

The York County School Division

Yorktown, Virginia



**Approved Annual Budget
Fiscal Year 2009**

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INTRODUCTORY

York County School Division
FY 2009 BUDGET
(Fiscal Year July 1, 2008 – June 30, 2009)

School Board Members

R. Page Minter, Chair
District IV

Linda S. Meadows, Vice Chair
District II

Robert W. George, D.D.S.
District V

Barbara S. Haywood
District I

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

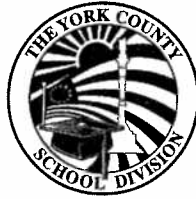
Carl L. James, Ed.D.
Chief Operations Officer

Karen L. Fowler
Budget and Financial Supervisor

York County School Division
302 Dare Road
Yorktown, Virginia 23692
Phone 757-898-0300
www.yorkcountyschools.org

THE YORK COUNTY SCHOOL DIVISION

DIVISION
SUPERINTENDENT
Steven R. Staples, Ed. D.



YORK COUNTY, VIRGINIA

SCHOOL BOARD

Barbara S. Haywood
District 1
Linda S. Meadows
District 2
Mark A. Medford
District 3
R. Page Minter
District 4
Robert W. George, D.D.S.
District 5

June 12, 2008

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

Dear School Board Members:

Presented herein is the fiscal year 2008-2009 (FY09) budget for the York County School Division. The School Board approved this budget on April 28, 2008. Overall, the FY09 approved operating budget totals \$124,462,107, representing a 6.7 percent increase over the FY08 expected budget. The approved budget was based on a projected average daily membership (ADM) in FY09 of 12,705 students, 40 students less than the FY08 actual ADM of 12,745 and 135 students more than the FY08 budgeted ADM.

The FY09 budget is the first year of the biennium for the state budget. The state budget was approved by the General Assembly on March 13, 2008, and signed by the Governor on May 9, 2008. State revenue for FY09 is projected to increase by approximately 10 percent, or \$5,968,701 due to the projected ADM increase, re-benchmarking of the Standards of Quality, and the inclusion of a compensation supplement of 2 percent for teachers. The County Board of Supervisors approved an increase in County funding for the school division of 5.8 percent, or \$2,437,420. The school division projects a decrease in impact aid for FY09 of \$445,000 based on FY09 federal budget proposals and the projected number of federally connected students.

Change in County Funding Formula

For the seven fiscal years prior to FY08, 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 increased enrollment, the School Board was under considerable budget pressure to provide additional educational services for 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 percent or \$4.9 million to County programs and services. The remaining 36.7 percent or \$2.85 million of the \$7.76 million increase was allocated to the school operating budget and school debt service.

Overall, due to funding restraints in FY08, the School Board eliminated 40.5 full-time positions from the budget, and the technology refurbishment cycle was changed from a five-year to a seven-year cycle. Additionally, teacher compensation trailed other school divisions in the region, contributing to a regression in the competitiveness of teacher compensation.

For FY09, the School Board prepared a needs-based budget that included an increase in operating budget contribution request from the County Board of Supervisors of \$3,154,513. The Board of Supervisors did not approve the requested increase and cut the funding request by \$717,093. The School Board offset the largest portion of this reduction by lowering the salary market adjustment for teachers by 1 percent. Of the total \$10.3 million increase in budgeted County General Fund revenue for FY09, the Board of Supervisors allocated 67.4 percent or \$6.9 million to County programs and services. The remaining 32.6 percent or \$3.34 million of the \$10.3 million increase was allocated to the school operating budget and school debt service.

FY09 Operating Budget Priorities

The FY09 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.

Initiatives approved by the School Board in the FY09 operating budget focus primarily on four areas: (1) restore a portion of cuts from FY08, (2) fund cost increases to maintain current level of service, (3) provide adequate staff and resources for increased enrollment and (4) improve the competitiveness of teacher compensation.

The School Board achieved success in all four areas. Twenty-one of the 40.5 positions cut in FY08 were restored in FY09, and the technology refurbishment program was returned to a five-year cycle. Increases for fuel, utilities, special education tuition, and other on-going services were funded. Headway was also made in improving the competitiveness of teacher compensation; however, it is doubtful that the teacher pay scales for the school division will reach the middle ranking of our regional comparative group. Undoubtedly, this will be an area for further improvement in FY10.

Student Performance

Student performance and meeting the state Standards of Learning (SOL) remains the pinnacle of achievement for the York County School Division. Based on spring 2007 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, .37 percent in FY07 (the latest year official data is available from the state). The state average for the same year was 1.89 percent.

Efficiency Studies

Prior to this year, two independent operational auditing organizations found that the School Board and school division staff were responsible stewards of tax dollars.

First, 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.

Second, 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.

This year, the Clair Boothe Luce Policy Institute conducted an independent study and concluded that the York County School Division ranked third as the most efficient school division in the Commonwealth of Virginia.

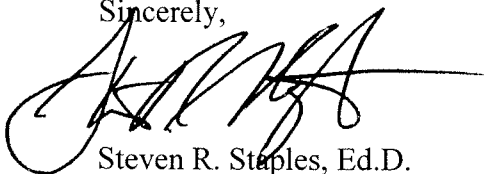
Capital Projects Program

Included in the FY09 Capital Improvement Program (CIP) is \$3.2 million for an addition of 10 classrooms at Yorktown Elementary. The addition is necessary to accommodate students currently housed in mobile units and to address growth in that area of the County. The FY09 CIP also includes \$300,000 for the replacement of the Waller Mill Elementary roof and \$110,000 for the replacement of the Maintenance Facility roof.

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

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, 2007.

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, 2007.

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 2007-2008.

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

Jerry Brendel
President

John D. Musso
Executive Director



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**York County School Division
Virginia**

For the Fiscal Year Beginning

July 1, 2007

Oliver S. Cox

President

Jeffrey R. Egan

Executive Director

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, 2008. 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 2008 BUDGET APPROACH AND CHALLENGES

The FY08 budget was 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 seven fiscal years prior to FY08, 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.

EXECUTIVE SUMMARY

(continued)

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-educators - fewer para-educators 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
- 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.

FISCAL YEAR 2009 BUDGET APPROACH AND CHALLENGES

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EXECUTIVE SUMMARY

(continued)

Undoubtedly, this will be an area for further improvement in FY10. The School Board anticipates continuing to focus on licensed compensation in FY10 and beyond to meet their goal of being in the middle of the Hampton Roads comparators.

All fund budgets presented in this budget document are balanced.

FISCAL YEAR 2009 TECHNOLOGY CLASSIFICATION

During the 2008 General Assembly session the state approved a new technology category classification for local school division budgets to be effective July 1, 2008. The new major classification will assist school divisions in tracking overall technology expenditures. As defined by the state, the new classification encompasses technology for classroom instruction, instructional support, administration and operations and maintenance.

To meet the new state requirement, technology budget amounts from within the previous approved budget categories had to be re-allocated to the new technology category in the FY09 York County School Division approved budget. This re-allocation results in no comparison data for FY09 for the technology category since the FY08 budget was required by law to be prepared using the previously approved major category classifications. In future fiscal years the comparison data will be available.

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 FY09.

The School Board goals for fiscal year 2009 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)

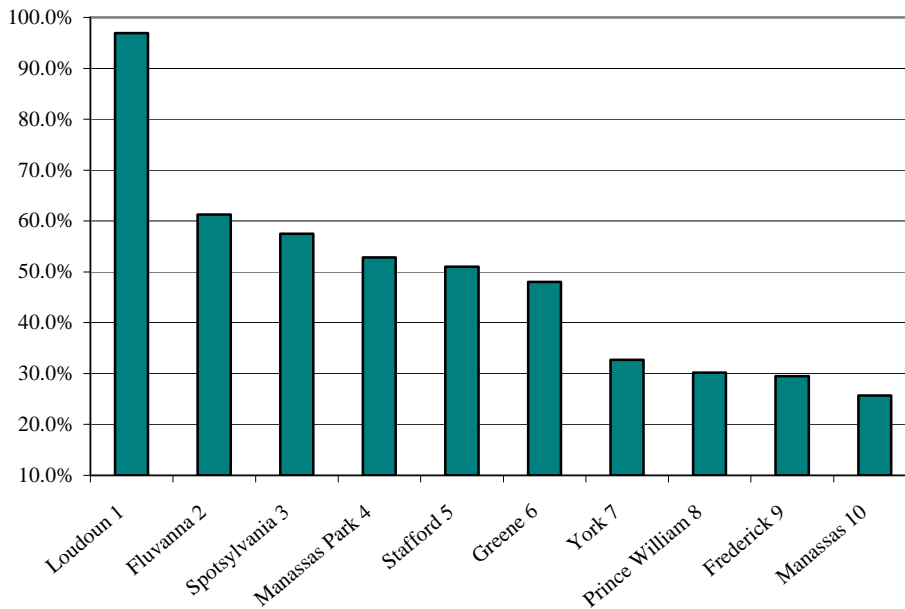
BUDGET FORMAT

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 2000-2007, York County was ranked 27th among Virginia localities with the most population growth. Total population growth in the County for that period was 6,887.

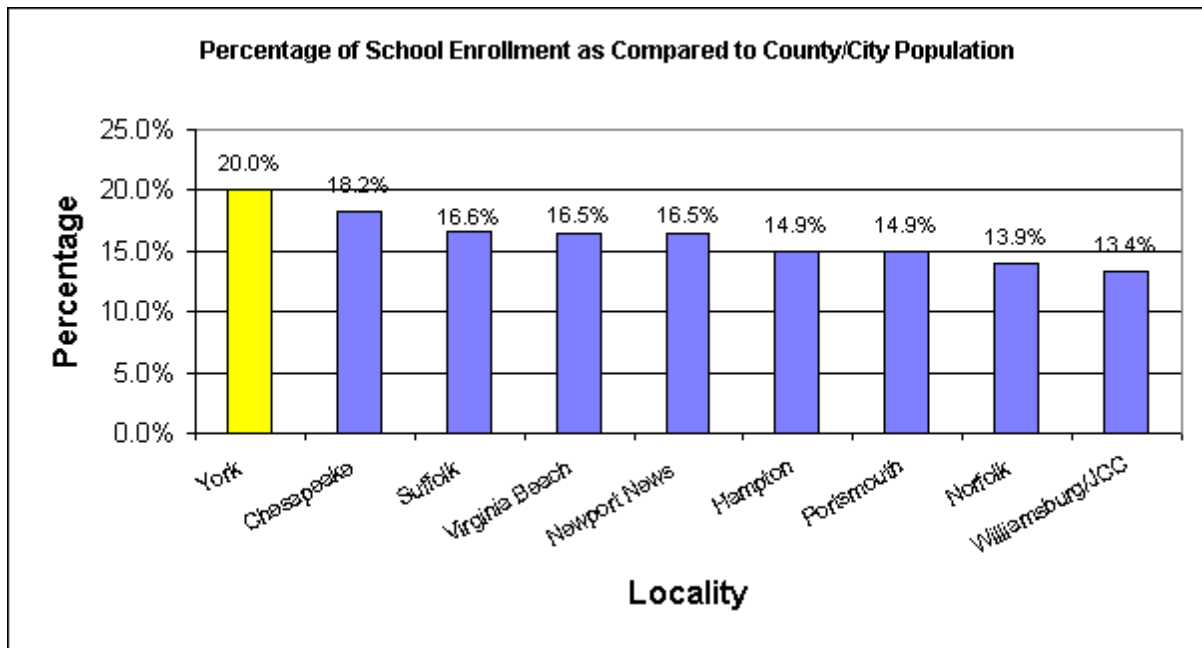
Source: University of Virginia, Weldon Cooper Center for Public Service, Estimates of Population for Virginia & its Localities, Final 2006 & Provisional 2007.

EXECUTIVE SUMMARY
(continued)

SCHOOL ENROLLMENT AS COMPARED TO COUNTY POPULATION

York County has the highest percentage of student enrollment in relation to total population in localities across the region as shown in the following charts. The results of this report show York's student enrollment at 20% of the total County population. This ranking has been consistent in recent years.

Locality	Population 2007	Average Daily Membership in Public Schools 2007	Percentage
York	63,184	12,647	20.0%
Chesapeake	216,568	39,351	18.2%
Suffolk	81,209	13,441	16.6%
Virginia Beach	433,033	71,270	16.5%
Newport News	182,478	30,113	16.5%
Hampton	145,862	21,753	14.9%
Portsmouth	98,543	14,739	14.9%
Norfolk	235,987	32,764	13.9%
Williamsburg / James City County	74,984	10,028	13.4%



Source: State Auditor of Public Accounts; Comparative Report; Fiscal Year Ended 6/30/07.

EXECUTIVE SUMMARY
(continued)

ENROLLMENT

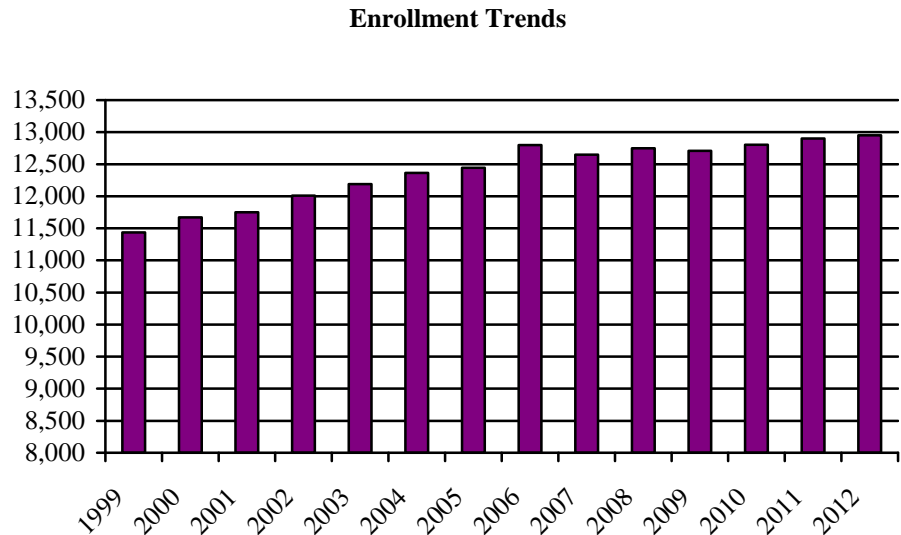
The School Board utilizes enrollment projections provided by the County of York Planning Office to prepare its budget. The School Board’s approved FY08 Operating Budget was prepared using the County projection of 12,570 students. Actual enrollment was 12,745, which is an increase over the previous year’s enrollment (12,649) of 96 students.

The County Planning Office has provided an enrollment projection of 12,705 for FY09. This represents 40 or 0.3% less students than FY08 actual.

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

The following chart and graph shows the actual and projected enrollment in the division for the school years 1999-2012.

Year	Students
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	12,745
2009	12,705+
2010	12,800*
2011	12,900*
2012	12,950*



+ 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 LINKED TO SCHOOL BOARD GOALS

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 FY07 (latest information available) York County School Division met the requirements for Adequate Yearly Progress (AYP) and for Virginia accreditation. All York County Schools except Queens Lake, Grafton and Yorktown middle schools made AYP for 2006-2007. (Goal 1)

In FY03 the York County Virtual High School began operations as a pilot to serve homebound and alternative education students. The Virtual High School was expanded in FY08 to accommodate additional students taking advanced foreign language courses. It will be further expanded in FY09 for several advanced placement courses. (Goal 2)

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 publication, *The YCSD Report to the Community*, includes information about the division's accomplishments in the previous school year. (Goal 5)

In operations, completed renovation and expansion of York High School and commenced an addition and renovation of Yorktown Middle School. (Goal 4)

In FY08 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 2007, only 16 percent of the nation's 15,573 public school districts earned this award. (Goal 5)

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, FY06 and FY07. 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. (Goal 1)

SACS CASI ACCREDITATION (Goal 2)

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 (Goal 5)

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, FY08 and FY09.

EXECUTIVE SUMMARY (continued)

ENERGY MANAGEMENT AWARDS AND RECOGNITION (Goal 4)

The York County School Division has a long and prestigious record as being a leader in energy conservation and management. Below is a list of awards and recognitions that have been received for energy conservation and management from 2005 through 2008.

- 2005 – EPA awards the York County School Division the *Energy Star Leader 10-point Reduction Award* for decreasing energy consumption
- 2005 – York County School Division is recognized by the EPA as one of the only 28 EPA recognized *Energy Star Leader* school districts in the Nation
- 2006 – EPA awards the York County School Division the *Energy Star Leader 20-point Reduction Award* for decreasing energy consumption
- March 2006 – EPA recognizes four York County School Division schools as *Energy Star Buildings*: Bruton High School, Queens Lake Middle School, Tabb Middle School and Seaford Elementary Schools
- February 2006 – VA House of Delegates Joint House Resolution No.285 commending the York County School Division for outstanding achievement in energy conservation
- February 2007 – VA House of Delegates House Resolution No.70 commending the York County School Division for outstanding achievement in energy conservation
- November 2007 – *Business for the Bay 2007 Environmental Excellence Award*
- April 2008 – *Governor’s Environmental Excellence Award Silver Award 2008* – York County School Division – Energy Conservation Program
- April 2008 – EPA recognizes five York County School Division schools as *Energy Star Buildings*: Bruton High School, Queens Lake Middle School, Seaford Elementary School, Grafton Middle & High Schools and Mount Vernon Elementary School
- June 2008 – Alliance to Save Energy (ASE) awards York County School Division the *Star of Energy Efficiency – Andromeda Award*
- June 2008 – Association of School Business Officials (ASBO) awards York County School Division the *Pinnacle of Excellence Award* for a *Nationally Recognized Comprehensive Energy Conservation Program*

DIVISION-WIDE FINANCIAL REPORTING AWARDS (Goal 5)

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, 2007. 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, 2007. A Certificate is the highest form of recognition awarded in the field of governmental financial reporting.

STUDENT PERFORMANCE (Goal 2)

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.

EXECUTIVE SUMMARY
(continued)

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 2007 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 2006-2007 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.

Graduation Statistics for the Class of 2007

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

<u>School</u>	<u>Graduates</u>	<u>% College Bound</u>	<u>Scholarships Earned</u>
Bruton High School	149	83%	\$1,418,824
Grafton High School	320	70%	\$2,664,616
Tabb High School	285	90%	\$3,482,536
York High School	218	80%	\$3,310,395
Total:	972	81%	\$10,876,371

EXECUTIVE SUMMARY
(continued)

ACADEMIC EFFICIENCY OF DOLLARS SPENT (Goals 1 & 4)

Below is a ranked comparison of per pupil expenditures for school divisions in the Hampton Roads region as compared to the ranking of pass rates for English SOL and Math SOL scores. All data presented below is for fiscal year 2007 (latest year data is available).

As depicted by the charts, the York County School Division was ranked 8th in per pupil spending and ranked 1st in English SOL scores, Math SOL scores and graduation rates.

	Per Pupil Expenditure *	Rank		English SOL	Rank
Virginia Beach	10,489	1	York	91	1
Norfolk	10,316	2	Virginia Beach	89	2
Williamsburg	10,258	3	Chesapeake	89	2
Chesapeake	10,076	4	WJCC	87	3
Newport News	10,075	5	Suffolk	84	4
Portsmouth	10,074	6	Newport News	83	5
Hampton	9,839	7	Hampton	80	6
York	9,262	8	Norfolk	80	6
Suffolk	9,185	9	Portsmouth	80	6

* Source: State Superintendent's Annual Report for Virginia, Fiscal Year 2007.

	Math SOL	Rank		Graduation Rate	Rank
York	88	1	York	87	1
Chesapeake	86	2	WJCC	84	2
Virginia Beach	85	3	Chesapeake	81	3
WJCC	81	4	Virginia Beach	72	4
Portsmouth	75	5	Newport News	70	5
Newport News	75	5	Hampton	67	6
Suffolk	74	6	Suffolk	62	7
Hampton	74	6	Norfolk	45	8
Norfolk	72	7	Portsmouth	42	9

INSTRUCTION AND CURRICULUM DEVELOPMENT(Goals 1 & 2)

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.

EXECUTIVE SUMMARY

(continued)

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.

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 FY09.

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.

In FY08, students in grades 8 through 11 continued to participate in yearly career assessment inventories. Parent-student-counselor career counseling sessions were held for students in grades 8 through 12. A two day military child transition workshop was attended by 13 elementary, middle and high school counselors.

EXECUTIVE SUMMARY

(continued)

The third Careers for Life Seminar, attended by 123 fifth through tenth grade students and parents, offered career presentations as well as displays for post-secondary education and careers.

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 2008, 32 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-Diploma Programme for Grades 9 and 10 is by application, and the program prepares accepted students for participation in the IB Diploma Programme in their junior and senior years. All IB courses are taught by instructors trained in IB instruction at workshops conducted by the International Baccalaureate Organization (IBO). The courses are designed to develop in students strong writing, time-management, and critical/higher-order thinking skills. In addition, through these courses, each student is exposed to the interdisciplinary nature of the IB liberal arts curriculum. Students who complete the full requirements of the IB Programme are eligible to receive the IB Diploma issued by the International Baccalaureate Organization (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 2008, 19 seniors graduated from the rigorous IB Programme.

The Middle Years Programme (MYP)

MYP is a course of study for academically talented York County School Division students in grades 6-8 which is located at Yorktown Middle School. All MYP courses are taught by instructors trained in MYP instruction at workshops conducted by the International Baccalaureate Organization (IBO). The courses are designed to develop strong writing and critical thinking skills and to promote international understanding and responsible citizenship. Through five Areas of Interaction (approaches to learning, community service, human ingenuity or human creativity, the environment and health and social education) students focus on connections among the disciplines and between subject content and the real world.

The Middle Years Programme provides students with a thematic approach to learning through interdisciplinary units of study in core and elective courses. Students take English, Social Studies, Math, Science, P.E., Spanish, French and Visual and Performing Arts. Technology is integrated across the curriculum. Students develop interactive notebooks in all subjects and complete the MYP with an individual culminating project.

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. This program is housed at York High School and Bruton High School, but students from Grafton and Tabb have the opportunity to travel to York High in order to take advantage of these course offerings. In addition, students enrolled in Information Technology Fundamentals, one of our Business & Information Technology courses, have an opportunity to become certified in IC3, which is a basic computer literacy certification.

EXECUTIVE SUMMARY **(continued)**

Educational Technology

The original implementation of educational 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 was changed to every seven years due to funding constraints. In FY09, the refurbishment schedule will revert back to a five year cycle. 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 Educational 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 and face-to-face instruction provided by Educational Technology staff.

Licensed division staff individually continues to meet the Technology Standards for Instructional Personnel as mandated by the state of Virginia. Planning for the third generation educational technology has begun and will include input from teachers, administrators and School Board Office staff.

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.

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 have the opportunity to earn high school credits and verified high school credits toward graduation with a standard diploma. The program at York River Academy allows students to work toward accomplishing proficiency and industry certifications in a technology rich environment with emphasis on web site development or computer repair. The York River Academy works with an "at risk" population (those students who have not been particularly successful in a traditional school setting) by providing small class sizes and specialized instruction. There were 22 students enrolled at York River Academy in FY03, 39 students in FY04, 40 students in FY05, 37 students in FY06, 40 students in FY07 and 50 students in FY08.

EXECUTIVE SUMMARY **(continued)**

In FY07, students at York River Academy began using a new technology medium known as podcasting to keep parents and community members aware of events at the school, as well as providing “techno-tips”. Students at York River Academy also develop web sites for local businesses and non-profit organizations. An 11th grade was added to York River Academy in September, 2007. The 12th grade will be added in September 2008.

The School of the Arts

The York County School of the Arts (SOA), located at Bruton High School, provides high school students with a fine arts educational opportunity comparable to the math and science programs at the Governor’s School for Science and Technology. Enrichment experiences include: performances, traveling troupes, mentorships, field trips, artists-in-residence and interdisciplinary classes. SOA engages students in numerous and diverse art forms and encourages them to become lifelong learners and patrons of the arts.

The Middle School of the Arts Magnet (mSAM)

This program provides students in grades 6-8 with a creative and challenging arts experience. Interested middle school students may apply for this program that is located at Queens Lake Middle School. Literary Arts, Thearte Arts and Rhythmic Arts courses are delivered at SOA at Bruton High School; students complete the remaining CORE and elective middle school courses at QLMS. All students participating in the Middle School Arts Magnet are enrolled at QLMS.

Waller Mill Fine Arts Magnet (WMFAM)

The Fine Arts Magnet School provides students in grades 1-5 with enriched instruction in choral music, exploratory instrumental music, drama, visual arts and dance. Young artists work together to prepare performances and create exhibitions that display their appreciation of the arts while advancing critical thinking, problem-solving and enhanced self-esteem. Excellence in the arts is both a natural extension of the academic program and an integral part of the CORE curriculum

Yorktown Elementary Math, Science and Technology Magnet (YEMSTM)

The Yorktown Elementary Magnet School provides students in grades 1-5 with enriched instructional opportunities for in-depth studies of math, science and technology in conjunction with a strong academic program in all subject areas. Students participate in a wide variety of math, science and technology activities that facilitate the development of scientific inquiry skills. They also benefit from mentoring from real-world scientists and mathematicians.

Performance Measures for Non-Instructional Activities (Goal 4)

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 FY09 budget document includes the results for the time period of July 2006 through June 2007.

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)

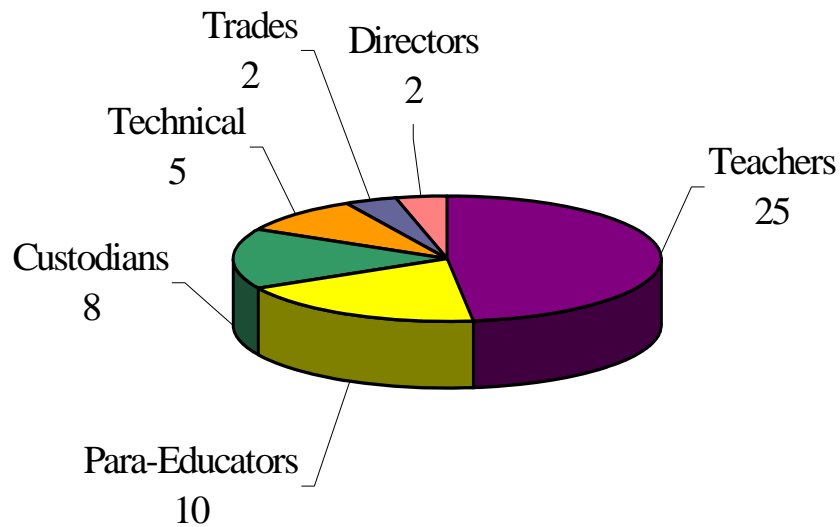
SUMMARY OF PERSONNEL RESOURCE CHANGES

The information below is a summary by position of personnel resource changes included in the FY09 budget. The total of full time equivalent positions for FY09 is 1,840.83.

Summary of Personnel Resource Changes
All Funds
FY08E Compared to FY09

	Full Time Equivalent Positions
Teachers	25.0
Para-Educators	10.0
Custodians	8.0
Technical	5.0
Trades	2.0
Directors	2.0
	<hr/>
	52.0
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Increase in Full Time Equivalent Positions for FY09



EXECUTIVE SUMMARY
(continued)

SUMMARY OF FUNDS

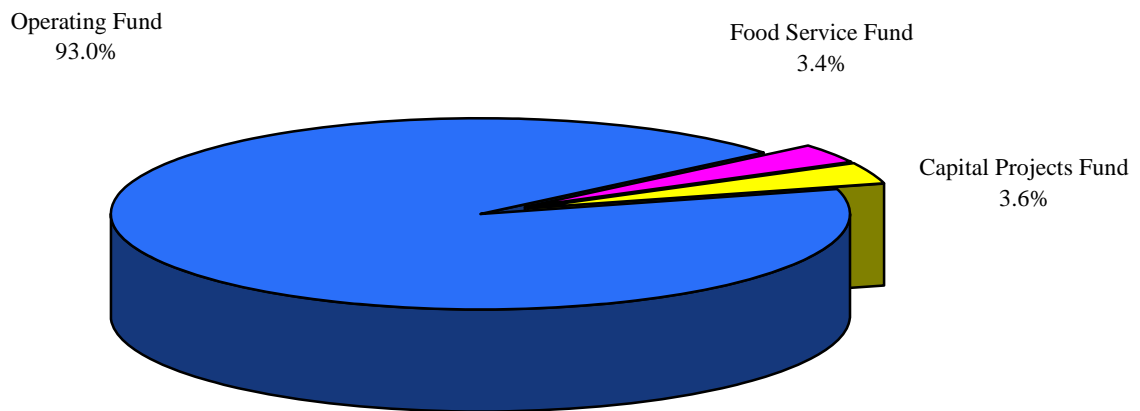
The following budgets are included in the Superintendent’s Annual Financial Plan: School Operating Fund, Food Service Fund and Capital Projects Fund. The School Operating Fund is intended to finance instructional programs and day-to-day operations to support those programs. The Food Service Fund accounts 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 FY09.

The schedule below presents a summary comparison of the funds included in this budget. The FY09 approved operating budget reflects an increase of 6.7% over the FY08E budget. The FY09 budget projects a increase of 135 students on a budgetary basis. The cost associated with staff compensation contributes significantly to the overall 6.7% increase in the operating budget.

The 1.8% decrease in the Food Service Fund stems from the completion of the upgrade in the point of sale hardware and software used in school cafeterias. The Capital Projects Fund decrease in FY09 of 25.2% is driven primarily by the completion of the addition of classrooms at Dare Elementary and the completion of various other small projects.

Fund	Budget FY08E	Approved FY09	Change	
			\$	%
Operating Fund	116,630,009	124,462,107	7,832,098	6.7%
Food Service Fund	4,700,572	4,614,005	(86,567)	(1.8%)
Capital Projects Fund	6,490,711	4,857,033	(1,633,678)	(25.2%)

Summary of All Funds - FY09



EXECUTIVE SUMMARY
(continued)

SCHOOL BOARD APPROVED FY09 OPERATING BUDGET

Major additions to the FY09 Operating Budget as compared to FY08E linked to FY09 School Board Goals.

Compensation

- Step increase for all staff - (\$1,250,000) – Goal 3
- 4% average market adjustment for licensed staff (\$1,900,000) – Goal 3
- One-time \$525 payment to licensed staff contingent upon available revenue (\$475,000) - Goal 3
- 2% average market adjustment for non-licensed staff (\$426,000) – Goal 3
- Increase in the employer contribution for health and dental insurance for all participating staff (\$860,000) – Goal 3
- Retiree health care post employment benefit (\$256,344) – Goal 3

Cost Required to Maintain Current Level of Service

- Tuition increases for New Horizons (\$249,694) – Goals 1 and 2
- Increase in the cost of replacement buses (\$87,000) – Goal 4
- Fuel for buses and other vehicles (\$371,746) – Goal 4
- Educational technology consultant for 3rd phase of refurbishment (\$100,000) – Goal 1
- Increase per pupil supply allocations; \$5 for technology supplies, \$3 for media, and \$2 for general supplies (\$127,050) – Goals 1 and 2
- Transferred contractual services funds to five para-educator FTE's and reduced outsourcing – (no cost) – Goals 1 and 2

Cost to restore a portion of the FY08 cuts

- Restored thirteen teacher FTE's (\$611,000) – Goals 1 and 2
- Restored instructional technology refurbishment by moving from a seven-year replacement cycle back to a five-year replacement cycle (\$283,000) – Goal 1
- Restored four Information Technology FTE's (\$193,000) – Goals 1 and 4

EXECUTIVE SUMMARY (continued)

- Restored two administrative FTE's (\$200,000) – Goals 1 and 4
- Restored two para-educator FTE's (\$33,000) – Goals 1 and 2
- Restored contract with the Virginia Living Museum (\$47,490) – Goals 1 and 2
- Restored convocation (\$5,000) – Goal 1

Cost for enrollment increases / program expansion

- Six teacher FTE's for new enrollment (\$282,000) – Goals 1 and 2
(includes one FTE for mandarin Chinese and one FTE for YRA 12th grade)
- Three para-educators FTE's for new enrollment (\$37,105) – Goals 1 and 2
- One virtual high school program specialist FTE for new enrollment, 12 month contract (\$56,400) – Goals 1 and 2
- One teacher FTE for Limited English Proficiency new enrollment (\$47,000) – Goals 1 and 2
- Five intervention and assessment coordinators for elementary level with 220 day contracts (\$258,500) – Goals 1 and 2
- Eight custodial FTE's (\$176,000) – Goal 4
- One HVAC technician FTE (\$39,925) – Goal 4
- One electrician FTE (\$39,925) – Goal 4
- Licensed staff development (\$86,598) – Goal 3
- Reimburse students/parents for 2nd and 3rd AP or IB test (\$35,000) – Goals 1 and 2

EXECUTIVE SUMMARY
(continued)

Operating Budget Expenditure Summary

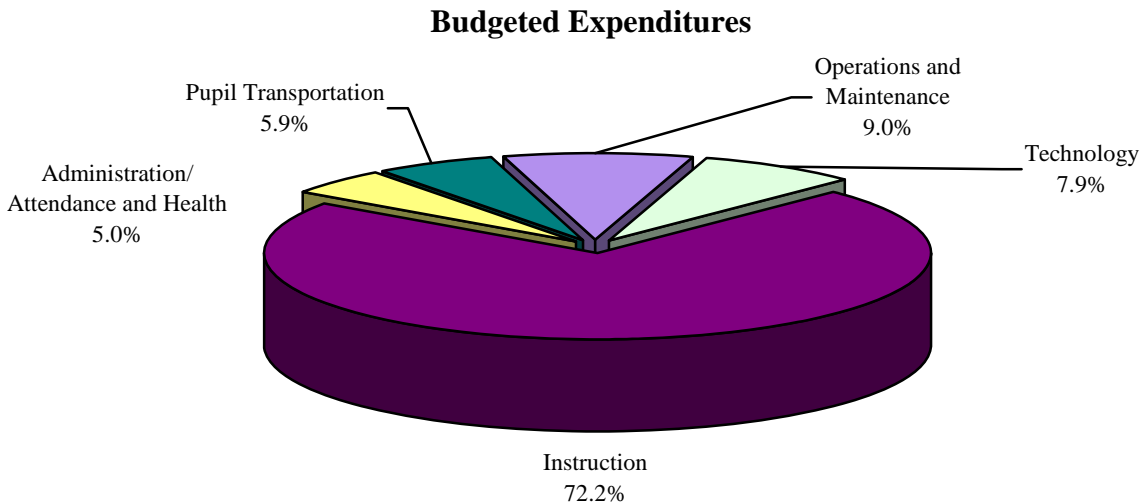
School Operating Fund
Fiscal Year 2009

Expenditures by Major Object

	Budget FY08E	Approved FY09	Change \$	%
Personal Services	72,591,951	77,687,295	5,095,344	7.0%
Employee Benefits	24,790,128	26,015,525	1,225,397	4.9%
Purchased Services	5,426,083	5,690,113	264,030	4.9%
Other Charges	4,192,463	4,145,632	(46,831)	(1.1%)
Materials/Supplies	4,127,718	4,796,883	669,165	16.2%
Equipment	3,754,161	4,404,319	650,158	17.3%
Transfers	1,747,505	1,722,340	(25,165)	(1.4%)
Total	116,630,009	124,462,107	7,832,098	6.7%

Budgeted expenditures in the Operating Fund by major category are:

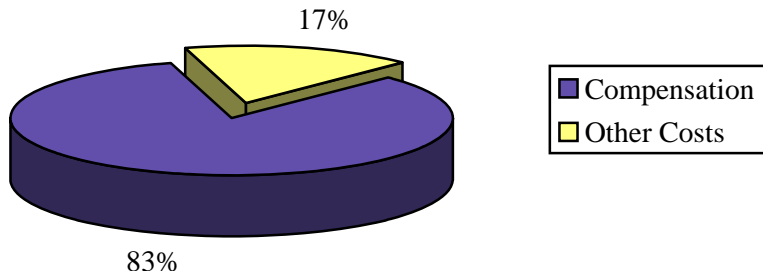
Category	Budget FY08E	Approved FY09	Change \$	%
Instruction	89,305,247	89,851,231	545,984	0.6%
Administration/ Attendance and Health	8,608,986	6,224,890	(2,384,096)	(27.7%)
Pupil Transportation	6,711,632	7,337,092	625,460	9.3%
Operations and Maintenance	12,004,144	11,207,052	(797,092)	(6.6%)
Technology	0	9,841,842	9,841,842	100.00%
Total	116,630,009	124,462,107	7,832,098	6.7%



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

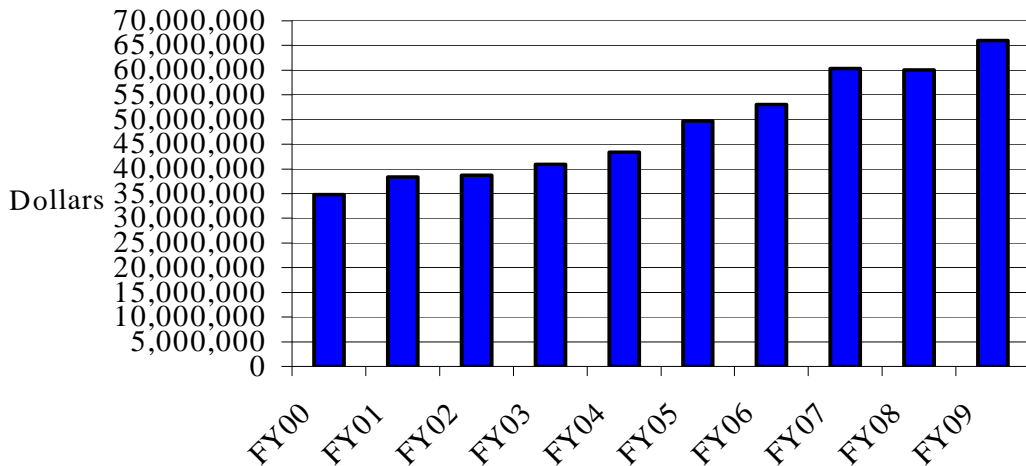
The revenue projections for FY09 in the Operating Budget reflect several significant assumptions.

State revenue was projected using the General Assembly's approved budget for FY09. The projected increase in state revenue is \$5,968,701 or 9.9 %.

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 \$1,927,652 in FY09. At least 50% of the lottery funds received must be spent on non-recurring expenditures, such as capital projects. Of the \$1,927,652 lottery funds slated for the school division in FY09, the School Board has designated \$963,826 toward the operating budget.

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

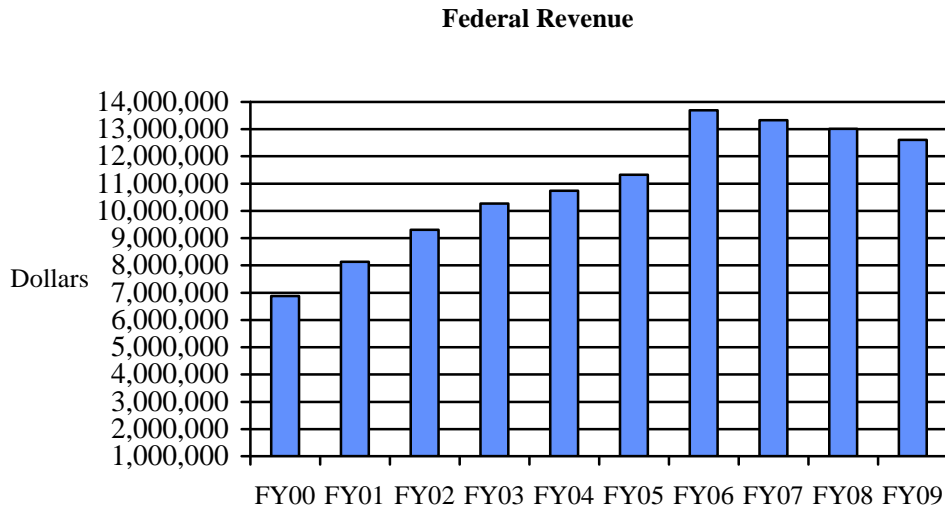
State Revenue



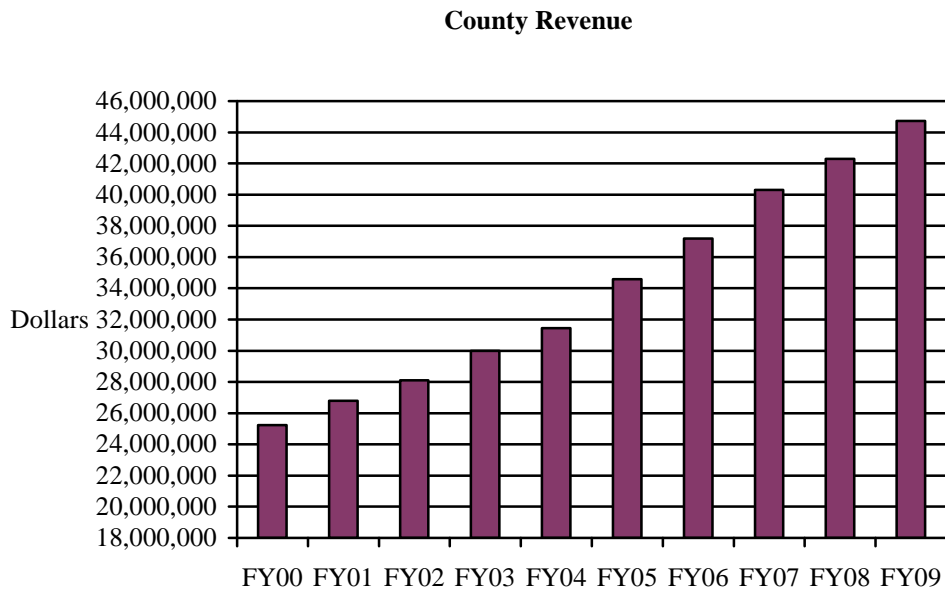
EXECUTIVE SUMMARY
(continued)

Federal revenue is projected to decrease by \$414,770 or 3.2%. This decrease is due to a projected reduction in funding of impact aid. As of the date of this document the federal government had just begun to work on the FY09 federal budget. The projections for impact aid are based on the FY09 level of funding with a reduction in appropriations to impact aid of \$445,000 in FY09.

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

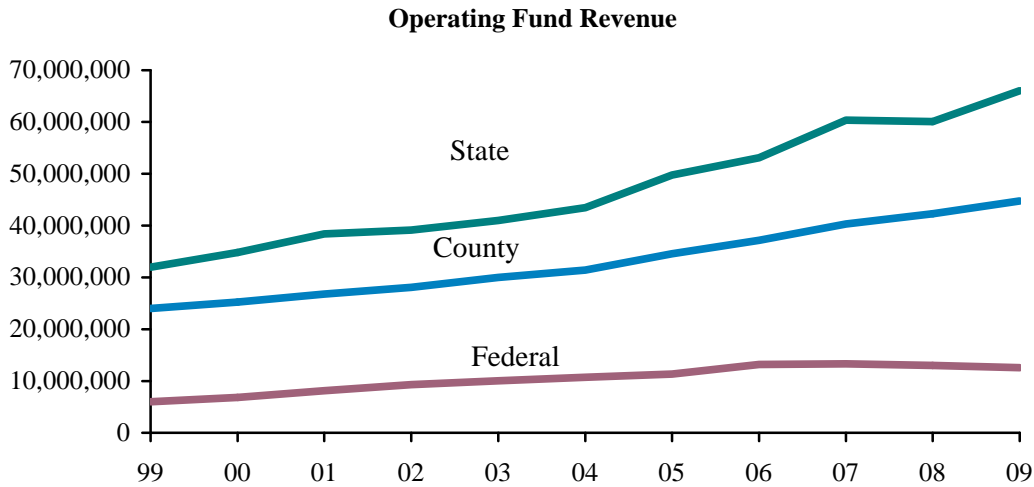


County funding will increase by \$2,437,420 or 5.8%. The basis for the increase in County funding has been growth in the County property and sales tax base based on revenue projections provided by the County. The graph below illustrates the progression of County funding over the past ten years.



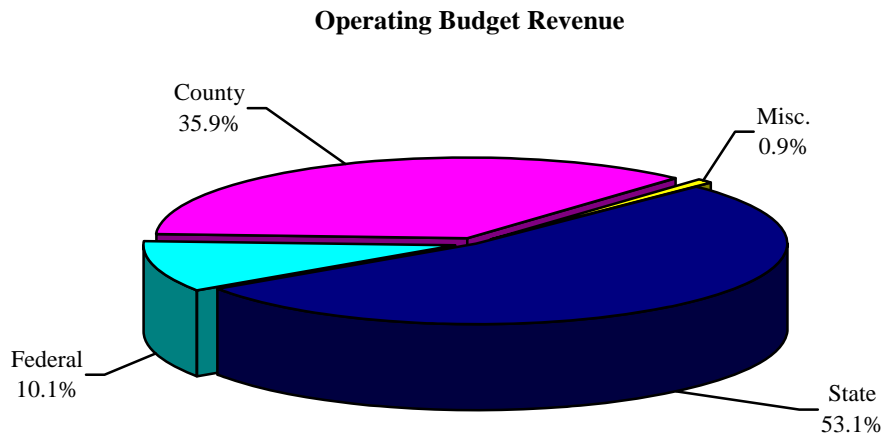
EXECUTIVE SUMMARY
(continued)

The following graph depicts state, federal and county funding from FY99 through FY09. 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 65-68.



Revenue projections in the Operating Fund by major category are:

Revenue Source	Budget FY08E	Approved FY09	Change \$	%
State	60,065,957	66,034,658	5,968,701	9.9%
Federal	13,013,722	12,598,952	(414,770)	(3.2%)
County	42,298,677	44,736,097	2,437,420	5.8%
Miscellaneous	1,251,653	1,092,400	(159,253)	(1.3%)
Total	116,630,009	124,462,107	7,832,098	6.7%



EXECUTIVE SUMMARY
(continued)

Summary of Budget Projections

The chart below is a summary of budget projections for fiscal years 2010 through 2012. The projected years are for informational purposes only based on trend data and are not used for budget planning purposes.

