIRECTORS	9.25	9.25	9.25	10.25	11.25	9.25
13 FOOD SERVICE PERSONNEL	95.00	95.00	63.83	63.83	53.32	53.32
14 GUIDANCE COUNSELORS	33.50	33.50	34.00	34.00	34.00	34.00
15 INSTRUCTORS	10.00	10.00	11.00	11.00	10.00	10.00
16 MECHANICS	7.00	7.00	7.00	8.00	8.00	8.00
17 MEDIA SPECIALISTS	18.00	18.00	18.00	18.00	18.00	18.00
18 NURSES	16.00	16.00	17.00	17.00	17.00	17.00
19 OCCUPATIONAL THERAPISTS	3.00	3.00	4.00	4.00	4.00	4.00
20 PARA-EDUCATORS	258.93	270.43	263.00	266.00	268.50	256.00
21 PHYSICAL THERAPIST	1.00	1.00	2.00	2.00	2.00	2.00
22 PRINCIPALS	20.00	20.00	19.00	19.00	19.00	19.00
23 PRINCIPALS (ASSISTANTS)	23.00	23.00	23.00	24.00	25.00	25.00
24 PSYCHOLOGISTS	10.00	10.00	10.00	10.00	10.00	9.00
25 SUPERINTENDENT	1.00	1.00	1.00	1.00	1.00	1.00
26 TEACHERS	818.32	836.32	839.58	858.58	855.58	837.58
27 TECHNICAL	99.22	111.22	112.54	115.54	114.54	109.54
28 TRADES	23.00	24.00	24.00	24.00	24.00	24.00
TOTALS	1768.77	1819.27	1813.45	1842.45	1831.44	1790.94

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



COUNTY OF YORK: VARIOUS STATISTICAL DATA

Population - 63,600
Median Age - 36.5
Land Area (sq.miles) - 108
Land Area (acreage) - 67,520
Land Owned by Federal Government - 40%
Households - 22,350
Average Household Size - 2.78
Average Family Size - 2.78

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, 2006

<u>Taxpayer</u>	<u>Description</u>
Virginia Power Company	Generating Plant
Giant Industries/Amoco Oil	Refinery
Lawyers Title Insurance Co.	Fairfield Timeshare Condominiums
City of Newport News	Water System
Anheuser Busch Companies	Busch Properties
Kings Creek Plantation	Timeshare Condominiums
Wal-Mart	Retail Sales
Kiln Creek Shopping Center	Retail Sales
Verizon Virginia Inc.	Telephone Company
Virginia Natural Gas	Natural Gas Company
Williamsburg Pottery	Retail Sales
1991 Ashe Properties	Apartments
Colonial Properties	Retail Sales

Source: County of York, Virginia
Comprehensive Annual Financial Report Fiscal Year 2006

GLOSSARY OF TERMS

Accrual Basis of Accounting – revenues are recognized in the accounting period in which they are earned and become measurable; expenses are recognized in the period incurred, if measurable.

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 - a budget with total expenditures not exceeding total revenues and monies available in fund balance. This definition is applied over the long-term, not just during the current 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 Expenditures - expenditures for land, improvements to land, easements, buildings, building improvements, vehicles, machinery, equipment, infrastructure, and all other tangible and intangible assets that are used in operations and that have initial useful lives greater than one year and have a cost of \$5,000 or more.

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 seven 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.

Fiduciary Fund Types – accounts for assets held by a governmental unit in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and/or other funds.

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 funds 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.

Full Time Equivalent (FTE) – a measurement equal to one staff person working a full-time work schedule for the specific position for one fiscal year.

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.

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.

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.

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.

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
$\boxed{.6667 \times \text{Average Daily Membership Composite Index}} + \boxed{.3333 \times \text{Per Capita Composite Index}} = \text{Local Composite Index}$						

* 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.

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