

The York County School Division

Yorktown, Virginia



**Proposed Annual Budget
Fiscal Year 2008**

School Board
Proposed

York County School Division

FY 2008 BUDGET

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

School Board Members

R. Page Minter, Chair
District IV

Linda S. Meadows, Vice Chair
District II

Barbara S. Haywood
District I

Barrent M. Henry
District V

Mark A. Medford
District III

Dr. Steven R. Staples
Division Superintendent

Dr. Jennifer B. Parish
Chief Academic Officer

Dennis R. Jarrett
Chief Financial Officer

Dr. James R. Tucker
Chief Human Resources Officer

Richard M. Hixson
Chief Operations Officer

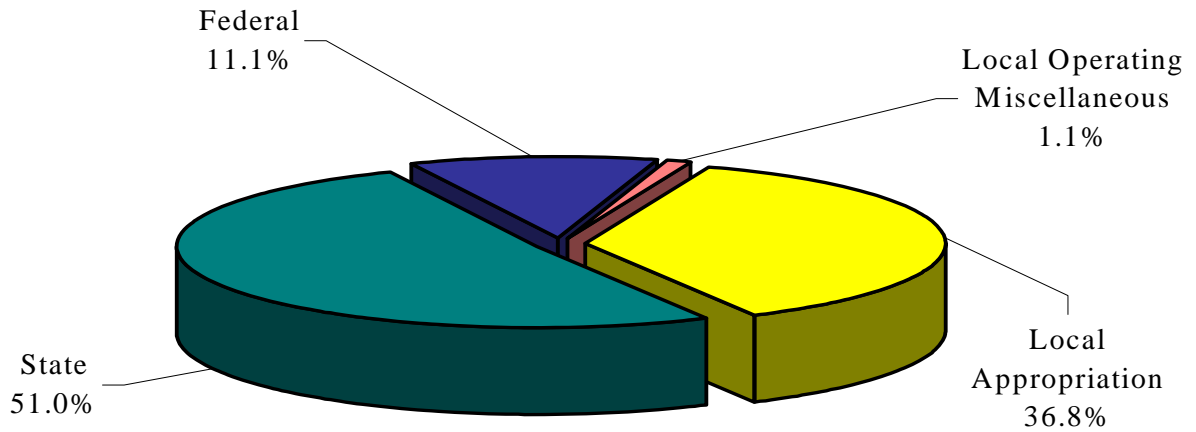
Karen L. Hendricks
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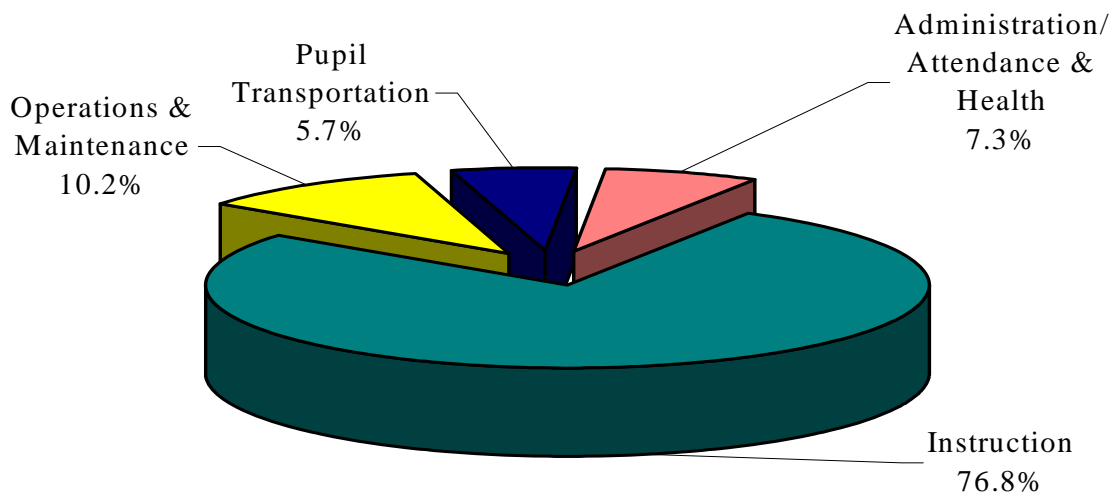
FINANCIAL SECTION

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

Revenues by Source



Expenditures by Major Category



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

REVENUE SUMMARY

REVENUE SOURCE	FY 2006 BUDGET	FY 2006 ACTUAL	FY 2007 BUDGET	FY 2007 EXPECTED	FY 2008 BUDGET
STATE	42,962,575	42,232,946	48,273,867	48,273,867	48,602,966
STATE SALES TAX	10,133,054	10,333,640	12,075,714	12,075,714	11,462,991
FEDERAL	13,196,585	13,264,274	13,327,039	13,715,039	13,013,722
LOCAL APPROPRIATION-OPERATIONS	36,155,631	36,155,631	39,149,094	39,149,094	42,184,739
LOCAL APPROPRIATION-GROUNDS	1,020,270	1,020,270	1,149,583	1,149,583	1,156,488
LOCAL OPERATION-MISCELLANEOUS	945,800	1,117,910	1,126,853	1,126,853	1,251,653
TOTAL	104,413,915	104,124,671	115,102,150	115,490,150	117,672,559

**SCHOOL FOOD SERVICE FUND
FISCAL YEAR 2008**

REVENUE SUMMARY

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

SUMMARY OF PROGRAM BUDGETS

FISCAL YEAR 2008

INSTRUCTION		FY 2006	FY 2007	FY 2007	FY 2008
CLASSROOM INSTRUCTION		ACTUAL	BUDGET	EXPECTED	BUDGET
REGULAR EDUCATION					
ELEMENTARY					
50-611011-010	KINDERGARTEN	3,205,636	3,426,264	3,380,506	3,300,781
50-611011-020	1ST GRADE	2,466,687	2,704,020	2,850,291	2,907,400
50-611011-030	2ND GRADE	2,459,401	2,692,375	2,702,188	2,777,412
50-611011-040	3RD GRADE	2,309,452	2,476,190	2,507,785	2,556,842
50-611011-050	4TH GRADE	2,208,003	2,438,835	2,342,485	2,382,586
50-611011-060	5TH GRADE	2,444,994	2,732,540	2,610,289	2,594,041
50-611011-070	ART	606,402	661,752	664,042	675,835
50-611011-080	MUSIC	530,020	606,900	609,064	600,869
50-611011-090	PE	661,387	714,847	717,451	746,132
50-611011-100	LEP	41,792	64,146	64,146	64,146
50-611011-110	READING	1,117,261	1,202,223	1,251,491	1,299,503
50-611011-120	TECHNOLOGY	2,616,444	2,915,795	2,917,419	2,871,321
50-611011-125	SCHOOL OF THE ARTS	0	0	13,000	13,000
50-611011-130	CONTRACTED SERVICES	112,852	67,067	67,067	76,865
50-611011-140	OTHER	3,106,402	3,119,230	3,203,976	3,255,259
	SUBTOTAL	23,886,733	25,822,184	25,901,200	26,121,992
MIDDLE					
50-611012-150	ENCORE	1,558,879	1,765,233	1,744,501	1,799,633
50-611012-160	CORE/TMING/ACAD COACHING	7,591,930	8,602,980	8,013,823	8,605,130
50-611012-170	ALTERNATIVE EDUCATION	93,333	134,029	134,345	138,569
50-611012-190	LEP	21,220	29,018	29,018	29,018
50-611012-200	TECHNOLOGY	310,367	307,744	273,120	309,210
50-611012-205	SCHOOL OF ARTS	53,526	60,529	60,730	61,477
50-611012-210	CONTRACTED SERVICES	22,725	22,566	22,566	21,566
50-611012-220	OTHER	844,133	1,253,912	1,265,606	1,268,272
	SUBTOTAL	10,496,113	12,176,011	11,543,709	12,232,875
HIGH					
50-611013-230	ART	538,967	616,546	638,215	661,974
50-611013-240	MUSIC	556,199	557,790	587,978	610,813
50-611013-250	ENGLISH	2,087,398	2,410,430	2,451,127	2,543,318
50-611013-260	LEP	18,914	34,687	34,687	34,687
50-611013-270	MATH	2,165,305	2,437,029	2,356,146	2,331,087
50-611013-280	SCIENCE	2,026,705	2,241,581	2,254,707	2,288,949
50-611013-290	SOCIAL STUDIES	2,482,945	2,344,805	2,398,366	2,489,108
50-611013-300	HEALTH	789,280	884,380	887,490	923,888
50-611013-310	DRIVER ED	4,560	3,905	3,905	3,905
50-611013-320	FOREIGN LANGUAGE	1,465,614	1,591,261	1,642,087	1,713,215
50-611013-330	YORK RIVER ACADEMY	265,247	336,912	338,011	347,930
50-611013-335	VIRTUAL HIGH SCHOOL	0	181,053	223,038	224,591
50-611013-340	TECHNOLOGY	1,522,050	976,570	1,488,320	1,028,166
50-611013-345	DRAMA	180,031	223,832	242,586	251,060
50-611013-350	SCHOOL OF THE ARTS	407,348	372,123	373,613	386,565
50-611013-360	VHSL/INTERSCHOLASTIC ACTVY	481,756	452,789	454,053	468,190

SUMMARY OF PROGRAM BUDGETS

FISCAL YEAR 2008

		FY 2006 ACTUAL	FY 2007 BUDGET	FY 2007 EXPECTED	FY 2008 BUDGET
50-611013-370	CONTRACTED SERVICES	252,107	309,952	309,952	254,560
50-611013-380	OTHER	1,909,656	2,237,000	2,345,160	2,576,687
	SUBTOTAL	17,154,082	18,212,645	19,029,441	19,138,693
	REGULAR EDUCATION TOTAL	51,536,928	56,210,840	56,474,350	57,493,560
SPECIAL EDUCATION					
ELEMENTARY					
50-611021-390	CLASSROOM TEACHERS	2,787,912	3,249,215	3,429,747	3,577,266
50-611021-400	OTHER	73,910	53,476	53,476	53,476
50-611021-410		1,238	0	0	0
	SUBTOTAL	2,863,060	3,302,691	3,483,223	3,630,742
MIDDLE					
50-611022-410	CLASSROOM TEACHERS	1,639,852	1,876,832	1,717,493	1,791,598
50-611022-420	OTHER	47,341	36,600	36,600	36,600
	SUBTOTAL	1,687,193	1,913,432	1,754,093	1,828,198
HIGH					
50-611023-430	CLASSROOM TEACHERS	1,832,894	2,000,933	2,012,090	2,097,650
50-611023-440	OTHER	1,347,697	1,372,260	1,372,260	1,427,953
	SUBTOTAL	3,180,591	3,373,193	3,384,350	3,525,603
	SPECIAL EDUCATION TOTAL	7,730,844	8,589,316	8,621,666	8,984,543
CAREER/TECHNICAL					
SECONDARY					
50-611034-450	FAMILY & CONSUMER SCIENCE	250,138	284,948	330,860	342,698
50-611034-460	BUSINESS & INFORMATION TECHNOLOGY	900,777	1,009,941	1,013,590	1,084,821
50-611034-470	MARKETING EDUCATION	269,990	287,756	288,724	292,997
50-611034-490	TECHNOLOGY EDUCATION	450,689	564,016	565,890	559,222
50-611034-500	TV COMMUNICATION	123,175	146,993	147,470	152,669
50-611034-510	CONTRACTED SERVICES	528,736	599,132	599,132	663,831
50-611034-520	NJROTC	271,917	273,564	274,643	283,853
50-611034-530	OTHER	2,703	3,000	3,000	3,000
	SUBTOTAL	2,798,125	3,169,350	3,223,309	3,383,091
	CAREER/TECHNICAL TOTAL	2,798,125	3,169,350	3,223,309	3,383,091

SUMMARY OF PROGRAM BUDGETS

FISCAL YEAR 2008

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

SUMMARY OF PROGRAM BUDGETS

FISCAL YEAR 2008

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

SUMMARY OF PROGRAM BUDGETS

FISCAL YEAR 2008

	FY 2006 ACTUAL	FY 2007 BUDGET	FY 2007 EXPECTED	FY 2008 BUDGET
ADMINISTRATION, ATTENDANCE & HEALTH				
50-621100-000 BOARD SERVICES	108,774	126,630	126,630	127,079
50-621200-000 EXECUTIVE SERVICES	599,701	534,578	547,888	572,817
50-621300-000 COMMUNICATION SERVICES	356,569	397,808	401,737	405,668
50-621400-000 HUMAN RESOURCES	1,023,700	1,129,755	1,066,545	1,132,947
50-621600-000 FISCAL SERVICES	857,299	964,512	970,174	1,019,624
50-621900-000 INFORMATION SERVICES	2,329,261	2,744,717	2,759,308	2,761,230
50-622200-000 HEALTH SERVICES	1,091,533	1,324,368	1,401,521	1,464,573
50-622300-000 PSYCHOLOGICAL SERVICES	506,065	528,501	530,460	550,002
50-622400-000 SPEECH/AUDIOLOGY SERVICES	545,153	589,048	591,250	613,594
SUBTOTAL	7,418,055	8,339,917	8,395,513	8,647,534
PUPIL TRANSPORTATION				
50-632000-000 VEHICLE OPERATION SERVICES	4,531,533	5,215,883	5,215,883	5,418,195
50-634000-000 VEHICLE MAINTENANCE SERVICES	1,281,684	1,306,985	1,314,485	1,325,437
SUBTOTAL	5,813,217	6,522,868	6,530,368	6,743,632
OPERATIONS & MAINTENANCE				
50-641000-000 MANAGEMENT & DIRECTION	257,427	278,712	278,712	205,956
50-642000-000 BUILDING SERVICES	9,189,200	9,500,187	9,413,187	9,922,210
50-643000-000 GROUNDS SERVICES	1,020,270	1,149,583	1,149,583	1,156,488
50-645000-000 VEHICLE SERVICES	317,839	263,320	255,820	238,391
50-647000-000 WAREHOUSE/DISTRIBUTION SERVICES	329,711	374,570	374,570	395,769
SUBTOTAL	11,114,447	11,566,372	11,471,872	11,918,814
TOTAL SCHOOL OPERATING FUND:	103,906,528	115,102,150	115,490,150	117,672,559

SUMMARY OF PROGRAM BUDGETS
FISCAL YEAR 2008

	FY 2006 ACTUAL	FY 2007 BUDGET	FY 2007 EXPECTED	FY 2008 BUDGET
FOOD SERVICES				
SCHOOL FOOD SERVICES				
53-651000-000 FOOD SERVICES	3,977,129	4,448,112	4,448,112	4,700,572
SUBTOTAL	3,977,129	4,448,112	4,448,112	4,700,572
 TOTAL ALL FUNDS:	 107,883,657	 119,550,262	 119,938,262	 122,373,131

OPERATING FUND
REVENUE

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

REVENUE

Local Revenue

Interest On Deposits

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

Rental of Land/Building

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

Use Of Vehicles/Buses

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

Property Lease

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

Sale of Equipment/Tools

Proceeds from the auction of used school equipment.

