

The York County School Division

Yorktown, Virginia



**Proposed Annual Budget
Fiscal Year 2009**

**SCHOOL BOARD
PROPOSED**

York County School Division

FY 2009 BUDGET

(Fiscal Year July 1, 2008 – June 30, 2009)

School Board Members

R. Page Minter, Chair
District IV

Linda S. Meadows, Vice Chair
District II

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

Barbara S. Haywood
District I

Mark A. Medford
District III

Steven R. Staples, Ed.D.
Division Superintendent

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

Dennis R. Jarrett, CPA, CPFO
Chief Financial Officer

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

Richard M. Hixson, Esq.
Chief Operations Officer

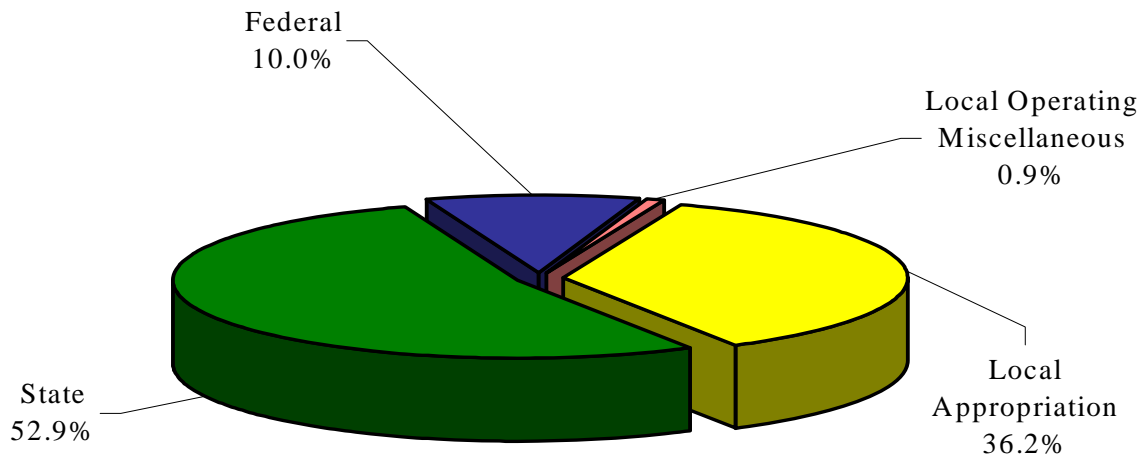
Karen L. Fowler
Budget and Financial Supervisor

York County School Division
302 Dare Road
Yorktown, Virginia 23692
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www.yorkcountyschools.org

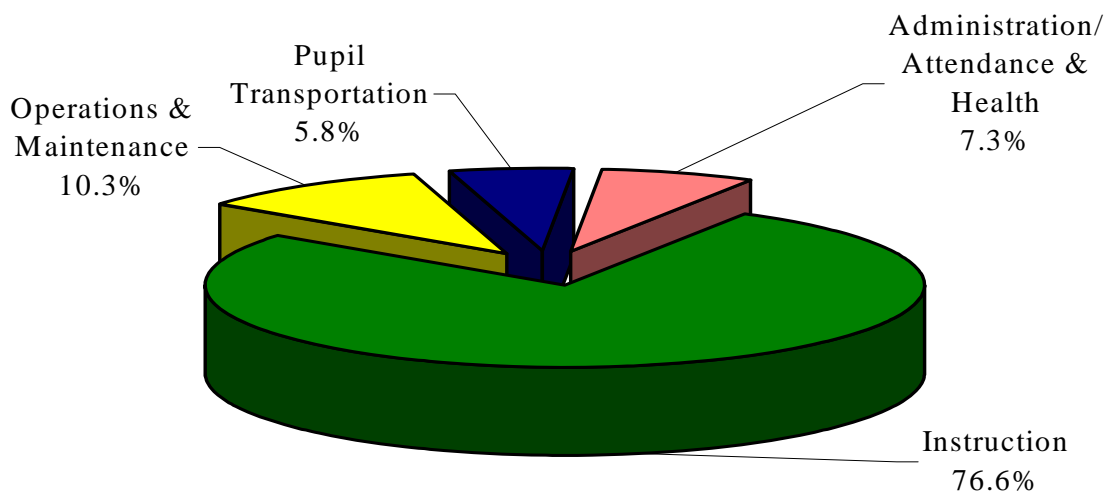
Financial Section

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

Revenues by Source



Expenditures by Major Category



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

REVENUE SUMMARY

| REVENUE SOURCE | FY 2007 BUDGET | FY2007 ACTUAL | FY 2008 BUDGET | FY 2008 EXPECTED | FY 2009 BUDGET |
|--------------------------------|--------------------|--------------------|--------------------|---------------------|--------------------|
| STATE | 48,273,867 | 47,909,392 | 48,602,966 | 48,602,966 | 54,811,307 |
| STATE SALES TAX | 12,075,714 | 10,823,988 | 11,462,991 | 11,462,991 | 11,634,624 |
| FEDERAL | 13,327,039 | 12,252,433 | 13,013,722 | 13,013,722 | 12,598,952 |
| LOCAL APPROPRIATION-OPERATIONS | 39,149,094 | 39,149,094 | 41,142,189 | 41,142,189 | 44,316,408 |
| LOCAL APPROPRIATION-GROUNDS | 1,149,583 | 1,149,583 | 1,156,488 | 1,156,488 | 1,136,782 |
| LOCAL OPERATION MISC. | 1,126,853 | 1,222,782 | 1,251,653 | 1,251,653 | 1,092,400 |
| TOTAL | 115,102,150 | 112,507,272 | 116,630,009 | 116,630,009 | 125,590,473 |

