

The York County School Division

Yorktown, Virginia



Proposed Annual Budget Fiscal Year 2007

Superintendent's
Proposed

York County School Division

FY 2007 BUDGET

(Fiscal Year July 1, 2006 – June 30, 2007)

School Board Members

Mark A. Medford, Chair
District III

R. Page Minter, Vice Chair
District IV

Barbara S. Haywood
District I

Barrent M. Henry
District V

Linda S. Meadows
District II

Dr. Steven R. Staples
Division Superintendent

Richard M. Hixson
Deputy Superintendent
for Operations

Dr. James R. Tucker
Assistant Superintendent
for Instruction

Dennis R. Jarrett
Chief Financial Officer

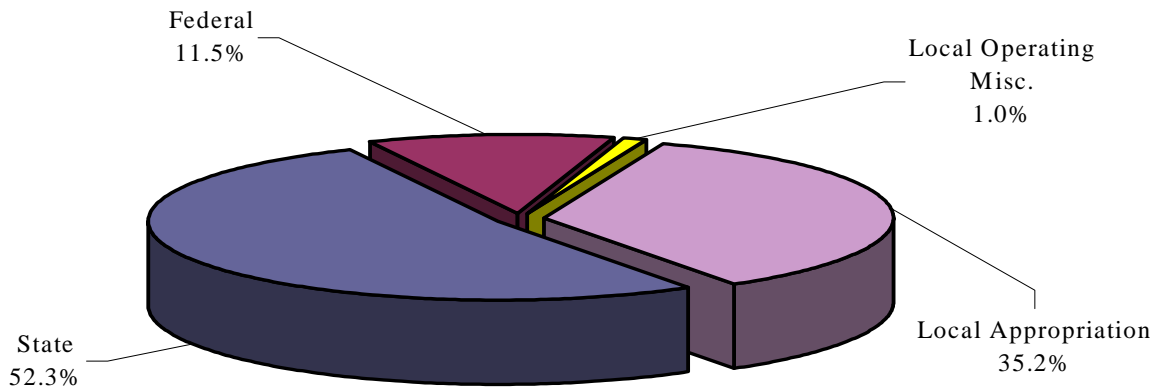
Karen L. Hendricks
Senior Budget & Financial Analyst

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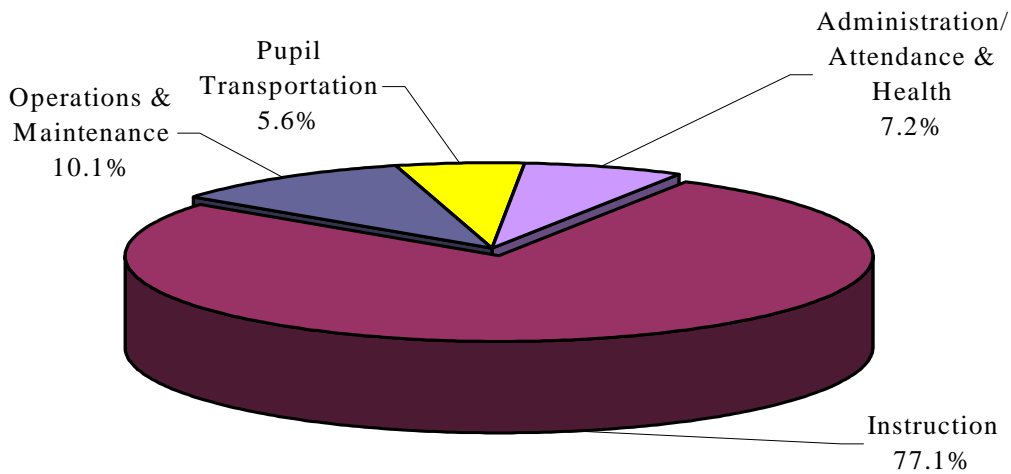
FINANCIAL SECTION

York County School Division
School Operating Fund
FY 2007 School Board Proposed

Revenues by Source



Expenditures by Major Category



**YORK COUNTY SCHOOL DIVISION
SCHOOL OPERATING FUND
FISCAL YEAR 2007**

REVENUE SUMMARY

REVENUE SOURCE	FY 2005 BUDGET	FY2005 ACTUAL	FY 2006 BUDGET	FY 2006 EXPECTED	FY 2007 BUDGET
STATE	40,505,570	39,696,642	42,962,575	43,329,760	48,360,679
STATE SALES TAX	9,246,294	9,306,537	10,133,054	10,133,054	12,075,714
FEDERAL	11,330,514	11,277,563	13,196,585	13,694,411	13,327,039
LOCAL APPROPRIATION-OPERATIONS	33,630,418	33,630,418	36,155,631	36,155,631	39,526,318
LOCAL APPROPRIATION-GROUNDS	952,483	952,483	1,020,270	1,020,270	1,149,583
LOCAL OPERATION MISCELLANEOUS	1,094,950	1,243,776	945,800	945,800	1,126,853
TOTAL	96,760,229	96,107,419	104,413,915	105,278,926	115,566,186

**SCHOOL FOOD SERVICE FUND
FISCAL YEAR 2007**

REVENUE SUMMARY

REVENUE SOURCE	FY 2005 BUDGET	FY 2005 ACTUAL	FY 2006 BUDGET	FY 2006 EXPECTED	FY 2007 BUDGET
STATE	55,000	54,919	55,000	55,000	73,644
FEDERAL	880,000	943,286	895,000	895,000	987,000
CAFETERIA SALES	3,042,473	2,815,524	3,241,054	3,241,054	3,377,468
MISCELLANEOUS	20,000	7,533	10,000	10,000	10,000
TOTAL	3,997,473	3,821,262	4,201,054	4,201,054	4,448,112

SUMMARY OF PROGRAM BUDGETS FISCAL YEAR 2007

		FY2005 ACTUAL	FY 2006 BUDGET	FY 2006 EXPECTED	FY 2007 BUDGET
INSTRUCTION					
CLASSROOM INSTRUCTION					
REGULAR EDUCATION					
ELEMENTARY					
50-611011-010	KINDERGARTEN	2,777,467	2,862,480	3,154,163	3,426,264
50-611011-020	1ST GRADE	2,295,016	2,519,796	2,510,571	2,704,020
50-611011-030	2ND GRADE	2,349,997	2,390,154	2,478,628	2,692,375
50-611011-040	3RD GRADE	2,148,695	2,297,089	2,323,282	2,476,190
50-611011-050	4TH GRADE	2,268,950	2,555,191	2,220,707	2,438,835
50-611011-060	5TH GRADE	2,264,645	2,488,532	2,499,252	2,732,540
50-611011-070	ART	568,999	615,118	612,035	661,752
50-611011-080	MUSIC	507,096	549,775	561,631	606,900
50-611011-090	PE	604,973	651,719	662,209	714,847
50-611011-100	LEP	39,482	48,525	48,525	64,146
50-611011-110	READING	1,008,631	1,032,134	1,131,999	1,202,223
50-611011-120	TECHNOLOGY	1,805,030	2,468,570	2,388,506	3,069,453
50-611011-130	CONTRACTED SERVICES	101,435	65,467	65,467	67,067
50-611011-140	OTHER	4,058,706	2,897,874	2,886,968	3,119,230
	SUBTOTAL	22,799,122	23,442,424	23,543,943	25,975,842
 MIDDLE					
50-611012-150	ENCORE	1,431,075	1,631,418	1,639,172	1,765,233
50-611012-160	CORE/TMING/ACAD COACHING	6,865,337	7,471,106	7,777,511	8,685,058
50-611012-170	ALTERNATIVE EDUCATION	72,478	125,996	127,511	134,029
50-611012-190	LEP	22,811	31,909	31,909	29,018
50-611012-200	TECHNOLOGY	166,017	158,165	273,659	307,744
50-611012-205	SCHOOL OF ARTS	0	97,801	56,895	60,529
50-611012-210	CONTRACTED SERVICES	19,264	28,166	24,366	22,566
50-611012-220	OTHER	784,391	975,449	982,670	1,253,912
	SUBTOTAL	9,361,373	10,520,010	10,913,693	12,258,089
 HIGH					
50-611013-230	ART	483,048	571,529	573,836	616,546
50-611013-240	MUSIC	511,197	523,718	514,638	557,790
50-611013-250	ENGLISH	1,872,227	2,134,014	2,194,057	2,410,430
50-611013-260	LEP	16,555	18,972	18,972	34,687
50-611013-270	MATH	1,898,585	2,113,055	2,171,688	2,437,029
50-611013-280	SCIENCE	1,930,372	2,037,896	2,038,657	2,241,581
50-611013-290	SOCIAL STUDIES	1,899,955	2,069,822	2,088,341	2,344,805
50-611013-300	HEALTH	795,982	902,776	817,007	884,380
50-611013-310	DRIVER ED	14,762	3,905	3,905	3,905

SUMMARY OF PROGRAM BUDGETS FISCAL YEAR 2007

		FY2005 ACTUAL	FY 2006 BUDGET	FY 2006 EXPECTED	FY 2007 BUDGET
50-611013-320	FOREIGN LANGUAGE	1,339,305	1,462,591	1,477,848	1,591,261
50-611013-330	YORK RIVER ACADEMY	281,084	310,987	311,766	336,912
50-611013-335	VIRTUAL HIGH SCHOOL	0	0	0	181,053
50-611013-340	TECHNOLOGY	902,085	874,683	1,463,088	976,570
50-611013-345	DRAMA	193,308	210,560	208,795	223,832
50-611013-350	SCHOOL OF THE ARTS	302,645	294,714	346,846	372,123
50-611013-360	VHSL/INTERSCHOLASTIC	412,519	365,201	435,189	452,789
50-611013-370	CONTRACTED SERVICES	227,276	227,967	227,967	309,952
50-611013-380	OTHER	1,819,853	1,767,268	1,846,210	2,237,000
	SUBTOTAL	14,900,758	15,889,658	16,738,810	18,212,645
	REGULAR EDUCATION TOTAL	47,061,25	49,852,092	51,196,446	56,446,576
SPECIAL EDUCATION					
ELEMENTARY					
50-611021-390	CLASSROOM TEACHERS	2,515,114	2,984,300	2,898,431	3,249,215
50-611021-400	OTHER	68,903	78,476	53,476	53,476
	SUBTOTAL	2,584,017	3,062,776	2,951,907	3,302,691
MIDDLE					
50-611022-410	CLASSROOM TEACHERS	1,508,515	1,664,913	1,676,815	1,876,832
50-611022-420	OTHER	44,152	36,600	36,600	36,600
	SUBTOTAL	1,552,667	1,701,513	1,713,415	1,913,432
HIGH					
50-611023-430	CLASSROOM TEACHERS	1,464,031	1,629,021	1,791,970	2,000,933
50-611023-440	OTHER	1,073,545	1,320,850	1,235,850	1,372,260
	SUBTOTAL	2,537,576	2,949,871	3,027,820	3,373,193
	SPECIAL EDUCATION TOTAL	6,674,260	7,714,160	7,693,142	8,589,316
CAREER/TECHNICAL					
SECONDARY					
50-611034-450	FAMILY & CONSUMER SCIENCE	275,123	326,352	279,785	284,948
50-611034-460	BUSINESS & INFORMATION	851,100	945,023	938,894	1,009,941
50-611034-470	MARKETING EDUCATION	245,500	258,493	265,895	287,756
50-611034-490	TECHNOLOGY EDUCATION	525,705	610,596	510,683	564,016
50-611034-500	TV COMMUNICATION	120,698	133,405	135,597	146,993
50-611034-510	CONTRACTED SERVICES	553,736	528,736	528,736	599,132
50-611034-520	NJROTC	252,863	262,448	255,253	273,564
50-611034-530	OTHER	2,724	3,000	3,000	3,000

SUMMARY OF PROGRAM BUDGETS FISCAL YEAR 2007

		FY2005 ACTUAL	FY 2006 BUDGET	FY 2006 EXPECTED	FY 2007 BUDGET
SUBTOTAL		2,827,449	3,068,053	2,917,843	3,169,350
CAREER/TECHNICAL TOTAL		2,827,449	3,068,053	2,917,843	3,169,350
GIFTED EDUCATION					
ELEMENTARY					
50-611041-540	EXTEND	235,231	242,900	246,938	267,751
SUBTOTAL		235,231	242,900	246,938	267,751
SECONDARY					
50-611044-560	EXTEND	70,962	79,145	77,924	84,631
SUBTOTAL		70,962	79,145	77,924	84,631
GIFTED EDUCATION TOTAL		306,193	322,045	324,862	352,382
OTHER PROGRAMS					
50-611050-580	TITLE I - PART A	526,258	479,313	450,465	493,435
50-611050-582	TITLE II - PART A	289,510	305,074	305,074	323,392
50-611050-584	TITLE II - PART D	37,458	20,697	20,697	15,170
50-611050-585	TITLE III - PART A	8,931	11,578	11,578	11,578
50-611050-586	TITLE IV - PART A	44,868	44,201	44,201	44,201
50-611050-588	TITLE V - PART A	70,162	38,716	38,716	26,068
50-611050-600	TITLE VIB	1,395,622	1,735,428	1,735,428	1,832,290
50-611050-620	SUMMER SCHOOL	176,310	192,917	192,917	192,917
50-611050-630	ADULT EDUCATION	58,942	98,088	91,841	97,546
50-611050-640	MISCELLANEOUS	426,919	1,118,101	1,118,101	1,118,101
50-611050-650	CONTINGENCY	0	1,550,164	534,514	978,000
SUBTOTAL		3,034,980	5,594,277	4,543,532	5,132,698
OTHER PROGRAMS TOTAL		3,034,980	5,594,277	4,543,532	5,132,698

SUMMARY OF PROGRAM BUDGETS FISCAL YEAR 2007

		FY 2005 ACTUAL	FY 2006 BUDGET	FY 2006 EXPECTED	FY 2007 BUDGET
INSTRUCTION					
INSTRUCTIONAL SUPPORT - STUDENT					
50-612121-000	ELEMENTARY GUIDANCE	532,504	618,795	608,557	654,085
50-612124-000	SECONDARY GUIDANCE	1,750,341	1,955,484	1,960,317	2,136,240
50-612222-000	SOCIAL WORK SERVICES	61,600	62,335	65,685	71,374
50-612300-000	HOMEBOUND	31,840	53,794	53,794	60,194
	SUBTOTAL	2,376,285	2,690,408	2,688,353	2,921,893
INSTRUCTIONAL SUPPORT - STAFF					
50-613110-000	MANAGEMENT	558,814	535,947	598,305	641,464
50-613120-000	REGULAR EDUCATION	1,293,418	1,459,419	1,483,834	1,680,129
50-613121-000	SPECIAL EDUCATION	661,346	684,219	694,732	745,142
50-613130-000	STAFF DEVELOPMENT	330,336	366,559	368,331	393,286
50-613201-000	ELEMENTARY MEDIA	781,528	915,287	915,249	999,379
50-613204-000	SECONDARY MEDIA	685,165	815,413	786,188	849,206
	SUBTOTAL	4,310,607	4,776,844	4,846,639	5,308,606
INSTRUCTIONAL SUPPORT - SCHOOL ADMINISTRATION					
50-614101-000	ELEMENTARY PRINCIPALS' OFFICES	2,754,306	3,051,675	2,962,784	3,284,034
50-614104-000	SECONDARY PRINCIPALS' OFFICES	3,049,129	3,363,787	3,338,371	3,852,074
	SUBTOTAL	5,803,435	6,415,462	6,301,155	7,136,108

SUMMARY OF PROGRAM BUDGETS FISCAL YEAR 2007

		FY 2005 ACTUAL	FY 2006 BUDGET	FY 2006 EXPECTED	FY 2007 BUDGET
ADMINISTRATION, ATTENDANCE & HEALTH					
50-621100-000	BOARD SERVICES	124,731	116,870	124,494	126,630
50-621200-000	EXECUTIVE SERVICES	486,607	469,075	501,843	534,578
50-621300-000	COMMUNICATION SERVICES	374,571	363,639	359,943	397,808
50-621400-000	HUMAN RESOURCES	974,080	1,054,909	1,064,285	1,129,755
50-621600-000	FISCAL SERVICES	777,748	904,339	901,951	964,512
50-621900-000	INFORMATION SERVICES	1,798,988	2,263,553	2,310,154	2,744,717
50-622200-000	HEALTH SERVICES	994,392	1,068,458	1,220,386	1,341,868
50-622300-000	PSYCHOLOGICAL SERVICES	447,911	489,560	484,074	528,501
50-622400-000	SPEECH/AUDIOLOGY SERVICES	503,057	527,658	539,646	589,048
	SUBTOTAL	6,482,085	7,258,061	7,506,776	8,357,417
PUPIL TRANSPORTATION					
50-632000-000	VEHICLE OPERATION SERVICES	4,247,738	4,627,035	4,806,324	5,215,883
50-634000-000	VEHICLE MAINTENANCE	1,175,209	1,244,268	1,239,198	1,306,985
	SUBTOTAL	5,422,947	5,871,303	6,045,522	6,522,868
OPERATIONS & MAINTENANCE					
50-641000-000	MANAGEMENT & DIRECTION	162,343	259,173	260,622	278,712
50-642000-000	BUILDING SERVICES	9,773,103	8,943,487	9,301,306	9,562,787
50-643000-000	GROUNDS SERVICES	952,483	1,020,270	1,020,270	1,149,583
50-645000-000	VEHICLE SERVICES	234,331	282,082	284,784	263,320
50-647000-000	WAREHOUSE/DISTRIBUTION	308,865	346,198	347,674	374,570
	SUBTOTAL	11,431,125	10,851,210	11,214,656	11,628,972
TOTAL SCHOOL OPERATING FUND:		95,730,619	104,413,915	105,278,926	115,566,186

SUMMARY OF PROGRAM BUDGETS FISCAL YEAR 2007

	FY 2005 ACTUAL	FY 2006 BUDGET	FY 2006 EXPECTED	FY 2007 BUDGET
FOOD SERVICES				
53-651000-000 FOOD SERVICES	3,823,923	4,201,054	4,201,054	4,448,112
FOOD SERVICES	3,823,923	4,201,054	4,201,054	4,448,112
TOTAL ALL	99,554,542	108,614,969	109,479,980	120,014,298

OPERATING
FUND
REVENUE

**YORK COUNTY SCHOOL DIVISION
SCHOOL OPERATING FUND
FISCAL YEAR 2007**

REVENUE

Local Revenue

Interest On Deposits

Income from the investment of school division cash on hand in the operating fund. The investment function is handled in the County Treasurer's Office.

Rental of Land/Building

This revenue source provides reimbursement for the use of school facilities by outside groups. It includes reimbursement for such items as parks & recreation, youth football leagues, church groups, and community events.

Use Of Vehicles/Buses

This revenue source provides reimbursement for the use of school vehicles by programs or groups such as Headstart, Parent Child Development Center, and field trips off the Peninsula.

Property Lease

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

Sale of Equipment/Tools

Proceeds from the auction of used school equipment.

Pupil Fees

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

Tuition/Day School

This account provides tuition reimbursement for students residing outside of this district but attending York County Schools.

Tuition/Summer School

This account reflects tuition from summer school students. A breakdown of the summer school rates is shown in the informational section of the budget.

Insurance Recovery

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

**YORK COUNTY SCHOOL DIVISION
SCHOOL OPERATING FUND
FISCAL YEAR 2007**

REVENUE DETAIL

ANNUAL FINANCIAL PLAN
FUND 50

SCHOOL OPERATING FUND

ACCT #	DESCRIPTION	FY 2005 ACTUAL	FY 2006 BUDGET	FY 2006 EXPECTED	FY 2007 BUDGET
REVENUE-LOCAL SOURCES					
USE OF MONEY AND PROPERTY					
30315-1010	INTEREST ON DEPOSITS	2,609	15,000	15,000	15,000
30315-2010	RENTAL OF LAND/BUILDINGS	171,480	185,000	185,000	185,000
30315-2020	USE OF VEHICLES/BUSES	84,125	140,000	140,000	140,000
30315-2021	CONTRACTED BUS SERVICE/ACT FUNDS	13,623	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	5,768	6,000	6,000	6,000
30315-2025	VHSL	50,054	0	0	0
30315-2026	PROPERTY LEASE	88,407	87,000	87,000	87,000
30315-2028	ANTENNA LEASE-YHS	5,840	7,800	7,800	7,800
30315-2030	PRINTING REVENUE	10,392	0	0	0
30315-2060	SALE OF EQUIP/TOOLS	26,814	15,000	15,000	15,000
	TOTAL	459,112	480,800	480,800	480,800
CHARGES FOR SERVICES					
30316-7410	PUPIL FEES	246,473	60,000	60,000	60,000
30316-7420	TUITION/DAY SCHOOL	175,426	145,000	145,000	145,000
30316-7440	TUITION/SUMMER SCHOOL	111,203	135,000	135,000	135,000
	TOTAL	533,102	340,000	340,000	340,000
LOCAL MISCELLANEOUS					
30318-3010	PRIOR YEAR EXPENDITURE REFUND	10,419	7,000	7,000	7,000
30318-3015	INSURANCE RECOVERY	55,497	100,000	100,000	100,000
30318-3020	MISCELLANEOUS REVENUE	8,859	18,000	18,000	18,000
30318-3030	COURT RESTITUTION	3,053	0	0	0
30318-3060	VIRTUAL HIGH SCHOOL	30,173	0	0	181,053
30318-3063	WALMART DONATION	1,000	0	0	0
30318-3064	WYCS ELECTRICITY REVENUE	54,611	0	0	0
30318-3065	VENDOR SCOREBOARD	35,500	0	0	0
30318-3066	VENDOR GUARANTEE	52,450	0	0	0
	TOTAL REVENUE-LOCAL SOURCE	1,243,776	945,800	945,800	1,126,853

**YORK COUNTY SCHOOL DIVISION
SCHOOL OPERATING FUND
FISCAL YEAR 2007**

REVENUE

State Revenue

Basis of State Revenue

The revenue from the Commonwealth as presented in this budget is based on the General Assembly Approved Budget.

State Sales Tax

State Sales Tax for education is produced by a one-percent sale and use tax imposed by the state on retailers. The one-percent sales tax, which is collected on a statewide basis, is then distributed to local education agencies based on school age population. The County receives payments monthly. The amount budgeted reflects an increase in the estimate provided by the State Department of Education. This increase is due to two factors: first, the total sales tax estimate has increased; second, York County's percent of the total school age population increased in the last census. The state approved an increase in the sales tax rate of 1/8th of a cent for education in FY05.

State Basic Aid

State Basic Aid Payments are calculated by the state according to the locality's Composite Index; projected adjusted average daily membership; and an established per pupil cost.

Lottery Funds

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

Gifted Education - SOQ

This state payment is used to help defray the cost of providing gifted education. The payment is based on the average daily membership, an established per pupil amount, and the locality's Composite Index.

Remedial Programs

This state payment helps offset the cost of remedial education. The payment is based on the average daily membership, an established per pupil amount, and the locality's Composite Index.

Special Education - SOQ

Special Education payments are made to support the number of Special Education positions required by the Standards of Quality. The payment is based on average daily membership in accordance with the locality's Composite Index.

Vocational Education - SOQ

This account reflects payments for full time equivalent (FTE) students in support of the number of instructional positions required to meet the Standards of Quality.

Employer Share Benefits

This account reflects the state's share of the cost for teacher retirement, social security and group life insurance based on the state's calculation of the number of instructional positions required to meet the Standards of Quality. The State Department of Education provided this budget estimate.