School Operating Fund

	FY08 Expected	FY 09 Budget	FY 10 Projections	FY 11 Projections	FY 12 Projections
Revenue and Expenditures	116,630,009	124,462,107	132,092,701	139,490,878	149,657,758

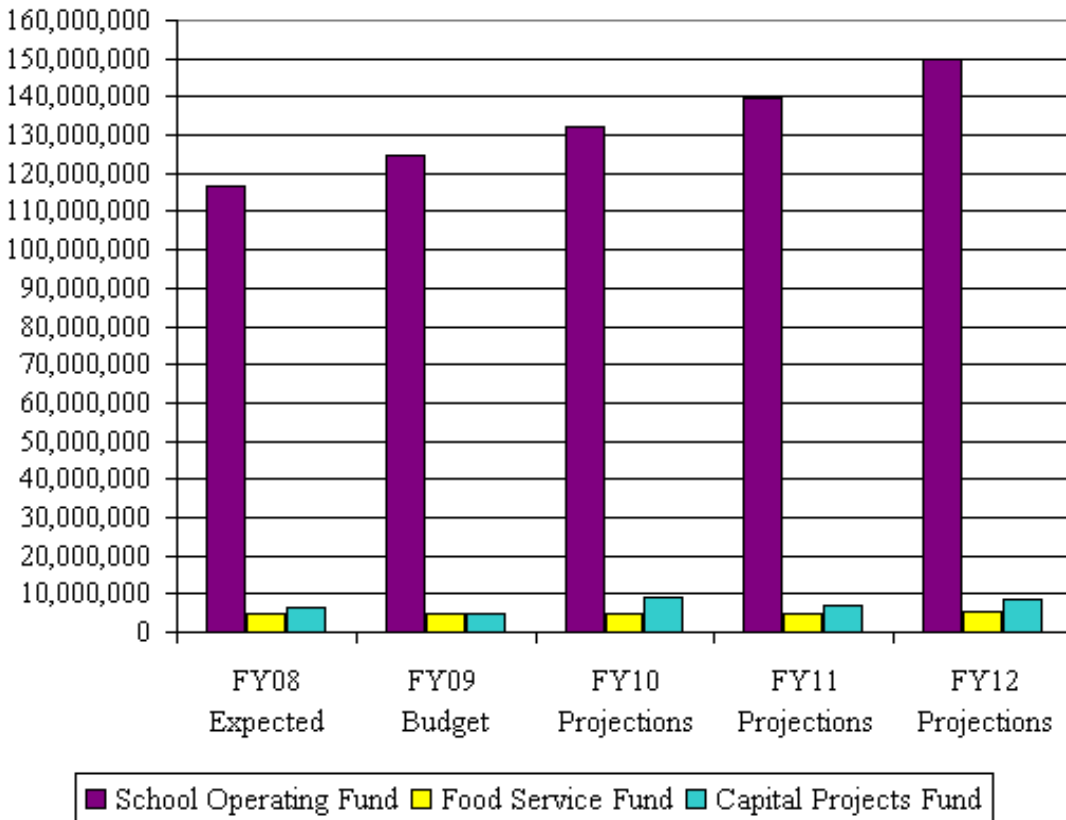
Food Service Fund

Revenue and Expenditures	4,700,572	4,614,005	4,813,051	4,957,779	5,158,311
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Capital Projects Fund

Revenue and Expenditures	6,490,711	4,857,033	9,126,000	6,852,000	8,788,405
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Comparison of Budget Projections Through FY2012



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-two percent of the revenue is derived from the sale of meals. The second largest revenue source, 26%, is federal funding for free or reduced lunches. As compared to FY08E, the Food Service budget is decreasing by \$86,567 or 1.8% (\$4,700,572 in FY08E to \$4,614,005 in FY09). The decrease in the budget stems from the completion of the upgrade in the point of sale hardware and software used in the school cafeterias. The Food Service program was privatized in January 2004. Variety, quality, presentation and speedy service have contributed to the success of the food service program. In FY09 breakfast and lunch prices were increased by ten cents as a result of the increased costs of food, materials, supplies and labor. This year is the third 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. The charts below provide more information on the Food Service Fund.

School Food Service Fund
Fiscal Year 2009

Revenue Summary

Revenue Source	Budget FY08E	Approved FY09	Change	
			\$	%
State	66,054	68,448	2,394	3.6%
Federal	1,103,000	1,199,241	96,241	8.7%
Cafeteria Sales	3,511,518	3,326,316	(185,202)	(5.3%)
Miscellaneous	20,000	20,000	0	0%
Total	4,700,572	4,614,005	(86,567)	(1.8%)

Expenditures by Major Object

	Budget FY08E	Approved FY09	Change	
			\$	%
Personal Services	873,267	875,015	1,748	0.2%
Employee Benefits	340,065	350,265	10,200	3.0%
Purchased Services	3,015,240	3,057,484	42,244	1.4%
Other Charges	10,000	10,000	0	0.0%
Materials/Supplies	280,000	309,241	29,241	10.4%
Equipment	182,000	12,000	(170,000)	(93.4%)
Total	4,700,572	4,614,005	(86,567)	(1.8%)

EXECUTIVE SUMMARY
(continued)

CAPITAL PROJECTS FUND

The Capital Projects Budget is a separate document that is approved annually by the School Board and the County Board of Supervisors. It is included in this document for reference purposes. The Approved Capital Projects Fund budget reflects expenditures in the amount of \$4,857,033.

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 \$1,633,678 or 25.2% decrease in this fund is driven primarily by the completion of classrooms at Dare Elementary and the completion of various other smaller projects. The County of York provides 74.7% of the revenue for the FY09 budget. The charts below provide further information on the Capital Projects Fund.

Capital Projects Fund
Fiscal Year 2009

Revenue Summary

Revenue Source	Budget FY08E	Approved FY09	Change	
			\$	%
State	1,131,011	1,231,033	100,022	8.8%
Local-County	5,359,700	3,626,000	(1,733,700)	(32.3%)
Total	6,490,711	4,857,033	(1,633,678)	(25.2%)

Expenditures by Major Object

	Budget FY08E	Approved FY09	Change	
			\$	%
Purchased Services	6,253,211	4,217,000	(2,036,211)	(32.6%)
Equipment	237,500	640,033	402,533	169.5%
Total	6,490,711	4,857,033	(1,633,678)	(25.2%)

EXECUTIVE SUMMARY
(continued)

Efficient operations are a priority for the York County School Division. The following newspaper article (reprinted with the permission of *The Virginia Gazette*) which was published in *The Virginia Gazette* on January 9, 2008 provides just one example of how the School Division compares with other school divisions in the state with regards to efficiency.

The Virginia Gazette, Williamsburg 1/9/2008 5A

SCHOOLS

York ranks 3rd for efficiency

WJC positioned 60th among 132 divisions

By Susan Robertson

York Schools ranks as the third most cost-efficient division in Virginia, attaining high marks for less money.

That's according to a report released Tuesday from the Clare Boothe Luce Policy Institute. WJC Schools, with good achievement scores but at a high cost, fell somewhere in the middle of the pack.

"We weigh quality and cost in everything we look for," said Lil Tuttle, author of the report and a former staffer with the Virginia Board of Education.

The question of why schools aren't held to higher efficiency standards has bothered her for years. She said that in her career with the state board, a lot of time was spent looking at standards and test scores, but there was never an effort made to connect achievement with funding.

She learned of a formula used in Connecticut and adapted it to Virginia with the help of the company that developed it. Her study utilized 2005 Virginia Department of Education data.

Goal Attainment Average — Average percentage of students in a division who met state SOLs in English and math.

Per-Pupil Spending — The amount a division spends per-student.

Cost-Value Benefit — Dollar amount spent to attain one average point of English and math achievement combined. The benefit is determined by dividing per-pupil spending by the Goal Attainment Average.

York Schools had a Goal Attainment Average of 90% and a price per achievement point of \$88.63. That was third in the state behind Poquoson and Henrico. The City of Falls Church, which also had a goal attainment over 90%, paid \$136.28 per point of achievement.

With a Goal Attainment Average of 85.5%, WJC a good achievement rating, but with a "poor" price of \$109.73, which exceeds the state median.

Superintendent Gary Mathews said in an e-mail that his division enjoys many benefits, like "excellent pre-K programs" and higher pay for teachers that tend to increase per-pupil spending.

"From our perspective, these are desirable advantages and ones that our community expects," he said. "We must, however, continue our improvement efforts especially geared to improving classroom instruction in order to improve the cost-benefit ratio."

Like many other divisions in the state, WJC is riding a fine line, according to Tuttle. "James City County and Williamsburg, with a little tightening up, could make it into the cost-efficient zone, and so could many other schools," she said.

She pointed out that with a budget shortfall of \$641 million, Gov. Tim Kaine has advised that the state needs to look for ways of doing business more efficiently. She thinks the process should apply to schools as well. She said the popular "solution" of throwing money at a problem does nothing.

"The divisions that you see with the least efficiency are the divisions we've continued to throw money at, and it's not doing them any good," she said. "The divisions that have the highest quality for the best prices have a tremendous return on taxpayer dollars."

York's ranking tends to validate the three candidates who ran for supervisor last fall. They argued that the Board of Supervisors had shortchanged the schools unfairly.

"We understand that education is a big expense," said Steven Staples, York superintendent. "We want to make sure we can tell the community that we are using their dollars as efficiently and effectively as possible, and this report seems to confirm that."

More — See the report at <http://www.cbllpi.org/issues/>

ORGANIZATIONAL

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 12,705 students budgeted in FY09 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

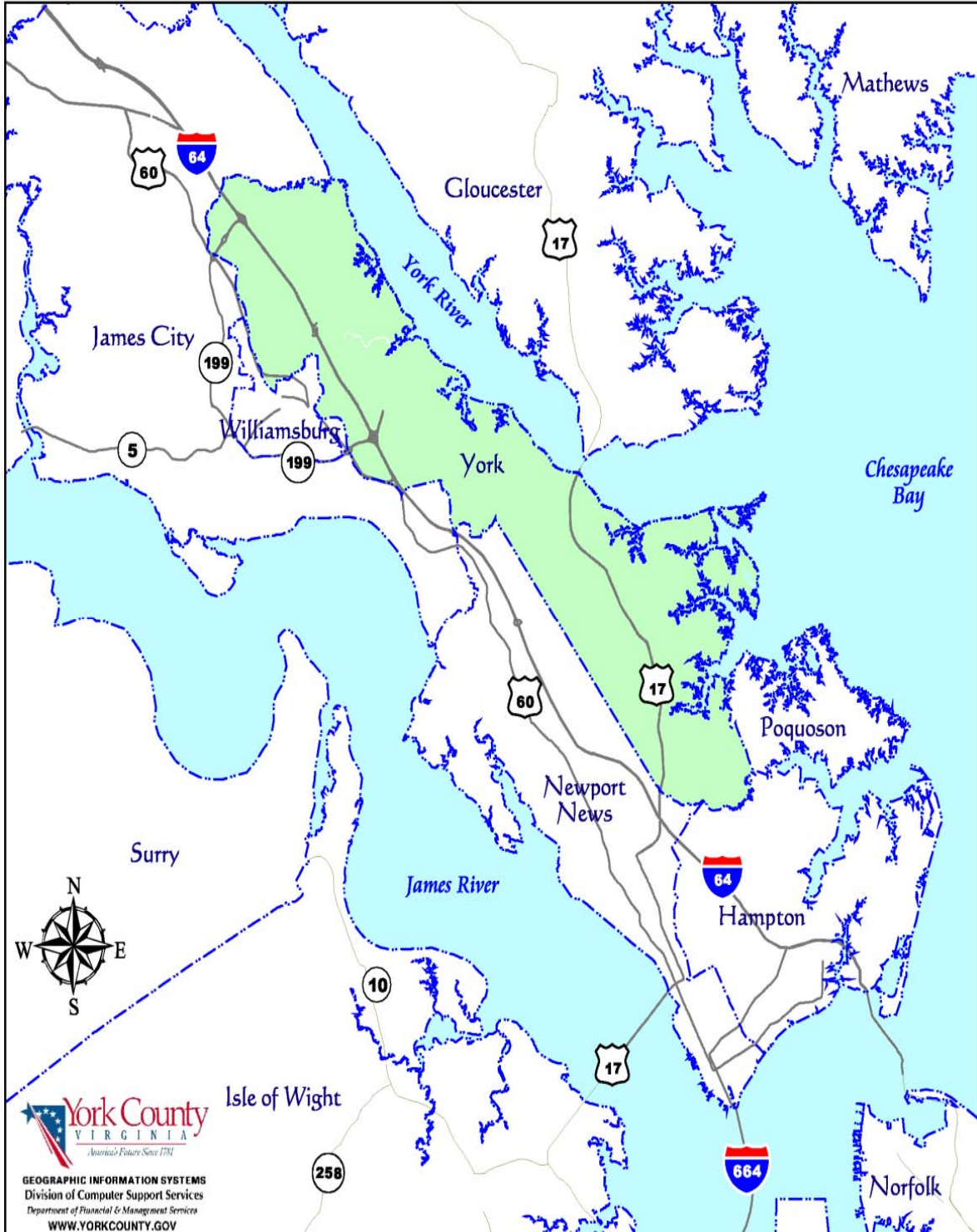
The 2000 median age in York County was 36.5 years, 3.7 years older than it was in 1990. The population is getting older, on average, as it is all over the country, because of the aging of the post-war baby boom generation – the mass of Americans born between 1946 and 1964.

ZWEIBRUCKEN

Ten York County 10th and 11th grade high school students and their teacher chaperone will be participating in the 30th annual student exchange with Zweibrucken, Germany during the year 2008. 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 2008 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 2008. 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 2009

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:

FY09 Objective:

Monitor and adjust as required the elementary and middle school math instruction program.

FY07 and FY08 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:

FY09 Objective:

Monitor and adjust as required the secondary reading instruction program.

FY07 and FY08 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:

FY09 Objective:

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.

FY05, FY06, FY07 and FY08 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. Objective not met in FY08. 83% of entering third graders were reading at or above grade level. It is important to note that 90.84% of third graders passed the SOL reading test in 2007.

GOALS
(continued)

AYP Benchmarks:

FY09 Objectives:

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

FY07 Objectives Achieved:

Waiting for FY07-08 data. All York County Schools, except Queens Lake, Grafton, and York middle schools, made AYP for FY07. York County, as a school division, made AYP for FY07.

FY06 Objectives Achieved:

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:

FY09 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.

FY08 Objectives Achieved:

FY08 data not available at this time.

- 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, 50% will score 3 or higher by June 30, 2008.
- 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:

AP/SAT African American Achievement:

GOALS
(continued)

- 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.

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:

FY09 Objective:

Monitor the effectiveness of the special education achievement gap strategies implemented.

FY06, FY07 and FY08 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.

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.

GOALS
(continued)

FY09 Objective:

Refurbish Mount Vernon Elementary, Coventry Elementary and Tabb Middle.

FY08 Objectives Achieved:

Three schools were refurbished in FY08 (Waller Mill Elementary School , Seaford Elementary School, and Yorktown Middle School).

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:

FY09 Objective:

Effect continuity of the K-12 math instructional program for the 2008-2009 school year.

FY07 and FY08 Objectives Achieved:

- Implement a middle school International Baccalaureate program beginning in the 2006-2007 school year. Implemented training, curriculum, and application.
- Effect continuity of the K-12 math instructional program by the 2007-2008 school year. Elementary math model and textbook adoption completed. 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:

FY09 Objective:

In each subsequent year through June 30, 2009, student participation in career mentorship experiences will increase by 5% over the prior school year's participation rate.

FY08 Objectives Achieved:

The percent of participation increased by 5.8% in FY08.

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:

FY09 Objective:

In each subsequent year through July 2009, the number of students earning IB Diplomas will increase 2% over the number of the prior school year's IB Diplomates.

FY08 Objectives Achieved:

Data not available at this time.

FY07 Objectives Achieved:

July 31, 2007, 94% of International Baccalaureate Programme seniors will earn the IB Diploma.

GOALS
(continued)

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.

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.

FY08 Objectives:

Data not available at this time.

FY07 Objectives:

Of the students who entered the Honors program as freshmen in 2003-2004, 8% completed the program.

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, FY07 and FY08 Objectives Achieved:

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

Guidance Program:

FY06, FY07 and FY08 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.

GOALS
(continued)

General Educational Opportunities:

FY07 and FY08 Objectives Achieved:

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

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.

FY09 Objective:

Continuation of staff development activities for assessment of instruction and improving staff's understanding of cultural and racial diversity.

FY08 Objectives Achieved:

- By June 30, 2008, professional development will address assessment for instruction.
- By June 30, 2008, professional development will improve staff's understanding of cultural and racial diversity.

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.

GOALS
(continued)

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:

FY09 Objective:

By July 1, 2009, move the YCSD compensation package into the top 1/3 of the local comparator market based on the September 15, 2008 local comparator market survey.

FY08 Objectives Not Achieved:

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.

For FY08 YCSD was in the lower middle and the top of the bottom third of the market.

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 Master's Lane.

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:

FY09 Objective:

This is an on-going objective as part of the recruiting process.

FY08 Objective Achieved:

Qualified candidates were screened at the 2008 York County Job Fair and the Hampton University Forum.

GOALS
(continued)

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:

FY09 Objective:

This is an on-going objective as part of teacher retention.

FY05, FY06, FY07 and FY08 Objectives Achieved:

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

Staff Wellness Initiative:

FY09 Objective:

This is an on-going objective as part of the staff wellness initiative.

FY05, FY06, FY07 and FY08 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:

FY09 Objective:

This is an on-going objective as part of the occupational safety activities.

GOALS
(continued)

FY05, FY06, FY07 and FY08 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:

FY09 Objective:

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 2005-2009.

FY08 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:

FY09 Objective:

Staff will implement expanded alternative education options beginning in the 2008-2009 school year.

FY07 and FY08 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:

FY09 Objective:

Continuation of programs and staff development to promote increased student wellness.

FY06, FY07 and FY08 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:

FY09 Objective:

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

FY07 and FY08 Objectives Achieved:

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

FY05 and FY06 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:

FY09 Objective:

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

GOALS
(continued)

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

FY08 Objectives Achieved:

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

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

Web Site Effectiveness:

FY09 Objective:

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

FY07 and FY08 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:

FY09 Objective:

Expand parental involvement through enhanced communication.

FY06, FY07 and FY08 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 FY09 budget document includes the results of the July 1, 2006 through June 30, 2007 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 developed and utilized throughout FY08.
- Develop and begin implementation of a division strategic communications plan.
 - Communications plans for several division initiatives developed and implemented in FY08. Strategic communications plan for division developed and utilized throughout 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 FY07 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 FY07 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 FY08 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 99.8% accuracy rate. Out of 34,452 checks processed, there was a 99.8% accuracy rate.

- Accuracy rate by payroll classification:

<u>Payroll Classification</u>	<u>Accuracy Rate</u>
Administration	99.8%
Custodial/Housing	99.3%
Transportation	99.5%
Cafeteria	100.0%
Substitute & Summer School	99.9%
Supplemental-Biweekly	99.9%
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 900 requisitions, all were processed within two business days of receipt.
- Process all payments within ten business days of receipt in the accounts payable office.
 - Performance measure met on average 96.25% of the time. Out of 6,083 vouchers processed, 96.25% 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 FY08 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*) - \$134.41
- Days required to fill a licensed FTE vacancy during contract year - 34
- Percent of satisfaction level surveys ranking service at “meets expectations” or higher:
 - Training of new hires – 100%
 - Employee Benefits Program administration – 100%
- Personnel staff / 100 employees – 1:489
- Benefits staff / 100 employees – 1:782

PERFORMANCE MEASUREMENTS FOR NON-INSTRUCTIONAL ACTIVITIES
(continued)

OPERATIONS:

INPUT Category (Goal 4)

Computer Maintenance

- Number of PC's per technician - 328
- Number of mail boxes – 1,836
- Number of network servers per network administrator – 15.71

Building Maintenance

- Total annual building maintenance cost/square foot - \$1.71
(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 - 270

Custodial Services

- Total annual custodial cost/100,000 student square foot - \$11.60
(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 - 0.05

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) - \$0.22
- 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
43.81%	10.02%	14.05%	32.12%

PERFORMANCE MEASUREMENTS FOR NON-INSTRUCTIONAL ACTIVITIES
(continued)

Application Support

- Number of major milestones accomplished on projects listed in the Management Information Systems Improvement Plan – 9

OUTCOME Category (Goal 4)

Network Administration

- Average weekly availability of all servers in the division
(Average operating hours per server per week/168 hr) – 99.978%

Energy Management

- Cost of electricity per 1,000,000 student square foot – \$886.67
(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 – 47%
- 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 – 28
 - Mechanical – 34

Custodial Services

- Number of custodial discrepancies reported annually/10,000,000 student square foot – 1.7
(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 – 55%
(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 – 2.2

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 statues 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, (viii) technology, and (ix) 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 2009 budget calendar:

August – September, 2007	Draft Capital Improvement Program (CIP) prepared by staff.
October 9, 2007	Superintendent provides general direction to staff on Operating Budget process. Draft CIP forwarded to Division Superintendent.
October 22, 2007	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 12, 2007	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 26, 2007	School Board conducts a Public Hearing on FY09 CIP.
December 10, 2007	School Board work session on CIP. Superintendent and staff work session on first draft of Superintendent's FY08E Operating Budget proposal.
December 17, 2007	School Board considers approval of CIP.
January 4, 2008	Superintendent and staff work session on final draft of FY08E. School Board work session on FY08E Operating Budget and FY09 budget priorities. Superintendent and staff work session on first draft of Superintendent's FY09 Operating Budget (hereinafter "Budget Proposal"). Superintendent and County Administrator meet to discuss FY09 budget initiatives. Superintendent's work session with staff on final draft of budget proposal. Work session with School Board on FY09 budget priorities.
January 14, 2008	Joint work session with School Board and Board of Supervisors to discuss FY09 budget issues.
January 22, 2008	Joint work session with School Board & Board of Supervisors.
January 28, 2008	School Board public forum on budget proposal. School Board work session on budget proposal.
February 11, 2008	Superintendent work session with School Board on FY09 operating budget.
February 25, 2008	School Board public hearing on budget proposal.
March 10, 2008	School Board work session on Superintendent's budget proposal.
March 17, 2008	School Board considers approval of Superintendent's FY09 budget proposal. School Board considers approval of Superintendent's FY08E Operating Budget.
April 1, 2008	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 28, 2008	School Board approved adjusted FY09 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

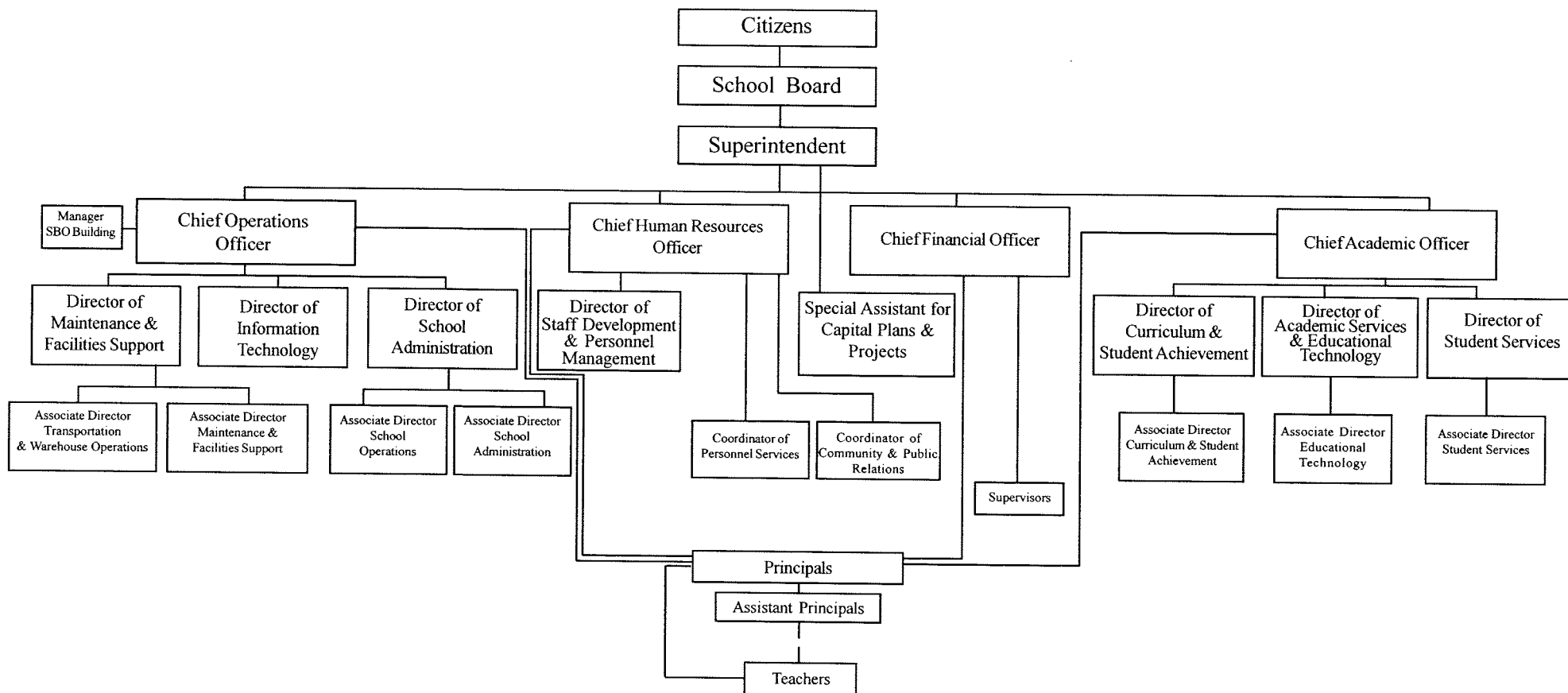
Budget managers are permitted to transfer budget funds within each cost center. However, the budget manager is not permitted to expend or encumber funds exceeding the cost center appropriation without permission of the Division Superintendent.

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

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. The only Special Revenue Fund is 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. The School Food Services Fund must be appropriated by the Board of Supervisors.

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

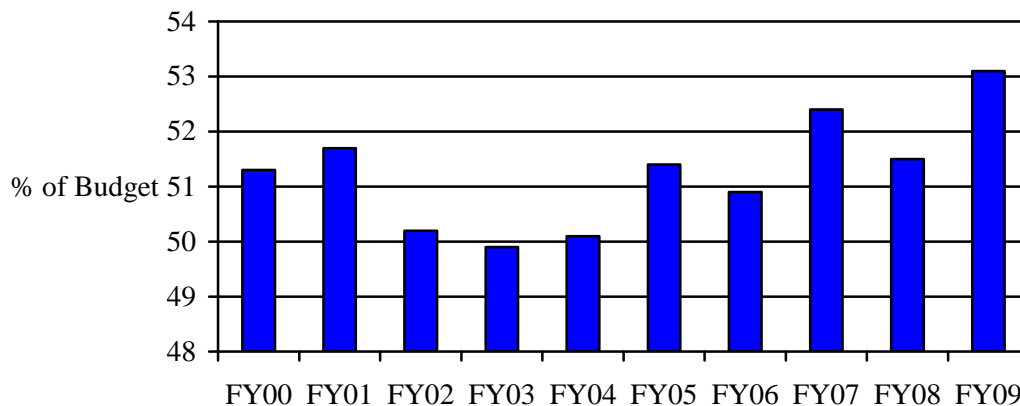
REVENUES

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 \$1,927,652 in FY09. At least 50% of the lottery funds received must be spent on non-recurring expenditures, such as capital projects. Of the \$1,927,652 lottery funds slated for the school division in FY09, the School Board has designated \$963,826 toward the operating budget. State revenue remained fairly constant from FY00 to FY06 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. In FY09, state revenue increased due to the re-benchmarking of the SOQ's and a projected enrollment increase. 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 244.

State Revenues



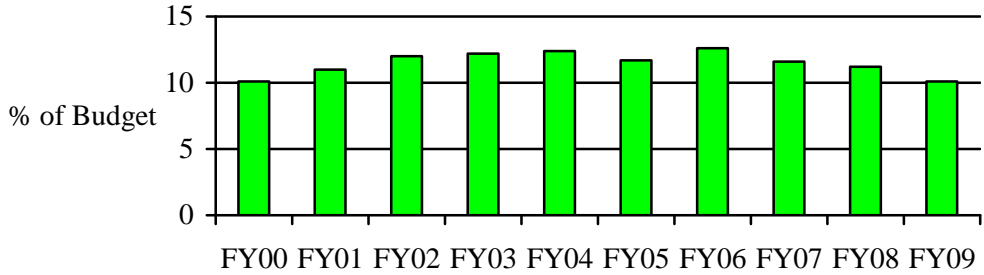
Federal

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 71.4% of the federal revenue received and 7.2% 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 FY00. 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 FY09, federal revenue as a percent of the total budget will decrease as compared to FY08. 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 FY09 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 \$445,000 lower than the FY09 level with the understanding that this is just a “best guess” estimate. The Impact Aid revenue projection as presented in the FY09 budget assumes funding for Section 8002.

County

County funding has grown from 29% of the budget in FY92 to 35.9% of the budget in FY09. 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.

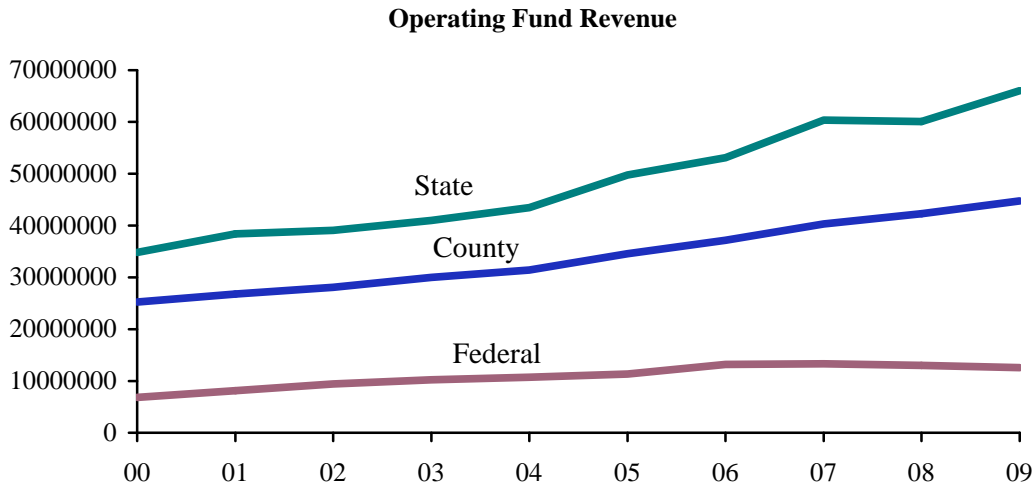
Local Miscellaneous

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
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
09	44,736,097	66,034,658	12,598,952	123,369,707

**SIGNIFICANT TRENDS AND ASSUMPTIONS
(continued)**



EXPENDITURES

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

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

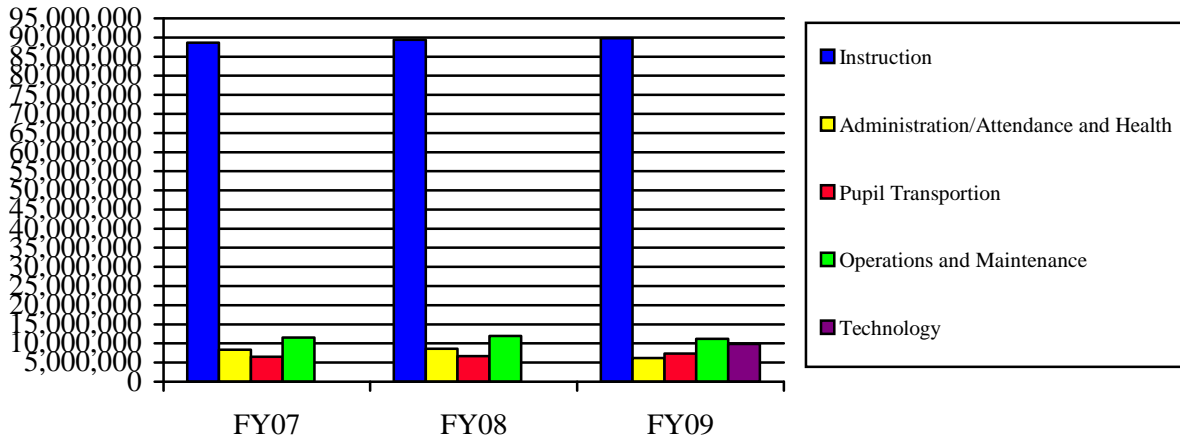
Activities concerned with keeping buildings open, comfortable and safe for use. This includes heating, lighting, ventilating systems, repair of facilities and replacement of facility equipment.

Technology

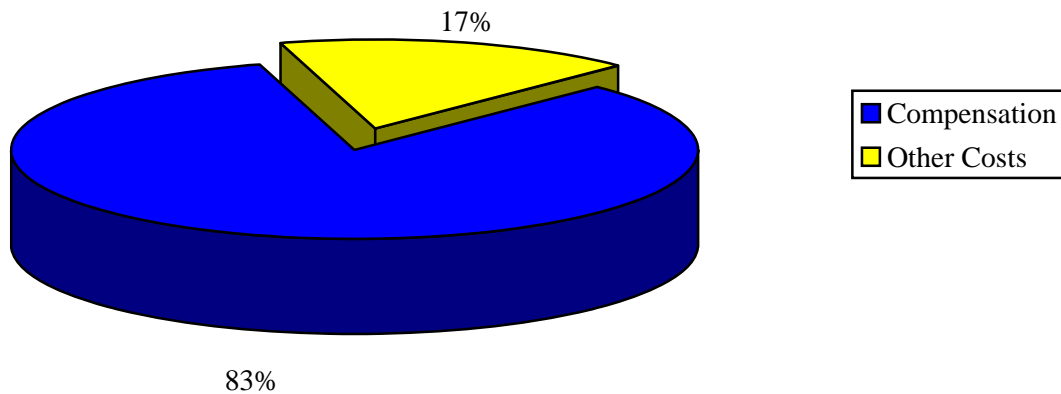
Encompasses technology for classroom instruction, instructional support, administration and operations and maintenance.

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

	FY2008 BUDGET	FY2008 EXPECTED	FY2009 BUDGET
Revenues by Fund and Category			
Operating Fund			
State	60,065,957	60,065,957	66,034,658
Federal	13,013,722	13,013,722	12,598,952
Local - County	42,298,677	42,298,677	44,736,097
Local - Misc.	1,251,653	1,251,653	1,092,400
Food Service Fund			
State	66,054	66,054	68,448
Federal	1,103,000	1,103,000	1,199,241
Local - Cafeteria Sales	3,511,518	3,511,518	3,326,316
Local - Misc.	20,000	20,000	20,000
Capital Projects Fund			
State	1,131,011	1,131,011	1,231,033
Local - County	5,359,700	5,359,700	3,626,000
Total Revenue - All Funds	127,821,292	127,821,292	133,933,145
Expenditures by State Category			
Instruction	89,400,625	89,305,247	89,851,231
Administration/Attendance and Health	8,598,938	8,608,986	6,224,890
Pupil Transportation	6,711,632	6,711,632	7,337,092
Operations and Maintenance	11,918,814	12,004,144	11,207,052
Technology	0	0	9,841,842
Food Service	4,700,572	4,700,572	4,614,005
Facilities	6,490,711	6,490,711	4,857,033
Total Expenditures - All Funds	127,821,292	127,821,292	133,933,145
Excess (Deficiency)	0	0	0
Fund Balance (see note)			
Beginning of fiscal year	471,007	507,873	507,873
Projected end of fiscal year	471,007	507,873	507,873

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 2009
REVENUE SUMMARY**

REVENUE SOURCE	FY2007 ACTUAL	FY 2008 BUDGET	FY 2008 EXPECTED	FY 2009 BUDGET
STATE	47,909,392	48,602,966	48,602,966	54,643,120
STATE SALES TAX	10,823,988	11,462,991	11,462,991	11,391,538
FEDERAL	12,252,433	13,013,722	13,013,722	12,598,952
LOCAL APPROPRIATION-OPERATIONS	39,149,094	41,142,189	41,142,189	43,599,315
LOCAL APPROPRIATION-GROUNDS	1,149,583	1,156,488	1,156,488	1,136,782
LOCAL OPERATION MISC.	1,222,782	1,251,653	1,251,653	1,092,400
TOTAL	112,507,272	116,630,009	116,630,009	124,462,107

**SCHOOL FOOD SERVICE FUND
FISCAL YEAR 2009**

REVENUE SUMMARY

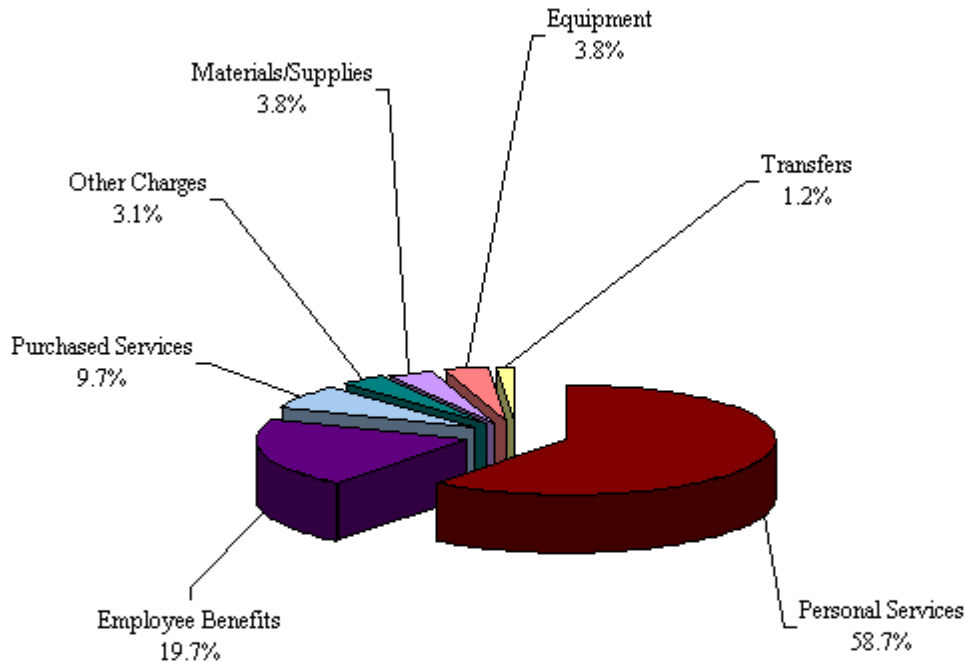
REVENUE SOURCE	FY 2007 ACTUAL	FY 2008 BUDGET	FY 2008 EXPECTED	FY 2009 BUDGET
STATE	64,283	66,054	66,054	68,448
FEDERAL	1,124,241	1,103,000	1,103,000	1,199,241
CAFETERIA SALES	2,844,223	3,511,518	3,511,518	3,326,316
MISCELLANEOUS	28,501	20,000	20,000	20,000
TOTAL	4,061,248	4,700,572	4,700,572	4,614,005

**CAPITAL PROJECTS FUND
FISCAL YEAR 2009**

REVENUE SUMMARY

REVENUE SOURCE	FY 2007 ACTUAL	FY 2008 BUDGET	FY 2008 EXPECTED	FY 2009 BUDGET
STATE	1,208,972	1,131,011	1,131,011	1,231,033
LOCAL-COUNTY	13,406,427	53,569,700	53,569,700	3,626,000
TOTAL	14,615,399	54,700,711	54,700,711	4,857,033

FY2009 Expenditures by Major Object Summary of All Funds



The above pie chart is a summary of all funds by major object for FY09. Approximately seventy-eight 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 twelve percent of the budget covers equipment, supplies, other charges and object transfers. A financial summary of the budget by major is on the following two pages.

**YORK COUNTY SCHOOL DIVISION
SUMMARY OF ALL FUNDS
FISCAL YEAR 2009**

EXPENDITURES BY MAJOR OBJECT

	FY 2007 ACTUAL	FY 2008 BUDGET	FY 2008 EXPECTED	FY 2009 BUDGET
PERSONAL SERVICES	69,703,211	73,526,086	73,465,218	78,562,310
EMPLOYEE BENEFITS	24,107,038	25,113,950	25,130,193	26,365,790
PURCHASED SERVICES	17,719,884	14,608,140	14,694,534	12,964,597
OTHER CHARGES	4,077,377	4,229,305	4,202,463	4,155,632
MATERIALS / SUPPLIES	4,355,888	4,401,000	4,407,718	5,106,124
EQUIPMENT	6,752,620	4,195,306	4,173,661	5,056,352
TRANSFERS	1,993,169	1,747,505	1,747,505	1,722,340
TOTAL	128,709,187	127,821,292	127,821,292	133,933,145

**SCHOOL OPERATING FUND
FISCAL YEAR 2009**

EXPENDITURES BY MAJOR OBJECT

	FY 2007 ACTUAL	FY 2008 BUDGET	FY 2008 EXPECTED	FY 2009 BUDGET
PERSONAL SERVICES	68,954,778	72,652,819	72,591,951	77,687,295
EMPLOYEE BENEFITS	23,761,011	24,773,885	24,790,128	26,015,525
PURCHASED SERVICES	5,218,601	5,339,689	5,426,083	5,690,113
OTHER CHARGES	4,076,828	4,219,305	4,192,463	4,145,632
MATERIALS / SUPPLIES	4,103,190	4,121,000	4,127,718	4,796,883
EQUIPMENT	4,680,776	3,775,806	3,754,161	4,404,319
TRANSFERS	1,993,169	1,747,505	1,747,505	1,722,340
TOTAL	112,788,353	116,630,009	116,630,009	124,462,107

**YORK COUNTY SCHOOL DIVISION
SCHOOL FOOD SERVICE FUND
FISCAL YEAR 2009**

EXPENDITURES BY MAJOR OBJECT

	FY 2007 ACTUAL	FY 2008 BUDGET	FY 2008 EXPECTED	FY 2009 BUDGET
PERSONAL SERVICES	748,433	873,267	873,267	875,015
EMPLOYEE BENEFITS	346,027	340,065	340,065	350,265
PURCHASED SERVICES	2,675,920	3,015,240	3,015,240	3,057,484
OTHER CHARGES	549	10,000	10,000	10,000
MATERIALS / SUPPLIES	252,698	280,000	280,000	309,241
EQUIPMENT	758	182,000	182,000	12,000
TOTAL	4,024,385	4,700,572	4,700,572	4,614,005

**CAPITAL PROJECTS FUND
FISCAL YEAR 2009**

EXPENDITURES BY MAJOR OBJECT

	FY 2007 ACTUAL	FY 2008 BUDGET	FY 2008 EXPECTED	FY 2009 BUDGET
PURCHASED SERVICES	9,825,363	6,253,211	6,253,211	4,217,000
EQUIPMENT	2,071,086	237,500	237,500	640,033
TOTAL	11,896,449	6,490,711	6,490,711	4,857,033

SUMMARY OF PROGRAM BUDGETS

FISCAL YEAR 2009

		FY 2007 ACTUAL	FY 2008 BUDGET	FY 2008 EXPECTED	FY 2009 BUDGET
INSTRUCTION					
CLASSROOM INSTRUCTION					
REGULAR EDUCATION					
ELEMENTARY					
50-611011-010	KINDERGARTEN	3,363,921	3,394,781	3,363,381	3,672,045
50-611011-020	1ST GRADE	2,652,155	2,813,400	2,680,223	2,872,571
50-611011-030	2ND GRADE	2,669,130	2,777,412	2,909,292	3,117,171
50-611011-040	3RD GRADE	2,342,786	2,462,842	2,501,779	2,604,217
50-611011-050	4TH GRADE	2,358,533	2,288,586	2,366,458	2,475,116
50-611011-060	5TH GRADE	2,533,837	2,500,041	2,469,897	2,570,411
50-611011-070	ART	637,664	675,835	675,835	700,625
50-611011-080	MUSIC	561,573	600,869	600,869	626,492
50-611011-090	PE	692,442	746,132	746,132	775,540
50-611011-100	LEP	60,756	64,146	64,146	115,146
50-611011-110	READING	1,253,185	1,299,503	1,299,503	1,353,870
50-611011-120	TECHNOLOGY	2,683,714	2,588,265	2,561,888	0
50-611011-125	SCHOOL OF THE ARTS	17,580	13,000	22,000	22,000
50-611011-130	CONTRACTED SERVICES	56,016	24,467	24,467	61,857
50-611011-140	OTHER	3,731,432	3,146,359	3,475,773	3,994,230
	SUBTOTAL	25,614,724	25,395,638	25,761,643	24,961,291
MIDDLE					
50-611012-150	ENCORE	1,650,444	1,794,133	1,826,161	1,856,452
50-611012-160	CORE/TEAMING/ACAD COACHING	8,234,361	8,450,130	8,199,690	8,649,120
50-611012-170	ALTERNATIVE EDUCATION	136,828	138,569	138,569	141,764
50-611012-190	LEP	17,301	29,018	29,018	33,018
50-611012-200	TECHNOLOGY	329,590	309,210	321,770	0
50-611012-205	SCHOOL OF ARTS	57,970	61,477	61,477	63,258
50-611012-210	CONTRACTED SERVICES	19,320	21,566	21,566	11,466
50-611012-220	OTHER	1,065,699	1,243,872	1,242,602	1,274,323
	SUBTOTAL	11,511,513	12,047,975	11,840,853	12,029,401
HIGH					
50-611013-230	ART	544,771	661,974	596,974	619,129
50-611013-240	MUSIC	567,128	605,313	605,313	635,049
50-611013-250	ENGLISH	2,384,768	2,543,318	2,543,318	2,689,489
50-611013-260	LEP	24,063	34,687	34,687	38,687
50-611013-270	MATH	2,301,728	2,331,087	2,287,127	2,421,345
50-611013-280	SCIENCE	2,359,936	2,288,949	2,307,788	2,444,312
50-611013-290	SOCIAL STUDIES	2,342,517	2,489,108	2,489,108	2,634,674
50-611013-300	HEALTH	877,190	923,888	923,888	964,209
50-611013-310	DRIVER EDUCATION	3,905	3,905	3,905	3,905
50-611013-320	FOREIGN LANGUAGE	1,605,500	1,713,215	1,706,307	1,776,803
50-611013-330	YORK RIVER ACADEMY	311,298	347,930	388,390	449,800

SUMMARY OF PROGRAM BUDGETS

FISCAL YEAR 2009

		FY 2007 ACTUAL	FY 2008 BUDGET	FY 2008 EXPECTED	FY 2009 BUDGET
50-611013-335	VIRTUAL HIGH SCHOOL	126,395	224,591	185,299	260,590
50-611013-340	TECHNOLOGY	1,523,123	1,028,166	1,003,046	0
50-611013-345	DRAMA	266,065	251,060	247,310	256,545
50-611013-350	SCHOOL OF THE ARTS	438,928	386,565	416,252	430,500
50-611013-360	VHSL/INTERSCHOLASTIC ACTIVITY	532,470	457,890	457,890	490,714
50-611013-370	CONTRACTED SERVICES	370,634	254,560	257,560	297,645
50-611013-380	OTHER	2,274,186	2,556,887	2,478,664	2,541,550
	SUBTOTAL	18,854,605	19,103,093	18,932,826	18,954,946
	REGULAR EDUCATION TOTAL	55,980,842	56,546,706	56,535,322	55,945,638
SPECIAL EDUCATION					
ELEMENTARY					
50-611021-390	CLASSROOM TEACHERS	3,498,619	3,577,266	3,468,185	3,716,926
50-611021-400	OTHER	46,344	53,476	53,476	33,100
	SUBTOTAL	3,544,963	3,630,742	3,521,661	3,750,026
MIDDLE					
50-611022-410	CLASSROOM TEACHERS	1,651,044	1,791,598	1,791,598	1,829,142
50-611022-420	OTHER	26,001	36,600	36,600	31,600
	SUBTOTAL	1,677,045	1,828,198	1,828,198	1,860,742
HIGH					
50-611023-430	CLASSROOM TEACHERS	2,002,750	2,097,650	2,175,957	2,275,127
50-611023-440	OTHER	1,631,907	1,427,953	1,427,953	1,484,107
	SUBTOTAL	3,634,657	3,525,603	3,603,910	3,759,234
	SPECIAL EDUCATION TOTAL	8,856,665	8,984,543	8,953,769	9,370,002
CAREER/TECHNICAL					
SECONDARY					
50-611034-450	FAMILY & CONSUMER SCIENCE	303,703	342,698	342,698	354,582
50-611034-460	BUSINESS & INFORMATION TECH	990,425	1,069,721	1,107,401	1,118,351
50-611034-470	MARKETING EDUCATION	298,721	292,997	292,997	302,501
50-611034-490	TECHNOLOGY EDUCATION	500,022	559,222	521,542	0
50-611034-500	TV COMMUNICATION	139,610	152,669	152,669	154,347
50-611034-510	CONTRACTED SERVICES	599,132	663,831	663,831	702,828
50-611034-520	NJROTC	213,728	283,853	283,853	293,439
50-611034-530	OTHER	3,290	3,000	3,000	3,000
	SUBTOTAL	3,048,631	3,367,991	3,367,991	2,929,048
	CAREER/TECHNICAL TOTAL	3,048,631	3,367,991	3,367,991	2,929,048