**SCHOOL FOOD SERVICE FUND
FISCAL YEAR 2009**

REVENUE SUMMARY

| REVENUE SOURCE | FY 2007 BUDGET | FY 2007 ACTUAL | FY 2008 BUDGET | FY 2008 EXPECTED | FY 2009 BUDGET |
|-----------------|-------------------|-------------------|-------------------|---------------------|-------------------|
| STATE | 73,644 | 64,283 | 66,054 | 66,054 | 68,448 |
| FEDERAL | 987,000 | 1,124,241 | 1,103,000 | 1,103,000 | 1,199,241 |
| CAFETERIA SALES | 3,377,468 | 2,844,223 | 3,511,518 | 3,511,518 | 3,326,316 |
| MISCELLANEOUS | 10,000 | 28,501 | 20,000 | 20,000 | 20,000 |
| TOTAL | 4,448,112 | 4,061,248 | 4,700,572 | 4,700,572 | 4,614,005 |

SUMMARY OF PROGRAM BUDGETS

FISCAL YEAR 2009

| | | FY 2007 ACTUAL | FY 2008 BUDGET | FY 2008 EXPECTED | FY 2009 BUDGET |
|------------------------------|----------------------------|-------------------|-------------------|---------------------|-------------------|
| INSTRUCTION | | | | | |
| CLASSROOM INSTRUCTION | | | | | |
| REGULAR EDUCATION | | | | | |
| ELEMENTARY | | | | | |
| 50-611011-010 | KINDERGARTEN | 3,363,921 | 3,394,781 | 3,363,381 | 3,710,275 |
| 50-611011-020 | 1ST GRADE | 2,652,155 | 2,813,400 | 2,680,223 | 2,908,070 |
| 50-611011-030 | 2ND GRADE | 2,669,130 | 2,777,412 | 2,909,292 | 3,156,495 |
| 50-611011-040 | 3RD GRADE | 2,342,786 | 2,462,842 | 2,501,779 | 2,636,393 |
| 50-611011-050 | 4TH GRADE | 2,358,533 | 2,288,586 | 2,366,458 | 2,506,168 |
| 50-611011-060 | 5TH GRADE | 2,533,837 | 2,500,041 | 2,469,897 | 2,643,557 |
| 50-611011-070 | ART | 637,664 | 675,835 | 675,835 | 709,183 |
| 50-611011-080 | MUSIC | 561,573 | 600,869 | 600,869 | 634,130 |
| 50-611011-090 | PE | 692,442 | 746,132 | 746,132 | 784,696 |
| 50-611011-100 | LEP | 60,756 | 64,146 | 64,146 | 115,146 |
| 50-611011-110 | READING | 1,253,185 | 1,299,503 | 1,299,503 | 1,369,065 |
| 50-611011-120 | TECHNOLOGY | 2,683,714 | 2,588,265 | 2,561,888 | 2,991,240 |
| 50-611011-125 | SCHOOL OF THE ARTS | 17,580 | 13,000 | 22,000 | 22,000 |
| 50-611011-130 | CONTRACTED SERVICES | 56,016 | 24,467 | 24,467 | 14,367 |
| 50-611011-140 | OTHER | 3,731,432 | 3,146,359 | 3,475,773 | 4,093,597 |
| | SUBTOTAL | 25,614,724 | 25,395,638 | 25,761,643 | 28,294,382 |
| MIDDLE | | | | | |
| 50-611012-150 | ENCORE | 1,650,444 | 1,794,133 | 1,826,161 | 1,932,339 |
| 50-611012-160 | CORE/TEAMING/ACAD COACHING | 8,234,361 | 8,450,130 | 8,199,690 | 8,776,022 |
| 50-611012-170 | ALTERNATIVE EDUCATION | 136,828 | 138,569 | 138,569 | 141,764 |
| 50-611012-190 | LEP | 17,301 | 29,018 | 29,018 | 33,018 |
| 50-611012-200 | TECHNOLOGY | 329,590 | 309,210 | 321,770 | 315,324 |
| 50-611012-205 | SCHOOL OF ARTS | 57,970 | 61,477 | 61,477 | 63,939 |
| 50-611012-210 | CONTRACTED SERVICES | 19,320 | 21,566 | 21,566 | 11,466 |
| 50-611012-220 | OTHER | 1,065,699 | 1,243,872 | 1,242,602 | 1,300,820 |
| | SUBTOTAL | 11,511,513 | 12,047,975 | 11,840,853 | 12,574,692 |
| HIGH | | | | | |
| 50-611013-230 | ART | 544,771 | 661,974 | 596,974 | 627,148 |
| 50-611013-240 | MUSIC | 567,128 | 605,313 | 605,313 | 642,555 |
| 50-611013-250 | ENGLISH | 2,384,768 | 2,543,318 | 2,543,318 | 2,723,289 |
| 50-611013-260 | LEP | 24,063 | 34,687 | 34,687 | 38,687 |
| 50-611013-270 | MATH | 2,301,728 | 2,331,087 | 2,287,127 | 2,451,351 |
| 50-611013-280 | SCIENCE | 2,359,936 | 2,288,949 | 2,307,788 | 2,474,443 |
| 50-611013-290 | SOCIAL STUDIES | 2,342,517 | 2,489,108 | 2,489,108 | 2,668,068 |
| 50-611013-300 | HEALTH | 877,190 | 923,888 | 923,888 | 975,828 |
| 50-611013-310 | DRIVER EDUCATION | 3,905 | 3,905 | 3,905 | 3,905 |
| 50-611013-320 | FOREIGN LANGUAGE | 1,605,500 | 1,713,215 | 1,706,307 | 1,839,200 |
| 50-611013-330 | YORK RIVER ACADEMY | 311,298 | 347,930 | 388,390 | 454,588 |