**YORK COUNTY SCHOOL DIVISION
SCHOOL OPERATING FUND
FISCAL YEAR 2007**

REVENUE DETAIL

ANNUAL FINANCIAL PLAN
FUND 50

SCHOOL OPERATING FUND

ACCT #	DESCRIPTION	FY 2005 ACTUAL	FY 2006 BUDGET	FY 2006 EXPECTED	FY 2007 BUDGET
REVENUE-COMMONWEALTH					
30324-2010	STATE SALES TAX	9,306,537	10,133,054	10,133,054	12,075,714
30324-2020	BASIC AID	31,003,195	31,941,365	32,244,351	35,802,525
30324-2021	SALARY SUPPLEMENT	0	573,583	578,099	681,034
30324-2025	LOTTERY	1,013,356	1,004,753	1,012,665	943,840
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	35,613	38,951	38,951	41,880
30324-2070	GIFTED EDUCATION - SOQ	305,071	311,374	313,825	324,302
30324-2080	REMEDIAL PROGRAMS	192,676	196,657	198,205	194,581
30324-2081	REMEDIAL SUMMER SCHOOL	84,586	100,032	100,032	113,061
30324-2083	READING INTERVENTION	53,627	53,627	53,627	75,524
30324-2120	SPECIAL EDUCATION-SOQ	2,031,131	2,622,093	2,642,739	2,878,179
30324-2123	HOMEBOUND	16,378	20,000	20,000	20,000
30324-2125	COMPREHENSIVE SERVICES ACT	104,574	267,800	267,800	267,800
30324-2140	FREE TEXTBOOKS	506,739	517,208	521,280	825,429
30324-2170	VOC ED-SOQ	313,099	409,702	412,928	409,702
30324-2200	SPECIAL ED SUPPORT	321,544	337,967	337,967	337,967
30324-2230	EMPLOYER SHARE BENEFITS	2,657,329	3,206,870	3,226,138	4,045,667
30324-2530	OTHER CATEGORY/VOC ED	13,548	16,000	16,000	16,000
30324-2650	AT RISK	75,449	76,277	76,837	91,218
30324-2750	K-3 INITIATIVE	129,832	129,275	129,275	172,507
30324-2751	SOL ALGEBRA READINESS	27,566	27,566	27,566	33,451
30324-2766	TECHNOLOGY INITIATIVE-FY06	0	544,000	544,000	544,000
30324-2764	TECHNOLOGY INITIATIVE-FY04	544,000	0	0	0
30324-2990	MISCELLANEOUS GRANTS, STATE	180,236	457,696	457,696	457,696
30324-2991	LEP (LIMITED ENGLISH PROFICIENCY)	83,093	106,067	106,067	80,604
	TOTAL REVENUE-COMMONWEALTH	49,003,179	53,095,629	53,462,814	60,436,393

YORK COUNTY SCHOOL DIVISION

**SCHOOL OPERATING FUND
FISCAL YEAR 2007**

REVENUE

Federal Revenues

Title I – Part A

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

Title II – Part A

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

Title II – Part D

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

Title IV – Part A

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

Title V – Part A

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

Impact Aid

Impact Aid is designed to provide financial assistance to local school divisions for the cost of educating students who are in the district due to the presence of federal government activity.

Title VIB

Title VIB allocates federal funds to the school division to offset some of the cost of special education services for students with disabilities.

Transfers-Other Funds

This line item represents the local appropriation from the County of York in support of the school-operating fund.

**YORK COUNTY SCHOOL DIVISION
SCHOOL OPERATING FUND
FISCAL YEAR 2007**

REVENUE DETAIL

ANNUAL FINANCIAL PLAN
FUND 50

SCHOOL OPERATING FUND

ACCT #	DESCRIPTION	FY 2005 ACTUAL	FY 2006 BUDGET	FY 2006 EXPECTED	FY 2007 BUDGET
REVENUE-FEDERAL					
30333-2020	TITLE I - PART A	514,811	479,313	450,465	493,435
30333-2040	ADULT EDUCATION	28,974	29,146	29,146	29,500
30333-2050	TITLE II - PART A	290,995	305,074	305,074	323,392
30333-2060	TITLE II - PART D	42,219	20,697	20,697	15,170
30333-2065	TITLE III - PART A	13,250	11,578	11,578	11,578
30333-2070	TITLE IV - PART A	45,293	44,201	44,201	44,201
30333-2080	TITLE V - PART A	69,129	38,716	38,716	26,068
30333-2120	IMPACT AID	8,061,817	9,700,000	9,700,000	9,700,000
30333-2130	DEPARTMENT OF DEFENSE - SP ED	19,791	0	0	0
30333-2135	DEPARTMENT OF DEFENSE - IMPACTED	0	0	526,674	0
30333-2140	FOREST RESERVE	261,582	0	0	0
30333-2190	TITLE VIB	1,399,993	1,735,428	1,735,428	1,832,290
30333-2270	TROOPS TO TEACHERS	0	12,027	12,027	0
30333-2280	E-RATE	136,628	75,000	75,000	87,000
30333-2290	NJROTC	104,071	85,000	85,000	104,000
30333-2300	FEDERAL CALCULATORS	45,015	0	0	0
30333-2990	MISCELLANEOUS GRANTS, FEDERAL	243,995	660,405	660,405	660,405
	TOTAL REVENUE-FEDERAL	11,277,563	13,196,585	13,694,411	13,327,039
TRANSFERS-OTHER FUNDS					
30351-1010	TRANSFERS/LOCAL APPN-OPERATIONS	33,630,418	36,155,631	36,155,631	39,526,318
30351-1012	TRANSFERS/LOCAL APPN-GROUNDS	952,483	1,020,270	1,020,270	1,149,583
	TOTAL TRANSFERS-OTHER FUNDS	34,582,901	37,175,901	37,175,901	40,675,901
	TOTAL SCHOOL OPERATING FUND	96,107,419	104,413,915	105,278,926	115,566,186

INSTRUCTION

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 2005 ACTUAL	FY 2006 BUDGET	FY 2006 EXPECTED	FY 2007 BUDGET
Teachers	40	40	43	43
Para-Educators	37.81	37.81	42	42

ADDITIONAL INFORMATION:

FY 04 student enrollment 731

FY 05 student enrollment 722

FY 06 student enrollment 861

CODE: ACCT#	50-611011-010 DESCRIPTION				
	PERSONAL SERVICES				
1121	Teacher Salaries	1,655,637	1,673,897	1,822,616	1,901,263
1141	Para-Educator Salaries	536,220	603,561	640,786	690,354
	Subtotal	2,191,857	2,277,458	2,463,402	2,591,617
	EMPLOYEE BENEFITS				
2100	FICA	162,352	171,287	185,512	196,346
2200	VRS Retirement	250,012	272,492	295,121	364,460
2300	Health Insurance	133,200	78,546	146,520	179,502
2400	Group Life Insurance	0	0	0	31,313
2800	Other Benefits	10,380	10,971	11,882	12,576
	Subtotal	555,944	533,296	639,035	784,197
	MATERIALS/SUPPLIES				
6030	Textbooks	11,180	15,000	15,000	15,000
6900	Other Educational Supplies	13,428	32,066	32,066	31,366
	Subtotal	24,608	47,066	47,066	46,366
	EQUIPMENT				
8911	Furniture/Equipment-Additional	2,065	1,232	1,232	250
8921	Furniture/Equipment-Replacement	2,993	3,428	3,428	3,834
	Subtotal	5,058	4,660	4,660	4,084
	TOTAL	2,777,467	2,862,480	3,154,163	3,426,264

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 2005 ACTUAL	FY 2006 BUDGET	FY 2006 EXPECTED	FY 2007 BUDGET
Teachers	42	43	41	41
Para-Educators	1.5	1.5	1.5	1.5

ADDITIONAL INFORMATION:

FY 04 student enrollment 824

FY 05 student enrollment 797

FY 06 student enrollment 804

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

1121	Teacher Salaries	1,795,519	1,926,804	1,926,804	2,009,948
1141	Para-Educator Salaries	7,793	21,815	21,815	22,651
	Subtotal	1,803,312	1,948,619	1,948,619	2,032,599

EMPLOYEE BENEFITS

2100	FICA	133,817	148,963	148,963	155,494
2200	VRS Retirement	205,413	236,978	236,978	288,630
2300	Health Insurance	101,633	121,021	111,796	136,961
2400	Group Life Insurance	0	0	0	24,798
2800	Other Benefits	8,858	9,541	9,541	9,959
	Subtotal	449,721	516,503	507,278	615,842

MATERIALS/SUPPLIES

6030	Textbooks	23,427	25,000	25,000	25,000
6900	Other Educational Supplies	13,831	25,156	25,156	25,156
	Subtotal	37,258	50,156	50,156	50,156

EQUIPMENT

8911	Furniture/Equipment-Additional	1,337	1,600	1,600	2,089
8921	Furniture/Equipment-Replacement	3,388	2,918	2,918	3,334
	Subtotal	4,725	4,518	4,518	5,423

TOTAL		2,295,016	2,519,796	2,510,571	2,704,020
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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 2005 ACTUAL	FY 2006 BUDGET	FY 2006 EXPECTED	FY 2007 BUDGET
Teachers	41	41	42	42

ADDITIONAL INFORMATION:

FY 04 student enrollment 846

FY 05 student enrollment 841

FY 06 student enrollment 873

CODE: ACCT#	50-611011-030 DESCRIPTION				
	PERSONAL SERVICES				
1121	Teacher Salaries	1,777,853	1,855,468	1,919,613	2,002,448
	Subtotal	1,777,853	1,855,468	1,919,613	2,002,448
	EMPLOYEE BENEFITS				
2100	FICA	132,182	141,943	146,850	153,188
2200	VRS Retirement	204,243	225,810	233,617	284,347
2300	Health Insurance	103,280	102,307	113,608	139,181
2400	Group Life Insurance	0	0	0	47,258
2800	Other Benefits	8,593	9,092	9,406	9,812
	Subtotal	448,298	479,152	503,481	633,786
	MATERIALS/SUPPLIES				
6030	Textbooks	106,641	25,000	25,000	25,000
6900	Other Educational Supplies	12,951	26,712	26,712	26,712
	Subtotal	119,592	51,712	51,712	51,712
	EQUIPMENT				
8911	Furniture/Equipment-Additional	917	1,235	1,235	1,167
8921	Furniture/Equipment-Replacement	3,337	2,587	2,587	3,262
	Subtotal	4,254	3,822	3,822	4,429
	TOTAL	2,349,997	2,390,154	2,478,628	2,692,375

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 2005 ACTUAL	FY 2006 BUDGET	FY 2006 EXPECTED	FY 2007 BUDGET
Teachers	39	39	39	39
Para-Educators	1	1	1	1

ADDITIONAL INFORMATION:

FY 04 student enrollment 909

FY 05 student enrollment 887

FY 06 student enrollment 880

CODE: 50-611011-040

ACCT# DESCRIPTION

PERSONAL SERVICES

1121	Teacher Salaries	1,653,091	1,756,225	1,754,795	1,830,517
1141	Para-Educator Salaries	11,626	15,042	16,472	17,104
	Subtotal	1,664,717	1,771,267	1,771,267	1,847,621

EMPLOYEE BENEFITS

2100	FICA	122,551	135,429	135,429	141,343
2200	VRS Retirement	190,959	215,447	215,447	262,362
2300	Health Insurance	120,518	106,377	132,570	162,125
2800	Other Benefits	8,200	8,675	8,675	9,054
	Subtotal	442,228	465,928	492,121	574,884

MATERIALS/SUPPLIES

6030	Textbooks	23,379	26,000	26,000	26,000
6900	Other Educational Supplies	13,294	30,712	30,712	24,438
	Subtotal	36,673	56,712	56,712	50,438

EQUIPMENT

8911	Furniture/Equipment-Additional	1,385	1,435	1,435	950
8921	Furniture/Equipment-Replacement	3,692	1,747	1,747	2,297
	Subtotal	5,077	3,182	3,182	3,247

TOTAL		2,148,695	2,297,089	2,323,282	2,476,190
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REGULAR EDUCATION - ELEMENTARY - 4TH GRADE

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

PERSONNEL

	FY 2005 ACTUAL	FY 2006 BUDGET	FY 2006 EXPECTED	FY 2007 BUDGET
Teachers	45	46	41	42
Para-Educators	0	0	1	1

ADDITIONAL INFORMATION:

FY 04 student enrollment 952

FY 05 student enrollment 958

FY 06 student enrollment 920

In FY 07 added 1 teacher FTE for additional enrollment.

CODE: 50-611011-050

ACCT# DESCRIPTION

PERSONAL SERVICES

1121	Teacher Salaries	1,793,421	2,008,400	1,708,400	1,818,156
1141	Para-Educator Salaries	0	0	11,800	12,252
	Subtotal	1,793,421	2,008,400	1,720,200	1,830,408

EMPLOYEE BENEFITS

2100	FICA	134,014	153,642	131,595	140,026
2200	VRS Retirement	206,600	244,423	209,349	259,918
2300	Health Insurance	94,198	91,369	103,618	128,344
2400	Group Life Insurance	0	0	0	22,331
2800	Other Benefits	9,140	9,841	8,429	8,968
	Subtotal	443,952	499,275	452,991	559,587

MATERIALS/SUPPLIES

6030	Textbooks	17,025	20,500	20,500	20,500
6900	Other Educational Supplies	10,624	23,834	23,834	23,834
	Subtotal	27,649	44,334	44,334	44,334

EQUIPMENT

8911	Furniture/Equipment-Additional	2,188	1,435	1,435	1,475
8921	Furniture/Equipment-Replacement	1,740	1,747	1,747	3,031
	Subtotal	3,928	3,182	3,182	4,506

TOTAL		2,268,950	2,555,191	2,220,707	2,438,835
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REGULAR EDUCATION - ELEMENTARY - 5TH GRADE

The fifth grade program continues to guide students toward becoming independent learners as they expand their knowledge and skills in all areas of the curriculum.

PERSONNEL

	FY 2005 ACTUAL	FY 2006 BUDGET	FY 2006 EXPECTED	FY 2007 BUDGET
Teachers	44	44	45	46
Para-Educators	1	1	0	0

ADDITIONAL INFORMATION:

FY 04 student enrollment 942

FY 05 student enrollment 999

FY 06 student enrollment 963

In FY 07 added 1 teacher FTE for additional enrollment.

CODE: 50-611011-060

ACCT# DESCRIPTION

PERSONAL SERVICES

1121	Teacher Salaries	1,803,141	1,932,511	1,967,511	2,088,449
1141	Para-Educator Salaries	62	15,010	0	0
	Subtotal	1,803,203	1,947,521	1,967,511	2,088,449

EMPLOYEE BENEFITS

2100	FICA	135,503	148,912	150,441	159,766
2200	VRS Retirement	207,223	236,897	239,330	296,559
2300	Health Insurance	76,489	97,468	84,138	104,479
2400	Group Life Insurance	0	0	0	25,479
2800	Other Benefits	9,013	9,538	9,636	10,232
	Subtotal	428,228	492,815	483,545	596,515

MATERIALS/SUPPLIES

6030	Textbooks	17,422	20,000	20,000	20,000
6900	Other Educational Supplies	11,802	23,923	23,923	23,923
	Subtotal	29,224	43,923	43,923	43,923

EQUIPMENT

8911	Furniture/Equipment-Additional	1,009	2,185	2,185	1,472
8921	Furniture/Equipment-Replacement	2,981	2,088	2,088	2,181
	Subtotal	3,990	4,273	4,273	3,653

TOTAL		2,264,645	2,488,532	2,499,252	2,732,540
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REGULAR EDUCATION - ELEMENTARY - ART

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

PERSONNEL

	FY 2005 ACTUAL	FY 2006 BUDGET	FY 2006 EXPECTED	FY 2007 BUDGET
Teachers	10	10	10	10

ADDITIONAL INFORMATION:

All elementary students receive instruction in art, music, physical education, and library science from the resource personnel assigned to each school. The usual schedule for each of these subjects is once per week for 45 minutes, although older students may have somewhat longer periods than younger students.

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

In FY 05 the number of students receiving this instruction on a weekly basis is 5,382.

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

CODE: ACCT#	50-611011-070 DESCRIPTION				
	PERSONAL SERVICES				
1121	Teacher Salaries	416,874	448,046	448,046	467,380
	Subtotal	416,874	448,046	448,046	467,380
	EMPLOYEE BENEFITS				
2100	FICA	30,905	34,276	34,276	35,754
2200	VRS Retirement	47,968	54,527	54,527	66,368
2300	Health Insurance	21,792	27,054	23,971	29,367
2400	Group Life Insurance	0	0	0	5,702
2800	Other Benefits	2,074	2,195	2,195	2,291
	Subtotal	102,739	118,052	114,969	139,482
	MATERIALS/SUPPLIES				
6050	Art Supplies	30,875	27,520	27,520	33,390
6900	Other Educational Supplies	18,511	21,000	21,000	21,000
	Subtotal	49,386	48,520	48,520	54,390
	EQUIPMENT				
8911	Furniture/Equipment-Additional	0	500	500	500
	Subtotal	0	500	500	500
	TOTAL	568,999	615,118	612,035	661,752

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 2005 ACTUAL	FY 2006 BUDGET	FY 2006 EXPECTED	FY 2007 BUDGET
Teachers	10	10	10	10

ADDITIONAL INFORMATION:

All elementary students receive instruction in art, music, physical education, and library science from the resource personnel assigned to each school. The usual schedule for each of these subjects is once per week for 45 minutes, although older students may have somewhat longer periods than younger students.

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

In FY 05 the number of students receiving this instruction on a weekly basis is 5,382.

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

CODE: ACCT#	50-611011-080 DESCRIPTION				
	PERSONAL SERVICES				
1121	Teacher Salaries	387,323	423,344	423,344	441,612
	Subtotal	387,323	423,344	423,344	441,612
	EMPLOYEE BENEFITS				
2100	FICA	28,497	32,386	32,386	33,783
2200	VRS Retirement	44,326	51,521	51,521	62,709
2300	Health Insurance	36,096	27,850	39,706	48,644
2400	Group Life Insurance	0	0	0	5,388
2800	Other Benefits	1,959	2,074	2,074	2,164
	Subtotal	110,878	113,831	125,687	152,688
	MATERIALS/SUPPLIES				
6040	Music Supplies	8,895	12,600	12,600	12,600
	Subtotal	8,895	12,600	12,600	12,600
	TOTAL	507,096	549,775	561,631	606,900

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 2005 ACTUAL	FY 2006 BUDGET	FY 2006 EXPECTED	FY 2007 BUDGET
Teachers	10	10	10	10
Para-Educators	3	3	3	3

ADDITIONAL INFORMATION:

All elementary students receive instruction in art, music, physical education, and library science from the resource personnel assigned to each school. The usual schedule for each of these subjects is once per week for 45 minutes, although older students may have somewhat longer periods than younger students.

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

In FY 05 the number of students receiving this instruction on a weekly basis is 5,382.

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

CODE: ACCT#	50-611011-090 DESCRIPTION				
	PERSONAL SERVICES				
1121	Teacher Salaries	430,641	459,610	459,610	479,443
1141	Para-Educator Salaries	40,994	49,922	49,922	51,836
	Subtotal	471,635	509,532	509,532	531,279
	EMPLOYEE BENEFITS				
2100	FICA	34,929	38,736	38,736	40,643
2200	VRS Retirement	54,585	61,623	61,623	75,441
2300	Health Insurance	34,579	27,547	38,037	46,599
2400	Group Life Insurance	0	0	0	6,482
2800	Other Benefits	2,345	2,481	2,481	2,603
	Subtotal	126,438	130,387	140,877	171,768
	MATERIALS/SUPPLIES				
6060	Physical Ed Supplies	6,900	11,800	11,800	11,800
	Subtotal	6,900	11,800	11,800	11,800
	TOTAL	604,973	651,719	662,209	714,847

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 2005 ACTUAL	FY 2006 BUDGET	FY 2006 EXPECTED	FY 2007 BUDGET
Tutors/Technicians (FTE's are hourly based)	0.5	0.5	1.5	1.5

ADDITIONAL INFORMATION:

FY 04 student enrollment 76

FY 05 student enrollment 94

FY 06 student enrollment 94

Hourly rate increased in FY 07 from \$16 to \$18. FTE's are hourly based and calculated using an average teacher salary base with the following formula: hourly rate x 8 hours per day x 260 days per year.

CODE: ACCT#	50-611011-100 DESCRIPTION				
	PERSONAL SERVICES				
1121	Teacher Salaries	544	0	0	0
1143	Technical Salaries	33,204	42,063	42,063	56,573
	Subtotal	33,748	42,063	42,063	56,573
	EMPLOYEE BENEFITS				
2100	FICA	2,582	3,217	3,217	4,328
2800	Other Benefits	125	125	125	125
	Subtotal	2,707	3,342	3,342	4,453
	MATERIALS/SUPPLIES				
6900	Other Educational Supplies	3,027	3,120	3,120	3,120
	Subtotal	3,027	3,120	3,120	3,120
	TOTAL	39,482	48,525	48,525	64,146

REGULAR EDUCATION - ELEMENTARY - READING

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

PERSONNEL

	FY 2005 ACTUAL	FY 2006 BUDGET	FY 2006 EXPECTED	FY 2007 BUDGET
Teachers	13	13	14	14
Para-Educators	6.5	6.5	6.5	6.5

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

1121	Teacher Salaries	652,810	653,939	718,749	749,765
1141	Para-Educator Salaries	91,166	106,479	106,479	110,561
1500	Substitute Salaries	0	6,200	6,200	3,700
1625	Stipends	3,916	5,000	5,000	1,000
	Subtotal	747,892	771,618	836,428	865,026

EMPLOYEE BENEFITS

2100	FICA	54,796	58,513	63,471	66,105
2200	VRS Retirement	85,241	91,718	99,605	122,167
2300	Health Insurance	54,143	37,665	59,557	72,963
2400	Group Life Insurance	0	0	0	10,496
2800	Other Benefits	3,497	3,731	4,049	4,216
	Subtotal	197,677	191,627	226,682	275,947

PURCHASED SERVICES

3900	Miscellaneous Contractual Services	42,603	28,600	28,600	21,000
	Subtotal	42,603	28,600	28,600	21,000

OTHER CHARGES

5902	Curriculum Development	913	6,000	6,000	1,000
	Subtotal	913	6,000	6,000	1,000

MATERIALS/SUPPLIES

6030	Textbooks	49	0	0	0
6080	Remedial Reading Supplies	16,752	20,000	20,000	25,000
6900	Other Educational Supplies	2,584	14,289	14,289	14,250
	Subtotal	19,385	34,289	34,289	39,250

EQUIPMENT

8921	Furniture/Equipment-Replacement	161	0	0	0
	Subtotal	161	0	0	0

TOTAL		1,008,631	1,032,134	1,131,999	1,202,223
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REGULAR EDUCATION - ELEMENTARY - TECHNOLOGY

The technology program in the elementary schools provides a computer laboratory in each building for developing skills in reading, language arts, and mathematics. Writing, publishing, and science programs are also available for student development.

PERSONNEL

	FY 2005 ACTUAL	FY 2006 BUDGET	FY 2006 EXPECTED	FY 2007 BUDGET
Teachers	6	6	5.5	5.5
Para-Educators	5	5	0	0

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

1121	Teacher Salaries	263,377	276,138	317,730	331,441
1141	Para-Educator Salaries	77,891	103,317	0	0
	Subtotal	341,268	379,455	317,730	331,441

EMPLOYEE BENEFITS

2100	FICA	25,484	28,525	23,803	25,355
2200	VRS Retirement	39,240	45,379	37,867	47,065
2300	Health Insurance	19,731	27,507	21,704	26,590
2400	Group Life Insurance	0	0	0	4,044
2800	Other Benefits	1,733	1,827	1,525	1,624
	Subtotal	86,188	103,238	84,899	104,678

PURCHASED SERVICES

3340	Bldg Svc, Contract Maintenance/Other	31,814	13,000	13,000	13,000
	Subtotal	31,814	13,000	13,000	13,000

MATERIALS/SUPPLIES

6800	Technology-Software	0	0	0	26,000
6810	Technology Consumables	0	30,000	30,000	30,000
6900	Other Educational Supplies	2,613	21,625	21,625	49,450
	Subtotal	2,613	51,625	51,625	105,450

EQUIPMENT

8800	Technology-Hardware Replacement	1,309,714	1,840,977	1,840,977	2,434,609
8805	Technology-Hardware Additions	33,235	80,275	80,275	80,275
8911	Furniture/Equipment-Additional	198	0	0	0
	Subtotal	1,343,147	1,921,252	1,921,252	2,514,884

TOTAL

1,805,030	2,468,570	2,388,506	3,069,453
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REGULAR EDUCATION - ELEMENTARY - CONTRACTED SERVICES

Contracted services provide opportunities for elementary students to engage in field experiences at the Virginia Living Museum, Mariner's Museum, and the Jamestown-Yorktown Foundation. Contracted services for printing and training are included in this category.