Debt Services Reimbursement – New Horizons

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

Pupil Fees

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

Tuition/Day School

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

Tuition/Summer School

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

Insurance Recovery

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

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

REVENUE DETAIL

**ANNUAL FINANCIAL PLAN
FUND 50**

SCHOOL OPERATING FUND

ACCT #	DESCRIPTION	FY 2006 ACTUAL	FY 2007 BUDGET	FY 2007 EXPECTED	FY 2008 BUDGET
REVENUE-LOCAL SOURCES					
USE OF MONEY AND PROPERTY					
30315-1010	INTEREST ON DEPOSITS	20,751	15,000	15,000	25,000
30315-2010	RENTAL OF LAND/BUILDINGS	219,584	185,000	185,000	220,000
30315-2020	USE OF VEHICLES/BUSES	57,856	140,000	140,000	89,300
30315-2021	CONTRACTED BUS SERVICE/ACT FUNDS	13,423	22,000	22,000	22,000
30315-2022	USE OF BAILEY FIELD	0	3,000	3,000	3,000
30315-2024	USE OF LLLC LAB	8,280	6,000	6,000	8,500
30315-2025	VHSL	40,963	0	0	0
30315-2026	PROPERTY LEASE	72,814	87,000	87,000	87,000
30315-2028	ANTENNA LEASE-YHS	0	7,800	7,800	0
30315-2030	PRINTING REVENUE	10,151	0	0	0
30315-2060	SALE OF EQUIP/TOOLS	25,900	15,000	15,000	26,000
30315-3075	DEBT SERVICE REIMB-NEW HORIZONS	0	0	0	124,800
	SUBTOTAL	469,722	480,800	480,800	605,600
CHARGES FOR SERVICES					
30316-7410	PUPIL FEES	60,106	60,000	60,000	60,000
30316-7420	TUITION/DAY SCHOOL	190,575	145,000	145,000	159,000
30316-7440	TUITION/SUMMER SCHOOL	120,605	135,000	135,000	121,000
	SUBTOTAL	371,286	340,000	340,000	340,000
LOCAL MISCELLANEOUS					
30318-3010	PRIOR YEAR EXPENDITURE REFUND	0	7,000	7,000	7,000
30318-3015	INSURANCE RECOVERY	3,441	100,000	100,000	100,000
30318-3020	MISCELLANEOUS REVENUE	9,765	18,000	18,000	18,000
30318-3030	COURT RESTITUTION	100	0	0	0
30318-3060	VIRTUAL HIGH SCHOOL	147,935	181,053	181,053	181,053
30318-3065	VENDOR SCOREBOARD	35,500	0	0	0
30318-3066	VENDOR GUARANTEE	54,502	0	0	0
30318-3070	BAND UNIFORM REIMBURSEMENT	25,659	0	0	0
	SUBTOTAL	276,902	306,053	306,053	306,053
	TOTAL REVENUE-LOCAL SOURCE	1,117,910	1,126,853	1,126,853	1,251,653

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

REVENUE

State Revenue

Basis of State Revenue

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

State Sales Tax

State Sales Tax for education is produced by a one-percent sale and use tax imposed by the state on retailers. The one-percent sales tax, which is collected on a statewide basis, is then distributed to local education agencies based on school age population. The School Division receives payments monthly.

State Basic Aid

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

Lottery Funds

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

Gifted Education - SOQ

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

Remedial Programs

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

Special Education - SOQ

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

Vocational Education - SOQ

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

Employer Share Benefits

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

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

REVENUE DETAIL

**ANNUAL FINANCIAL PLAN
FUND 50**

SCHOOL OPERATING FUND

ACCT #	DESCRIPTION	FY 2006 ACTUAL	FY 2007 BUDGET	FY 2007 EXPECTED	FY 2008 BUDGET
REVENUE-COMMONWEALTH					
30324-2010	STATE SALES TAX	10,333,640	12,075,714	12,075,714	11,462,991
30324-2020	BASIC AID	31,852,161	35,607,944	35,607,944	34,722,854
30324-2021	SALARY SUPPLEMENT	577,975	835,077	835,077	2,066,524
30324-2025	LOTTERY	984,470	943,840	943,840	868,215
30324-2040	ADULT EDUCATION	0	3,712	3,712	3,712
30324-2041	REG. LITERACY COORDINATING COMM.	4,000	0	0	0
30324-2050	FOSTER HOME CHILDREN	38,547	41,880	41,880	45,382
30324-2070	GIFTED EDUCATION - SOQ	313,758	324,302	324,302	314,300
30324-2080	REMEDIAL PROGRAMS	198,163	194,581	194,581	188,580
30324-2081	REMEDIAL SUMMER SCHOOL	99,051	113,061	113,061	101,739
30324-2083	READING INTERVENTION	70,385	75,524	75,524	77,241
30324-2085	ENROLLMENT LOSS	0	0	0	37,287
30324-2120	SPECIAL EDUCATION-SOQ	2,642,169	2,878,179	2,878,179	2,789,415
30324-2123	HOMEBOUND	15,833	20,000	20,000	20,000
30324-2125	COMPREHENSIVE SERVICES ACT	147,274	267,800	267,800	267,800
30324-2140	FREE TEXTBOOKS	521,168	813,025	813,025	787,951
30324-2170	VOC ED-SOQ	412,839	409,702	409,702	314,300
30324-2200	SPECIAL ED SUPPORT	306,715	337,967	337,967	371,275
30324-2230	SOCIAL SECURITY	3,005,467	4,021,344	1,726,908	1,673,649
30324-2231	VRS RETIREMENT BENEFITS	0	0	2,189,038	2,506,545
30324-2232	VRS GROUP LIFE BENEFITS	0	0	105,398	86,433
30324-2525	PROJECT GRADUATION	10,000	0	0	0
30324-2530	OTHER CATEGORY/VOC ED	18,871	16,000	16,000	16,000
30324-2650	AT RISK	76,837	90,860	90,860	61,565
30324-2750	K-3 INITIATIVE	143,614	162,697	162,697	164,274
30324-2751	SOL ALGEBRA READINESS	27,566	33,451	33,451	31,651
30324-2765	TECHNOLOGY INITIATIVE-FY05	544,000	0	0	0
30324-2766	TECHNOLOGY INITIATIVE-FY06	0	544,000	544,000	0
30324-2768	TECHNOLOGY INITIATIVE-FY08	0	0	0	544,000
30324-2800	STATE-EASEMENT	2,713	0	0	0
30324-2990	MISCELLANEOUS GRANTS, STATE	147,619	457,696	457,696	457,696
30324-2991	LEP (LIMITED ENGLISH PROFICIENCY)	71,751	81,225	81,225	84,578
TOTAL REVENUE-COMMONWEALTH		52,566,586	60,349,581	60,349,581	60,065,957

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

REVENUE

Federal Revenues

Title I – Part A

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

Title II – Part A

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

Title II – Part D

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

Title IV – Part A

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

Title V – Part A

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

Impact Aid

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

Title VIB

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

Transfers-Other Funds

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

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

REVENUE DETAIL

**ANNUAL FINANCIAL PLAN
FUND 50**

SCHOOL OPERATING FUND

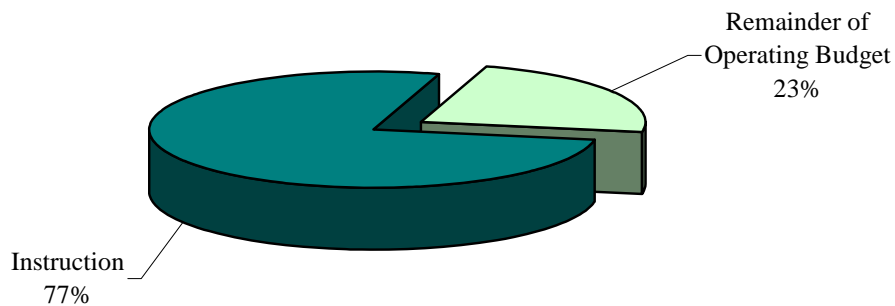
ACCT #	DESCRIPTION	FY 2006 ACTUAL	FY 2007 BUDGET	FY 2007 EXPECTED	FY 2008 BUDGET
REVENUE-FEDERAL					
30333-2020	TITLE I - PART A	495,621	493,435	453,038	453,037
30333-2040	ADULT EDUCATION	37,593	29,500	29,500	29,500
30333-2050	TITLE II - PART A	314,594	323,392	293,746	293,746
30333-2060	TITLE II - PART D	7,368	15,170	7,919	7,919
30333-2065	TITLE III - PART A	21,427	11,578	16,489	16,489
30333-2070	TITLE IV - PART A	40,306	44,201	26,549	26,549
30333-2080	TITLE V - PART A	24,940	26,068	13,172	13,172
30333-2120	IMPACT AID	9,699,694	9,700,000	9,700,000	9,445,000
30333-2130	DEPARTMENT OF DEFENSE - SP ED	11,339	0	0	0
30333-2135	DEPARTMENT OF DEFENSE - IMPACTED	526,675	0	475,000	0
30333-2145	KATRINA FUNDING	71,280	0	0	0
30333-2150	MEDICAID REIMBURSEMENT	4,275	0	0	0
30333-2190	TITLE VIB	1,550,781	1,832,290	1,832,290	1,860,974
30333-2280	E-RATE	131,783	87,000	0	0
30333-2290	NJROTC	111,090	104,000	104,000	104,000
30333-2300	FEDERAL CALCULATORS	3,952	0	0	0
30333-2990	MISCELLANEOUS GRANTS, FEDERAL	211,556	660,405	763,336	763,336
TOTAL REVENUE-FEDERAL		13,264,274	13,327,039	13,715,039	13,013,722
TRANSFERS-OTHER FUNDS					
30351-1010	TRANSFERS/LOCAL APPN-OPERATIONS	36,155,631	39,149,094	39,149,094	42,184,739
30351-1012	TRANSFERS/LOCAL APPN-GROUNDS	1,020,270	1,149,583	1,149,583	1,156,488
TOTAL TRANSFERS-OTHER FUNDS		37,175,901	40,298,677	40,298,677	43,341,227
TOTAL SCHOOL OPERATING FUND		104,124,671	115,102,150	115,490,150	117,672,559

INSTRUCTION

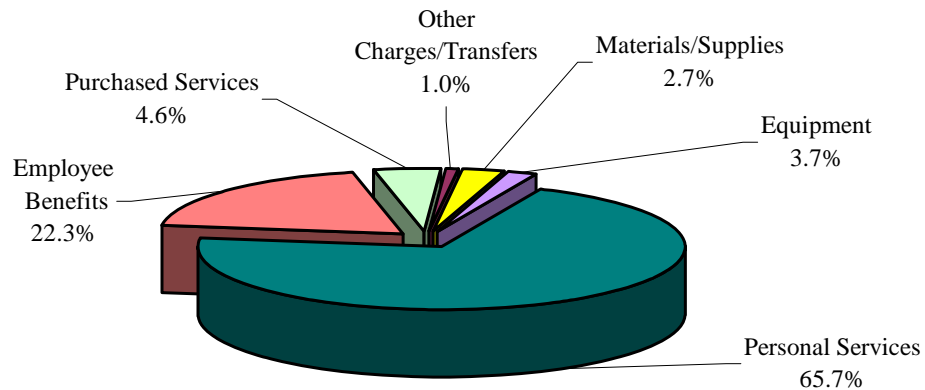
The Instruction category of the budget provides for programs and services dealing directly with the interaction between teachers and students. This category also includes activities associated with the principal’s office, curriculum development, and instructional staff training.

The Instruction category comprises 77% of the total Operating Budget. This percentage has remained fairly constant in recent years. Eighty-eight percent of the Instruction category budget is directed towards compensation of staff (Personal Services 65.7% plus Employee Benefits 22.3%). The remaining 12% covers such items as instructional supplies, equipment and purchased services. The Instruction category budget reflects an increase of \$1,270,182 or 1.4% (from \$89,092,397 in FY07E to \$90,362,579 in FY08). The charts below and on the next page depict this information.

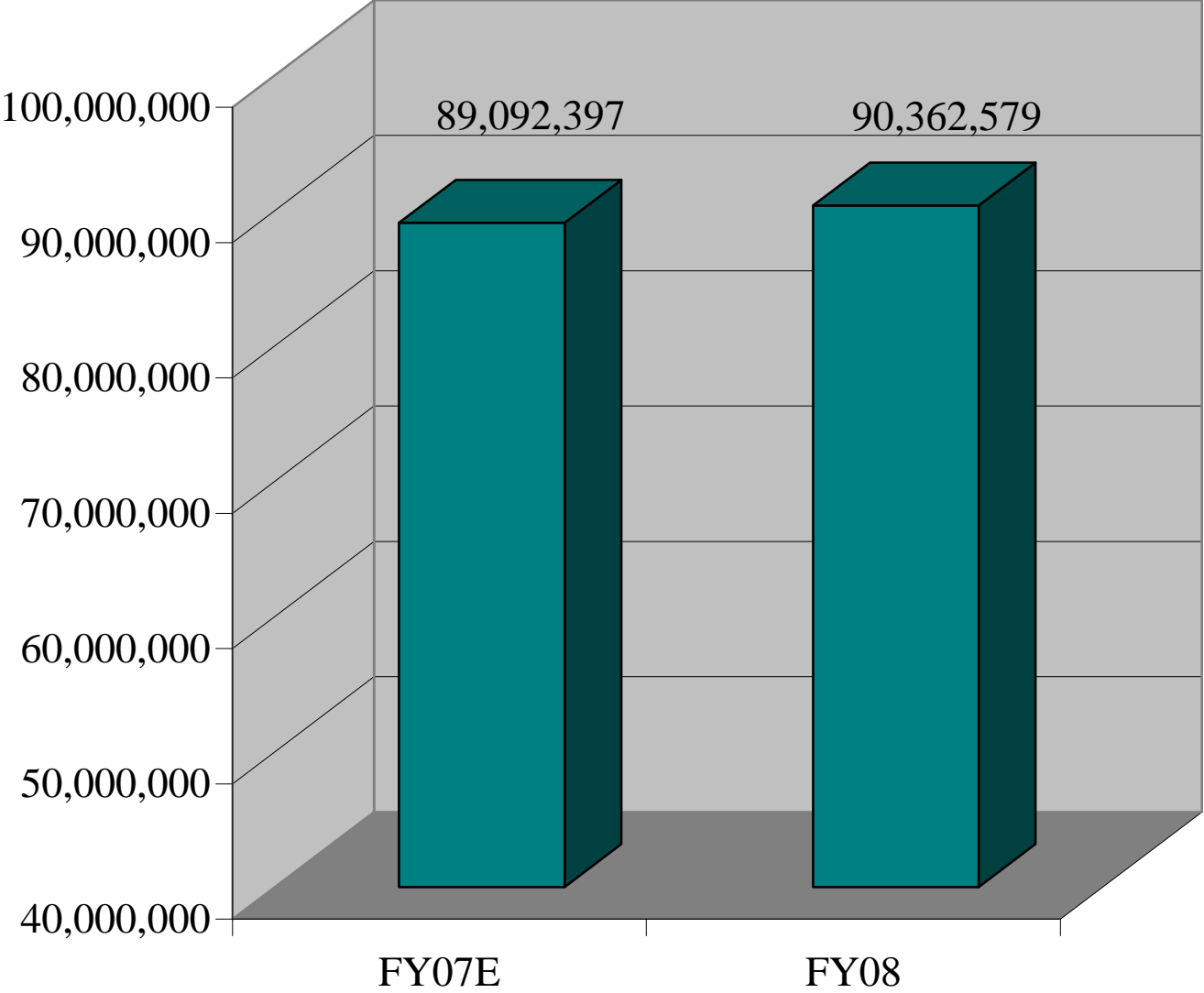
Instruction Category as a Percent of Operating Budget for FY2008



Instruction Category by Major Object for FY2008



Budget Comparison of Instruction Category



REGULAR EDUCATION - ELEMENTARY - KINDERGARTEN

Kindergarten provides full day programs for five-year olds with a focus on the development of concepts and skills using an integrated, thematic approach and active learning.

PERSONNEL

	FY 2006 ACTUAL	FY 2007 BUDGET	FY 2007 EXPECTED	FY 2008 BUDGET
Teachers	43	43	42	39
Para-Educators	42	42	41	41

ADDITIONAL INFORMATION:

FY 05 student enrollment 722

FY 06 student enrollment 861

FY 07 student enrollment 761

In FY 08 eliminated three teacher FTE's.

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

PERSONAL SERVICES					
1121	Teacher Salaries	1,878,748	1,901,263	1,864,763	1,726,501
1141	Para-Educator Salaries	625,153	690,354	677,854	701,846
	Subtotal	2,503,901	2,591,617	2,542,617	2,428,347
EMPLOYEE BENEFITS					
2100	FICA	185,673	196,346	192,598	188,828
2200	VRS Retirement	302,095	364,460	373,689	399,706
2300	Health Insurance	161,051	179,502	178,100	201,019
2400	Group Life Insurance	0	31,313	30,715	24,602
2800	Other Benefits	11,882	12,576	12,337	12,099
	Subtotal	660,701	784,197	787,439	826,254
MATERIALS/SUPPLIES					
6030	Textbooks	15,267	15,000	15,000	15,000
6900	Other Educational Supplies	21,761	31,366	31,366	26,366
	Subtotal	37,028	46,366	46,366	41,366
EQUIPMENT					
8911	Furniture/Equipment-Additional	1,350	250	250	880
8921	Furniture/Equipment-Replacement	2,656	3,834	3,834	3,934
	Subtotal	4,006	4,084	4,084	4,814
	TOTAL	3,205,636	3,426,264	3,380,506	3,300,781

REGULAR EDUCATION - ELEMENTARY - 1ST GRADE

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

PERSONNEL

	FY 2006 ACTUAL	FY 2007 BUDGET	FY 2007 EXPECTED	FY 2008 BUDGET
Teachers	41	41	44	43
Para-Educators	1.5	1.5	1.5	1.5

ADDITIONAL INFORMATION:

FY 05 student enrollment 797

FY 06 student enrollment 804

FY 07 student enrollment 876

In FY 08 eliminated one teacher FTE.