SUMMARY OF PROGRAM BUDGETS

FISCAL YEAR 2009

| | | FY 2007 ACTUAL | FY 2008 BUDGET | FY 2008 EXPECTED | FY 2009 BUDGET |
|--------------------------|--------------------------------|-------------------|-------------------|---------------------|-------------------|
| 50-611013-335 | VIRTUAL HIGH SCHOOL | 126,395 | 224,591 | 185,299 | 282,140 |
| 50-611013-340 | TECHNOLOGY | 1,523,123 | 1,028,166 | 1,003,046 | 1,017,848 |
| 50-611013-345 | DRAMA | 266,065 | 251,060 | 247,310 | 259,674 |
| 50-611013-350 | SCHOOL OF THE ARTS | 438,928 | 386,565 | 416,252 | 435,464 |
| 50-611013-360 | VHSL/INTERSCHOLASTIC ACTIVITY | 532,470 | 457,890 | 457,890 | 490,714 |
| 50-611013-370 | CONTRACTED SERVICES | 370,634 | 254,560 | 257,560 | 297,645 |
| 50-611013-380 | OTHER | 2,274,186 | 2,556,887 | 2,478,664 | 2,533,158 |
| | SUBTOTAL | 18,854,605 | 19,103,093 | 18,932,826 | 20,215,705 |
| | REGULAR EDUCATION TOTAL | 55,980,842 | 56,546,706 | 56,535,322 | 61,084,779 |
| SPECIAL EDUCATION | | | | | |
| ELEMENTARY | | | | | |
| 50-611021-390 | CLASSROOM TEACHERS | 3,498,619 | 3,577,266 | 3,468,185 | 3,780,693 |
| 50-611021-400 | OTHER | 46,344 | 53,476 | 53,476 | 43,225 |
| | SUBTOTAL | 3,544,963 | 3,630,742 | 3,521,661 | 3,823,918 |
| MIDDLE | | | | | |
| 50-611022-410 | CLASSROOM TEACHERS | 1,651,044 | 1,791,598 | 1,791,598 | 1,875,461 |
| 50-611022-420 | OTHER | 26,001 | 36,600 | 36,600 | 41,725 |
| | SUBTOTAL | 1,677,045 | 1,828,198 | 1,828,198 | 1,917,186 |
| HIGH | | | | | |
| 50-611023-430 | CLASSROOM TEACHERS | 2,002,750 | 2,097,650 | 2,175,957 | 2,326,548 |
| 50-611023-440 | OTHER | 1,631,907 | 1,427,953 | 1,427,953 | 1,494,232 |
| | SUBTOTAL | 3,634,657 | 3,525,603 | 3,603,910 | 3,820,780 |
| | SPECIAL EDUCATION TOTAL | 8,856,665 | 8,984,543 | 8,953,769 | 9,561,884 |
| CAREER/TECHNICAL | | | | | |
| SECONDARY | | | | | |
| 50-611034-450 | FAMILY & CONSUMER SCIENCE | 303,703 | 342,698 | 342,698 | 360,002 |
| 50-611034-460 | BUSINESS & INFORMATION TECH | 990,425 | 1,069,721 | 1,107,401 | 1,162,725 |
| 50-611034-470 | MARKETING EDUCATION | 298,721 | 292,997 | 292,997 | 309,094 |
| 50-611034-490 | TECHNOLOGY EDUCATION | 500,022 | 559,222 | 521,542 | 564,543 |
| 50-611034-500 | TV COMMUNICATION | 139,610 | 152,669 | 152,669 | 159,849 |
| 50-611034-510 | CONTRACTED SERVICES | 599,132 | 663,831 | 663,831 | 702,828 |
| 50-611034-520 | NJROTC | 213,728 | 283,853 | 283,853 | 297,472 |
| 50-611034-530 | OTHER | 3,290 | 3,000 | 3,000 | 3,000 |
| | SUBTOTAL | 3,048,631 | 3,367,991 | 3,367,991 | 3,559,513 |
| | CAREER/TECHNICAL TOTAL | 3,048,631 | 3,367,991 | 3,367,991 | 3,559,513 |