PERSONNEL

	FY 2005 ACTUAL	FY 2006 BUDGET	FY 2006 EXPECTED	FY 2007 BUDGET
N/A	0	0	0	0

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

3881	Fees For Services	75,806	49,300	49,300	49,300
3900	Miscellaneous Contractual Services	25,629	16,167	16,167	17,767
	Subtotal	101,435	65,467	65,467	67,067
	TOTAL	101,435	65,467	65,467	67,067

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 2005 ACTUAL	FY 2006 BUDGET	FY 2006 EXPECTED	FY 2007 BUDGET
Teachers	5	5	4	4
Technical	0	1	1	1
Para-Educators	50	50	49.5	49.5

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

ACCT#	DESCRIPTION	FY 2005 ACTUAL	FY 2006 BUDGET	FY 2006 EXPECTED	FY 2007 BUDGET
PERSONAL SERVICES					
1121	Teacher Salaries	279,954	263,091	238,091	248,365
1141	Para-Educator Salaries	755,712	842,531	836,531	868,604
1143	Technical Salaries	0	34,910	34,910	36,248
1151	COE Students	41,290	0	0	0
1152	Cafeteria Monitor	3,498	0	0	0
1154	Differential Pay	0	50,000	50,000	50,000
1500	Substitute Salaries	429,826	434,500	434,500	491,420
1600	Supplements	108,890	107,189	112,189	112,189
1625	Stipends	48,048	62,200	66,950	69,950
	Subtotal	1,667,218	1,794,421	1,773,171	1,876,776
EMPLOYEE BENEFITS					
2100	FICA	123,966	127,714	125,725	142,984
2200	VRS Retirement	507,944	581,362	578,198	613,857
2300	Health Insurance	88,748	85,249	97,623	119,598
2400	Group Life Insurance	0	0	0	14,679
2700	Retiree Health Insurance	209,363	171,000	171,000	171,000
2800	Other Benefits	7,473	8,058	7,931	8,756
	Subtotal	937,494	973,383	980,477	1,070,874
PURCHASED SERVICES					
3500	Printing	34,285	30,000	30,000	30,000
3900	Miscellaneous Contractual Services	46,191	15,000	15,000	15,000
	Subtotal	80,476	45,000	45,000	45,000
OTHER CHARGES					
5504	Travel	5,127	6,500	6,500	8,960
	Subtotal	5,127	6,500	6,500	8,960
MATERIALS/SUPPLIES					
6030	Textbooks	323,048	0	0	0
6070	Testing Materials	17,261	37,400	37,400	49,800
6900	Other Educational Supplies	13,866	34,370	37,620	61,020
	Subtotal	354,175	71,770	75,020	110,820
EQUIPMENT					
8921	Furniture/Equipment-Replacement	1,014,216	6,800	6,800	6,800
	Subtotal	1,014,216	6,800	6,800	6,800
	TOTAL	4,058,706	2,897,874	2,886,968	3,119,230

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 2005 ACTUAL	FY 2006 BUDGET	FY 2006 EXPECTED	FY 2007 BUDGET
Teachers	26	27	26.5	26.5

ADDITIONAL INFORMATION:

FY 04 student enrollment 5,544

FY 05 student enrollment 5,245

FY 06 student enrollment 3,869

CODE: 50-611012-150

ACCT# DESCRIPTION

	PERSONAL SERVICES				
1121	Teacher Salaries	1,095,861	1,225,397	1,215,397	1,267,843
	Subtotal	1,095,861	1,225,397	1,215,397	1,267,843
	EMPLOYEE BENEFITS				
2100	FICA	74,383	93,742	92,977	96,990
2200	VRS Retirement	117,669	149,131	147,914	180,034
2300	Health Insurance	83,863	72,464	92,249	113,014
2400	Group Life Insurance	0	0	0	15,468
2800	Other Benefits	6,014	6,004	5,955	6,212
	Subtotal	281,929	321,341	339,095	411,718
	PURCHASED SERVICES				
3370	Contract Maint/Music Instruments	6,124	6,100	6,100	8,200
	Subtotal	6,124	6,100	6,100	8,200
	MATERIALS/SUPPLIES				
6030	Textbooks	9,351	15,000	15,000	15,000
6040	Music Supplies	8,958	16,800	16,800	16,800
6050	Art Supplies	8,027	24,780	24,780	22,634
6900	Other Educational Supplies	6,828	8,000	8,000	8,038
	Subtotal	33,164	64,580	64,580	62,472
	EQUIPMENT				
8911	Furniture/Equipment-Additional	13,997	14,000	14,000	15,000
	Subtotal	13,997	14,000	14,000	15,000
	TOTAL	1,431,075	1,631,418	1,639,172	1,765,233

REGULAR EDUCATION - MIDDLE - CORE/TMING/ACAD COACHING

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

PERSONNEL

	FY 2005 ACTUAL	FY 2006 BUDGET	FY 2006 EXPECTED	FY 2007 BUDGET
Teachers	125.57	126.57	130.03	134.03

ADDITIONAL INFORMATION:

FY 04 student enrollment:

Grade 6: 1,017

Grade 7: 1,004

Grade 8: 1,046

Total: 3,067

FY 05 student enrollment:

Grade 6: 973

Grade 7: 1,073

Grade 8: 1,021

Total: 3,067

FY 06 student enrollment:

Grade 6: 1,053

Grade 7: 1,008

Grade 8: 1,120

Total: 3,181

In FY 07 added 4 teacher FTE's for additional enrollment.

CODE: ACCT#	50-611012-160 DESCRIPTION				
	PERSONAL SERVICES				
1121	Teacher Salaries	5,257,008	5,613,458	5,999,525	6,473,210
1625	Stipends	5,000	18,470	18,470	16,470
	Subtotal	5,262,008	5,631,928	6,017,995	6,489,680
	EMPLOYEE BENEFITS				
2100	FICA	393,376	422,330	458,792	491,105
2200	VRS Retirement	598,322	711,256	732,241	911,879
2300	Health Insurance	358,627	532,192	394,490	488,898
2400	Group Life Insurance	0	0	0	78,343
2800	Other Benefits	31,057	27,027	27,620	31,438
	Subtotal	1,381,382	1,692,805	1,613,143	2,001,663
	MATERIALS/SUPPLIES				
6020	Laboratory Supplies	17,012	19,300	19,300	20,255
6030	Textbooks	165,353	40,000	40,000	40,000
6060	Physical Ed Supplies	7,031	6,229	6,229	6,344
6900	Other Educational Supplies	32,551	80,844	80,844	127,116
	Subtotal	221,947	146,373	146,373	193,715
	TOTAL	6,865,337	7,471,106	7,777,511	8,685,058

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 2005 ACTUAL	FY 2006 BUDGET	FY 2006 EXPECTED	FY 2007 BUDGET
Para-Educators	4	4	4	4

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

ACCT#	DESCRIPTION	FY 2005 ACTUAL	FY 2006 BUDGET	FY 2006 EXPECTED	FY 2007 BUDGET
	PERSONAL SERVICES				
1141	Para-Educator Salaries	59,162	58,897	62,121	64,503
	Subtotal	59,162	58,897	62,121	64,503
	EMPLOYEE BENEFITS				
2100	FICA	4,485	4,219	4,466	4,934
2200	VRS Retirement	5,359	6,712	7,104	9,159
2300	Health Insurance	3,213	5,898	3,534	4,330
2400	Group Life Insurance	0	0	0	787
2800	Other Benefits	259	270	286	316
	Subtotal	13,316	17,099	15,390	19,526
	PURCHASED SERVICES				
3900	Miscellaneous Contractual Services	0	50,000	50,000	50,000
	Subtotal	0	50,000	50,000	50,000
	TOTAL	72,478	125,996	127,511	134,029

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 2005 ACTUAL	FY 2006 BUDGET	FY 2006 EXPECTED	FY 2007 BUDGET
Para-Educators	0.62	0.62	0	0
Tutors/Technicians (FTE's are hourly based)	0.4	0.4	1	1

ADDITIONAL INFORMATION:

FY 04 student enrollment 24

FY 05 student enrollment 38

FY 06 student enrollment 33

Hourly rate increased in FY 07 from \$16 to \$18. 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

1141	Para-Educator Salaries	6,264	14,870	0	0
1143	Technical Salaries	13,832	13,790	28,660	25,901
	Subtotal	20,096	28,660	28,660	25,901

EMPLOYEE BENEFITS

2100	FICA	1,537	2,113	2,113	1,981
2800	Other Benefits	96	96	96	96
	Subtotal	1,633	2,209	2,209	2,077

MATERIALS/SUPPLIES

6900	Other Educational Supplies	1,082	1,040	1,040	1,040
	Subtotal	1,082	1,040	1,040	1,040
	TOTAL	22,811	31,909	31,909	29,018

REGULAR EDUCATION - MIDDLE - TECHNOLOGY

The review and purchase of software for the middle school program is essential in providing an up-to-date technology program.

PERSONNEL

	FY 2005 ACTUAL	FY 2006 BUDGET	FY 2006 EXPECTED	FY 2007 BUDGET
Teachers	2	2	3.5	3.5

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

1121	Teacher Salaries	101,918	107,916	201,159	209,840
1625	Stipends	1,856	1,856	1,856	1,856
	Subtotal	103,774	109,772	203,015	211,696

EMPLOYEE BENEFITS

2100	FICA	7,920	8,400	15,533	16,197
2200	VRS Retirement	11,704	13,133	24,481	29,798
2300	Health Insurance	3,012	0	3,313	4,059
2400	Group Life Insurance	0	0	0	2,560
2800	Other Benefits	322	529	986	1,028
	Subtotal	22,958	22,062	44,313	53,642

PURCHASED SERVICES

3340	Bldg Svc, Contract Maintenance/Other	29,111	10,613	10,613	10,613
	Subtotal	29,111	10,613	10,613	10,613

MATERIALS/SUPPLIES

6900	Other Educational Supplies	2,366	3,500	3,500	19,575
	Subtotal	2,366	3,500	3,500	19,575

EQUIPMENT

8800	Technology-Hardware Replacement	7,808	12,218	12,218	12,218
	Subtotal	7,808	12,218	12,218	12,218

TOTAL

	166,017	158,165	273,659	307,744
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REGULAR EDUCATION - MIDDLE - SCHOOL OF ARTS

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

PERSONNEL

	FY 2005 ACTUAL	FY 2006 BUDGET	FY 2006 EXPECTED	FY 2007 BUDGET
Teachers	2	2	1	1

ADDITIONAL INFORMATION:

This is a new program created in FY05.

FY 06 student enrollment 34

CODE: ACCT#	50-611012-205 DESCRIPTION				
	PERSONAL SERVICES				
1121	Teacher Salaries	0	69,634	35,634	37,172
1625	Stipends	0	4,025	3,717	3,717
	Subtotal	0	73,659	39,351	40,889
	EMPLOYEE BENEFITS				
2100	FICA	0	5,327	3,034	3,152
2200	VRS Retirement	0	8,474	4,336	5,806
2400	Group Life Insurance	0	0	0	499
2800	Other Benefits	0	341	174	183
	Subtotal	0	14,142	7,544	9,640
	PURCHASED SERVICES				
3900	Miscellaneous Contractual Services	0	0	5,000	5,000
	Subtotal	0	0	5,000	5,000
	MATERIALS/SUPPLIES				
6900	Other Educational Supplies	0	10,000	5,000	5,000
	Subtotal	0	10,000	5,000	5,000
	TOTAL	0	97,801	56,895	60,529

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 2005 ACTUAL	FY 2006 BUDGET	FY 2006 EXPECTED	FY 2007 BUDGET
N/A	0	0	0	0

CODE: ACCT#	50-611012-210 DESCRIPTION				
	PURCHASED SERVICES				
3900	Miscellaneous Contractual Services	19,264	28,166	24,366	22,566
	Subtotal	19,264	28,166	24,366	22,566
	TOTAL	19,264	28,166	24,366	22,566

REGULAR EDUCATION - MIDDLE - OTHER

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

PERSONNEL

	FY 2005 ACTUAL	FY 2006 BUDGET	FY 2006 EXPECTED	FY 2007 BUDGET
Teachers	3.43	6.43	6	10
Para-Educators	2	2	2	2
Cafeteria Monitors	3	3	3	3

ADDITIONAL INFORMATION:

In FY 07 added 4 FTE's for Middle School Assessment and Compliance Coordinators.

CODE: 50-611012-220

ACCT# DESCRIPTION

CODE	DESCRIPTION	FY 2005 ACTUAL	FY 2006 BUDGET	FY 2006 EXPECTED	FY 2007 BUDGET
PERSONAL SERVICES					
1121	Teacher Salaries	141,556	276,485	261,435	416,862
1141	Para-Educator Salaries	32,399	34,613	34,613	35,940
1152	Cafeteria Monitor	11,156	13,624	13,624	14,146
1500	Substitute Salaries	228,128	205,000	228,000	257,868
1600	Supplements	122,306	128,367	128,367	128,367
1625	Stipends	23,770	78,181	78,181	78,181
	Subtotal	559,315	736,270	744,220	931,364
EMPLOYEE BENEFITS					
2100	FICA	42,312	54,270	54,878	70,898
2200	VRS Retirement	17,997	37,663	38,631	66,307
2300	Health Insurance	8,001	11,145	8,801	16,390
2400	Group Life Insurance	0	0	0	5,696
2800	Other Benefits	2,449	3,368	3,407	4,283
	Subtotal	70,759	106,446	105,717	163,574
PURCHASED SERVICES					
3500	Printing	20,444	30,000	30,000	30,000
	Subtotal	20,444	30,000	30,000	30,000
OTHER CHARGES					
5504	Travel	2,378	4,000	4,000	5,141
	Subtotal	2,378	4,000	4,000	5,141
MATERIALS/SUPPLIES					
6001	Stationery/Forms/Office Supplies	16,880	11,750	11,750	11,750
6070	Testing Materials	7,532	14,000	14,000	15,300
6900	Other Educational Supplies	82,756	28,623	28,623	48,423
	Subtotal	107,168	54,373	54,373	75,473
EQUIPMENT					
8911	Furniture/Equipment-Additional	12,558	21,280	21,280	23,280
8921	Furniture/Equipment-Replacement	11,769	23,080	23,080	25,080
	Subtotal	24,327	44,360	44,360	48,360
	TOTAL	784,391	975,449	982,670	1,253,912

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 2005 ACTUAL	FY 2006 BUDGET	FY 2006 EXPECTED	FY 2007 BUDGET
Teachers	9.14	9.14	9.57	9.57

ADDITIONAL INFORMATION:

FY 04 student enrollment 1,302

FY 05 student enrollment 1,398

FY 06 student enrollment 1,376

CODE: ACCT#	50-611013-230 DESCRIPTION				
	PERSONAL SERVICES				
1121	Teacher Salaries	386,738	453,507	453,507	473,077
	Subtotal	386,738	453,507	453,507	473,077
	EMPLOYEE BENEFITS				
2100	FICA	29,022	34,693	34,693	36,190
2200	VRS Retirement	39,571	55,192	55,192	67,177
2300	Health Insurance	15,305	14,528	16,835	20,625
2400	Group Life Insurance	0	0	0	5,772
2800	Other Benefits	2,100	2,222	2,222	2,318
	Subtotal	85,998	106,635	108,942	132,082
	MATERIALS/SUPPLIES				
6050	Art Supplies	10,312	11,387	11,387	11,387
	Subtotal	10,312	11,387	11,387	11,387
	TOTAL	483,048	571,529	573,836	616,546

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 2005 ACTUAL	FY 2006 BUDGET	FY 2006 EXPECTED	FY 2007 BUDGET
Teachers	8	8	7.4	7.4

ADDITIONAL INFORMATION:

FY 04 student enrollment 861

FY 05 student enrollment 867

FY 06 student enrollment 944

CODE: ACCT#	50-611013-240 DESCRIPTION				
	PERSONAL SERVICES				
1121	Teacher Salaries	349,681	386,080	371,080	387,093
	Subtotal	349,681	386,080	371,080	387,093
	EMPLOYEE BENEFITS				
2100	FICA	25,500	29,535	28,388	29,613
2200	VRS Retirement	40,100	46,986	45,160	54,967
2300	Health Insurance	30,980	25,111	34,078	41,749
2400	Group Life Insurance	0	0	0	4,722
2800	Other Benefits	1,788	1,892	1,818	1,897
	Subtotal	98,368	103,524	109,444	132,948
	PURCHASED SERVICES				
3370	Contract Maint/Music Instruments	8,900	7,900	7,900	10,000
	Subtotal	8,900	7,900	7,900	10,000
	MATERIALS/SUPPLIES				
6040	Music Supplies	8,970	10,214	10,214	10,749
	Subtotal	8,970	10,214	10,214	10,749
	EQUIPMENT				
8911	Furniture/Equipment-Additional	8,519	16,000	16,000	17,000
8921	Furniture/Equipment-Replacement	36,759	0	0	0
	Subtotal	45,278	16,000	16,000	17,000
	TOTAL	511,197	523,718	514,638	557,790

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 2005 ACTUAL	FY 2006 BUDGET	FY 2006 EXPECTED	FY 2007 BUDGET
Teachers	35.44	35.44	37.72	38.72

ADDITIONAL INFORMATION:

FY 04 student enrollment 4,496

FY 05 student enrollment 4,693

FY 06 student enrollment 4,934

In FY 07 added 1 teacher FTE for additional enrollment.

CODE: 50-611013-250

ACCT# DESCRIPTION

	PERSONAL SERVICES				
1121	Teacher Salaries	1,464,207	1,640,104	1,690,104	1,799,071
	Subtotal	1,464,207	1,640,104	1,690,104	1,799,071
	EMPLOYEE BENEFITS				
2100	FICA	108,965	125,468	129,293	137,629
2200	VRS Retirement	161,253	199,601	205,686	255,468
2300	Health Insurance	102,597	112,969	112,857	139,663
2400	Group Life Insurance	0	0	0	21,949
2800	Other Benefits	7,595	8,037	8,282	8,815
	Subtotal	380,410	446,075	456,118	563,524
	MATERIALS/SUPPLIES				
6030	Textbooks	14,910	31,000	31,000	31,000
6900	Other Educational Supplies	12,700	16,835	16,835	16,835
	Subtotal	27,610	47,835	47,835	47,835
	TOTAL	1,872,227	2,134,014	2,194,057	2,410,430

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 2005 ACTUAL	FY 2006 BUDGET	FY 2006 EXPECTED	FY 2007 BUDGET
Tutors/Technicians (FTE is hourly based)	0.4	0.4	0.5	0.5

ADDITIONAL INFORMATION:

FY 04 student enrollment 24

FY 05 student enrollment 54

FY 06 student enrollment 39

Hourly rate increased in FY 07 from \$16 to \$18. 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: ACCT#	50-611013-260 DESCRIPTION				
	PERSONAL SERVICES				
1143	Technical Salaries	14,324	16,074	16,074	30,673
	Subtotal	14,324	16,074	16,074	30,673
	EMPLOYEE BENEFITS				
2100	FICA	1,096	1,230	1,230	2,346
2800	Other Benefits	48	48	48	48
	Subtotal	1,144	1,278	1,278	2,394
	MATERIALS/SUPPLIES				
6900	Other Educational Supplies	1,087	1,620	1,620	1,620
	Subtotal	1,087	1,620	1,620	1,620
	TOTAL	16,555	18,972	18,972	34,687

REGULAR EDUCATION - HIGH - MATH

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

PERSONNEL

	FY 2005 ACTUAL	FY 2006 BUDGET	FY 2006 EXPECTED	FY 2007 BUDGET
Teachers	35	36	37	39

ADDITIONAL INFORMATION:

FY 04 student enrollment 6,981

FY 05 student enrollment 6,978

FY 06 student enrollment 7,071

In FY 07 added 1 teacher FTE for additional enrollment and a second FTE to reduce stipend payments.

CODE: 50-611013-270

ACCT# DESCRIPTION

	PERSONAL SERVICES				
1121	Teacher Salaries	1,474,650	1,652,395	1,677,395	1,822,313
	Subtotal	1,474,650	1,652,395	1,677,395	1,822,313
	EMPLOYEE BENEFITS				
2100	FICA	108,903	126,408	128,321	139,407
2200	VRS Retirement	169,622	201,097	204,139	258,768
2300	Health Insurance	114,701	97,615	126,171	157,376
2400	Group Life Insurance	0	0	0	22,232
2800	Other Benefits	7,489	8,097	8,219	8,927
	Subtotal	400,715	433,217	466,850	586,710
	MATERIALS/SUPPLIES				
6030	Textbooks	14,733	17,000	17,000	17,000
6900	Other Educational Supplies	8,487	10,443	10,443	11,006
	Subtotal	23,220	27,443	27,443	28,006
	TOTAL	1,898,585	2,113,055	2,171,688	2,437,029

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 2005 ACTUAL	FY 2006 BUDGET	FY 2006 EXPECTED	FY 2007 BUDGET
Teachers	34.29	35.29	34.43	35.43

ADDITIONAL INFORMATION:

FY 04 student enrollment 3,892

FY 05 student enrollment 4,182

FY 06 student enrollment 4,169

In FY 07 added 1 teacher FTE for additional enrollment.

CODE: 50-611013-280

ACCT# DESCRIPTION

PERSONAL SERVICES

1121	Teacher Salaries	1,455,584	1,563,306	1,543,306	1,645,939
1625	Stipends	3,000	3,000	3,000	3,000
	Subtotal	1,458,584	1,566,306	1,546,306	1,648,939

EMPLOYEE BENEFITS

2100	FICA	108,288	119,822	118,292	126,144
2200	VRS Retirement	166,203	190,255	187,821	233,724
2300	Health Insurance	97,875	82,840	107,663	133,300
2400	Group Life Insurance	0	0	0	20,080
2800	Other Benefits	7,077	7,660	7,562	8,064
	Subtotal	379,443	400,577	421,338	521,312

MATERIALS/SUPPLIES

6020	Laboratory Supplies	45,647	44,088	44,088	44,405
6030	Textbooks	44,348	21,000	21,000	21,000
6900	Other Educational Supplies	2,350	5,925	5,925	5,925
	Subtotal	92,345	71,013	71,013	71,330

TOTAL

		1,930,372	2,037,896	2,038,657	2,241,581
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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 2005 ACTUAL	FY 2006 BUDGET	FY 2006 EXPECTED	FY 2007 BUDGET
Teachers	36	37	37	39

ADDITIONAL INFORMATION:

FY 04 student enrollment 4,659

FY 05 student enrollment 4,823

FY 06 student enrollment 4,910

In FY 07 added 1 teacher FTE for additional enrollment and a second FTE to reduce stipend payments.