CODE: 50-611011-020

ACCT# DESCRIPTION

PERSONAL SERVICES					
1121	Teacher Salaries	1,900,811	2,009,948	2,118,848	2,123,544
1141	Para-Educator Salaries	12,895	22,651	22,651	23,483
	Subtotal	1,913,706	2,032,599	2,141,499	2,147,027
EMPLOYEE BENEFITS					
2100	FICA	142,781	155,494	163,825	164,247
2200	VRS Retirement	237,797	288,630	314,407	353,401
2300	Health Insurance	114,790	136,961	138,363	155,853
2400	Group Life Insurance	0	24,798	26,126	21,550
2800	Other Benefits	9,541	9,959	10,492	10,521
	Subtotal	504,909	615,842	653,213	705,572
MATERIALS/SUPPLIES					
6030	Textbooks	24,809	25,000	25,000	25,000
6900	Other Educational Supplies	18,786	25,156	25,156	24,905
	Subtotal	43,595	50,156	50,156	49,905
EQUIPMENT					
8911	Furniture/Equipment-Additional	1,064	2,089	2,089	1,225
8921	Furniture/Equipment-Replacement	3,413	3,334	3,334	3,671
	Subtotal	4,477	5,423	5,423	4,896
	TOTAL	2,466,687	2,704,020	2,850,291	2,907,400

REGULAR EDUCATION - ELEMENTARY - 2ND GRADE

The second grade program continues the development of concepts and skills in all areas of the curriculum. Concepts, problem solving and computation are all part of the mathematics program.

PERSONNEL

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

ADDITIONAL INFORMATION:

FY 05 student enrollment 841

FY 06 student enrollment 873

FY 07 student enrollment 812

CODE: 50-611011-030

ACCT# DESCRIPTION

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

REGULAR EDUCATION - ELEMENTARY - 3RD GRADE

The third grade program continues the development of concepts and skills in all areas of the curriculum. Computer technology is used throughout the elementary grades to enhance this development.

PERSONNEL

	FY 2006 ACTUAL	FY 2007 BUDGET	FY 2007 EXPECTED	FY 2008 BUDGET
Teachers	39	39	39	38
Para-Educators	1	1	1	1

ADDITIONAL INFORMATION:

FY 05 student enrollment 887

FY 06 student enrollment 880

FY 07 student enrollment 885

In FY 08 eliminated one teacher FTE.

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

1121	Teacher Salaries	1,752,976	1,830,517	1,830,517	1,829,750
1141	Para-Educator Salaries	16,469	17,104	17,104	17,733
	Subtotal	1,769,445	1,847,621	1,847,621	1,847,483

EMPLOYEE BENEFITS

2100	FICA	130,738	141,343	141,343	141,333
2200	VRS Retirement	214,819	262,362	271,416	304,096
2300	Health Insurance	132,267	162,125	162,125	182,829
2400	Group Life Insurance	0	0	22,541	18,475
2800	Other Benefits	8,675	9,054	9,054	9,054
	Subtotal	486,499	574,884	606,479	655,787

MATERIALS/SUPPLIES

6030	Textbooks	25,763	26,000	26,000	26,000
6900	Other Educational Supplies	24,817	24,438	24,438	24,038
	Subtotal	50,580	50,438	50,438	50,038

EQUIPMENT

8911	Furniture/Equipment-Additional	1,004	950	950	400
8921	Furniture/Equipment-Replacement	1,924	2,297	2,297	3,134
	Subtotal	2,928	3,247	3,247	3,534

TOTAL

2,309,452	2,476,190	2,507,785	2,556,842
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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 2006 ACTUAL	FY 2007 BUDGET	FY 2007 EXPECTED	FY 2008 BUDGET
Teachers	41	42	40	39
Para-Educators	1	1	0	0

ADDITIONAL INFORMATION:

FY 05 student enrollment 958

FY 06 student enrollment 920

FY 07 student enrollment 894

In FY 08 eliminated one teacher FTE.

CODE: 50-611011-050

ACCT# DESCRIPTION

PERSONAL SERVICES					
1121	Teacher Salaries	1,724,133	1,818,156	1,745,508	1,743,033
1141	Para-Educator Salaries	10,723	12,252	0	0
	Subtotal	1,734,856	1,830,408	1,745,508	1,743,033
EMPLOYEE BENEFITS					
2100	FICA	129,761	140,026	133,531	133,342
2200	VRS Retirement	209,468	259,918	256,415	286,903
2300	Health Insurance	88,224	128,344	128,344	144,733
2400	Group Life Insurance	0	22,331	21,295	17,431
2800	Other Benefits	8,429	8,968	8,552	8,542
	Subtotal	435,882	559,587	548,137	590,951
MATERIALS/SUPPLIES					
6030	Textbooks	18,466	20,500	20,500	20,500
6900	Other Educational Supplies	16,707	23,834	23,834	23,434
	Subtotal	35,173	44,334	44,334	43,934
EQUIPMENT					
8911	Furniture/Equipment-Additional	847	1,475	1,475	1,950
8921	Furniture/Equipment-Replacement	1,245	3,031	3,031	2,718
	Subtotal	2,092	4,506	4,506	4,668
	TOTAL	2,208,003	2,438,835	2,342,485	2,382,586

REGULAR EDUCATION - ELEMENTARY - 5TH GRADE

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

PERSONNEL

	FY 2006 ACTUAL	FY 2007 BUDGET	FY 2007 EXPECTED	FY 2008 BUDGET
Teachers	45	46	43	42

ADDITIONAL INFORMATION:

FY 05 student enrollment 999

FY 06 student enrollment 963

FY 07 student enrollment 921

In FY 08 eliminated one teacher FTE.

CODE: 50-611011-060

ACCT# DESCRIPTION

PERSONAL SERVICES					
1121	Teacher Salaries	1,897,077	2,088,449	1,981,649	1,933,920
	Subtotal	1,897,077	2,088,449	1,981,649	1,933,920
EMPLOYEE BENEFITS					
2100	FICA	141,989	159,766	151,596	147,945
2200	VRS Retirement	230,621	296,559	291,104	318,323
2300	Health Insurance	103,185	104,479	104,479	117,821
2400	Group Life Insurance	0	25,479	24,176	19,340
2800	Other Benefits	9,636	10,232	9,709	9,477
	Subtotal	485,431	596,515	581,064	612,906
MATERIALS/SUPPLIES					
6030	Textbooks	18,800	20,000	20,000	20,000
6900	Other Educational Supplies	40,403	23,923	23,923	23,523
	Subtotal	59,203	43,923	43,923	43,523
EQUIPMENT					
8911	Furniture/Equipment-Additional	2,217	1,472	1,472	500
8921	Furniture/Equipment-Replacement	1,066	2,181	2,181	3,192
	Subtotal	3,283	3,653	3,653	3,692
	TOTAL	2,444,994	2,732,540	2,610,289	2,594,041

REGULAR EDUCATION - ELEMENTARY - ART

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

PERSONNEL

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

ADDITIONAL INFORMATION:

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

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

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

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

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

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

REGULAR EDUCATION - ELEMENTARY - MUSIC

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

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

ADDITIONAL INFORMATION:

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

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

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

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

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

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

REGULAR EDUCATION - ELEMENTARY - PE

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

PERSONNEL

	FY 2006 ACTUAL	FY 2007 BUDGET	FY 2007 EXPECTED	FY 2008 BUDGET
Teachers	10	10	10	10
Para-Educators	3	3	3	3

ADDITIONAL INFORMATION:

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

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

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

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

CODE: 50-611011-090

ACCT# DESCRIPTION

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

REGULAR EDUCATION - ELEMENTARY - LEP

The LEP (Limited English Proficiency) program provides individual tutoring in English by native speaking instructors employed on an hourly basis. There has been an increase in the number of students needing services as the population reflects world-wide native languages.

PERSONNEL

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

ADDITIONAL INFORMATION:

FY 05 student enrollment 94

FY 06 student enrollment 94

FY 07 student enrollment 117

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

CODE: 50-611011-100**ACCT# DESCRIPTION**

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

REGULAR EDUCATION - ELEMENTARY - READING

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

PERSONNEL

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

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

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

REGULAR EDUCATION - ELEMENTARY - TECHNOLOGY

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

PERSONNEL		FY 2006	FY 2007	FY 2007	FY 2008
		ACTUAL	BUDGET	EXPECTED	BUDGET
Teachers		5.5	5.5	5.5	5.5
<hr/>					
CODE: 50-611011-120					
ACCT#	DESCRIPTION				
PERSONAL SERVICES					
1121	Teacher Salaries	322,746	331,441	331,441	338,103
	Subtotal	322,746	331,441	331,441	338,103
EMPLOYEE BENEFITS					
2100	FICA	24,441	25,355	25,355	25,865
2200	VRS Retirement	36,121	47,065	48,689	55,652
2300	Health Insurance	12,474	26,590	26,590	29,985
2400	Group Life Insurance	0	4,044	4,044	3,381
2800	Other Benefits	1,525	1,624	1,624	1,657
	Subtotal	74,561	104,678	106,302	116,540
PURCHASED SERVICES					
3340	Bldg Svc, Contract Maintenance/Other	8,734	13,000	13,000	43,000
	Subtotal	8,734	13,000	13,000	43,000
MATERIALS/SUPPLIES					
6800	Technology-Software	25,888	0	0	0
6810	Technology Consumables	15,960	30,000	30,000	20,000
6900	Other Educational Supplies	16,337	49,450	49,450	44,450
	Subtotal	58,185	79,450	79,450	64,450
EQUIPMENT					
8800	Technology-Hardware Replacement	1,963,902	2,306,951	2,306,951	2,228,953
8805	Technology-Hardware Additions	188,029	80,275	80,275	80,275
8911	Furniture/Equipment-Additional	287	0	0	0
	Subtotal	2,152,218	2,387,226	2,387,226	2,309,228
TOTAL		2,616,444	2,915,795	2,917,419	2,871,321

REGULAR EDUCATION - ELEMENTARY - SCHOOL OF THE ARTS

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

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

CODE: 50-611011-125

ACCT# DESCRIPTION

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

REGULAR EDUCATION - ELEMENTARY - CONTRACTED SERVICES

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

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

CODE: 50-611011-130

ACCT# DESCRIPTION

PURCHASED SERVICES					
3881	Fees For Services	95,721	49,300	49,300	59,098
3900	Miscellaneous Contractual Services	17,131	17,767	17,767	17,767
	Subtotal	112,852	67,067	67,067	76,865
	TOTAL	112,852	67,067	67,067	76,865

REGULAR EDUCATION - ELEMENTARY - OTHER

This program provides services for students in grades K-5 that are not included in other program budgets. Substitutes, testing materials, supplies, and equipment are also contained in this budget category. State mandates exist to administer standardized tests to elementary school students at certain grade levels.

PERSONNEL

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

ADDITIONAL INFORMATION:

In FY 08 eliminated 2 para-educator FTE's.

CODE: 50-611011-140

ACCT# DESCRIPTION

PERSONAL SERVICES					
1121	Teacher Salaries	233,956	248,365	284,565	290,285
1141	Para-Educator Salaries	860,016	868,604	893,604	900,984
1143	Technical Salaries	33,677	36,248	36,248	37,580
1151	Co-op Students	36,346	0	0	0
1152	Cafeteria Monitor	4,666	0	0	0
1154	Differential Pay	0	50,000	50,000	50,000
1500	Substitute Salaries	428,881	491,420	491,420	491,420
1600	Supplements	116,457	112,189	112,189	112,189
1625	Stipends	28,839	69,950	69,950	69,950
	Subtotal	1,742,838	1,876,776	1,937,976	1,952,408
EMPLOYEE BENEFITS					
2100	FICA	128,630	142,984	147,666	148,771
2200	VRS Retirement	525,633	613,857	631,674	645,568
2300	Health Insurance	218,722	119,598	119,598	134,870
2400	Group Life Insurance	0	14,679	15,426	12,661
2700	Retiree Health Insurance	353,961	171,000	171,000	171,000
2800	Other Benefits	7,931	8,756	9,056	9,401
	Subtotal	1,234,877	1,070,874	1,094,420	1,122,271
PURCHASED SERVICES					
3500	Printing	29,169	30,000	30,000	30,000
3900	Miscellaneous Contractual Services	43,784	15,000	15,000	15,000
	Subtotal	72,953	45,000	45,000	45,000
OTHER CHARGES					
5504	Travel	6,419	8,960	8,960	8,960
	Subtotal	6,419	8,960	8,960	8,960
MATERIALS/SUPPLIES					
6070	Testing Materials	35,753	49,800	49,800	48,300
6900	Other Educational Supplies	13,432	61,020	61,020	71,520
	Subtotal	49,185	110,820	110,820	119,820
EQUIPMENT					
8921	Furniture/Equipment-Replacement	130	6,800	6,800	6,800
	Subtotal	130	6,800	6,800	6,800
TOTAL		3,106,402	3,119,230	3,203,976	3,255,259

REGULAR EDUCATION - MIDDLE - ENCORE

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

PERSONNEL

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

ADDITIONAL INFORMATION:

FY 05 student enrollment 5,245

FY 06 student enrollment 3,869

FY 07 student enrollment 4,521

CODE: 50-611012-150

ACCT# DESCRIPTION

PERSONAL SERVICES					
1121	Teacher Salaries	1,182,573	1,267,843	1,246,123	1,271,170
	Subtotal	1,182,573	1,267,843	1,246,123	1,271,170
EMPLOYEE BENEFITS					
2100	FICA	83,160	96,990	95,328	97,245
2200	VRS Retirement	135,698	180,034	183,055	209,235
2300	Health Insurance	89,036	113,014	113,014	127,446
2400	Group Life Insurance	0	15,468	15,203	12,712
2800	Other Benefits	5,955	6,212	6,106	6,229
	Subtotal	313,849	411,718	412,706	452,867
PURCHASED SERVICES					
3370	Contract Maint/Music Instruments	6,715	8,200	8,200	8,200
	Subtotal	6,715	8,200	8,200	8,200
MATERIALS/SUPPLIES					
6030	Textbooks	14,991	15,000	15,000	15,000
6040	Music Supplies	8,927	16,800	16,800	16,800
6050	Art Supplies	7,764	22,634	22,634	12,558
6900	Other Educational Supplies	9,747	8,038	8,038	8,038
	Subtotal	41,429	62,472	62,472	52,396
EQUIPMENT					
8911	Furniture/Equipment-Additional	14,313	15,000	15,000	15,000
	Subtotal	14,313	15,000	15,000	15,000
	TOTAL	1,558,879	1,765,233	1,744,501	1,799,633

REGULAR EDUCATION - MIDDLE - CORE/TMING/ACAD COACHING

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

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

ADDITIONAL INFORMATION:

FY 05 student enrollment:

Grade 6: 973

Grade 7: 1,073

Grade 8: 1,021

Total: 3,067

FY 06 student enrollment:

Grade 6: 1,053

Grade 7: 1,008

Grade 8: 1,120

Total: 3,181

FY 07 student enrollment:

Grade 6: 1,008

Grade 7: 1,085

Grade 8: 1,024

Total: 3,117

CODE: 50-611012-160

ACCT# DESCRIPTION

PERSONAL SERVICES					
1121	Teacher Salaries	5,717,716	6,461,532	5,830,299	6,214,778
1625	Stipends	4,995	16,470	16,470	16,470
	Subtotal	5,722,711	6,478,002	5,846,769	6,231,248
EMPLOYEE BENEFITS					
2100	FICA	421,886	491,105	477,598	475,131
2200	VRS Retirement	695,066	867,079	925,681	1,028,360
2300	Health Insurance	544,322	488,898	488,898	584,181
2400	Group Life Insurance	0	52,743	50,589	62,078
2800	Other Benefits	27,620	31,438	30,573	30,417
	Subtotal	1,688,894	1,931,263	1,973,339	2,180,167
MATERIALS/SUPPLIES					
6020	Laboratory Supplies	20,235	20,255	20,255	20,255
6030	Textbooks	65,465	40,000	40,000	40,000
6060	Physical Ed Supplies	5,782	6,344	6,344	6,344
6900	Other Educational Supplies	88,843	127,116	127,116	127,116
	Subtotal	180,325	193,715	193,715	193,715
	TOTAL	7,591,930	8,602,980	8,013,823	8,605,130

REGULAR EDUCATION - MIDDLE - ALTERNATIVE EDUCATION

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

PERSONNEL

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

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

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

REGULAR EDUCATION - MIDDLE - LEP

The LEP (Limited English Proficiency) program provides individual tutoring in English by native speaking instructors employed on an hourly basis. There has been an increase in the number of students needing services as the population reflects world-wide native languages.