SUMMARY OF PROGRAM BUDGETS

FISCAL YEAR 2009

| | | FY 2007 ACTUAL | FY 2008 BUDGET | FY 2008 EXPECTED | FY 2009 BUDGET |
|-------------------------|-------------------------------|-------------------|-------------------|---------------------|-------------------|
| GIFTED EDUCATION | | | | | |
| ELEMENTARY | | | | | |
| 50-611041-540 | EXTEND | 271,825 | 285,559 | 285,559 | 302,664 |
| | SUBTOTAL | 271,825 | 285,559 | 285,559 | 302,664 |
| SECONDARY | | | | | |
| 50-611044-560 | EXTEND | 72,298 | 89,933 | 89,933 | 80,752 |
| | SUBTOTAL | 72,298 | 89,933 | 89,933 | 80,752 |
| | GIFTED EDUCATION TOTAL | 344,123 | 375,492 | 375,492 | 383,416 |
| OTHER PROGRAMS | | | | | |
| 50-611050-580 | TITLE I - PART A | 381,578 | 453,037 | 448,957 | 448,957 |
| 50-611050-582 | TITLE II - PART A | 361,097 | 293,746 | 291,616 | 291,616 |
| 50-611050-584 | TITLE II - PART D | 15,814 | 7,919 | 7,698 | 7,697 |
| 50-611050-585 | TITLE III - PART A | 17,536 | 16,489 | 16,939 | 16,939 |
| 50-611050-586 | TITLE IV - PART A | 19,997 | 26,549 | 26,422 | 26,422 |
| 50-611050-588 | TITLE V - PART A | 24,357 | 13,172 | 12,881 | 12,881 |
| 50-611050-600 | TITLE VIB | 1,374,521 | 1,860,974 | 1,860,974 | 1,890,205 |
| 50-611050-620 | SUMMER SCHOOL | 233,306 | 192,917 | 192,917 | 196,317 |
| 50-611050-630 | ADULT EDUCATION | 74,200 | 94,228 | 94,228 | 88,405 |
| 50-611050-640 | MISCELLANEOUS | 358,815 | 1,221,032 | 1,227,431 | 1,227,431 |
| 50-611050-650 | CONTINGENCY | 0 | 124,800 | 124,800 | 586,900 |
| | SUBTOTAL | 2,861,221 | 4,304,863 | 4,304,863 | 4,793,770 |
| | OTHER PROGRAMS TOTAL | 2,861,221 | 4,304,863 | 4,304,863 | 4,793,770 |

SUMMARY OF PROGRAM BUDGETS

FISCAL YEAR 2009

| | FY 2007 ACTUAL | FY 2008 BUDGET | FY 2008 EXPECTED | FY 2009 BUDGET |
|--|-------------------|-------------------|---------------------|-------------------|
| INSTRUCTION | | | | |
| INSTRUCTIONAL SUPPORT - STUDENT | | | | |
| 50-612121-000 ELEMENTARY GUIDANCE | 591,865 | 652,511 | 652,511 | 685,080 |
| 50-612124-000 SECONDARY GUIDANCE | 2,056,379 | 2,228,505 | 2,228,505 | 2,339,466 |
| 50-612222-000 SOCIAL WORK SERVICES | 72,725 | 0 | 0 | 0 |
| 50-612300-000 HOMEBOUND | 50,915 | 60,194 | 60,194 | 60,194 |
| SUBTOTAL | 2,771,884 | 2,941,210 | 2,941,210 | 3,084,740 |
| | | | | |
| INSTRUCTION | | | | |
| INSTRUCTIONAL SUPPORT - STAFF | | | | |
| 50-613110-000 MANAGEMENT | 680,408 | 675,704 | 674,447 | 746,742 |
| 50-613120-000 REG. ED. | 1,707,592 | 1,718,495 | 1,728,543 | 1,986,173 |
| 50-613121-000 SPEC. ED. | 696,209 | 793,314 | 793,314 | 814,036 |
| 50-613130-000 STAFF DEVELOPMENT | 425,502 | 378,033 | 378,033 | 531,038 |
| 50-613201-000 ELEMENTARY MEDIA | 930,032 | 1,042,414 | 1,023,575 | 1,094,786 |
| 50-613204-000 SECONDARY MEDIA | 797,494 | 888,967 | 888,967 | 937,934 |
| SUBTOTAL | 5,237,237 | 5,496,927 | 5,486,879 | 6,110,709 |
| | | | | |
| INSTRUCTION | | | | |
| INSTRUCTIONAL SUPPORT - SCHOOL ADMINISTRATION | | | | |
| 50-614101-000 ELEMENTARY PRINCIPALS' OFFICES | 3,157,038 | 3,472,358 | 3,458,310 | 3,568,779 |
| 50-614104-000 SECONDARY PRINCIPALS' OFFICES | 3,641,445 | 3,910,535 | 3,881,411 | 4,008,945 |
| SUBTOTAL | 6,798,483 | 7,382,893 | 7,339,721 | 7,577,724 |