CODE: ACCT#	50-611013-290 DESCRIPTION				
	PERSONAL SERVICES				
1121	Teacher Salaries	1,485,895	1,623,807	1,623,807	1,766,413
	Subtotal	1,485,895	1,623,807	1,623,807	1,766,413
	EMPLOYEE BENEFITS				
2100	FICA	110,443	124,221	124,221	135,130
2200	VRS Retirement	171,527	197,618	197,618	250,831
2300	Health Insurance	97,852	89,118	107,637	134,670
2400	Group Life Insurance	0	0	0	21,550
2800	Other Benefits	7,358	7,957	7,957	8,654
	Subtotal	387,180	418,914	437,433	550,835
	MATERIALS/SUPPLIES				
6030	Textbooks	16,731	16,500	16,500	16,500
6900	Other Educational Supplies	10,149	10,601	10,601	11,057
	Subtotal	26,880	27,101	27,101	27,557
	TOTAL	1,899,955	2,069,822	2,088,341	2,344,805

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 2005 ACTUAL	FY 2006 BUDGET	FY 2006 EXPECTED	FY 2007 BUDGET
Teachers	13.43	13.43	13.4	13.4

ADDITIONAL INFORMATION:

FY 04 student enrollment 3,107

FY 05 student enrollment 2,915

FY 06 student enrollment 3,201

CODE: ACCT#	50-611013-300 DESCRIPTION				
	PERSONAL SERVICES				
1121	Teacher Salaries	602,939	698,296	608,296	634,545
	Subtotal	602,939	698,296	608,296	634,545
	EMPLOYEE BENEFITS				
2100	FICA	43,744	53,420	46,535	48,543
2200	VRS Retirement	67,513	84,983	74,030	90,105
2300	Health Insurance	61,274	44,891	67,401	82,573
2400	Group Life Insurance	0	0	0	7,741
2800	Other Benefits	3,233	3,422	2,981	3,109
	Subtotal	175,764	186,716	190,947	232,071
	MATERIALS/SUPPLIES				
6030	Textbooks	10,446	10,000	10,000	10,000
6060	Physical Ed Supplies	6,833	7,764	7,764	7,764
	Subtotal	17,279	17,764	17,764	17,764
	TOTAL	795,982	902,776	817,007	884,380

REGULAR EDUCATION - HIGH - DRIVER ED

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

PERSONNEL

	FY 2005 ACTUAL	FY 2006 BUDGET	FY 2006 EXPECTED	FY 2007 BUDGET
N/A	0	0	0	0

CODE: 50-611013-310

ACCT# DESCRIPTION

	MATERIALS/SUPPLIES				
6030	Textbooks	14,762	3,905	3,905	3,905
	Subtotal	14,762	3,905	3,905	3,905
	TOTAL	14,762	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 2005 ACTUAL	FY 2006 BUDGET	FY 2006 EXPECTED	FY 2007 BUDGET
Teachers	24.43	24.43	24.43	24.43

ADDITIONAL INFORMATION:

FY 04 student enrollment 2,577

FY 05 student enrollment 2,705

FY 06 student enrollment 2,754

CODE: 50-611013-320

ACCT# DESCRIPTION

PERSONAL SERVICES

1121	Teacher Salaries	1,081,350	1,150,066	1,158,066	1,208,039
	Subtotal	1,081,350	1,150,066	1,158,066	1,208,039

EMPLOYEE BENEFITS

2100	FICA	72,345	87,980	88,592	92,415
2200	VRS Retirement	104,787	139,963	140,937	171,541
2300	Health Insurance	56,662	56,697	62,328	76,358
2400	Group Life Insurance	0	0	0	14,738
2800	Other Benefits	5,326	5,635	5,675	5,920
	Subtotal	239,120	290,275	297,532	360,972

MATERIALS/SUPPLIES

6030	Textbooks	15,391	17,000	17,000	17,000
6900	Other Educational Supplies	3,444	5,250	5,250	5,250
	Subtotal	18,835	22,250	22,250	22,250
	TOTAL	1,339,305	1,462,591	1,477,848	1,591,261

REGULAR EDUCATION - HIGH - YORK RIVER ACADEMY

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

PERSONNEL

	FY 2005 ACTUAL	FY 2006 BUDGET	FY 2006 EXPECTED	FY 2007 BUDGET
Teachers	4.75	4.75	4.75	4.75

ADDITIONAL INFORMATION:

FY 04 student enrollment 41

FY 05 student enrollment 40

FY 06 student enrollment 38

CODE: 50-611013-330

ACCT# DESCRIPTION

PERSONAL SERVICES

1121	Teacher Salaries	178,188	197,588	197,588	206,115
1625	Stipends	750	610	610	610
	Subtotal	178,938	198,198	198,198	206,725

EMPLOYEE BENEFITS

2100	FICA	12,439	15,162	15,162	15,814
2200	VRS Retirement	20,681	24,046	24,046	29,269
2300	Health Insurance	20,950	22,266	23,045	28,232
2400	Group Life Insurance	0	0	0	2,515
2800	Other Benefits	918	971	971	1,013
	Subtotal	54,988	62,445	63,224	76,843

PURCHASED SERVICES

3900	Miscellaneous Contractual Services	35,025	38,844	38,844	38,844
	Subtotal	35,025	38,844	38,844	38,844

MATERIALS/SUPPLIES

6990	Miscellaneous Materials & Supplies	7,708	6,500	6,500	9,500
	Subtotal	7,708	6,500	6,500	9,500

EQUIPMENT

8911	Furniture/Equipment-Additional	4,425	5,000	5,000	5,000
	Subtotal	4,425	5,000	5,000	5,000

	TOTAL	281,084	310,987	311,766	336,912
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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 2005 ACTUAL	FY 2006 BUDGET	FY 2006 EXPECTED	FY 2007 BUDGET
Technical	0	0	0	0.25

ADDITIONAL INFORMATION:

In FY 07 transferred .25 FTE from Instruction & Curriculum Development Service-Reg. Ed.

CODE: ACCT#	50-611013-335 DESCRIPTION				
	PERSONAL SERVICES				
1143	Technical Salaries	0	0	0	36,500
1625	Stipends	0	0	0	115,000
	Subtotal	0	0	0	151,500
	EMPLOYEE BENEFITS				
2100	FICA	0	0	0	14,500
2300	Health Insurance	0	0	0	1,377
	Subtotal	0	0	0	15,877
	OTHER CHARGES				
5504	Travel	0	0	0	1,500
5506	Employee Development	0	0	0	5,000
	Subtotal	0	0	0	6,500
	MATERIALS/SUPPLIES				
6900	Other Educational Supplies	0	0	0	7,176
	Subtotal	0	0	0	7,176
	TOTAL	0	0	0	181,053

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 2005 ACTUAL	FY 2006 BUDGET	FY 2006 EXPECTED	FY 2007 BUDGET
Teachers	2	2	3.5	3.5

CODE: ACCT#	50-611013-340 DESCRIPTION				
	PERSONAL SERVICES				
1121	Teacher Salaries	23,456	123,425	175,925	183,516
1143	Technical Salaries	80,998	0	0	0
	Subtotal	104,454	123,425	175,925	183,516
	EMPLOYEE BENEFITS				
2100	FICA	7,781	9,442	13,458	14,039
2200	VRS Retirement	11,997	15,021	21,410	26,060
2300	Health Insurance	6,136	6,507	6,750	8,269
2400	Group Life Insurance	0	0	0	2,239
2800	Other Benefits	571	605	862	899
	Subtotal	26,485	31,575	42,480	51,506
	PURCHASED SERVICES				
3340	Bldg Svc, Contract Maintenance/Other	28,774	26,713	26,713	26,713
3900	Miscellaneous Contractual Services	14,610	25,970	25,970	25,970
	Subtotal	43,384	52,683	52,683	52,683
	MATERIALS/SUPPLIES				
6800	Technology-Software	98,650	50,000	50,000	50,000
6810	Technology Consumables	0	20,000	20,000	20,000
6900	Other Educational Supplies	0	3,000	3,000	24,865
	Subtotal	98,650	73,000	73,000	94,865
	EQUIPMENT				
8800	Technology-Hardware Replacement	59,322	47,000	47,000	47,000
8805	Technology-Hardware Additions	569,790	547,000	547,000	547,000
	Subtotal	629,112	594,000	594,000	594,000
	TRANSFERS				
9301	Transfer to County	0	0	525,000	0
	Subtotal	0	0	525,000	0
	TOTAL	902,085	874,683	1,463,088	976,570

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 2005 ACTUAL	FY 2006 BUDGET	FY 2006 EXPECTED	FY 2007 BUDGET
Teachers	3	3	3.1	3.1

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

	PERSONAL SERVICES				
1121	Teacher Salaries	138,695	149,942	149,942	156,412
	Subtotal	138,695	149,942	149,942	156,412
	EMPLOYEE BENEFITS				
2100	FICA	10,388	11,471	11,471	11,965
2200	VRS Retirement	15,934	18,248	18,248	22,210
2300	Health Insurance	8,772	11,414	9,649	11,821
2400	Group Life Insurance	0	0	0	1,908
2800	Other Benefits	694	735	735	766
	Subtotal	35,788	41,868	40,103	48,670
	PURCHASED SERVICES				
3900	Miscellaneous Contractual Services	18,825	18,750	18,750	18,750
	Subtotal	18,825	18,750	18,750	18,750
	TOTAL	193,308	210,560	208,795	223,832

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 2005 ACTUAL	FY 2006 BUDGET	FY 2006 EXPECTED	FY 2007 BUDGET
Teachers	5	5	6	6

ADDITIONAL INFORMATION:

FY 04 student enrollment 169

FY 05 student enrollment 173

FY 06 student enrollment 184

CODE: 50-611013-350

ACCT# DESCRIPTION

PERSONAL SERVICES

1121	Teacher Salaries	203,544	214,899	259,899	271,114
1625	Stipends	1,574	1,100	1,100	1,100
	Subtotal	205,118	215,999	260,999	272,214

EMPLOYEE BENEFITS

2100	FICA	15,296	16,571	20,014	20,871
2200	VRS Retirement	23,324	26,153	31,629	38,498
2300	Health Insurance	12,010	15,219	13,211	16,185
2400	Group Life Insurance	0	0	0	3,307
2800	Other Benefits	995	1,053	1,274	1,329
	Subtotal	51,625	58,996	66,128	80,190

PURCHASED SERVICES

3900	Miscellaneous Contractual Services	32,267	8,619	8,619	8,619
	Subtotal	32,267	8,619	8,619	8,619

OTHER CHARGES

5506	Employee Development	0	600	600	600
	Subtotal	0	600	600	600

MATERIALS/SUPPLIES

6900	Other Educational Supplies	13,635	10,500	10,500	10,500
	Subtotal	13,635	10,500	10,500	10,500

	TOTAL	302,645	294,714	346,846	372,123
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REGULAR EDUCATION - HIGH - VHSL/INTERSCHOLASTIC ACTVY

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

PERSONNEL

	FY 2005 ACTUAL	FY 2006 BUDGET	FY 2006 EXPECTED	FY 2007 BUDGET
Athletic Directors	4	4	4	4

CODE: 50-611013-360

ACCT# DESCRIPTION

	PERSONAL SERVICES			
1128	Athletic Directors	201,494	210,000	258,035
1625	Stipends	44,459	0	0
	Subtotal	245,953	210,000	258,035
	EMPLOYEE BENEFITS			
2100	FICA	18,690	16,065	19,740
2200	VRS Retirement	22,320	25,557	31,404
2300	Health Insurance	11,087	0	12,196
2400	Group Life Insurance	0	0	3,148
2800	Other Benefits	1,029	1,029	1,264
	Subtotal	53,126	42,651	64,604
	PURCHASED SERVICES			
3900	Miscellaneous Contractual Services	79,819	70,550	70,550
	Subtotal	79,819	70,550	73,020
	MATERIALS/SUPPLIES			
6990	Miscellaneous Materials & Supplies	1,430	0	0
	Subtotal	1,430	0	0
	EQUIPMENT			
8911	Furniture/Equipment-Additional	14,990	21,000	21,000
8921	Furniture/Equipment-Replacement	17,201	21,000	23,000
	Subtotal	32,191	42,000	46,000
	TOTAL	412,519	365,201	435,189

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 2005 ACTUAL	FY 2006 BUDGET	FY 2006 EXPECTED	FY 2007 BUDGET
N/A	0	0	0	0

ADDITIONAL INFORMATION:

FY 04 student enrollment in Governor's School 87

FY 05 student enrollment in Governor's School 97

FY 06 student enrollment in Governor's School 75

CODE: 50-611013-370

ACCT# DESCRIPTION

PURCHASED SERVICES

3860	Contractual-New Horizons	191,282	190,300	190,300	270,685
3900	Miscellaneous Contractual Services	35,994	37,667	37,667	39,267
	Subtotal	227,276	227,967	227,967	309,952
	TOTAL	227,276	227,967	227,967	309,952

REGULAR EDUCATION - HIGH - OTHER

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

PERSONNEL		FY 2005 ACTUAL	FY 2006 BUDGET	FY 2006 EXPECTED	FY 2007 BUDGET
Teachers		5.09	5.09	4	4
Para-Educators		5	5	5	5
<hr/>					
CODE:	50-611013-380				
ACCT#	DESCRIPTION				
PERSONAL SERVICES					
1121	Teacher Salaries	64,181	179,860	190,946	199,186
1141	Para-Educator Salaries	83,495	85,845	85,845	89,136
1151	COE Students	0	99,713	99,713	103,536
1500	Substitute Salaries	227,235	210,000	227,000	256,641
1600	Supplements	664,744	616,969	664,969	664,969
1625	Stipends	71,227	171,923	171,923	169,923
	Subtotal	1,110,882	1,364,310	1,440,396	1,483,391
EMPLOYEE BENEFITS					
2100	FICA	84,444	102,250	108,071	112,551
2200	VRS Retirement	14,754	32,179	41,439	40,942
2300	Health Insurance	14,660	28,724	16,126	19,756
2400	Group Life Insurance	0	0	0	3,518
2800	Other Benefits	5,576	6,239	6,612	6,763
	Subtotal	119,434	169,392	172,248	183,530
PURCHASED SERVICES					
3500	Printing	22,003	30,000	30,000	30,000
3900	Miscellaneous Contractual Services	98,011	24,415	24,415	24,415
	Subtotal	120,014	54,415	54,415	54,415
OTHER CHARGES					
5504	Travel	3,811	4,750	4,750	6,610
	Subtotal	3,811	4,750	4,750	6,610
MATERIALS/SUPPLIES					
6001	Stationery/Forms/Office Supplies	14,500	4,000	4,000	0
6030	Textbooks	6,194	10,000	10,000	317,549
6070	Testing Materials	16,878	35,882	35,882	44,600
6900	Other Educational Supplies	25,505	97,720	97,720	113,106
6970	Vendor Sponsorship	31,400	0	0	0
6975	Vendor Guarantee	52,451	0	0	0
6980	Vendor Scoreboard	4,100	0	0	0
6990	Miscellaneous Materials & Supplies	4,804	8,500	8,500	12,500
	Subtotal	155,832	156,102	156,102	487,755
EQUIPMENT					
8810	Technology-Infrastructure Replacement	0	0	0	1,500
8911	Furniture/Equipment-Additional	2,174	2,000	2,000	2,000
8921	Furniture/Equipment-Replacement	307,706	16,299	16,299	17,799
	Subtotal	309,880	18,299	18,299	21,299
TOTAL		1,819,853	1,767,268	1,846,210	2,237,000

SPECIAL EDUCATION - ELEMENTARY - CLASSROOM TEACHERS

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

PERSONNEL

	FY 2005 ACTUAL	FY 2006 BUDGET	FY 2006 EXPECTED	FY 2007 BUDGET
Teachers	33.5	34.5	34	36
Para-Educators	41	44	39.5	40.5
Technical	4	4	4	4

ADDITIONAL INFORMATION:

FY 04 student enrollment 419

FY 05 student enrollment 487

FY 06 student enrollment 527

In FY 07 added 2 teacher FTE's and 1 para-educator FTE for additional enrollment.

CODE: 50-611021-390

ACCT# DESCRIPTION

PERSONAL SERVICES

1121	Teacher Salaries	1,329,287	1,567,327	1,489,827	1,626,652
1141	Para-Educator Salaries	504,316	623,360	594,360	630,148
1143	Technical Salaries	117,158	158,703	158,703	164,788
1625	Stipends	16,485	20,000	20,000	20,000
	Subtotal	1,967,246	2,369,390	2,262,890	2,441,588

EMPLOYEE BENEFITS

2100	FICA	143,938	177,322	169,175	186,780
2200	VRS Retirement	221,999	279,659	266,698	343,865
2300	Health Insurance	167,209	141,669	183,930	228,576
2400	Group Life Insurance	0	0	0	29,542
2800	Other Benefits	10,354	11,260	10,738	11,864
	Subtotal	543,500	609,910	630,541	800,627

OTHER CHARGES

5504	Travel	4,368	5,000	5,000	7,000
	Subtotal	4,368	5,000	5,000	7,000
	TOTAL	2,515,114	2,984,300	2,898,431	3,249,215

SPECIAL EDUCATION - ELEMENTARY - OTHER

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

PERSONNEL

	FY 2005 ACTUAL	FY 2006 BUDGET	FY 2006 EXPECTED	FY 2007 BUDGET
N/A	0	0	0	0

CODE: 50-611021-400

ACCT# DESCRIPTION

	PURCHASED SERVICES				
3900	Miscellaneous Contractual Services	49,851	40,000	15,000	15,000
	Subtotal	49,851	40,000	15,000	15,000
	MATERIALS/SUPPLIES				
6070	Testing Materials	302	5,000	5,000	5,000
6800	Technology-Software	881	15,376	15,376	15,376
6900	Other Educational Supplies	3,174	3,000	3,000	3,000
	Subtotal	4,357	23,376	23,376	23,376
	EQUIPMENT				
8911	Furniture/Equipment-Additional	14,695	11,100	11,100	11,100
8921	Furniture/Equipment-Replacement	0	4,000	4,000	4,000
	Subtotal	14,695	15,100	15,100	15,100
	TOTAL	68,903	78,476	53,476	53,476

SPECIAL EDUCATION - MIDDLE - CLASSROOM TEACHERS

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

PERSONNEL

	FY 2005 ACTUAL	FY 2006 BUDGET	FY 2006 EXPECTED	FY 2007 BUDGET
Teachers	21	22	20.36	21.36
Para-Educators	23	24	27	28

ADDITIONAL INFORMATION:

FY 04 student enrollment 276

FY 05 student enrollment 267

FY 06 student enrollment 263

In FY 07 added 1 teacher FTE and 1 para-educator FTE for additional enrollment.

CODE: 50-611022-410

ACCT# DESCRIPTION

PERSONAL SERVICES

1121	Teacher Salaries	875,649	984,003	926,603	1,002,624
1141	Para-Educator Salaries	300,765	329,660	370,660	397,871
1625	Stipends	6,422	12,000	12,000	12,000
	Subtotal	1,182,836	1,325,663	1,309,263	1,412,495

EMPLOYEE BENEFITS

2100	FICA	87,101	99,801	98,546	108,055
2200	VRS Retirement	135,120	157,309	155,313	198,871
2300	Health Insurance	97,672	75,806	107,439	133,465
2400	Group Life Insurance	0	0	0	17,085
2800	Other Benefits	5,786	6,334	6,254	6,861
	Subtotal	325,679	339,250	367,552	464,337
	TOTAL	1,508,515	1,664,913	1,676,815	1,876,832

SPECIAL EDUCATION - MIDDLE - OTHER

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

PERSONNEL

	FY 2005 ACTUAL	FY 2006 BUDGET	FY 2006 EXPECTED	FY 2007 BUDGET
N/A	0	0	0	0

CODE: 50-611022-420

ACCT# DESCRIPTION

	PURCHASED SERVICES				
3900	Miscellaneous Contractual Services	33,936	12,000	12,000	12,000
	Subtotal	33,936	12,000	12,000	12,000
	MATERIALS/SUPPLIES				
6070	Testing Materials	309	5,000	5,000	5,000
6900	Other Educational Supplies	1,388	5,000	5,000	5,000
	Subtotal	1,697	10,000	10,000	10,000
	EQUIPMENT				
8911	Furniture/Equipment-Additional	4,871	4,000	4,000	4,000
8921	Furniture/Equipment-Replacement	3,648	10,600	10,600	10,600
	Subtotal	8,519	14,600	14,600	14,600
	TOTAL	44,152	36,600	36,600	36,600

SPECIAL EDUCATION - HIGH - CLASSROOM TEACHERS

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

PERSONNEL

	FY 2005 ACTUAL	FY 2006 BUDGET	FY 2006 EXPECTED	FY 2007 BUDGET
Teachers	21	22	24.14	25.14
Para-Educators	21.5	23.5	25	26

ADDITIONAL INFORMATION:

FY 04 student enrollment 371

FY 05 student enrollment 363

FY 06 student enrollment 328

In FY 07 added 1 teacher FTE and 1 para-educator FTE for additional enrollment.

CODE: 50-611023-430

ACCT# DESCRIPTION

PERSONAL SERVICES

1121	Teacher Salaries	879,685	964,327	1,053,227	1,134,712
1141	Para-Educator Salaries	260,810	322,169	340,169	366,211
1625	Stipends	4,045	9,000	9,000	9,000
	Subtotal	1,144,540	1,295,496	1,402,396	1,509,923

EMPLOYEE BENEFITS

2100	FICA	82,716	97,523	105,701	115,507
2200	VRS Retirement	131,092	154,049	167,059	213,131
2300	Health Insurance	100,080	75,751	110,088	136,710
2400	Group Life Insurance	0	0	0	18,310
2800	Other Benefits	5,603	6,202	6,726	7,352
	Subtotal	319,491	333,525	389,574	491,010
	TOTAL	1,464,031	1,629,021	1,791,970	2,000,933

SPECIAL EDUCATION - HIGH - OTHER

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

PERSONNEL

	FY 2005 ACTUAL	FY 2006 BUDGET	FY 2006 EXPECTED	FY 2007 BUDGET
N/A	0	0	0	0

CODE: 50-611023-440

ACCT# DESCRIPTION

PURCHASED SERVICES

3850	Contractual-New Horizons	726,140	794,985	794,985	796,460
3855	Private Res Placement	190,850	390,065	390,065	429,000
3900	Miscellaneous Contractual Services	154,479	113,000	28,000	124,000
	Subtotal	1,071,469	1,298,050	1,213,050	1,349,460

MATERIALS/SUPPLIES

6070	Testing Materials	187	2,200	2,200	2,200
6900	Other Educational Supplies	273	2,500	2,500	2,500
	Subtotal	460	4,700	4,700	4,700

EQUIPMENT

8911	Furniture/Equipment-Additional	1,616	13,100	13,100	13,100
8921	Furniture/Equipment-Replacement	0	5,000	5,000	5,000
	Subtotal	1,616	18,100	18,100	18,100

TOTAL

		1,073,545	1,320,850	1,235,850	1,372,260
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CAREER/TECHNICAL - SECONDARY - FAMILY & CONSUMER SCIENCE

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

PERSONNEL

	FY 2005 ACTUAL	FY 2006 BUDGET	FY 2006 EXPECTED	FY 2007 BUDGET
Teachers	5	5	4	4

ADDITIONAL INFORMATION:

FY 04 student enrollment 1,113

FY 05 student enrollment 1,021

FY 06 student enrollment 756

CODE: 50-611034-450

ACCT# DESCRIPTION

	PERSONAL SERVICES				
1121	Teacher Salaries	211,083	231,738	196,738	205,227
	Subtotal	211,083	231,738	196,738	205,227
	EMPLOYEE BENEFITS				
2100	FICA	15,971	17,728	15,050	15,700
2200	VRS Retirement	24,197	28,203	23,943	29,142
2300	Health Insurance	11,628	17,248	12,791	15,670
2400	Group Life Insurance	0	0	0	2,504
2800	Other Benefits	1,073	1,136	964	1,006
	Subtotal	52,869	64,315	52,748	64,022
	OTHER CHARGES				
5506	Employee Development	195	200	200	200
	Subtotal	195	200	200	200
	MATERIALS/SUPPLIES				
6030	Textbooks	500	500	500	500
6910	Other Educational/Supplies	5,141	13,999	13,999	13,999
	Subtotal	5,641	14,499	14,499	14,499
	EQUIPMENT				
8800	Technology-Hardware Replacement	5,335	0	0	0
8921	Furniture/Equipment-Replacement	0	15,600	15,600	1,000
	Subtotal	5,335	15,600	15,600	1,000
	TOTAL	275,123	326,352	279,785	284,948

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 2005 ACTUAL	FY 2006 BUDGET	FY 2006 EXPECTED	FY 2007 BUDGET
Teachers	14	14	14	14

ADDITIONAL INFORMATION:

FY 04 student enrollment 2,432

FY 05 student enrollment 2,491

FY 06 student enrollment 2,298

CODE: 50-611034-460

ACCT# DESCRIPTION

	PERSONAL SERVICES				
1121	Teacher Salaries	661,285	699,872	713,872	744,677
	Subtotal	661,285	699,872	713,872	744,677
	EMPLOYEE BENEFITS				
2100	FICA	49,310	53,540	54,611	56,968
2200	VRS Retirement	76,047	85,174	86,878	105,744
2300	Health Insurance	36,540	63,167	40,194	49,242
2400	Group Life Insurance	0	0	0	9,085
2800	Other Benefits	3,241	3,429	3,498	3,649
	Subtotal	165,138	205,310	185,181	224,688
	OTHER CHARGES				
5504	Travel	2,169	1,500	1,500	2,235
5506	Employee Development	1,490	1,500	1,500	1,500
	Subtotal	3,659	3,000	3,000	3,735
	MATERIALS/SUPPLIES				
6030	Textbooks	4,616	5,200	5,200	5,200
6910	Other Educational/Supplies	11,904	19,641	19,641	19,641
	Subtotal	16,520	24,841	24,841	24,841
	EQUIPMENT				
8800	Technology-Hardware Replacement	2,161	0	0	0
8911	Furniture/Equipment-Additional	2,337	12,000	12,000	12,000
	Subtotal	4,498	12,000	12,000	12,000
	TOTAL	851,100	945,023	938,894	1,009,941