SUMMARY OF PROGRAM BUDGETS

FISCAL YEAR 2009

		FY 2007 ACTUAL	FY 2008 BUDGET	FY 2008 EXPECTED	FY 2009 BUDGET
GIFTED EDUCATION					
ELEMENTARY					
50-611041-540	EXTEND	271,825	285,559	285,559	299,218
	SUBTOTAL	271,825	285,559	285,559	299,218
SECONDARY					
50-611044-560	EXTEND	72,298	89,933	89,933	79,822
	SUBTOTAL	72,298	89,933	89,933	79,822
	GIFTED EDUCATION TOTAL	344,123	375,492	375,492	379,040
OTHER PROGRAMS					
50-611050-580	TITLE I - PART A	381,578	453,037	448,957	448,957
50-611050-582	TITLE II - PART A	361,097	293,746	291,616	291,616
50-611050-584	TITLE II - PART D	15,814	7,919	7,698	7,697
50-611050-585	TITLE III - PART A	17,536	16,489	16,939	16,939
50-611050-586	TITLE IV - PART A	19,997	26,549	26,422	26,422
50-611050-588	TITLE V - PART A	24,357	13,172	12,881	12,881
50-611050-600	TITLE VIB	1,374,521	1,860,974	1,860,974	1,890,205
50-611050-620	SUMMER SCHOOL	233,306	192,917	192,917	196,317
50-611050-630	ADULT EDUCATION	74,200	94,228	94,228	88,405
50-611050-640	MISCELLANEOUS	358,815	1,221,032	1,227,431	1,123,371
50-611050-650	CONTINGENCY	0	124,800	124,800	586,900
	SUBTOTAL	2,861,221	4,304,863	4,304,863	4,689,710
	OTHER PROGRAMS TOTAL	2,861,221	4,304,863	4,304,863	4,689,710

SUMMARY OF PROGRAM BUDGETS

FISCAL YEAR 2009

	FY 2007 ACTUAL	FY 2008 BUDGET	FY 2008 EXPECTED	FY 2009 BUDGET
INSTRUCTION				
INSTRUCTIONAL SUPPORT - STUDENT				
50-612121-000	591,865	652,511	652,511	676,365
50-612124-000	2,056,379	2,228,505	2,228,505	2,311,827
50-612222-000	72,725	0	0	0
50-612300-000	50,915	60,194	60,194	60,194
	2,771,884	2,941,210	2,941,210	3,048,386
INSTRUCTION				
INSTRUCTIONAL SUPPORT - STAFF				
50-613110-000	680,408	675,704	674,447	746,742
50-613120-000	1,707,592	1,718,495	1,728,543	1,986,173
50-613121-000	696,209	793,314	793,314	814,036
50-613130-000	425,502	378,033	378,033	465,636
50-613201-000	930,032	1,042,414	1,023,575	1,052,152
50-613204-000	797,494	888,967	888,967	883,681
	5,237,237	5,496,927	5,486,879	5,948,420
INSTRUCTION				
INSTRUCTIONAL SUPPORT - SCHOOL ADMINISTRATION				
50-614101-000	3,157,038	3,472,358	3,458,310	3,551,413
50-614104-000	3,641,445	3,910,535	3,881,411	3,989,574
	6,798,483	7,382,893	7,339,721	7,540,987

SUMMARY OF PROGRAM BUDGETS

FISCAL YEAR 2009

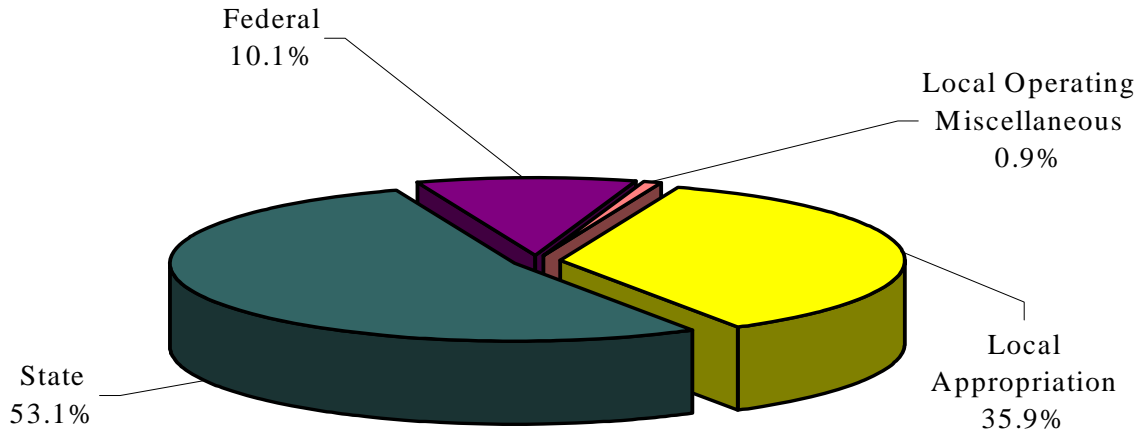
	FY 2007 ACTUAL	FY 2008 BUDGET	FY 2008 EXPECTED	FY 2009 BUDGET
ADMINISTRATION, ATTENDANCE & HEALTH				
50-621100-000 BOARD SERVICES	141,246	127,079	139,398	141,086
50-621200-000 EXECUTIVE SERVICES	623,035	572,817	582,817	594,399
50-621300-000 COMMUNICATION SERVICES	410,067	405,668	405,668	455,420
50-621400-000 HUMAN RESOURCES	1,121,046	1,132,947	1,132,947	1,278,459
50-621600-000 FISCAL SERVICES	955,351	1,019,624	1,019,624	1,056,050
50-621900-000 INFORMATION TECHNOLOGY	2,675,781	2,712,634	2,712,634	0
50-622200-000 HEALTH SERVICES	1,338,181	1,464,573	1,452,302	1,492,377
50-622300-000 PSYCHOLOGICAL SERVICES	507,788	550,002	550,002	571,259
50-622400-000 SPEECH/AUDIOLOGY SERVICES	589,142	613,594	613,594	635,840
SUBTOTAL	8,361,637	8,598,938	8,608,986	6,224,890
PUPIL TRANSPORTATION				
50-632000-000 VEHICLE OPERATION SERVICES	5,027,040	5,386,195	5,386,195	5,940,800
50-634000-000 VEHICLE MAINTENANCE SERVICES	1,703,040	1,325,437	1,325,437	1,396,292
SUBTOTAL	6,730,080	6,711,632	6,711,632	7,337,092
OPERATIONS & MAINTENANCE				
50-641000-000 MANAGEMENT & DIRECTION	283,529	205,956	205,956	213,516
50-642000-000 BUILDING SERVICES	9,717,438	9,922,210	10,007,540	9,100,916
50-643000-000 GROUNDS SERVICES	1,149,583	1,156,488	1,156,488	1,136,782
50-645000-000 VEHICLE SERVICES	303,272	238,391	238,391	343,962
50-647000-000 WAREHOUSE/DISTRIBUTION SVCS	343,728	395,769	395,769	411,876
SUBTOTAL	11,797,550	11,918,814	12,004,144	11,207,052
TECHNOLOGY				
50-681000-000 CLASSROOM INSTRUCTION	0	0	0	5,029,930
50-682000-000 INSTRUCTIONAL SUPPORT	0	0	0	1,802,811
50-683000-000 ADMINISTRATION	0	0	0	1,076,191
50-686000-000 OPERATIONS & MAINTENANCE	0	0	0	1,828,850
50-689050-000 OTHER PROGRAMS - GRANTS	0	0	0	104,060
SUBTOTAL	0	0	0	9,841,842
TOTAL SCHOOL OPERATING FUND:	112,788,353	116,630,009	116,630,009	124,462,107

SUMMARY OF PROGRAM BUDGETS FISCAL YEAR 2009

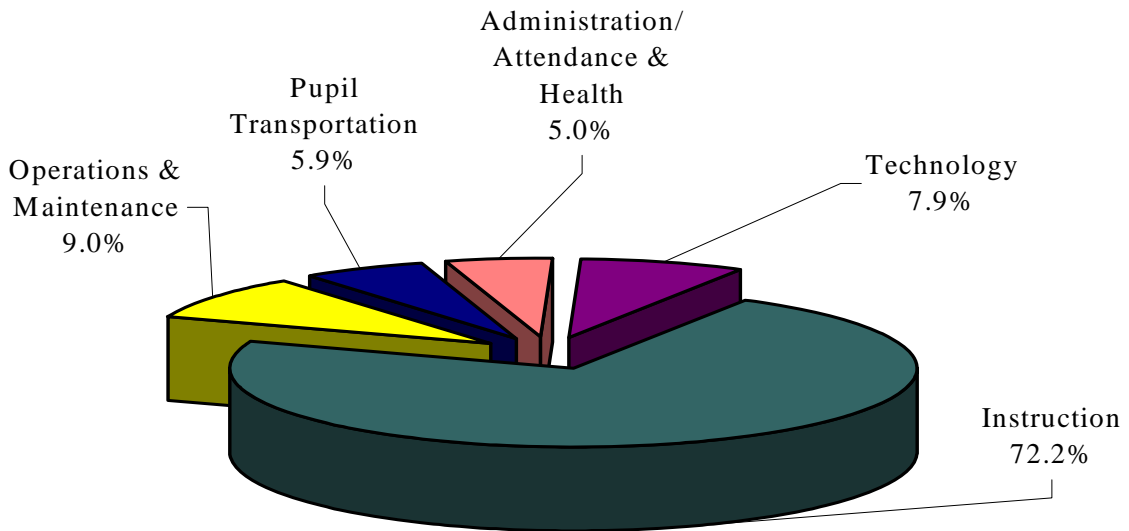
		FY 2007 ACTUAL	FY 2008 BUDGET	FY 2008 EXPECTED	FY 2009 BUDGET
FOOD SERVICES					
53-651000-000	FOOD SERVICES	4,024,385	4,700,572	4,700,572	4,614,005
FOOD SERVICES		4,024,385	4,700,572	4,700,572	4,614,005
CAPITAL PROJECTS					
FUND 70	CAPITAL PROJECTS	11,896,449	6,490,711	6,490,711	4,857,033
CAPITAL PROJECTS		11,896,449	6,490,711	6,490,711	4,857,033
TOTAL ALL FUNDS		128,709,187	127,821,292	127,821,292	133,933,145

York County School Division
School Operating Fund
FY 2009 School Board Approved

Revenues by Source

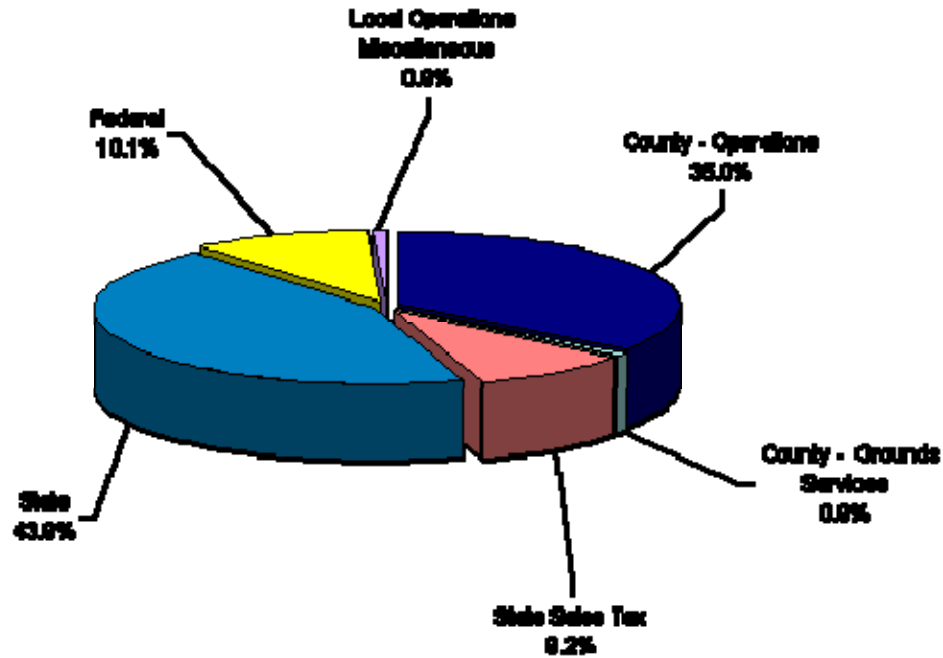


Expenditures by Major Category



OPERATING FUND REVENUE

Operating Fund Support By Sources – FY09



State revenue (including state sales tax) is the largest funding source of the operating budget, comprising 53.1% of the total. The second largest funding source (35.0%) is County funding for operations and ground services.

Federal funding comprises 10.1% of the budget and miscellaneous revenue accounts for 0.9%. The revenue detail for the Operating Fund is shown on the following six pages.

**YORK COUNTY SCHOOL DIVISION
SCHOOL OPERATING FUND
FISCAL YEAR 2009**

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 2009**

REVENUE DETAIL

**ANNUAL FINANCIAL PLAN
FUND 50**

ACCT #	DESCRIPTION	SCHOOL OPERATING FUND			
		FY 2007 ACTUAL	FY 2008 BUDGET	FY 2008 EXPECTED	FY 2009 BUDGET
REVENUE-LOCAL SOURCES					
USE OF MONEY AND PROPERTY					
30315-1010	INTEREST ON DEPOSITS	2,272	25,000	25,000	25,000
30315-2010	RENTAL OF LAND/BUILDINGS	183,193	220,000	220,000	220,000
30315-2020	USE OF VEHICLES/BUSES CONTRACTED BUS SERVICE/ACT	158,375	89,300	89,300	95,000
30315-2021	FUNDS	12,488	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	8,074	8,500	8,500	8,500
30315-2025	VHSL	48,524	0	0	0
30315-2026	PROPERTY LEASE	125,260	87,000	87,000	125,000
30315-2030	PRINTING REVENUE	9,148	0	0	0
30315-2060	SALE OF EQUIP/TOOLS	9,991	26,000	26,000	10,000
30315-3075	DEBT SERVICE REIMB-NEW HORIZONS	31,561	124,800	124,800	111,900
	SUBTOTAL	588,886	605,600	605,600	620,400
CHARGES FOR SERVICES					
30316-7410	PUPIL FEES	66,343	60,000	60,000	67,000
30316-7420	TUITION/DAY SCHOOL	201,708	159,000	159,000	159,000
30316-7440	TUITION/SUMMER SCHOOL	119,690	121,000	121,000	121,000
	SUBTOTAL	387,741	340,000	340,000	347,000
LOCAL MISCELLANEOUS					
30318-2155	SUBSTITUTE REFUNDS	819	0	0	0
30318-2525	PROJECT GRADUATION	6,384	0	0	0
30318-2990	LOCAL, MISC GRANTS	500	0	0	0
30318-3010	PRIOR YEAR EXPENDITURE REFUND	2,612	7,000	7,000	7,000
30318-3015	INSURANCE RECOVERY	32,826	100,000	100,000	100,000
30318-3020	MISCELLANEOUS REVENUE	14,675	18,000	18,000	18,000
30318-3030	COURT RESTITUTION	458	0	0	0
30318-3060	VIRTUAL HIGH SCHOOL	95,621	181,053	181,053	0
30318-3063	WAL-MART DONATION	1,500	0	0	0
30318-3065	VENDOR SCOREBOARD	35,500	0	0	0
30318-3067	T-SHIRT SPONSORSHIP	2,770	0	0	0
30318-3068	CONVOCATION DONATION	2,500	0	0	0
30318-3070	BAND UNIFORM REIMBURSEMENT	49,990	0	0	0
	SUBTOTAL	246,155	306,053	306,053	125,000
	TOTAL REVENUE-LOCAL SOURCE	1,222,782	1,251,653	1,251,653	1,092,400

**YORK COUNTY SCHOOL DIVISION
SCHOOL OPERATING FUND
FISCAL YEAR 2009**

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

A portion of net revenue from the state sales and use tax dedicated to public education is distributed to school divisions in support of the Standards of Quality. The distributions are based on each locality's pro-rata share of school age population as based on the triennial Census count of school aged population. The formula used for distribution of sales tax is ((School division's triennial Census count / Statewide total school age population) x Total state 1-1/8% sales tax estimate)) = Local Distribution.

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

These accounts reflect 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 2009**

REVENUE DETAIL

**ANNUAL FINANCIAL PLAN
FUND 50**

ACCT #	DESCRIPTION	SCHOOL OPERATING FUND			
		FY 2007 ACTUAL	FY 2008 BUDGET	FY 2008 EXPECTED	FY 2009 BUDGET
REVENUE-COMMONWEALTH					
30324-2010	STATE SALES TAX	10,823,988	11,462,991	11,462,991	11,391,538
30324-2015	HOLD HARMLESS SALES TAX	442,715	0	0	0
30324-2020	BASIC AID	35,239,777	34,722,854	34,722,854	41,823,109
30324-2021	SALARY SUPPLEMENT	814,396	2,066,524	2,066,524	0
30324-2025	LOTTERY	889,026	868,215	868,215	963,826
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	26,393	45,382	45,382	29,322
30324-2070	GIFTED EDUCATION - SOQ	316,270	314,300	314,300	364,074
30324-2080	REMEDIAL PROGRAMS	189,762	188,580	188,580	226,535
30324-2081	REMEDIAL SUMMER SCHOOL	101,986	101,739	101,739	154,829
30324-2083	READING INTERVENTION	56,643	77,241	77,241	103,550
30324-2085	ENROLLMENT LOSS	186,310	37,287	37,287	68,293
30324-2120	SPECIAL EDUCATION-SOQ	2,806,900	2,789,415	2,789,415	3,090,588
30324-2123	HOMEBOUND	16,207	20,000	20,000	19,928
30324-2125	COMPREHENSIVE SERVICES ACT	183,590	267,800	267,800	200,000
30324-2140	FREE TEXTBOOKS	792,890	787,951	787,951	958,891
30324-2170	VOC ED-SOQ	316,270	314,300	314,300	388,346
30324-2200	SPECIAL ED SUPPORT	329,372	371,275	371,275	350,589
30324-2230	SOCIAL SECURITY	1,684,140	1,673,649	1,673,649	1,917,459
30324-2231	VRS RETIREMENT BENEFITS	2,134,825	2,506,545	2,506,545	2,475,706
30324-2232	VRS GROUP LIFE BENEFITS	102,788	86,433	86,433	80,905
30324-2520	NEW HORIZONS REG PROGRAMS	57,434	0	0	0
30324-2525	PROJECT GRADUATION	129,890	0	0	0
30324-2530	OTHER CATEGORY/VOC ED	19,374	16,000	16,000	19,606
30324-2650	AT RISK	88,560	61,565	61,565	55,966
30324-2750	K-3 INITIATIVE	162,156	164,274	164,274	189,811
30324-2751	SOL ALGEBRA READINESS	31,651	31,651	31,651	35,921
30324-2767	TECHNOLOGY INITIATIVE-FY07	544,000	0	0	0
30324-2768	TECHNOLOGY INITIATIVE-FY08	0	544,000	544,000	544,000
30324-2990	MISCELLANEOUS GRANTS, STATE	161,152	457,696	457,696	457,696
30324-2991	LEP (LIMITED ENGLISH PROFICIENCY)	80,915	84,578	84,578	120,458
TOTAL REVENUE-COMMONWEALTH		58,733,380	60,065,957	60,065,957	66,034,658

**YORK COUNTY SCHOOL DIVISION
SCHOOL OPERATING FUND
FISCAL YEAR 2009**

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 2009**

REVENUE DETAIL

**ANNUAL FINANCIAL PLAN
FUND 50**

SCHOOL OPERATING FUND

ACCT #	DESCRIPTION	FY 2007 ACTUAL	FY 2008 BUDGET	FY 2008 EXPECTED	FY 2009 BUDGET
REVENUE-FEDERAL					
30333-2020	TITLE I - PART A	384,305	453,037	448,957	448,957
30333-2040	ADULT EDUCATION	35,510	29,500	29,500	29,500
30333-2050	TITLE II - PART A	355,943	293,746	291,616	291,616
30333-2060	TITLE II - PART D	15,704	7,919	7,698	7,697
30333-2065	TITLE III - PART A	14,182	16,489	16,939	16,939
30333-2070	TITLE IV - PART A	20,504	26,549	26,422	26,422
30333-2080	TITLE V - PART A	26,601	13,172	12,881	12,881
30333-2120	IMPACT AID	9,699,974	9,445,000	9,445,000	9,000,000
30333-2140	FOREST RESERVE	18,683	0	0	0
30333-2145	KATRINA FUNDING	1,485	0	0	0
30333-2150	MEDICAID REIMBURSEMENT	14,000	0	0	0
30333-2190	TITLE VIB	1,396,283	1,860,974	1,860,974	1,890,205
30333-2290	NJROTC	86,101	104,000	104,000	105,000
30333-2990	MISCELLANEOUS GRANTS, FEDERAL	183,158	763,336	769,735	769,735
TOTAL REVENUE-FEDERAL		12,252,433	13,013,722	13,013,722	12,598,952
TRANSFERS-OTHER FUNDS					
30351-1010	TRANSFERS/LOCAL APPN- OPERATIONS	39,149,094	41,142,189	41,142,189	43,599,315
30351-1012	TRANSFERS/LOCAL APPN-GROUNDS	1,149,583	1,156,488	1,156,488	1,136,782
TOTAL TRANSFERS-OTHER FUNDS		40,298,677	42,298,677	42,298,677	44,736,097
TOTAL SCHOOL OPERATING FUND		112,507,272	116,630,009	116,630,009	124,462,107

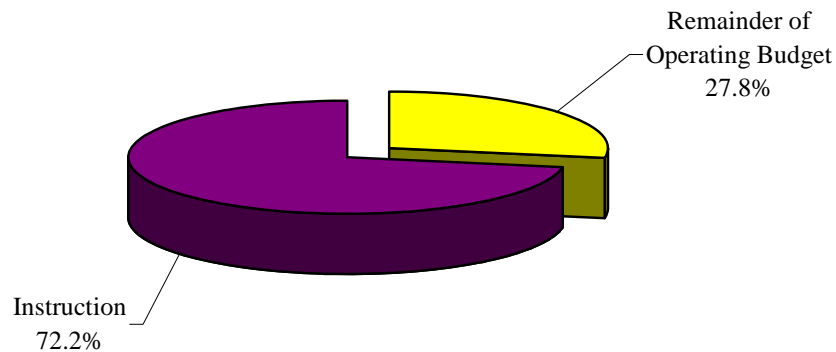
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INSTRUCTION

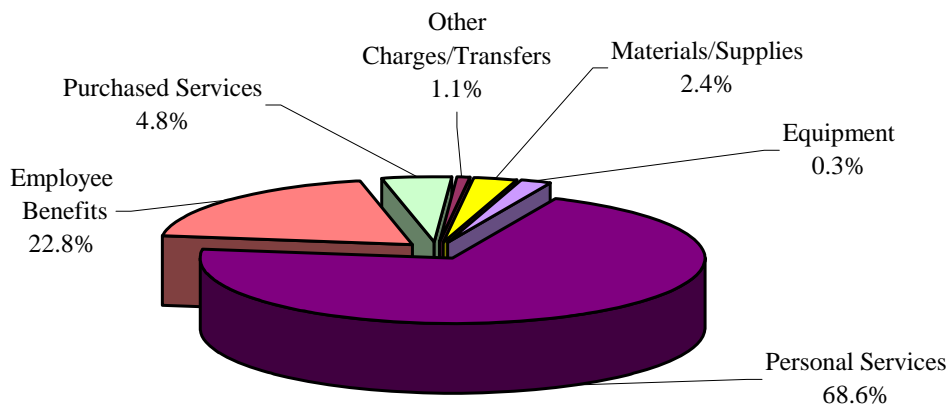
The Instruction category of the budget provides for programs and services dealing directly with the interaction between teachers and students. This category also includes activities associated with the principal’s office, curriculum development, and instructional staff training.

The Instruction category comprises 72.2% of the total Operating Budget. This percentage has remained fairly constant in recent years. Ninety-one percent of the Instruction category budget is directed towards compensation of staff (Personal Services 68.6% plus Employee Benefits 22.8%). The remaining 8.6% covers such items as instructional supplies, equipment and purchased services. The Instruction category budget reflects an increase of \$545,984 or 0.6% (from \$89,305,247 in FY08E to \$89,851,231 in FY09). The charts below and on the next page depict this information.

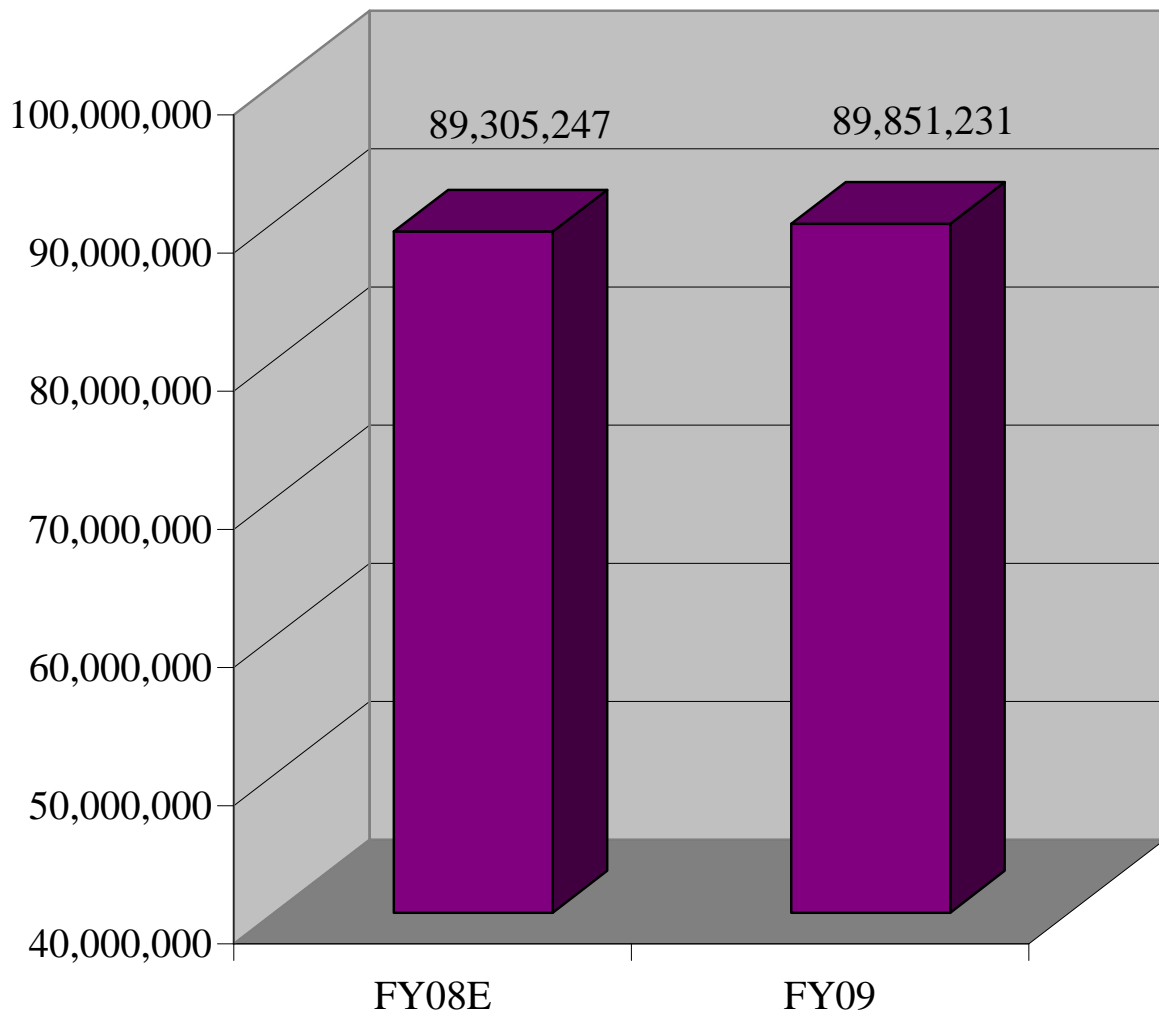
Instruction Category as a Percent of Operating Budget for FY2009



Instruction Category by Major Object for FY2009



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 2007 ACTUAL	FY 2008 BUDGET	FY 2008 EXPECTED	FY 2009 BUDGET
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Teachers	42	41	41	44
Para-Educators	41	41	39	42

ADDITIONAL INFORMATION:

In FY 09 added three teacher and three para-educator FTE's for new enrollment and to reduce student/teacher ratios.

FY 06 student enrollment 861

FY 07 student enrollment 761

FY 08 student enrollment 880

CODE: 50-611011-010

ACCT# DESCRIPTION

PERSONAL SERVICES					
1121	Teacher Salaries	1,937,885	1,801,621	1,801,621	1,997,803
1141	Para-Educator Salaries	597,228	701,846	676,846	740,203
	Subtotal	2,535,113	2,503,467	2,478,467	2,738,006
EMPLOYEE BENEFITS					
2100	FICA	187,686	194,574	192,661	209,460
2200	VRS Retirement	372,601	411,724	407,609	408,928
2300	Health Insurance	194,345	201,019	201,019	228,838
2400	Group Life Insurance	25,956	25,352	25,102	26,468
2800	Other Benefits	12,337	12,465	12,343	13,511
	Subtotal	792,925	845,134	838,734	887,205
MATERIALS/SUPPLIES					
6030	Textbooks	15,000	15,000	15,000	15,000
6900	Other Educational Supplies	16,076	26,366	26,366	27,242
	Subtotal	31,076	41,366	41,366	42,242
EQUIPMENT					
8911	Furniture/Equipment-Additional	385	880	880	633
8921	Furniture/Equipment-Replacement	4,422	3,934	3,934	3,959
	Subtotal	4,807	4,814	4,814	4,592
TOTAL		3,363,921	3,394,781	3,363,381	3,672,045

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 2007 ACTUAL	FY 2008 BUDGET	FY 2008 EXPECTED	FY 2009 BUDGET
Teachers	44	41	40	42
Para-Educators	1.5	1.5	1.5	2.5

ADDITIONAL INFORMATION:

In FY 09 added two teacher and one para-educator FTE's to reduce student/teacher ratios.

FY 06 student enrollment 804

FY 07 student enrollment 876

FY 08 student enrollment 835

CODE: 50-611011-020

ACCT# DESCRIPTION

PERSONAL SERVICES					
1121	Teacher Salaries	1,991,277	2,048,424	1,925,487	2,090,076
1141	Para-Educator Salaries	13,702	23,483	23,483	37,548
	Subtotal	2,004,979	2,071,907	1,948,970	2,127,624
EMPLOYEE BENEFITS					
2100	FICA	146,430	158,501	155,441	162,763
2200	VRS Retirement	284,608	341,383	334,799	318,326
2300	Health Insurance	140,243	155,853	155,853	177,423
2400	Group Life Insurance	20,857	20,800	20,400	20,617
2800	Other Benefits	10,492	10,155	9,959	10,524
	Subtotal	602,630	686,692	676,452	689,653
MATERIALS/SUPPLIES					
6030	Textbooks	24,965	25,000	25,000	25,000
6900	Other Educational Supplies	14,291	24,905	24,905	25,563
	Subtotal	39,256	49,905	49,905	50,563
EQUIPMENT					
8911	Furniture/Equipment-Additional	1,858	1,225	1,225	700
8921	Furniture/Equipment-Replacement	3,432	3,671	3,671	4,031
	Subtotal	5,290	4,896	4,896	4,731
	TOTAL	2,652,155	2,813,400	2,680,223	2,872,571

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 2007 ACTUAL	FY 2008 BUDGET	FY 2008 EXPECTED	FY 2009 BUDGET
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Teachers	42	42	45	47
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ADDITIONAL INFORMATION:

In FY 09 added two teacher FTE's to reduce student/teacher ratios.

FY 06 student enrollment 873

FY 07 student enrollment 812

FY 08 student enrollment 929

CODE: 50-611011-030

ACCT# DESCRIPTION

PERSONAL SERVICES					
1121	Teacher Salaries	1,998,558	2,042,697	2,147,697	2,322,654
	Subtotal	1,998,558	2,042,697	2,147,697	2,322,654
EMPLOYEE BENEFITS					
2100	FICA	146,109	156,266	164,299	177,683
2200	VRS Retirement	288,867	336,228	353,511	347,418
2300	Health Insurance	156,363	156,955	156,955	178,678
2400	Group Life Insurance	21,302	20,427	21,477	22,511
2800	Other Benefits	9,812	10,009	10,523	11,490
	Subtotal	622,453	679,885	706,765	737,780
MATERIALS/SUPPLIES					
6030	Textbooks	24,975	25,000	25,000	25,000
6900	Other Educational Supplies	18,936	26,312	26,312	27,146
	Subtotal	43,911	51,312	51,312	52,146
EQUIPMENT					
8911	Furniture/Equipment-Additional	500	656	656	769
8921	Furniture/Equipment-Replacement	3,708	2,862	2,862	3,822
	Subtotal	4,208	3,518	3,518	4,591
	TOTAL	2,669,130	2,777,412	2,909,292	3,117,171

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 2007 ACTUAL	FY 2008 BUDGET	FY 2008 EXPECTED	FY 2009 BUDGET
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Teachers	39	36	37	37
Para-Educators	1	1	1	1

ADDITIONAL INFORMATION:

FY 06 student enrollment 880

FY 07 student enrollment 885

FY 08 student enrollment 859

CODE: 50-611011-040**ACCT# DESCRIPTION**

PERSONAL SERVICES					
1121	Teacher Salaries	1,708,458	1,754,630	1,785,630	1,868,950
1141	Para-Educator Salaries	14,783	17,733	17,733	18,352
	Subtotal	1,723,241	1,772,363	1,803,363	1,887,302
EMPLOYEE BENEFITS					
2100	FICA	126,695	135,587	137,959	144,379
2200	VRS Retirement	253,098	292,078	297,181	281,859
2300	Health Insurance	167,507	182,829	182,829	208,133
2400	Group Life Insurance	18,666	17,725	18,035	18,290
2800	Other Benefits	9,054	8,688	8,840	9,336
	Subtotal	575,020	636,907	644,844	661,997
MATERIALS/SUPPLIES					
6030	Textbooks	25,940	26,000	26,000	26,000
6900	Other Educational Supplies	16,847	24,038	24,038	24,730
	Subtotal	42,787	50,038	50,038	50,730
EQUIPMENT					
8911	Furniture/Equipment-Additional	280	400	400	400
8921	Furniture/Equipment-Replacement	1,458	3,134	3,134	3,788
	Subtotal	1,738	3,534	3,534	4,188
	TOTAL	2,342,786	2,462,842	2,501,779	2,604,217

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 2007 ACTUAL	FY 2008 BUDGET	FY 2008 EXPECTED	FY 2009 BUDGET
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Teachers	40	37	39	39
Para-Educators	0	0	0	1

ADDITIONAL INFORMATION:

In FY 09 added one para-educator FTE.

FY 06 student enrollment 920

FY 07 student enrollment 894

FY 08 student enrollment 911

CODE: 50-611011-050

ACCT# DESCRIPTION

PERSONAL SERVICES					
1121	Teacher Salaries	1,757,399	1,667,913	1,729,913	1,810,633
1141	Para-Educator Salaries	13,151	0	0	13,245
	Subtotal	1,770,550	1,667,913	1,729,913	1,823,878
EMPLOYEE BENEFITS					
2100	FICA	132,377	127,596	132,339	139,528
2200	VRS Retirement	259,950	274,885	285,090	272,482
2300	Health Insurance	127,631	144,733	144,733	164,764
2400	Group Life Insurance	18,175	16,681	17,301	17,676
2800	Other Benefits	8,552	8,176	8,480	9,022
	Subtotal	546,685	572,071	587,943	603,472
MATERIALS/SUPPLIES					
6030	Textbooks	20,539	20,500	20,500	20,500
6900	Other Educational Supplies	16,895	23,434	23,434	24,260
	Subtotal	37,434	43,934	43,934	44,760
EQUIPMENT					
8911	Furniture/Equipment-Additional	1,335	1,950	1,950	400
8921	Furniture/Equipment-Replacement	2,529	2,718	2,718	2,606
	Subtotal	3,864	4,668	4,668	3,006
	TOTAL	2,358,533	2,288,586	2,366,458	2,475,116

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 2007 ACTUAL	FY 2008 BUDGET	FY 2008 EXPECTED	FY 2009 BUDGET
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Teachers	43	40	39	40
Para-Educators	0	0	1	1

ADDITIONAL INFORMATION:

In FY 09 added one teacher FTE to reduce student/teacher ratios.

FY 06 student enrollment 963

FY 07 student enrollment 921

FY 08 student enrollment 922

CODE: 50-611011-060

ACCT# DESCRIPTION

PERSONAL SERVICES					
1121	Teacher Salaries	1,922,235	1,858,800	1,818,800	1,911,759
1141	Para-Educator Salaries	0	0	16,000	16,558
	Subtotal	1,922,235	1,858,800	1,834,800	1,928,317
EMPLOYEE BENEFITS					
2100	FICA	144,580	142,199	140,363	147,516
2200	VRS Retirement	283,087	306,305	302,355	288,085
2300	Health Insurance	121,402	117,821	117,821	130,602
2400	Group Life Insurance	20,383	18,590	18,350	18,690
2800	Other Benefits	9,709	9,111	8,993	9,540
	Subtotal	579,161	594,026	587,882	594,433
MATERIALS/SUPPLIES					
6030	Textbooks	15,091	20,000	20,000	20,000
6900	Other Educational Supplies	14,780	23,523	23,523	24,355
	Subtotal	29,871	43,523	43,523	44,355
EQUIPMENT					
8911	Furniture/Equipment-Additional	299	500	500	700
8921	Furniture/Equipment-Replacement	2,271	3,192	3,192	2,606
	Subtotal	2,570	3,692	3,692	3,306
	TOTAL	2,533,837	2,500,041	2,469,897	2,570,411

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 2007 ACTUAL	FY 2008 BUDGET	FY 2008 EXPECTED	FY 2009 BUDGET
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Teachers	10	10	10	10
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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 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.

In FY 08 the number of students receiving this instruction on a weekly basis is 5,336.

CODE: 50-611011-070

ACCT# DESCRIPTION

	PERSONAL SERVICES				
1121	Teacher Salaries	452,279	476,774	476,774	499,021
1625	Stipends	4,265	0	0	0
	Subtotal	456,544	476,774	476,774	499,021
	EMPLOYEE BENEFITS				
2100	FICA	34,002	36,473	36,473	38,175
2200	VRS Retirement	66,359	78,477	78,477	74,533
2300	Health Insurance	34,943	33,117	33,117	37,700
2400	Group Life Insurance	4,881	4,768	4,768	4,837
2800	Other Benefits	2,291	2,336	2,336	2,469
	Subtotal	142,476	155,171	155,171	157,714
	MATERIALS/SUPPLIES				
6050	Art Supplies	27,953	33,390	33,390	33,390
6900	Other Educational Supplies	10,256	10,500	10,500	10,500
	Subtotal	38,209	43,890	43,890	43,890
	EQUIPMENT				
8911	Furniture/Equipment-Additional	435	0	0	0
	Subtotal	435	0	0	0
	TOTAL	637,664	675,835	675,835	700,625

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 2007 ACTUAL	FY 2008 BUDGET	FY 2008 EXPECTED	FY 2009 BUDGET
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Teachers	10	10	10	10
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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 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.

In FY 08 the number of students receiving this instruction on a weekly basis is 5,336.

CODE: 50-611011-080

ACCT# DESCRIPTION

	PERSONAL SERVICES				
1121	Teacher Salaries	404,708	425,488	425,488	445,342
	Subtotal	404,708	425,488	425,488	445,342
	EMPLOYEE BENEFITS				
2100	FICA	29,544	32,550	32,550	34,068
2200	VRS Retirement	59,664	70,035	70,035	66,515
2300	Health Insurance	52,683	54,856	54,856	62,448
2400	Group Life Insurance	4,129	4,255	4,255	4,316
2800	Other Benefits	2,164	2,085	2,085	2,203
	Subtotal	148,184	163,781	163,781	169,550
	MATERIALS/SUPPLIES				
6040	Music Supplies	8,681	11,600	11,600	11,600
	Subtotal	8,681	11,600	11,600	11,600
	TOTAL	561,573	600,869	600,869	626,492

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 2007 ACTUAL	FY 2008 BUDGET	FY 2008 EXPECTED	FY 2009 BUDGET
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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 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.

In FY 08 the number of students receiving this instruction on a weekly basis is 5,336.

CODE: 50-611011-090

ACCT# DESCRIPTION

PERSONAL SERVICES					
1121	Teacher Salaries	479,379	489,080	489,080	511,901
1141	Para-Educator Salaries	34,609	53,741	53,741	55,617
	Subtotal	513,988	542,821	542,821	567,518
EMPLOYEE BENEFITS					
2100	FICA	38,165	41,526	41,526	43,415
2200	VRS Retirement	75,819	89,348	89,348	84,685
2300	Health Insurance	48,529	52,549	52,549	59,822
2400	Group Life Insurance	5,832	5,428	5,428	5,495
2800	Other Benefits	2,603	2,660	2,660	2,805
	Subtotal	170,948	191,511	191,511	196,222
MATERIALS/SUPPLIES					
6060	Physical Ed Supplies	7,506	11,800	11,800	11,800
	Subtotal	7,506	11,800	11,800	11,800
TOTAL		692,442	746,132	746,132	775,540

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 2007 ACTUAL	FY 2008 BUDGET	FY 2008 EXPECTED	FY 2009 BUDGET
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Teachers	0	0	0	1
Tutors/Technicians (FTE's are hourly based)	1.5	1.5	1.5	1.5

ADDITIONAL INFORMATION:

FY 06 student enrollment 94

FY 07 student enrollment 117

FY 08 student enrollment 124

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.

In FY 09 added one teacher FTE for new enrollment.

CODE: 50-611011-100

ACCT# DESCRIPTION

PERSONAL SERVICES					
1121	Teacher Salaries	0	0	0	37,730
1143	Technical Salaries	55,383	56,573	56,573	56,573
	Subtotal	55,383	56,573	56,573	94,303
EMPLOYEE BENEFITS					
2100	FICA	4,073	4,328	4,328	7,214
2200	VRS Retirement	0	0	0	5,837
2400	Group Life Insurance	0	0	0	362
2800	Other Benefits	125	125	125	310
	Subtotal	4,198	4,453	4,453	13,723
MATERIALS/SUPPLIES					
6900	Other Educational Supplies	1,175	3,120	3,120	7,120
	Subtotal	1,175	3,120	3,120	7,120
TOTAL		60,756	64,146	64,146	115,146

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 2007 ACTUAL	FY 2008 BUDGET	FY 2008 EXPECTED	FY 2009 BUDGET
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Teachers	15	15	15	15
Para-Educators	6.5	6.5	6.5	6.5

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

PERSONAL SERVICES					
1121	Teacher Salaries	802,342	801,763	801,763	839,174
1141	Para-Educator Salaries	94,626	114,624	114,624	118,624
1500	Substitute Salaries	0	3,700	3,700	3,700
1625	Stipends	1,988	1,000	1,000	1,000
	Subtotal	898,956	921,087	921,087	962,498
EMPLOYEE BENEFITS					
2100	FICA	66,420	70,394	70,394	73,561
2200	VRS Retirement	128,767	150,837	150,837	142,887
2300	Health Insurance	84,474	82,281	82,281	93,669
2400	Group Life Insurance	9,146	9,164	9,164	9,272
2800	Other Benefits	4,393	4,490	4,490	4,733
	Subtotal	293,200	317,166	317,166	324,122
PURCHASED SERVICES					
3900	Miscellaneous Contractual Services	21,000	21,000	21,000	11,000
	Subtotal	21,000	21,000	21,000	11,000
OTHER CHARGES					
5902	Curriculum Development	1,030	1,000	1,000	1,000
	Subtotal	1,030	1,000	1,000	1,000
MATERIALS/SUPPLIES					
6080	Remedial Reading Supplies	25,186	25,000	25,000	25,000
6900	Other Educational Supplies	13,813	14,250	14,250	30,250
	Subtotal	38,999	39,250	39,250	55,250
	TOTAL	1,253,185	1,299,503	1,299,503	1,353,870

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 2007 ACTUAL	FY 2008 BUDGET	FY 2008 EXPECTED	FY 2009 BUDGET
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Teachers	5.5	5.5	5.5	0
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ADDITIONAL INFORMATION:

In FY 09 this program was moved to the new Technology category.

CODE: 50-611011-120

ACCT# DESCRIPTION

PERSONAL SERVICES					
1121	Teacher Salaries	285,655	338,103	317,103	0
	Subtotal	285,655	338,103	317,103	0
EMPLOYEE BENEFITS					
2100	FICA	21,698	25,865	24,258	0
2200	VRS Retirement	42,839	55,652	52,195	0
2300	Health Insurance	26,277	29,985	29,985	0
2400	Group Life Insurance	3,228	3,381	3,171	0
2800	Other Benefits	1,624	1,657	1,554	0
	Subtotal	95,666	116,540	111,163	0
PURCHASED SERVICES					
3340	Bldg Svc, Contract Maintenance/Other	4,480	43,000	43,000	0
	Subtotal	4,480	43,000	43,000	0
MATERIALS/SUPPLIES					
6810	Technology Consumables	22	20,000	20,000	0
6900	Other Educational Supplies	41,398	44,450	44,450	0
	Subtotal	41,420	64,450	64,450	0
EQUIPMENT					
8800	Technology-Hardware Replacement	2,255,282	1,945,897	1,945,897	0
8805	Technology-Hardware Additions	1,211	80,275	80,275	0
	Subtotal	2,256,493	2,026,172	2,026,172	0
	TOTAL	2,683,714	2,588,265	2,561,888	0

REGULAR EDUCATION - ELEMENTARY - SCHOOL OF THE ARTS

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

PERSONNEL

	FY 2007 ACTUAL	FY 2008 BUDGET	FY 2008 EXPECTED	FY 2009 BUDGET
N/A	0	0	0	0

CODE: 50-611011-125

ACCT# DESCRIPTION

PERSONAL SERVICES					
1625	Stipends	0	0	0	2,400
	Subtotal	0	0	0	2,400
PURCHASED SERVICES					
3900	Miscellaneous Contractual Services	17,580	13,000	22,000	19,600
	Subtotal	17,580	13,000	22,000	19,600
	TOTAL	17,580	13,000	22,000	22,000

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 2007 ACTUAL	FY 2008 BUDGET	FY 2008 EXPECTED	FY 2009 BUDGET
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N/A	0	0	0	0
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ADDITIONAL INFORMATION:

In FY 09 the contract with the Virginia Living Museum that was eliminated in FY08 due to funding reductions was reinstated.

CODE: 50-611011-130

ACCT# DESCRIPTION

PURCHASED SERVICES

3881	Fees For Services	39,920	6,700	6,700	54,190
3900	Miscellaneous Contractual Services	16,096	17,767	17,767	7,667
	Subtotal	56,016	24,467	24,467	61,857
	TOTAL	56,016	24,467	24,467	61,857

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 2007 ACTUAL	FY 2008 BUDGET	FY 2008 EXPECTED	FY 2009 BUDGET
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Teachers	5	5	5	10
Para-Educators	51.5	44.5	50.5	50.5
Technical	1	1	1	1

ADDITIONAL INFORMATION:

In FY 09 added five teacher FTE's for intervention & assessment at the elementary level (220 day contracts).