PERSONNEL

	FY 2006 ACTUAL	FY 2007 BUDGET	FY 2007 EXPECTED	FY 2008 BUDGET
Tutors/Technicians (FTE's are hourly based)	1	1	1	1

ADDITIONAL INFORMATION:

FY 05 student enrollment 38

FY 06 student enrollment 33

FY 07 student enrollment 32

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

CODE: 50-611012-190**ACCT# DESCRIPTION**

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

REGULAR EDUCATION - MIDDLE - TECHNOLOGY

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

PERSONNEL

	FY 2006 ACTUAL	FY 2007 BUDGET	FY 2007 EXPECTED	FY 2008 BUDGET
Teachers	3.5	3.5	2.7	2.7

CODE: 50-611012-200

ACCT# DESCRIPTION

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

REGULAR EDUCATION - MIDDLE - SCHOOL OF ARTS

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

PERSONNEL

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

ADDITIONAL INFORMATION:

FY 06 student enrollment 34

FY 07 student enrollment 56

CODE: 50-611012-205

ACCT# DESCRIPTION

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

REGULAR EDUCATION - MIDDLE - CONTRACTED SERVICES

This budget item provides funds to support the graduate assistants work/study program and other middle school contractual services.

PERSONNEL

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

CODE: 50-611012-210

ACCT# DESCRIPTION

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

REGULAR EDUCATION - MIDDLE - OTHER

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

PERSONNEL	FY 2006 ACTUAL	FY 2007 BUDGET	FY 2007 EXPECTED	FY 2008 BUDGET
Teachers	6	10	10	10
Para-Educators	2	2	2	2
Cafeteria Monitors	3	3	3	3
<hr/>				
CODE: 50-611012-220				
ACCT# DESCRIPTION				
PERSONAL SERVICES				
1121 Teacher Salaries	222,729	416,862	416,862	425,241
1141 Para-Educator Salaries	26,333	35,940	35,940	37,261
1152 Cafeteria Monitor	10,204	14,146	14,146	14,666
1500 Substitute Salaries	232,977	257,868	257,868	257,868
1600 Supplements	129,037	128,367	128,367	128,367
1625 Stipends	15,639	78,181	78,181	78,181
Subtotal	636,919	931,364	931,364	941,584
EMPLOYEE BENEFITS				
2100 FICA	47,413	70,898	70,898	71,680
2200 VRS Retirement	30,129	66,307	78,001	76,128
2300 Health Insurance	15,555	16,390	16,390	18,483
2400 Group Life Insurance	0	5,696	5,696	5,140
2800 Other Benefits	3,407	4,283	4,283	4,483
Subtotal	96,504	163,574	175,268	175,914
PURCHASED SERVICES				
3500 Printing	30,003	30,000	30,000	30,000
Subtotal	30,003	30,000	30,000	30,000
OTHER CHARGES				
5504 Travel	2,552	5,141	5,141	5,141
Subtotal	2,552	5,141	5,141	5,141
MATERIALS/SUPPLIES				
6001 Stationery/Forms/Office Supplies	16,569	11,750	11,750	5,200
6070 Testing Materials	13,527	15,300	15,300	13,000
6900 Other Educational Supplies	15,731	48,423	48,423	48,423
Subtotal	45,827	75,473	75,473	66,623
EQUIPMENT				
8911 Furniture/Equipment-Additional	10,624	23,280	23,280	23,280
8921 Furniture/Equipment-Replacement	21,704	25,080	25,080	25,730
Subtotal	32,328	48,360	48,360	49,010
TOTAL	844,133	1,253,912	1,265,606	1,268,272

REGULAR EDUCATION - HIGH - ART

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

PERSONNEL

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

ADDITIONAL INFORMATION:

FY 05 student enrollment 1,398

FY 06 student enrollment 1,376

FY 07 student enrollment 1,418

CODE: 50-611013-230

ACCT# DESCRIPTION

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

REGULAR EDUCATION - HIGH - MUSIC

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

PERSONNEL

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

ADDITIONAL INFORMATION:

FY 05 student enrollment 867

FY 06 student enrollment 944

FY 07 student enrollment 993

CODE: 50-611013-240

ACCT# DESCRIPTION

PERSONAL SERVICES					
1121	Teacher Salaries	369,595	387,093	409,899	418,138
	Subtotal	369,595	387,093	409,899	418,138
EMPLOYEE BENEFITS					
2100	FICA	27,128	29,613	31,358	31,988
2200	VRS Retirement	44,355	54,967	60,214	68,826
2300	Health Insurance	32,736	41,749	41,749	47,081
2400	Group Life Insurance	0	4,722	5,000	4,181
2800	Other Benefits	1,818	1,897	2,009	2,049
	Subtotal	106,037	132,948	140,330	154,125
PURCHASED SERVICES					
3370	Contract Maint/Music Instruments	7,900	10,000	10,000	10,000
	Subtotal	7,900	10,000	10,000	10,000
MATERIALS/SUPPLIES					
6040	Music Supplies	9,901	10,749	10,749	11,550
	Subtotal	9,901	10,749	10,749	11,550
EQUIPMENT					
8911	Furniture/Equipment-Additional	12,438	17,000	17,000	17,000
8921	Furniture/Equipment-Replacement	50,328	0	0	0
	Subtotal	62,766	17,000	17,000	17,000
	TOTAL	556,199	557,790	587,978	610,813

REGULAR EDUCATION - HIGH - ENGLISH

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

PERSONNEL

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

ADDITIONAL INFORMATION:

FY 05 student enrollment 4,693

FY 06 student enrollment 4,934

FY 07 student enrollment 4,535

CODE: 50-611013-250

ACCT# DESCRIPTION

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

REGULAR EDUCATION - HIGH - LEP

The LEP (Limited English Proficiency) program provides individual tutoring in English by native speaking instructors employed on an hourly basis. There has been an increase in the number of students needing services as the population reflects world-wide native languages.

PERSONNEL

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

ADDITIONAL INFORMATION:

FY 05 student enrollment 54

FY 06 student enrollment 39

FY 07 student enrollment 45

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

CODE: 50-611013-260

ACCT# DESCRIPTION

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

REGULAR EDUCATION - HIGH - MATH

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

PERSONNEL

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

ADDITIONAL INFORMATION:

FY 05 student enrollment 6,978

FY 06 student enrollment 7,071

FY 07 student enrollment 6,218

CODE: 50-611013-270

ACCT# DESCRIPTION

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

REGULAR EDUCATION - HIGH - SCIENCE

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

PERSONNEL

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

ADDITIONAL INFORMATION:

FY 05 student enrollment 4,182

FY 06 student enrollment 4,169

FY 07 student enrollment 4,189

CODE: 50-611013-280

ACCT# DESCRIPTION

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

REGULAR EDUCATION - HIGH - SOCIAL STUDIES

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

PERSONNEL

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

ADDITIONAL INFORMATION:

FY 05 student enrollment 4,823

FY 06 student enrollment 4,910

FY 07 student enrollment 4,762

CODE: 50-611013-290

ACCT# DESCRIPTION

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

REGULAR EDUCATION - HIGH - HEALTH

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

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

ADDITIONAL INFORMATION:

FY 05 student enrollment 2,915

FY 06 student enrollment 3,201

FY 07 student enrollment 2,670

CODE: 50-611013-300

ACCT# DESCRIPTION

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

REGULAR EDUCATION - HIGH - DRIVER ED

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

PERSONNEL

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

CODE: 50-611013-310

ACCT# DESCRIPTION

MATERIALS/SUPPLIES					
6030	Textbooks	4,560	3,905	3,905	3,905
	Subtotal	4,560	3,905	3,905	3,905
	TOTAL	4,560	3,905	3,905	3,905

REGULAR EDUCATION - HIGH - FOREIGN LANGUAGE

This program provides instruction in several foreign languages at several different levels for students in grades 9-12. Courses in foreign language satisfy the state graduation requirement for the advanced studies diploma.

PERSONNEL	FY 2006 ACTUAL	FY 2007 BUDGET	FY 2007 EXPECTED	FY 2008 BUDGET
Teachers	24.43	24.43	25.43	24.43

ADDITIONAL INFORMATION:

FY 05 student enrollment 2,705

FY 06 student enrollment 2,754

FY 07 student enrollment 2,837

In FY 07 reduced by 1 FTE to offset the cost of the Chinese Language Program, which is not carried as an FTE.

CODE: 50-611013-320

ACCT# DESCRIPTION

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

REGULAR EDUCATION - HIGH - YORK RIVER ACADEMY

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

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

ADDITIONAL INFORMATION:

FY 05 student enrollment 40

FY 06 student enrollment 38

FY 07 student enrollment 42

CODE: 50-611013-330

ACCT# DESCRIPTION

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

REGULAR EDUCATION - HIGH - VIRTUAL HIGH SCHOOL

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

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

CODE: 50-611013-335

ACCT# DESCRIPTION

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

REGULAR EDUCATION - HIGH - TECHNOLOGY

This program provides technological support in the form of hardware and software for all instructional and administrative programs in grades 9-12.

PERSONNEL

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

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

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

REGULAR EDUCATION - HIGH - DRAMA

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

PERSONNEL

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

CODE: 50-611013-345

ACCT# DESCRIPTION

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

REGULAR EDUCATION - HIGH - SCHOOL OF THE ARTS

This program provides instruction in a magnet school setting for students in grades 9-12 in advanced literary arts which satisfies graduation requirements in English for the advanced studies diploma. The advanced theatre arts courses satisfy the fine arts requirement for graduation.

PERSONNEL

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

ADDITIONAL INFORMATION:

FY 05 student enrollment 173

FY 06 student enrollment 184

FY 07 student enrollment 178

CODE: 50-611013-350

ACCT# DESCRIPTION

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

REGULAR EDUCATION - HIGH - VHSL/INTERSCHOLASTIC ACTVY

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

PERSONNEL		FY 2006 ACTUAL	FY 2007 BUDGET	FY 2007 EXPECTED	FY 2008 BUDGET
Athletic Directors		4	4	4	4
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CODE: 50-611013-360					
ACCT#	DESCRIPTION				
PERSONAL SERVICES					
1128	Athletic Directors	259,935	258,035	258,035	263,221
1625	Stipends	37,590	0	0	0
	Subtotal	297,525	258,035	258,035	263,221
EMPLOYEE BENEFITS					
2100	FICA	22,653	19,740	19,740	19,740
2200	VRS Retirement	31,403	36,641	37,905	43,326
2300	Health Insurance	14,901	14,941	14,941	16,848
2400	Group Life Insurance	0	3,148	3,148	2,580
2800	Other Benefits	1,264	1,264	1,264	1,264
	Subtotal	70,221	75,734	76,998	83,758
PURCHASED SERVICES					
3900	Miscellaneous Contractual Services	72,666	73,020	73,020	75,211
	Subtotal	72,666	73,020	73,020	75,211
EQUIPMENT					
8911	Furniture/Equipment-Additional	22,767	23,000	23,000	23,000
8921	Furniture/Equipment-Replacement	18,577	23,000	23,000	23,000
	Subtotal	41,344	46,000	46,000	46,000
TOTAL		481,756	452,789	454,053	468,190

REGULAR EDUCATION - HIGH - CONTRACTED SERVICES

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

PERSONNEL

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

ADDITIONAL INFORMATION:

FY 05 student enrollment in Governor's School 97

FY 06 student enrollment in Governor's School 75

FY 07 student enrollment in Governor's School 63

CODE: 50-611013-370

ACCT# DESCRIPTION

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

REGULAR EDUCATION - HIGH - OTHER

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

PERSONNEL		FY 2006	FY 2007	FY 2007	FY 2008
		ACTUAL	BUDGET	EXPECTED	BUDGET
Teachers		4	4	7.86	7.86
Para-Educators		5	5	5	5
<hr/>					
CODE: 50-611013-380					
ACCT#	DESCRIPTION				
PERSONAL SERVICES					
1121	Teacher Salaries	192,938	199,186	338,886	345,698
1141	Para-Educator Salaries	76,652	89,136	89,136	92,412
1151	Co-op Students	0	103,536	103,536	107,341
1500	Substitute Salaries	222,247	256,641	256,641	256,641
1600	Supplements	674,251	664,969	664,969	664,969
1625	Stipends	70,943	169,923	130,923	130,923
1630	Career Ladder Incentive	0	0	0	165,000
	Subtotal	1,237,031	1,483,391	1,584,091	1,762,984
EMPLOYEE BENEFITS					
2100	FICA	93,822	112,551	120,253	121,314
2200	VRS Retirement	32,647	40,942	87,838	85,525
2300	Health Insurance	24,171	19,756	19,756	22,279
2400	Group Life Insurance	0	3,518	5,222	5,345
2800	Other Benefits	6,612	6,763	7,448	7,661
	Subtotal	157,252	183,530	240,517	242,124
PURCHASED SERVICES					
3500	Printing	29,978	30,000	30,000	30,000
3900	Miscellaneous Contractual Services	129,962	24,415	24,415	24,415
	Subtotal	159,940	54,415	54,415	54,415
OTHER CHARGES					
5504	Travel	4,264	6,610	6,610	6,610
	Subtotal	4,264	6,610	6,610	6,610
MATERIALS/SUPPLIES					
6001	Stationery/Forms/Office Supplies	4,008	0	0	0
6030	Textbooks	4,140	317,549	268,022	317,549
6070	Testing Materials	37,549	44,600	44,600	43,100
6900	Other Educational Supplies	87,815	113,106	113,106	113,106
6970	Vendor Sponsorship	31,400	0	0	0
6975	Vendor Guarantee	54,502	0	0	0
6980	Vendor Scoreboard	4,100	0	0	0
6990	Miscellaneous Materials & Supplies	9,027	12,500	12,500	13,000
	Subtotal	232,541	487,755	438,228	486,755
EQUIPMENT					
8810	Technology-Infrastructure Replacement	0	1,500	1,500	2,000
8911	Furniture/Equipment-Additional	978	2,000	2,000	4,000
8921	Furniture/Equipment-Replacement	117,650	17,799	17,799	17,799
	Subtotal	118,628	21,299	21,299	23,799
TOTAL		1,909,656	2,237,000	2,345,160	2,576,687

SPECIAL EDUCATION - ELEMENTARY - CLASSROOM TEACHERS

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

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

ADDITIONAL INFORMATION:

FY 05 student enrollment 487

FY 06 student enrollment 527

FY 07 student enrollment 450

CODE: 50-611021-390

ACCT# DESCRIPTION

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

SPECIAL EDUCATION - ELEMENTARY - OTHER

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

PERSONNEL		FY 2006 ACTUAL	FY 2007 BUDGET	FY 2007 EXPECTED	FY 2008 BUDGET
N/A		0	0	0	0
<hr/>					
CODE: 50-611021-400					
ACCT#	DESCRIPTION				
PURCHASED SERVICES					
3900	Miscellaneous Contractual Services	30,482	15,000	15,000	15,000
	Subtotal	30,482	15,000	15,000	15,000
MATERIALS/SUPPLIES					
6070	Testing Materials	1,912	5,000	5,000	5,000
6800	Technology-Software	1,529	15,376	15,376	15,376
6900	Other Educational Supplies	3,136	3,000	3,000	3,000
	Subtotal	6,577	23,376	23,376	23,376
EQUIPMENT					
8800	Technology-Hardware Replacement	25,735	0	0	0
8911	Furniture/Equipment-Additional	11,116	11,100	11,100	11,100
8921	Furniture/Equipment-Replacement	0	4,000	4,000	4,000
	Subtotal	36,851	15,100	15,100	15,100
	TOTAL	73,910	53,476	53,476	53,476