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 2005 ACTUAL	FY 2006 BUDGET	FY 2006 EXPECTED	FY 2007 BUDGET
Teachers	4	4	4	4

ADDITIONAL INFORMATION:

FY 04 student enrollment 273

FY 05 student enrollment 302

FY 06 student enrollment 300

CODE: ACCT#	50-611034-470 DESCRIPTION				
	PERSONAL SERVICES				
1121	Teacher Salaries	180,239	189,215	189,215	197,380
	Subtotal	180,239	189,215	189,215	197,380
	EMPLOYEE BENEFITS				
2100	FICA	13,069	14,475	14,475	15,100
2200	VRS Retirement	20,675	23,027	23,027	28,027
2300	Health Insurance	18,780	13,256	20,658	25,308
2400	Group Life Insurance	0	0	0	2,408
2800	Other Benefits	876	927	927	968
	Subtotal	53,400	51,685	59,087	71,811
	OTHER CHARGES				
5504	Travel	1,957	1,984	1,984	2,956
5506	Employee Development	0	720	720	720
	Subtotal	1,957	2,704	2,704	3,676
	MATERIALS/SUPPLIES				
6030	Textbooks	3,504	3,616	3,616	3,616
6910	Other Educational/Supplies	2,258	2,294	2,294	2,294
	Subtotal	5,762	5,910	5,910	5,910
	EQUIPMENT				
8911	Furniture/Equipment-Additional	4,142	8,979	8,979	8,979
	Subtotal	4,142	8,979	8,979	8,979
	TOTAL	245,500	258,493	265,895	287,756

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 2005 ACTUAL	FY 2006 BUDGET	FY 2006 EXPECTED	FY 2007 BUDGET
Teachers	8	8	7	7

ADDITIONAL INFORMATION:

FY 04 student enrollment 1,622

FY 05 student enrollment 1,329

FY 06 student enrollment 962

CODE: ACCT#	50-611034-490 DESCRIPTION				
	PERSONAL SERVICES				
1121	Teacher Salaries	391,479	451,602	366,602	382,422
1625	Stipends	1,200	0	0	0
	Subtotal	392,679	451,602	366,602	382,422
	EMPLOYEE BENEFITS				
2100	FICA	29,362	34,548	28,045	29,256
2200	VRS Retirement	44,776	54,960	44,615	54,304
2300	Health Insurance	29,357	29,941	32,293	39,562
2400	Group Life Insurance	0	0	0	4,666
2800	Other Benefits	2,091	2,213	1,796	1,874
	Subtotal	105,586	121,662	106,749	129,662
	OTHER CHARGES				
5506	Employee Development	0	1,748	1,748	1,748
	Subtotal	0	1,748	1,748	1,748
	MATERIALS/SUPPLIES				
6030	Textbooks	1,000	1,000	1,000	1,000
6910	Other Educational/Supplies	11,483	19,883	19,883	19,883
	Subtotal	12,483	20,883	20,883	20,883
	EQUIPMENT				
8800	Technology-Hardware Replacement	8,509	0	0	0
8911	Furniture/Equipment-Additional	6,448	14,701	14,701	29,301
	Subtotal	14,957	14,701	14,701	29,301
	TOTAL	525,705	610,596	510,683	564,016

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 2005 ACTUAL	FY 2006 BUDGET	FY 2006 EXPECTED	FY 2007 BUDGET
Teachers	1	1	1	1
Para-Educators	1	1	1	1

ADDITIONAL INFORMATION:

FY 04 student enrollment 15

FY 05 student enrollment 17

FY 06 student enrollment 29

CODE: 50-611034-500

ACCT# DESCRIPTION

PERSONAL SERVICES

1121	Teacher Salaries	65,452	68,968	68,968	71,945
1141	Para-Educator Salaries	16,654	24,477	24,477	25,415
	Subtotal	82,106	93,445	93,445	97,360

EMPLOYEE BENEFITS

2100	FICA	5,892	7,029	7,029	7,448
2200	VRS Retirement	9,432	11,183	11,183	13,825
2300	Health Insurance	6,741	5,223	7,415	9,084
2400	Group Life Insurance	0	0	0	1,188
2800	Other Benefits	427	450	450	477
	Subtotal	22,492	23,885	26,077	32,022

OTHER CHARGES

5504	Travel	56	75	75	1,611
5506	Employee Development	0	100	100	100
	Subtotal	56	175	175	1,711

MATERIALS/SUPPLIES

6030	Textbooks	7,380	8,400	8,400	8,400
6110	WYCS Supplies	2,201	2,000	2,000	2,000
6910	Other Educational/Supplies	29	1,500	1,500	1,500
	Subtotal	9,610	11,900	11,900	11,900

EQUIPMENT

8911	Furniture/Equipment-Additional	6,434	4,000	4,000	4,000
	Subtotal	6,434	4,000	4,000	4,000
	TOTAL	120,698	133,405	135,597	146,993

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 2005 ACTUAL	FY 2006 BUDGET	FY 2006 EXPECTED	FY 2007 BUDGET
N/A	0	0	0	0

ADDITIONAL INFORMATION:

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

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

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

CODE: 50-611034-510

ACCT# DESCRIPTION

PURCHASED SERVICES

3860	Contractual-New Horizons	553,736	528,736	528,736	599,132
	Subtotal	553,736	528,736	528,736	599,132
	TOTAL	553,736	528,736	528,736	599,132

CAREER/TECHNICAL - SECONDARY - NJROTC

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

PERSONNEL

	FY 2005 ACTUAL	FY 2006 BUDGET	FY 2006 EXPECTED	FY 2007 BUDGET
Teachers (NJROTC)	4	4	4	4

ADDITIONAL INFORMATION:

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

FY 04 student enrollment 267

FY 05 student enrollment 255

FY 06 student enrollment 241

CODE: ACCT#	50-611034-520 DESCRIPTION				
	PERSONAL SERVICES				
1121	Teacher Salaries	209,938	211,090	211,090	220,199
	Subtotal	209,938	211,090	211,090	220,199
	EMPLOYEE BENEFITS				
2100	FICA	15,944	16,148	16,148	16,845
2200	VRS Retirement	24,977	25,690	25,690	31,268
2300	Health Insurance	792	8,066	871	1,067
2400	Group Life Insurance	0	0	0	2,686
2800	Other Benefits	977	1,034	1,034	1,079
	Subtotal	42,690	50,938	43,743	52,945
	MATERIALS/SUPPLIES				
6910	Other Educational/Supplies	235	420	420	420
	Subtotal	235	420	420	420
	TOTAL	252,863	262,448	255,253	273,564

CAREER/TECHNICAL - SECONDARY - OTHER

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

PERSONNEL

	FY 2005 ACTUAL	FY 2006 BUDGET	FY 2006 EXPECTED	FY 2007 BUDGET
N/A	0	0	0	0

CODE: 50-611034-530

ACCT# DESCRIPTION

MATERIALS/SUPPLIES					
6910	Other Educational/Supplies	2,724	3,000	3,000	3,000
	Subtotal	2,724	3,000	3,000	3,000
	TOTAL	2,724	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 2005 ACTUAL	FY 2006 BUDGET	FY 2006 EXPECTED	FY 2007 BUDGET
Teachers	4	4	4	4

ADDITIONAL INFORMATION:

FY 04 student enrollment 396

FY 05 student enrollment 391

FY 06 student enrollment 428

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

	PERSONAL SERVICES				
1121	Teacher Salaries	172,201	180,427	180,427	188,213
	Subtotal	172,201	180,427	180,427	188,213
	EMPLOYEE BENEFITS				
2100	FICA	12,933	13,803	13,803	14,399
2200	VRS Retirement	19,744	21,958	21,958	26,726
2300	Health Insurance	11,424	8,528	12,566	15,395
2400	Group Life Insurance	0	0	0	2,296
2800	Other Benefits	836	884	884	922
	Subtotal	44,937	45,173	49,211	59,738
	PURCHASED SERVICES				
3900	Miscellaneous Contractual Services	4,162	4,200	4,200	5,000
	Subtotal	4,162	4,200	4,200	5,000
	OTHER CHARGES				
5504	Travel	0	0	0	750
5506	Employee Development	286	800	800	800
	Subtotal	286	800	800	1,550
	MATERIALS/SUPPLIES				
6070	Testing Materials	0	1,300	1,300	3,000
6900	Other Educational Supplies	13,245	10,600	10,600	9,850
	Subtotal	13,245	11,900	11,900	12,850
	EQUIPMENT				
8911	Furniture/Equipment-Additional	400	400	400	400
	Subtotal	400	400	400	400
	TOTAL	235,231	242,900	246,938	267,751

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 2005 ACTUAL	FY 2006 BUDGET	FY 2006 EXPECTED	FY 2007 BUDGET
Teachers	1	1	1	1

ADDITIONAL INFORMATION:

FY 04 student enrollment 181 (grades 6-7)
 FY 04 student enrollment 322 (grades 8-12)
 FY 05 student enrollment 109 (grades 6-7)
 FY 05 student enrollment 295 (grades 8-12)
 FY 06 student enrollment 129 (grades 6-7)
 FY 06 student enrollment 266 (grades 9-12)

CODE: ACCT#	50-611044-560 DESCRIPTION				
	PERSONAL SERVICES				
1121	Teacher Salaries	43,785	48,667	48,667	50,767
	Subtotal	43,785	48,667	48,667	50,767
	EMPLOYEE BENEFITS				
2100	FICA	3,318	3,723	3,723	3,884
2200	VRS Retirement	5,021	5,923	5,923	7,209
2300	Health Insurance	2,748	4,244	3,023	3,703
2400	Group Life Insurance	0	0	0	619
2800	Other Benefits	225	238	238	249
	Subtotal	11,312	14,128	12,907	15,664
	PURCHASED SERVICES				
3900	Miscellaneous Contractual Services	4,825	4,700	4,700	5,200
	Subtotal	4,825	4,700	4,700	5,200
	OTHER CHARGES				
5504	Travel	350	500	500	750
5506	Employee Development	0	200	200	200
	Subtotal	350	700	700	950
	MATERIALS/SUPPLIES				
6070	Testing Materials	900	900	900	2,000
6900	Other Educational Supplies	8,190	8,450	8,450	8,450
	Subtotal	9,090	9,350	9,350	10,450
	EQUIPMENT				
8911	Furniture/Equipment-Additional	1,600	1,600	1,600	1,600
	Subtotal	1,600	1,600	1,600	1,600
	TOTAL	70,962	79,145	77,924	84,631

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 2005 ACTUAL	FY 2006 BUDGET	FY 2006 EXPECTED	FY 2007 BUDGET
Administrative	0.25	0.25	0.25	0.25
Teachers	7	7	5	5
Clerical	0.9	0.9	0.9	0.9

CODE: ACCT#	50-611050-580 DESCRIPTION				
	PERSONAL SERVICES				
1110	Administrative Salaries	14,047	14,200	14,200	16,372
1121	Teacher Salaries	348,572	297,436	271,699	287,472
1150	Office Clerical	27,620	26,000	26,000	30,521
	Subtotal	390,239	337,636	311,899	334,365
	EMPLOYEE BENEFITS				
2100	FICA	28,691	25,830	23,860	25,478
2200	VRS Retirement	44,625	39,099	37,958	49,330
2300	Health Insurance	26,965	19,722	19,722	23,288
2400	Group Life Insurance	0	1,192	1,192	3,507
2800	Other Benefits	1,000	1,000	1,000	1,000
	Subtotal	101,281	86,843	83,732	102,603
	PURCHASED SERVICES				
3900	Miscellaneous Contractual Services	0	48,000	48,000	48,000
	Subtotal	0	48,000	48,000	48,000
	OTHER CHARGES				
5504	Travel	2,795	3,334	3,334	4,967
5565	In-Service	27,597	0	0	0
	Subtotal	30,392	3,334	3,334	4,967
	MATERIALS/SUPPLIES				
6001	Stationery/Forms/Office Supplies	300	300	300	300
6900	Other Educational Supplies	916	700	700	700
6990	Miscellaneous Materials & Supplies	3,130	2,500	2,500	2,500
	Subtotal	4,346	3,500	3,500	3,500
	TOTAL	526,258	479,313	450,465	493,435

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 2005 ACTUAL	FY 2006 BUDGET	FY 2006 EXPECTED	FY 2007 BUDGET
Teachers	5	5	5	5

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

1121	Teacher Salaries	172,621	174,376	174,376	180,099
1500	Substitute Salaries	3,455	7,020	7,020	7,020
1625	Stipends	31,030	49,530	49,530	49,530
	Subtotal	207,106	230,926	230,926	236,649

EMPLOYEE BENEFITS

2100	FICA	15,303	17,666	17,666	18,335
2200	VRS Retirement	19,850	20,193	20,193	33,773
2300	Health Insurance	11,291	12,027	12,027	12,672
2400	Group Life Insurance	0	1,650	1,650	2,401
2800	Other Benefits	600	600	600	600
	Subtotal	47,044	52,136	52,136	67,781

PURCHASED SERVICES

3900	Miscellaneous Contractual Services	0	20,372	20,372	16,950
	Subtotal	0	20,372	20,372	16,950

OTHER CHARGES

5504	Travel	2,371	0	0	0
5506	Employee Development	22,681	0	0	0
	Subtotal	25,052	0	0	0

MATERIALS/SUPPLIES

6900	Other Educational Supplies	10,150	1,640	1,640	2,012
6990	Miscellaneous Materials & Supplies	158	0	0	0
	Subtotal	10,308	1,640	1,640	2,012
	TOTAL	289,510	305,074	305,074	323,392

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 2005 ACTUAL	FY 2006 BUDGET	FY 2006 EXPECTED	FY 2007 BUDGET
N/A	0	0	0	0

CODE: ACCT#	50-611050-584 DESCRIPTION				
	PURCHASED SERVICES				
3900	Miscellaneous Contractual Services	5,240	10,000	10,000	10,670
	Subtotal	5,240	10,000	10,000	10,670
	OTHER CHARGES				
5506	Employee Development	10,845	0	0	0
	Subtotal	10,845	0	0	0
	MATERIALS/SUPPLIES				
6900	Other Educational Supplies	14,851	10,697	10,697	4,500
	Subtotal	14,851	10,697	10,697	4,500
	EQUIPMENT				
8800	Technology-Hardware Replacement	6,522	0	0	0
	Subtotal	6,522	0	0	0
	TOTAL	37,458	20,697	20,697	15,170

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 2005 ACTUAL	FY 2006 BUDGET	FY 2006 EXPECTED	FY 2007 BUDGET
N/A	0	0	0	0

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

1121	Teacher Salaries	0	5,200	5,200	5,200
1143	Technical Salaries	6,940	0	0	0
	Subtotal	6,940	5,200	5,200	5,200

EMPLOYEE BENEFITS

2100	FICA	531	398	398	398
	Subtotal	531	398	398	398

PURCHASED SERVICES

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

OTHER CHARGES

5504	Travel	259	250	250	250
	Subtotal	259	250	250	250

MATERIALS/SUPPLIES

6900	Other Educational Supplies	1,161	2,730	2,730	2,730
6990	Miscellaneous Materials & Supplies	40	1,000	1,000	1,000
	Subtotal	1,201	3,730	3,730	3,730

TOTAL		8,931	11,578	11,578	11,578
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OTHER PROGRAMS - TITLE IV - PART A

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

PERSONNEL

	FY 2005 ACTUAL	FY 2006 BUDGET	FY 2006 EXPECTED	FY 2007 BUDGET
N/A	0	0	0	0

CODE: ACCT#	50-611050-586 DESCRIPTION				
	PERSONAL SERVICES				
1625	Stipends	9,500	9,500	9,500	9,500
	Subtotal	9,500	9,500	9,500	9,500
	EMPLOYEE BENEFITS				
2100	FICA	728	727	727	727
	Subtotal	728	727	727	727
	PURCHASED SERVICES				
3900	Miscellaneous Contractual Services	33,000	33,500	33,500	33,500
	Subtotal	33,000	33,500	33,500	33,500
	OTHER CHARGES				
5504	Travel	200	0	0	0
5506	Employee Development	575	0	0	0
	Subtotal	775	0	0	0
	MATERIALS/SUPPLIES				
6900	Other Educational Supplies	865	0	0	0
6990	Miscellaneous Materials & Supplies	0	474	474	474
	Subtotal	865	474	474	474
	TOTAL	44,868	44,201	44,201	44,201

OTHER PROGRAMS - TITLE V - PART A

Title V, Part A provides funds to support programs that enhance student academic achievement, provide academic interventions designed to increase student performance, involve parents and the community in programs that support academic achievement, and provide professional development activities. This is a federal No Child Left Behind program.

PERSONNEL

	FY 2005 ACTUAL	FY 2006 BUDGET	FY 2006 EXPECTED	FY 2007 BUDGET
N/A	0	0	0	0

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

1500	Substitute Salaries	12,061	11,968	11,968	13,800
1625	Stipends	12,250	0	0	0
	Subtotal	24,311	11,968	11,968	13,800

EMPLOYEE BENEFITS

2100	FICA	1,870	926	926	1,055
	Subtotal	1,870	926	926	1,055

PURCHASED SERVICES

3900	Miscellaneous Contractual Services	0	21,530	21,530	11,213
	Subtotal	0	21,530	21,530	11,213

OTHER CHARGES

5504	Travel	1,281	0	0	0
5506	Employee Development	37,859	0	0	0
	Subtotal	39,140	0	0	0

MATERIALS/SUPPLIES

6900	Other Educational Supplies	4,292	0	0	0
6990	Miscellaneous Materials & Supplies	549	4,292	4,292	0
	Subtotal	4,841	4,292	4,292	0

TOTAL

70,162	38,716	38,716	26,068
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OTHER PROGRAMS - TITLE VIB

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

PERSONNEL	FY 2005 ACTUAL	FY 2006 BUDGET	FY 2006 EXPECTED	FY 2007 BUDGET
Interpreters	2	2	2	0
Teachers	11	16	15	14
Para-Educators	32.5	38	38.5	38.5
Social Worker	2	2	2	2
Speech Pathologist (1-12 & 2-10 month)	2	2	3	3
Psychologist	1	1	1	1

ADDITIONAL INFORMATION:

In FY 07, a total of 3 FTE's were eliminated in this program due to increased cost of salaries and benefits coupled with only a modest increase in federal Title VIB funds.

CODE: ACCT#	50-611050-600 DESCRIPTION				
	PERSONAL SERVICES				
1121	Teacher Salaries	432,738	616,046	549,322	552,881
1130	Professional Salaries	93,726	97,308	140,356	148,777
1132	Psychologist Salaries	49,239	45,791	58,722	62,245
1134	Social Worker	77,000	77,701	91,929	97,444
1141	Para-Educator Salaries	376,247	433,566	494,549	516,793
1143	Technical Salaries	0	75,000	0	0
1500	Substitute Salaries	2,448	0	0	0
	Subtotal	1,031,398	1,345,412	1,334,878	1,378,140
	EMPLOYEE BENEFITS				
2100	FICA	74,900	102,771	102,118	105,427
2200	VRS Retirement	117,916	163,493	162,454	195,695
2300	Health Insurance	112,529	73,752	130,978	129,715
2400	Group Life Insurance	0	0	0	16,813
2800	Other Benefits	0	0	0	1,500
	Subtotal	305,345	340,016	395,550	449,150
	PURCHASED SERVICES				
3900	Miscellaneous Contractual Services	55,596	50,000	5,000	5,000
	Subtotal	55,596	50,000	5,000	5,000
	OTHER CHARGES				
5506	Employee Development	689	0	0	0
	Subtotal	689	0	0	0
	MATERIALS/SUPPLIES				
6990	Miscellaneous Materials & Supplies	2,594	0	0	0
	Subtotal	2,594	0	0	0
	TOTAL	1,395,622	1,735,428	1,735,428	1,832,290

OTHER PROGRAMS - SUMMER SCHOOL

The Summer School budget encompasses the school session for elementary and secondary students conducted between the end of the regular school term and the beginning of the next regular day school term. Summer School serves the citizens of York County in various facets of the education program. Instructional services are offered for students in need of remedial work as well as those desiring advanced instruction. The program on the secondary level is designed to provide services enabling students needing credit to retain or meet grade level requirements. This program also provides enrichment instruction for the gifted and talented students. The cost of this program is offset by tuition and state

PERSONNEL	FY 2005 ACTUAL	FY 2006 BUDGET	FY 2006 EXPECTED	FY 2007 BUDGET
N/A	0	0	0	0

ADDITIONAL INFORMATION:

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

CODE: ACCT#	50-611050-620 DESCRIPTION				
	PERSONAL SERVICES				
1121	Teacher Salaries	91,091	118,064	118,064	118,064
1126	Principal Salaries	0	4,000	4,000	4,000
1127	Assistant Principal Salaries	4,000	6,000	6,000	6,000
1131	Nurses	1,607	1,658	1,658	1,658
1141	Para-Educator Salaries	1,868	2,400	2,400	2,400
1150	Office Clerical	2,830	2,100	2,100	2,100
1171	Bus Driver Spec Trans	35,521	23,100	23,100	23,100
1625	Stipends	24,566	0	0	0
	Subtotal	161,483	157,322	157,322	157,322
	EMPLOYEE BENEFITS				
2100	FICA	13,448	12,035	12,035	12,035
2800	Other Benefits	300	300	300	300
	Subtotal	13,748	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	1,079	3,000	3,000	3,000
	Subtotal	1,079	3,000	3,000	3,000
	TOTAL	176,310	192,917	192,917	192,917

OTHER PROGRAMS - ADULT EDUCATION

Adult Education programs include: Adult Basic Education (ABE) for persons whose inability to speak, read, or write the English language reduces their opportunities for employment; GED courses that enable persons 17 years of age or older, without a high school diploma, to complete at least a secondary school education; General Adult Education (GAE) which entails academic courses leading to a high school diploma, and preparatory courses for the GED test; instruction in English as a Second Language; and various vocational courses.

PERSONNEL

	FY 2005 ACTUAL	FY 2006 BUDGET	FY 2006 EXPECTED	FY 2007 BUDGET
Technical (.5 Coordinator & 1 hourly based)	1	1	1.5	1.5

ADDITIONAL INFORMATION:

FY 04 student enrollment 35

FY 05 student enrollment 48

FY 06 student enrollment 67

CODE: ACCT#	DESCRIPTION				
	PERSONAL SERVICES				
1121	Teacher Salaries	0	27,445	0	0
1143	Technical Salaries	42,602	42,552	69,997	72,181
1625	Stipends	2,900	0	0	0
	Subtotal	45,502	69,997	69,997	72,181
	EMPLOYEE BENEFITS				
2100	FICA	3,511	7,661	7,661	10,498
2200	VRS Retirement	0	6,247	0	0
2800	Other Benefits	234	486	486	593
	Subtotal	3,745	14,394	8,147	11,091
	PURCHASED SERVICES				
3900	Miscellaneous Contractual Services	3,204	4,031	4,031	4,608
	Subtotal	3,204	4,031	4,031	4,608
	OTHER CHARGES				
5504	Travel	587	2,000	2,000	2,000
5506	Employee Development	865	1,500	1,500	1,500
	Subtotal	1,452	3,500	3,500	3,500
	MATERIALS/SUPPLIES				
6990	Miscellaneous Materials & Supplies	4,779	3,166	3,166	3,166
	Subtotal	4,779	3,166	3,166	3,166
	EQUIPMENT				
8921	Furniture/Equipment-Replacement	260	3,000	3,000	3,000
	Subtotal	260	3,000	3,000	3,000
	TOTAL	58,942	98,088	91,841	97,546

OTHER PROGRAMS - MISCELLANEOUS

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

PERSONNEL

	FY 2005 ACTUAL	FY 2006 BUDGET	FY 2006 EXPECTED	FY 2007 BUDGET
Teachers	0.25	0.25	0.25	0.25
Para-Educators	3	3	3	3

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

1121	Teacher Salaries	0	13,482	13,482	12,982
1141	Para-Educator Salaries	35,183	40,627	40,627	41,127
1500	Substitute Salaries	4,688	0	0	0
1625	Stipends	69,605	1,400	1,400	1,500
	Subtotal	109,476	55,509	55,509	55,609

EMPLOYEE BENEFITS

2100	FICA	8,208	9,704	9,704	4,139
2200	VRS Retirement	4,022	0	0	0
2300	Health Insurance	275	0	0	500
2800	Other Benefits	0	0	0	500
	Subtotal	12,505	9,704	9,704	5,139

PURCHASED SERVICES

3810	Purchased Services	1,355	2,500	2,500	1,600
3860	Contractual-New Horizons	3,685	0	0	0
3900	Miscellaneous Contractual Services	153,192	947,059	947,059	956,765
	Subtotal	158,232	949,559	949,559	958,365

OTHER CHARGES

5504	Travel	2,129	3,955	3,955	4,448
5506	Employee Development	4,810	4,500	4,500	4,500
5565	In-Service	0	500	500	883
5580	Pupil Transportation	10,184	2,500	2,500	3,000
	Subtotal	17,123	11,455	11,455	12,831

MATERIALS/SUPPLIES

6800	Technology-Software	1,450	0	0	0
6900	Other Educational Supplies	27,674	0	0	0
6990	Miscellaneous Materials & Supplies	8,046	204	204	242
	Subtotal	37,170	204	204	242

EQUIPMENT

8800	Technology-Hardware Replacement	79,313	0	0	85,915
8805	Technology-Hardware Additions	13,100	0	0	0
8921	Furniture/Equipment-Replacement	0	91,670	91,670	0
	Subtotal	92,413	91,670	91,670	85,915

TOTAL

426,919	1,118,101	1,118,101	1,118,101
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OTHER PROGRAMS - CONTINGENCY

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

PERSONNEL

	FY 2005 ACTUAL	FY 2006 BUDGET	FY 2006 EXPECTED	FY 2007 BUDGET
N/A	0	0	0	0

ADDITIONAL INFORMATION:

Included in personal services is a one-time payment to all staff (excluding substitutes) (prorated for part-time) of \$250.