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

PERSONAL SERVICES					
1121	Teacher Salaries	302,782	290,285	393,785	574,527
1141	Para-Educator Salaries	832,871	835,309	937,309	970,021
1143	Technical Salaries	36,483	37,580	37,580	38,892
1151	Co-op Students	47,881	0	0	0
1152	Cafeteria Monitor	2,450	0	0	0
1154	Differential Pay	0	50,000	50,000	50,000
1500	Substitute Salaries	528,547	491,420	519,920	519,920
1600	Supplements	120,125	112,189	131,700	157,700
1625	Stipends	33,740	66,950	66,950	78,700
	Subtotal	1,904,879	1,883,733	2,137,244	2,389,760
EMPLOYEE BENEFITS					
2100	FICA	142,025	143,746	163,140	179,569
2200	VRS Retirement	560,502	634,758	676,488	686,440
2300	Health Insurance	131,919	134,870	134,870	153,536
2400	Group Life Insurance	12,466	12,001	14,537	15,747
2700	Retiree Health Insurance	697,861	171,000	171,000	427,345
2800	Other Benefits	104,056	9,071	10,314	11,413
	Subtotal	1,648,829	1,105,446	1,170,349	1,474,050
PURCHASED SERVICES					
3500	Printing	30,022	30,000	30,000	30,000
3900	Miscellaneous Contractual Services	51,280	15,000	26,000	26,000
	Subtotal	81,302	45,000	56,000	56,000
OTHER CHARGES					
5504	Travel	8,867	8,960	8,960	0
	Subtotal	8,867	8,960	8,960	0
MATERIALS/SUPPLIES					
6030	Textbooks	11,077	0	0	0
6070	Testing Materials	47,483	48,300	48,300	48,300
6900	Other Educational Supplies	28,995	48,120	48,120	19,320
	Subtotal	87,555	96,420	96,420	67,620
EQUIPMENT					
8921	Furniture/Equipment-Replacement	0	6,800	6,800	6,800
	Subtotal	0	6,800	6,800	6,800
TOTAL		3,731,432	3,146,359	3,475,773	3,994,230

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 2007 ACTUAL	FY 2008 BUDGET	FY 2008 EXPECTED	FY 2009 BUDGET
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Teachers	25.9	25.9	26.9	26.9
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ADDITIONAL INFORMATION:

FY 06 student enrollment 3,869

FY 07 student enrollment 4,521

FY 08 student enrollment 4,982

CODE: 50-611012-150**ACCT# DESCRIPTION**

PERSONAL SERVICES					
1121	Teacher Salaries	1,213,505	1,271,170	1,296,670	1,314,939
	Subtotal	1,213,505	1,271,170	1,296,670	1,314,939
EMPLOYEE BENEFITS					
2100	FICA	81,925	97,245	99,196	100,593
2200	VRS Retirement	161,556	209,235	213,432	196,172
2300	Health Insurance	112,163	127,446	127,446	145,085
2400	Group Life Insurance	12,428	12,712	12,967	12,749
2800	Other Benefits	6,106	6,229	6,354	6,508
	Subtotal	374,178	452,867	459,395	461,107
PURCHASED SERVICES					
3370	Contract Maint/Music Instruments	6,247	8,200	8,200	8,200
	Subtotal	6,247	8,200	8,200	8,200
MATERIALS/SUPPLIES					
6030	Textbooks	16,817	15,000	15,000	15,000
6040	Music Supplies	8,752	16,800	16,800	16,800
6050	Art Supplies	7,250	12,558	12,558	12,558
6900	Other Educational Supplies	8,529	8,038	8,038	12,848
	Subtotal	41,348	52,396	52,396	57,206
EQUIPMENT					
8911	Furniture/Equipment-Additional	15,166	9,500	9,500	15,000
	Subtotal	15,166	9,500	9,500	15,000
	TOTAL	1,650,444	1,794,133	1,826,161	1,856,452

REGULAR EDUCATION - MIDDLE - CORE/TEAMING/ACADEMIC COACHING

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

PERSONNEL

	FY 2007 ACTUAL	FY 2008 BUDGET	FY 2008 EXPECTED	FY 2009 BUDGET
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Teachers	129.6	126.6	123.03	126.03
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ADDITIONAL INFORMATION:

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

FY 08 student enrollment:

Grade 6: 995

Grade 7: 1,030

Grade 8: 1,111

Total: 3,136

In FY 09 added three teacher FTE's to reduce student/teacher ratios.

CODE: 50-611012-160

ACCT# DESCRIPTION

PERSONAL SERVICES					
1121	Teacher Salaries	5,843,499	6,088,098	5,884,068	6,282,723
1625	Stipends	3,000	16,470	16,470	14,870
	Subtotal	5,846,499	6,104,568	5,900,538	6,297,593
EMPLOYEE BENEFITS					
2100	FICA	435,371	466,512	452,994	480,839
2200	VRS Retirement	866,896	1,010,333	980,075	937,354
2300	Health Insurance	645,213	584,181	584,181	665,032
2400	Group Life Insurance	90,533	60,953	59,185	40,776
2800	Other Benefits	175,573	29,868	29,002	31,088
	Subtotal	2,213,586	2,151,847	2,105,437	2,155,089
MATERIALS/SUPPLIES					
6020	Laboratory Supplies	19,860	20,255	20,255	20,255
6030	Textbooks	39,623	40,000	40,000	40,000
6060	Physical Ed Supplies	5,831	6,344	6,344	6,344
6900	Other Educational Supplies	108,962	127,116	127,116	129,839
	Subtotal	174,276	193,715	193,715	196,438
	TOTAL	8,234,361	8,450,130	8,199,690	8,649,120

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 2007 ACTUAL	FY 2008 BUDGET	FY 2008 EXPECTED	FY 2009 BUDGET
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Para-Educators	4	4	4	4
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CODE: 50-611012-170**ACCT# DESCRIPTION**

	PERSONAL SERVICES				
1141	Para-Educator Salaries	46,295	66,873	66,873	69,207
	Subtotal	46,295	66,873	66,873	69,207
	EMPLOYEE BENEFITS				
2100	FICA	3,367	5,116	5,116	5,295
2200	VRS Retirement	4,153	10,700	10,700	10,704
2300	Health Insurance	7,378	4,883	4,883	5,559
2400	Group Life Insurance	319	669	669	662
2800	Other Benefits	316	328	328	337
	Subtotal	15,533	21,696	21,696	22,557
	PURCHASED SERVICES				
3900	Miscellaneous Contractual Services	75,000	50,000	50,000	50,000
	Subtotal	75,000	50,000	50,000	50,000
	TOTAL	136,828	138,569	138,569	141,764

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 2007 ACTUAL	FY 2008 BUDGET	FY 2008 EXPECTED	FY 2009 BUDGET
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Tutors/Technicians (FTE's are hourly based)

1	1	1	1
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ADDITIONAL INFORMATION:

FY 06 student enrollment 33

FY 07 student enrollment 32

FY 08 student enrollment 38

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	15,364	25,901	25,901	25,901
	Subtotal	15,364	25,901	25,901	25,901
	EMPLOYEE BENEFITS				
2100	FICA	1,091	1,981	1,981	1,981
2800	Other Benefits	96	96	96	96
	Subtotal	1,187	2,077	2,077	2,077
	MATERIALS/SUPPLIES				
6900	Other Educational Supplies	750	1,040	1,040	5,040
	Subtotal	750	1,040	1,040	5,040
	TOTAL	17,301	29,018	29,018	33,018

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 2007 ACTUAL	FY 2008 BUDGET	FY 2008 EXPECTED	FY 2009 BUDGET
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Teachers	2.7	2.7	3	0
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CODE: 50-611012-200**ACCT# DESCRIPTION**

PERSONAL SERVICES					
1121	Teacher Salaries	203,213	184,516	194,516	0
1625	Stipends	0	1,856	1,856	0
	Subtotal	203,213	186,372	196,372	0
EMPLOYEE BENEFITS					
2100	FICA	15,086	14,257	15,022	0
2200	VRS Retirement	29,211	29,820	31,466	0
2300	Health Insurance	6,873	4,578	4,578	0
2400	Group Life Insurance	1,951	1,864	1,964	0
2800	Other Benefits	886	913	962	0
	Subtotal	54,007	51,432	53,992	0
PURCHASED SERVICES					
3340	Bldg Svc, Contract Maintenance/Other	5,841	29,113	29,113	0
	Subtotal	5,841	29,113	29,113	0
MATERIALS/SUPPLIES					
6810	Technology Consumables	0	10,000	10,000	0
6900	Other Educational Supplies	13,710	18,075	18,075	0
	Subtotal	13,710	28,075	28,075	0
EQUIPMENT					
8800	Technology-Hardware Replacement	52,819	12,218	12,218	0
8805	Technology-Hardware Additions	0	2,000	2,000	0
	Subtotal	52,819	14,218	14,218	0
	TOTAL	329,590	309,210	321,770	0

REGULAR EDUCATION - MIDDLE - SCHOOL OF ARTS

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

PERSONNEL

	FY 2007 ACTUAL	FY 2008 BUDGET	FY 2008 EXPECTED	FY 2009 BUDGET
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Teachers	1	1	1	1
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ADDITIONAL INFORMATION:

FY 07 student enrollment 56

FY 08 student enrollment 47

CODE: 50-611012-205

ACCT# DESCRIPTION

	PERSONAL SERVICES				
1121	Teacher Salaries	36,609	37,919	37,919	39,688
1625	Stipends	2,283	3,717	3,717	3,717
	Subtotal	38,892	41,636	41,636	43,405
	EMPLOYEE BENEFITS				
2100	FICA	2,979	3,209	3,209	3,344
2200	VRS Retirement	5,378	6,067	6,067	5,928
2400	Group Life Insurance	414	379	379	385
2800	Other Benefits	183	186	186	196
	Subtotal	8,954	9,841	9,841	9,853
	PURCHASED SERVICES				
3900	Miscellaneous Contractual Services	4,450	5,000	5,000	5,000
	Subtotal	4,450	5,000	5,000	5,000
	MATERIALS/SUPPLIES				
6900	Other Educational Supplies	5,674	5,000	5,000	5,000
	Subtotal	5,674	5,000	5,000	5,000
	TOTAL	57,970	61,477	61,477	63,258

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 2007 ACTUAL	FY 2008 BUDGET	FY 2008 EXPECTED	FY 2009 BUDGET
N/A	0	0	0	0

CODE: 50-611012-210

ACCT# DESCRIPTION

PURCHASED SERVICES					
3900	Miscellaneous Contractual Services	19,320	21,566	21,566	11,466
	Subtotal	19,320	21,566	21,566	11,466
	TOTAL	19,320	21,566	21,566	11,466

REGULAR EDUCATION - MIDDLE - OTHER

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

PERSONNEL

	FY 2007 ACTUAL	FY 2008 BUDGET	FY 2008 EXPECTED	FY 2009 BUDGET
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Teachers	10	10	10	10
Para-Educators	2	2	2	2
Cafeteria Monitors	3	3	3	3

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

1121	Teacher Salaries	368,412	425,241	425,241	445,083
1141	Para-Educator Salaries	32,217	37,261	37,261	38,561
1152	Cafeteria Monitor	10,366	14,666	14,666	15,178
1500	Substitute Salaries	237,516	257,868	257,868	257,868
1600	Supplements	128,614	128,367	128,367	145,367
1625	Stipends	18,493	78,181	78,181	74,581
	Subtotal	795,618	941,584	941,584	976,638

EMPLOYEE BENEFITS

2100	FICA	60,613	71,680	71,680	73,336
2200	VRS Retirement	58,836	76,128	76,128	74,427
2300	Health Insurance	22,085	18,483	18,483	21,041
2400	Group Life Insurance	4,526	5,140	5,140	4,830
2800	Other Benefits	4,283	4,483	4,483	4,610
	Subtotal	150,343	175,914	175,914	178,244

PURCHASED SERVICES

3500	Printing	30,575	30,000	30,000	30,000
3900	Miscellaneous Contractual Services	0	0	0	15,000
	Subtotal	30,575	30,000	30,000	45,000

OTHER CHARGES

5504	Travel	1,752	5,141	5,141	0
	Subtotal	1,752	5,141	5,141	0

MATERIALS/SUPPLIES

6001	Stationery/Forms/Office Supplies	5,199	5,200	5,200	5,200
6070	Testing Materials	13,214	13,000	13,000	13,000
6900	Other Educational Supplies	28,173	28,623	30,353	11,853
	Subtotal	46,586	46,823	48,553	30,053

EQUIPMENT

8911	Furniture/Equipment-Additional	15,924	18,680	15,680	18,658
8921	Furniture/Equipment-Replacement	24,901	25,730	25,730	25,730
	Subtotal	40,825	44,410	41,410	44,388

TOTAL

	1,065,699	1,243,872	1,242,602	1,274,323
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REGULAR EDUCATION - HIGH - ART

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

PERSONNEL

	FY 2007 ACTUAL	FY 2008 BUDGET	FY 2008 EXPECTED	FY 2009 BUDGET
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Teachers	10	10	10	10
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ADDITIONAL INFORMATION:

FY 06 student enrollment 1,376

FY 07 student enrollment 1,418

FY 08 student enrollment 1,365

CODE: 50-611013-230

ACCT# DESCRIPTION

	PERSONAL SERVICES				
1121	Teacher Salaries	403,433	498,499	446,749	467,595
	Subtotal	403,433	498,499	446,749	467,595
	EMPLOYEE BENEFITS				
2100	FICA	29,952	38,135	34,176	35,771
2200	VRS Retirement	59,264	82,053	73,534	69,840
2300	Health Insurance	32,613	23,259	23,259	26,478
2400	Group Life Insurance	4,322	4,985	4,467	4,532
2800	Other Benefits	2,394	2,443	2,189	2,313
	Subtotal	128,545	150,875	137,625	138,934
	MATERIALS/SUPPLIES				
6050	Art Supplies	12,793	12,600	12,600	12,600
	Subtotal	12,793	12,600	12,600	12,600
	TOTAL	544,771	661,974	596,974	619,129

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 2007 ACTUAL	FY 2008 BUDGET	FY 2008 EXPECTED	FY 2009 BUDGET
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Teachers	8.03	8.03	8.03	8.03
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ADDITIONAL INFORMATION:

FY 06 student enrollment 944

FY 07 student enrollment 993

FY 08 student enrollment 894

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

	PERSONAL SERVICES				
1121	Teacher Salaries	405,028	418,138	418,138	437,648
	Subtotal	405,028	418,138	418,138	437,648
	EMPLOYEE BENEFITS				
2100	FICA	29,897	31,988	31,988	33,480
2200	VRS Retirement	56,348	68,826	68,826	65,367
2300	Health Insurance	36,577	47,081	47,081	53,597
2400	Group Life Insurance	4,335	4,181	4,181	4,242
2800	Other Benefits	2,009	2,049	2,049	2,165
	Subtotal	129,166	154,125	154,125	158,851
	PURCHASED SERVICES				
3370	Contract Maint/Music Instruments	6,015	10,000	10,000	10,000
	Subtotal	6,015	10,000	10,000	10,000
	MATERIALS/SUPPLIES				
6040	Music Supplies	11,057	11,550	11,550	11,550
	Subtotal	11,057	11,550	11,550	11,550
	EQUIPMENT				
8911	Furniture/Equipment-Additional	15,862	11,500	11,500	17,000
	Subtotal	15,862	11,500	11,500	17,000
	TOTAL	567,128	605,313	605,313	635,049

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 2007 ACTUAL	FY 2008 BUDGET	FY 2008 EXPECTED	FY 2009 BUDGET
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Teachers	39.43	39.43	39.43	40.43
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ADDITIONAL INFORMATION:

In FY 09 added one teacher FTE for new enrollment.

FY 06 student enrollment 4,934

FY 07 student enrollment 4,535

FY 08 student enrollment 4,855

CODE: 50-611013-250

ACCT# DESCRIPTION

	PERSONAL SERVICES				
1121	Teacher Salaries	1,778,799	1,861,449	1,861,449	1,985,678
	Subtotal	1,778,799	1,861,449	1,861,449	1,985,678
	EMPLOYEE BENEFITS				
2100	FICA	133,005	142,403	142,403	151,904
2200	VRS Retirement	256,542	306,395	306,395	296,833
2300	Health Insurance	143,359	157,498	157,498	179,296
2400	Group Life Insurance	19,289	18,617	18,617	19,245
2800	Other Benefits	8,941	9,121	9,121	9,823
	Subtotal	561,136	634,034	634,034	657,101
	MATERIALS/SUPPLIES				
6030	Textbooks	30,679	31,000	31,000	31,000
6900	Other Educational Supplies	14,154	16,835	16,835	15,710
	Subtotal	44,833	47,835	47,835	46,710
	TOTAL	2,384,768	2,543,318	2,543,318	2,689,489

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 2007 ACTUAL	FY 2008 BUDGET	FY 2008 EXPECTED	FY 2009 BUDGET
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Tutors/Technicians (FTE is hourly based)	0.5	0.5	0.5	0.5
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ADDITIONAL INFORMATION:

FY 06 student enrollment 39

FY 07 student enrollment 45

FY 08 student enrollment 50

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	21,527	30,673	30,673	30,673
	Subtotal	21,527	30,673	30,673	30,673
	EMPLOYEE BENEFITS				
2100	FICA	1,647	2,346	2,346	2,346
2800	Other Benefits	48	48	48	48
	Subtotal	1,695	2,394	2,394	2,394
	MATERIALS/SUPPLIES				
6900	Other Educational Supplies	841	1,620	1,620	5,620
	Subtotal	841	1,620	1,620	5,620
	TOTAL	24,063	34,687	34,687	38,687

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 2007 ACTUAL	FY 2008 BUDGET	FY 2008 EXPECTED	FY 2009 BUDGET
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Teachers	37	37	36	37
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ADDITIONAL INFORMATION:

In FY 09 added one teacher FTE to reduce student/teacher ratios.

FY 06 student enrollment 7,071

FY 07 student enrollment 6,218

FY 08 student enrollment 4,249

CODE: 50-611013-270

ACCT# DESCRIPTION

	PERSONAL SERVICES				
1121	Teacher Salaries	1,645,720	1,685,086	1,650,086	1,764,453
	Subtotal	1,645,720	1,685,086	1,650,086	1,764,453
	EMPLOYEE BENEFITS				
2100	FICA	122,037	136,559	133,882	134,980
2200	VRS Retirement	241,278	277,365	271,604	263,791
2300	Health Insurance	238,970	177,473	177,473	202,035
2400	Group Life Insurance	18,560	17,851	17,501	17,101
2800	Other Benefits	8,572	8,747	8,575	8,729
	Subtotal	629,417	617,995	609,035	626,636
	MATERIALS/SUPPLIES				
6030	Textbooks	17,077	17,000	17,000	17,000
6900	Other Educational Supplies	9,514	11,006	11,006	13,256
	Subtotal	26,591	28,006	28,006	30,256
	TOTAL	2,301,728	2,331,087	2,287,127	2,421,345

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 2007 ACTUAL	FY 2008 BUDGET	FY 2008 EXPECTED	FY 2009 BUDGET
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Teachers	34.43	34.43	35	36
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ADDITIONAL INFORMATION:

In FY 09 added one teacher FTE to reduce student/teacher ratios.

FY 06 student enrollment 4,169

FY 07 student enrollment 4,189

FY 08 student enrollment 4,209

CODE: 50-611013-280

ACCT# DESCRIPTION

PERSONAL SERVICES					
1121	Teacher Salaries	1,619,674	1,642,095	1,657,095	1,771,789
1625	Stipends	3,000	3,000	3,000	1,750
	Subtotal	1,622,674	1,645,095	1,660,095	1,773,539
EMPLOYEE BENEFITS					
2100	FICA	120,751	125,850	126,997	135,675
2200	VRS Retirement	228,106	270,289	272,758	264,887
2300	Health Insurance	134,869	150,323	150,323	171,128
2400	Group Life Insurance	16,857	16,421	16,571	17,172
2800	Other Benefits	7,887	8,046	8,119	8,765
	Subtotal	508,470	570,929	574,768	597,627
MATERIALS/SUPPLIES					
6020	Laboratory Supplies	44,527	46,000	46,000	46,000
6030	Textbooks	179,023	21,000	21,000	21,000
6900	Other Educational Supplies	5,242	5,925	5,925	6,146
	Subtotal	228,792	72,925	72,925	73,146
TOTAL		2,359,936	2,288,949	2,307,788	2,444,312

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 2007 ACTUAL	FY 2008 BUDGET	FY 2008 EXPECTED	FY 2009 BUDGET
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Teachers	40	40	40	41
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ADDITIONAL INFORMATION:

In FY 09 added one teacher FTE for new enrollment.

FY 06 student enrollment 4,910

FY 07 student enrollment 4,762

FY 08 student enrollment 5,039

CODE: 50-611013-290

ACCT# DESCRIPTION

	PERSONAL SERVICES				
1121	Teacher Salaries	1,758,758	1,838,846	1,838,846	1,962,021
	Subtotal	1,758,758	1,838,846	1,838,846	1,962,021
	EMPLOYEE BENEFITS				
2100	FICA	131,504	140,672	140,672	150,094
2200	VRS Retirement	256,596	302,674	302,674	293,300
2300	Health Insurance	142,849	151,868	151,868	172,887
2400	Group Life Insurance	19,035	18,388	18,388	19,016
2800	Other Benefits	8,831	9,010	9,010	9,706
	Subtotal	558,815	622,612	622,612	645,003
	MATERIALS/SUPPLIES				
6030	Textbooks	16,500	16,500	16,500	16,500
6900	Other Educational Supplies	8,444	11,150	11,150	11,150
	Subtotal	24,944	27,650	27,650	27,650
	TOTAL	2,342,517	2,489,108	2,489,108	2,634,674

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 2007 ACTUAL	FY 2008 BUDGET	FY 2008 EXPECTED	FY 2009 BUDGET
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Teachers	13.4	13.4	13.4	13.4
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ADDITIONAL INFORMATION:

FY 06 student enrollment 3,201

FY 07 student enrollment 2,670

FY 08 student enrollment 2,634

CODE: 50-611013-300

ACCT# DESCRIPTION

	PERSONAL SERVICES				
1121	Teacher Salaries	641,859	647,299	647,299	677,503
	Subtotal	641,859	647,299	647,299	677,503
	EMPLOYEE BENEFITS				
2100	FICA	47,149	49,518	49,518	51,829
2200	VRS Retirement	85,171	106,545	106,545	101,191
2300	Health Insurance	76,022	93,117	93,117	106,004
2400	Group Life Insurance	6,319	6,473	6,473	6,566
2800	Other Benefits	3,109	3,172	3,172	3,352
	Subtotal	217,770	258,825	258,825	268,942
	MATERIALS/SUPPLIES				
6030	Textbooks	9,609	10,000	10,000	10,000
6060	Physical Ed Supplies	7,952	7,764	7,764	7,764
	Subtotal	17,561	17,764	17,764	17,764
	TOTAL	877,190	923,888	923,888	964,209

REGULAR EDUCATION - HIGH - DRIVER EDUCATION

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

PERSONNEL

	FY 2007 ACTUAL	FY 2008 BUDGET	FY 2008 EXPECTED	FY 2009 BUDGET
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N/A	0	0	0	0
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CODE: 50-611013-310

ACCT# DESCRIPTION

MATERIALS/SUPPLIES					
6030	Textbooks	3,905	3,905	3,905	3,905
	Subtotal	3,905	3,905	3,905	3,905
	TOTAL	3,905	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 2007 ACTUAL	FY 2008 BUDGET	FY 2008 EXPECTED	FY 2009 BUDGET
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Teachers	25.43	24.43	24.29	25.29
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ADDITIONAL INFORMATION:

In FY 09 added one teacher FTE for a Mandarin Chinese teacher for new enrollment.

FY 06 student enrollment 2,754

FY 07 student enrollment 2,837

FY 08 student enrollment 2,606

CODE: 50-611013-320

ACCT# DESCRIPTION

	PERSONAL SERVICES				
1121	Teacher Salaries	1,226,358	1,231,688	1,226,188	1,291,495
	Subtotal	1,226,358	1,231,688	1,226,188	1,291,495
	EMPLOYEE BENEFITS				
2100	FICA	88,262	94,224	93,803	98,799
2200	VRS Retirement	156,469	202,736	201,831	192,994
2300	Health Insurance	81,381	86,109	86,109	94,501
2400	Group Life Insurance	12,036	12,317	12,262	12,520
2800	Other Benefits	6,097	6,037	6,010	6,390
	Subtotal	344,245	401,423	400,015	405,204
	PURCHASED SERVICES				
3900	Miscellaneous Contractual Services	13,820	30,000	30,000	30,000
	Subtotal	13,820	30,000	30,000	30,000
	MATERIALS/SUPPLIES				
6030	Textbooks	17,065	17,000	17,000	17,000
6900	Other Educational Supplies	4,012	33,104	33,104	33,104
	Subtotal	21,077	50,104	50,104	50,104
	TOTAL	1,605,500	1,713,215	1,706,307	1,776,803

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 2007 ACTUAL	FY 2008 BUDGET	FY 2008 EXPECTED	FY 2009 BUDGET
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Teachers	4.75	4.75	5.75	6.75
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ADDITIONAL INFORMATION:

In FY 09 added one teacher FTE for new enrollment.

FY 06 student enrollment 38

FY 07 student enrollment 42

FY 08 student enrollment 52

CODE: 50-611013-330

ACCT# DESCRIPTION

PERSONAL SERVICES					
1121	Teacher Salaries	187,927	210,258	245,258	294,074
1500	Substitute Salaries	80	0	0	0
1625	Stipends	750	610	610	610
	Subtotal	188,757	210,868	245,868	294,684
EMPLOYEE BENEFITS					
2100	FICA	13,324	16,131	18,809	22,543
2200	VRS Retirement	29,368	34,608	40,369	44,178
2300	Health Insurance	29,240	31,837	31,837	36,243
2400	Group Life Insurance	2,035	2,109	2,459	2,850
2800	Other Benefits	1,013	1,033	1,204	1,458
	Subtotal	74,980	85,718	94,678	107,272
PURCHASED SERVICES					
3900	Miscellaneous Contractual Services	38,553	38,844	38,844	38,844
	Subtotal	38,553	38,844	38,844	38,844
MATERIALS/SUPPLIES					
6990	Miscellaneous Materials & Supplies	4,268	7,500	4,000	4,000
	Subtotal	4,268	7,500	4,000	4,000
EQUIPMENT					
8911	Furniture/Equipment-Additional	4,740	5,000	5,000	5,000
	Subtotal	4,740	5,000	5,000	5,000
	TOTAL	311,298	347,930	388,390	449,800

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 2007 ACTUAL	FY 2008 BUDGET	FY 2008 EXPECTED	FY 2009 BUDGET
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Technical	0.25	0.25	0	1
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ADDITIONAL INFORMATION:

In FY 09 added one Virtual High School Program Specialist for new enrollment.

CODE: 50-611013-335

ACCT# DESCRIPTION

PERSONAL SERVICES					
1143	Technical Salaries	25,646	36,500	0	45,275
1500	Substitute Salaries	0	0	0	2,500
1625	Stipends	88,000	154,000	154,000	134,136
	Subtotal	113,646	190,500	154,000	181,911
EMPLOYEE BENEFITS					
2100	FICA	8,360	17,485	14,693	13,964
2200	VRS Retirement	0	0	0	7,004
2300	Health Insurance	891	2,930	2,930	3,336
2400	Group Life Insurance	0	0	0	435
2800	Other Benefits	0	0	0	222
	Subtotal	9,251	20,415	17,623	24,961
PURCHASED SERVICES					
3900	Miscellaneous Contractual Services	0	0	0	39,442
	Subtotal	0	0	0	39,442
OTHER CHARGES					
5504	Travel	0	1,500	1,500	1,500
5506	Employee Development	0	5,000	5,000	3,000
	Subtotal	0	6,500	6,500	4,500
MATERIALS/SUPPLIES					
6900	Other Educational Supplies	3,498	7,176	7,176	9,776
	Subtotal	3,498	7,176	7,176	9,776
TOTAL		126,395	224,591	185,299	260,590

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 2007 ACTUAL	FY 2008 BUDGET	FY 2008 EXPECTED	FY 2009 BUDGET
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Teachers	4.3	4.3	4	0
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ADDITIONAL INFORMATION:

In FY 09 this program was moved to the new Technology category.

CODE: 50-611013-340

ACCT# DESCRIPTION

PERSONAL SERVICES					
1121	Teacher Salaries	165,616	216,686	196,686	0
	Subtotal	165,616	216,686	196,686	0
EMPLOYEE BENEFITS					
2100	FICA	12,378	16,576	15,046	0
2200	VRS Retirement	21,033	35,667	32,375	0
2300	Health Insurance	14,267	9,325	9,325	0
2400	Group Life Insurance	1,618	2,167	1,967	0
2800	Other Benefits	1,041	1,062	964	0
	Subtotal	50,337	64,797	59,677	0
PURCHASED SERVICES					
3340	Bldg Svc, Contract Maintenance/Other	12,391	32,713	32,713	0
3900	Miscellaneous Contractual Services	9,889	25,970	25,970	0
	Subtotal	22,280	58,683	58,683	0
MATERIALS/SUPPLIES					
6800	Technology-Software	158,577	50,000	50,000	0
6810	Technology Consumables	22	20,000	20,000	0
6900	Other Educational Supplies	22,986	26,000	26,000	0
	Subtotal	181,585	96,000	96,000	0
EQUIPMENT					
8800	Technology-Hardware Replacement	81,796	47,000	47,000	0
8805	Technology-Hardware Additions	546,509	545,000	545,000	0
	Subtotal	628,305	592,000	592,000	0
TRANSFERS					
9301	Transfer to County	475,000	0	0	0
	Subtotal	475,000	0	0	0
	TOTAL	1,523,123	1,028,166	1,003,046	0

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 2007 ACTUAL	FY 2008 BUDGET	FY 2008 EXPECTED	FY 2009 BUDGET
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Teachers	3.5	3.5	3.5	3.5
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CODE: 50-611013-345**ACCT# DESCRIPTION**

	PERSONAL SERVICES				
1121	Teacher Salaries	190,459	174,347	174,347	182,482
	Subtotal	190,459	174,347	174,347	182,482
	EMPLOYEE BENEFITS				
2100	FICA	14,350	13,338	13,338	13,960
2200	VRS Retirement	27,862	28,698	28,698	27,256
2300	Health Insurance	15,745	13,330	13,330	15,175
2400	Group Life Insurance	2,143	1,743	1,743	1,769
2800	Other Benefits	837	854	854	903
	Subtotal	60,937	57,963	57,963	59,063
	PURCHASED SERVICES				
3900	Miscellaneous Contractual Services	14,669	18,750	15,000	15,000
	Subtotal	14,669	18,750	15,000	15,000
	TOTAL	266,065	251,060	247,310	256,545

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 2007 ACTUAL	FY 2008 BUDGET	FY 2008 EXPECTED	FY 2009 BUDGET
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Teachers	6	6	6	6
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ADDITIONAL INFORMATION:

FY 06 student enrollment 184

FY 07 student enrollment 178

FY 08 student enrollment 145

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

PERSONAL SERVICES					
1121	Teacher Salaries	265,300	276,563	276,563	289,468
1625	Stipends	967	1,100	1,100	1,100
	Subtotal	266,267	277,663	277,663	290,568
EMPLOYEE BENEFITS					
2100	FICA	19,601	21,288	21,288	22,276
2200	VRS Retirement	38,998	45,522	45,522	43,234
2300	Health Insurance	28,349	18,252	18,252	20,778
2400	Group Life Insurance	3,000	2,766	2,766	2,806
2800	Other Benefits	1,329	1,355	1,355	1,432
	Subtotal	91,277	89,183	89,183	90,526
PURCHASED SERVICES					
3900	Miscellaneous Contractual Services	70,978	8,619	38,306	38,306
	Subtotal	70,978	8,619	38,306	38,306
OTHER CHARGES					
5506	Employee Development	383	600	600	600
	Subtotal	383	600	600	600
MATERIALS/SUPPLIES					
6900	Other Educational Supplies	10,023	10,500	10,500	10,500
	Subtotal	10,023	10,500	10,500	10,500
	TOTAL	438,928	386,565	416,252	430,500

REGULAR EDUCATION - HIGH - VHSL/INTERSCHOLASTIC ACTIVITY

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

PERSONNEL

	FY 2007 ACTUAL	FY 2008 BUDGET	FY 2008 EXPECTED	FY 2009 BUDGET
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Athletic Directors	4	4	4	4
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CODE: 50-611013-360**ACCT# DESCRIPTION**

		FY 2007 ACTUAL	FY 2008 BUDGET	FY 2008 EXPECTED	FY 2009 BUDGET
PERSONAL SERVICES					
1128	Athletic Directors	272,354	263,221	263,221	263,221
1625	Stipends	39,472	0	0	0
	Subtotal	311,826	263,221	263,221	263,221
EMPLOYEE BENEFITS					
2100	FICA	23,819	19,740	19,740	20,136
2200	VRS Retirement	39,128	43,326	43,326	40,720
2300	Health Insurance	16,846	16,848	16,848	19,180
2400	Group Life Insurance	3,010	2,580	2,580	2,527
2800	Other Benefits	1,264	1,264	1,264	1,290
	Subtotal	84,067	83,758	83,758	83,853
PURCHASED SERVICES					
3900	Miscellaneous Contractual Services	100,096	75,211	75,211	97,640
	Subtotal	100,096	75,211	75,211	97,640
EQUIPMENT					
8911	Furniture/Equipment-Additional	16,441	12,700	12,700	23,000
8921	Furniture/Equipment-Replacement	20,040	23,000	23,000	23,000
	Subtotal	36,481	35,700	35,700	46,000
	TOTAL	532,470	457,890	457,890	490,714

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 2007 ACTUAL	FY 2008 BUDGET	FY 2008 EXPECTED	FY 2009 BUDGET
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N/A	0	0	0	0
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ADDITIONAL INFORMATION:

FY 06 student enrollment in Governor's School 75

FY 07 student enrollment in Governor's School 63

FY 08 student enrollment in Governor's School 47

CODE: 50-611013-370

ACCT# DESCRIPTION

PURCHASED SERVICES

3860	Contractual-New Horizons	328,119	210,293	210,293	250,057
3900	Miscellaneous Contractual Services	42,515	44,267	47,267	47,588
	Subtotal	370,634	254,560	257,560	297,645
	TOTAL	370,634	254,560	257,560	297,645

REGULAR EDUCATION - HIGH - OTHER

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

PERSONNEL

	FY 2007 ACTUAL	FY 2008 BUDGET	FY 2008 EXPECTED	FY 2009 BUDGET
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Teachers	7.86	7.86	4.57	4.57
Para-Educators	5	5	5	5

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

PERSONAL SERVICES					
1121	Teacher Salaries	242,165	345,698	240,698	251,930
1141	Para-Educator Salaries	68,490	92,412	92,412	95,637
1151	Co-op Students	9,954	107,341	107,341	111,087
1500	Substitute Salaries	226,027	256,641	256,641	256,641
1600	Supplements	675,260	664,969	703,096	720,096
1625	Stipends	24,634	130,923	135,923	127,523
1630	Career Ladder Incentive	0	165,000	165,000	165,000
	Subtotal	1,246,530	1,762,984	1,701,111	1,727,914
EMPLOYEE BENEFITS					
2100	FICA	94,849	121,314	116,968	130,984
2200	VRS Retirement	44,517	85,525	74,518	76,740
2300	Health Insurance	39,564	22,279	22,279	25,362
2400	Group Life Insurance	3,201	5,345	4,676	4,980
2800	Other Benefits	7,448	7,661	7,333	8,243
	Subtotal	189,579	242,124	225,774	246,309
PURCHASED SERVICES					
3500	Printing	29,483	30,000	30,000	30,000
3900	Miscellaneous Contractual Services	339,946	24,415	24,415	47,300
	Subtotal	369,429	54,415	54,415	77,300
OTHER CHARGES					
5201	Postage	0	0	0	4,000
5504	Travel	2,469	6,610	6,610	125
5506	Employee Development	0	0	0	3,450
	Subtotal	2,469	6,610	6,610	7,575
MATERIALS/SUPPLIES					
6030	Textbooks	269,009	317,549	317,549	317,549
6070	Testing Materials	30,056	43,100	43,100	43,100
6900	Other Educational Supplies	89,161	93,306	93,306	88,004
6990	Miscellaneous Materials & Supplies	15,104	13,000	13,000	13,500
	Subtotal	403,330	466,955	466,955	462,153
EQUIPMENT					
8800	Technology-Hardware Replacement	2,040	0	0	0
8810	Technology-Infrastructure Replacement	1,467	2,000	2,000	0
8911	Furniture/Equipment-Additional	2,096	4,000	4,000	5,000
8921	Furniture/Equipment-Replacement	57,246	17,799	17,799	15,299
	Subtotal	62,849	23,799	23,799	20,299
TOTAL		2,274,186	2,556,887	2,478,664	2,541,550

SPECIAL EDUCATION - ELEMENTARY - CLASSROOM TEACHERS

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

PERSONNEL

	FY 2007 ACTUAL	FY 2008 BUDGET	FY 2008 EXPECTED	FY 2009 BUDGET
Teachers	39	39	37	38
Para-Educators	42.5	42.5	40.5	45.5
Technical	4	4	4	4

ADDITIONAL INFORMATION:

In FY 09 added one teacher FTE for new enrollment. Added five para-educator FTE's that are funded by a reduction in contractual services related to outsourcing work.

FY 06 student enrollment 527

FY 07 student enrollment 450

FY 08 student enrollment 662

CODE: 50-611021-390

ACCT# DESCRIPTION

PERSONAL SERVICES					
1121	Teacher Salaries	1,570,956	1,770,131	1,703,284	1,798,458
1141	Para-Educator Salaries	727,407	679,225	659,225	748,457
1143	Technical Salaries	94,465	170,844	170,844	176,806
1625	Stipends	28,225	20,000	20,000	27,500
	Subtotal	2,421,053	2,640,200	2,553,353	2,751,221
EMPLOYEE BENEFITS					
2100	FICA	177,416	201,975	195,331	210,472
2200	VRS Retirement	352,074	431,285	416,990	406,086
2300	Health Insurance	353,070	257,765	257,765	293,440
2400	Group Life Insurance	25,301	26,202	25,334	26,314
2800	Other Benefits	157,516	12,839	12,412	13,433
	Subtotal	1,065,377	930,066	907,832	949,745
OTHER CHARGES					
5504	Travel	12,189	7,000	7,000	15,960
	Subtotal	12,189	7,000	7,000	15,960
TOTAL		3,498,619	3,577,266	3,468,185	3,716,926

SPECIAL EDUCATION - ELEMENTARY - OTHER

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

PERSONNEL

	FY 2007 ACTUAL	FY 2008 BUDGET	FY 2008 EXPECTED	FY 2009 BUDGET
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N/A	0	0	0	0
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CODE: 50-611021-400**ACCT# DESCRIPTION**

PURCHASED SERVICES					
3900	Miscellaneous Contractual Services	12,716	15,000	15,000	15,000
	Subtotal	12,716	15,000	15,000	15,000
MATERIALS/SUPPLIES					
6070	Testing Materials	5,565	5,000	5,000	5,000
6800	Technology-Software	5,167	15,376	15,376	0
6900	Other Educational Supplies	5,785	3,000	3,000	3,000
	Subtotal	16,517	23,376	23,376	8,000
EQUIPMENT					
8911	Furniture/Equipment-Additional	16,976	11,100	11,100	6,100
8921	Furniture/Equipment-Replacement	135	4,000	4,000	4,000
	Subtotal	17,111	15,100	15,100	10,100
	TOTAL	46,344	53,476	53,476	33,100

SPECIAL EDUCATION - MIDDLE - CLASSROOM TEACHERS

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

PERSONNEL

	FY 2007 ACTUAL	FY 2008 BUDGET	FY 2008 EXPECTED	FY 2009 BUDGET
Teachers	19	19	19	19
Para-Educators	24	24	24	24

ADDITIONAL INFORMATION:

FY 06 student enrollment 263

FY 07 student enrollment 269

FY 08 student enrollment 270

CODE: 50-611022-410

ACCT# DESCRIPTION

PERSONAL SERVICES					
1121	Teacher Salaries	912,245	935,660	935,660	957,644
1141	Para-Educator Salaries	325,743	360,655	360,655	373,242
1625	Stipends	1,800	12,000	12,000	7,000
	Subtotal	1,239,788	1,308,315	1,308,315	1,337,886
EMPLOYEE BENEFITS					
2100	FICA	91,371	100,086	100,086	102,348
2200	VRS Retirement	177,864	213,373	213,373	198,134
2300	Health Insurance	123,067	150,509	150,509	171,339
2400	Group Life Insurance	12,756	12,963	12,963	12,867
2800	Other Benefits	6,198	6,352	6,352	6,568
	Subtotal	411,256	483,283	483,283	491,256
	TOTAL	1,651,044	1,791,598	1,791,598	1,829,142

SPECIAL EDUCATION - MIDDLE - OTHER

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

PERSONNEL

	FY 2007 ACTUAL	FY 2008 BUDGET	FY 2008 EXPECTED	FY 2009 BUDGET
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N/A	0	0	0	0
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CODE: 50-611022-420

ACCT# DESCRIPTION

PURCHASED SERVICES					
3900	Miscellaneous Contractual Services	3,712	12,000	12,000	12,000
	Subtotal	3,712	12,000	12,000	12,000
MATERIALS/SUPPLIES					
6070	Testing Materials	4,091	5,000	5,000	5,000
6900	Other Educational Supplies	2,543	5,000	5,000	5,000
	Subtotal	6,634	10,000	10,000	10,000
EQUIPMENT					
8911	Furniture/Equipment-Additional	15,655	4,000	4,000	4,000
8921	Furniture/Equipment-Replacement	0	10,600	10,600	5,600
	Subtotal	15,655	14,600	14,600	9,600
	TOTAL	26,001	36,600	36,600	31,600

SPECIAL EDUCATION - HIGH - CLASSROOM TEACHERS

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

PERSONNEL

	FY 2007 ACTUAL	FY 2008 BUDGET	FY 2008 EXPECTED	FY 2009 BUDGET
Teachers	24.5	24.5	25.6	26.6
Para-Educators	28	28	30	30

ADDITIONAL INFORMATION:

In FY 09 added one teacher FTE for new enrollment.

FY 06 student enrollment 328

FY 07 student enrollment 356

FY 08 student enrollment 317

CODE: 50-611023-430

ACCT# DESCRIPTION

PERSONAL SERVICES					
1121	Teacher Salaries	1,101,210	1,134,057	1,170,904	1,241,236
1141	Para-Educator Salaries	404,438	405,588	431,088	446,133
1625	Stipends	1,642	9,000	9,000	6,500
	Subtotal	1,507,290	1,548,645	1,610,992	1,693,869
EMPLOYEE BENEFITS					
2100	FICA	111,397	118,471	123,240	129,581
2200	VRS Retirement	223,624	253,426	263,688	251,529
2300	Health Insurance	136,437	154,168	154,168	175,505
2400	Group Life Insurance	16,640	15,396	16,019	16,315
2800	Other Benefits	7,362	7,544	7,850	8,328
	Subtotal	495,460	549,005	564,965	581,258
TOTAL		2,002,750	2,097,650	2,175,957	2,275,127

SPECIAL EDUCATION - HIGH - OTHER

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

PERSONNEL

	FY 2007 ACTUAL	FY 2008 BUDGET	FY 2008 EXPECTED	FY 2009 BUDGET
N/A	0	0	0	0

CODE: 50-611023-440

ACCT# DESCRIPTION

PURCHASED SERVICES					
3850	Contractual-New Horizons	996,460	852,153	852,153	1,057,307
3855	Private Res Placement	429,000	429,000	429,000	285,000
3900	Miscellaneous Contractual Services	189,776	124,000	124,000	124,000
	Subtotal	1,615,236	1,405,153	1,405,153	1,466,307
MATERIALS/SUPPLIES					
6070	Testing Materials	6,701	2,200	2,200	2,200
6900	Other Educational Supplies	2,971	2,500	2,500	2,500
	Subtotal	9,672	4,700	4,700	4,700
EQUIPMENT					
8911	Furniture/Equipment-Additional	6,999	13,100	13,100	8,100
8921	Furniture/Equipment-Replacement	0	5,000	5,000	5,000
	Subtotal	6,999	18,100	18,100	13,100
	TOTAL	1,631,907	1,427,953	1,427,953	1,484,107

CAREER/TECHNICAL - SECONDARY - FAMILY & CONSUMER SCIENCE

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

PERSONNEL

	FY 2007 ACTUAL	FY 2008 BUDGET	FY 2008 EXPECTED	FY 2009 BUDGET
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Teachers	5	5	5	5
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ADDITIONAL INFORMATION:

FY 06 student enrollment 756

FY 07 student enrollment 876

FY 08 student enrollment 1,082

CODE: 50-611034-450

ACCT# DESCRIPTION

	PERSONAL SERVICES				
1121	Teacher Salaries	225,298	246,280	246,280	257,772
	Subtotal	225,298	246,280	246,280	257,772
	EMPLOYEE BENEFITS				
2100	FICA	16,996	18,840	18,840	19,720
2200	VRS Retirement	33,738	40,538	40,538	38,501
2300	Health Insurance	18,147	17,671	17,671	20,117
2400	Group Life Insurance	2,595	2,463	2,463	2,498
2800	Other Benefits	1,183	1,207	1,207	1,275
	Subtotal	72,659	80,719	80,719	82,111
	OTHER CHARGES				
5506	Employee Development	0	200	200	200
	Subtotal	0	200	200	200
	MATERIALS/SUPPLIES				
6030	Textbooks	350	500	500	500
6910	Other Educational/Supplies	5,396	13,999	13,999	13,999
	Subtotal	5,746	14,499	14,499	14,499
	EQUIPMENT				
8800	Technology-Hardware Replacement	0	1,000	1,000	0
	Subtotal	0	1,000	1,000	0
	TOTAL	303,703	342,698	342,698	354,582

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 2007 ACTUAL	FY 2008 BUDGET	FY 2008 EXPECTED	FY 2009 BUDGET
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Teachers	14	14	15	15
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ADDITIONAL INFORMATION:

FY 06 student enrollment 2,298

FY 07 student enrollment 1,819

FY 08 student enrollment 2,101

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

PERSONAL SERVICES					
1121	Teacher Salaries	732,694	759,645	789,645	826,491
	Subtotal	732,694	759,645	789,645	826,491
EMPLOYEE BENEFITS					
2100	FICA	54,720	58,113	60,408	63,227
2200	VRS Retirement	106,851	125,038	129,976	123,443
2300	Health Insurance	52,585	55,530	55,530	63,215
2400	Group Life Insurance	7,436	7,596	7,896	8,010
2800	Other Benefits	3,649	3,722	3,869	4,089
	Subtotal	225,241	249,999	257,679	261,984
OTHER CHARGES					
5504	Travel	2,211	2,235	2,235	2,235
5506	Employee Development	982	1,500	1,500	1,500
	Subtotal	3,193	3,735	3,735	3,735
MATERIALS/SUPPLIES					
6030	Textbooks	2,336	6,200	6,200	6,200
6910	Other Educational/Supplies	11,806	19,941	19,941	19,941
	Subtotal	14,142	26,141	26,141	26,141
EQUIPMENT					
8800	Technology-Hardware Replacement	0	30,201	30,201	0
8911	Furniture/Equipment-Additional	15,155	0	0	0
	Subtotal	15,155	30,201	30,201	0
	TOTAL	990,425	1,069,721	1,107,401	1,118,351

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 2007 ACTUAL	FY 2008 BUDGET	FY 2008 EXPECTED	FY 2009 BUDGET
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Teachers	4	4	4	4
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ADDITIONAL INFORMATION:

FY 06 student enrollment 300

FY 07 student enrollment 322

FY 08 student enrollment 266

CODE: 50-611034-470**ACCT# DESCRIPTION**

PERSONAL SERVICES					
1121	Teacher Salaries	203,576	201,347	201,347	210,742
	Subtotal	203,576	201,347	201,347	210,742
EMPLOYEE BENEFITS					
2100	FICA	14,960	15,403	15,403	16,121
2200	VRS Retirement	29,465	33,142	33,142	31,476
2300	Health Insurance	27,149	28,540	28,540	32,490
2400	Group Life Insurance	2,267	2,013	2,013	2,043
2800	Other Benefits	968	987	987	1,043
	Subtotal	74,809	80,085	80,085	83,173
OTHER CHARGES					
5504	Travel	5,041	2,956	2,956	2,956
5506	Employee Development	796	720	720	720
	Subtotal	5,837	3,676	3,676	3,676
MATERIALS/SUPPLIES					
6030	Textbooks	11,126	2,616	2,616	2,616
6910	Other Educational/Supplies	2,040	2,294	2,294	2,294
	Subtotal	13,166	4,910	4,910	4,910
EQUIPMENT					
8800	Technology-Hardware Replacement	0	2,979	2,979	0
8911	Furniture/Equipment-Additional	1,333	0	0	0
	Subtotal	1,333	2,979	2,979	0
	TOTAL	298,721	292,997	292,997	302,501

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 2007 ACTUAL	FY 2008 BUDGET	FY 2008 EXPECTED	FY 2009 BUDGET
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Teachers	7	7	6	0
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ADDITIONAL INFORMATION:

In FY 09 this program was moved to the new Technology category.