SUMMARY OF PROGRAM BUDGETS

FISCAL YEAR 2009

| | FY 2007 ACTUAL | FY 2008 BUDGET | FY 2008 EXPECTED | FY 2009 BUDGET |
|--|--------------------|--------------------|---------------------|--------------------|
| ADMINISTRATION, ATTENDANCE & HEALTH | | | | |
| 50-621100-000 BOARD SERVICES | 141,246 | 127,079 | 139,398 | 141,086 |
| 50-621200-000 EXECUTIVE SERVICES | 623,035 | 572,817 | 582,817 | 594,399 |
| 50-621300-000 COMMUNICATION SERVICES | 410,067 | 405,668 | 405,668 | 455,420 |
| 50-621400-000 HUMAN RESOURCES | 1,121,046 | 1,132,947 | 1,132,947 | 1,300,259 |
| 50-621600-000 FISCAL SERVICES | 955,351 | 1,019,624 | 1,019,624 | 1,056,050 |
| 50-621900-000 INFORMATION TECHNOLOGY | 2,675,781 | 2,712,634 | 2,712,634 | 2,942,782 |
| 50-622200-000 HEALTH SERVICES | 1,338,181 | 1,464,573 | 1,452,302 | 1,504,605 |
| 50-622300-000 PSYCHOLOGICAL SERVICES | 507,788 | 550,002 | 550,002 | 578,581 |
| 50-622400-000 SPEECH/AUDIOLOGY SERVICES | 589,142 | 613,594 | 613,594 | 643,503 |
| SUBTOTAL | 8,361,637 | 8,598,938 | 8,608,986 | 9,216,685 |
| PUPIL TRANSPORTATION | | | | |
| 50-632000-000 VEHICLE OPERATION SERVICES | 5,027,040 | 5,386,195 | 5,386,195 | 5,940,800 |
| 50-634000-000 VEHICLE MAINTENANCE SERVICES | 1,703,040 | 1,325,437 | 1,325,437 | 1,396,292 |
| SUBTOTAL | 6,730,080 | 6,711,632 | 6,711,632 | 7,337,092 |
| OPERATIONS & MAINTENANCE | | | | |
| 50-641000-000 MANAGEMENT & DIRECTION | 283,529 | 205,956 | 205,956 | 213,516 |
| 50-642000-000 BUILDING SERVICES | 9,717,438 | 9,922,210 | 10,007,540 | 10,774,025 |
| 50-643000-000 GROUNDS SERVICES | 1,149,583 | 1,156,488 | 1,156,488 | 1,136,782 |
| 50-645000-000 VEHICLE SERVICES | 303,272 | 238,391 | 238,391 | 343,962 |
| 50-647000-000 WAREHOUSE/DISTRIBUTION SVCS | 343,728 | 395,769 | 395,769 | 411,876 |
| SUBTOTAL | 11,797,550 | 11,918,814 | 12,004,144 | 12,880,161 |
| TOTAL SCHOOL OPERATING FUND: | 112,788,353 | 116,630,009 | 116,630,009 | 125,590,473 |

**SUMMARY OF PROGRAM BUDGETS
FISCAL YEAR 2009**

| | FY 2007 ACTUAL | FY 2008 BUDGET | FY 2008 EXPECTED | FY 2009 BUDGET |
|-----------------------------|---------------------------|---------------------------|-----------------------------|---------------------------|
| FOOD SERVICES | | | | |
| SCHOOL FOOD SERVICES | | | | |
| 53-651000-000 FOOD SERVICES | 4,024,385 | 4,700,572 | 4,700,572 | 4,614,005 |
| SUBTOTAL | 4,024,385 | 4,700,572 | 4,700,572 | 4,614,005 |
| TOTAL ALL FUNDS: | 116,812,738 | 121,330,581 | 121,330,581 | 130,204,478 |

Operating Fund Revenue Section

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

REVENUE

Local Revenue

Interest On Deposits

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

Rental of Land/Building

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

Use Of Vehicles/Buses

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

Property Lease

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

Sale of Equipment/Tools

Proceeds from the auction of used school equipment.