SPECIAL EDUCATION - ELEMENTARY

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

CODE: 50-611021-410
ACCT# DESCRIPTION

PERSONAL SERVICES					
1625	Stipends	1,150	0	0	0
	Subtotal	1,150	0	0	0
EMPLOYEE BENEFITS					
2100	FICA	88	0	0	0
	Subtotal	88	0	0	0
	TOTAL	1,238	0	0	0

SPECIAL EDUCATION - MIDDLE - CLASSROOM TEACHERS

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

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

ADDITIONAL INFORMATION:

FY 05 student enrollment 267

FY 06 student enrollment 263

FY 07 student enrollment 269

CODE: 50-611022-410

ACCT# DESCRIPTION

PERSONAL SERVICES					
1121	Teacher Salaries	906,539	1,002,624	917,224	935,660
1141	Para-Educator Salaries	378,803	397,871	347,871	360,655
1625	Stipends	6,121	12,000	12,000	12,000
	Subtotal	1,291,463	1,412,495	1,277,095	1,308,315
EMPLOYEE BENEFITS					
2100	FICA	95,927	108,055	97,697	100,086
2200	VRS Retirement	153,692	198,871	187,605	213,373
2300	Health Insurance	92,516	133,465	133,465	150,509
2400	Group Life Insurance	0	17,085	15,433	12,963
2800	Other Benefits	6,254	6,861	6,198	6,352
	Subtotal	348,389	464,337	440,398	483,283
	TOTAL	1,639,852	1,876,832	1,717,493	1,791,598

SPECIAL EDUCATION - MIDDLE - OTHER

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

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

SPECIAL EDUCATION - HIGH - CLASSROOM TEACHERS

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

PERSONNEL	FY 2006 ACTUAL	FY 2007 BUDGET	FY 2007 EXPECTED	FY 2008 BUDGET
Teachers	24.14	25.14	24.5	24.5
Para-Educators	25	26	28	28

ADDITIONAL INFORMATION:

FY 05 student enrollment 363

FY 06 student enrollment 328

FY 07 student enrollment 356

CODE: 50-611023-430

ACCT# DESCRIPTION

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

SPECIAL EDUCATION - HIGH - OTHER

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

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

CAREER/TECHNICAL - SECONDARY - FAMILY & CONSUMER SCIENCE

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

PERSONNEL

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

ADDITIONAL INFORMATION:

FY 05 student enrollment 1,021

FY 06 student enrollment 756

FY 07 student enrollment 876

CODE: 50-611034-450

ACCT# DESCRIPTION

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

CAREER/TECHNICAL - SECONDARY - BUSINESS & INFORMATION TECHNOLOGY

This program provides for career/technical instruction in business in grades 6-12. A cooperative occupational component is provided in grades 11-12. Courses in high school satisfy the practical arts requirement for graduation.

PERSONNEL

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

ADDITIONAL INFORMATION:

FY 05 student enrollment 2,491

FY 06 student enrollment 2,298

FY 07 student enrollment 1,819

CODE: 50-611034-460

ACCT# DESCRIPTION

PERSONAL SERVICES					
1121	Teacher Salaries	691,280	744,677	744,677	759,645
	Subtotal	691,280	744,677	744,677	759,645
EMPLOYEE BENEFITS					
2100	FICA	51,652	56,968	56,968	58,113
2200	VRS Retirement	83,323	105,744	109,393	125,038
2300	Health Insurance	40,310	49,242	49,242	55,530
2400	Group Life Insurance	0	9,085	9,085	7,596
2800	Other Benefits	3,498	3,649	3,649	3,722
	Subtotal	178,783	224,688	228,337	249,999
OTHER CHARGES					
5504	Travel	1,976	2,235	2,235	2,235
5506	Employee Development	1,366	1,500	1,500	1,500
	Subtotal	3,342	3,735	3,735	3,735
MATERIALS/SUPPLIES					
6030	Textbooks	4,869	5,200	5,200	6,200
6910	Other Educational/Supplies	10,525	19,641	19,641	19,941
	Subtotal	15,394	24,841	24,841	26,141
EQUIPMENT					
8800	Technology-Hardware Replacement	0	0	0	45,301
8911	Furniture/Equipment-Additional	11,978	12,000	12,000	0
	Subtotal	11,978	12,000	12,000	45,301
	TOTAL	900,777	1,009,941	1,013,590	1,084,821

CAREER/TECHNICAL - SECONDARY - MARKETING EDUCATION

This program provides for career/technical instruction in marketing in grades 9-12. Occupational components include cooperative education and occupational experiences. Courses satisfy the practical arts requirement for graduation.

PERSONNEL

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

ADDITIONAL INFORMATION:

FY 05 student enrollment 302

FY 06 student enrollment 300

FY 07 student enrollment 322

CODE: 50-611034-470

ACCT# DESCRIPTION

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

CAREER/TECHNICAL - SECONDARY - TECHNOLOGY EDUCATION

This program provides for career/technical instruction in technology education in grades 6-12. Courses in high school satisfy the practical arts requirement for graduation.

PERSONNEL

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

ADDITIONAL INFORMATION:

FY 05 student enrollment 1,329

FY 06 student enrollment 962

FY 07 student enrollment 796

CODE: 50-611034-490

ACCT# DESCRIPTION

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

CAREER/TECHNICAL - SECONDARY - TV COMMUNICATION

This program provides for career/technical instruction in television production in grades 10-12. Courses satisfy the practical arts requirement for graduation.

PERSONNEL

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

ADDITIONAL INFORMATION:

FY 05 student enrollment 17

FY 06 student enrollment 29

FY 07 student enrollment 52

CODE: 50-611034-500

ACCT# DESCRIPTION

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

CAREER/TECHNICAL - SECONDARY - CONTRACTED SERVICES

This budget item provides tuition for YCSD students enrolled in career/technical courses at New Horizons Regional Education Center. Courses satisfy the practical arts requirement for graduation.

PERSONNEL

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

ADDITIONAL INFORMATION:

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

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

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

CODE: 50-611034-510

ACCT# DESCRIPTION

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

CAREER/TECHNICAL - SECONDARY - NJROTC

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

PERSONNEL

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

ADDITIONAL INFORMATION:

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

FY 05 student enrollment 255

FY 06 student enrollment 241

FY 07 student enrollment 175

CODE: 50-611034-520

ACCT# DESCRIPTION

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

CAREER/TECHNICAL - SECONDARY - OTHER

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

PERSONNEL

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

CODE: 50-611034-530

ACCT# DESCRIPTION

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

GIFTED EDUCATION - ELEMENTARY - EXTEND

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

PERSONNEL

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

ADDITIONAL INFORMATION:

FY 05 student enrollment 391

FY 06 student enrollment 428

FY 07 student enrollment 362

CODE: 50-611041-540

ACCT# DESCRIPTION

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

GIFTED EDUCATION - SECONDARY - EXTEND

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

PERSONNEL

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

ADDITIONAL INFORMATION:

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

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

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

OTHER PROGRAMS - TITLE I - PART A

The Title I program supports the integrated computer program that assesses reading progress and provides individualized instruction for skill development in reading and mathematics. The Title I program also provides reading assistance to 1st grade students through a variety of intervention strategies provided by five reading teachers. This is a federal No Child Left Behind program.

PERSONNEL

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

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

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

OTHER PROGRAMS - TITLE II - PART A

Title II, Part A provides funds to support programs that reduce class size; offer professional development; provide teacher and administrator mentoring programs; enhance the preparation, training and recruiting of high-quality teachers and paraprofessionals; and involve parents and the community in programs and activities that support student academic achievement. This is a federal No Child Left Behind program.

PERSONNEL

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

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

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

OTHER PROGRAMS - TITLE II - PART D

Title II, Part D provides funds to support programs that increase student achievement through the use of technology in schools, foster student technology-literacy, provide technology professional development, effectively integrate technology into instruction, and involve parents and the community in programs and activities that support student achievement through the use of technology. This is a federal No Child Left Behind program.

PERSONNEL

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

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

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

OTHER PROGRAMS - TITLE III - PART A

Title III, Part A supports services to limited English proficient (LEP) students, provides instructional resources and activities that focus on increasing English language proficiency and academic achievement and funds professional development for teachers of LEP students. This is a federal No Child Left Behind program.

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

OTHER PROGRAMS - TITLE IV - PART A

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

PERSONNEL		FY 2006 ACTUAL	FY 2007 BUDGET	FY 2007 EXPECTED	FY 2008 BUDGET
N/A		0	0	0	0
CODE: 50-611050-586					
ACCT# DESCRIPTION					
PERSONAL SERVICES					
1625	Stipends	9,500	9,500	9,500	9,500
	Subtotal	9,500	9,500	9,500	9,500
EMPLOYEE BENEFITS					
2100	FICA	727	727	727	727
	Subtotal	727	727	727	727
PURCHASED SERVICES					
3900	Miscellaneous Contractual Services	29,500	33,500	13,269	13,269
	Subtotal	29,500	33,500	13,269	13,269
OTHER CHARGES					
5506	Employee Development	367	0	2,294	2,294
	Subtotal	367	0	2,294	2,294
MATERIALS/SUPPLIES					
6900	Other Educational Supplies	805	0	0	0
6990	Miscellaneous Materials & Supplies	20	474	759	759
	Subtotal	825	474	759	759
TOTAL		40,919	44,201	26,549	26,549

OTHER PROGRAMS - TITLE V - PART A

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

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

OTHER PROGRAMS - TITLE VIB

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

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

ADDITIONAL INFORMATION:

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

CODE: 50-611050-600

ACCT# DESCRIPTION

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

OTHER PROGRAMS - SUMMER SCHOOL

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

PERSONNEL

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

ADDITIONAL INFORMATION:

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

CODE: 50-611050-620

ACCT# DESCRIPTION

PERSONAL SERVICES					
1121	Teacher Salaries	119,178	118,064	118,064	118,064
1126	Principal Salaries	0	4,000	4,000	4,000
1127	Assistant Principal Salaries	0	6,000	6,000	6,000
1131	Nurses	1,995	1,658	1,658	1,658
1141	Para-Educator Salaries	1,950	2,400	2,400	2,400
1150	Office Clerical	3,467	2,100	2,100	2,100
1171	Bus Driver Spec Trans	44,674	23,100	23,100	23,100
1625	Stipends	29,200	0	0	0
	Subtotal	200,464	157,322	157,322	157,322
EMPLOYEE BENEFITS					
2100	FICA	15,336	12,035	12,035	12,035
2800	Other Benefits	300	300	300	300
	Subtotal	15,636	12,335	12,335	12,335
OTHER CHARGES					
5504	Travel	0	100	100	100
5580	Pupil Transportation	0	20,160	20,160	20,160
	Subtotal	0	20,260	20,260	20,260
MATERIALS/SUPPLIES					
6990	Miscellaneous Materials & Supplies	2,994	3,000	3,000	3,000
	Subtotal	2,994	3,000	3,000	3,000
	TOTAL	219,094	192,917	192,917	192,917

OTHER PROGRAMS - ADULT EDUCATION

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

PERSONNEL

	FY 2006 ACTUAL	FY 2007 BUDGET	FY 2007 EXPECTED	FY 2008 BUDGET
Technical (.5 Coordinator & 1 hourly based FTE)	1.5	1.5	1.5	1.5

ADDITIONAL INFORMATION:

FY 05 student enrollment 48

FY 06 student enrollment 67

FY 07 student enrollment 85

CODE: 50-611050-630

ACCT# DESCRIPTION

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

OTHER PROGRAMS - MISCELLANEOUS

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

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

OTHER PROGRAMS - CONTINGENCY

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

PERSONNEL

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

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

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

COUNSELING SERVICE - ELEMENTARY - ELEMENTARY GUIDANCE

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

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

COUNSELING SERVICE - SECONDARY - SECONDARY GUIDANCE

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

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

SOCIAL WORK SERVICES

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

PERSONNEL

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

ADDITIONAL INFORMATION:

In FY08 eliminated 1 Social Worker FTE.

CODE: 50-612222-000

ACCT# DESCRIPTION

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

HOMEBOUND

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

PERSONNEL

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

ADDITIONAL INFORMATION:

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

CODE: 50-612300-000

ACCT# DESCRIPTION

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

MANAGEMENT & DIRECTION - MANAGEMENT

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

PERSONNEL	FY 2006 ACTUAL	FY 2007 BUDGET	FY 2007 EXPECTED	FY 2008 BUDGET
Administrative	1	1	1	1
Technical	5.5	5.5	5.5	5.5

CODE: 50-613110-000

ACCT# DESCRIPTION

PERSONAL SERVICES					
1110	Administrative Salaries	118,699	115,536	115,536	119,782
1143	Technical Salaries	366,718	373,277	373,277	386,995
	Subtotal	485,417	488,813	488,813	506,777
EMPLOYEE BENEFITS					
2100	FICA	35,388	37,394	37,394	38,768
2200	VRS Retirement	53,491	69,411	71,807	81,084
2300	Health Insurance	26,240	31,615	31,615	35,652
2400	Group Life Insurance	0	5,964	5,964	5,068
2800	Other Benefits	2,322	2,395	2,395	2,483
	Subtotal	117,441	146,779	149,175	163,055
OTHER CHARGES					
5504	Travel	1,406	4,372	4,372	4,372
	Subtotal	1,406	4,372	4,372	4,372
MATERIALS/SUPPLIES					
6001	Stationery/Forms/Office Supplies	1,616	1,500	1,500	1,500
	Subtotal	1,616	1,500	1,500	1,500
	TOTAL	605,880	641,464	643,860	675,704

INSTRUCTION & CURRICULUM DEVELOPMENT SERVICE - REG. ED.

This budget funds activities related to regular education by aiding teachers in dealing with curriculum, preparing and utilizing special curriculum materials, and understanding and appreciating the various techniques which stimulate and motivate students.

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

ADDITIONAL INFORMATION:

In FY08 eliminated 1 Associate Director FTE.

CODE: 50-613120-000

ACCT# DESCRIPTION

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

INSTRUCTION & CURRICULUM DEVELOPMENT SERVICE - REGULAR - SPEC. ED.

This budget funds activities related to special education by aiding teachers in dealing with curriculum, preparing and utilizing special curriculum materials, and understanding and appreciating the various techniques which stimulate and motivate students.

PERSONNEL

	FY 2006 ACTUAL	FY 2007 BUDGET	FY 2007 EXPECTED	FY 2008 BUDGET
Administrative	2	2	2	2
Technical	5	5	5	5
Clerical	1	1	1	1

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

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

INSTRUCTIONAL STAFF TRAINING SERVICE - STAFF DEVELOPMENT

This budget pays for activities contributing to the professional or occupational growth and competence of members of the instructional staff during the time of their service to the school system. Among these activities are in-service training, workshops, demonstrations, school visits, teacher conferences, and courses for college credit.