CODE: 50-611034-490

ACCT# DESCRIPTION

PERSONAL SERVICES					
1121	Teacher Salaries	355,556	390,109	360,109	0
	Subtotal	355,556	390,109	360,109	0
EMPLOYEE BENEFITS					
2100	FICA	23,582	29,843	27,548	0
2200	VRS Retirement	46,160	64,212	59,274	0
2300	Health Insurance	29,844	44,614	44,614	0
2400	Group Life Insurance	3,551	3,901	3,601	0
2800	Other Benefits	1,874	1,912	1,765	0
	Subtotal	105,011	144,482	136,802	0
OTHER CHARGES					
5506	Employee Development	3,086	1,748	1,748	0
	Subtotal	3,086	1,748	1,748	0
MATERIALS/SUPPLIES					
6030	Textbooks	14,564	1,000	1,000	0
6910	Other Educational/Supplies	7,208	19,883	19,883	0
	Subtotal	21,772	20,883	20,883	0
EQUIPMENT					
8800	Technology-Hardware Replacement	0	2,000	2,000	0
8911	Furniture/Equipment-Additional	14,597	0	0	0
	Subtotal	14,597	2,000	2,000	0
	TOTAL	500,022	559,222	521,542	0

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 2007 ACTUAL	FY 2008 BUDGET	FY 2008 EXPECTED	FY 2009 BUDGET
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Teachers	1	1	1	1
Para-Educators	1	1	1	1

ADDITIONAL INFORMATION:

FY 06 student enrollment 29

FY 07 student enrollment 52

FY 08 student enrollment 17

CODE: 50-611034-500**ACCT# DESCRIPTION**

PERSONAL SERVICES					
1121	Teacher Salaries	72,887	73,391	73,391	76,815
1141	Para-Educator Salaries	21,785	26,349	26,349	27,269
	Subtotal	94,672	99,740	99,740	104,084
EMPLOYEE BENEFITS					
2100	FICA	6,716	7,630	7,630	7,963
2200	VRS Retirement	13,924	15,958	15,958	15,507
2300	Health Insurance	9,456	10,244	10,244	11,662
2400	Group Life Insurance	1,071	997	997	1,006
2800	Other Benefits	477	489	489	514
	Subtotal	31,644	35,318	35,318	36,652
OTHER CHARGES					
5504	Travel	1,838	1,611	1,611	1,611
5506	Employee Development	0	100	100	100
	Subtotal	1,838	1,711	1,711	1,711
MATERIALS/SUPPLIES					
6030	Textbooks	5,880	8,400	8,400	8,400
6110	WYCS Supplies	1,837	2,000	2,000	2,000
6910	Other Educational/Supplies	1,211	1,500	1,500	1,500
	Subtotal	8,928	11,900	11,900	11,900
EQUIPMENT					
8800	Technology-Hardware Replacement	0	4,000	4,000	0
8911	Furniture/Equipment-Additional	2,528	0	0	0
	Subtotal	2,528	4,000	4,000	0
TOTAL		139,610	152,669	152,669	154,347

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 2007 ACTUAL	FY 2008 BUDGET	FY 2008 EXPECTED	FY 2009 BUDGET
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N/A	0	0	0	0
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ADDITIONAL INFORMATION:

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

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

FY 08 student enrollment in New Horizons 196(Payment minimum 175)

CODE: 50-611034-510

ACCT# DESCRIPTION

PURCHASED SERVICES

3860	Contractual-New Horizons	599,132	663,831	663,831	702,828
	Subtotal	599,132	663,831	663,831	702,828
	TOTAL	599,132	663,831	663,831	702,828

CAREER/TECHNICAL - SECONDARY - NJROTC

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

PERSONNEL

	FY 2007 ACTUAL	FY 2008 BUDGET	FY 2008 EXPECTED	FY 2009 BUDGET
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Teachers (NJROTC)	4	4	4	4
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ADDITIONAL INFORMATION:

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

FY 06 student enrollment 241

FY 07 student enrollment 175

FY 08 student enrollment 225

CODE: 50-611034-520

ACCT# DESCRIPTION

PERSONAL SERVICES					
1121	Teacher Salaries	174,089	224,625	224,625	235,106
	Subtotal	174,089	224,625	224,625	235,106
EMPLOYEE BENEFITS					
2100	FICA	13,126	17,184	17,184	17,985
2200	VRS Retirement	22,839	36,973	36,973	35,115
2300	Health Insurance	506	1,204	1,204	1,371
2400	Group Life Insurance	1,757	2,246	2,246	2,279
2800	Other Benefits	1,079	1,101	1,101	1,163
	Subtotal	39,307	58,708	58,708	57,913
MATERIALS/SUPPLIES					
6910	Other Educational/Supplies	332	520	520	420
	Subtotal	332	520	520	420
TOTAL		213,728	283,853	283,853	293,439

CAREER/TECHNICAL - SECONDARY - OTHER

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

PERSONNEL

	FY 2007 ACTUAL	FY 2008 BUDGET	FY 2008 EXPECTED	FY 2009 BUDGET
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N/A	0	0	0	0
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CODE: 50-611034-530

ACCT# DESCRIPTION

MATERIALS/SUPPLIES					
6910	Other Educational/Supplies	3,290	3,000	3,000	3,000
	Subtotal	3,290	3,000	3,000	3,000
	TOTAL	3,290	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 2007 ACTUAL	FY 2008 BUDGET	FY 2008 EXPECTED	FY 2009 BUDGET
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Teachers	4	4	4	4
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ADDITIONAL INFORMATION:

FY 06 student enrollment 428

FY 07 student enrollment 362

FY 08 student enrollment 428

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

PERSONAL SERVICES					
1121	Teacher Salaries	190,791	191,996	191,996	200,955
	Subtotal	190,791	191,996	191,996	200,955
EMPLOYEE BENEFITS					
2100	FICA	14,458	14,688	14,688	15,373
2200	VRS Retirement	28,027	31,603	31,603	30,014
2300	Health Insurance	15,860	17,361	17,361	19,764
2400	Group Life Insurance	2,156	1,920	1,920	1,948
2800	Other Benefits	922	941	941	994
	Subtotal	61,423	66,513	66,513	68,093
PURCHASED SERVICES					
3900	Miscellaneous Contractual Services	4,880	5,500	5,500	6,200
	Subtotal	4,880	5,500	5,500	6,200
OTHER CHARGES					
5504	Travel	315	750	750	750
5506	Employee Development	830	2,600	2,600	3,120
	Subtotal	1,145	3,350	3,350	3,870
MATERIALS/SUPPLIES					
6070	Testing Materials	3,412	3,000	3,000	4,500
6900	Other Educational Supplies	9,738	14,000	14,000	14,000
	Subtotal	13,150	17,000	17,000	18,500
EQUIPMENT					
8911	Furniture/Equipment-Additional	436	1,200	1,200	1,600
	Subtotal	436	1,200	1,200	1,600
TOTAL		271,825	285,559	285,559	299,218

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 2007 ACTUAL	FY 2008 BUDGET	FY 2008 EXPECTED	FY 2009 BUDGET
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Teachers	1	1	1	1
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ADDITIONAL INFORMATION:

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)
 FY 08 student enrollment 62 (grades 6-7)
 FY 08 student enrollment 459 (grades 8-12)

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

PERSONAL SERVICES					
1121	Teacher Salaries	42,677	51,787	51,787	54,203
	Subtotal	42,677	51,787	51,787	54,203
EMPLOYEE BENEFITS					
2100	FICA	3,153	3,962	3,962	4,146
2200	VRS Retirement	5,642	8,286	8,286	8,096
2300	Health Insurance	4,343	4,176	4,176	4,754
2400	Group Life Insurance	434	518	518	525
2800	Other Benefits	249	254	254	268
	Subtotal	13,821	17,196	17,196	17,789
PURCHASED SERVICES					
3900	Miscellaneous Contractual Services	1,995	3,200	3,200	2,500
	Subtotal	1,995	3,200	3,200	2,500
OTHER CHARGES					
5504	Travel	633	750	750	750
5506	Employee Development	235	1,300	1,300	780
	Subtotal	868	2,050	2,050	1,530
MATERIALS/SUPPLIES					
6070	Testing Materials	2,085	2,000	0	500
6900	Other Educational Supplies	9,098	13,000	13,000	3,000
6970	Vendor Sponsorship	0	0	2,000	0
	Subtotal	11,183	15,000	15,000	3,500
EQUIPMENT					
8911	Furniture/Equipment-Additional	1,754	700	700	300
	Subtotal	1,754	700	700	300
	TOTAL	72,298	89,933	89,933	79,822

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 2007 ACTUAL	FY 2008 BUDGET	FY 2008 EXPECTED	FY 2009 BUDGET
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Administrative	0.25	0.25	0.25	0.25
Teachers	3	3	3	3
Para-Educators	3.5	4	5	5
Clerical	0.9	0.9	0.9	0.9

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

1110	Administrative Salaries	16,456	16,685	17,185	17,185
1121	Teacher Salaries	156,884	157,605	162,332	162,332
1141	Para-Educator Salaries	0	50,457	73,327	73,327
1150	Office Clerical	78,904	31,140	32,827	32,827
	Subtotal	252,244	255,887	285,671	285,671

EMPLOYEE BENEFITS

2100	FICA	18,616	17,788	26,434	26,434
2200	VRS Retirement	35,963	45,998	45,998	45,998
2300	Health Insurance	20,629	39,511	39,511	39,511
2400	Group Life Insurance	2,766	3,507	3,507	3,507
2800	Other Benefits	815	815	815	815
	Subtotal	78,789	107,619	116,265	116,265

OTHER CHARGES

5504	Travel	132	0	0	0
5506	Employee Development	0	54,204	6,000	6,000
5565	In-Service	24,500	0	0	0
	Subtotal	24,632	54,204	6,000	6,000

MATERIALS/SUPPLIES

6001	Stationery/Forms/Office Supplies	300	500	500	500
6900	Other Educational Supplies	25,613	34,827	40,521	40,521
	Subtotal	25,913	35,327	41,021	41,021

TOTAL

	381,578	453,037	448,957	448,957
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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 2007 ACTUAL	FY 2008 BUDGET	FY 2008 EXPECTED	FY 2009 BUDGET
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Teachers	5	5	5	5
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CODE: 50-611050-582**ACCT# DESCRIPTION**

PERSONAL SERVICES					
1121	Teacher Salaries	232,448	180,099	180,099	180,099
1500	Substitute Salaries	8,820	7,020	7,020	7,020
1625	Stipends	35,475	38,846	36,716	36,716
	Subtotal	276,743	225,965	223,835	223,835
EMPLOYEE BENEFITS					
2100	FICA	20,494	18,335	18,335	18,335
2200	VRS Retirement	34,203	33,773	33,773	33,773
2300	Health Insurance	25,523	12,672	12,672	12,672
2400	Group Life Insurance	2,208	2,401	2,401	2,401
2800	Other Benefits	600	600	600	600
	Subtotal	83,028	67,781	67,781	67,781
OTHER CHARGES					
5506	Employee Development	558	0	0	0
	Subtotal	558	0	0	0
MATERIALS/SUPPLIES					
6900	Other Educational Supplies	768	0	0	0
	Subtotal	768	0	0	0
TOTAL		361,097	293,746	291,616	291,616

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 2007 ACTUAL	FY 2008 BUDGET	FY 2008 EXPECTED	FY 2009 BUDGET
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N/A	0	0	0	0
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CODE: 50-611050-584**ACCT# DESCRIPTION**

PURCHASED SERVICES					
3900	Miscellaneous Contractual Services	2,581	4,752	4,737	4,737
	Subtotal	2,581	4,752	4,737	4,737
OTHER CHARGES					
5506	Employee Development	9,928	0	0	0
	Subtotal	9,928	0	0	0
MATERIALS/SUPPLIES					
6900	Other Educational Supplies	3,305	3,167	2,961	2,960
	Subtotal	3,305	3,167	2,961	2,960
	TOTAL	15,814	7,919	7,698	7,697

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 2007 ACTUAL	FY 2008 BUDGET	FY 2008 EXPECTED	FY 2009 BUDGET
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N/A	0	0	0	0
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CODE: 50-611050-585**ACCT# DESCRIPTION****PERSONAL SERVICES**

1121	Teacher Salaries	0	7,825	8,275	8,275
1143	Technical Salaries	8,810	0	0	0
	Subtotal	8,810	7,825	8,275	8,275

EMPLOYEE BENEFITS

2100	FICA	923	847	847	847
	Subtotal	923	847	847	847

PURCHASED SERVICES

3900	Miscellaneous Contractual Services	0	4,750	4,750	4,750
	Subtotal	0	4,750	4,750	4,750

OTHER CHARGES

5504	Travel	487	0	0	0
5506	Employee Development	1,426	0	0	0
	Subtotal	1,913	0	0	0

MATERIALS/SUPPLIES

6900	Other Educational Supplies	5,890	3,067	3,067	3,067
	Subtotal	5,890	3,067	3,067	3,067

TOTAL

		17,536	16,489	16,939	16,939
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OTHER PROGRAMS - TITLE IV - PART A

Title IV, Part A provides funds to support programs that prevent violence in schools; prevent illegal use of alcohol, tobacco, and drugs; involve parents and the community in safe and drug-free programs; and foster safe and drug-free learning environments that support student achievement. This is a federal No Child Left Behind program.

PERSONNEL

	FY 2007 ACTUAL	FY 2008 BUDGET	FY 2008 EXPECTED	FY 2009 BUDGET
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N/A	0	0	0	0
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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	729	727	727	727
	Subtotal	729	727	727	727
	PURCHASED SERVICES				
3900	Miscellaneous Contractual Services	8,000	13,269	13,269	13,269
	Subtotal	8,000	13,269	13,269	13,269
	OTHER CHARGES				
5506	Employee Development	1,560	2,294	2,167	2,167
	Subtotal	1,560	2,294	2,167	2,167
	MATERIALS/SUPPLIES				
6900	Other Educational Supplies	208	0	0	0
6990	Miscellaneous Materials & Supplies	0	759	759	759
	Subtotal	208	759	759	759
	TOTAL	19,997	26,549	26,422	26,422

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 2007 ACTUAL	FY 2008 BUDGET	FY 2008 EXPECTED	FY 2009 BUDGET
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N/A	0	0	0	0
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CODE: 50-611050-588**ACCT# DESCRIPTION**

	PERSONAL SERVICES				
1500	Substitute Salaries	17,470	12,117	11,826	11,826
	Subtotal	17,470	12,117	11,826	11,826
	EMPLOYEE BENEFITS				
2100	FICA	1,336	1,055	1,055	1,055
	Subtotal	1,336	1,055	1,055	1,055
	OTHER CHARGES				
5506	Employee Development	5,551	0	0	0
	Subtotal	5,551	0	0	0
	TOTAL	24,357	13,172	12,881	12,881

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 2007 ACTUAL	FY 2008 BUDGET	FY 2008 EXPECTED	FY 2009 BUDGET
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Teachers	14	13	13	13
Speech Pathologist (1-12 & 1-10 month)	2	2	2	2
Psychologist	1	1	1	1
Social Worker	2	2	2	2
Para-Educators	38.5	32.5	32.5	32.5

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

1121	Teacher Salaries	433,513	516,018	516,018	543,310
1130	Professional Salaries	106,410	109,603	109,603	116,142
1132	Psychologist Salaries	0	64,113	64,113	67,959
1134	Social Worker	54,540	99,407	99,407	107,266
1141	Para-Educator Salaries	386,450	465,602	465,602	488,326
	Subtotal	980,913	1,254,743	1,254,743	1,323,003

EMPLOYEE BENEFITS

2100	FICA	72,831	95,988	95,988	101,209
2200	VRS Retirement	150,163	206,531	206,531	211,680
2300	Health Insurance	115,091	150,569	150,569	175,000
2400	Group Life Insurance	11,209	12,547	12,547	13,230
2800	Other Benefits	1,500	1,500	1,500	1,500
	Subtotal	350,794	467,135	467,135	502,619

PURCHASED SERVICES

3900	Miscellaneous Contractual Services	42,814	139,096	139,096	29,410
	Subtotal	42,814	139,096	139,096	29,410

MATERIALS/SUPPLIES

6900	Other Educational Supplies	0	0	0	35,173
	Subtotal	0	0	0	35,173

TOTAL

	TOTAL	1,374,521	1,860,974	1,860,974	1,890,205
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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 2007 ACTUAL	FY 2008 BUDGET	FY 2008 EXPECTED	FY 2009 BUDGET
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N/A	0	0	0	0
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ADDITIONAL INFORMATION:

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

CODE: 50-611050-620

ACCT# DESCRIPTION

PERSONAL SERVICES					
1121	Teacher Salaries	127,758	118,064	118,064	118,064
1126	Principal Salaries	3,800	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	1,830	2,400	2,400	2,400
1150	Office Clerical	3,434	2,100	2,100	2,100
1171	Bus Driver Spec Trans	41,310	23,100	23,100	26,500
1625	Stipends	32,618	0	0	0
	Subtotal	212,745	157,322	157,322	160,722
EMPLOYEE BENEFITS					
2100	FICA	16,091	12,035	12,035	12,035
2800	Other Benefits	300	300	300	300
	Subtotal	16,391	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	4,170	3,000	3,000	3,000
	Subtotal	4,170	3,000	3,000	3,000
	TOTAL	233,306	192,917	192,917	196,317

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 2007 ACTUAL	FY 2008 BUDGET	FY 2008 EXPECTED	FY 2009 BUDGET
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Technical (.5 Coordinator & 1 hourly based FTE)	1.5	1.5	1.5	1.5
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ADDITIONAL INFORMATION:

FY 06 student enrollment 67

FY 07 student enrollment 85

FY 08 student enrollment 66

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

	FY 2007 ACTUAL	FY 2008 BUDGET	FY 2008 EXPECTED	FY 2009 BUDGET
PERSONAL SERVICES				
1143 Technical Salaries	51,596	68,997	68,997	68,997
1625 Stipends	2,800	0	0	0
Subtotal	54,396	68,997	68,997	68,997
EMPLOYEE BENEFITS				
2100 FICA	4,161	10,372	10,372	4,900
2800 Other Benefits	593	585	585	234
Subtotal	4,754	10,957	10,957	5,134
PURCHASED SERVICES				
3900 Miscellaneous Contractual Services	4,077	4,608	4,608	4,608
Subtotal	4,077	4,608	4,608	4,608
OTHER CHARGES				
5504 Travel	731	2,000	2,000	2,000
5506 Employee Development	0	1,500	1,500	1,500
Subtotal	731	3,500	3,500	3,500
MATERIALS/SUPPLIES				
6990 Miscellaneous Materials & Supplies	7,911	3,166	3,166	3,166
Subtotal	7,911	3,166	3,166	3,166
EQUIPMENT				
8921 Furniture/Equipment-Replacement	2,331	3,000	3,000	3,000
Subtotal	2,331	3,000	3,000	3,000
TOTAL	74,200	94,228	94,228	88,405

OTHER PROGRAMS - MISCELLANEOUS

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

PERSONNEL

	FY 2007 ACTUAL	FY 2008 BUDGET	FY 2008 EXPECTED	FY 2009 BUDGET
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Teachers	0.25	0.25	0.25	0.25
Para-Educators	2	2	2	2

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

PERSONAL SERVICES					
1121	Teacher Salaries	16,694	12,982	12,982	12,982
1141	Para-Educator Salaries	30,418	28,943	28,943	29,812
1625	Stipends	16,560	1,500	1,300	0
	Subtotal	63,672	43,425	43,225	42,794
EMPLOYEE BENEFITS					
2100	FICA	4,447	3,207	3,207	3,273
2200	VRS Retirement	4,649	4,382	4,382	4,907
2300	Health Insurance	1,617	4,000	4,000	4,722
2400	Group Life Insurance	343	579	579	298
2800	Other Benefits	500	500	500	500
	Subtotal	11,556	12,668	12,668	13,700
PURCHASED SERVICES					
3810	Purchased Services	2,188	800	0	0
3860	Contractual-New Horizons	0	0	16,252	0
3900	Miscellaneous Contractual Services	155,055	1,063,685	1,063,238	1,060,738
	Subtotal	157,243	1,064,485	1,079,490	1,060,738
OTHER CHARGES					
5504	Travel	932	2,619	1,200	0
5506	Employee Development	4,449	4,500	8,210	0
5565	In-Service	0	500	6,948	0
5580	Pupil Transportation	4,487	2,000	11,500	0
	Subtotal	9,868	9,619	27,858	0
MATERIALS/SUPPLIES					
6900	Other Educational Supplies	4,000	0	0	0
6990	Miscellaneous Materials & Supplies	15,680	7,800	7,800	5,899
	Subtotal	19,680	7,800	7,800	5,899
EQUIPMENT					
8800	Technology-Hardware Replacement	80,988	82,295	55,650	0
8805	Technology-Hardware Additions	15,808	0	0	0
8911	Furniture/Equipment-Additional	0	740	740	240
	Subtotal	96,796	83,035	56,390	240
TOTAL		358,815	1,221,032	1,227,431	1,123,371

OTHER PROGRAMS - CONTINGENCY

The category of contingency for FY09 reflects an amount the School Board has allocated to one-time expenditures in FY09 that is dependent upon the availability of revenue. Also budgeted for FY09 is the debt service cost related to the addition at Yorktown Middle School for New Horizons Regional Education Center.

PERSONNEL

	FY 2007 ACTUAL	FY 2008 BUDGET	FY 2008 EXPECTED	FY 2009 BUDGET
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N/A	0	0	0	0
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CODE: 50-611050-650**ACCT# DESCRIPTION**

PERSONAL SERVICES					
1615	One-Time Payment	0	0	0	475,000
	Subtotal	0	0	0	475,000
TRANSFERS					
9305	Transfer to County-Debt Service	0	124,800	124,800	111,900
	Subtotal	0	124,800	124,800	111,900
	TOTAL	0	124,800	124,800	586,900

COUNSELING SERVICE - ELEMENTARY - ELEMENTARY GUIDANCE

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

PERSONNEL

	FY 2007 ACTUAL	FY 2008 BUDGET	FY 2008 EXPECTED	FY 2009 BUDGET
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Counselors	10	10	10	10
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CODE: 50-612121-000**ACCT# DESCRIPTION**

	FY 2007 ACTUAL	FY 2008 BUDGET	FY 2008 EXPECTED	FY 2009 BUDGET
PERSONAL SERVICES				
1123 Counselor Salaries	459,437	485,505	485,505	508,159
Subtotal	459,437	485,505	485,505	508,159
EMPLOYEE BENEFITS				
2100 FICA	34,423	37,142	37,142	38,874
2200 VRS Retirement	61,783	79,914	79,914	75,898
2300 Health Insurance	18,502	23,689	23,689	26,968
2400 Group Life Insurance	4,486	4,855	4,855	4,925
2800 Other Benefits	2,452	2,379	2,379	2,514
Subtotal	121,646	147,979	147,979	149,179
OTHER CHARGES				
5504 Travel	0	1,000	1,000	1,000
5902 Curriculum Development	0	4,300	4,300	4,300
Subtotal	0	5,300	5,300	5,300
MATERIALS/SUPPLIES				
6900 Other Educational Supplies	133	0	0	0
6990 Miscellaneous Materials & Supplies	10,649	13,727	13,727	13,727
Subtotal	10,782	13,727	13,727	13,727
TOTAL	591,865	652,511	652,511	676,365

COUNSELING SERVICE - SECONDARY - SECONDARY GUIDANCE

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

PERSONNEL

	FY 2007 ACTUAL	FY 2008 BUDGET	FY 2008 EXPECTED	FY 2009 BUDGET
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Counselors	24	24	24	24
Clerical	8	8	8	8

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

PERSONAL SERVICES					
1123	Counselor Salaries	1,351,264	1,453,637	1,453,637	1,521,465
1150	Office Clerical	194,803	220,952	220,952	228,663
	Subtotal	1,546,067	1,674,589	1,674,589	1,750,128
EMPLOYEE BENEFITS					
2100	FICA	115,540	128,106	128,106	133,885
2200	VRS Retirement	218,351	275,637	275,637	261,072
2300	Health Insurance	140,879	115,112	115,112	131,044
2400	Group Life Insurance	16,517	16,746	16,746	16,941
2800	Other Benefits	8,026	8,205	8,205	8,647
	Subtotal	499,313	543,806	543,806	551,589
OTHER CHARGES					
5504	Travel	2,789	2,000	2,000	2,000
	Subtotal	2,789	2,000	2,000	2,000
MATERIALS/SUPPLIES					
6001	Stationery/Forms/Office Supplies	1,431	1,000	1,000	1,000
6070	Testing Materials	670	550	550	550
6990	Miscellaneous Materials & Supplies	6,109	6,560	6,560	6,560
	Subtotal	8,210	8,110	8,110	8,110
TOTAL		2,056,379	2,228,505	2,228,505	2,311,827

SOCIAL WORK SERVICES

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

PERSONNEL

	FY 2007 ACTUAL	FY 2008 BUDGET	FY 2008 EXPECTED	FY 2009 BUDGET
Social Worker	1	0	0	0

CODE: 50-612222-000

ACCT# DESCRIPTION

	PERSONAL SERVICES				
1134	Social Worker	52,667	0	0	0
	Subtotal	52,667	0	0	0
	EMPLOYEE BENEFITS				
2100	FICA	3,801	0	0	0
2200	VRS Retirement	7,737	0	0	0
2300	Health Insurance	7,673	0	0	0
2400	Group Life Insurance	595	0	0	0
2800	Other Benefits	252	0	0	0
	Subtotal	20,058	0	0	0
	TOTAL	72,725	0	0	0

HOMEBOUND

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

PERSONNEL

	FY 2007 ACTUAL	FY 2008 BUDGET	FY 2008 EXPECTED	FY 2009 BUDGET
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N/A	0	0	0	0
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ADDITIONAL INFORMATION:

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

CODE: 50-612300-000

ACCT# DESCRIPTION

	PERSONAL SERVICES				
1121	Teacher Salaries	47,151	56,225	56,225	56,225
	Subtotal	47,151	56,225	56,225	56,225
	EMPLOYEE BENEFITS				
2100	FICA	3,607	3,812	3,812	3,812
2800	Other Benefits	157	157	157	157
	Subtotal	3,764	3,969	3,969	3,969
	TOTAL	50,915	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 2007 ACTUAL	FY 2008 BUDGET	FY 2008 EXPECTED	FY 2009 BUDGET
Administrative	1	1	1	1
Technical	5.5	5.5	5.47	6.47

ADDITIONAL INFORMATION:

In FY 09 added one technical FTE for a 12 month position for Instructional technology software.

CODE: 50-613110-000

ACCT# DESCRIPTION

PERSONAL SERVICES					
1110	Administrative Salaries	121,019	119,782	119,782	123,962
1143	Technical Salaries	409,382	386,995	385,995	438,199
	Subtotal	530,401	506,777	505,777	562,161
EMPLOYEE BENEFITS					
2100	FICA	39,230	38,768	38,691	43,005
2200	VRS Retirement	66,985	81,084	80,919	86,966
2300	Health Insurance	32,077	35,652	35,652	40,586
2400	Group Life Insurance	5,153	5,068	5,058	5,397
2800	Other Benefits	2,395	2,483	2,478	2,755
	Subtotal	145,840	163,055	162,798	178,709
OTHER CHARGES					
5504	Travel	3,011	4,372	4,372	4,372
	Subtotal	3,011	4,372	4,372	4,372
MATERIALS/SUPPLIES					
6001	Stationery/Forms/Office Supplies	1,156	1,500	1,500	1,500
	Subtotal	1,156	1,500	1,500	1,500
	TOTAL	680,408	675,704	674,447	746,742

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 2007 ACTUAL	FY 2008 BUDGET	FY 2008 EXPECTED	FY 2009 BUDGET
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Administrative	6	5	5	6
Technical	6.34	6.34	6.34	6.34
Clerical	4.55	4.55	4.85	4.85

ADDITIONAL INFORMATION:

In FY 09 added one administrative FTE.

CODE: 50-613120-000

ACCT# DESCRIPTION

PERSONAL SERVICES					
1110	Administrative Salaries	617,820	542,769	542,769	641,987
1143	Technical Salaries	445,663	476,926	476,926	493,571
1150	Office Clerical	170,991	187,676	195,676	202,505
1625	Stipends	4,435	15,000	15,000	15,000
	Subtotal	1,238,909	1,222,371	1,230,371	1,353,063
EMPLOYEE BENEFITS					
2100	FICA	91,284	93,512	94,124	103,510
2200	VRS Retirement	163,542	198,733	200,050	206,999
2300	Health Insurance	47,415	66,010	66,010	75,146
2400	Group Life Insurance	12,580	12,074	12,154	12,846
2800	Other Benefits	5,772	5,917	5,956	6,557
	Subtotal	320,593	376,246	378,294	405,058
PURCHASED SERVICES					
3810	Purchased Services	7,500	7,500	7,500	7,500
3900	Miscellaneous Contractual Services	6,541	4,700	4,700	4,700
	Subtotal	14,041	12,200	12,200	12,200
OTHER CHARGES					
5504	Travel	16,147	16,443	16,443	21,507
5506	Employee Development	10,155	21,260	21,260	21,260
5801	Dues/Memberships	311	1,300	1,300	1,300
5901	SACS Accreditation	19,150	8,000	8,000	10,500
5902	Curriculum Development	20,857	18,913	18,913	18,913
	Subtotal	66,620	65,916	65,916	73,480
MATERIALS/SUPPLIES					
6001	Stationery/Forms/Office Supplies	24,452	21,000	21,000	27,610
6900	Other Educational Supplies	2,384	6,300	6,300	90,300
6990	Miscellaneous Materials & Supplies	4,549	3,075	3,075	13,075
	Subtotal	31,385	30,375	30,375	130,985
EQUIPMENT					
8911	Furniture/Equipment-Additional	13,429	4,600	4,600	4,600
8921	Furniture/Equipment-Replacement	22,615	6,787	6,787	6,787
	Subtotal	36,044	11,387	11,387	11,387
TOTAL		1,707,592	1,718,495	1,728,543	1,986,173

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 2007 ACTUAL	FY 2008 BUDGET	FY 2008 EXPECTED	FY 2009 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	188,537	208,515	208,515	215,792
1143	Technical Salaries	314,587	343,840	343,840	355,840
1150	Office Clerical	29,849	39,587	39,587	40,969
	Subtotal	532,973	591,942	591,942	612,601
EMPLOYEE BENEFITS					
2100	FICA	38,080	45,284	45,284	46,864
2200	VRS Retirement	74,532	97,434	97,434	94,769
2300	Health Insurance	42,012	44,729	44,729	50,919
2400	Group Life Insurance	5,814	11,024	11,024	5,881
2800	Other Benefits	2,798	2,901	2,901	3,002
	Subtotal	163,236	201,372	201,372	201,435
	TOTAL	696,209	793,314	793,314	814,036

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 2007 ACTUAL	FY 2008 BUDGET	FY 2008 EXPECTED	FY 2009 BUDGET
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Technical	1	1	1	1
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CODE: 50-613130-000**ACCT# DESCRIPTION****PERSONAL SERVICES**

1143	Technical Salaries	67,162	59,234	59,234	61,301
1500	Substitute Salaries	0	16,247	16,247	16,247
1625	Stipends	19,285	10,502	10,502	10,502
	Subtotal	86,447	85,983	85,983	88,050

EMPLOYEE BENEFITS

2100	FICA	5,976	6,592	6,592	6,751
2200	VRS Retirement	9,866	9,477	9,477	9,483
2300	Health Insurance	8,002	5,544	5,544	6,311
2400	Group Life Insurance	759	592	592	588
2800	Other Benefits	280	290	290	300
	Subtotal	24,883	22,495	22,495	23,433

PURCHASED SERVICES

3900	Miscellaneous Contractual Services	27,592	12,900	12,900	12,900
	Subtotal	27,592	12,900	12,900	12,900

OTHER CHARGES

5504	Travel	42,151	20,024	20,024	20,024
5506	Employee Development	161,367	157,556	157,556	244,154
5509	Tuition Assistance	73,372	56,500	56,500	56,500
	Subtotal	276,890	234,080	234,080	320,678

MATERIALS/SUPPLIES

6001	Stationery/Forms/Office Supplies	189	725	725	725
6900	Other Educational Supplies	2,832	6,000	6,000	6,000
6990	Miscellaneous Materials & Supplies	3,900	13,850	13,850	13,850
	Subtotal	6,921	20,575	20,575	20,575

EQUIPMENT

8911	Furniture/Equipment-Additional	2,769	2,000	2,000	0
	Subtotal	2,769	2,000	2,000	0

TOTAL		425,502	378,033	378,033	465,636
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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 2007 ACTUAL	FY 2008 BUDGET	FY 2008 EXPECTED	FY 2009 BUDGET
Media Specialists	10	10	10	10
Para-Educators	4.5	4.5	3.5	3.5

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

PERSONAL SERVICES					
1122	Media Specialist Salaries	512,768	545,767	545,767	572,571
1141	Para-Educator Salaries	80,129	97,273	82,273	85,144
	Subtotal	592,897	643,040	628,040	657,715
EMPLOYEE BENEFITS					
2100	FICA	43,680	49,193	48,046	50,315
2200	VRS Retirement	84,889	105,844	103,375	98,114
2300	Health Insurance	44,581	58,293	58,293	66,361
2400	Group Life Insurance	5,677	6,430	6,280	6,367
2800	Other Benefits	3,081	3,151	3,078	3,250
	Subtotal	181,908	222,911	219,072	224,407
PURCHASED SERVICES					
3810	Purchased Services	8,794	10,330	10,330	10,548
	Subtotal	8,794	10,330	10,330	10,548
MATERIALS/SUPPLIES					
6012	Books	76,855	80,530	80,530	106,117
6090	AV Materials/Supplies	24,332	23,038	23,038	23,038
6800	Technology-Software	31,136	32,238	32,238	0
6990	Miscellaneous Materials & Supplies	14,110	30,027	30,027	30,027
	Subtotal	146,433	165,833	165,833	159,182
EQUIPMENT					
8911	Furniture/Equipment-Additional	0	300	300	300
	Subtotal	0	300	300	300
	TOTAL	930,032	1,042,414	1,023,575	1,052,152

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 2007 ACTUAL	FY 2008 BUDGET	FY 2008 EXPECTED	FY 2009 BUDGET
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Media Specialists	8	8	8	8
Para-Educators	6	6	6	6

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

PERSONAL SERVICES					
1122	Media Specialist Salaries	411,309	465,955	465,955	487,697
1141	Para-Educator Salaries	99,490	98,422	98,422	101,857
	Subtotal	510,799	564,377	564,377	589,554
EMPLOYEE BENEFITS					
2100	FICA	38,140	42,472	42,472	45,101
2200	VRS Retirement	74,980	92,896	92,896	87,911
2300	Health Insurance	41,272	28,302	28,302	32,219
2400	Group Life Insurance	5,520	5,552	5,552	5,705
2800	Other Benefits	2,704	2,720	2,720	2,912
	Subtotal	162,616	171,942	171,942	173,848
PURCHASED SERVICES					
3810	Purchased Services	25,283	40,975	40,975	40,819
	Subtotal	25,283	40,975	40,975	40,819
MATERIALS/SUPPLIES					
6012	Books	44,683	45,100	45,100	58,087
6090	AV Materials/Supplies	10,869	12,000	12,000	12,000
6800	Technology-Software	34,636	45,200	45,200	0
6990	Miscellaneous Materials & Supplies	8,608	9,373	9,373	9,373
	Subtotal	98,796	111,673	111,673	79,460
	TOTAL	797,494	888,967	888,967	883,681

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 2007 ACTUAL	FY 2008 BUDGET	FY 2008 EXPECTED	FY 2009 BUDGET
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Principals	10	10	10	10
Assistant Principals	12	12	12	12
Clerical	23.3	23.3	23	23

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

1121	Teacher Salaries	1,951	0	0	0
1126	Principal Salaries	859,812	948,761	948,761	983,171
1127	Assistant Principal Salaries	696,679	831,131	831,131	860,137
1150	Office Clerical	665,200	708,990	700,990	725,455
	Subtotal	2,223,642	2,488,882	2,480,882	2,568,763

EMPLOYEE BENEFITS

2100	FICA	164,980	190,399	189,787	196,510
2200	VRS Retirement	316,152	409,670	408,353	380,022
2300	Health Insurance	209,459	181,676	181,676	207,017
2400	Group Life Insurance	23,649	24,889	24,809	24,660
2800	Other Benefits	11,679	12,196	12,157	12,587
	Subtotal	725,919	818,830	816,782	820,796

PURCHASED SERVICES

3900	Miscellaneous Contractual Services	17,545	5,000	1,000	1,000
	Subtotal	17,545	5,000	1,000	1,000

OTHER CHARGES

5504	Travel	6,037	9,831	9,831	9,841
	Subtotal	6,037	9,831	9,831	9,841

MATERIALS/SUPPLIES

6001	Stationery/Forms/Office Supplies	56,039	54,245	54,245	55,066
6900	Other Educational Supplies	10,874	5,650	5,650	4,659
	Subtotal	66,913	59,895	59,895	59,725

EQUIPMENT

8911	Furniture/Equipment-Additional	0	700	700	400
8921	Furniture/Equipment-Replacement	34,482	3,500	3,500	5,168
	Subtotal	34,482	4,200	4,200	5,568

TRANSFERS

9304	Transfer to County	82,500	85,720	85,720	85,720
	Subtotal	82,500	85,720	85,720	85,720

TOTAL

		3,157,038	3,472,358	3,458,310	3,551,413
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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 2007 ACTUAL	FY 2008 BUDGET	FY 2008 EXPECTED	FY 2009 BUDGET
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Principals	9	9	9	9
Assistant Principals	13	13	15	15
Teacher, Asst to the Principal	2	2	0	0
Clerical	27	27	27	27

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

1121	Teacher Salaries	42,686	121,188	0	0
1126	Principal Salaries	830,283	884,393	884,393	915,258
1127	Assistant Principal Salaries	811,498	891,930	989,930	1,024,479
1141	Para-Educator Salaries	53,725	0	0	0
1150	Office Clerical	698,839	751,478	751,478	777,705
1998	Personal Leave/Retirement	35,769	19,340	19,340	19,340
	Subtotal	2,472,800	2,668,329	2,645,141	2,736,782

EMPLOYEE BENEFITS

2100	FICA	183,247	202,089	200,315	209,364
2200	VRS Retirement	346,689	436,208	432,391	402,017
2300	Health Insurance	299,819	224,723	224,723	255,825
2400	Group Life Insurance	26,925	26,224	25,992	26,087
2800	Other Benefits	23,247	12,944	12,831	13,410
	Subtotal	879,927	902,188	896,252	906,703

OTHER CHARGES

5504	Travel	21,083	20,271	20,271	20,271
5801	Dues/Memberships	440	0	0	0
	Subtotal	21,523	20,271	20,271	20,271

MATERIALS/SUPPLIES

6001	Stationery/Forms/Office Supplies	19,763	24,550	24,550	25,850
6800	Technology-Software	3,924	0	0	0
	Subtotal	23,687	24,550	24,550	25,850

EQUIPMENT

8805	Technology-Hardware Additions	2,010	1,000	1,000	0
8921	Furniture/Equipment-Replacement	11,349	0	0	0
	Subtotal	13,359	1,000	1,000	0

TRANSFERS

9303	Transfer to County-Deputies	230,149	294,197	294,197	299,968
	Subtotal	230,149	294,197	294,197	299,968

TOTAL

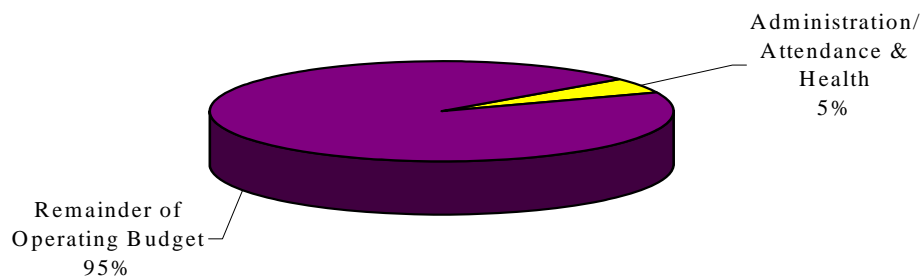
		3,641,445	3,910,535	3,881,411	3,989,574
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ADMINISTRATION,
ATTENDANCE
& HEALTH

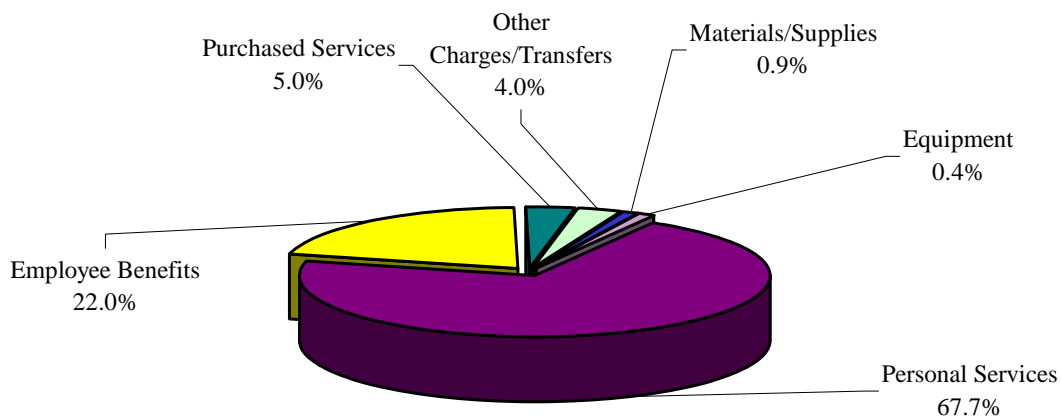
The Administration/Attendance and Health category of the budget provides for activities concerned with establishing and administering policy for the school division. This includes Board Services, Executive Services, Human Resources, Fiscal Services, Information Services and Health Services.

The Administration/Attendance and Health category comprises 5% of the total Operating Budget. This percentage has remained fairly constant in recent years. Ninety percent of the Administration / Attendance and Health category budget is directed towards compensation of staff (Personal Services 67.7% plus Employee Benefits 22%). The remaining 10.3% covers such items as office supplies, equipment and purchased services. The Administration/Attendance and Health category budget reflects a decrease of \$2,384,096 or 27.7% (from \$8,608,986 in FY08E to \$6,224,890 in FY09) due to the shift of Information Technology to the new Technology category. The charts below and on the next page depict this information.

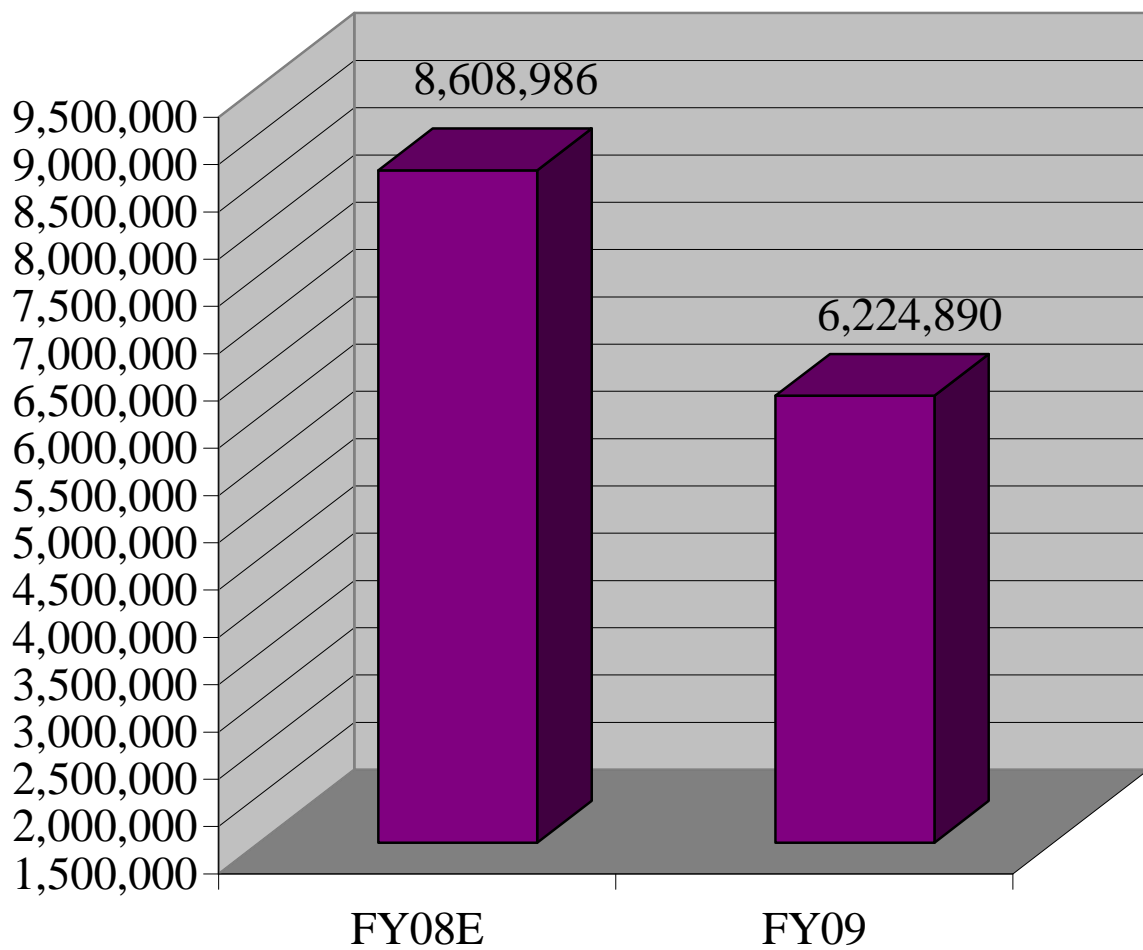
Administration/Attendance & Health as a Percent of Operating Budget for FY2009



Administration/Attendance & Health Category by Major Object for FY2009



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 2007 ACTUAL	FY 2008 BUDGET	FY 2008 EXPECTED	FY 2009 BUDGET
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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	3,662	4,039	4,039	4,039
2300	Health Insurance	12,235	5,381	12,200	13,888
2800	Other Benefits	253	259	259	259
	Subtotal	16,150	9,679	16,498	18,186
PURCHASED SERVICES					
3120	Auditing: CPA	15,850	10,500	16,000	16,000
3600	Advertising	0	500	500	500
	Subtotal	15,850	11,000	16,500	16,500
OTHER CHARGES					
5504	Travel	18,694	25,000	25,000	25,000
5801	Dues/Memberships	26,680	13,000	13,000	13,000
	Subtotal	45,374	38,000	38,000	38,000
MATERIALS/SUPPLIES					
6001	Stationery/Forms/Office Supplies	4,307	7,600	7,600	7,600
	Subtotal	4,307	7,600	7,600	7,600
EQUIPMENT					
8911	Furniture/Equipment-Additional	6,765	8,000	8,000	8,000
	Subtotal	6,765	8,000	8,000	8,000
	TOTAL	141,246	127,079	139,398	141,086

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 Operations Officer provides general management and direction for operations and maintenance of school facilities, information services and pupil transportation services.