Debt Services Reimbursement – New Horizons

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

Pupil Fees

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

Tuition/Day School

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

Tuition/Summer School

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

Insurance Recovery

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

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

REVENUE DETAIL

**ANNUAL FINANCIAL PLAN
FUND 50**

SCHOOL OPERATING FUND

| ACCT # | DESCRIPTION | FY 2007 ACTUAL | FY 2008 BUDGET | FY 2008 EXPECTED | FY 2009 BUDGET |
|----------------------------------|-----------------------------------|-------------------|-------------------|---------------------|-------------------|
| REVENUE-LOCAL SOURCES | | | | | |
| USE OF MONEY AND PROPERTY | | | | | |
| 30315-1010 | INTEREST ON DEPOSITS | 2,272 | 25,000 | 25,000 | 25,000 |
| 30315-2010 | RENTAL OF LAND/BUILDINGS | 183,193 | 220,000 | 220,000 | 220,000 |
| 30315-2020 | USE OF VEHICLES/BUSES | 158,375 | 89,300 | 89,300 | 95,000 |
| 30315-2021 | CONTRACTED BUS SERVICE/ACT FUNDS | 12,488 | 22,000 | 22,000 | 22,000 |
| 30315-2022 | USE OF BAILEY FIELD | 0 | 3,000 | 3,000 | 3,000 |
| 30315-2024 | USE OF LLLC LAB | 8,074 | 8,500 | 8,500 | 8,500 |
| 30315-2025 | VHSL | 48,524 | 0 | 0 | 0 |
| 30315-2026 | PROPERTY LEASE | 125,260 | 87,000 | 87,000 | 125,000 |
| 30315-2030 | PRINTING REVENUE | 9,148 | 0 | 0 | 0 |
| 30315-2060 | SALE OF EQUIP/TOOLS | 9,991 | 26,000 | 26,000 | 10,000 |
| 30315-3075 | DEBT SERVICE REIMB-NEW HORIZONS | 31,561 | 124,800 | 124,800 | 111,900 |
| | SUBTOTAL | 588,886 | 605,600 | 605,600 | 620,400 |
| CHARGES FOR SERVICES | | | | | |
| 30316-7410 | PUPIL FEES | 66,343 | 60,000 | 60,000 | 67,000 |
| 30316-7420 | TUITION/DAY SCHOOL | 201,708 | 159,000 | 159,000 | 159,000 |
| 30316-7440 | TUITION/SUMMER SCHOOL | 119,690 | 121,000 | 121,000 | 121,000 |
| | SUBTOTAL | 387,741 | 340,000 | 340,000 | 347,000 |
| LOCAL MISCELLANEOUS | | | | | |
| 30318-2155 | SUBSTITUTE REFUNDS | 819 | 0 | 0 | 0 |
| 30318-2525 | PROJECT GRADUATION | 6,384 | 0 | 0 | 0 |
| 30318-2990 | LOCAL, MISC GRANTS | 500 | 0 | 0 | 0 |
| 30318-3010 | PRIOR YEAR EXPENDITURE REFUND | 2,612 | 7,000 | 7,000 | 7,000 |
| 30318-3015 | INSURANCE RECOVERY | 32,826 | 100,000 | 100,000 | 100,000 |
| 30318-3020 | MISCELLANEOUS REVENUE | 14,675 | 18,000 | 18,000 | 18,000 |
| 30318-3030 | COURT RESTITUTION | 458 | 0 | 0 | 0 |
| 30318-3060 | VIRTUAL HIGH SCHOOL | 95,621 | 181,053 | 181,053 | 0 |
| 30318-3063 | WAL-MART DONATION | 1,500 | 0 | 0 | 0 |
| 30318-3065 | VENDOR SCOREBOARD | 35,500 | 0 | 0 | 0 |
| 30318-3067 | T-SHIRT SPONSORSHIP | 2,770 | 0 | 0 | 0 |
| 30318-3068 | CONVOCATION DONATION | 2,500 | 0 | 0 | 0 |
| 30318-3070 | BAND UNIFORM REIMBURSEMENT | 49,990 | 0 | 0 | 0 |
| | SUBTOTAL | 246,155 | 306,053 | 306,053 | 125,000 |
| | TOTAL REVENUE-LOCAL SOURCE | 1,222,782 | 1,251,653 | 1,251,653 | 1,092,400 |