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

ELEMENTARY - ELEMENTARY MEDIA

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

PERSONNEL

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

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

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

SECONDARY - SECONDARY MEDIA

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

PERSONNEL

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

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

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

ELEMENTARY - ELEMENTARY PRINCIPALS' OFFICES

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

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

SECONDARY - SECONDARY PRINCIPALS' OFFICES

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

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

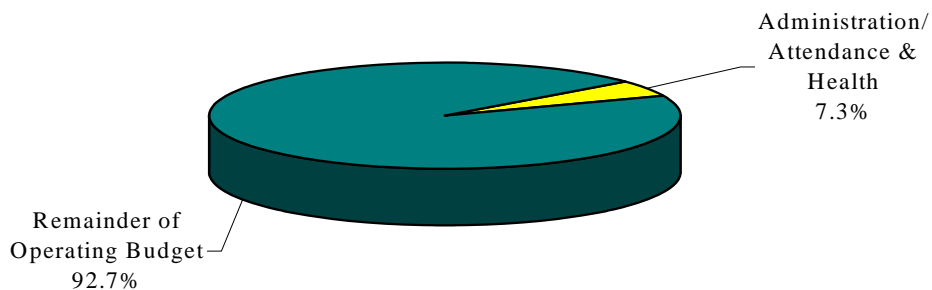
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ADMINISTRATION
ATTENDANCE
& HEALTH

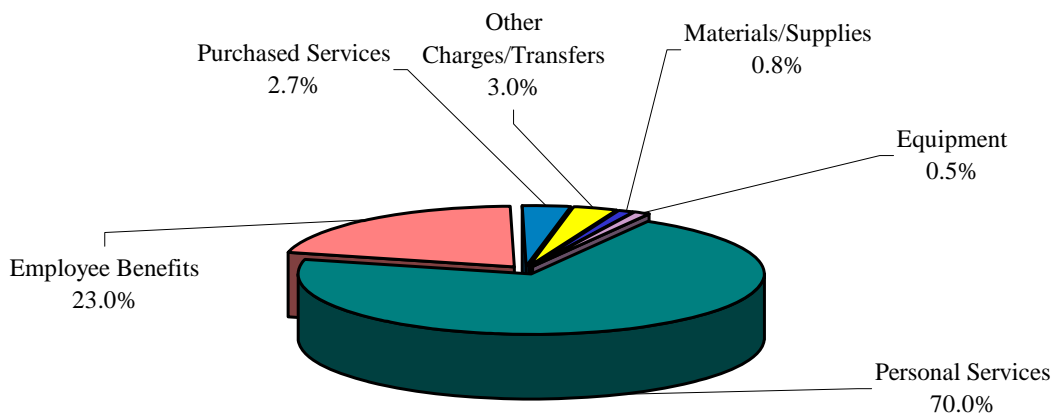
The Administration/Attendance and Health category of the budget provides for activities concerned with establishing and administering policy for the school division. This includes Board Services, Executive Services, Human Resources, Fiscal Services, Information Services and Health Services.

The Administration/Attendance and Health category comprises 7.3% of the total Operating Budget. This percentage has remained fairly constant in recent years. Ninety-three percent of the Administration / Attendance and Health category budget is directed towards compensation of staff (Personal Services 70% plus Employee Benefits 23%). The remaining 7% covers such items as office supplies, equipment and purchased services. The Administration/Attendance and Health category budget reflects an increase of \$252,021 or 3% (from \$8,395,513 in FY07E to \$8,647,534 in FY08). The charts below and on the next page depict this information.

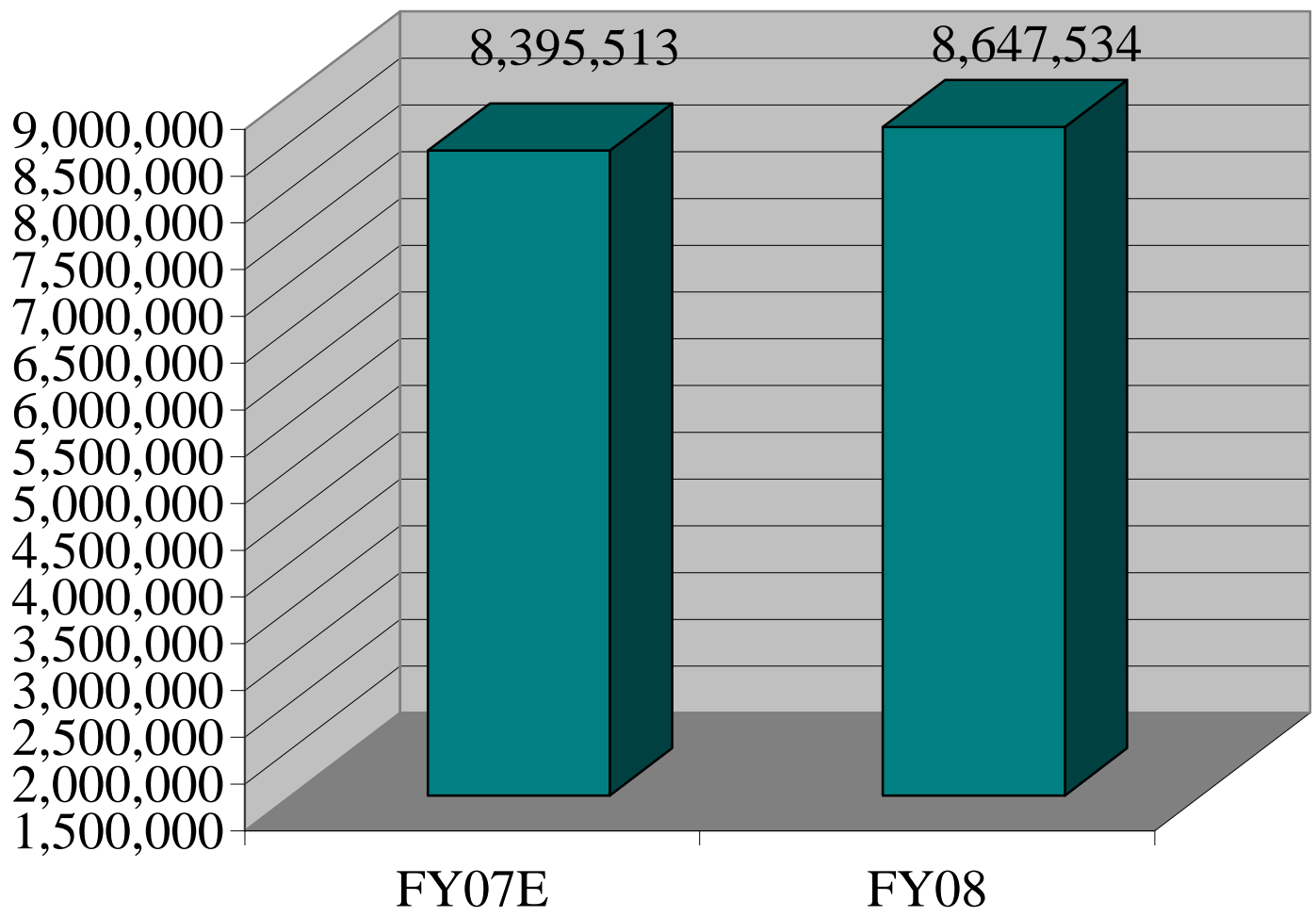
Administration/Attendance & Health as a Percent of Operating Budget for FY2008



Administration/Attendance & Health Category by Major Object for FY2008



Budget Comparison of Administration/Attendance and Health Category



BOARD SERVICES

The Board Services budget pays for activities concerned with directing and managing the general operation of the School Board. The School Board consists of four members and one chairperson. The School Board is responsible for establishing and administering policies for operating the school division. Also included in this activity is the Clerk of the Board. The Clerk of the Board is responsible for transcribing the minutes of the School Board meetings in addition to providing general support services to the Board.

PERSONNEL

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

ADDITIONAL INFORMATION:

Compensation is \$9,000 to each School Board member per fiscal year. The Chair receives an additional fiscal year payment of \$1,200 and the Vice-Chair \$600.

CODE: 50-621100-000

ACCT# DESCRIPTION

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

EXECUTIVE SERVICES

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

PERSONNEL

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

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

PERSONAL SERVICES					
1110	Administrative Salaries	393,584	321,227	326,227	338,216
1143	Technical Salaries	42,975	49,452	49,452	51,269
1998	Personal Leave/Retirement	0	9,634	9,634	9,634
	Subtotal	436,559	380,313	385,313	399,119
EMPLOYEE BENEFITS					
2100	FICA	22,731	29,094	29,477	30,533
2200	VRS Retirement	43,535	52,636	56,602	64,109
2300	Health Insurance	16,366	20,149	20,149	22,722
2400	Group Life Insurance	0	4,522	4,583	4,483
2800	Other Benefits	6,239	4,364	8,264	8,351
	Subtotal	88,871	110,765	119,075	130,198
PURCHASED SERVICES					
3900	Miscellaneous Contractual Services	61,487	20,000	20,000	20,000
	Subtotal	61,487	20,000	20,000	20,000
OTHER CHARGES					
5504	Travel	10,868	14,500	14,500	14,500
5801	Dues/Memberships	1,176	6,400	6,400	6,400
	Subtotal	12,044	20,900	20,900	20,900
MATERIALS/SUPPLIES					
6001	Stationery/Forms/Office Supplies	740	1,600	1,600	1,600
	Subtotal	740	1,600	1,600	1,600
EQUIPMENT					
8921	Furniture/Equipment-Replacement	0	1,000	1,000	1,000
	Subtotal	0	1,000	1,000	1,000
	TOTAL	599,701	534,578	547,888	572,817

COMMUNICATION SERVICES

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

PERSONNEL

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

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

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

HUMAN RESOURCES

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

PERSONNEL

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

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

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

FISCAL SERVICES

This budget pays for activities concerned with the fiscal operations of the school division. Included in this activity is the maintaining of records of the financial operations and transactions of the school system; budget development and compilation services; payroll services; risk management; and managing and directing the accounting and investment of student activity funds.

PERSONNEL

	FY 2006 ACTUAL	FY 2007 BUDGET	FY 2007 EXPECTED	FY 2008 BUDGET
Administrative	1	1	1	1
Technical	12.75	12.75	12.75	12.75
Clerical	1	1	1	1

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

PERSONAL SERVICES					
1110	Administrative Salaries	121,882	113,230	115,046	119,274
1143	Technical Salaries	467,030	528,783	528,783	548,216
1150	Office Clerical	34,978	35,853	35,853	37,171
1625	Stipends	0	600	600	600
	Subtotal	623,890	678,466	680,282	705,261
EMPLOYEE BENEFITS					
2100	FICA	44,104	51,903	52,042	53,952
2200	VRS Retirement	72,463	96,257	99,933	115,987
2300	Health Insurance	55,239	59,742	59,742	67,371
2400	Group Life Insurance	0	8,270	8,292	7,047
2800	Other Benefits	3,239	3,324	3,333	3,456
	Subtotal	175,045	219,496	223,342	247,813
PURCHASED SERVICES					
3900	Miscellaneous Contractual Services	24,715	21,400	21,400	21,400
	Subtotal	24,715	21,400	21,400	21,400
OTHER CHARGES					
5504	Travel	8,823	6,000	6,000	6,000
5506	Employee Development	4,283	7,650	7,650	7,650
5801	Dues/Memberships	12,779	13,500	13,500	13,500
	Subtotal	25,885	27,150	27,150	27,150
MATERIALS/SUPPLIES					
6001	Stationery/Forms/Office Supplies	4,308	3,600	3,600	3,600
6990	Miscellaneous Materials & Supplies	2,410	3,700	3,700	3,700
	Subtotal	6,718	7,300	7,300	7,300
EQUIPMENT					
8800	Technology-Hardware Replacement	1,046	5,900	5,900	5,900
8911	Furniture/Equipment-Additional	0	2,800	2,800	2,800
8921	Furniture/Equipment-Replacement	0	2,000	2,000	2,000
	Subtotal	1,046	10,700	10,700	10,700
TOTAL		857,299	964,512	970,174	1,019,624

INFORMATION SERVICES

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

PERSONNEL

	FY 2006 ACTUAL	FY 2007 BUDGET	FY 2007 EXPECTED	FY 2008 BUDGET
Administrative	1	1	1	1
Technical	37	42	42	39
Clerical	1	1	1	1

ADDITIONAL INFORMATION:

In FY 08 reduced technical positions by 3 FTE's.

CODE: 50-621900-000

ACCT# DESCRIPTION

PERSONAL SERVICES					
1110	Administrative Salaries	96,993	100,452	101,638	105,373
1143	Technical Salaries	1,631,610	1,959,824	1,959,824	1,916,798
1150	Office Clerical	36,975	37,667	37,667	39,051
1153	Tech Assistant Intern	38,074	0	0	0
	Subtotal	1,803,652	2,097,943	2,099,129	2,061,222
EMPLOYEE BENEFITS					
2100	FICA	133,547	158,963	159,054	157,683
2200	VRS Retirement	214,349	295,068	308,362	339,277
2300	Health Insurance	121,060	118,614	118,614	133,761
2400	Group Life Insurance	0	25,348	25,362	20,611
2800	Other Benefits	8,723	10,181	10,187	10,076
	Subtotal	477,679	608,174	621,579	661,408
PURCHASED SERVICES					
3900	Miscellaneous Contractual Services	0	5,000	5,000	5,000
	Subtotal	0	5,000	5,000	5,000
OTHER CHARGES					
5121	Uniform Rental	4,098	0	0	0
5504	Travel	944	3,000	3,000	3,000
5506	Employee Development	40,568	23,500	23,500	23,500
	Subtotal	45,610	26,500	26,500	26,500
MATERIALS/SUPPLIES					
6001	Stationery/Forms/Office Supplies	1,870	1,200	1,200	1,200
	Subtotal	1,870	1,200	1,200	1,200
EQUIPMENT					
8911	Furniture/Equipment-Additional	450	5,900	5,900	5,900
	Subtotal	450	5,900	5,900	5,900
TOTAL		2,329,261	2,744,717	2,759,308	2,761,230

HEALTH SERVICES

Health Services personnel implement OSHA regulations related to bloodborne pathogens, provide basic first aid to students and staff, and screen and monitor the health status of students.

PERSONNEL

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

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

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

PSYCHOLOGICAL SERVICES

School psychologists provide counseling and evaluation services to students.

PERSONNEL

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

CODE: 50-622300-000

ACCT# DESCRIPTION

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

SPEECH/AUDIOLOGY SERVICES

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

PERSONNEL

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

CODE: 50-622400-000

ACCT# DESCRIPTION

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

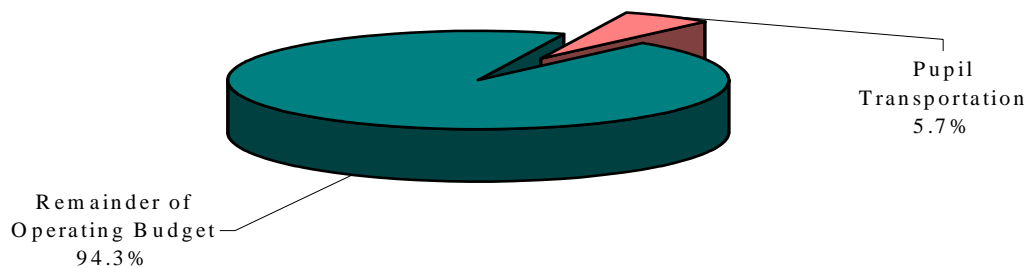
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PUPIL
TRANSPORTATION

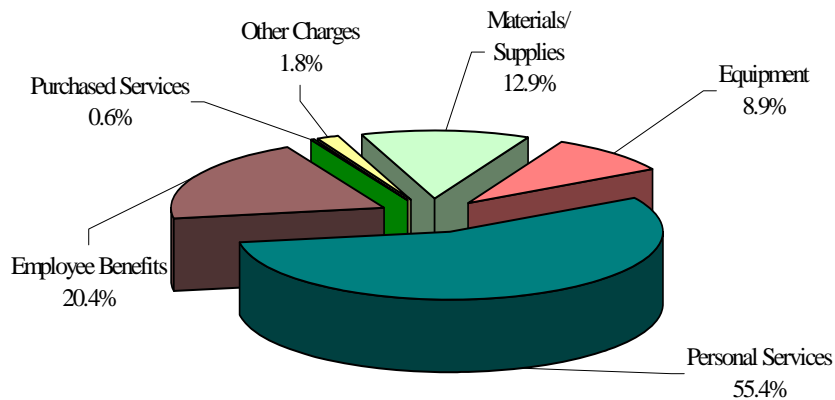
The Pupil Transportation category of the budget provides for activities associated with transporting students to and from school and on other trips related to school activities.

The Pupil Transportation category comprises 5.7% of the total Operating Budget. This percentage has remained fairly constant in recent years. Seventy-six percent of the Pupil Transportation category budget is directed towards compensation of staff (Personal Services 55.4% plus Employee Benefits 20.4%). The remaining 24% covers such items as fuel, vehicle parts, replacement buses, equipment, and purchased services. The Pupil Transportation category budget reflects an increase of \$213,264 or 3.3% (from \$6,530,368 in FY07E to \$6,743,632 in FY08). The charts below depict this information.