PERSONNEL

	FY 2007 ACTUAL	FY 2008 BUDGET	FY 2008 EXPECTED	FY 2009 BUDGET
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Division Superintendent	1	1	1	1
Chief Operations Officer	1	1	1	1
Technical	1	1	1	1

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

PERSONAL SERVICES					
1110	Administrative Salaries	379,325	338,216	338,216	350,020
1143	Technical Salaries	43,273	51,269	51,269	53,058
1998	Personal Leave/Retirement	0	9,634	9,634	9,634
	Subtotal	422,598	399,119	399,119	412,712
EMPLOYEE BENEFITS					
2100	FICA	19,855	30,533	30,533	31,572
2200	VRS Retirement	55,125	64,109	64,109	62,356
2300	Health Insurance	18,368	22,722	22,722	25,867
2400	Group Life Insurance	4,240	4,483	4,483	3,870
2800	Other Benefits	8,520	8,351	8,351	4,522
	Subtotal	106,108	130,198	130,198	128,187
PURCHASED SERVICES					
3900	Miscellaneous Contractual Services	68,111	20,000	30,000	30,000
	Subtotal	68,111	20,000	30,000	30,000
OTHER CHARGES					
5504	Travel	17,465	14,500	14,500	14,500
5801	Dues/Memberships	1,590	6,400	6,400	6,400
	Subtotal	19,055	20,900	20,900	20,900
MATERIALS/SUPPLIES					
6001	Stationery/Forms/Office Supplies	1,097	1,600	1,600	1,600
	Subtotal	1,097	1,600	1,600	1,600
EQUIPMENT					
8921	Furniture/Equipment-Replacement	6,066	1,000	1,000	1,000
	Subtotal	6,066	1,000	1,000	1,000
	TOTAL	623,035	572,817	582,817	594,399

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 2007 ACTUAL	FY 2008 BUDGET	FY 2008 EXPECTED	FY 2009 BUDGET
Technical	3	3	3	3
Clerical	1	1	1	1

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

PERSONAL SERVICES					
1143	Technical Salaries	143,520	161,318	161,318	166,948
1150	Office Clerical	33,814	35,182	35,182	36,410
1625	Stipends	1,482	0	0	0
	Subtotal	178,816	196,500	196,500	203,358
EMPLOYEE BENEFITS					
2100	FICA	13,300	15,032	15,032	15,557
2200	VRS Retirement	25,856	32,344	32,344	31,459
2300	Health Insurance	14,100	3,934	3,934	4,478
2400	Group Life Insurance	1,989	1,965	1,965	1,952
2800	Other Benefits	929	963	963	996
	Subtotal	56,174	54,238	54,238	54,442
PURCHASED SERVICES					
3500	Printing	10,586	15,000	15,000	15,000
3600	Advertising	586	7,000	7,000	7,000
3900	Miscellaneous Contractual Services	69,056	18,450	18,450	70,450
3905	Good Will	2,551	5,000	5,000	5,000
	Subtotal	82,779	45,450	45,450	97,450
OTHER CHARGES					
5504	Travel	1,922	1,200	1,200	1,200
5506	Employee Development	645	1,250	1,250	1,250
	Subtotal	2,567	2,450	2,450	2,450
MATERIALS/SUPPLIES					
6001	Stationery/Forms/Office Supplies	2,064	2,500	2,500	2,500
6990	Miscellaneous Materials & Supplies	30,168	14,730	14,730	3,750
	Subtotal	32,232	17,230	17,230	6,250
EQUIPMENT					
8911	Furniture/Equipment-Additional	1,562	3,500	3,500	3,500
	Subtotal	1,562	3,500	3,500	3,500
TRANSFERS					
9302	Transfer to County	55,937	86,300	86,300	87,970
	Subtotal	55,937	86,300	86,300	87,970
TOTAL		410,067	405,668	405,668	455,420

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 2007 ACTUAL	FY 2008 BUDGET	FY 2008 EXPECTED	FY 2009 BUDGET
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Administrative	1	1	1	2
Technical	9.2	9.2	10.2	10.2
Clerical	2.5	2.5	1.5	1.5

ADDITIONAL INFORMATION:

In FY 09 added one administrative FTE.

CODE: 50-621400-000

ACCT# DESCRIPTION

		FY 2007 ACTUAL	FY 2008 BUDGET	FY 2008 EXPECTED	FY 2009 BUDGET
PERSONAL SERVICES					
1110	Administrative Salaries	171,766	120,301	120,301	204,775
1143	Technical Salaries	487,574	461,180	500,180	517,636
1150	Office Clerical	67,555	99,421	60,421	62,530
	Subtotal	726,895	680,902	680,902	784,941
EMPLOYEE BENEFITS					
2100	FICA	52,072	52,089	52,089	60,048
2200	VRS Retirement	102,814	112,076	112,076	121,431
2300	Health Insurance	49,625	52,174	52,174	59,395
2400	Group Life Insurance	8,242	6,809	6,809	7,536
2600	Unemployment Compensation	4,092	25,000	25,000	25,000
2800	Other Benefits	3,219	3,336	3,336	3,847
	Subtotal	220,064	251,484	251,484	277,257
PURCHASED SERVICES					
3500	Printing	159	5,000	5,000	5,000
3600	Advertising	7,728	12,000	12,000	15,000
3900	Miscellaneous Contractual Services	101,275	107,816	107,816	118,598
	Subtotal	109,162	124,816	124,816	138,598
OTHER CHARGES					
5504	Travel	17,554	19,500	19,500	21,450
5506	Employee Development	10,955	25,395	25,395	28,508
5509	Tuition Assistance	16,671	10,000	10,000	15,000
	Subtotal	45,180	54,895	54,895	64,958
MATERIALS/SUPPLIES					
6001	Stationery/Forms/Office Supplies	2,385	3,950	3,950	4,345
6990	Miscellaneous Materials & Supplies	7,132	7,600	7,600	8,360
	Subtotal	9,517	11,550	11,550	12,705
EQUIPMENT					
8921	Furniture/Equipment-Replacement	10,228	9,300	9,300	0
	Subtotal	10,228	9,300	9,300	0
TOTAL		1,121,046	1,132,947	1,132,947	1,278,459

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 2007 ACTUAL	FY 2008 BUDGET	FY 2008 EXPECTED	FY 2009 BUDGET
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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	148,232	119,274	119,274	123,437
1143	Technical Salaries	494,748	548,216	548,816	567,970
1150	Office Clerical	36,961	37,171	37,171	38,468
1625	Stipends	0	600	0	0
	Subtotal	679,941	705,261	705,261	729,875
EMPLOYEE BENEFITS					
2100	FICA	47,611	53,952	53,952	55,835
2200	VRS Retirement	93,788	115,987	115,987	112,912
2300	Health Insurance	68,425	67,371	67,371	76,695
2400	Group Life Insurance	7,191	7,047	7,047	7,007
2800	Other Benefits	3,333	3,456	3,456	3,576
	Subtotal	220,348	247,813	247,813	256,025
PURCHASED SERVICES					
3900	Miscellaneous Contractual Services	22,216	21,400	21,400	25,000
	Subtotal	22,216	21,400	21,400	25,000
OTHER CHARGES					
5504	Travel	6,557	6,000	6,000	7,000
5506	Employee Development	3,564	7,650	7,650	6,650
5801	Dues/Memberships	13,052	13,500	13,500	13,500
	Subtotal	23,173	27,150	27,150	27,150
MATERIALS/SUPPLIES					
6001	Stationery/Forms/Office Supplies	4,611	3,600	3,600	3,600
6990	Miscellaneous Materials & Supplies	1,555	3,700	3,700	3,700
	Subtotal	6,166	7,300	7,300	7,300
EQUIPMENT					
8800	Technology-Hardware Replacement	0	5,900	5,900	0
8911	Furniture/Equipment-Additional	65	2,800	2,800	2,800
8921	Furniture/Equipment-Replacement	3,442	2,000	2,000	7,900
	Subtotal	3,507	10,700	10,700	10,700
TOTAL		955,351	1,019,624	1,019,624	1,056,050

INFORMATION TECHNOLOGY

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 2007 ACTUAL	FY 2008 BUDGET	FY 2008 EXPECTED	FY 2009 BUDGET
Administrative	1	1	1	0
Technical	42	38	38	0
Clerical	1	1	1	0

ADDITIONAL INFORMATION:

In FY 09 this program was moved to the new Technology category.

CODE: 50-621900-000

ACCT# DESCRIPTION

PERSONAL SERVICES					
1110	Administrative Salaries	101,638	105,373	105,373	0
1143	Technical Salaries	1,835,705	1,878,448	1,878,448	0
1150	Office Clerical	43,207	39,051	39,051	0
1153	Tech Assistant Intern	25,744	0	0	0
	Subtotal	2,006,294	2,022,872	2,022,872	0
EMPLOYEE BENEFITS					
2100	FICA	148,637	154,749	154,749	0
2200	VRS Retirement	285,883	333,141	333,141	0
2300	Health Insurance	156,143	133,165	133,165	0
2400	Group Life Insurance	21,991	20,227	20,227	0
2800	Other Benefits	10,187	9,880	9,880	0
	Subtotal	622,841	651,162	651,162	0
PURCHASED SERVICES					
3900	Miscellaneous Contractual Services	1,209	5,000	5,000	0
	Subtotal	1,209	5,000	5,000	0
OTHER CHARGES					
5121	Uniform Rental	750	0	0	0
5504	Travel	2,443	3,000	3,000	0
5506	Employee Development	37,535	23,500	23,500	0
	Subtotal	40,728	26,500	26,500	0
MATERIALS/SUPPLIES					
6001	Stationery/Forms/Office Supplies	1,983	1,200	1,200	0
	Subtotal	1,983	1,200	1,200	0
EQUIPMENT					
8911	Furniture/Equipment-Additional	2,726	5,900	5,900	0
	Subtotal	2,726	5,900	5,900	0
	TOTAL	2,675,781	2,712,634	2,712,634	0

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 2007 ACTUAL	FY 2008 BUDGET	FY 2008 EXPECTED	FY 2009 BUDGET
Health Services Paraprofessional	1	1	1	1
Occupational Safety/Regulatory Compliance Specialist	1	1	1	1
Occupational Therapist	4	4	4.5	4.5
Physical Therapist	2	2	2	2
Nurses	17	17	17	17

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

PERSONAL SERVICES					
1130	Professional Salaries	393,583	442,425	428,106	448,082
1131	Nurses	537,515	561,195	561,195	580,781
1143	Technical Salaries	55,239	88,041	88,041	91,114
1600	Supplements	2,205	2,100	2,100	2,205
1625	Stipends	0	0	105	0
	Subtotal	988,542	1,093,761	1,079,547	1,122,182
EMPLOYEE BENEFITS					
2100	FICA	73,688	83,673	84,293	85,847
2200	VRS Retirement	143,460	179,687	181,004	166,324
2300	Health Insurance	105,058	76,947	76,947	87,596
2400	Group Life Insurance	10,168	10,917	10,997	10,793
2800	Other Benefits	5,279	5,349	5,388	5,509
	Subtotal	337,653	356,573	358,629	356,069
PURCHASED SERVICES					
3900	Miscellaneous Contractual Services	643	1,839	1,376	1,376
	Subtotal	643	1,839	1,376	1,376
OTHER CHARGES					
5504	Travel	480	400	500	500
5506	Employee Development	0	500	750	750
	Subtotal	480	900	1,250	1,250
MATERIALS/SUPPLIES					
6004	Medical Supplies	9,603	9,000	10,000	10,000
	Subtotal	9,603	9,000	10,000	10,000
EQUIPMENT					
8921	Furniture/Equipment-Replacement	1,260	2,500	1,500	1,500
	Subtotal	1,260	2,500	1,500	1,500
TOTAL		1,338,181	1,464,573	1,452,302	1,492,377

PSYCHOLOGICAL SERVICES

School psychologists provide counseling and evaluation services to students.

PERSONNEL

	FY 2007 ACTUAL	FY 2008 BUDGET	FY 2008 EXPECTED	FY 2009 BUDGET
Psychologists	6	6	6	6

CODE: 50-622300-000

ACCT# DESCRIPTION

	PERSONAL SERVICES				
1132	Psychologist Salaries	377,432	407,894	407,894	426,927
	Subtotal	377,432	407,894	407,894	426,927
	EMPLOYEE BENEFITS				
2100	FICA	27,595	31,204	31,204	32,660
2200	VRS Retirement	55,441	67,139	67,139	63,765
2300	Health Insurance	32,455	28,687	28,687	32,657
2400	Group Life Insurance	4,265	4,079	4,079	4,138
2800	Other Benefits	1,959	1,999	1,999	2,112
	Subtotal	121,715	133,108	133,108	135,332
	OTHER CHARGES				
5504	Travel	1,256	4,000	4,000	2,000
	Subtotal	1,256	4,000	4,000	2,000
	MATERIALS/SUPPLIES				
6070	Testing Materials	7,385	5,000	5,000	7,000
	Subtotal	7,385	5,000	5,000	7,000
	TOTAL	507,788	550,002	550,002	571,259

SPEECH/AUDIOLOGY SERVICES

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

PERSONNEL

	FY 2007 ACTUAL	FY 2008 BUDGET	FY 2008 EXPECTED	FY 2009 BUDGET
Instructors	8	8	8	8
Para-Educators	3	3	3	3

CODE: 50-622400-000

ACCT# DESCRIPTION

PERSONAL SERVICES					
1130	Professional Salaries	401,383	406,534	406,534	425,503
1141	Para-Educator Salaries	45,227	52,737	52,737	54,578
	Subtotal	446,610	459,271	459,271	480,081
EMPLOYEE BENEFITS					
2100	FICA	33,648	35,134	35,134	36,726
2200	VRS Retirement	65,634	75,596	75,596	71,630
2300	Health Insurance	25,184	26,250	26,250	29,883
2400	Group Life Insurance	4,716	4,593	4,593	4,648
2800	Other Benefits	2,202	2,250	2,250	2,372
	Subtotal	131,384	143,823	143,823	145,259
OTHER CHARGES					
5504	Travel	1,805	4,500	4,500	2,500
	Subtotal	1,805	4,500	4,500	2,500
MATERIALS/SUPPLIES					
6900	Other Educational Supplies	9,343	6,000	6,000	8,000
	Subtotal	9,343	6,000	6,000	8,000
	TOTAL	589,142	613,594	613,594	635,840

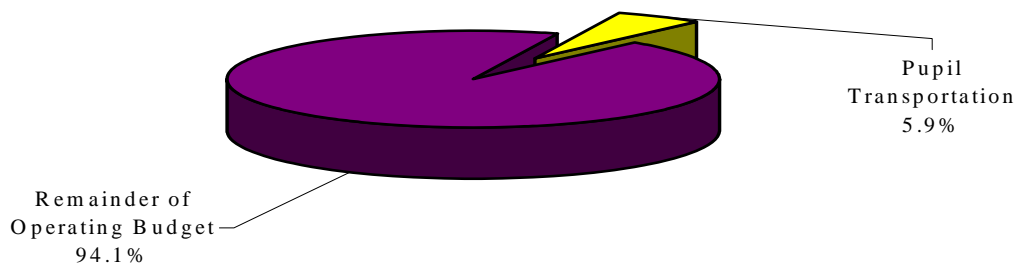
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PUPIL TRANSPORTATION

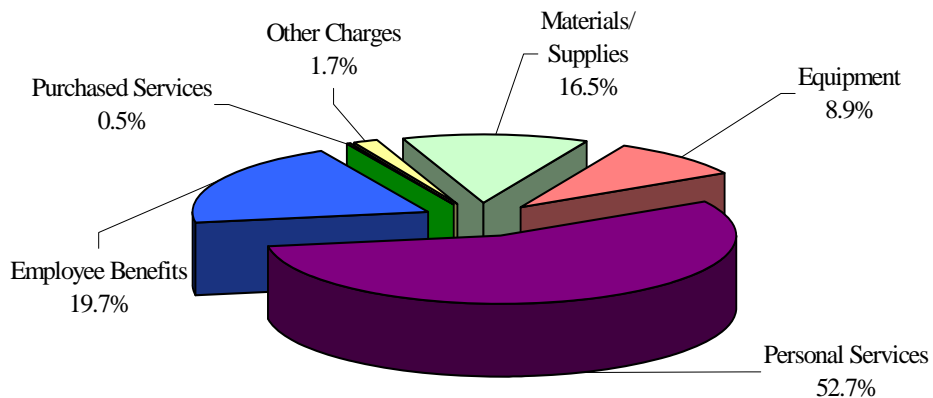
The Pupil Transportation category of the budget provides for activities associated with transporting students to and from school and on other trips related to school activities.

The Pupil Transportation category comprises 5.9% of the total Operating Budget. This percentage has remained fairly constant in recent years. Seventy-two percent of the Pupil Transportation category budget is directed towards compensation of staff (Personal Services 52.7% plus Employee Benefits 19.7%). The remaining 27.6% covers such items as fuel, vehicle parts, replacement buses, equipment, and purchased services. The Pupil Transportation category budget reflects an increase of \$625,460 or 9.3% (from \$6,711,632 in FY08E to \$7,337,092 in FY09). The charts below depict this information.

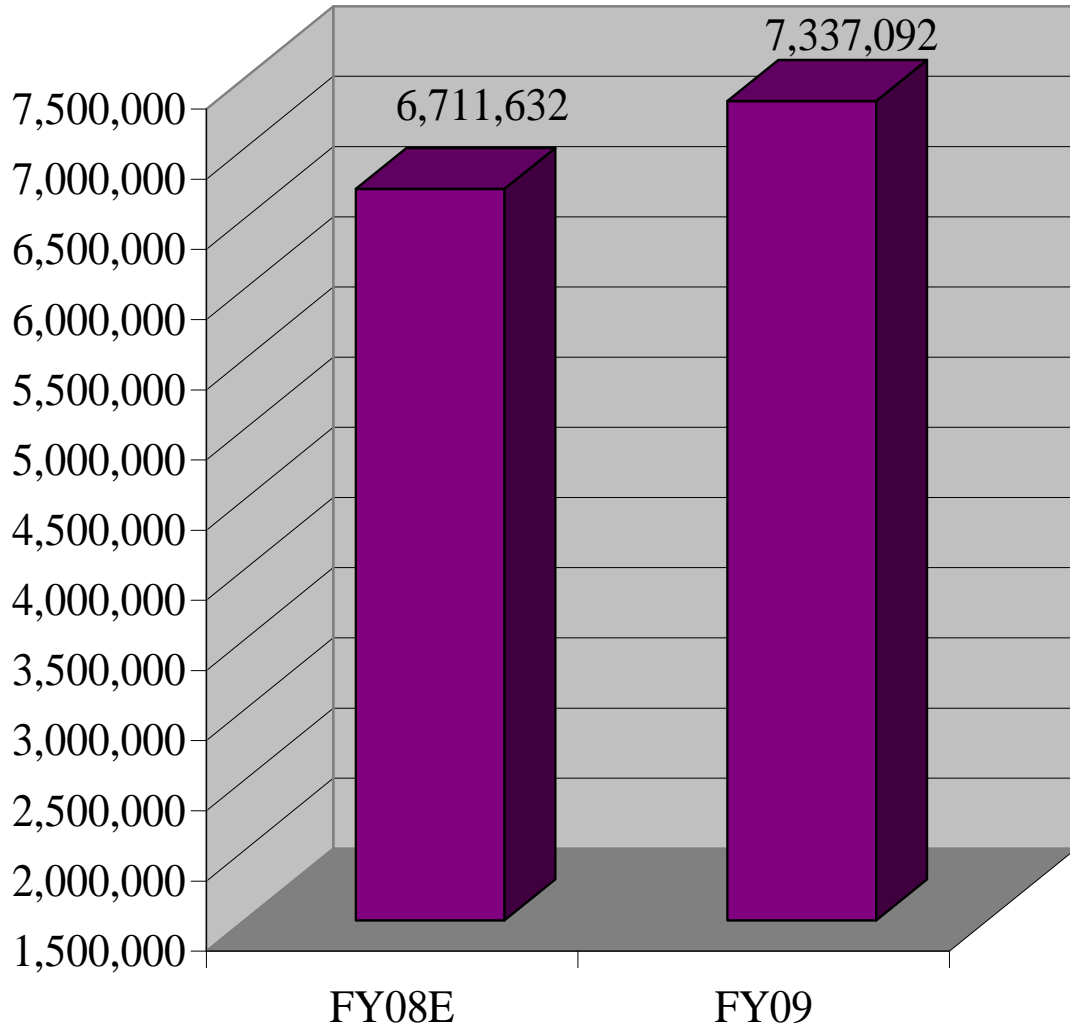
Pupil Transportation as a Percent of Operating Budget for FY 2009



Pupil Transportation Category by Major Object for FY2009



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 2007 ACTUAL	FY 2008 BUDGET	FY 2008 EXPECTED	FY 2009 BUDGET
Technical	7	7	7	7
Bus Drivers (5, 6 & 7 hours)	136	133	133	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	2	2	2	2

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

PERSONAL SERVICES					
1143	Technical Salaries	255,559	269,443	269,443	278,847
1150	Office Clerical	58,182	53,031	53,031	54,882
1170	Bus Drivers	1,858,832	2,091,399	2,116,741	2,190,615
1171	Bus Driver Spec Trans	27,883	114,642	89,300	94,017
1172	Bus Drivers, Schools Contracted	5,924	29,797	29,797	30,837
1175	Bus Driver Assistants	195,602	225,218	225,218	233,078
1177	Crossing Guards	23,924	25,737	25,737	26,635
1500	Substitute Salaries	242,134	221,780	221,780	239,180
1595	Overtime	419,660	291,886	291,886	316,886
	Subtotal	3,087,700	3,322,933	3,322,933	3,464,977
EMPLOYEE BENEFITS					
2100	FICA	220,891	254,204	254,204	261,705
2200	VRS Retirement	258,326	315,437	315,437	293,599
2300	Health Insurance	572,058	585,154	585,154	666,139
2400	Group Life Insurance	30,269	27,836	27,836	26,767
2800	Other Benefits	191,000	51,790	51,790	53,763
	Subtotal	1,272,544	1,234,421	1,234,421	1,301,973
PURCHASED SERVICES					
3900	Miscellaneous Contractual Services	18,571	18,000	18,000	19,000
	Subtotal	18,571	18,000	18,000	19,000
OTHER CHARGES					
5309	Vehicle Insurance (Pupil Trans only)	96,339	115,750	115,750	115,750
5506	Employee Development	5,056	6,100	6,100	8,000
	Subtotal	101,395	121,850	121,850	123,750
MATERIALS/SUPPLIES					
6001	Stationery/Forms/Office Supplies	1,857	1,500	1,500	1,500
6008	Gas, Diesel, Oil & Grease	537,680	684,491	684,491	1,026,600
6990	Miscellaneous Materials & Supplies	3,914	0	0	0
	Subtotal	543,451	685,991	685,991	1,028,100
EQUIPMENT					
8911	Furniture/Equipment-Additional	3,379	3,000	3,000	3,000
	Subtotal	3,379	3,000	3,000	3,000
TOTAL		5,027,040	5,386,195	5,386,195	5,940,800

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 2007 ACTUAL	FY 2008 BUDGET	FY 2008 EXPECTED	FY 2009 BUDGET
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Mechanics	8	8	8	8
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CODE: 50-634000-000**ACCT# DESCRIPTION**

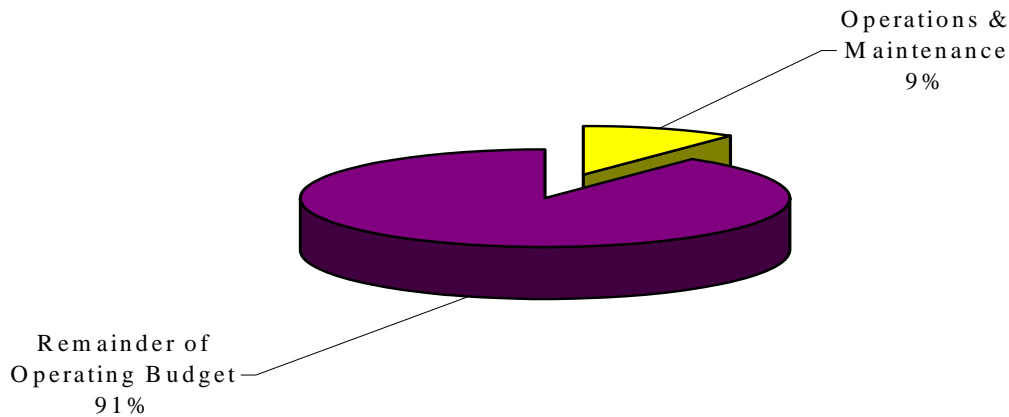
PERSONAL SERVICES					
1160	Trades Salaries	299,846	390,628	390,628	404,261
1595	Overtime	8,567	0	0	0
1625	Stipends	2,400	0	0	0
	Subtotal	310,813	390,628	390,628	404,261
EMPLOYEE BENEFITS					
2100	FICA	22,840	29,883	29,883	30,926
2200	VRS Retirement	32,818	41,133	41,133	42,569
2300	Health Insurance	41,470	55,573	55,573	63,264
2400	Group Life Insurance	3,249	3,906	3,906	3,881
2800	Other Benefits	2,846	2,914	2,914	2,981
	Subtotal	103,223	133,409	133,409	143,621
PURCHASED SERVICES					
3900	Miscellaneous Contractual Services	13,554	19,500	19,500	19,500
	Subtotal	13,554	19,500	19,500	19,500
MATERIALS/SUPPLIES					
6009	Vehicle Maintenance, Tires, Tubes	183,545	180,000	180,000	180,000
6990	Miscellaneous Materials & Supplies	1,929	1,500	1,500	1,500
	Subtotal	185,474	181,500	181,500	181,500
EQUIPMENT					
8102	Veh Maint, Machine/Tools	3,981	4,000	4,000	4,000
8502	Bus Replacement	991,885	445,850	445,850	532,860
8708	Lease/Purchase-Buses	94,110	150,550	150,550	110,550
	Subtotal	1,089,976	600,400	600,400	647,410
	TOTAL	1,703,040	1,325,437	1,325,437	1,396,292

OPERATION & MAINTENANCE

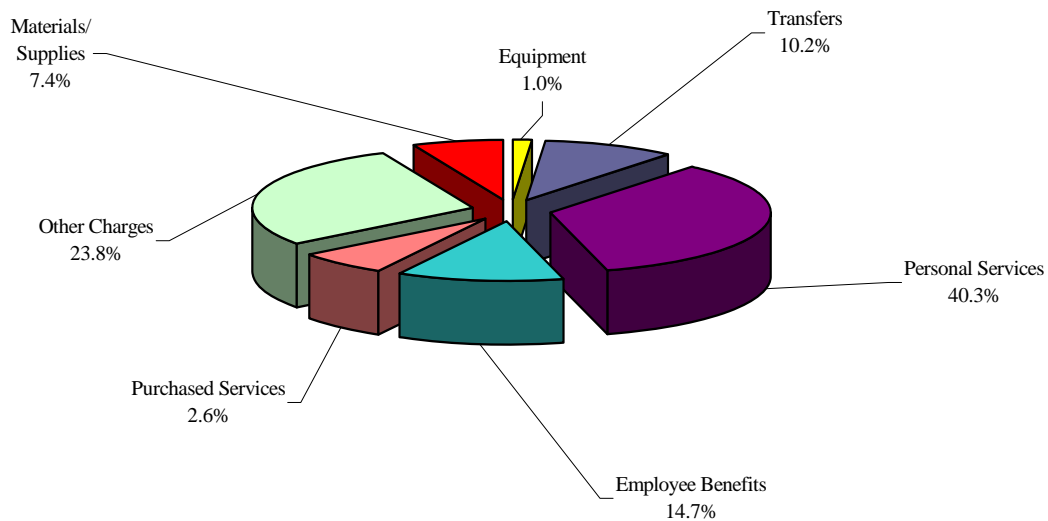
The Operations and Maintenance category of the budget provides for activities concerned with keeping buildings open, comfortable and safe for use. This includes heating, lighting, ventilating systems, repair of facilities, and replacement of facility equipment.

The Operations and Maintenance category comprises 9% of the total Operating Budget. This percentage has remained fairly constant in recent years. Approximately fifty-five percent of the Operations and Maintenance category budget is directed towards compensation of staff (Personal Services 40.3% plus Employee Benefits 14.7%). The remaining 45% covers such items as maintenance vehicle costs, utilities, purchased services, maintenance supplies and equipment. The Operations and Maintenance category reflects a decrease of \$797,092 or 6.6% (from \$12,004,144 in FY08E to \$11,207,052 in FY09). The charts below and on the next page depict this information.

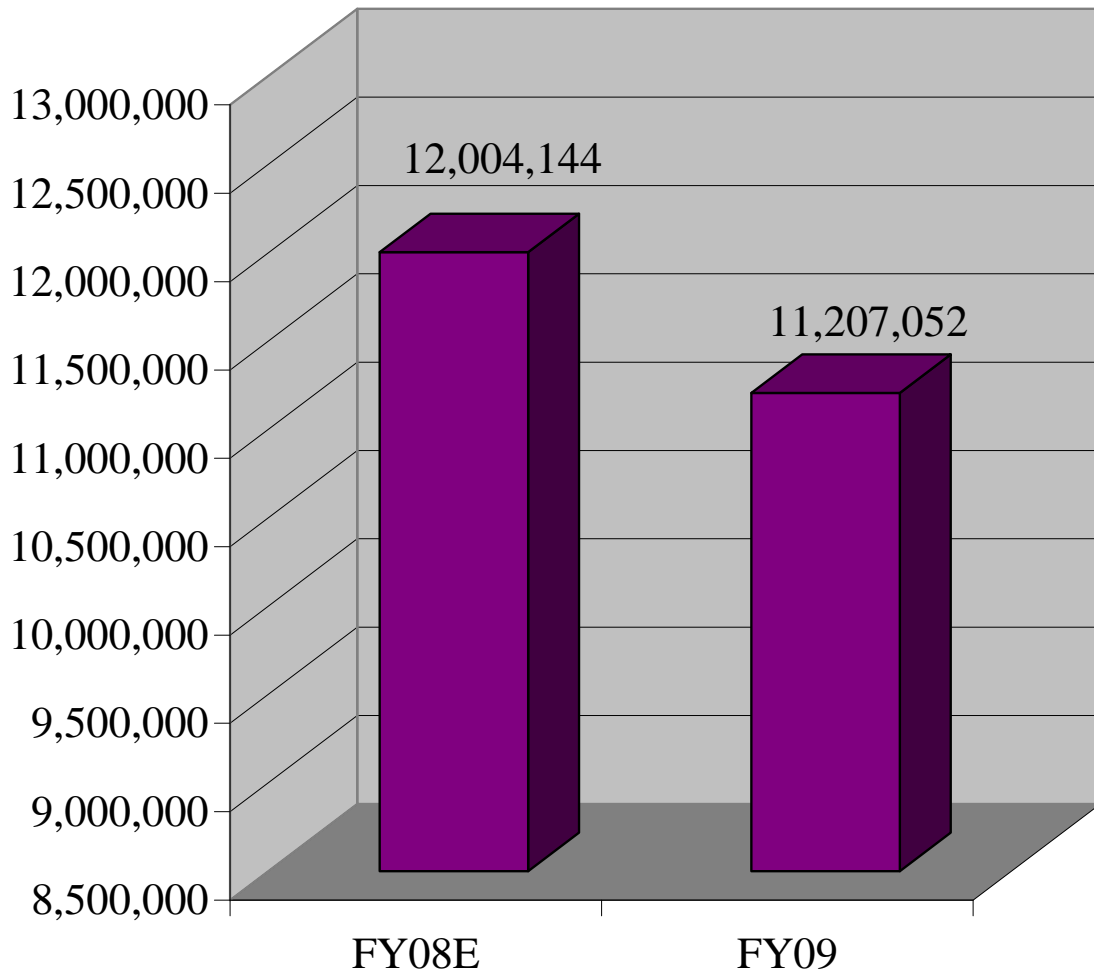
Operations & Maintenance Category as a Percent of Operating Budget for FY2009



Operations & Maintenance Category by Major Object for FY2009



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 2007 ACTUAL	FY 2008 BUDGET	FY 2008 EXPECTED	FY 2009 BUDGET
Administrative	1	1	1	1
Technical	1	0	0	0
Clerical	1	1	1	1

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

PERSONAL SERVICES					
1110	Administrative Salaries	115,124	101,401	101,401	104,940
1143	Technical Salaries	74,818	23,287	23,287	24,100
1150	Office Clerical	27,724	27,474	27,474	28,433
	Subtotal	217,666	152,162	152,162	157,473
EMPLOYEE BENEFITS					
2100	FICA	16,671	11,566	11,566	12,047
2200	VRS Retirement	29,980	24,188	24,188	24,361
2300	Health Insurance	12,039	11,289	11,289	12,851
2400	Group Life Insurance	3,245	1,514	1,514	1,512
2800	Other Benefits	1,048	737	737	772
	Subtotal	62,983	49,294	49,294	51,543
OTHER CHARGES					
5506	Employee Development	1,795	3,000	3,000	3,000
	Subtotal	1,795	3,000	3,000	3,000
MATERIALS/SUPPLIES					
6001	Stationery/Forms/Office Supplies	1,085	1,500	1,500	1,500
	Subtotal	1,085	1,500	1,500	1,500
	TOTAL	283,529	205,956	205,956	213,516

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 2007 ACTUAL	FY 2008 BUDGET	FY 2008 EXPECTED	FY 2009 BUDGET
Trades	19	19	19	21
Custodial	100.5	100.5	100.5	108.5
Technical	4	4	4	4
Building Maintenance Manager	1	1	1	1

ADDITIONAL INFORMATION:

In FY 09 added eight 10 month custodial FTE's and two trade FTE's (1 electrician and 1 HVAC) to cover additional square footage due to building additions.

CODE: 50-642000-000

ACCT# DESCRIPTION

PERSONAL SERVICES					
1143	Technical Salaries	246,553	237,834	237,834	246,134
1160	Trades Salaries	846,758	1,004,070	1,004,070	1,102,732
1161	Summer Trades	10,476	35,685	35,685	36,930
1191	Custodial Salaries	1,959,335	2,195,426	2,255,426	2,505,425
1195	Custodial Salaries - Contracted	0	19,571	19,571	20,254
1595	Overtime	112,424	95,000	95,000	95,000
1998	Personal Leave/Retirement	0	12,360	12,360	12,360
	Subtotal	3,175,546	3,599,946	3,659,946	4,018,835
EMPLOYEE BENEFITS					
2100	FICA	232,863	272,718	272,718	305,145
2200	VRS Retirement	313,195	360,326	360,326	413,024
2300	Health Insurance	465,793	478,473	478,473	544,694
2400	Group Life Insurance	36,282	34,219	34,219	36,729
2800	Other Benefits	264,000	164,608	164,608	167,548
	Subtotal	1,312,133	1,310,344	1,310,344	1,467,140
PURCHASED SERVICES					
3310	Repair and Maintenance	222,316	186,497	186,497	166,497
3340	Bldg Svc, Contract Maintenance/Other	518,797	569,710	569,710	70,350
3350	Contractual AV	3,150	6,000	6,000	6,000
3900	Miscellaneous Contractual Services	257,878	44,000	55,430	42,320
	Subtotal	1,002,141	806,207	817,637	285,167
OTHER CHARGES					
5101	Electric Current	1,471,413	1,597,600	1,597,600	1,511,000
5103	Water	101,725	120,000	120,000	125,000
5104	Sewage	92,086	108,000	108,000	110,000
5106	Solid Waste	91,561	120,000	120,000	120,000
5107	Fuel	230,000	170,000	170,000	125,000
5120	Laundry Service	13,213	10,000	10,000	12,000
5121	Uniform Rental	11,783	28,000	28,000	28,000
5130	Bldg Svc, Repairs - Bldg/GR	91,208	113,750	113,750	113,750

5201	Postage	64,967	58,031	58,231	60,101
5203	Telephone	637,071	630,180	630,180	0
5308	Insurance/Bonds	211,988	223,171	223,171	223,171
5401	Lease Copy Machine	198,177	221,000	221,000	223,200
5403	ACT/Crestar Lease	100,149	24,500	24,500	0
5504	Travel	0	0	1,500	1,500
5506	Employee Development	4,411	7,000	8,200	8,440
	Subtotal	3,319,752	3,431,232	3,434,132	2,661,162
	MATERIALS/SUPPLIES				
6005	Janitorial Supplies	388,070	250,000	250,000	250,000
6013	Bldg Svc, A/V Supplies	1,678	10,900	10,900	10,900
6014	Stadium Supplies	13,308	14,500	14,500	14,500
6015	Bldg Svc, Heat & A/C Supplies	81,360	58,500	58,500	58,500
6016	Bldg Svc, Electrical Supplies	81,865	61,262	61,262	61,262
6017	Bldg Svc, Plumbing Supplies	47,578	45,000	45,000	45,000
6018	Bldg Svc, Painting Supplies	40,289	10,000	10,000	10,000
6019	Bldg Svc, Carpentry Supplies	59,529	70,000	70,000	70,000
6021	Safety Materials and Supplies	6,299	15,450	15,450	15,450
6022	Preventive Maintenance Supplies	33,363	69,500	69,500	80,000
6023	Pest Control	1,289	2,000	2,000	2,000
6990	Miscellaneous Materials & Supplies	52,220	45,400	47,400	33,000
	Subtotal	806,848	652,512	654,512	650,612
	EQUIPMENT				
8552	Vehicle Replacement	35,240	0	0	0
8800	Technology-Hardware Replacement	56,406	88,969	88,969	0
8805	Technology-Hardware Additions	7,553	25,000	25,000	0
8911	Furniture/Equipment-Additional	928	3,000	8,000	8,000
8921	Furniture/Equipment-Replacement	891	5,000	9,000	10,000
	Subtotal	101,018	121,969	130,969	18,000
	TOTAL	9,717,438	9,922,210	10,007,540	9,100,916

GROUNDS SERVICES

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

PERSONNEL

	FY 2007 ACTUAL	FY 2008 BUDGET	FY 2008 EXPECTED	FY 2009 BUDGET
N/A	0	0	0	0

CODE: 50-643000-000
ACCT# DESCRIPTION

TRANSFERS					
9301	Transfer to County	1,149,583	1,156,488	1,156,488	1,136,782
	Subtotal	1,149,583	1,156,488	1,156,488	1,136,782
	TOTAL	1,149,583	1,156,488	1,156,488	1,136,782

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 2007 ACTUAL	FY 2008 BUDGET	FY 2008 EXPECTED	FY 2009 BUDGET
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Trades	1	1	1	1
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CODE: 50-645000-000**ACCT# DESCRIPTION**

PERSONAL SERVICES					
1160	Trades Salaries	50,955	49,787	49,787	51,525
1625	Stipends	600	0	0	0
	Subtotal	51,555	49,787	49,787	51,525
EMPLOYEE BENEFITS					
2100	FICA	3,873	3,809	3,809	3,942
2200	VRS Retirement	5,064	5,243	5,243	5,426
2300	Health Insurance	4,261	4,979	4,979	5,668
2400	Group Life Insurance	543	498	498	495
2800	Other Benefits	235	244	244	252
	Subtotal	13,976	14,773	14,773	15,783
PURCHASED SERVICES					
3900	Miscellaneous Contractual Services	10,439	10,000	10,000	11,000
	Subtotal	10,439	10,000	10,000	11,000
MATERIALS/SUPPLIES					
6008	Gas, Diesel, Oil & Grease	87,468	94,817	94,817	124,254
6009	Vehicle Maintenance, Tires, Tubes	81,368	51,000	51,000	51,000
6990	Miscellaneous Materials & Supplies	2,908	2,000	2,000	3,000
	Subtotal	171,744	147,817	147,817	178,254
EQUIPMENT					
8101	Veh Svc, Machine Tools, Res	6,453	4,000	4,000	4,000
8552	Vehicle Replacement	47,033	12,014	12,014	83,400
8800	Technology-Hardware Replacement	2,072	0	0	0
	Subtotal	55,558	16,014	16,014	87,400
	TOTAL	303,272	238,391	238,391	343,962

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 2007 ACTUAL	FY 2008 BUDGET	FY 2008 EXPECTED	FY 2009 BUDGET
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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	85,265	90,877	90,877	94,049
1150	Office Clerical	49,309	49,533	49,533	51,262
1160	Trades Salaries	116,657	139,211	139,211	144,069
1595	Overtime	740	0	0	0
	Subtotal	251,971	279,621	279,621	289,380

EMPLOYEE BENEFITS

2100	FICA	18,710	21,391	21,391	22,138
2200	VRS Retirement	31,978	44,739	44,739	44,767
2300	Health Insurance	34,289	40,052	40,052	45,595
2400	Group Life Insurance	3,255	2,796	2,796	2,778
2800	Other Benefits	1,622	1,670	1,670	1,718
	Subtotal	89,854	110,648	110,648	116,996

MATERIALS/SUPPLIES

6990	Miscellaneous Materials & Supplies	973	1,000	1,000	1,000
	Subtotal	973	1,000	1,000	1,000

EQUIPMENT

8911	Furniture/Equipment-Additional	0	4,000	4,000	4,000
8921	Furniture/Equipment-Replacement	930	500	500	500
	Subtotal	930	4,500	4,500	4,500

TOTAL

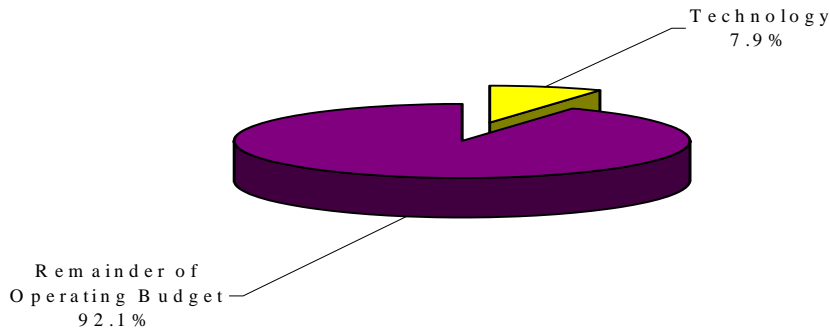
		343,728	395,769	395,769	411,876
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TECHNOLOGY

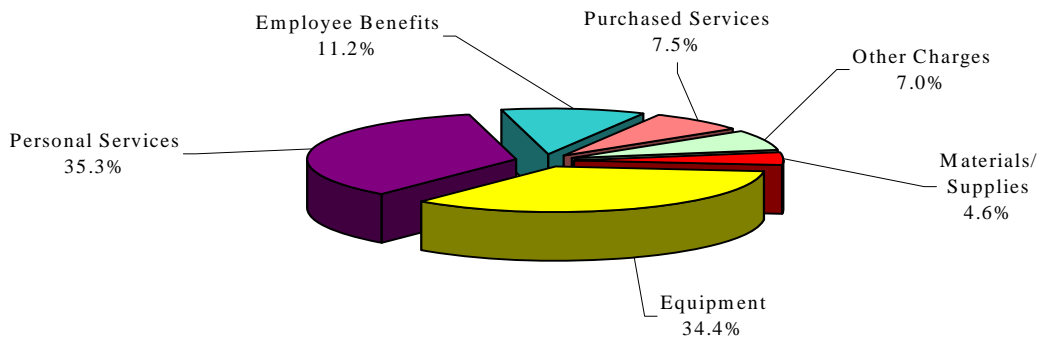
The Technology category of the budget encompasses technology for classroom instruction, instructional support, administration and operations and maintenance. During the 2008 General Assembly session the state approved a new technology category classification for local school division budgets to be effective July 1, 2008. The new major classification will assist school divisions in tracking overall technology expenditures. To meet the new state requirement, the FY09 budget had to be re-allocated to move the appropriated technology budget amounts from within the previous approved categories to the new technology category. This re-allocation results in no comparison data for FY09 for the technology category since the FY08 major classifications do not include, per state law, the new technology category. In future fiscal years, the comparison data will be available

The Technology category comprises 7.9% of the total Operating Budget. Approximately 47% percent of the Technology category budget is directed towards compensation of staff (Personal Services 35.3% plus Employee Benefits 11.2%). The remaining 46.5% covers such items as equipment, materials and supplies and purchased services. The charts below depict this information.

Technology Category as a Percent of Operating Budget for FY 2009



Technology Category by Major Object for FY2009



TECHNOLOGY - CLASSROOM INSTRUCTION

This program provides classroom technology support to include hardware, software and personal services for elementary, middle and high schools.

PERSONNEL

	FY 2007 ACTUAL	FY 2008 BUDGET	FY 2008 EXPECTED	FY 2009 BUDGET
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Teachers	0	0	0	18.5
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ADDITIONAL INFORMATION:

In FY 09 re-allocated budget amounts from within previous approved budget categories to the new state required

Technology category

FY 06 student enrollment 962

FY 07 student enrollment 796

FY 08 student enrollment 1,065

CODE: 50-681000-000

ACCT# DESCRIPTION

PERSONAL SERVICES					
1121	Teacher Salaries	0	0	0	1,118,268
1625	Stipends	0	0	0	2,856
	Subtotal	0	0	0	1,121,124
EMPLOYEE BENEFITS					
2100	FICA	0	0	0	85,766
2200	VRS Retirement	0	0	0	167,023
2300	Health Insurance	0	0	0	100,752
2400	Group Life Insurance	0	0	0	10,838
2800	Other Benefits	0	0	0	5,541
	Subtotal	0	0	0	369,920
PURCHASED SERVICES					
3340	Bldg Svc, Contract Maintenance/Other	0	0	0	44,826
3900	Miscellaneous Contractual Services	0	0	0	125,970
	Subtotal	0	0	0	170,796
OTHER CHARGES					
5506	Employee Development	0	0	0	1,748
	Subtotal	0	0	0	1,748
MATERIALS/SUPPLIES					
6030	Textbooks	0	0	0	1,000
6800	Technology-Software	0	0	0	56,800
6810	Technology Consumables	0	0	0	205,073
6900	Other Educational Supplies	0	0	0	87,675
	Subtotal	0	0	0	350,548
EQUIPMENT					
8800	Technology-Hardware Replacement	0	0	0	2,355,080
8805	Technology-Hardware Additions	0	0	0	656,714
8810	Technology-Infrastructure Replacement	0	0	0	2,000
8911	Furniture/Equipment-Additional	0	0	0	2,000
	Subtotal	0	0	0	3,015,794
	TOTAL	0	0	0	5,029,930

TECHNOLOGY - INSTRUCTIONAL SUPPORT

This program provides hardware and software for all instructional support programs.