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

REVENUE

State Revenue

Basis of State Revenue

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

State Sales Tax

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

State Basic Aid

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

Lottery Funds

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

Gifted Education - SOQ

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

Remedial Programs

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

Special Education - SOQ

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

Vocational Education - SOQ

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

Employer Share Benefits

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

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

REVENUE DETAIL

**ANNUAL FINANCIAL PLAN
FUND 50**

SCHOOL OPERATING FUND

| ACCT # | DESCRIPTION | FY 2007 ACTUAL | FY 2008 BUDGET | FY 2008 EXPECTED | FY 2009 BUDGET |
|-----------------------------------|-----------------------------------|-------------------|-------------------|---------------------|-------------------|
| REVENUE-COMMONWEALTH | | | | | |
| 30324-2010 | STATE SALES TAX | 10,823,988 | 11,462,991 | 11,462,991 | 11,634,624 |
| 30324-2015 | HOLD HARMLESS SALES TAX | 442,715 | 0 | 0 | 0 |
| 30324-2020 | BASIC AID | 35,239,777 | 34,722,854 | 34,722,854 | 41,792,721 |
| 30324-2021 | SALARY SUPPLEMENT | 814,396 | 2,066,524 | 2,066,524 | 0 |
| 30324-2025 | LOTTERY | 889,026 | 868,215 | 868,215 | 996,766 |
| 30324-2040 | ADULT EDUCATION | 0 | 3,712 | 3,712 | 3,712 |
| 30324-2041 | REG. LITERACY COORDINATING COMM. | 4,000 | 0 | 0 | 0 |
| 30324-2050 | FOSTER HOME CHILDREN | 26,393 | 45,382 | 45,382 | 29,322 |
| 30324-2070 | GIFTED EDUCATION - SOQ | 316,270 | 314,300 | 314,300 | 363,960 |
| 30324-2080 | REMEDIAL PROGRAMS | 189,762 | 188,580 | 188,580 | 226,464 |
| 30324-2081 | REMEDIAL SUMMER SCHOOL | 101,986 | 101,739 | 101,739 | 154,780 |
| 30324-2083 | READING INTERVENTION | 56,643 | 77,241 | 77,241 | 103,517 |
| 30324-2085 | ENROLLMENT LOSS | 186,310 | 37,287 | 37,287 | 68,230 |
| 30324-2120 | SPECIAL EDUCATION-SOQ | 2,806,900 | 2,789,415 | 2,789,415 | 3,089,617 |
| 30324-2123 | HOMEBOUND | 16,207 | 20,000 | 20,000 | 19,922 |
| 30324-2125 | COMPREHENSIVE SERVICES ACT | 183,590 | 267,800 | 267,800 | 200,000 |
| 30324-2140 | FREE TEXTBOOKS | 792,890 | 787,951 | 787,951 | 965,627 |
| 30324-2170 | VOC ED-SOQ | 316,270 | 314,300 | 314,300 | 388,224 |
| 30324-2200 | SPECIAL ED SUPPORT | 329,372 | 371,275 | 371,275 | 356,605 |
| 30324-2230 | SOCIAL SECURITY | 1,684,140 | 1,673,649 | 1,673,649 | 1,916,857 |
| 30324-2231 | VRS RETIREMENT BENEFITS | 2,134,825 | 2,506,545 | 2,506,545 | 2,620,513 |
| 30324-2232 | VRS GROUP LIFE BENEFITS | 102,788 | 86,433 | 86,433 | 88,968 |
| 30324-2520 | NEW HORIZONS REG PROGRAMS | 57,434 | 0 | 0 | 0 |
| 30324-2525 | PROJECT GRADUATION | 129,890 | 0 | 0 | 0 |
| 30324-2530 | OTHER CATEGORY/VOC ED | 19,374 | 16,000 | 16,000 | 19,606 |
| 30324-2650 | AT RISK | 88,560 | 61,565 | 61,565 | 56,105 |
| 30324-2750 | K-3 INITIATIVE | 162,156 | 164,274 | 164,274 | 191,150 |
| 30324-2751 | SOL ALGEBRA READINESS | 31,651 | 31,651 | 31,651 | 35,910 |
| 30324-2766 | TECHNOLOGY INITIATIVE-FY06 | 544,000 | 0 | 0 | 0 |
| 30324-2767 | TECHNOLOGY INITIATIVE-FY07 | 0 | 0 | 0 | 0 |
| 30324-2768 | TECHNOLOGY INITIATIVE-FY08 | 0 | 544,000 | 544,000 | 544,000 |
| 30324-2990 | MISCELLANEOUS GRANTS, STATE | 161,152 | 457,696 | 457,696 | 457,696 |
| 30324-2991 | LEP (LIMITED ENGLISH PROFICIENCY) | 80,915 | 84,578 | 84,578 | 121,035 |
| TOTAL REVENUE-COMMONWEALTH | | 58,733,380 | 60,065,957 | 60,065,957 | 66,445,931 |