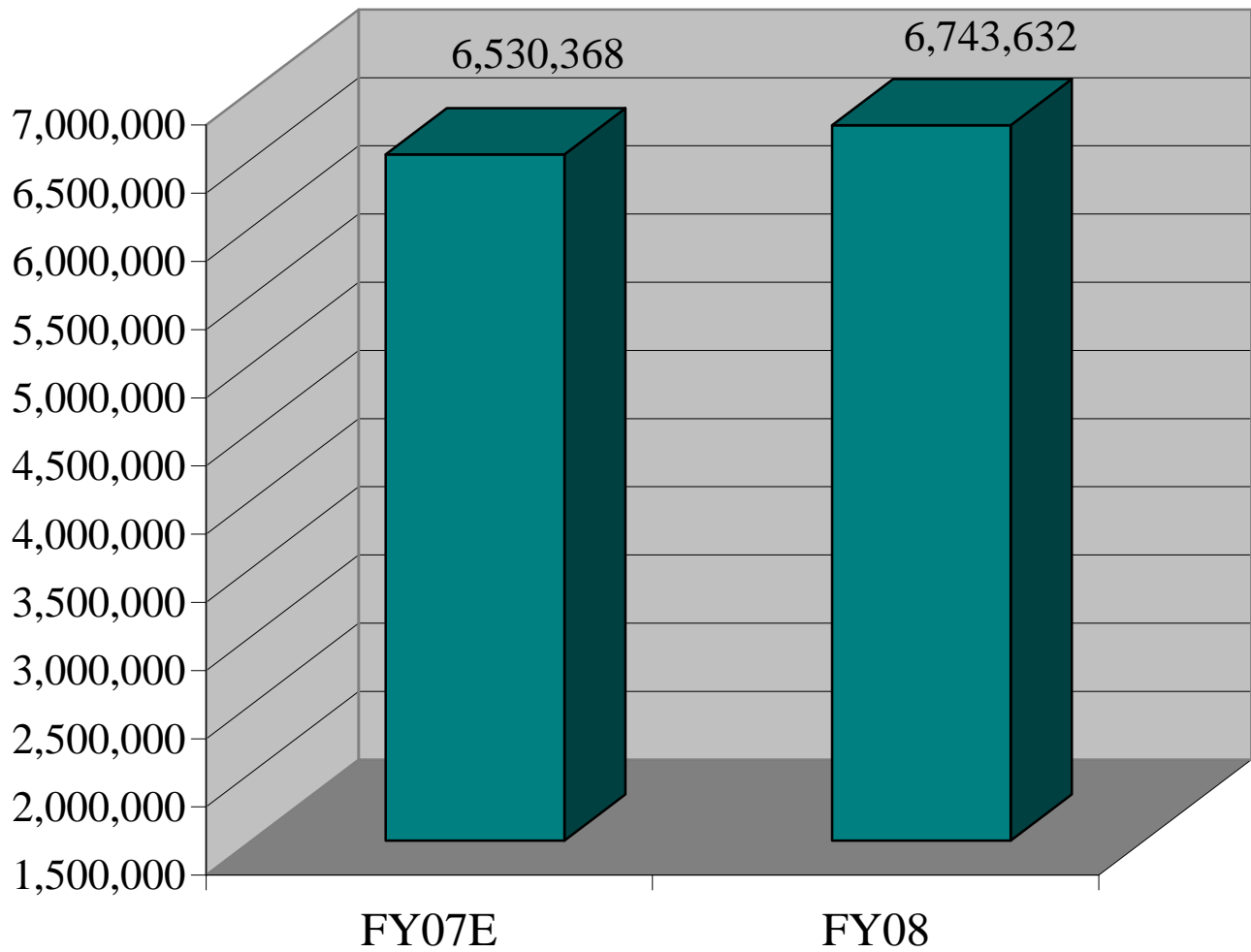
Pupil Transportation as a Percent of Operating Budget for FY 2008



Pupil Transportation Category by Major Object for FY2008



Budget Comparison of Pupil Transportation Category



VEHICLE OPERATION SERVICES

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

PERSONNEL

	FY 2006 ACTUAL	FY 2007 BUDGET	FY 2007 EXPECTED	FY 2008 BUDGET
Technical	7	7	7	7
Bus Drivers (5, 6 & 7 hours)	136	136	136	135
Bus Driver Assistants (5, 5.5 & 6 hours)	25	25	25	25
Crossing Guards (6 hrs)	3.5	3.5	3.5	3.5
Clerical	1	2	2	2

ADDITIONAL INFORMATION:

In FY 08 eliminated one bus driver FTE.In

CODE: 50-632000-000

ACCT# DESCRIPTION

PERSONAL SERVICES					
1143	Technical Salaries	240,386	259,892	259,892	269,443
1150	Office Clerical	36,027	51,151	51,151	53,031
1170	Bus Drivers	1,828,943	2,041,841	2,041,841	2,116,879
1171	Bus Driver Spec Trans	28,466	122,915	122,915	114,642
1172	Bus Drivers, Schools Contracted	7,943	28,741	28,741	29,797
1175	Bus Driver Assistants	209,365	217,235	217,235	225,218
1177	Crossing Guards	22,983	24,825	24,825	25,737
1500	Substitute Salaries	180,888	221,780	221,780	221,780
1595	Overtime	317,142	291,886	291,886	291,886
1625	Stipends	3,600	0	0	0
	Subtotal	2,875,743	3,260,266	3,260,266	3,348,413
EMPLOYEE BENEFITS					
2100	FICA	204,341	249,410	249,410	256,154
2200	VRS Retirement	261,417	313,359	313,359	319,631
2300	Health Insurance	487,189	518,892	518,892	585,154
2400	Group Life Insurance	4,179	36,214	36,214	28,090
2800	Other Benefits	51,196	51,301	51,301	51,912
	Subtotal	1,008,322	1,169,176	1,169,176	1,240,941
PURCHASED SERVICES					
3900	Miscellaneous Contractual Services	14,547	18,000	18,000	18,000
	Subtotal	14,547	18,000	18,000	18,000
OTHER CHARGES					
5309	Vehicle Insurance (Pupil Trans only)	90,753	115,750	115,750	115,750
5506	Employee Development	6,028	6,100	6,100	6,100
	Subtotal	96,781	121,850	121,850	121,850
MATERIALS/SUPPLIES					
6001	Stationery/Forms/Office Supplies	1,438	1,500	1,500	1,500
6008	Gas, Diesel, Oil & Grease	528,231	642,091	642,091	684,491
6990	Miscellaneous Materials & Supplies	565	0	0	0
	Subtotal	530,234	643,591	643,591	685,991
EQUIPMENT					
8800	Technology-Hardware Replacement	5,774	0	0	0
8911	Furniture/Equipment-Additional	132	3,000	3,000	3,000
	Subtotal	5,906	3,000	3,000	3,000
TOTAL		4,531,533	5,215,883	5,215,883	5,418,195

VEHICLE MAINTENANCE SERVICES

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

PERSONNEL

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

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

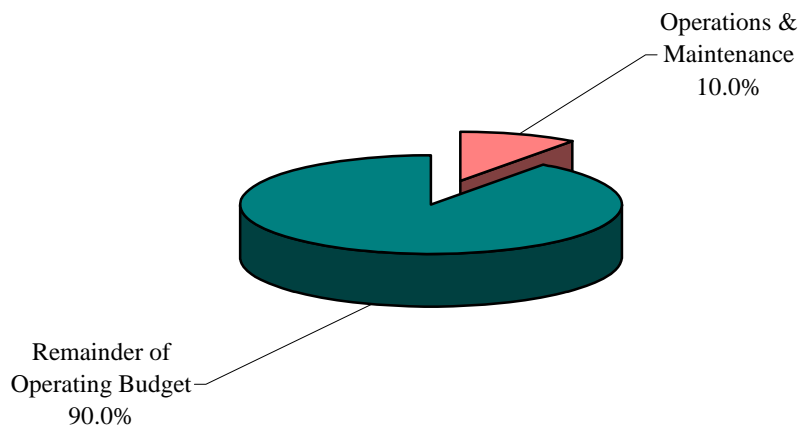
PERSONAL SERVICES					
1160	Trades Salaries	269,366	376,781	376,781	390,628
1595	Overtime	7,588	0	0	0
	Subtotal	276,954	376,781	376,781	390,628
EMPLOYEE BENEFITS					
2100	FICA	19,858	28,823	28,823	29,883
2200	VRS Retirement	31,161	40,758	40,758	41,133
2300	Health Insurance	40,501	49,280	49,280	55,573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

OPERATIONS & MAINTENANCE

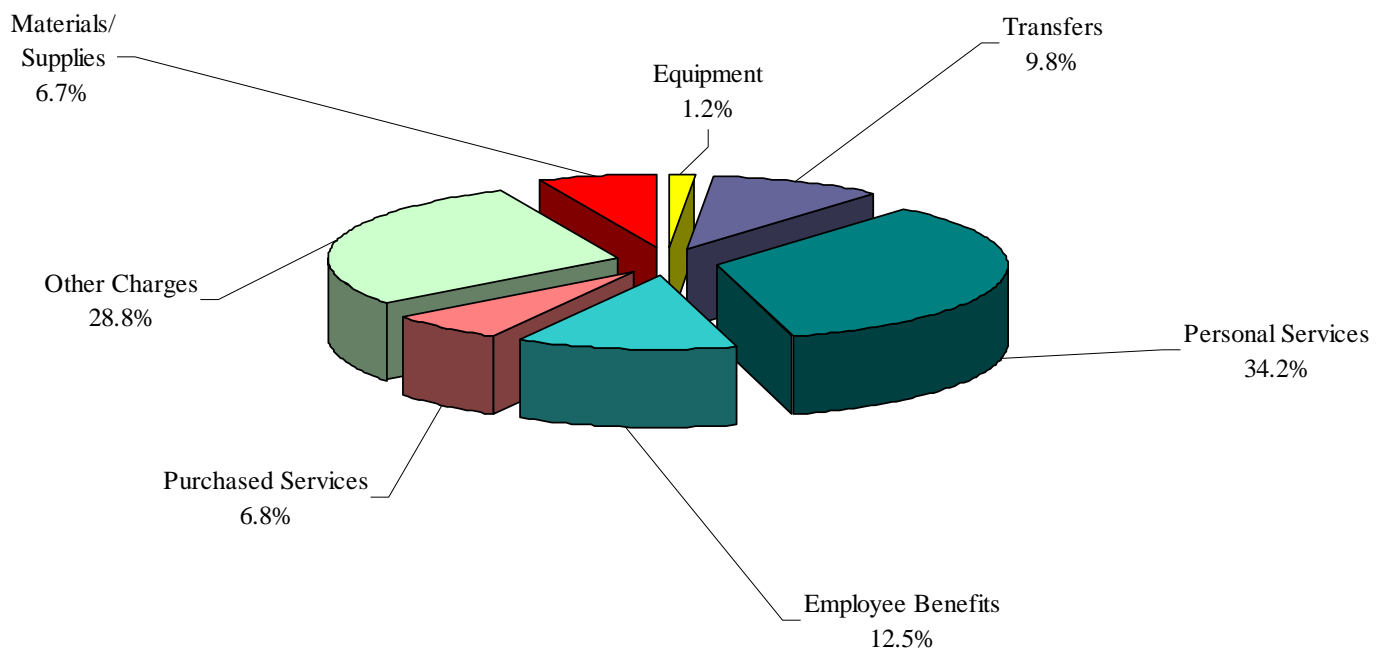
The Operations and Maintenance category of the budget provides for activities concerned with keeping buildings open, comfortable and safe for use. This includes heating, lighting, ventilating systems, repair of facilities, and replacement of facility equipment.

The Operations and Maintenance category comprises 10% of the total Operating Budget. This percentage has remained fairly constant in recent years. Approximately forty-seven percent of the Operations and Maintenance category budget is directed towards compensation of staff (Personal Services 34.2% plus Employee Benefits 12.5%). The remaining 53% covers such items as maintenance vehicle costs, utilities, purchased services, maintenance supplies and equipment. The Operations and Maintenance category reflects an increase of \$446,942 or 3.9% (from \$11,471,872 in FY07E to \$11,918,814 in FY08). The charts below and on the next page depict this information.

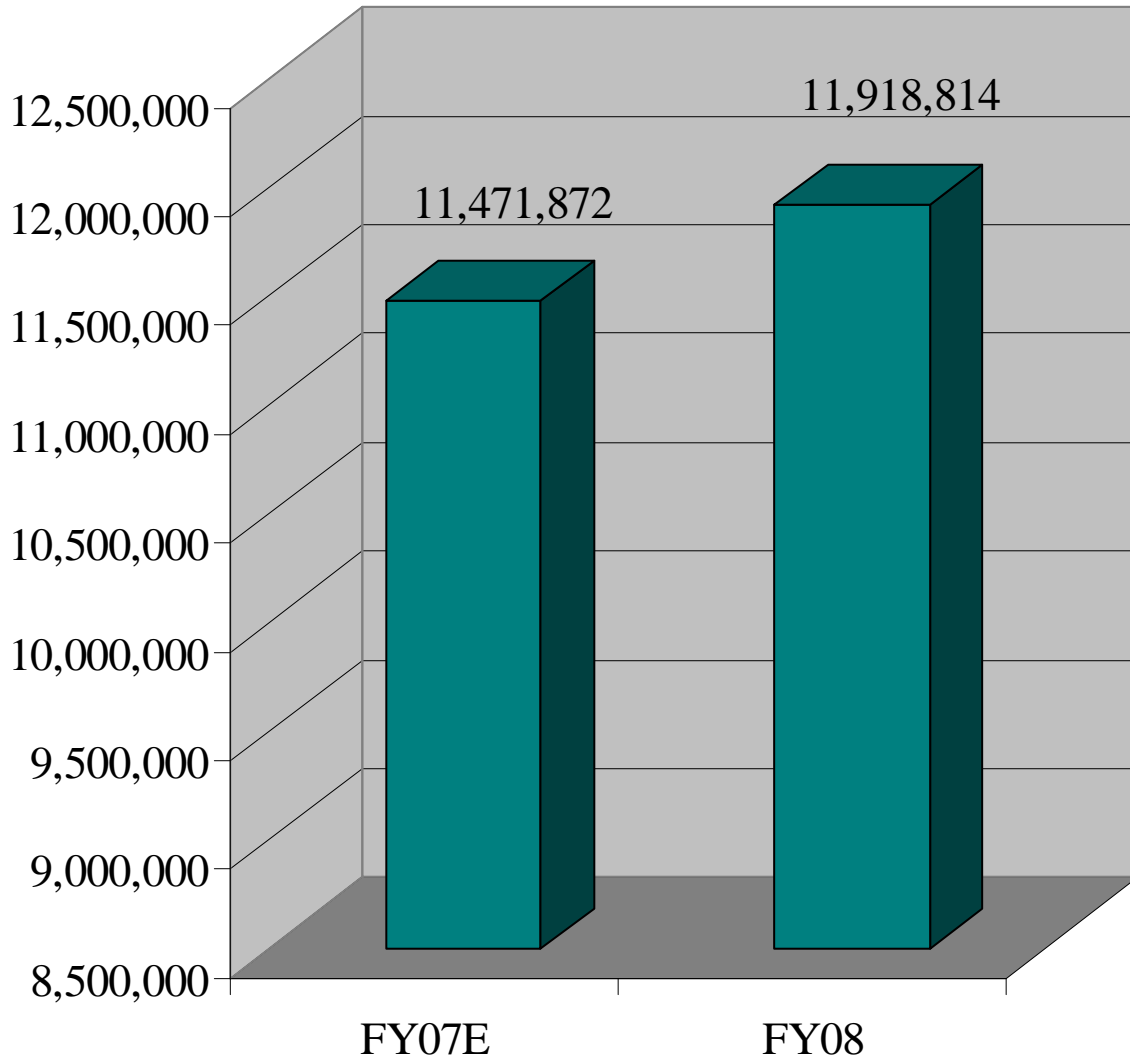
Operations & Maintenance Category as a Percent of Operating Budget for FY2008



Operations & Maintenance Category by Major Object for FY2008



Budget Comparison of Operation and Maintenance Category



MANAGEMENT & DIRECTION

This budget provides for the activities involved in directing, managing, and supervising the operations and maintenance of school buildings and other School Board facilities.

PERSONNEL

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

ADDITIONAL INFORMATION:

In FY 08 eliminated one Associate Director FTE.