PERSONNEL

	FY 2007 ACTUAL	FY 2008 BUDGET	FY 2008 EXPECTED	FY 2009 BUDGET
Technical	0	0	0	26

ADDITIONAL INFORMATION:

In FY 09 re-allocated budget amounts from within previous approved budget categories to the new state required Technology category.

CODE: 50-682000-000

ACCT# DESCRIPTION

PERSONAL SERVICES				
1143	Technical Salaries	0	0	0 1,301,434
	Subtotal	0	0	0 1,301,434
EMPLOYEE BENEFITS				
2100	FICA	0	0	0 99,560
2200	VRS Retirement	0	0	0 201,332
2300	Health Insurance	0	0	0 95,175
2400	Group Life Insurance	0	0	0 12,494
2800	Other Benefits	0	0	0 6,378
	Subtotal	0	0	0 414,939
PURCHASED SERVICES				
3900	Miscellaneous Contractual Services	0	0	0 5,000
	Subtotal	0	0	0 5,000
OTHER CHARGES				
5504	Travel	0	0	0 3,000
	Subtotal	0	0	0 3,000
MATERIALS/SUPPLIES				
6800	Technology-Software	0	0	0 77,438
	Subtotal	0	0	0 77,438
EQUIPMENT				
8805	Technology-Hardware Additions	0	0	0 1,000
	Subtotal	0	0	0 1,000
	TOTAL	0	0	0 1,802,811

TECHNOLOGY - ADMINISTRATION

This program provides technological support including hardware, software and personal services for all administrative programs.

PERSONNEL

	FY 2007 ACTUAL	FY 2008 BUDGET	FY 2008 EXPECTED	FY 2009 BUDGET
Administrative	0	0	0	1
Technical	0	0	0	10
Clerical	0	0	0	1

ADDITIONAL INFORMATION:

In FY 09 re-allocated budget amounts from within previous approved budget categories to the new state required Technology category. In FY 09 added three computer technician FTE's.

CODE: 50-683000-000

ACCT# DESCRIPTION

PERSONAL SERVICES					
1110	Administrative Salaries	0	0	0	109,051
1143	Technical Salaries	0	0	0	645,626
1150	Office Clerical	0	0	0	40,414
	Subtotal	0	0	0	795,091
EMPLOYEE BENEFITS					
2100	FICA	0	0	0	60,825
2200	VRS Retirement	0	0	0	123,002
2300	Health Insurance	0	0	0	45,845
2400	Group Life Insurance	0	0	0	7,632
2800	Other Benefits	0	0	0	3,896
	Subtotal	0	0	0	241,200
OTHER CHARGES					
5506	Employee Development	0	0	0	23,500
	Subtotal	0	0	0	23,500
MATERIALS/SUPPLIES					
6001	Stationery/Forms/Office Supplies	0	0	0	1,200
	Subtotal	0	0	0	1,200
EQUIPMENT					
8911	Furniture/Equipment-Additional	0	0	0	5,900
8921	Furniture/Equipment-Replacement	0	0	0	9,300
	Subtotal	0	0	0	15,200
	TOTAL	0	0	0	1,076,191

TECHNOLOGY - OPERATIONS & MAINTENANCE

This program provides technological support in the form of hardware, software and personal services for all operations and maintenance programs.

PERSONNEL

	FY 2007 ACTUAL	FY 2008 BUDGET	FY 2008 EXPECTED	FY 2009 BUDGET
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Technical	0	0	0	5
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ADDITIONAL INFORMATION:

In FY 09 re-allocated budget amounts from within previous approved budget categories to the new state required Technology category.

CODE: 50-686000-000**ACCT# DESCRIPTION**

PERSONAL SERVICES					
1143	Technical Salaries	0	0	0	256,175
	Subtotal	0	0	0	256,175
EMPLOYEE BENEFITS					
2100	FICA	0	0	0	19,597
2200	VRS Retirement	0	0	0	39,630
2300	Health Insurance	0	0	0	17,625
2400	Group Life Insurance	0	0	0	2,459
2800	Other Benefits	0	0	0	1,255
	Subtotal	0	0	0	80,566
PURCHASED SERVICES					
3310	Repair and Maintenance	0	0	0	20,000
3340	Bldg Svc, Contract Maintenance/Other	0	0	0	499,360
3900	Miscellaneous Contractual Services	0	0	0	20,000
	Subtotal	0	0	0	539,360
OTHER CHARGES					
5203	Telephone	0	0	0	630,180
	Subtotal	0	0	0	630,180
MATERIALS/SUPPLIES					
6990	Miscellaneous Materials & Supplies	0	0	0	25,000
	Subtotal	0	0	0	25,000
EQUIPMENT					
8800	Technology-Hardware Replacement	0	0	0	272,569
8805	Technology-Hardware Additions	0	0	0	25,000
	Subtotal	0	0	0	297,569
	TOTAL	0	0	0	1,828,850

TECHNOLOGY - OTHER PROGRAMS - GRANTS

This program provides technological support including hardware and software for federal and state grant programs. The Carl Perkins grant is included in this program budget.

PERSONNEL

	FY 2007 ACTUAL	FY 2008 BUDGET	FY 2008 EXPECTED	FY 2009 BUDGET
N/A	0	0	0	0

ADDITIONAL INFORMATION:

In FY 09 re-allocated budget amounts from within previous approved budget categories to the new state required Technology Category.

CODE: 50-689050-000

ACCT# DESCRIPTION

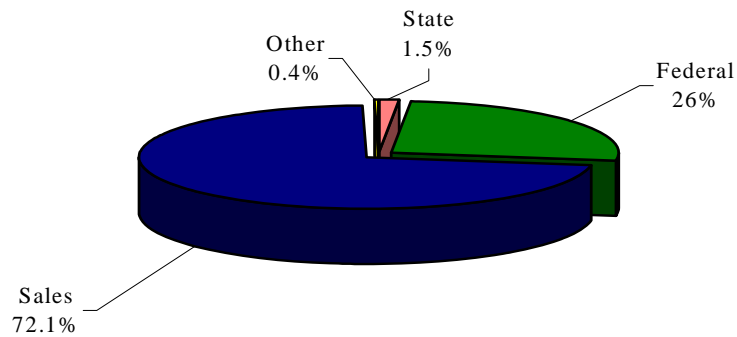
PERSONAL SERVICES					
1625	Stipends	0	0	0	1,300
	Subtotal	0	0	0	1,300
PURCHASED SERVICES					
3860	Contractual-New Horizons	0	0	0	16,252
3900	Miscellaneous Contractual Services	0	0	0	3,000
	Subtotal	0	0	0	19,252
OTHER CHARGES					
5504	Travel	0	0	0	1,200
5506	Employee Development	0	0	0	8,209
5565	In-Service	0	0	0	6,949
5580	Pupil Transportation	0	0	0	11,500
	Subtotal	0	0	0	27,858
EQUIPMENT					
8800	Technology-Hardware Replacement	0	0	0	55,650
	Subtotal	0	0	0	55,650
	TOTAL	0	0	0	104,060

OTHER FUNDS

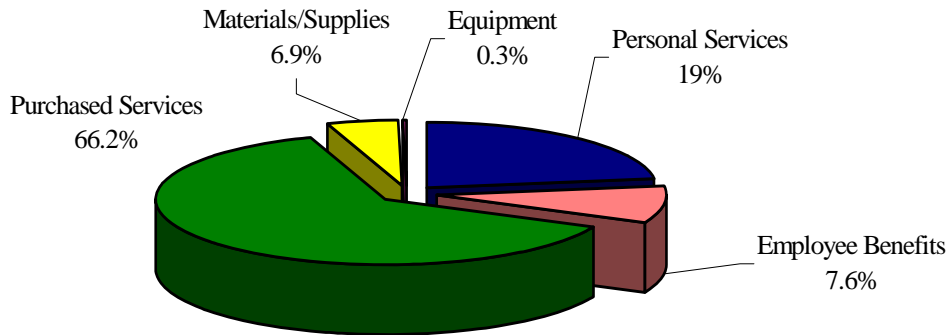
Food Service Fund

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-two percent of the revenue is derived from the sale of meals. The second largest revenue source, 26%, is federal funding for free or reduced lunches. As compared to FY08E, the Food Service budget is decreasing by \$86,567 or 1.8% (\$4,700,572 in FY08E to \$4,614,005 in FY09). The decrease in the budget stems from the completion of the upgrade in the point of sale hardware and software used in the school cafeterias. The Food Service program was privatized (Aramark) in January 2004. July 1, 2008 marks the beginning of a new 5 year contract with Aramark. Variety, quality, presentation and speedy service have contributed to the success of the food service program. In FY09 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 third 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.

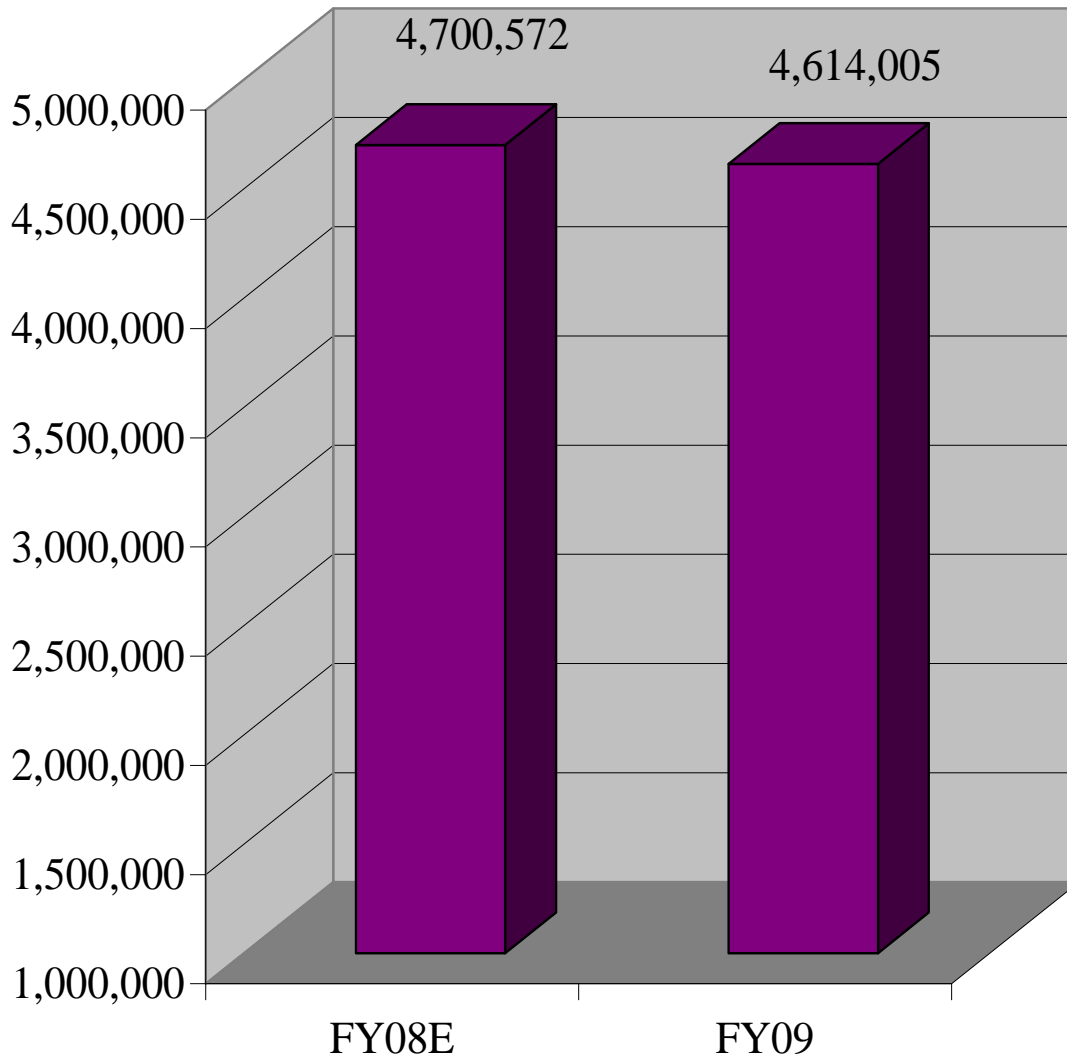
Revenues by Source - FY2009



Expenditures by Major Object - FY2009



Budget Comparison of Food Service Fund



**YORK COUNTY SCHOOL DIVISION
SCHOOL FOOD SERVICE FUND
FISCAL YEAR 2009**

FUND BALANCE SUMMARY

BEGINNING FUND BALANCE 7/1/07		\$507,873
PROJECTED FY 2008 REVENUES	4,700,572	
PROJECTED FY 2008 EXPENDITURES	<u>4,700,572</u>	0
PROJECTED FY 2009 REVENUES	4,614,005	
PROJECTED FY 2009 EXPENDITURES	<u>4,614,005</u>	0
BUDGETED FUND BALANCE 6/30/09		<u><u>\$507,873</u></u>

**YORK COUNTY SCHOOL DIVISION
SCHOOL FOOD SERVICE FUND
FISCAL YEAR 2009**

REVENUE DETAIL

**ANNUAL FINANCIAL PLAN
FUND 53**

SCHOOL FOOD SERVICE

ACCT #	DESCRIPTION	FY 2007 ACTUAL	FY 2008 BUDGET	FY 2008 EXPECTED	FY 2009 BUDGET
REVENUE-LOCAL SOURCES					
30315-1010	INTEREST ON DEPOSITS	28,501	20,000	20,000	20,000
CHARGES FOR SERVICES					
30316-7500	CAFETERIA SALES	2,770,128	3,511,518	3,511,518	3,326,316
30316-7510	VENDOR PROMOTIONS	0	0	0	0
30318-7515	ARAMARK GUARANTEE	74,094	0	0	0
REVENUE COMMONWEALTH					
30324-2500	SCHOOL FOOD PROGRAM-LUNCH	57,104	57,104	57,104	54,572
30324-2510	SCHOOL FOOD PROGRAM-BREAKFAST	7,179	8,950	8,950	13,876
REVENUE-FEDERAL					
30333-2130	SCHOOL FOOD PRGM/USDA	761,704	750,000	750,000	765,000
30333-2131	SCHOOL FOOD - BREAKFAST PGM	122,451	103,000	103,000	125,000
30333-2132	USDA DONATED FOODS	240,087	250,000	250,000	309,241
TOTAL FOOD SERVICE FUND		4,061,248	4,700,572	4,700,572	4,614,005

FOOD SERVICES

The school lunch program is a fiscally independent operation. Its income is generated by the sale of food and beverages and limited support from the USDA. An average of 6,383 lunches and 829 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 2007 ACTUAL	FY 2008 BUDGET	FY 2008 EXPECTED	FY 2009 BUDGET
Technical	1	1	1	1
Food Service Personnel	53.32	53.32	48.32	48.32

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

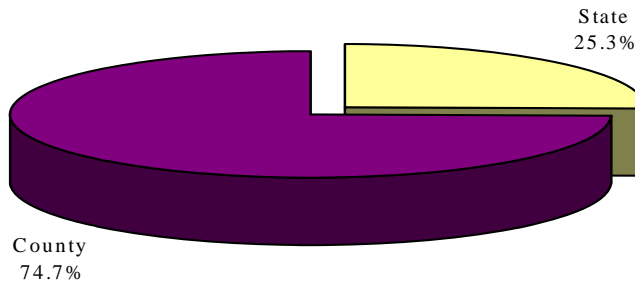
PERSONAL SERVICES					
1143	Technical Salaries	47,057	48,267	48,267	49,715
1193	Food Services Salaries	693,345	815,000	815,000	815,000
1595	Overtime	8,031	10,000	10,000	10,300
	Subtotal	748,433	873,267	873,267	875,015
EMPLOYEE BENEFITS					
2100	FICA	51,923	67,412	67,412	69,434
2200	VRS Retirement	79,014	92,248	92,248	95,015
2300	Health Insurance	197,738	149,660	149,660	154,149
2400	Group Life Insurance	13,352	10,644	10,644	10,963
2600	Unemployment Compensation	0	2,661	2,661	2,741
2800	Other Benefits	4,000	17,440	17,440	17,963
	Subtotal	346,027	340,065	340,065	350,265
PURCHASED SERVICES					
3310	Repair and Maintenance	0	14,000	14,000	14,420
3340	Bldg Svc, Contract Maintenance/Other	5,110	42,720	42,720	39,280
3900	Miscellaneous Contractual Services	0	7,000	7,000	7,500
3910	Administrative Fee-Aramark	56,164	57,000	57,000	63,121
3920	Management Fee-Aramark	56,164	57,000	57,000	63,121
3935	Personal Svc-Aramark	836,232	625,000	625,000	643,750
3940	Benefits-Aramark	106,095	175,000	175,000	180,250
3945	Emp. Develop-Aramark	0	5,000	5,000	5,150
3950	New Hires-Aramark	1,646	1,000	1,000	1,550
3955	Supplies-Aramark	199,056	243,000	243,000	249,804
3960	Food-Aramark	1,337,706	1,747,000	1,747,000	1,747,000
3965	Capital Outlay-Aramark	10,564	16,520	16,520	16,738
3970	Other Chrgs.-Aramark	67,183	25,000	25,000	25,800
	Subtotal	2,675,920	3,015,240	3,015,240	3,057,484
OTHER CHARGES					
5504	Travel	131	5,000	5,000	5,000
5506	Employee Development	418	5,000	5,000	5,000
	Subtotal	549	10,000	10,000	10,000

MATERIALS/SUPPLIES					
6002	Food Supplies	12,611	0	0	0
6800	Technology-Software	0	30,000	30,000	0
6995	USDA Commodities	240,087	250,000	250,000	309,241
	Subtotal	252,698	280,000	280,000	309,241
EQUIPMENT					
8800	Technology-Hardware Replacement	758	170,000	170,000	0
8911	Furniture/Equipment-Additional	0	6,000	6,000	6,000
8921	Furniture/Equipment-Replacement	0	6,000	6,000	6,000
	Subtotal	758	182,000	182,000	12,000
TOTAL		4,024,385	4,700,572	4,700,572	4,614,005

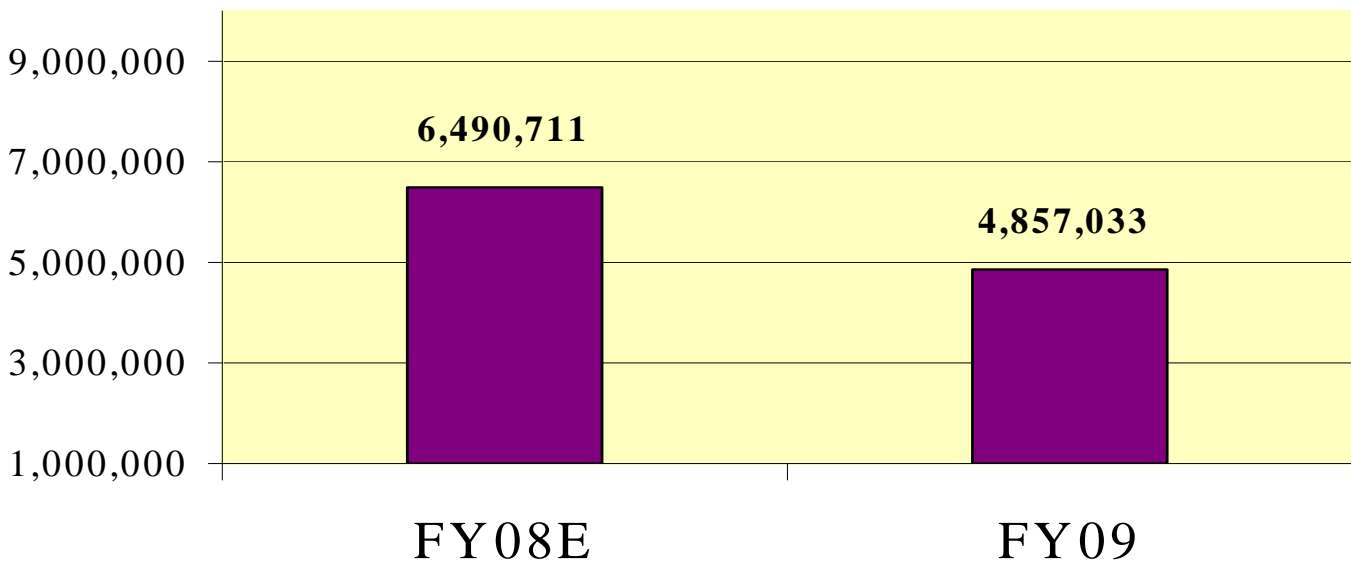
Capital Projects Fund

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 \$1,633,678 or 25.2% decrease in this fund is driven primarily by the completion of the addition of classrooms at Dare Elementary and the completion of various other smaller projects. The County of York provides 74.7% of the revenue for the FY09 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 - FY2009



Fiscal Year Expenditure Comparison



**YORK COUNTY SCHOOL DIVISION
CAPITAL PROJECTS FUND
FISCAL YEAR 2009**

REVENUE DETAIL

**ANNUAL FINANCIAL PLAN
FUND 70**

CAPITAL PROJECTS FUND

ACCT #	DESCRIPTION	FY 2008 BUDGET	FY 2008 EXPECTED	FY 2009 BUDGET
	REVENUE-STATE SOURCES			
30324-2025	LOTTERY FUNDS	868,215	868,215	963,826
30324-2700	CONSTRUCTION FUNDS	262,796	262,796	267,207
	TRANSFER FROM OTHER FUNDS			
30351-1010	COUNTY	5,359,700	5,359,700	3,626,000
	TOTAL CAPITAL PROJECTS FUND	6,490,711	6,490,711	4,857,033

CAPITAL PROJECTS FUND

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

PERSONNEL

	FY 2008 ORIGINAL	FY 2008 EXPECTED	FY 2009 BUDGET
Special Assistant for Capital Plans & Projects	1	1	1

CODE: FUND 70**DESCRIPTION**

Coventry Elementary-Roof	100,000	100,000	0
Dare Elementary-Classrooms	2,659,000	2,659,000	0
Magruder Elementary-Roof	100,000	100,000	0
Magruder Elementary-Classrooms	925,700	925,700	0
Magruder Elementary-Sound System	32,500	32,500	0
Mt. Vernon Elementary-Replace Ventilation & Duct Work	75,000	75,000	0
Mt. Vernon Elementary-Parking Lot Paving of Adjacent Grass Area	0	0	60,000
Tabb & York Elementary-Replace Gym Floors	0	0	81,000
Waller Mill Elementary-Roof	0	0	300,000
Yorktown Elementary-Classrooms	0	0	3,216,000
Bruton & Grafton High-Softball & Baseball Dugouts	40,000	40,000	0
York High-Parking Lots	200,000	200,000	0
York High-Site Work Athletic Fields	1,200,000	1,200,000	0
York High-Replace V Building Roof	0	0	100,000
Tabb High-Visitor Parking Lot	10,000	10,000	0
Grafton Complex-Reseal Upper Windows	100,000	100,000	0
Grafton Complex-Bus Parking Lot	350,000	350,000	0
High & Middle School External Security Cameras	0	0	280,000
High School Band Instruments	30,000	30,000	0
Bailey Field-Lights	175,000	175,000	0
Baily Field-Press Box Facia	0	0	150,000
Building Interior Paint Jobs	0	0	100,000
Contingency	80,511	80,511	0
Classroom Floor Tile	40,000	40,000	0
Food Services-Update Point of Sale Software	200,000	200,000	0
Install Electronic Locks on all Schools	0	0	250,000
Maintenance Associate Director(temporary non-recurring)	112,000	112,000	0
Maintenance Facility(Warehouse)-Roof	0	0	110,000
Maintenance-Portable High Lift	0	0	40,033
New Horizons Regional Education Center	0	0	100,000
School Building Camera & Remote Lock	0	0	70,000
Student Services Part-Time Special Project(temporary non-recurring)	61,000	61,000	0
TOTAL BUDGET	6,490,711	6,490,711	4,857,033

**CAPITAL PROJECTS FUND
FISCAL YEAR 2009**

CAPITAL PROJECTS FUND DESCRIPTIONS

All of the following projects are expected to be completed by June 2009.

Mount Vernon Elementary School – Parking Lot Paving of Adjacent Grass Area

Pave area in front of school between current parking lot and entrance lane for approximately 40 additional spaces.

Operating Budget Impact: No significant operating budget impact.

Tabb & Yorktown Elementary Schools – Replace Gym Floors

Replace older vinyl tile floors with an interlocking modular flooring system similar to Yorktown Middle, Magruder Elementary, Dare Elementary and Seaford Elementary.

Operating Budget Impact: Failure to replace these floors will result in potential safety and liability issues.

Waller Mill Elementary School - Roof

The Waller Mill roof has deteriorated faster than originally projected. This requires that the roof be replaced in FY09. This amount was previously budgeted in conjunction with the Waller Mill addition scheduled for FY10.

Operating Budget Impact: This is expected to save over \$30,000 a year in roof repairs and maintenance costs. It will also eliminate a potential air quality and mold issue at the school.

Yorktown Elementary School - Classrooms

This ten classroom addition is approximately 12,000 square feet. Two classrooms are K-1 and the others are 2-5. The addition includes restrooms, a mechanical room and a custodial area. HVAC will be water-source heat pumps with a boiler/chiller.

Operating Budget Impact: This will save over \$60,000 a year in the cost of installing and leasing mobile units to be used as classrooms.

York High School – Replace V Building Roof

Replace approximately 12,700 square feet of metal roof with decking and asphalt shingles.

Operating Budget Impact: This will save \$10,000 a year in repair and maintenance costs. It will also eliminate a potential air quality and mold issue.

**CAPITAL PROJECTS FUND
FISCAL YEAR 2009**

CAPITAL PROJECTS FUND DESCRIPTIONS (continued)

High & Middle School External Security Cameras

Replace and add additional security cameras at the middle and high schools.

Operating Budget Impact: The units in place at this time are obsolete and not providing full coverage of the campus. The maintenance costs of the new security system will increase annual operating costs by more than \$30,000.

Bailey Field – Press Box Facia

Install a brick veneer to the press box and surrounding buildings to improve appearance and tie the structures together architecturally.

Operating Budget Impact: No significant operating budget impact.

Building Interior Paint Jobs

Maintenance painting to maintain aesthetic integrity of various buildings in the division.

Operating Budget Impact: No significant operating budget impact.

Install Electronic Locks on all Schools

Provide electronic access control to school building doors via name badge card readers. This installation is for safety and security reasons.

Operating Budget Impact: There will be an annual maintenance cost to maintain the system. That amount will be approximately \$20,000.

Maintenance Facility (Warehouse) - Roof

Replace approximately 4,500 square feet of existing roof to stop leaks.

Operating Budget Impact: No significant operating budget impact.

Maintenance – Portable High Lift

Replacement of portable high lift that was damaged beyond repair several years ago. Lift will be used to reach both interior and exterior sections of the buildings.

Operating Budget Impact: None.

**CAPITAL PROJECTS FUND
FISCAL YEAR 2009**

CAPITAL PROJECTS FUND DESCRIPTIONS (continued)

New Horizons Regional Education Center

Project will cover the York County School Division's share of the cost of an HVAC renovation on New Horizons Regional Education Center.

Operating Budget Impact: None.

School Building Camera & Remote Lock

Remote control access to lock school buildings in the event of an emergency.

Operating Budget Impact: There will be an annual maintenance cost of approximately \$30,000 to maintain the system.

INFORMATIONAL

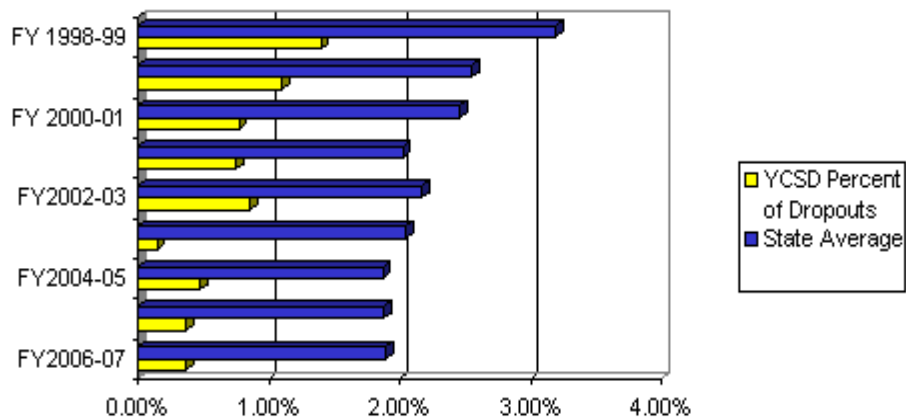
**YORK COUNTY SCHOOL
DIVISION
SCHOOL OPERATING
FUND
FISCAL YEAR 2009**

DROPOUT STATISTICS

York				
	End of Year Membership Grades 7-12 Plus Ungrades	Number of Dropouts	Percent of Dropouts	State Average Percent of Dropouts
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%
FY 2006-07	6,450	24	0.37%	1.89%

*Source: Superintendent's Annual Report for Virginia fiscal year's 98-07.

YCS D / State Dropout Rate Comparison



**YORK COUNTY SCHOOL DIVISION
SCHOOL OPERATING FUND
FISCAL YEAR 2009**

SCHOLASTIC ACHIEVEMENT TEST (SAT)

**YORK COUNTY
2001-2007**

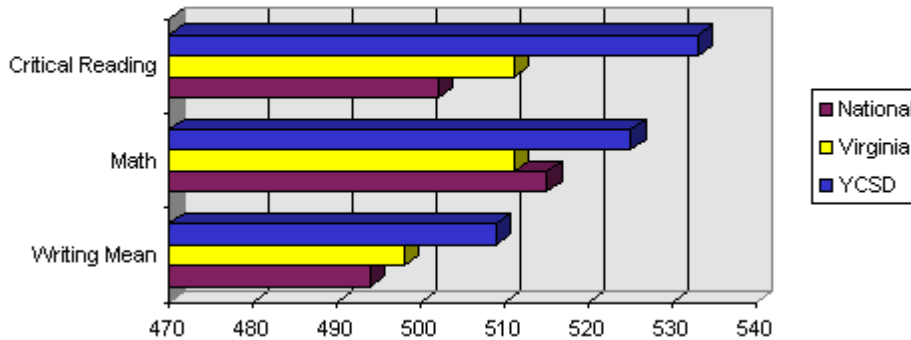
Year	Number of Students Taking Test	Verbal Mean	Math Mean	Writing Mean	Total Mean
2001	594	526	513	-	1039
2002	667	530	524	-	1054
2003	652	530	520	-	1050
2004	666	535	517	-	1052
2005	741	532	523	-	1055
2006	743	520 *	521	499	1540
2007	780	533 *	525	509	1567

*In 2006, Verbal Mean was retitled as Critical Reading

2007 COMPARATIVE RESULTS

Report	Number of Students Taking Test	Critical	Math Mean	Writing Mean	Total Mean
		Reading Mean			
National	1,494,531	502	515	494	1511
Virginia	58,921	511	511	498	1520
YCSD	780	533	525	509	1567

SAT Comparative Results (2006)



**YORK COUNTY SCHOOL DIVISION
SCHOOL OPERATING FUND
FISCAL YEAR 2009**

**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 2009**

Historical Information Regarding Accredited York County Schools

School	Year 1 98-99	Year 2 99-00	Year 3 00-01	Year 4 01-02	Year 5 02-03	Year 6 03-04	Year 7 04-05	Year 8 05-06	Year 9 06-07
Bethel Manor Elementary	Provisional	Accredited with Warning	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited
Bruton High	Provisional	Provisionally Accredited	Provisionally Accredited/ Meets State Standards	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited
Coventry Elementary	Provisional	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited
Dare Elementary	Provisional	Provisionally Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited
Grafton Bethel Elementary	Provisional	Provisionally Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited
Grafton High	Provisional	Provisionally Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited
Grafton Middle	Provisional	Provisionally Accredited	Provisionally Accredited/ Meets State Standards	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited
Magruder Elementary	Provisional	Accredited with Warning	Provisionally Accredited/ Meets State Standards	Provisionally Accredited/ Meets State Standards	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited
Mt. Vernon Elementary	Provisional	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited
Queens Lake Middle	Provisional	Provisionally Accredited	Provisionally Accredited/ Meets State Standards	Provisionally Accredited/ Meets State Standards	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited
Seaford Elementary	Provisional	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited
Tabb Elementary	Provisional	Provisionally Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited
Tabb High	Provisional	Provisionally Accredited	Provisionally Accredited/ Meets State Standards	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited
Tabb Middle	Provisional	Provisionally Accredited	Provisionally Accredited/ Meets State Standards	Provisionally Accredited/ Meets State Standards	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited
Waller Mill Elementary	Provisional	Accredited with Warning	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited
York High	Provisional	Provisionally Accredited	Provisionally Accredited/ Meets State Standards	Provisionally Accredited/ Meets State Standards	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited
Yorktown Elementary	Provisional	Accredited with Warning	Provisionally Accredited/ Meets State Standards	Provisionally Accredited/ Meets State Standards	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited
Yorktown Middle	Provisional	Provisionally Accredited	Provisionally Accredited/ Meets State Standards	Provisionally Accredited/ Meets State Standards	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited

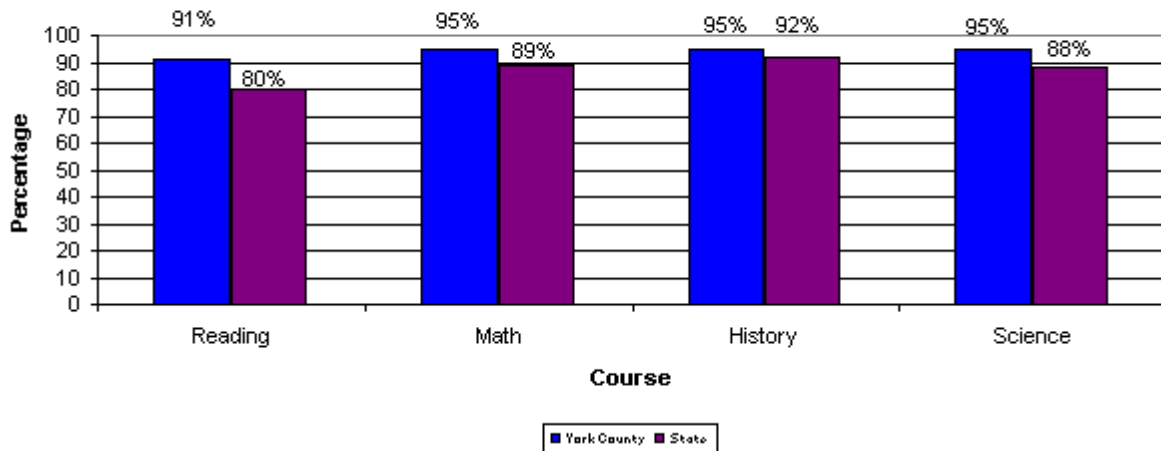
**YORK COUNTY SCHOOL DIVISION
SCHOOL OPERATING FUND
FISCAL YEAR 2009**

This is the tenth 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.

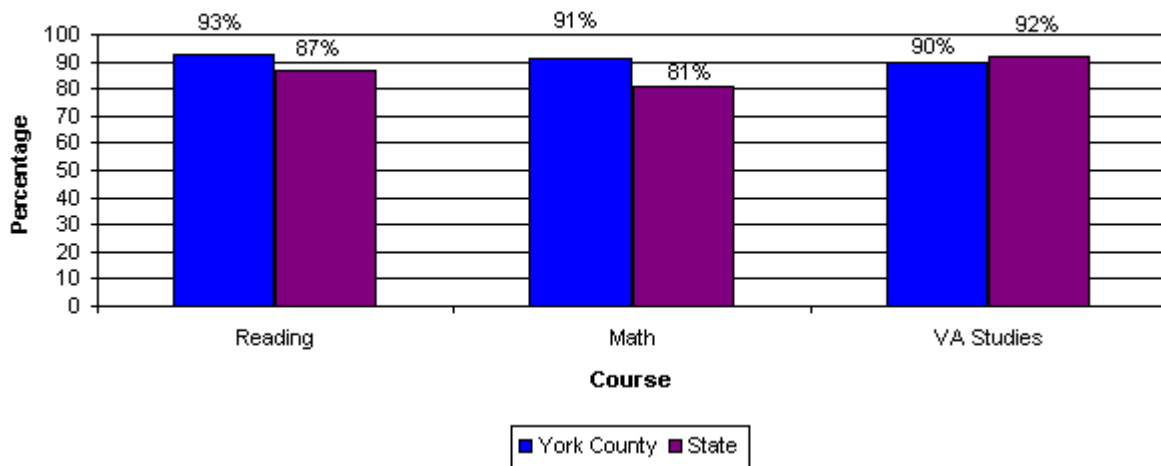
Students must pass the end-of-course SOL exams in order to receive verified credit for a course and in order to graduate from a Virginia high school.

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.

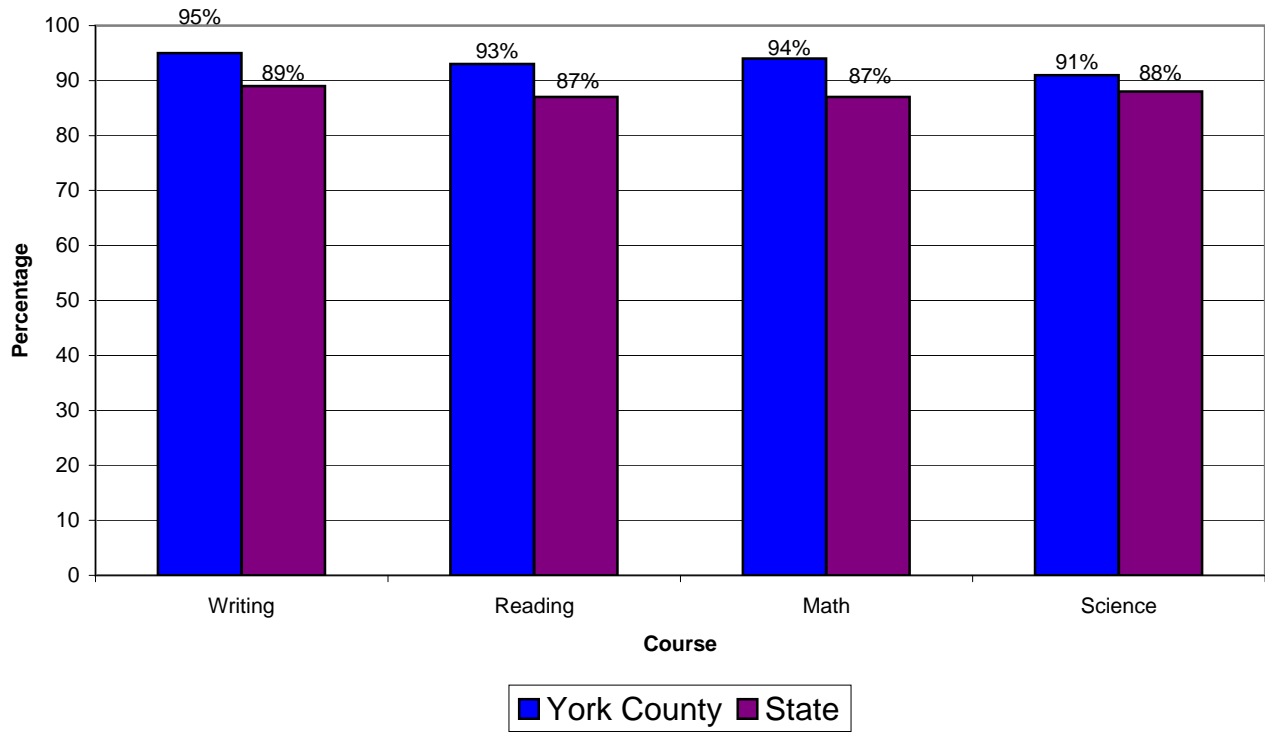
Standards of Learning-Grade 3 Percent Passing



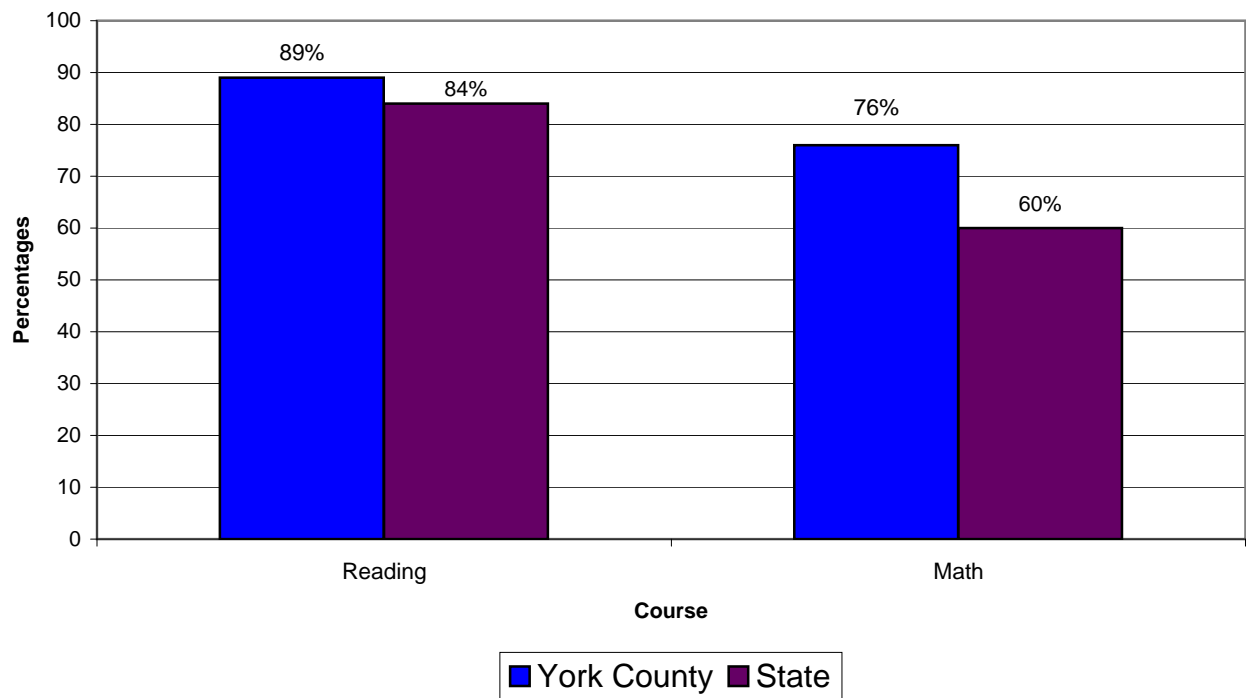
Standards of Learning-Grade 4 Percent Passing



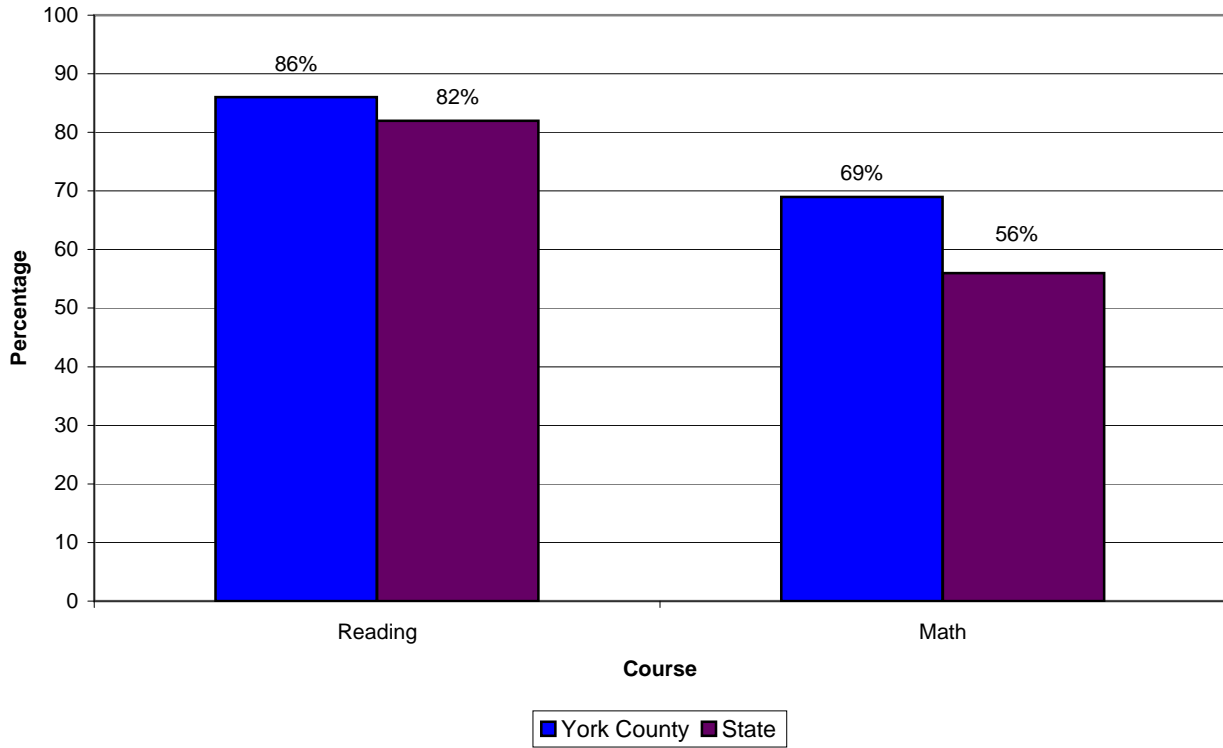
Standards of Learning-Grade 5 Percent Passing



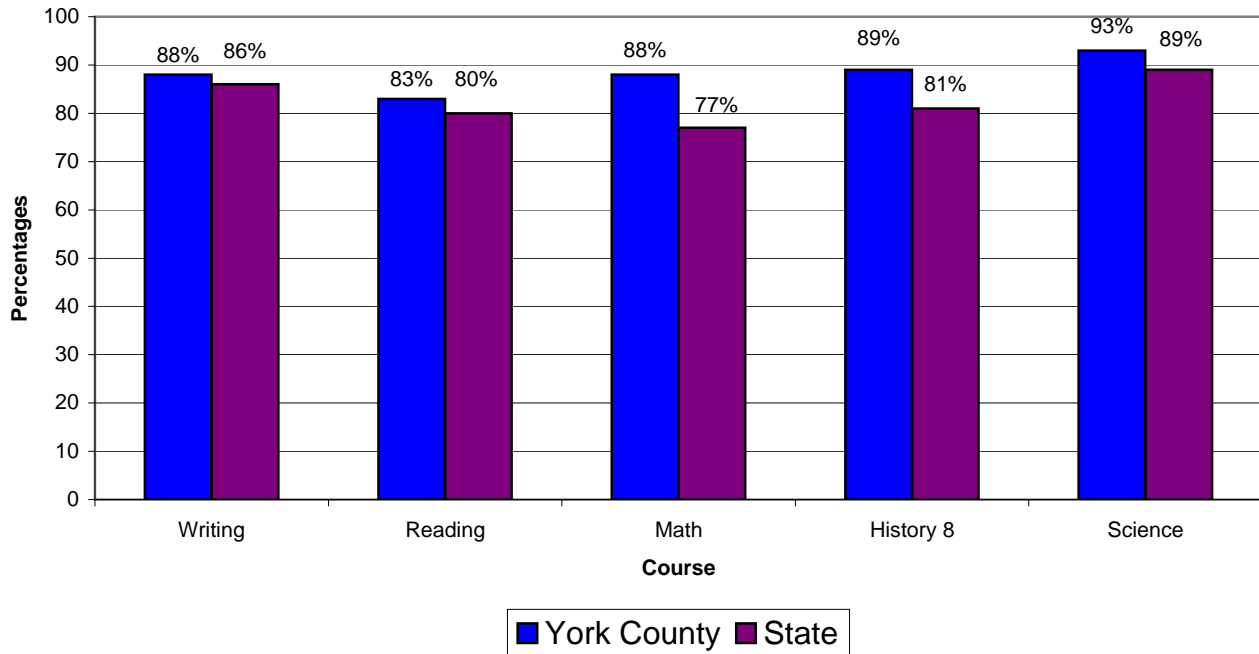
Standards of Learning-Grade 6 Percent Passing