CODE: ACCT#	50-611050-650 DESCRIPTION				
	PERSONAL SERVICES				
1615	One-Time Payment	0	470,950	0	478,000
1620	Contingency	0	742,214	197,514	500,000
	Subtotal	0	1,213,164	197,514	978,000
	TRANSFERS				
9305	Transfer to County-Debt Service	0	337,000	337,000	0
	Subtotal	0	337,000	337,000	0
	TOTAL	0	1,550,164	534,514	978,000

COUNSELING SERVICE - ELEMENTARY GUIDANCE

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

PERSONNEL

	FY 2005 ACTUAL	FY 2006 BUDGET	FY 2006 EXPECTED	FY 2007 BUDGET
Counselors	10	10	10	10

CODE: 50-612121-000

ACCT# DESCRIPTION

	PERSONAL SERVICES				
1123	Counselor Salaries	421,775	479,744	479,744	500,446
	Subtotal	421,775	479,744	479,744	500,446
	EMPLOYEE BENEFITS				
2100	FICA	31,609	36,700	36,700	38,285
2200	VRS Retirement	48,601	58,385	58,385	71,063
2300	Health Insurance	15,588	27,385	17,147	21,007
2400	Group Life Insurance	0	0	0	6,105
2800	Other Benefits	2,222	2,351	2,351	2,452
	Subtotal	98,020	124,821	114,583	138,912
	PURCHASED SERVICES				
3900	Miscellaneous Contractual Services	550	0	0	0
	Subtotal	550	0	0	0
	OTHER CHARGES				
5504	Travel	1,000	1,000	1,000	1,000
	Subtotal	1,000	1,000	1,000	1,000
	MATERIALS/SUPPLIES				
6900	Other Educational Supplies	530	0	0	0
6990	Miscellaneous Materials & Supplies	10,629	13,230	13,230	13,727
	Subtotal	11,159	13,230	13,230	13,727
	TOTAL	532,504	618,795	608,557	654,085

COUNSELING SERVICE - SECONDARY GUIDANCE

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

PERSONNEL

	FY 2005 ACTUAL	FY 2006 BUDGET	FY 2006 EXPECTED	FY 2007 BUDGET
Counselors	23.5	23.5	24	24
Clerical	8	8	8	8

ADDITIONAL INFORMATION:

In FY 07 the School Board added 10 days to the high school guidance counselor's work schedule.

CODE: ACCT#	50-612124-000 DESCRIPTION				
	PERSONAL SERVICES				
1123	Counselor Salaries	1,193,700	1,347,663	1,347,663	1,424,995
1150	Office Clerical	196,142	205,251	205,251	213,120
	Subtotal	1,389,842	1,552,914	1,552,914	1,638,115
	EMPLOYEE BENEFITS				
2100	FICA	103,868	118,298	118,298	125,316
2200	VRS Retirement	157,012	188,194	188,194	232,612
2300	Health Insurance	75,746	78,488	83,321	102,077
2400	Group Life Insurance	0	0	0	19,984
2800	Other Benefits	7,175	7,577	7,577	8,026
	Subtotal	343,801	392,557	397,390	488,015
	PURCHASED SERVICES				
3900	Miscellaneous Contractual Services	8,995	0	0	0
	Subtotal	8,995	0	0	0
	OTHER CHARGES				
5504	Travel	1,009	2,000	2,000	2,000
	Subtotal	1,009	2,000	2,000	2,000
	MATERIALS/SUPPLIES				
6001	Stationery/Forms/Office Supplies	999	1,000	1,000	1,000
6070	Testing Materials	544	550	550	550
6990	Miscellaneous Materials & Supplies	5,151	6,463	6,463	6,560
	Subtotal	6,694	8,013	8,013	8,110
	TOTAL	1,750,341	1,955,484	1,960,317	2,136,240

SOCIAL WORK SERVICES

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

PERSONNEL

	FY 2005 ACTUAL	FY 2006 BUDGET	FY 2006 EXPECTED	FY 2007 BUDGET
Social Worker	1	1	1	1

CODE: 50-612222-000

ACCT# DESCRIPTION

	PERSONAL SERVICES				
1134	Social Worker	46,888	49,176	49,176	51,298
	Subtotal	46,888	49,176	49,176	51,298
	EMPLOYEE BENEFITS				
2100	FICA	3,177	3,762	3,762	3,925
2200	VRS Retirement	5,380	5,985	5,985	7,284
2300	Health Insurance	5,928	3,171	6,521	7,989
2400	Group Life Insurance	0	0	0	626
2800	Other Benefits	227	241	241	252
	Subtotal	14,712	13,159	16,509	20,076
	TOTAL	61,600	62,335	65,685	71,374

HOMEBOUND

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

PERSONNEL

	FY 2005 ACTUAL	FY 2006 BUDGET	FY 2006 EXPECTED	FY 2007 BUDGET
N/A	0	0	0	0

ADDITIONAL INFORMATION:

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

CODE: ACCT#	50-612300-000 DESCRIPTION				
	PERSONAL SERVICES				
1121	Teacher Salaries	27,100	49,825	49,825	56,225
	Subtotal	27,100	49,825	49,825	56,225
	EMPLOYEE BENEFITS				
2100	FICA	2,073	3,812	3,812	3,812
2800	Other Benefits	157	157	157	157
	Subtotal	2,230	3,969	3,969	3,969
	PURCHASED SERVICES				
3900	Miscellaneous Contractual Services	2,510	0	0	0
	Subtotal	2,510	0	0	0
	TOTAL	31,840	53,794	53,794	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 2005 ACTUAL	FY 2006 BUDGET	FY 2006 EXPECTED	FY 2007 BUDGET
Administrative	1	1	1	1
Technical	5.5	5.5	5.5	5.5

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

	PERSONAL SERVICES			
1110	Administrative Salaries	105,000	111,270	111,270
1143	Technical Salaries	341,993	317,064	359,494
	Subtotal	446,993	428,334	470,764
	EMPLOYEE BENEFITS			
2100	FICA	32,662	33,002	36,248
2200	VRS Retirement	48,405	52,501	57,665
2300	Health Insurance	23,460	14,496	25,806
2400	Group Life Insurance	0	0	0
2800	Other Benefits	2,026	2,114	2,322
	Subtotal	106,553	102,113	122,041
	OTHER CHARGES			
5504	Travel	3,761	4,000	4,000
	Subtotal	3,761	4,000	4,000
	MATERIALS/SUPPLIES			
6001	Stationery/Forms/Office Supplies	1,507	1,500	1,500
	Subtotal	1,507	1,500	1,500
	TOTAL	558,814	535,947	598,305

INSTRUCTION & CURRICULUM DEVELOPMENT SERVICE - REGULAR

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 2005 ACTUAL	FY 2006 BUDGET	FY 2006 EXPECTED	FY 2007 BUDGET
Administrative	4	4	4	5
Technical	7.47	7.47	7.59	8.34
Clerical	3.35	4.35	4.55	4.55

ADDITIONAL INFORMATION:

In FY 07 transferred .25 FTE to Virtual High School, added 1 FTE for a Curriculum Specialist and added 1 FTE for an Associate Director for Administration. Part of the cost for the Associate Director is offset by eliminating the Magnet Programs Specialist (.5 FTE) and the School Security Specialist (.5 FTE).

CODE: ACCT#	50-613120-000 DESCRIPTION				
	PERSONAL SERVICES				
1110	Administrative Salaries	387,190	391,800	391,800	481,822
1143	Technical Salaries	501,480	529,711	529,711	540,020
1150	Office Clerical	110,379	174,339	174,339	181,023
1625	Stipends	8,325	15,000	15,000	15,000
	Subtotal	1,007,374	1,110,850	1,110,850	1,217,865
	EMPLOYEE BENEFITS				
2100	FICA	71,866	85,565	85,565	91,255
2200	VRS Retirement	101,233	134,294	134,294	167,257
2300	Health Insurance	42,266	25,878	46,493	58,535
2400	Group Life Insurance	0	0	0	14,370
2800	Other Benefits	4,934	5,407	5,407	5,772
	Subtotal	220,299	251,144	271,759	337,189
	PURCHASED SERVICES				
3810	Purchased Services	0	7,500	7,500	7,500
3900	Miscellaneous Contractual Services	275	5,500	5,500	4,700
	Subtotal	275	13,000	13,000	12,200
	OTHER CHARGES				
5504	Travel	6,300	11,400	13,400	15,950
5506	Employee Development	3,725	3,500	3,500	3,500
5801	Dues/Memberships	0	0	0	1,300
5901	SACS Accreditation	7,000	8,000	8,000	28,000
5902	Curriculum Development	12,573	21,413	23,213	23,213
	Subtotal	29,598	44,313	48,113	71,963
	MATERIALS/SUPPLIES				
6001	Stationery/Forms/Office Supplies	18,692	21,000	21,000	21,000
6900	Other Educational Supplies	4,711	5,250	5,250	6,050
6990	Miscellaneous Materials & Supplies	2,865	3,075	3,075	3,075
	Subtotal	26,268	29,325	29,325	30,125
	EQUIPMENT				
8911	Furniture/Equipment-Additional	3,219	4,000	4,000	4,000
8921	Furniture/Equipment-Replacement	6,385	6,787	6,787	6,787
	Subtotal	9,604	10,787	10,787	10,787
	TOTAL	1,293,418	1,459,419	1,483,834	1,680,129

INSTRUCTION & CURRICULUM DEVELOPMENT SERVICE - SPECIAL

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 2005 ACTUAL	FY 2006 BUDGET	FY 2006 EXPECTED	FY 2007 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	186,493	193,698	193,698	201,124
1143	Technical Salaries	305,120	319,406	319,406	331,652
1150	Office Clerical	37,645	36,774	36,774	38,184
	Subtotal	529,258	549,878	549,878	570,960

EMPLOYEE BENEFITS

2100	FICA	39,189	42,366	42,366	43,678
2200	VRS Retirement	61,051	67,398	67,398	81,076
2300	Health Insurance	29,433	21,863	32,376	39,664
2400	Group Life Insurance	0	0	0	6,966
2800	Other Benefits	2,415	2,714	2,714	2,798
	Subtotal	132,088	134,341	144,854	174,182
	TOTAL	661,346	684,219	694,732	745,142

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 2005 ACTUAL	FY 2006 BUDGET	FY 2006 EXPECTED	FY 2007 BUDGET
Technical	1	1	1	1

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

1143	Technical Salaries	50,546	55,024	55,024	57,134
1500	Substitute Salaries	0	16,247	16,247	16,247
1625	Stipends	16,400	10,502	10,502	10,502
	Subtotal	66,946	81,773	81,773	83,883

EMPLOYEE BENEFITS

2100	FICA	5,028	6,300	6,300	6,432
2200	VRS Retirement	5,853	6,744	6,744	8,113
2300	Health Insurance	3,648	2,241	4,013	4,916
2400	Group Life Insurance	0	0	0	697
2800	Other Benefits	260	272	272	280
	Subtotal	14,789	15,557	17,329	20,438

PURCHASED SERVICES

3900	Miscellaneous Contractual Services	29,180	12,900	12,900	12,900
	Subtotal	29,180	12,900	12,900	12,900

OTHER CHARGES

5504	Travel	11,473	19,488	19,488	21,024
5506	Employee Development	116,065	161,016	161,016	179,216
5509	Tuition Assistance	80,564	56,500	56,500	56,500
	Subtotal	208,102	237,004	237,004	256,740

MATERIALS/SUPPLIES

6001	Stationery/Forms/Office Supplies	575	725	725	725
6900	Other Educational Supplies	2,019	2,750	2,750	2,750
6990	Miscellaneous Materials & Supplies	7,396	13,850	13,850	13,850
	Subtotal	9,990	17,325	17,325	17,325

EQUIPMENT

8911	Furniture/Equipment-Additional	1,329	2,000	2,000	2,000
	Subtotal	1,329	2,000	2,000	2,000

TOTAL		330,336	366,559	368,331	393,286
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ELEMENTARY MEDIA

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

PERSONNEL	FY 2005 ACTUAL	FY 2006 BUDGET	FY 2006 EXPECTED	FY 2007 BUDGET
Media Specialists	10	10	10	10
Para-Educators	4.5	4.5	4.5	4.5

CODE: ACCT#	50-613201-000 DESCRIPTION				
	PERSONAL SERVICES				
1122	Media Specialist Salaries	453,906	512,881	512,881	535,013
1141	Para-Educator Salaries	75,658	90,361	90,361	93,825
	Subtotal	529,564	603,242	603,242	628,838
	EMPLOYEE BENEFITS				
2100	FICA	38,264	44,943	44,943	48,107
2200	VRS Retirement	58,921	71,498	71,498	89,295
2300	Health Insurance	38,359	42,232	42,194	51,692
2400	Group Life Insurance	0	0	0	7,672
2800	Other Benefits	2,726	2,879	2,879	3,081
	Subtotal	138,270	161,552	161,514	199,847
	PURCHASED SERVICES				
3810	Purchased Services	3,750	6,950	6,950	8,841
	Subtotal	3,750	6,950	6,950	8,841
	MATERIALS/SUPPLIES				
6012	Books	59,272	67,750	67,750	77,250
6090	AV Materials/Supplies	19,041	22,813	22,813	23,038
6800	Technology-Software	20,990	31,238	31,238	31,238
6990	Miscellaneous Materials & Supplies	10,641	21,247	21,247	30,027
	Subtotal	109,944	143,048	143,048	161,553
	EQUIPMENT				
8911	Furniture/Equipment-Additional	0	495	495	300
	Subtotal	0	495	495	300
	TOTAL	781,528	915,287	915,249	999,379

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 2005 ACTUAL	FY 2006 BUDGET	FY 2006 EXPECTED	FY 2007 BUDGET
Media Specialists	8	8	8	8
Para-Educators	6	6	6	6

CODE: ACCT#	50-613204-000 DESCRIPTION				
	PERSONAL SERVICES				
1122	Media Specialist Salaries	413,871	440,922	437,883	456,774
1141	Para-Educator Salaries	68,425	86,277	91,428	94,933
1998	Personal Leave/Retirement	0	2,112	0	0
	Subtotal	482,296	529,311	529,311	551,707
	EMPLOYEE BENEFITS				
2100	FICA	36,652	41,033	41,033	42,205
2200	VRS Retirement	55,839	65,020	65,020	78,342
2300	Health Insurance	18,624	49,711	20,486	25,097
2400	Group Life Insurance	0	0	0	6,731
2800	Other Benefits	2,490	2,628	2,628	2,704
	Subtotal	113,605	158,392	129,167	155,079
	PURCHASED SERVICES				
3810	Purchased Services	11,333	35,739	35,739	38,557
	Subtotal	11,333	35,739	35,739	38,557
	MATERIALS/SUPPLIES				
6012	Books	31,718	32,000	32,000	39,357
6090	AV Materials/Supplies	9,596	10,771	10,771	10,933
6800	Technology-Software	31,023	44,200	44,200	44,200
6990	Miscellaneous Materials & Supplies	5,594	5,000	5,000	9,373
	Subtotal	77,931	91,971	91,971	103,863
	TOTAL	685,165	815,413	786,188	849,206

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 2005 ACTUAL	FY 2006 BUDGET	FY 2006 EXPECTED	FY 2007 BUDGET
Principals	11	11	10	10
Assistant Principals	10	10	10	10
Teacher, Asst to the Principal	0	0	2	2
Clerical	22.5	23.5	23.3	23.3

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

1121	Teacher Salaries	0	0	88,000	91,437
1126	Principal Salaries	859,027	951,341	881,341	915,471
1127	Assistant Principal Salaries	567,303	713,154	667,154	692,733
1150	Office Clerical	599,833	726,607	658,607	683,858
	Subtotal	2,026,163	2,391,102	2,295,102	2,383,499

EMPLOYEE BENEFITS

2100	FICA	150,651	180,499	173,155	182,338
2200	VRS Retirement	232,539	287,145	275,462	338,457
2300	Health Insurance	119,322	104,648	131,254	161,036
2400	Group Life Insurance	0	0	0	29,079
2800	Other Benefits	10,828	11,561	11,091	11,679
	Subtotal	513,340	583,853	590,962	722,589

PURCHASED SERVICES

3900	Miscellaneous Contractual Services	57,384	5,000	5,000	5,000
	Subtotal	57,384	5,000	5,000	5,000

OTHER CHARGES

5504	Travel	5,082	7,121	7,121	9,757
	Subtotal	5,082	7,121	7,121	9,757

MATERIALS/SUPPLIES

6001	Stationery/Forms/Office Supplies	60,481	54,259	54,259	53,299
6900	Other Educational Supplies	14,572	6,650	6,650	6,450
	Subtotal	75,053	60,909	60,909	59,749

EQUIPMENT

8911	Furniture/Equipment-Additional	457	950	950	700
8921	Furniture/Equipment-Replacement	76,827	2,740	2,740	2,740
	Subtotal	77,284	3,690	3,690	3,440

TRANSFERS

9304	Transfer to County-ECM System	0	0	0	100,000
	Subtotal	0	0	0	100,000

TOTAL		2,754,306	3,051,675	2,962,784	3,284,034
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SECONDARY PRINCIPALS' OFFICES

The Office of the Principal includes those activities associated with directing and managing the operation of a particular school. Included are activities performed by the principals and other assistants while they supervise all operations; evaluate the staff members of the school; assign duties to staff members; supervise and maintain the records of the school; and coordinate school instructional activities with those of the school division. This budget also includes the work of clerical staff in support of the teaching and administrative duties.

PERSONNEL

	FY 2005 ACTUAL	FY 2006 BUDGET	FY 2006 EXPECTED	FY 2007 BUDGET
Principals	9	9	9	9
Assistant Principals	13	13	13	14
Teacher (Administrative Asst)	0	0	1	1
Para-Educators	6	6	0	0
Clerical	21	21	27	27

ADDITIONAL INFORMATION:

In FY 07 added 1 FTE for a middle school assistant principal. Increased SRO services to include 2 Sheriff Deputies for the middle schools.

CODE: ACCT#	DESCRIPTION				
	PERSONAL SERVICES				
1121	Teacher Salaries	0	0	55,000	58,111
1126	Principal Salaries	788,937	841,546	821,546	853,044
1127	Assistant Principal Salaries	776,837	869,991	829,991	920,313
1141	Para-Educator Salaries	85,555	96,418	0	0
1150	Office Clerical	560,487	601,658	698,076	724,840
1998	Personal Leave/Retirement	0	19,340	19,340	19,340
	Subtotal	2,211,816	2,428,953	2,423,953	2,575,648
	EMPLOYEE BENEFITS				
2100	FICA	163,450	184,552	184,169	197,037
2200	VRS Retirement	254,292	291,241	290,632	362,996
2300	Health Insurance	146,969	181,064	161,665	199,275
2400	Group Life Insurance	0	0	0	31,830
2800	Other Benefits	19,287	11,821	11,796	12,620
	Subtotal	583,998	668,678	648,262	803,758
	OTHER CHARGES				
5504	Travel	9,622	16,256	16,256	22,271
5801	Dues/Memberships	440	0	0	0
	Subtotal	10,062	16,256	16,256	22,271
	MATERIALS/SUPPLIES				
6001	Stationery/Forms/Office Supplies	24,538	24,200	24,200	24,200
	Subtotal	24,538	24,200	24,200	24,200
	EQUIPMENT				
8800	Technology-Hardware Replacement	8,006	0	0	0
8805	Technology-Hardware Additions	0	2,000	2,000	2,000
8911	Furniture/Equipment-Additional	0	3,000	3,000	0
	Subtotal	8,006	5,000	5,000	2,000
	TRANSFERS				
9303	Transfer to County-Deputies	201,550	220,700	220,700	424,197
9312	Transfer to County-Vehicle	9,159	0	0	0
	Subtotal	210,709	220,700	220,700	424,197

TOTAL

3,049,129

3,363,787

3,338,371

3,852,074

ADMINISTRATION
ATTENDANCE
& HEALTH

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 2005 ACTUAL	FY 2006 BUDGET	FY 2006 EXPECTED	FY 2007 BUDGET
Chairman	1	1	1	1
Board Members	4	4	4	4
Clerk of the Board	1	1	1	1

ADDITIONAL INFORMATION:

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

CODE: 50-621100-000

ACCT#	DESCRIPTION				
	PERSONAL SERVICES				
1115	Office of the Clerk	4,800	6,000	6,000	6,000
1311	Members of Board	36,800	36,800	46,800	46,800
	Subtotal	41,600	42,800	52,800	52,800
	EMPLOYEE BENEFITS				
2100	FICA	3,027	3,182	3,947	3,947
2200	VRS Retirement	0	5,063	0	0
2300	Health Insurance	3,540	9,421	3,894	4,771
2800	Other Benefits	204	204	253	512
	Subtotal	6,771	17,870	8,094	9,230
	PURCHASED SERVICES				
3120	Auditing: CPA	10,400	10,500	10,500	10,500
3600	Advertising	0	500	500	500
	Subtotal	10,400	11,000	11,000	11,000
	OTHER CHARGES				
5504	Travel	23,981	16,600	24,000	25,000
5801	Dues/Memberships	30,861	13,000	13,000	13,000
	Subtotal	54,842	29,600	37,000	38,000
	MATERIALS/SUPPLIES				
6001	Stationery/Forms/Office Supplies	3,435	7,600	7,600	7,600
	Subtotal	3,435	7,600	7,600	7,600
	EQUIPMENT				
8911	Furniture/Equipment-Additional	7,683	8,000	8,000	8,000
	Subtotal	7,683	8,000	8,000	8,000
	TOTAL	124,731	116,870	124,494	126,630

EXECUTIVE SERVICES

The Executive Services budget includes activities associated with the overall general administration of the school division.

Included in this activity is the Division Superintendent who serves as the Chief Executive Officer. The Division Superintendent is responsible for providing general management and direction to all school employees with regard to federal, state, and local regulations; recommending, implementing, and enforcing all policy changes as directed by the school board; and making recommendations to the board concerning all aspects of the school operations. The Deputy Superintendent for Operations provides general management and direction for operations and maintenance of school facilities, personnel, information services, new construction, and pupil transportation services.