CODE: 50-641000-000

ACCT# DESCRIPTION

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

BUILDING SERVICES

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

PERSONNEL

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

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

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

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

GROUNDS SERVICES

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

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

CODE: 50-643000-000

ACCT# DESCRIPTION

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

VEHICLE SERVICES

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

PERSONNEL		FY 2006	FY 2007	FY 2007	FY 2008
		ACTUAL	BUDGET	EXPECTED	BUDGET
Trades		1	1	1	1
<hr/>					
CODE: 50-645000-000					
ACCT#	DESCRIPTION				
PERSONAL SERVICES					
1160	Trades Salaries	48,697	48,022	48,022	49,787
	Subtotal	48,697	48,022	48,022	49,787
EMPLOYEE BENEFITS					
2100	FICA	3,653	3,674	3,674	3,809
2200	VRS Retirement	5,319	5,057	5,057	5,243
2300	Health Insurance	3,633	4,415	4,415	4,979
2400	Group Life Insurance	0	586	586	498
2800	Other Benefits	220	235	235	244
	Subtotal	12,825	13,967	13,967	14,773
PURCHASED SERVICES					
3900	Miscellaneous Contractual Services	11,005	10,000	10,000	10,000
	Subtotal	11,005	10,000	10,000	10,000
MATERIALS/SUPPLIES					
6008	Gas, Diesel, Oil & Grease	73,323	94,817	94,817	94,817
6009	Vehicle Maintenance, Tires, Tubes	98,856	74,500	74,500	51,000
6990	Miscellaneous Materials & Supplies	3,662	1,000	2,000	2,000
	Subtotal	175,841	170,317	171,317	147,817
EQUIPMENT					
8101	Veh Svc, Machine Tools, Res	4,472	1,000	4,000	4,000
8552	Vehicle Replacement	64,999	20,014	8,514	12,014
	Subtotal	69,471	21,014	12,514	16,014
TOTAL		317,839	263,320	255,820	238,391

WAREHOUSE/DISTRIBUTION SERVICES

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

PERSONNEL

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

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

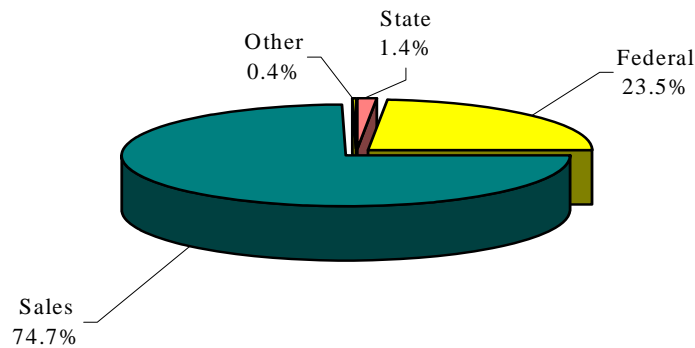
PERSONAL SERVICES					
1143	Technical Salaries	83,250	87,656	87,656	90,877
1150	Office Clerical	55,052	47,777	47,777	49,533
1160	Trades Salaries	110,738	134,276	134,276	139,211
1595	Overtime	634	0	0	0
	Subtotal	249,674	269,709	269,709	279,621
EMPLOYEE BENEFITS					
2100	FICA	18,518	20,633	20,633	21,391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

OTHER FUNDS

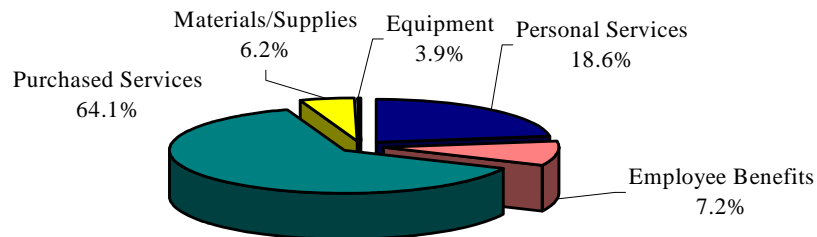
Food Service Fund

The Food Service Fund accounts for the cafeteria operations within the school division, including the preparation and serving of school breakfast and lunch. The Food Service Fund does not receive any contributions from the County of York. Seventy-five percent of the revenue is derived from the sale of meals. The second largest revenue source, 23.5%, is federal funding for free or reduced lunches. As compared to FY07E, the Food Service budget is increasing by \$252,460 or 5.7% (\$4,448,112 in FY07E to \$4,700,572 in FY08). The increase in the budget stems from a projected increase in the number of meals served coupled with an increase in the cost of salaries, food and supplies. The increase in meal participation is attributed to the privatization of food services in January 2004. Variety, quality, presentation and speedy service have contributed to the success of the food service program. In FY07 breakfast and lunch prices were increased by ten cents each as a result of the increased costs of food, materials, supplies and labor. This year is the second year budgeting for the School Breakfast Program, which is a state funded incentive program which maximizes federal school nutrition revenues and increases student participation in the program.

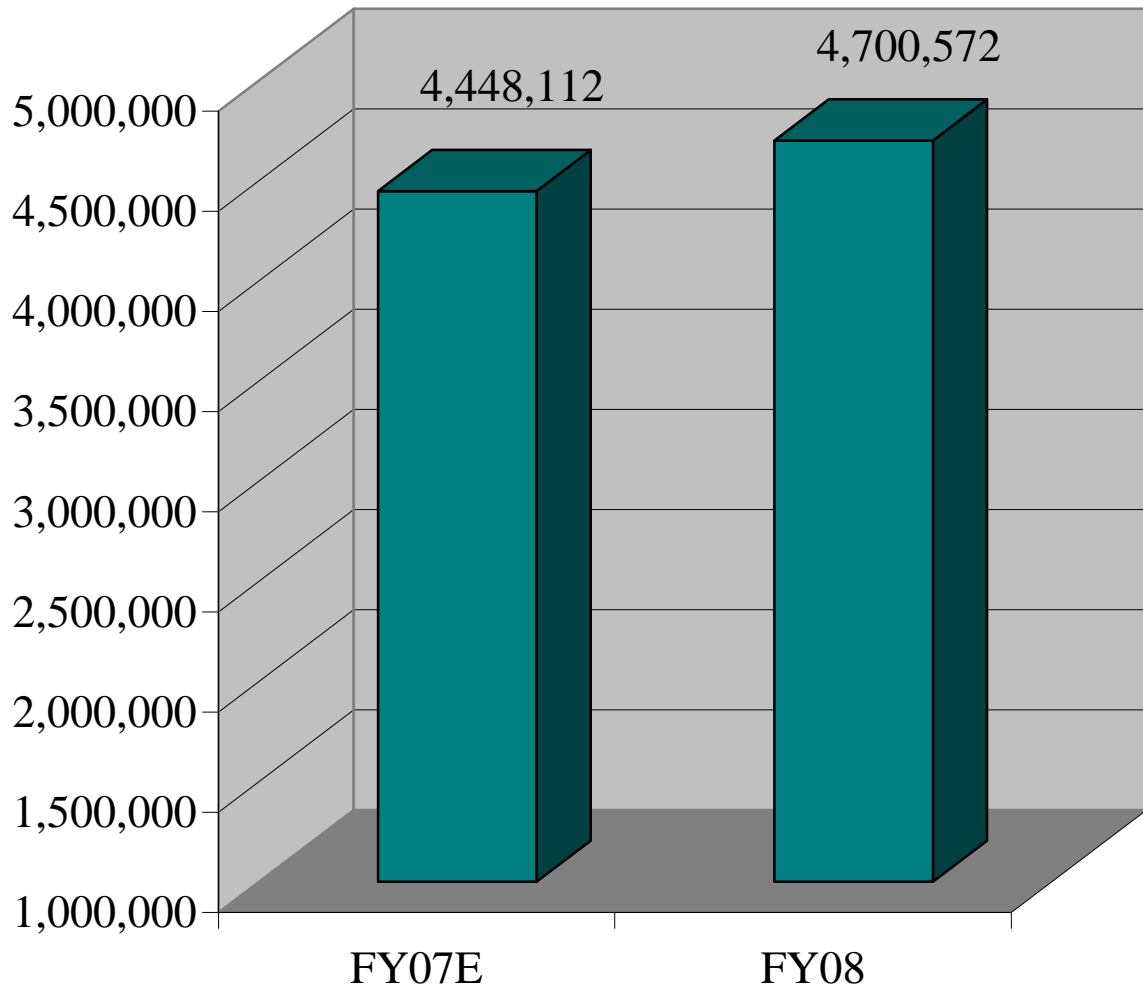
Revenues by Source - FY2008



Expenditures by Major Object - FY2008



Budget Comparison of Food Service Fund



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

FUND BALANCE SUMMARY

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

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

REVENUE DETAIL

**ANNUAL FINANCIAL PLAN
FUND 53**

SCHOOL FOOD SERVICE

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

FOOD SERVICES

The school lunch program is a fiscally independent operation. Its income is generated by the sale of food and beverages and limited support from the USDA. An average of 7,221 lunches and 765 breakfasts are sold each day. The school lunch facilities provide feeding centers for emergency shelter sites and Meals on Wheels. In FY 04 the School Division privatized the food service operation in the division. The contractor, ARAMARK, is providing for the School Division preparation and delivery of food services to students.

PERSONNEL

	FY 2006 ACTUAL	FY 2007 BUDGET	FY 2007 EXPECTED	FY 2008 BUDGET
Technical	1	1	1	1
Food Service Personnel	63.83	63.83	53.32	53.32

ADDITIONAL INFORMATION:

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

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

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

EMPLOYEE BENEFITS

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

PURCHASED SERVICES

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

OTHER CHARGES

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

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

INFORMATIONAL SECTION

FY08 SCHOOL BOARD PROPOSED BUDGET

MAJOR CHANGES ONLY

Analysis assumes the FY07E School Operating Budget as the base

EXPENDITURES

Adjustments to FY07E budget that were carried forward as reductions in FY08 budget

One-time payment to licensed staff (\$250)	(249,000)	
One-time payment to non-licensed staff (\$250)	(229,000)	
Teacher positions (Eliminate 4 FTE's)	(186,000)	
Information Services positions (Eliminate 3 FTE's)	(144,000)	
Technology refurbishment	(78,000)	(886,000)

Reallocation of one-time and other expenditures in FY07E budget

Bus lease funds	(60,000)	
Building lighting lease (paid off)	(100,000)	
Staff Attrition (already occurred)	(250,000)	
SACS one-time costs from FY07	(20,000)	
Contingency in operating budget	(500,000)	(930,000)

Compensation

Licensed staff (3.0% total average salary increase, includes a step)

Step (average 1.5%)	625,000
Market Adjustment 1.5% avg (1% = \$450,000)	675,000
Health and Dental Insurance (estimate) (Note 1)	369,600
VRS Retirement rate increase (GA proposed 1.1%)	460,000
VRS - net increase in life and retiree health (net .54)	221,440

Non-licensed staff (4.25% average salary increase, includes a step)

Step (average 2.25%)	600,000
Market Adjustment 2.0% avg (1% = \$213,000)	426,000
Health and Dental Insurance (estimate) (Note 1)	330,400
VRS Retirement rate increase (GA proposed 1.1%)	200,000
VRS - net increase in life and retiree health (net .54)	99,162

Sub-total for compensation

4,006,602

COST REQUIRED TO MAINTAIN CURRENT LEVEL OF SERVICE

County shared service - grounds maintenance	6,905	
County shared service - high school resource officers	9,767	
County shared service - combined video services reduction	(8,200)	
School division calculated share of the increase in the emergency communications maintenance contract (3.9% increase)	3,220	
New Horizons Regional Education Center (tuition)	60,000	
Electricity	367,600	
Natural Gas reduction	(145,000)	
Other utilities (water \$31k, sewer \$16.8k, telephone \$21k)	68,800	
Solid waste contractual services	20,000	
Custodial supplies	59,000	
Software contracts - Instructional (IS) E-\$30k, M-\$18.5k, H-\$6k)	54,500	
Software contracts - Information Services (ie. Kronos)	69,400	
Bus fuel	42,400	
Lease purchase of 4 buses	50,000	
Contractual services HR	10,000	
Unemployment compensation	10,000	
International Bachelorette (Middle School)	23,000	
Chinese language instructional program	57,854	
OM Regional competition	10,000	
Governor's summer school program	5,000	
Virginia Living Museum contract	9,798	
Sub-total for required costs		784,044

ADDITIONAL SERVICE LEVEL REDUCTIONS PROPOSED FOR FY08

Increase student / teacher ratios (Eliminate 3 teacher FTE's)	(141,000)	
Eliminate 1 foreign language teacher FTE to offset Chinese language program	(47,000)	
Eliminate 2 Associate Director FTE'S	(164,856)	
Eliminate 2 para-educator FTE's	(31,864)	
Eliminate 1 bus driver FTE	(16,000)	
Do not implement International Bachelorette (Middle School)	(23,000)	
Eliminate 1 social worker FTE	(47,000)	
	Sub-total	(470,720)

Note 1: The health insurance amount is based on a 12.5% estimated increase in the premium and the employer paying 80% of the cost increase. The 12.5% assumes the drug card co-pays change from 10/20/35 to 10/30/50. The amount budgeted for health insurance also assumes members will pay on average 2.5% of the 12.5% increase. The increase in dental is projected to increase 8% for the Premier Plan and 7% DeltaCare. The dental cost increase will be borne by the participating member.

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

STUDENT FEES

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

STUDENT FEES

SUMMER SCHOOL	2003-04	2004-05	2005-06	2006-07	2007-08
1 High School Course:					
Local Residents	\$305	\$305	\$325	\$325	\$325
Non-Residents	\$355	\$355	\$375	\$375	\$375
2 Middle School Basics	\$0	\$220	\$240	\$240	\$240
3 Elementary Basics	\$120	\$120	\$120	\$120	\$120
4 Enrichment Courses	Fees and Courses to be determined				
5 Virtual High School:					
Local Residents	\$0	\$525	\$550	\$550	\$550
Non-Residents	\$0	\$525	\$550	\$550	\$550

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

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

Auditoriums/Gymnasium-High Schools	\$ 300.00 Monday-Thursday 400.00 Friday-Sunday
Auxiliary Gymnasiums-High Schools	180.00 Monday-Thursday 265.00 Friday-Sunday
Cafeteria - High Schools/Middle Schools	200.00 Monday-Thursday 250.00 Friday-Sunday
Auditoriums/Gymnasiums-Middle Schools	250.00 Monday-Thursday 400.00 Friday-Sunday
Cafeteriums/Gymnasiums-Elementary Schools	200.00 Monday-Thursday 250.00 Friday-Sunday

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

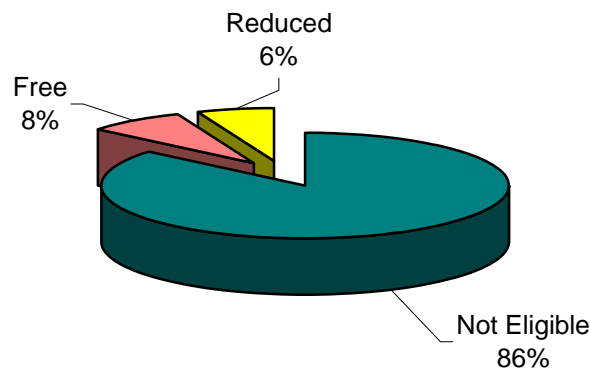
Number of Students Receiving Free or Reduced Lunch

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

School Year: 2006-2007

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

Students Receiving Free or Reduced Lunch



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

**FULLY ACCREDITED YORK COUNTY SCHOOLS
BASED ON THE 2006 STANDARDS OF LEARNING TEST RESULTS**

Bethel Manor Elementary
Coventry Elementary
Dare Elementary
Grafton Bethel Elementary
Magruder Elementary
Mount Vernon Elementary
Seaford Elementary
Tabb Elementary
Waller Mill Elementary
Yorktown Elementary

Grafton Middle
Queens Lake Middle
Tabb Middle
Yorktown Middle

Bruton High
Grafton High
Tabb High
York High

York River Academy

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

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 - a budget with total expenditures not exceeding total revenues and monies available in fund balance. This definition is applied over the long-term, not just during the current period.

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

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

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

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

Capital Expenditures - expenditures for land, improvements to land, easements, buildings, building improvements, vehicles, machinery, equipment, infrastructure, and all other tangible and intangible assets that are used in operations and that have initial useful lives greater than one year and have a cost of \$5,000 or more.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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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