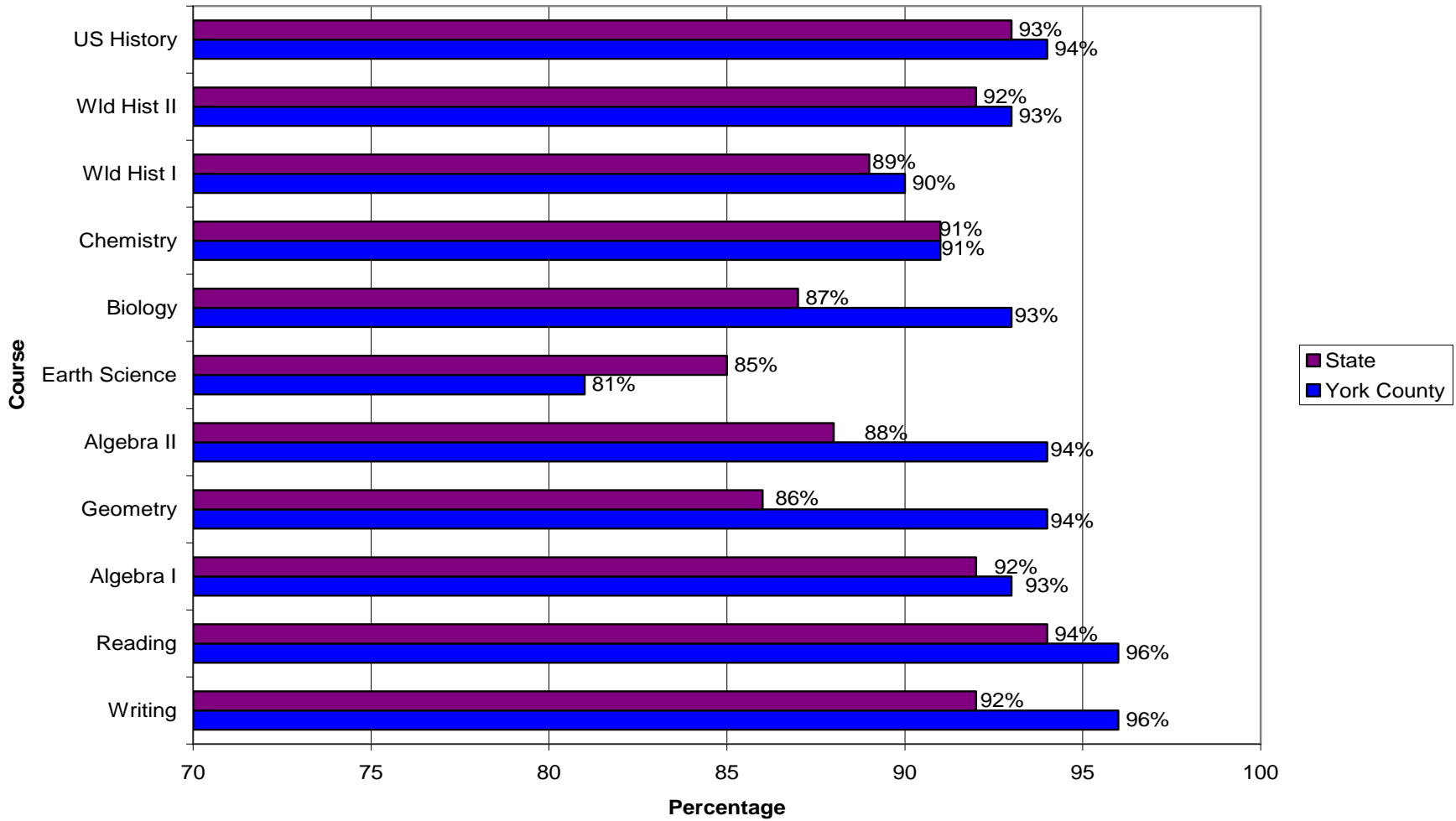
Standards of Learning-Grade 7 Percent Passing



Standards of Learning-Grade 8 Percent Passing



Standards of Learning-End of Course Percent Passing



**YORK COUNTY SCHOOL DIVISION
OPERATING BUDGET
FISCAL YEAR 2009**

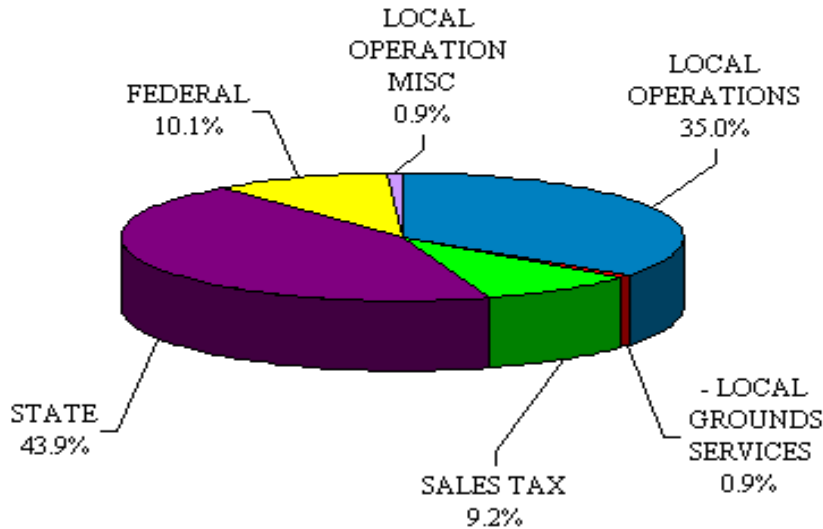
SUPPORT BY SOURCES

(IN PERCENTAGES)

	FY00	FY01	FY02	FY03	FY04	FY05	FY06	FY07	FY08	FY09
LOCAL - OPERATIONS	35.9	34.9	35.3	35.4	35.2	34.7	34.6	34.0	35.3	35.0
LOCAL - GROUNDS SERVICES	1.3	1.2	1.1	1.1	1.1	1.1	1.0	1.0	1.0	0.9
LOCAL - FUND BALANCE (see note)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
SALES TAX	9.7	9.9	10.0	9.1	8.9	9.6	9.7	10.5	9.8	9.2
STATE	41.6	41.8	40.1	40.6	41.2	41.8	41.1	41.9	41.7	43.9
FEDERAL	10.1	10.9	12.1	12.5	12.4	11.7	12.6	11.6	11.2	10.1
LOCAL OPERATION, MISC.	1.4	1.3	1.4	1.3	1.2	1.1	1.0	1.0	1.0	0.9

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 - FY09

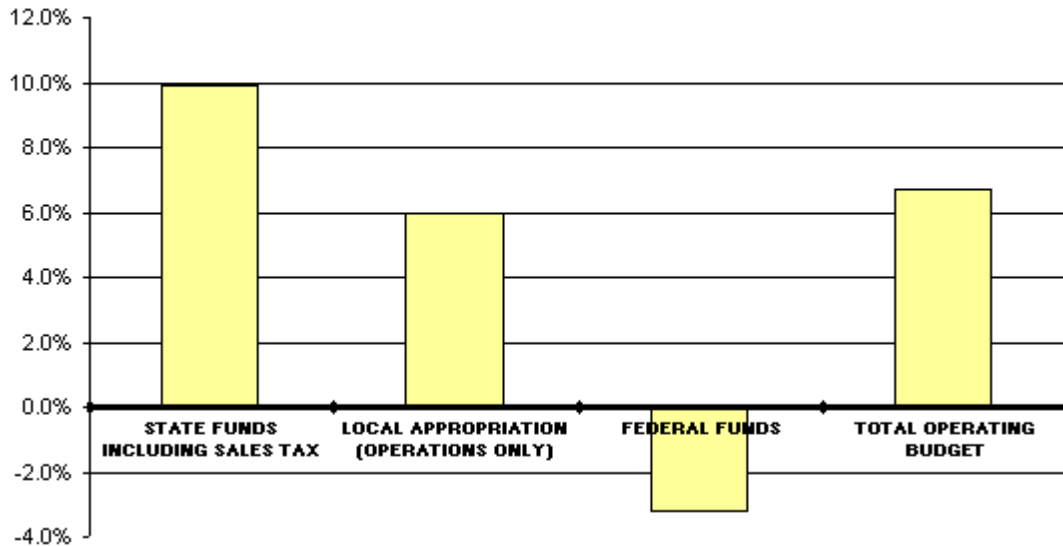


**YORK COUNTY SCHOOL DIVISION
OPERATING BUDGET
FISCAL YEAR 2009**

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

	FY00	FY01	FY02	FY03	FY04	FY05	FY06	FY07	FY08	FY09
STATE FUNDS INCLUDING SALES TAX	8.3	9.7	0.9	4.9	6.1	14.5	6.7	13.7	(0.5)	9.9
LOCAL APPROPRIATION (OPERATIONS ONLY)	5.0	6.4	5.0	6.7	4.8	10.1	7.5	8.3	5.0	6.0
FEDERAL FUNDS	11.5	13.1	5.8	6.4	4.5	4.1	16.5	1.0	(5.1)	(3.2)
TOTAL OPERATING BUDGET	7.3	8.6	3.1	5.6	5.4	11.4	7.9	10.2	1.0	6.7

Source of Revenue Increases/(Decreases) - FY09



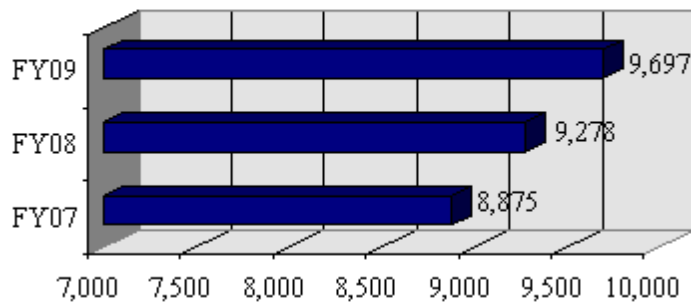
**YORK COUNTY SCHOOL DIVISION
OPERATING BUDGET
FISCAL YEAR 2009**

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 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	8,888	4,381
FY08 (12,570 ADM)	3,464	912	3,867	1035	9,278	---	---
FY09 (12,705 ADM)	3,607	897	4,301	992	9,697	---	---

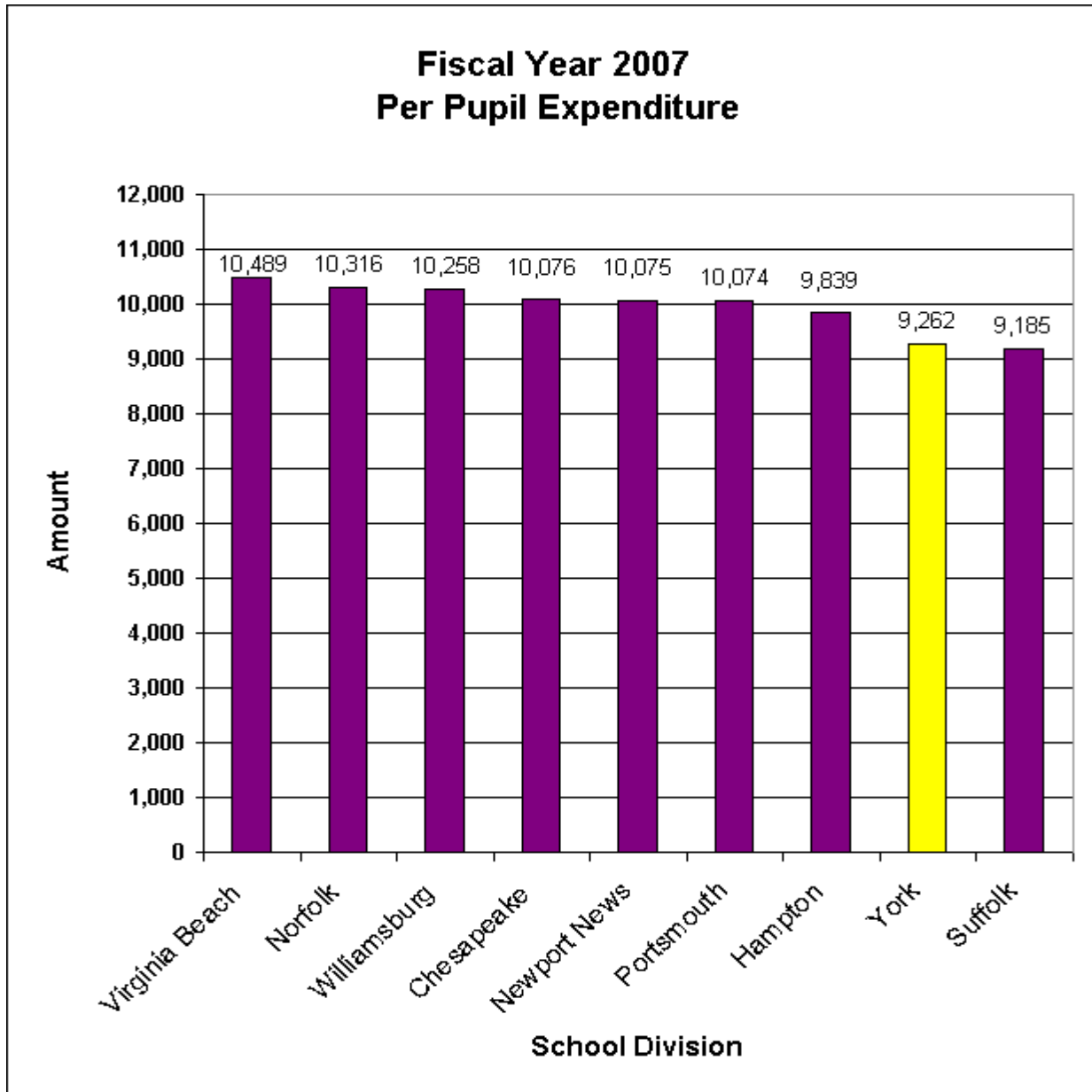
*Local (includes Local Appropriation for Operations, Grounds Maintenance, New Horizons, Fund Balance and Miscellaneous Revenue)

Comparison of Budgeted per Pupil Cost



**YORK COUNTY SCHOOL DIVISION
OPERATING BUDGET
FISCAL YEAR 2009**

Below is a comparison of per pupil expenditures for surrounding school divisions. The data presented relates to the 2007 school year which is the latest fiscal year that the comparative data is available from the Commonwealth of Virginia State Department of Education.



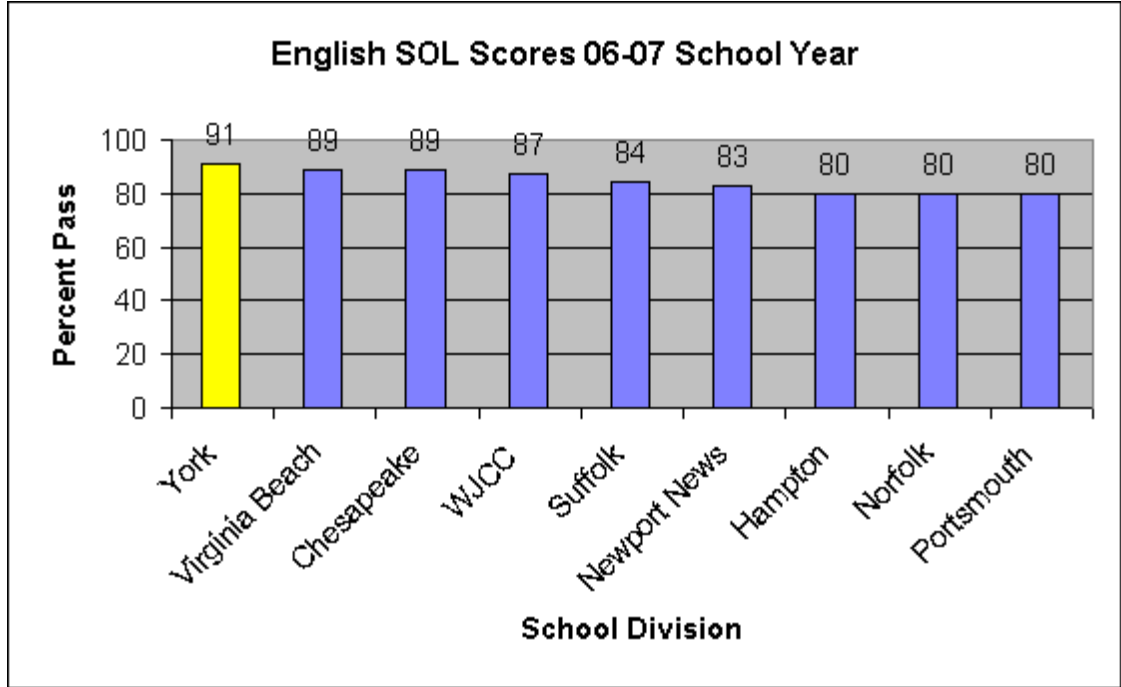
Source: State Superintendent's Annual Report for Virginia, Fiscal Year 2007.

Note: Data represents operating expenditures only.

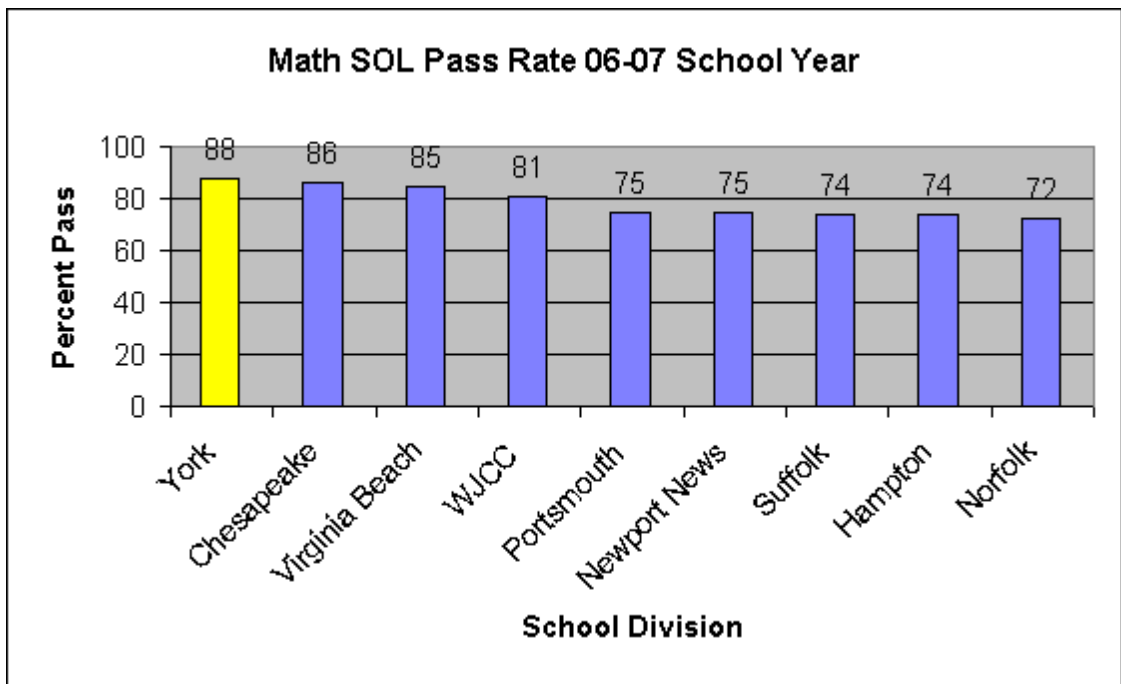
**YORK COUNTY SCHOOL DIVISION
OPERATING BUDGET
FISCAL YEAR 2009**

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 - 85%

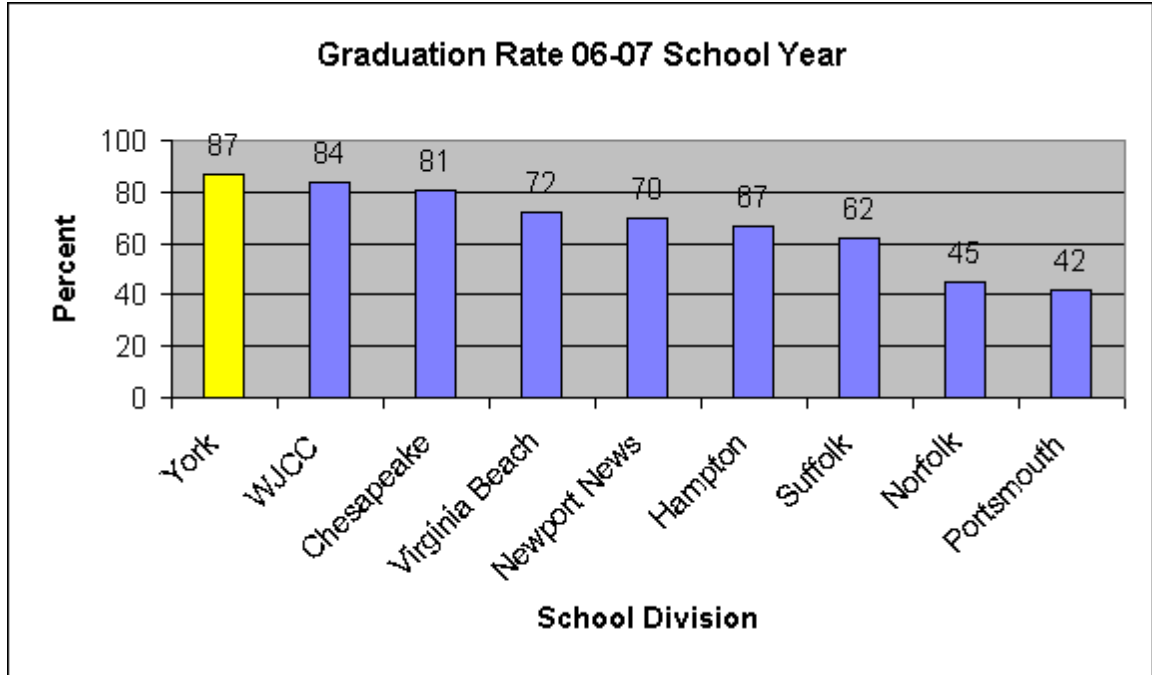


Math SOL Performance - All Students - State Average - 80%



**YORK COUNTY SCHOOL DIVISION
OPERATING BUDGET
FISCAL YEAR 2009**

Graduation Rates - State Rate - 76.8%

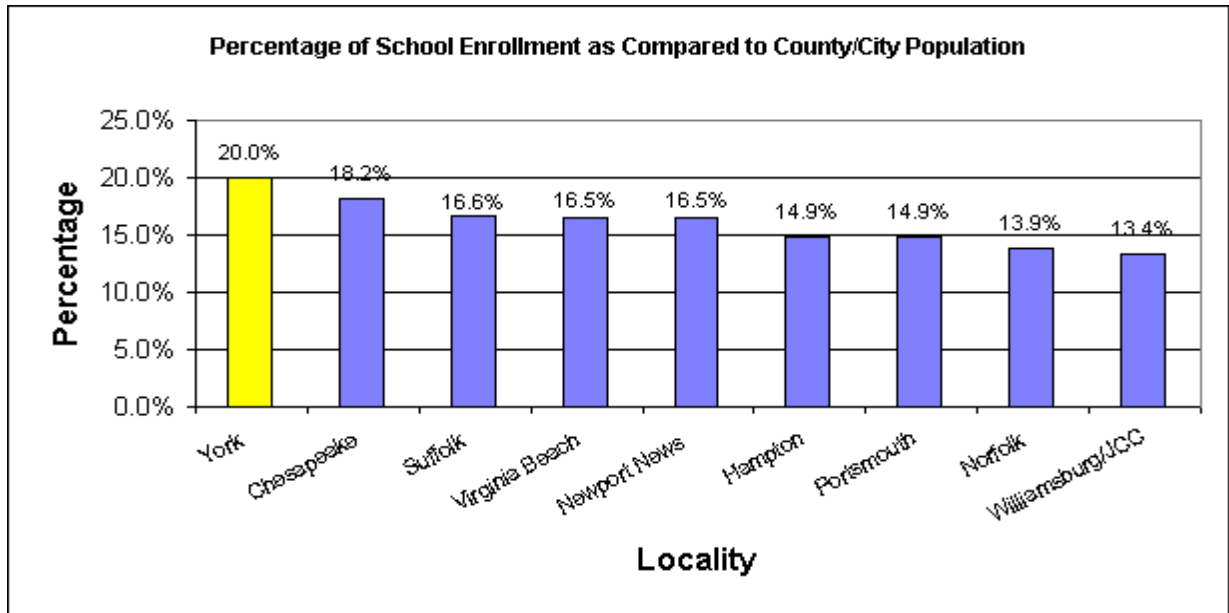


**YORK COUNTY SCHOOL DIVISION
SCHOOL OPERATING FUND
FISCAL YEAR 2009**

SCHOOL ENROLLMENT AS COMPARED TO COUNTY/CITY POPULATION

York County has the highest percentage of student enrollment in relation to total population in localities across the region as shown in the following charts. The results of this report show York's student enrollment at 20% of the total County population. This ranking has been consistent in recent years.

Locality	Population 2007	Average Daily Membership in Public Schools 2007	Percentage
York	63,184	12,647	20.0%
Chesapeake	216,568	39,351	18.2%
Suffolk	81,209	13,441	16.6%
Virginia Beach	433,033	71,270	16.5%
Newport News	182,478	30,113	16.5%
Hampton	145,862	21,753	14.9%
Portsmouth	98,543	14,739	14.9%
Norfolk	235,987	32,764	13.9%
Williamsburg / James City County	74,984	10,028	13.4%



Source: State Auditor of Public Accounts; Comparative Report; Fiscal Year Ended 6/30/07.

**YORK COUNTY SCHOOL DIVISION
SCHOOL OPERATING FUND
FISCAL YEAR 2009**

STUDENT FEES

		2004-05	2005-06	2006-07	2007-08	2008-09	
1	Instrumental Rental	\$25	\$25	\$25	\$25	\$25	
2	High School Supply Fee	32	0	0	0	0	*
3	Middle School Supply Fee	27	0	0	0	0	*
4	Elementary School Supply Fee	22	0	0	0	0	*
5	Kindergarten Supply Fee	22	0	0	0	0	*
6	Vocational Courses	10	10	10	10	10	
	Semester	5	5	5	5	5	
7	Art Courses	10	10	10	10	10	
	Semester	5	5	5	5	5	
	9 weeks	3.75	3.75	3.75	3.75	3.75	
8	Band Uniforms (High School)	15	15	15	15	15	
9	Computer Courses (Full Year)	10	10	10	10	10	
10	Drama	10	10	10	10	10	
	Semester	5	5	5	5	5	
	9 weeks	3.75	3.75	3.75	3.75	3.75	
11	Parking Fee	100	100	100	100	100	

* These general supply fees were eliminated in FY06.

**YORK COUNTY SCHOOL DIVISION
SCHOOL OPERATING FUND
FISCAL YEAR 2009**

STUDENT FEES

SUMMER SCHOOL	2004-05	2005-06	2006-07	2007-08	2008-09
1 High School Course:					
Local Residents	\$305	\$325	\$325	\$350	\$350
Non-Residents	\$355	\$375	\$375	\$400	\$400
2 Middle School Basics	\$220	\$240	\$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	\$525	\$550	\$550	\$550	\$550
Non-Residents	\$525	\$550	\$550	\$550	\$550

**YORK COUNTY SCHOOL DIVISION
SCHOOL OPERATING FUND
FISCAL YEAR 2009**

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

Auditoriums/Gymnasium-High Schools	\$ 320.00	Monday-Thursday
	420.00	Friday-Sunday
Auxiliary Gymnasiums-High Schools	190.00	Monday-Thursday
	290.00	Friday-Sunday
Cafeteria - High Schools/Middle Schools	210.00	Monday-Thursday
	260.00	Friday-Sunday
Auditoriums/Gymnasiums-Middle Schools	300.00	Monday-Thursday
	400.00	Friday-Sunday
Cafeteriums/Gymnasiums-Elementary Schools	210.00	Monday-Thursday
	260.00	Friday-Sunday

Rehearsal Rate	One half the rate for performances.
Kiva	\$105.00 (per day)
Classrooms	\$55.00 each (per day)
Band Room/Choral Room	\$65.00 each (per day)
Library	\$65.00 (per day)
Commons	\$160.00 (per day), Monday-Thursday \$240.00 (per day), Friday, Saturday & Sunday
Atrium at GMS/GHS	\$210.00 (per day), Monday-Thursday \$275.00 (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)	\$95.00 per day-paid directly to school Additional charge for personnel to operate lighting and sound system owned by school.
Bailey Field	\$1,000 per day - Includes the use of the Concession Stand, Field House, Press Box, Public Address System and Restrooms Use of Lights - \$200 per day Custodial & Management Fees - Organizations will be charged rates consistent with the Fair Labor Standards Act
Use Charge for Piano	\$105.00 per event
Energy Costs-Bailey Field	\$200 per day

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

	FY05 ACTUAL	FY06 ACTUAL	FY07 ACTUAL	FY08 EXPECTED	FY09 BUDGET	FY10 PROJECTED	FY11 PROJECTED	FY12 PROJECTED
Revenue								
State	49,025,217	52,596,586	58,733,380	60,065,957	66,034,658	69,336,392	72,109,847	77,157,536
Federal	11,277,563	13,264,274	12,797,495	13,013,722	12,598,952	12,850,931	13,236,459	13,898,282
County	34,097,431	36,881,138	39,985,478	42,298,677	44,736,097	48,649,118	52,838,062	57,256,234
Local Miscellaneous	1,295,231	1,158,796	1,311,301	1,251,653	1,092,400	1,256,260	1,306,510	1,345,706
Total Revenue	95,695,442	103,900,794	112,827,654	116,630,009	124,462,107	132,092,701	139,490,878	149,657,758
Expenditures								
Instruction	72,199,940	79,042,519	85,684,494	89,305,247	89,851,231	95,691,561	101,433,055	109,547,700
Administration/Attendance and Health	6,404,403	7,420,691	8,329,524	8,608,986	6,224,890	6,536,135	6,764,899	7,035,495
Pupil Transportation	5,618,939	6,069,668	6,567,937	6,711,632	7,337,092	7,777,318	8,321,730	8,737,816
Operation and Maintenance	11,128,949	11,349,152	11,847,324	12,004,144	11,207,052	11,655,334	12,121,547	12,727,625
Technology	-	-	-	-	9,841,842	10,432,353	10,849,647	11,609,122
Total Expenditures	95,352,231	103,882,030	112,429,279	116,630,009	124,462,107	132,092,701	139,490,878	149,657,758
Excess (deficiency) of revenues over expenditures	343,211	18,764	398,375	0	0	0	0	0
Net Change in Fund Balance	343,211	18,764	398,375	0	0	0	0	0
Fund Balance, Beginning of Year	5,731,442	6,074,653	6,093,417	6,491,792	6,491,792	6,491,792	6,491,792	6,491,792
Fund Balance, End of Year*	6,074,653	6,093,417	6,491,792	6,491,792	6,491,792	6,491,792	6,491,792	6,491,792

* 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.

* The State General Assembly approved a new technology category effective July 1, 2008.

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

	FY05 ACTUAL	FY06 ACTUAL	FY07 ACTUAL	FY08 EXPECTED	FY09 BUDGET	FY10 PROJECTED	FY11 PROJECTED	FY12 PROJECTED
Revenue								
State	54,920	61,065	64,283	66,054	68,448	69,358	72,825	76,466
Federal	942,366	1,078,654	1,124,241	1,103,000	1,199,241	1,223,226	1,259,923	1,276,860
Charges for Services	2,646,324	2,804,096	2,770,129	3,511,518	3,326,316	3,500,067	3,603,611	3,783,761
Local Miscellaneous	177,653	96,370	102,595	20,000	20,000	20,400	21,420	21,224
Total Revenue	3,821,263	4,040,185	4,061,248	4,700,572	4,614,005	4,813,051	4,957,779	5,158,311
Expenditures								
Personal Services	883,263	887,641	748,433	873,267	875,015	857,515	831,789	815,153
Employee Benefits	333,068	351,113	346,026	340,065	350,265	343,260	332,963	326,303
Purchased Services	2,430,714	2,493,049	2,683,420	3,015,240	3,057,484	3,271,508	3,435,083	3,641,188
Other Charges	10,033	16,105	5,658	10,000	10,000	10,000	10,500	11,000
Materials and Supplies	165,469	229,221	240,087	280,000	309,241	318,518	334,444	351,167
Capital Outlay	1,377	-	758	182,000	12,000	12,250	13,000	13,500
Total Expenditures	3,823,924	3,977,129	4,024,382	4,700,572	4,614,005	4,813,051	4,957,779	5,158,311
Excess (deficiency) of revenues over expenditures	(2,661)	63,056	36,866	0	0	0	0	0
Fund Balance, Beginning of Year	410,612	407,951	471,007	507,873	507,873	507,873	507,873	507,873
Fund Balance, End of Year	407,951	471,007	507,873	507,873	507,873	507,873	507,873	507,873

*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

	FY05 ACTUAL	FY06 ACTUAL	FY07 ACTUAL	FY08 EXPECTED	FY09 BUDGET	FY10 PROJECTED	FY11 PROJECTED	FY12 PROJECTED
Revenue								
State	1,156,607	1,272,416	1,208,972	1,131,011	1,231,033	0	0	0
Federal	503,538	331,864	0	0	0	0	0	0
County	1,456,103	13,080,502	10,687,477	5,359,700	3,626,000	9,126,000	6,852,000	8,788,405
Total Revenue	3,116,248	14,684,782	11,896,449	6,490,711	4,857,033	9,126,000	6,852,000	8,788,405
Expenditures								
Capital Projects	3,116,248	14,684,782	11,896,449	6,490,711	4,857,033	9,126,000	6,852,000	8,788,405
Total Expenditures	3,116,248	14,684,782	11,896,449	6,490,711	4,857,033	9,126,000	6,852,000	8,788,405
Excess (deficiency) of revenues over expenditures								
	0	0	0	0	0	0	0	0
Fund Balance(Not Applicable*)	0	0	0	0	0	0	0	0

*Actual columns do not include encumbrances.

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

SCHOOL ENROLLMENT PROJECTION METHODOLOGY

The School Division relies on the County Planning Office to provide the school enrollment projections. The methodology used by the County Planning Office for projecting York County's school enrollment is a two-step process. Step 1 involves the development of a base or stationary enrollment figure projected for each grade level using the standard Grade Progression Method of enrollment projection. Under this method the number of students in each grade is assumed to equal the number of students in the previous grade during the previous year. For example, the number of twelfth-graders in 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.

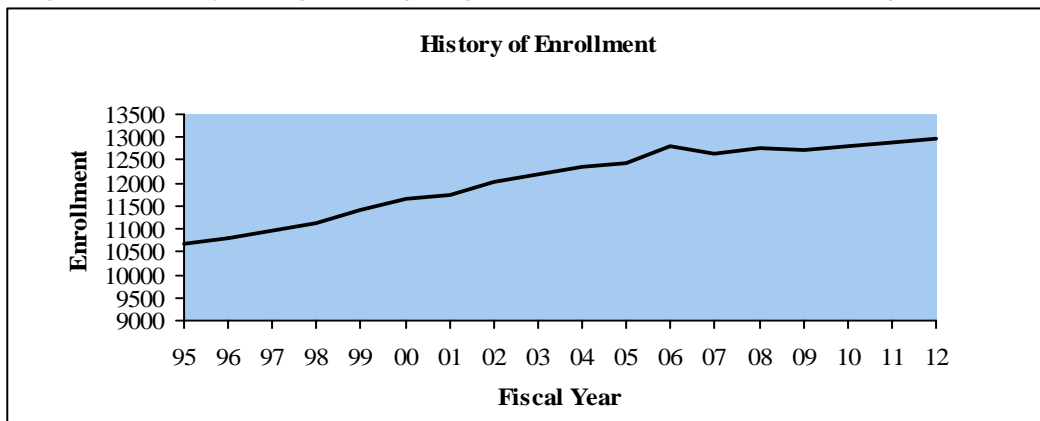
History of Student Population

Fiscal Year		Enrollment	Unadjusted ADM ¹	Adjusted ADM ²
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	Actual	12,745	12,745	12,745
2009	Projected	12,705	12,705	12,705
2010	Projected ³	12,800	12,800	12,800
2011	Projected ³	12,900	12,900	12,900
2012	Projected ³	12,950	12,950	12,950

¹ Average Daily Membership

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

³



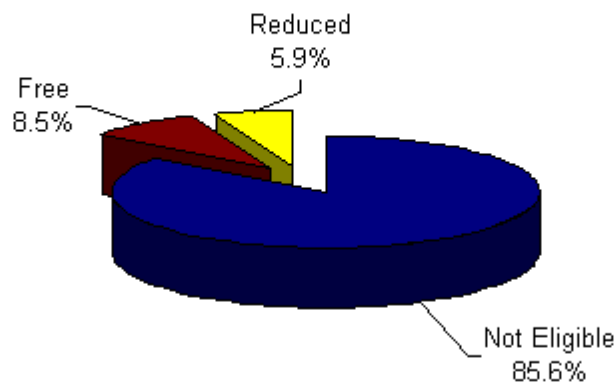
Number of Students Receiving Free or Reduced Lunch

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: 2007-2008 - Month of March

	Free	Reduced	Total	Enrollment	%
Bethel Manor Elementary	68	157	225	574	39.20%
Coventry Elementary	28	12	40	655	6.11%
Dare Elementary	45	28	73	455	16.04%
Grafton Bethel Elementary	70	25	95	664	14.31%
Magruder Elementary	155	58	213	644	33.07%
Mount Vernon Elementary	15	7	22	551	3.99%
Seaford Elementary	30	22	52	526	9.89%
Tabb Elementary	55	42	97	584	16.61%
Waller Mill Elementary	51	18	69	328	21.04%
Yorktown Elementary	136	42	178	504	35.32%
Total	653	411	1,064	5,485	19.40%
Grafton Middle	50	27	77	886	8.69%
Queens Lake Middle	79	47	126	562	22.42%
Tabb Middle	42	70	112	955	11.73%
Yorktown Middle	71	35	106	721	14.70%
Total	242	179	421	3,124	13.48%
Bruton High	87	46	133	704	18.89%
Grafton High	35	23	58	1,275	4.55%
Tabb High	23	59	82	1,263	6.49%
York High	46	39	85	954	8.91%
York River Academy	7	2	9	45	20.00%
Total	198	169	367	4,241	8.65%
Division Total	1,093	759	1,852	12,850	14.41%

Students Receiving Free or Reduced Lunch



**The York County School Division
School Operating Fund
Historical Enrollment (not ADM) by School**

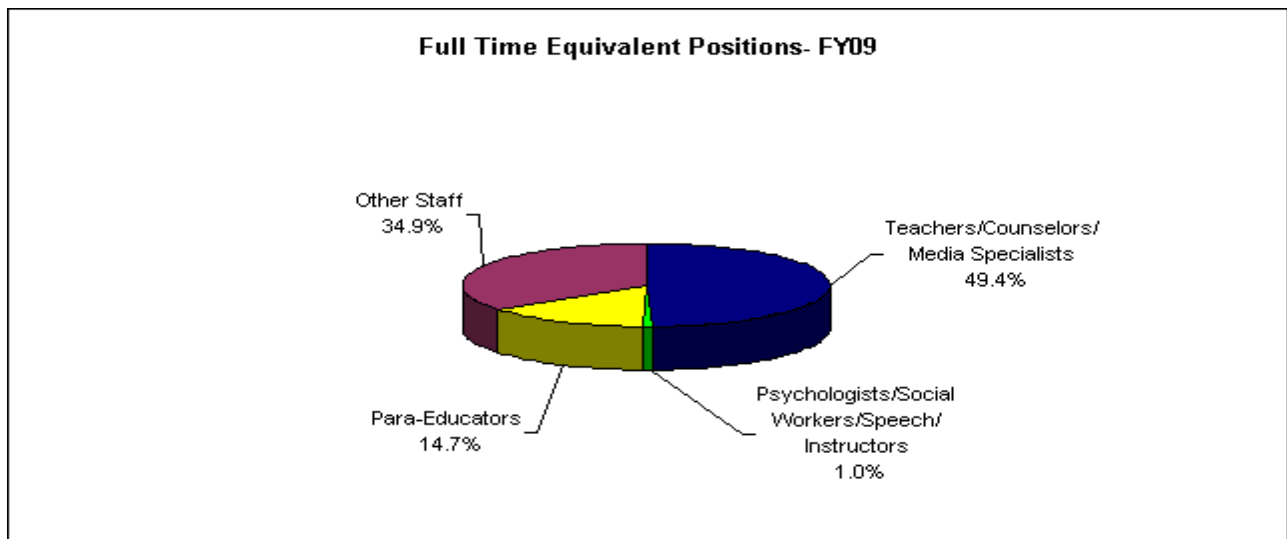
<u>School</u>	<u>2008*</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>	<u>2003</u>	<u>2002</u>	<u>2001</u>	<u>2000</u>	<u>1999</u>	<u>1998</u>
Elementary:											
Bethel Manor Elementary	574	555	598	625	595	534	520	577	614	594	566
Coventry Elementary	655	637	669	644	681	686	676	738	698	668	663
Dare Elementary	455	421	442	391	374	414	381	377	398	411	397
Grafton Bethel Elementary	664	623	614	634	650	626	620	605	670	670	666
Magruder Elementary	644	614	570	525	527	512	531	554	547	582	561
Mt. Vernon Elementary	551	535	537	496	495	581	589	521	544	553	519
Seaford Elementary	526	508	517	496	492	489	472	495	457	455	438
Tabb Elementary	584	546	578	619	619	616	645	649	614	620	647
Waller Mill Elementary	328	301	307	288	289	287	257	199	211	213	220
Yorktown Elementary	504	464	497	507	493	431	396	387	383	410	402
Middle:											
Queens Lake Middle	562	545	519	484	486	493	510	476	457	445	473
Tabb Middle	955	967	1,014	936	994	987	964	847	822	773	797
Yorktown Middle	721	666	699	667	666	630	607	576	593	582	557
Grafton Middle	886	934	945	981	966	947	915	985	1,000	1,003	998
High:											
Bruton High	704	746	739	703	661	621	585	567	548	548	546
Grafton High	1,275	1,299	1,280	1,264	1,253	1,208	1,241	1,214	1,218	1,191	1,125
Tabb High	1,263	1,283	1,293	1,305	1,216	1,175	1,122	1,100	1,028	954	872
York High	954	1,014	974	957	960	922	866	849	797	727	724
York River Academy	45	40	37	39	42	48	45	43	43	38	34
	12,850	12,698	12,829	12,561	12,459	12,207	11,942	11,759	11,642	11,437	11,205

Source: ADM2000, Month of March
2008

HISTORICAL COMPARISON OF APPROVED FULL TIME EQUIVALENT (FTE) POSITIONS

POSITION	FTE's FY06E	FTE's FY07	FTE's FY07E	FTE's FY08	FTE's FY08E	FTE's FY09
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	136.00	136.00	136.00	133.00	133.00	133.00
4 BUS DRIVER ASSISTANTS	25.00	25.00	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	3.00	3.00	3.00	4.00	4.00	4.00
7 CLERICAL	73.25	74.25	75.25	75.25	74.25	74.25
8 CLERK OF THE BOARD	1.00	1.00	1.00	1.00	1.00	1.00
9 CLINIC AIDES	1.00	1.00	0.00	0.00	0.00	0.00
10 CROSSING GUARDS	3.50	3.50	3.50	3.50	3.50	3.50
11 CUSTODIANS	100.50	100.50	100.50	100.50	100.50	108.50
12 DIRECTORS	9.25	10.25	11.25	9.25	9.25	11.25
13 FOOD SERVICE PERSONNEL	63.83	63.83	53.32	53.32	48.32	48.32
14 GUIDANCE COUNSELORS	34.00	34.00	34.00	34.00	34.00	34.00
15 INSTRUCTORS	11.00	11.00	10.00	10.00	10.00	10.00
16 MECHANICS	7.00	8.00	8.00	8.00	8.00	8.00
17 MEDIA SPECIALISTS	18.00	18.00	18.00	18.00	18.00	18.00
18 NURSES	17.00	17.00	17.00	17.00	17.00	17.00
19 OCCUPATIONAL THERAPISTS	4.00	4.00	4.00	4.00	4.50	4.50
20 PARA-EDUCATORS	263.00	266.00	268.50	256.00	261.00	271.00
21 PHYSICAL THERAPIST	2.00	2.00	2.00	2.00	2.00	2.00
22 PRINICIPALS	19.00	19.00	19.00	19.00	19.00	19.00
23 PRINCIPALS (ASSISTANTS)	23.00	24.00	25.00	25.00	27.00	27.00
24 PSYCHOLOGISTS	10.00	10.00	10.00	9.00	9.00	9.00
25 SUPERINTENDENT	1.00	1.00	1.00	1.00	1.00	1.00
26 TEACHERS	839.58	858.58	855.58	837.58	833.25	858.25
27 TECHNICAL	112.54	115.54	114.54	109.54	110.26	115.26
28 TRADES	24.00	24.00	24.00	24.00	24.00	26.00
TOTALS	1813.45	1842.45	1831.44	1790.94	1788.83	1840.83

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 - 23,300
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, 2007

<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	Retail & Water Park
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
Great Wolf Lodge of Williamsburg, LLC	Hotel & Water Park
1991 Ashe Properties	Apartments
Colonial Properties	Retail Sales
Four Seasons & Woodmere Co.	Condominiums

Source: County of York, Virginia
Comprehensive Annual Financial Report Fiscal Year 2007

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*	$\frac{\text{Local True Value of Real Property}}{\text{Local Average Daily Membership}}$ <hr style="border: 0; border-top: 1px solid black; margin: 5px 0;"/> $\frac{\text{Total Local True Values of Real Property Statewide}}{\text{Total Average Daily Membership Statewide}}$	+.4*	$\frac{\text{Local Adjusted Gross Income}}{\text{Local Average Daily Membership}}$ <hr style="border: 0; border-top: 1px solid black; margin: 5px 0;"/> $\frac{\text{Total Adjusted Gross Income Statewide}}{\text{Total Average Daily Membership Statewide}}$	+.1*	$\frac{\text{Local Taxable Retail Sales}}{\text{Local Average Daily Membership}}$ <hr style="border: 0; border-top: 1px solid black; margin: 5px 0;"/> $\frac{\text{Total Taxable Retail Sales Statewide}}{\text{Total Average Daily Membership Statewide}}$	= Average Daily Membership Composite Index
.5*	$\frac{\text{Local True Value of Real Property}}{\text{Local Population}}$ <hr style="border: 0; border-top: 1px solid black; margin: 5px 0;"/> $\frac{\text{Total Local True Values of Real Property Statewide}}{\text{State Population}}$	+.4*	$\frac{\text{Local Adjusted Gross Income}}{\text{Local Population}}$ <hr style="border: 0; border-top: 1px solid black; margin: 5px 0;"/> $\frac{\text{Total Adjusted Gross Income Statewide}}{\text{State Population}}$	+.1*	$\frac{\text{Local Taxable Retail Sales}}{\text{Local Population}}$ <hr style="border: 0; border-top: 1px solid black; margin: 5px 0;"/> $\frac{\text{Total Taxable Retail Sales Statewide}}{\text{State Population}}$	= 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.