PERSONNEL

	FY 2005 ACTUAL	FY 2006 BUDGET	FY 2006 EXPECTED	FY 2007 BUDGET
Division Superintendent	1	1	1	1
Deputy Supt. for Operations	1	1	1	1
Technical	1	1	1	1

CODE: 50-621200-000

ACCT# DESCRIPTION

PERSONAL SERVICES

1110	Administrative Salaries	305,282	284,205	309,366	321,227
1143	Technical Salaries	41,215	47,626	47,626	49,452
1998	Personal Leave/Retirement	0	9,634	9,634	9,634
	Subtotal	346,497	341,465	366,626	380,313

EMPLOYEE BENEFITS

2100	FICA	18,816	26,303	28,228	29,094
2200	VRS Retirement	37,201	40,672	43,734	52,636
2300	Health Insurance	14,952	20,150	16,447	20,149
2400	Group Life Insurance	0	0	0	4,522
2800	Other Benefits	2,000	4,185	4,308	4,364
	Subtotal	72,969	91,310	92,717	110,765

PURCHASED SERVICES

3900	Miscellaneous Contractual Services	44,375	20,000	20,000	20,000
	Subtotal	44,375	20,000	20,000	20,000

OTHER CHARGES

5504	Travel	13,376	9,700	13,500	14,500
5801	Dues/Memberships	6,475	4,000	6,400	6,400
	Subtotal	19,851	13,700	19,900	20,900

MATERIALS/SUPPLIES

6001	Stationery/Forms/Office Supplies	1,188	1,600	1,600	1,600
	Subtotal	1,188	1,600	1,600	1,600

EQUIPMENT

8921	Furniture/Equipment-Replacement	1,727	1,000	1,000	1,000
	Subtotal	1,727	1,000	1,000	1,000

TOTAL		486,607	469,075	501,843	534,578
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COMMUNICATION SERVICES

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

PERSONNEL

	FY 2005 ACTUAL	FY 2006 BUDGET	FY 2006 EXPECTED	FY 2007 BUDGET
Technical	3	3	3	3
Clerical	1	1	1	1

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

1143	Technical Salaries	132,259	149,855	149,855	155,600
1150	Office Clerical	32,176	32,682	32,682	33,935
	Subtotal	164,435	182,537	182,537	189,535

EMPLOYEE BENEFITS

2100	FICA	12,556	14,064	14,064	14,499
2200	VRS Retirement	18,985	22,373	22,373	26,914
2300	Health Insurance	2,589	6,544	2,848	3,489
2400	Group Life Insurance	0	0	0	2,312
2800	Other Benefits	863	901	901	929
	Subtotal	34,993	43,882	40,186	48,143

PURCHASED SERVICES

3500	Printing	14,783	15,000	15,000	15,000
3600	Advertising	6,291	7,000	7,000	7,000
3900	Miscellaneous Contractual Services	52,476	2,250	2,250	18,450
3905	Good Will	4,584	5,000	5,000	5,000
	Subtotal	78,134	29,250	29,250	45,450

OTHER CHARGES

5504	Travel	523	900	900	1,200
5506	Employee Development	1,142	1,250	1,250	1,250
	Subtotal	1,665	2,150	2,150	2,450

MATERIALS/SUPPLIES

6001	Stationery/Forms/Office Supplies	2,184	2,500	2,500	2,500
6990	Miscellaneous Materials & Supplies	13,966	47,915	47,915	47,915
	Subtotal	16,150	50,415	50,415	50,415

EQUIPMENT

8800	Technology-Hardware Replacement	29,129	0	0	0
8911	Furniture/Equipment-Additional	2,711	3,500	3,500	3,500
	Subtotal	31,840	3,500	3,500	3,500

TRANSFERS

9302	Transfer to County	47,354	51,905	51,905	58,315
	Subtotal	47,354	51,905	51,905	58,315

TOTAL		374,571	363,639	359,943	397,808
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HUMAN RESOURCES

The Human Resources budget reflects activities concerned with maintaining an efficient staff for the school system. It includes such activities as recruitment, placement, staff transfers, and teacher certification. Human Resources is also responsible for the systematic recording and summarizing of information relating to staff members employed by the School Division. The Director of Human Resources works closely with the Division Superintendent and other school officials in the recruitment and placement of staff in the school division.

PERSONNEL

	FY 2005 ACTUAL	FY 2006 BUDGET	FY 2006 EXPECTED	FY 2007 BUDGET
Administrative	1	1	1	1
Technical	9.2	10.2	10.2	10.2
Clerical	2.5	2.5	2.5	2.5

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

ACCT#	DESCRIPTION	FY 2005 ACTUAL	FY 2006 BUDGET	FY 2006 EXPECTED	FY 2007 BUDGET
PERSONAL SERVICES					
1110	Administrative Salaries	102,741	105,039	105,745	109,799
1143	Technical Salaries	424,253	486,897	486,191	504,832
1150	Office Clerical	91,792	92,356	92,356	95,897
	Subtotal	618,786	684,292	684,292	710,528
EMPLOYEE BENEFITS					
2100	FICA	45,416	52,701	52,701	54,355
2200	VRS Retirement	66,553	83,841	83,841	100,895
2300	Health Insurance	34,332	31,089	37,765	46,266
2400	Group Life Insurance	0	0	0	8,668
2600	Unemployment Compensation	14,361	15,000	15,000	15,000
2800	Other Benefits	3,059	3,375	3,375	3,482
	Subtotal	163,721	186,006	192,682	228,666
PURCHASED SERVICES					
3500	Printing	4,645	5,000	5,000	5,000
3600	Advertising	7,167	12,000	12,000	12,000
3900	Miscellaneous Contractual Services	108,744	97,816	97,816	97,816
	Subtotal	120,556	114,816	114,816	114,816
OTHER CHARGES					
5504	Travel	20,256	16,250	16,250	19,500
5506	Employee Development	18,958	25,395	25,395	25,395
5509	Tuition Assistance	16,884	10,000	10,000	10,000
	Subtotal	56,098	51,645	51,645	54,895
MATERIALS/SUPPLIES					
6001	Stationery/Forms/Office Supplies	1,891	3,950	3,950	3,950
6900	Other Educational Supplies	111	0	0	0
6990	Miscellaneous Materials & Supplies	2,059	4,900	7,600	7,600
	Subtotal	4,061	8,850	11,550	11,550
EQUIPMENT					
8921	Furniture/Equipment-Replacement	10,858	9,300	9,300	9,300
	Subtotal	10,858	9,300	9,300	9,300
	TOTAL	974,080	1,054,909	1,064,285	1,129,755

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 2005 ACTUAL	FY 2006 BUDGET	FY 2006 EXPECTED	FY 2007 BUDGET
Administrative	1	1	1	1
Technical	12.75	12.75	12.75	12.75
Clerical	1	1	1	1

CODE: ACCT#	50-621600-000 DESCRIPTION				
	PERSONAL SERVICES				
1110	Administrative Salaries	104,104	107,842	109,049	113,230
1143	Technical Salaries	414,645	515,297	509,258	528,783
1150	Office Clerical	32,560	32,697	34,529	35,853
1625	Stipends	600	600	600	600
	Subtotal	551,909	656,436	653,436	678,466
	EMPLOYEE BENEFITS				
2100	FICA	39,439	50,576	50,576	51,903
2200	VRS Retirement	61,831	80,385	80,385	96,257
2300	Health Insurance	44,332	51,153	48,765	59,742
2400	Group Life Insurance	0	0	0	8,270
2800	Other Benefits	7,645	3,239	3,239	3,324
	Subtotal	153,247	185,353	182,965	219,496
	PURCHASED SERVICES				
3900	Miscellaneous Contractual Services	33,510	21,400	21,400	21,400
	Subtotal	33,510	21,400	21,400	21,400
	OTHER CHARGES				
5504	Travel	6,870	3,500	5,000	6,000
5506	Employee Development	3,428	7,650	7,650	7,650
5801	Dues/Memberships	12,821	12,000	13,500	13,500
	Subtotal	23,119	23,150	26,150	27,150
	MATERIALS/SUPPLIES				
6001	Stationery/Forms/Office Supplies	4,960	2,600	2,600	3,600
6990	Miscellaneous Materials & Supplies	3,632	2,700	2,700	3,700
	Subtotal	8,592	5,300	5,300	7,300
	EQUIPMENT				
8800	Technology-Hardware Replacement	3,645	5,900	5,900	5,900
8911	Furniture/Equipment-Additional	698	2,800	2,800	2,800
8921	Furniture/Equipment-Replacement	3,028	4,000	4,000	2,000
	Subtotal	7,371	12,700	12,700	10,700
	TOTAL	777,748	904,339	901,951	964,512

INFORMATION SERVICES

The Information Services budget pays for activities concerned with preparing data for storage, storing data, and retrieving them by way of electronic data processing equipment for reproduction as information for management and reporting. This department budget also pays the cost of technical support of equipment used in information management and data processing throughout the school division and for instructional technology systems in the schools.

PERSONNEL	FY 2005 ACTUAL	FY 2006 BUDGET	FY 2006 EXPECTED	FY 2007 BUDGET
Administrative	1	1	1	1
Technical	28	37	37	42
Clerical	1	1	1	1

ADDITIONAL INFORMATION:

In FY 07 added 5 FTE's for computer maintenance technicians.

CODE: ACCT#	50-621900-000 DESCRIPTION				
PERSONAL SERVICES					
1110	Administrative Salaries	90,975	94,241	96,743	100,452
1143	Technical Salaries	1,227,660	1,674,009	1,685,213	1,959,824
1150	Office Clerical	28,386	34,982	36,276	37,667
1153	Tech Assistant Intern	39,220	0	0	0
	Subtotal	1,386,241	1,803,232	1,818,232	2,097,943
EMPLOYEE BENEFITS					
2100	FICA	102,604	136,215	137,362	158,963
2200	VRS Retirement	154,713	216,694	216,694	295,068
2300	Health Insurance	84,130	62,089	92,543	118,614
2400	Group Life Insurance	0	0	0	25,348
2800	Other Benefits	12,455	8,723	8,723	10,181
	Subtotal	353,902	423,721	455,322	608,174
PURCHASED SERVICES					
3900	Miscellaneous Contractual Services	638	5,000	5,000	5,000
	Subtotal	638	5,000	5,000	5,000
OTHER CHARGES					
5121	Uniform Rental	2,304	0	0	0
5504	Travel	2,232	1,000	1,000	3,000
5506	Employee Development	51,379	23,500	23,500	23,500
	Subtotal	55,915	24,500	24,500	26,500
MATERIALS/SUPPLIES					
6001	Stationery/Forms/Office Supplies	1,638	1,200	1,200	1,200
6990	Miscellaneous Materials & Supplies	57	0	0	0
	Subtotal	1,695	1,200	1,200	1,200
EQUIPMENT					
8911	Furniture/Equipment-Additional	597	5,900	5,900	5,900
	Subtotal	597	5,900	5,900	5,900
	TOTAL	1,798,988	2,263,553	2,310,154	2,744,717

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 2005 ACTUAL	FY 2006 BUDGET	FY 2006 EXPECTED	FY 2007 BUDGET
Occupational Therapist	3	3	4	4
Physical Therapist	1	1	2	2
Nurses	16	16	17	17
Clinic Aides	2	2	1	1

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

ACCT#	DESCRIPTION	FY 2005 ACTUAL	FY 2006 BUDGET	FY 2006 EXPECTED	FY 2007 BUDGET
PERSONAL SERVICES					
1130	Professional Salaries	256,382	272,049	427,049	451,207
1131	Nurses	475,476	491,315	521,315	541,302
1143	Technical Salaries	45,569	45,806	24,000	24,920
1600	Supplements	0	0	0	2,100
1625	Stipends	2,205	2,100	2,100	0
	Subtotal	779,632	811,270	974,464	1,019,529
EMPLOYEE BENEFITS					
2100	FICA	57,845	62,356	66,425	77,994
2200	VRS Retirement	88,291	98,943	105,417	144,475
2300	Health Insurance	50,632	77,766	55,696	68,233
2400	Group Life Insurance	0	0	0	12,413
2800	Other Benefits	3,801	3,984	4,245	4,985
	Subtotal	200,569	243,049	231,783	308,100
PURCHASED SERVICES					
3900	Miscellaneous Contractual Services	1,981	1,839	1,839	1,839
	Subtotal	1,981	1,839	1,839	1,839
OTHER CHARGES					
5504	Travel	259	300	300	400
5506	Employee Development	0	500	500	500
	Subtotal	259	800	800	900
MATERIALS/SUPPLIES					
6004	Medical Supplies	7,642	9,000	9,000	9,000
6990	Miscellaneous Materials & Supplies	382	0	0	0
	Subtotal	8,024	9,000	9,000	9,000
EQUIPMENT					
8921	Furniture/Equipment-Replacement	3,927	2,500	2,500	2,500
	Subtotal	3,927	2,500	2,500	2,500
	TOTAL	994,392	1,068,458	1,220,386	1,341,868

PSYCHOLOGICAL SERVICES

School psychologists provide counseling and evaluation services to students.

PERSONNEL

	FY 2005 ACTUAL	FY 2006 BUDGET	FY 2006 EXPECTED	FY 2007 BUDGET
Psychologists	6	6	6	6

CODE: 50-622300-000

ACCT# DESCRIPTION

	PERSONAL SERVICES				
1132	Psychologist Salaries	354,329	373,448	378,448	399,857
	Subtotal	354,329	373,448	378,448	399,857
	EMPLOYEE BENEFITS				
2100	FICA	26,172	28,569	28,951	30,589
2200	VRS Retirement	40,875	45,449	46,057	56,780
2300	Health Insurance	18,876	32,264	20,764	25,438
2400	Group Life Insurance	0	0	0	4,878
2800	Other Benefits	1,729	1,830	1,854	1,959
	Subtotal	87,652	108,112	97,626	119,644
	OTHER CHARGES				
5504	Travel	1,287	3,000	3,000	4,000
	Subtotal	1,287	3,000	3,000	4,000
	MATERIALS/SUPPLIES				
6070	Testing Materials	4,643	5,000	5,000	5,000
	Subtotal	4,643	5,000	5,000	5,000
	TOTAL	447,911	489,560	484,074	528,501

SPEECH/AUDIOLOGY SERVICES

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

PERSONNEL

	FY 2005 ACTUAL	FY 2006 BUDGET	FY 2006 EXPECTED	FY 2007 BUDGET
Instructors	8	8	8	8
Para-Educators	3	3	3	3

CODE: 50-622400-000

ACCT# DESCRIPTION

PERSONAL SERVICES

1130	Professional Salaries	356,964	369,878	377,187	398,524
1141	Para-Educator Salaries	40,176	46,696	48,990	50,868
	Subtotal	397,140	416,574	426,177	449,392

EMPLOYEE BENEFITS

2100	FICA	29,780	31,646	32,381	34,379
2200	VRS Retirement	45,827	50,344	51,513	63,814
2300	Health Insurance	17,274	18,567	19,001	23,278
2400	Group Life Insurance	0	0	0	5,483
2800	Other Benefits	1,938	2,027	2,074	2,202
	Subtotal	94,819	102,584	104,969	129,156

OTHER CHARGES

5504	Travel	2,542	2,500	2,500	4,500
	Subtotal	2,542	2,500	2,500	4,500

MATERIALS/SUPPLIES

6900	Other Educational Supplies	8,556	6,000	6,000	6,000
	Subtotal	8,556	6,000	6,000	6,000

TOTAL

503,057 527,658 539,646 589,048

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PUPIL
TRANSPORTATION

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 2005 ACTUAL	FY 2006 BUDGET	FY 2006 EXPECTED	FY 2007 BUDGET
Technical	7	7	7	7
Crossing Guards (6 hrs)	3.5	3.5	3.5	3.5
Bus Driver Assistants (5, 5.5 & 6 hours)	21	21	25	25
Bus Drivers (5, 6 & 7 hours)	130	136	136	136
Clerical	1	1	1	2

ADDITIONAL INFORMATION:

In FY 07 added 1 FTE for a Secretary I position.

CODE: ACCT#	50-632000-000 DESCRIPTION				
	PERSONAL SERVICES				
1143	Technical Salaries	244,953	250,296	250,296	259,892
1150	Office Clerical	33,498	28,556	28,556	51,151
1170	Bus Drivers	1,685,775	1,945,197	1,966,447	2,041,841
1171	Bus Driver Spec Trans	36,333	118,376	118,376	122,915
1172	Bus Drivers, Schools Contracted	16,541	27,680	27,680	28,741
1175	Bus Driver Assistants	208,535	191,214	209,214	217,235
1177	Crossing Guards	20,843	23,908	23,908	24,825
1500	Substitute Salaries	196,622	221,780	221,780	221,780
1595	Overtime	284,904	291,886	291,886	291,886
1625	Stipends	1,200	0	0	0
	Subtotal	2,729,204	3,098,893	3,138,143	3,260,266
	EMPLOYEE BENEFITS				
2100	FICA	192,581	232,365	235,367	249,410
2200	VRS Retirement	249,770	256,197	256,197	313,359
2300	Health Insurance	384,352	435,750	422,787	518,892
2400	Group Life Insurance	3,648	5,000	5,000	36,214
2800	Other Benefits	89,074	51,196	51,196	51,301
	Subtotal	919,425	980,508	970,547	1,169,176
	PURCHASED SERVICES				
3900	Miscellaneous Contractual Services	20,693	18,000	18,000	18,000
	Subtotal	20,693	18,000	18,000	18,000
	OTHER CHARGES				
5309	Vehicle Insurance (Pupil Trans only)	162,686	115,750	115,750	115,750
5506	Employee Development	5,684	6,100	6,100	6,100
	Subtotal	168,370	121,850	121,850	121,850
	MATERIALS/SUPPLIES				
6001	Stationery/Forms/Office Supplies	1,506	1,500	1,500	1,500
6008	Gas, Diesel, Oil & Grease	405,707	403,284	553,284	642,091
	Subtotal	407,213	404,784	554,784	643,591
	EQUIPMENT				
8911	Furniture/Equipment-Additional	2,833	3,000	3,000	3,000
	Subtotal	2,833	3,000	3,000	3,000

TOTAL

4,247,738

4,627,035

4,806,324

5,215,883

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 2005 ACTUAL	FY 2006 BUDGET	FY 2006 EXPECTED	FY 2007 BUDGET
Mechanics	7	7	7	8

ADDITIONAL INFORMATION:

In FY 07 added 1 bus mechanic FTE.

CODE: ACCT#	50-634000-000 DESCRIPTION				
	PERSONAL SERVICES				
1160	Trades Salaries	251,774	341,975	334,458	376,781
1595	Overtime	8,256	0	0	0
	Subtotal	260,030	341,975	334,458	376,781
	EMPLOYEE BENEFITS				
2100	FICA	18,550	26,348	25,773	28,823
2200	VRS Retirement	29,016	34,442	33,527	40,758
2300	Health Insurance	35,417	34,985	38,959	49,280
2400	Group Life Insurance	0	0	0	4,597
2800	Other Benefits	2,618	2,618	2,581	2,846
	Subtotal	85,601	98,393	100,840	126,304
	PURCHASED SERVICES				
3900	Miscellaneous Contractual Services	17,501	11,500	11,500	11,500
	Subtotal	17,501	11,500	11,500	11,500
	MATERIALS/SUPPLIES				
6009	Vehicle Maintenance, Tires, Tubes	149,084	180,000	180,000	180,000
6990	Miscellaneous Materials & Supplies	902	3,500	3,500	3,500
	Subtotal	149,986	183,500	183,500	183,500
	EQUIPMENT				
8102	Veh Maint, Machine/Tools	2,359	2,500	2,500	2,500
8502	Bus Replacement	659,732	445,850	445,850	445,850
8708	Lease/Purchase-Buses	0	160,550	160,550	160,550
	Subtotal	662,091	608,900	608,900	608,900
	TOTAL	1,175,209	1,244,268	1,239,198	1,306,985

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OPERATION & MAINTENANCE

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 2005 ACTUAL	FY 2006 BUDGET	FY 2006 EXPECTED	FY 2007 BUDGET
Administrative	1	1	1	1
Technical	1	2	2	2

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

ACCT#	DESCRIPTION	FY 2005 ACTUAL	FY 2006 BUDGET	FY 2006 EXPECTED	FY 2007 BUDGET
	PERSONAL SERVICES				
1110	Administrative Salaries	85,826	94,196	94,196	97,807
1143	Technical Salaries	37,785	104,216	111,733	116,017
	Subtotal	123,611	198,412	205,929	213,824
	EMPLOYEE BENEFITS				
2100	FICA	9,410	15,253	15,828	16,358
2200	VRS Retirement	14,314	24,265	25,180	30,363
2300	Health Insurance	7,428	15,766	8,171	10,010
2400	Group Life Insurance	939	0	0	2,609
2800	Other Benefits	643	977	1,014	1,048
	Subtotal	32,734	56,261	50,193	60,388
	OTHER CHARGES				
5506	Employee Development	5,667	3,000	3,000	3,000
	Subtotal	5,667	3,000	3,000	3,000
	MATERIALS/SUPPLIES				
6001	Stationery/Forms/Office Supplies	331	1,500	1,500	1,500
	Subtotal	331	1,500	1,500	1,500
	TOTAL	162,343	259,173	260,622	278,712

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 2005 ACTUAL	FY 2006 BUDGET	FY 2006 EXPECTED	FY 2007 BUDGET
Trades	18	19	19	19
Custodial (49 12 month & 51.5 10 month)	85.8	85.8	100.5	100.5
Technical	4	4	4	4
Building Maintenance	1	1	1	1

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

1143	Technical Salaries	205,618	220,932	220,932	229,403
1160	Trades Salaries	741,021	913,456	913,456	968,478
1161	Summer Trades	37,336	33,149	33,149	34,420
1191	Custodial Salaries	1,717,090	1,979,400	2,006,900	2,118,845
1195	Custodial Salaries - Contracted	0	18,180	18,180	18,877
1595	Overtime	101,392	95,000	95,000	95,000
1998	Personal Leave/Retirement	14,731	12,360	12,360	12,360
	Subtotal	2,817,188	3,272,477	3,299,977	3,477,383

EMPLOYEE BENEFITS

2100	FICA	206,307	252,055	254,158	261,812
2200	VRS Retirement	295,062	349,491	349,491	355,451
2300	Health Insurance	314,847	412,816	346,332	424,291
2400	Group Life Insurance	6,565	10,000	10,000	41,182
2800	Other Benefits	225,861	163,910	163,910	163,910
	Subtotal	1,048,642	1,188,272	1,123,891	1,246,646

PURCHASED SERVICES

3310	Repair and Maintenance	226,060	186,497	186,497	186,497
3340	Bldg Svc, Contract Maintenance/Other	425,984	500,310	500,310	545,310
3350	Contractual AV	5,345	6,000	6,000	6,000
3900	Miscellaneous Contractual Services	1,037,852	44,000	438,700	61,600
	Subtotal	1,695,241	736,807	1,131,507	799,407

OTHER CHARGES					
5101	Electric Current	1,309,505	1,175,080	1,175,080	1,230,000
5103	Water	84,720	89,000	89,000	89,000
5104	Sewage	91,647	91,200	91,200	91,200
5106	Solid Waste	99,743	100,000	100,000	100,000
5107	Fuel	227,000	227,000	227,000	315,000
5120	Laundry Service	11,391	10,000	10,000	10,000
5121	Uniform Rental	13,078	28,000	28,000	28,000
5130	Bldg Svc, Repairs - Bldg/GR	217,949	113,750	113,750	113,750
5201	Postage	54,094	54,031	54,031	58,031
5203	Telephone	545,134	549,680	549,680	696,180
5308	Insurance/Bonds	348,580	223,171	223,171	223,171
5401	Lease Copy Machine	218,954	221,000	221,000	221,000
5403	ACT/Crestar Lease	105,189	141,538	141,538	141,538
5506	Employee Development	5,255	7,000	7,000	7,000
	Subtotal	3,332,239	3,030,450	3,030,450	3,323,870
MATERIALS/SUPPLIES					
6005	Janitorial Supplies	214,873	191,000	191,000	191,000
6013	Bldg Svc, A/V Supplies	1,012	10,900	10,900	10,900
6014	Stadium Supplies	7,500	14,500	14,500	14,500
6015	Bldg Svc, Heat & A/C Supplies	77,175	58,500	58,500	58,500
6016	Bldg Svc, Electrical Supplies	99,323	61,262	61,262	61,262
6017	Bldg Svc, Plumbing Supplies	66,343	45,000	45,000	45,000
6018	Bldg Svc, Painting Supplies	8,232	10,000	10,000	10,000
6019	Bldg Svc, Carpentry Supplies	82,452	70,000	70,000	70,000
6021	Safety Materials and Supplies	5,687	15,450	15,450	15,450
6022	Preventive Maintenance Materials & Supplies	48,743	69,500	69,500	69,500
6023	Pest Control	780	2,000	2,000	2,000
6990	Miscellaneous Materials & Supplies	46,758	45,400	45,400	45,400
	Subtotal	658,878	593,512	593,512	593,512
EQUIPMENT					
8552	Vehicle Replacement	132,433	0	0	0
8800	Technology-Hardware Replacement	85,992	88,969	88,969	88,969
8805	Technology-Hardware Additions	0	25,000	25,000	25,000
8911	Furniture/Equipment-Additional	2,350	3,000	3,000	3,000
8921	Furniture/Equipment-Replacement	140	5,000	5,000	5,000
	Subtotal	220,915	121,969	121,969	121,969
TOTAL		9,773,103	8,943,487	9,301,306	9,562,787

GROUNDS SERVICES

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

PERSONNEL

	FY 2005 ACTUAL	FY 2006 BUDGET	FY 2006 EXPECTED	FY 2007 BUDGET
N/A	0	0	0	0

CODE: 50-643000-000

ACCT# DESCRIPTION

TRANSFERS					
9301	Transfer to County	952,483	1,020,270	1,020,270	1,149,583
	Subtotal	952,483	1,020,270	1,020,270	1,149,583
	TOTAL	952,483	1,020,270	1,020,270	1,149,583

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 2005 ACTUAL	FY 2006 BUDGET	FY 2006 EXPECTED	FY 2007 BUDGET
Trades	1	1	1	1

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

1160	Trades Salaries	45,771	44,251	46,249	48,022
	Subtotal	45,771	44,251	46,249	48,022

EMPLOYEE BENEFITS

2100	FICA	3,429	3,409	3,562	3,674
2200	VRS Retirement	4,935	4,457	4,700	5,057
2300	Health Insurance	3,276	3,306	3,604	4,415
2400	Group Life Insurance	0	0	0	586
2800	Other Benefits	210	210	220	235
	Subtotal	11,850	11,382	12,086	13,967

PURCHASED SERVICES

3900	Miscellaneous Contractual Services	5,918	10,000	10,000	10,000
	Subtotal	5,918	10,000	10,000	10,000

MATERIALS/SUPPLIES

6008	Gas, Diesel, Oil & Grease	54,857	63,449	63,449	94,817
6009	Vehicle Maintenance, Tires, Tubes	103,652	86,000	86,000	74,500
6990	Miscellaneous Materials & Supplies	1,375	1,000	1,000	1,000
	Subtotal	159,884	150,449	150,449	170,317

EQUIPMENT

8101	Veh Svc, Machine Tools, Res	1,808	1,000	1,000	1,000
8552	Vehicle Replacement	9,100	65,000	65,000	20,014
	Subtotal	10,908	66,000	66,000	21,014

TOTAL

		234,331	282,082	284,784	263,320
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WAREHOUSE/DISTRIBUTION SRVS

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 2005 ACTUAL	FY 2006 BUDGET	FY 2006 EXPECTED	FY 2007 BUDGET
Trades	4	4	4	4
Technical	2	2	2	2
Clerical	2	2	2	2

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

1143	Technical Salaries	79,380	84,419	84,419	87,656
1150	Office Clerical	52,582	44,631	46,013	47,777
1160	Trades Salaries	102,871	132,698	129,318	134,276
1595	Overtime	827	0	0	0
	Subtotal	235,660	261,748	259,750	269,709

EMPLOYEE BENEFITS

2100	FICA	17,454	20,166	20,013	20,633
2200	VRS Retirement	26,127	32,081	31,838	38,299
2300	Health Insurance	26,355	25,111	28,991	35,517
2400	Group Life Insurance	400	0	0	3,290
2800	Other Benefits	1,538	1,592	1,582	1,622
	Subtotal	71,874	78,950	82,424	99,361

MATERIALS/SUPPLIES

6990	Miscellaneous Materials & Supplies	1,331	1,000	1,000	1,000
	Subtotal	1,331	1,000	1,000	1,000

EQUIPMENT

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

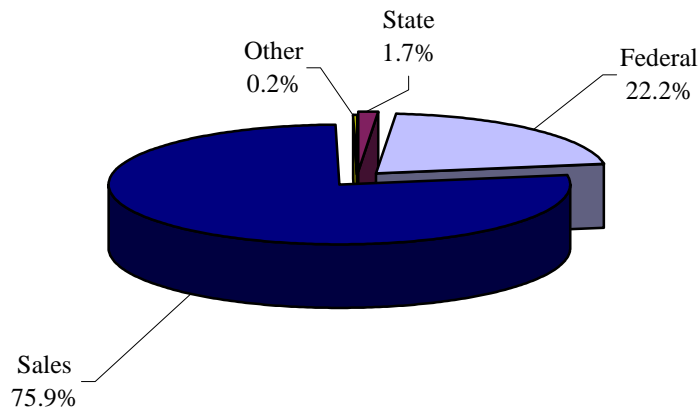
TOTAL		308,865	346,198	347,674	374,570
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OTHER FUNDS

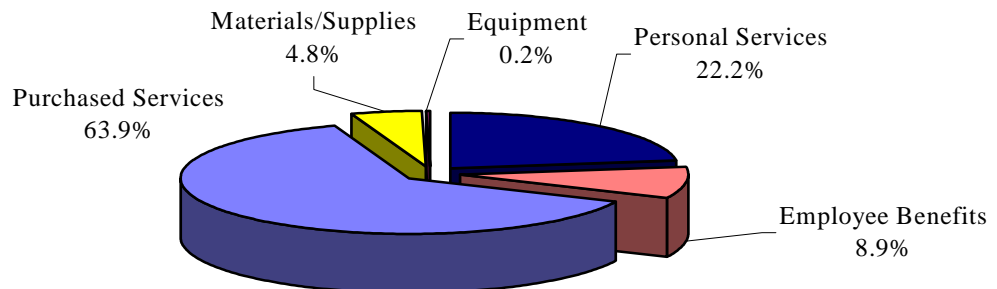
Food Service Fund

The Food Service Fund accounts for the cafeteria operations within the school division, including the preparation and serving of school breakfast and lunch. The Food Service Fund does not receive any contributions from the County of York. Seventy-six percent of the revenue is derived from the sale of meals. The second largest revenue source, 22.2%, is federal funding for free or reduced lunches. As compared to FY06E, the Food Service budget is increasing by \$247,058 or 5.9% (\$4,201,054 in FY06E to \$4,448,112 in FY07). The increase in the budget stems from a projected increase in the number of meals served coupled with an increase in the cost of salaries, food and supplies. The increase in meal participation is attributable to the privatization of food services in January 2004. Variety, quality, presentation and speedy service have contributed to the success of the food service program. The charts below and on the next page provide more information on the Food Service Fund.

Revenues by Source - FY2007



Expenditures by Major Object - FY2007



**YORK COUNTY SCHOOL DIVISION
SCHOOL FOOD SERVICE FUND
FISCAL YEAR 2007**

FUND BALANCE SUMMARY

BEGINNING FUND BALANCE 7/1/05		\$407,951
PROJECTED FY 2006 REVENUES	4,201,054	
PROJECTED FY 2006 EXPENDITURES	<u>4,201,054</u>	0
PROJECTED FY 2007 REVENUES	4,448,112	
PROJECTED FY 2007 EXPENDITURES	<u>4,448,112</u>	0
BUDGETED FUND BALANCE 6/30/07		<u><u>\$407,951</u></u>

**YORK COUNTY SCHOOL DIVISION
SCHOOL FOOD SERVICE FUND
FISCAL YEAR 2007**

REVENUE DETAIL

ANNUAL FINANCIAL PLAN
FUND 53

SCHOOL FOOD SERVICE

ACCT #	DESCRIPTION	FY 2005 ACTUAL	FY 2006 BUDGET	FY 2006 EXPECTED	FY 2007 BUDGET
REVENUE-LOCAL SOURCES					
30315-1010	INTEREST ON DEPOSITS	7,533	10,000	10,000	10,000
CHARGES FOR SERVICES					
30316-7500	CAFETERIA SALES	2,646,324	3,241,054	3,241,054	3,377,468
30318-7515	ARAMARK GUARANTEE	169,200	0	0	0
REVENUE COMMONWEALTH					
30324-2500	SCHOOL FOOD PROGRAM-LUNCH	54,919	55,000	55,000	56,615
30324-2510	SCHOOL FOOD PROGRAM-BREAKFAST	0	0	0	17,029
REVENUE-FEDERAL					
30333-2130	SCHOOL FOOD PRGM/USDA	692,244	625,000	625,000	700,000
30333-2131	SCHOOL FOOD - BREAKFAST PGM	86,211	70,000	70,000	87,000
30333-2132	USDA DONATED FOODS	163,911	200,000	200,000	200,000
30333-8908	TRANSFER FROM CTY-ISABEL REIMB	920	0	0	0
TOTAL FOOD SERVICE FUND		3,821,262	4,201,054	4,201,054	4,448,112

FOOD SERVICES

The school lunch program is a fiscally independent operation. Its income is generated by the sale of food and beverages and limited support from the USDA. An average of 6,264 lunches and 494 breakfasts are sold each day. The school lunch facilities provide feeding centers for emergency shelter sites and Meals on Wheels. In FY 04 the School Division privatized the food service operation in the division. The contractor, ARAMARK, is providing for the School Division preparation and delivery of food services to students.

PERSONNEL

	FY 2005 ACTUAL	FY 2006 BUDGET	FY 2006 EXPECTED	FY 2007 BUDGET
Technical	1	1	1	1
Food Service Personnel	71.5	71.5	63.83	63.83

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

1143	Technical Salaries	44,162	44,200	44,200	45,968
1193	Food Services Salaries	827,325	896,992	896,992	932,872
1500	Substitute Salaries	2,730	0	0	0
1595	Overtime	9,046	12,000	12,000	10,000
	Subtotal	883,263	953,192	953,192	988,840

EMPLOYEE BENEFITS

2100	FICA	62,221	72,919	72,919	75,836
2200	VRS Retirement	98,822	95,319	95,319	106,281
2300	Health Insurance	162,836	195,000	195,000	177,868
2400	Group Life Insurance	4,189	0	0	12,063
2600	Unemployment Compensation	0	2,845	2,845	2,959
2800	Other Benefits	5,000	18,967	18,967	19,726
	Subtotal	333,068	385,050	385,050	394,733

PURCHASED SERVICES

3310	Repair and Maintenance	0	10,000	10,000	10,000
3340	Bldg Svc, Contract Maintenance/Other	5,981	28,165	28,165	31,820
3900	Miscellaneous Contractual Services	0	5,000	5,000	5,000
3910	Administrative Fee-Aramark	50,877	53,000	53,000	55,000
3920	Management Fee-Aramark	50,877	53,000	53,000	55,000
3935	Personal Svc-Aramark	599,685	400,000	400,000	540,000
3940	Benefits-Aramark	78,875	75,000	75,000	125,000
3945	Emp. Develop-Aramark	0	5,500	5,500	5,000
3950	New Hires-Aramark	933	1,000	1,000	1,000
3955	Supplies-Aramark	202,233	224,000	224,000	240,294
3960	Food-Aramark	1,350,137	1,758,147	1,758,147	1,744,225
3965	Capital Outlay-Aramark	10,729	5,000	5,000	7,200
3970	Other Chrgs.-Aramark	41,988	25,000	25,000	25,000
	Subtotal	2,392,315	2,642,812	2,642,812	2,844,539

OTHER CHARGES

5504	Travel	1,118	5,000	5,000	5,000
5506	Employee Development	2,883	5,000	5,000	5,000
	Subtotal	4,001	10,000	10,000	10,000

MATERIALS/SUPPLIES					
6002	Food Supplies	44,429	0	0	0
6990	Miscellaneous Materials & Supplies	1,558	0	0	0
6995	USDA Commodities	163,911	200,000	200,000	200,000
	Subtotal	209,898	200,000	200,000	200,000
EQUIPMENT					
8911	Furniture/Equipment-Additional	1,378	5,000	5,000	5,000
8921	Furniture/Equipment-Replacement	0	5,000	5,000	5,000
	Subtotal	1,378	10,000	10,000	10,000
	TOTAL	3,823,923	4,201,054	4,201,054	4,448,112

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INFORMATIONAL

FY07 SCHOOL BOARD PROPOSED OPERATING BUDGET

MAJOR ADDITIONS ONLY

EXPENDITURES

Licensed staff (6% total average salary increase, includes a step and one-time payment)		
Step (average 1.5%)	625,000	
Market Adjustment 3.5% avg (1% = \$450,000)	1,575,000	
Career Ladder Incentive (.5% avg)	225,000	
Health Insurance (estimate) (Note 1)	530,000	
VRS Retirement rate increase (Gov proposed)	1,098,000	
VRS Life Insurance reinstatement (Gov proposed)	541,800	
\$250 one-time payment (.5% avg)	249,000	4,843,800
(excludes substitutes) (part-time prorated)		
Non-licensed staff (5.5% average salary increase, includes a step and one-time payment)		
Step (average 2.5%)	600,000	
Market Adjustment 2% avg (1% = \$213,000)	426,000	
Health Insurance (estimate) (Note 1)	470,000	
VRS Retirement rate increase (Gov proposed)	470,000	
VRS Life Insurance reinstatement (Gov proposed)	232,200	
\$250 one-time payment (1% avg)	229,000	2,427,200
(excludes substitutes) (part-time prorated)		
COST REQUIRED TO MAINTAIN CURRENT LEVEL OF SERVICE		
Textbooks - State SOQ requirement		304,149
County shared service - grounds maintenance		129,313
County shared service - high school resource officers (includes upgrade in step from 4 to 8 (\$23,000) and replacement of 4 vehicles every six years at 75% (9 months) (\$16,200)		73,497
County shared service - combined video services		6,410
Increase in per pupil supply allocations and equipment to schools		106,000
Fuel for buses		238,807
Fuel for other vehicles		31,368
Natural Gas		88,000
Electricity		54,920
TLS Internet bandwidth and telephone charges increases		146,500

MAJOR ADDITIONS ONLY (continued)

CSA placements (Special Education)	38,935
New Horizons - (Special Education)	97,475
New Horizons - (Career & Technical)	70,396
New Horizons - (Governor's School)	80,385
Middle school reading program	30,625
Reg. Ed. teachers for additional enrollment - 10 FTE's	465,000
Special Ed. teachers for additional enrollment - 3 FTE's	139,500
Bus mechanic - 1 FTE	38,000
Special Ed. para-educators - 3 FTE's	49,500
Sub-pay increases for teachers (\$10 degreed, \$5 non-degreed) nurses (\$10), clerical (\$8), para-educators (\$7)	125,336
ADDITIONAL COSTS	
Middle School Assessment and Compliance Coordinators - 4 FTE's	186,000
Curriculum Specialist - 1 FTE	51,000
Middle School Asst. Principal - 1 FTE	73,500
Computer maintenance technicians - 5 FTE's	240,000
Secretary I for transportation - 1 FTE	27,500
Conversion to new para-educator pay scale	25,000
Instructional technology refurbishment	593,632
Premier Agendas	66,000
Reg Ed. Teacher to help offset number of stipends - 2 FTE	93,000
Special Ed. Teacher for additional enrollment - 1 FTE	46,500
Maintenance contracts	45,000
2 School Resource Officers for middle schools	130,000

**YORK COUNTY SCHOOL DIVISION
SCHOOL OPERATING FUND
FISCAL YEAR 2007**

STUDENT FEES

	2002-03	2003-04	2004-05	2005-06	2006-07
1 Instrumental Rental	\$25	\$25	\$25	\$25	\$25
2 High School Supply Fee	37	37	32	0	0
3 Middle School Supply Fee	32	32	27	0	0
4 Elementary School Supply Fee	27	27	22	0	0
5 Kindergarten Supply Fee	27	27	22	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 2007**

STUDENT FEES

SUMMER SCHOOL	2002-03	2003-04	2004-05	2005-06	2006-07
1 High School Course:					
Local Residents	\$305	\$305	\$305	\$325	\$325
Non-Residents	\$355	\$355	\$355	\$375	\$375
2 Middle School Basics	\$0	\$0	\$220	\$240	\$240
3 Elementary Basics	\$120	\$120	\$120	\$120	\$120
4 Enrichment Courses	Fees and Courses to be determined				
5 Virtual High School:					
Local Residents	\$0	\$0	\$525	\$550	\$550
Non-Residents	\$0	\$0	\$525	\$550	\$550

**YORK COUNTY SCHOOL DIVISION
SCHOOL OPERATING FUND
FISCAL YEAR 2007**

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

Auditoriums/Gymnasium-High Schools	\$ 245.00 Monday-Thursday 400.00 Friday-Sunday
Auxiliary Gymnasiums-High Schools	130.00 Monday-Thursday 240.00 Friday-Sunday
Cafeteria - High Schools/Middle Schools	155.00 Monday-Thursday 210.00 Friday-Sunday
Auditoriums/Gymnasiums-Middle Schools	185.00 Monday-Thursday 400.00 Friday-Sunday
Cafeteriums/Gymnasiums-Elementary Schools	155.00 Monday-Thursday 210.00 Friday-Sunday

Rehearsal Rate	One half the rate for performances.
Kiva	\$40.00 (per day)
Kiva at GMS	\$85.00 (per day)
Classrooms	\$35.00 each (per day)
Band Room/Choral Room	\$40.00 each (per day)
Library	\$40.00 (per day)
Commons	\$130.00 (per day), Monday-Thursday \$205.00 (per day), Friday, Saturday & Sunday
Atrium at GMS/GHS	\$160.00 (per day), Monday-Thursday \$245.00 (per day), Friday-Saturday
Custodial Charges	1 1/2 times regular hourly rate if Auditorium/Gymnasium/Cafetorium is used. Double time on Sundays and Holidays.
Sight and Sound (P.A. System Lighting)	\$85.00 per day-paid directly to school (Personnel to operate lighting and sound system owned by the school).
Bailey Field	\$120.00 plus 1.5 times hourly rate-Custodial Charges
Use Charge for Piano	\$85.00 per event
Energy Costs-Bailey Field	\$35.00 per hour

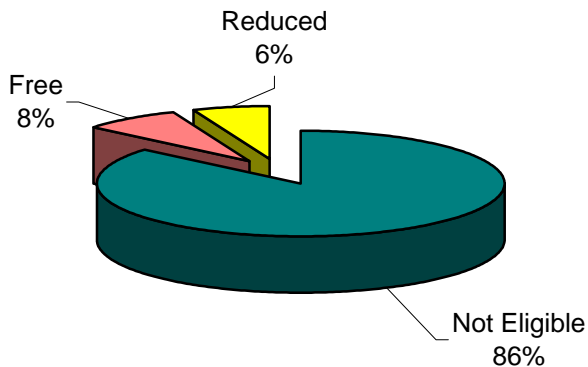
Number of Students Receiving Free or Reduced Lunch

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: 2005-2006

	Free	Reduced	Total	Enrollment	%
Bethel Manor Elementary	53	175	228	609	37.44%
Coventry Elementary	18	14	32	682	4.69%
Dare Elementary	30	30	60	449	13.36%
Grafton Bethel Elementary	49	23	72	638	11.29%
Magruder Elementary	130	67	197	600	32.83%
Mount Vernon Elementary	16	6	22	549	4.01%
Seaford Elementary	24	13	37	523	7.07%
Tabb Elementary	50	54	104	586	17.75%
Waller Mill Elementary	45	10	55	305	18.03%
Yorktown Elementary	132	39	171	498	34.34%
Total	547	431	978	5,439	17.98%
Grafton Middle	49	34	83	955	8.69%
Queens Lake Middle	76	50	126	516	24.42%
Tabb Middle	51	80	131	1,036	12.64%
Yorktown Middle	86	36	122	685	17.81%
Total	262	200	462	3,192	14.47%
Bruton High	90	38	128	736	17.39%
Grafton High	29	31	60	1,258	4.77%
Tabb High	30	66	96	1,298	7.40%
York High	76	22	98	961	10.20%
York River Regional	7	2	9	36	25.00%
Total	232	159	391	4,289	9.12%
Division Total	1,041	790	1,831	12,920	14.17%

Students Receiving Free or Reduced Lunch



**YORK COUNTY SCHOOL DIVISION
SCHOOL OPERATING FUND
FISCAL YEAR 2007**

**FULLY ACCREDITED YORK COUNTY SCHOOLS
BASED ON THE 2005 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.

GLOSSARY OF TERMS

Advanced Placement (AP) Exams - a requirement of all students enrolled in AP courses and offered through the Educational Testing Service at a fee to the student.

Appropriation - a legal authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes.

ADM-Average Daily Membership (unadjusted) - membership on any given day within a school month.

ADM-Average Daily Membership (adjusted) - membership on any given day within a school month with a 15% reduction for half-day kindergarten.

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

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

Budget - a financial plan for a given period, usually a fiscal year, containing an estimate of proposed expenditures and a proposed means of financing them.

Budget Calendar - a schedule of activities, responsibilities, and deadlines related to budget development and adoption.

Budgetary Control - the internal control procedures designed to control or manage expenditures in accordance with the authorized budget.

Capital Projects Budget - a fund used to account for financial resources to be used for acquisition or construction of major capital facilities and equipment.

Category, Administration / Attendance and Health - activities concerned with establishing and administering policy for the school division. These include Board Services, Executive Services, Human Resources, Fiscal Services, and Health Services.

Category, Instruction - programs and services dealing directly with the interaction between teachers and students. Also, included in this category are the activities associated with curriculum development and instructional staff training.

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

Category, Pupil Transportation - activities associated with transporting students to and from school and on other trips related to school activities.

Chart of Accounts - a list of all accounts in an accounting system.

Compensation - compensation includes salaries and benefits paid to staff for services rendered.

Classification, Function - refers to a broad area of expenditure activity or service that accomplishes a particular purpose. Examples include regular instruction, special education, vocational education, and pupil transportation.

Classification, Object - refers to the article purchased or the service obtained. The eight major object categories are Personal Services; Employee Benefits; Purchased Services; Other Charges; Materials/Supplies; Equipment; and Transfers.

Defined Benefit Pension Plan - a pension plan that defines an amount of pension benefit to be provided, usually as a function of one or more factors, such as age, years of service or compensation.

Depreciation - expiration in the service life of fixed assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy and obsolescence.

Employee Benefits - compensation in addition to regular salary, provided to an employee. This may include such benefits as health insurance, life insurance, retirement contributions, social security, etc.

Encumbrances - obligations in the form of purchase orders, contracts, or other commitments which are chargeable to an appropriation and for which a part of the appropriation is reserved.

Equipment (Capital Outlay) - the purchase of additional equipment.

Equipment (Replacement) - the purchases of equipment to replace another piece of equipment which is to be sold or scrapped.

Expected Budget - Usually once during the fiscal year the School Board will revise its current budget to reflect significant changes in revenues or expenditures that have occurred or are expected to occur during the fiscal year. The Expected Budget reflects the changes or revisions to the originally approved budget.

Expenditures Per Pupil - expenditures for a given period divided by a pupil unit of measure.

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

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

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

Food Service Budget - this fund accounts for all of the cafeteria operations within the school division, including the preparation and serving of school breakfast and lunch. The primary funding source for this independent financial operation is the fees charged for meals.

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.

Impact Aid – Section 8002 - funding from the United States Department of Education for loss of tax revenue for land acquired by the federal government after 1938.

Impact Aid – Section 8003 - funding from the United States Department of Education for loss of tax revenues for students whose parents live or work on federal property.

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

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

Operating Budget - this is the general fund for the school division. It is used to account for all financial resources except those required to be accounted for in other funds.

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

Program Budget - a budget that focuses expenditures at the program level. Examples of program budgets include budgets for instructional grade levels, core courses, and alternative education programs.

Purchase Order - a document submitted to a vendor which requests materials or services at a price indicated on the purchase order. The issuance of a purchase order establishes an encumbrance in the accounting system.

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

SOL (Standards of Learning) - state-mandated testing that occurs in the spring. Beginning with the Class of 2004, verified credits for graduation will be based on the achievement by the student of a passing score.

Stanford 9 - a timed, norm-referenced test administered to students in grades 4, 6, and 9. Students are tested in the areas of reading, language and mathematics.

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

Title VIB - funding from the United States Department of Education for students identified with disabilities.

Transfers (To/From) - budget line items used to reflect transfers into one fund from another fund.

York County School Board - an elected body created according to state law and vested with the responsibility for elementary and secondary public education activities in York County.

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

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