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

REVENUE

Federal Revenues

Title I – Part A

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

Title II – Part A

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

Title II – Part D

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

Title IV – Part A

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

Title V – Part A

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

Impact Aid

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

Title VIB

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

Transfers-Other Funds

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

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

REVENUE DETAIL

**ANNUAL FINANCIAL PLAN
FUND 50**

SCHOOL OPERATING FUND

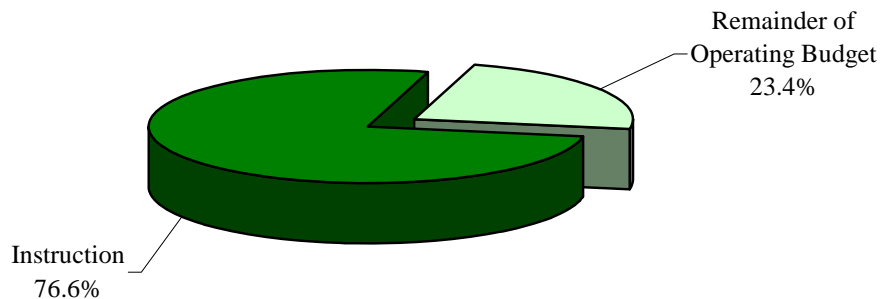
| ACCT # | DESCRIPTION | FY 2007 ACTUAL | FY 2008 BUDGET | FY 2008 EXPECTED | FY 2009 BUDGET |
|------------------------------------|---------------------------------|--------------------|--------------------|---------------------|--------------------|
| REVENUE-FEDERAL | | | | | |
| 30333-2020 | TITLE I - PART A | 384,305 | 453,037 | 448,957 | 448,957 |
| 30333-2040 | ADULT EDUCATION | 35,510 | 29,500 | 29,500 | 29,500 |
| 30333-2050 | TITLE II - PART A | 355,943 | 293,746 | 291,616 | 291,616 |
| 30333-2060 | TITLE II - PART D | 15,704 | 7,919 | 7,698 | 7,697 |
| 30333-2065 | TITLE III - PART A | 14,182 | 16,489 | 16,939 | 16,939 |
| 30333-2070 | TITLE IV - PART A | 20,504 | 26,549 | 26,422 | 26,422 |
| 30333-2080 | TITLE V - PART A | 26,601 | 13,172 | 12,881 | 12,881 |
| 30333-2120 | IMPACT AID | 9,699,974 | 9,445,000 | 9,445,000 | 9,000,000 |
| 30333-2140 | FOREST RESERVE | 18,683 | 0 | 0 | 0 |
| 30333-2145 | KATRINA FUNDING | 1,485 | 0 | 0 | 0 |
| 30333-2150 | MEDICAID REIMBURSEMENT | 14,000 | 0 | 0 | 0 |
| 30333-2190 | TITLE VIB | 1,396,283 | 1,860,974 | 1,860,974 | 1,890,205 |
| 30333-2290 | NJROTC | 86,101 | 104,000 | 104,000 | 105,000 |
| 30333-2990 | MISCELLANEOUS GRANTS, FEDERAL | 183,158 | 763,336 | 769,735 | 769,735 |
| TOTAL REVENUE-FEDERAL | | 12,252,433 | 13,013,722 | 13,013,722 | 12,598,952 |
| TRANSFERS-OTHER FUNDS | | | | | |
| 30351-1010 | TRANSFERS/LOCAL APPN-OPERATIONS | 39,149,094 | 41,142,189 | 41,142,189 | 44,316,408 |
| 30351-1012 | TRANSFERS/LOCAL APPN-GROUNDS | 1,149,583 | 1,156,488 | 1,156,488 | 1,136,782 |
| TOTAL TRANSFERS-OTHER FUNDS | | 40,298,677 | 42,298,677 | 42,298,677 | 45,453,190 |
| TOTAL SCHOOL OPERATING FUND | | 112,507,272 | 116,630,009 | 116,630,009 | 125,590,473 |

Instruction Section

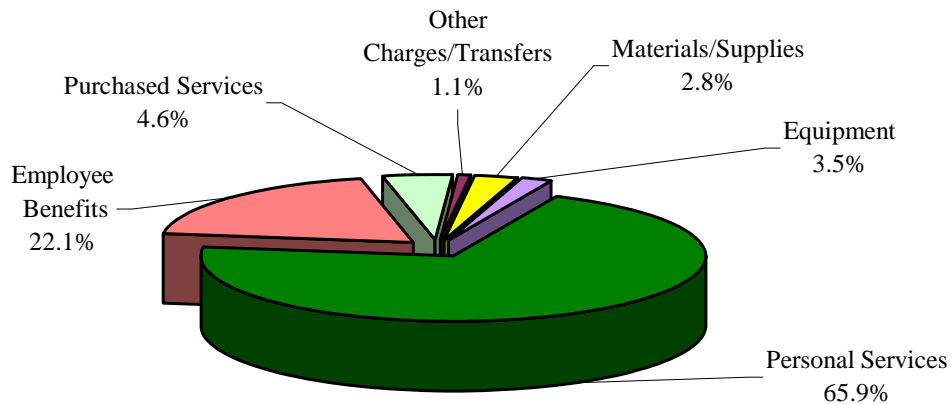
The Instruction category of the budget provides for programs and services dealing directly with the interaction between teachers and students. This category also includes activities associated with the principal's office, curriculum development, and instructional staff training.

The Instruction category comprises 76.6% 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 65.9% plus Employee Benefits 22.1%). The remaining 12% covers such items as instructional supplies, equipment and purchased services. The Instruction category budget reflects an increase of \$6,851,288 or 7.7% (from \$89,305,247 in FY08E to \$96,156,535 in FY09). The charts below and on the next page depict this information.

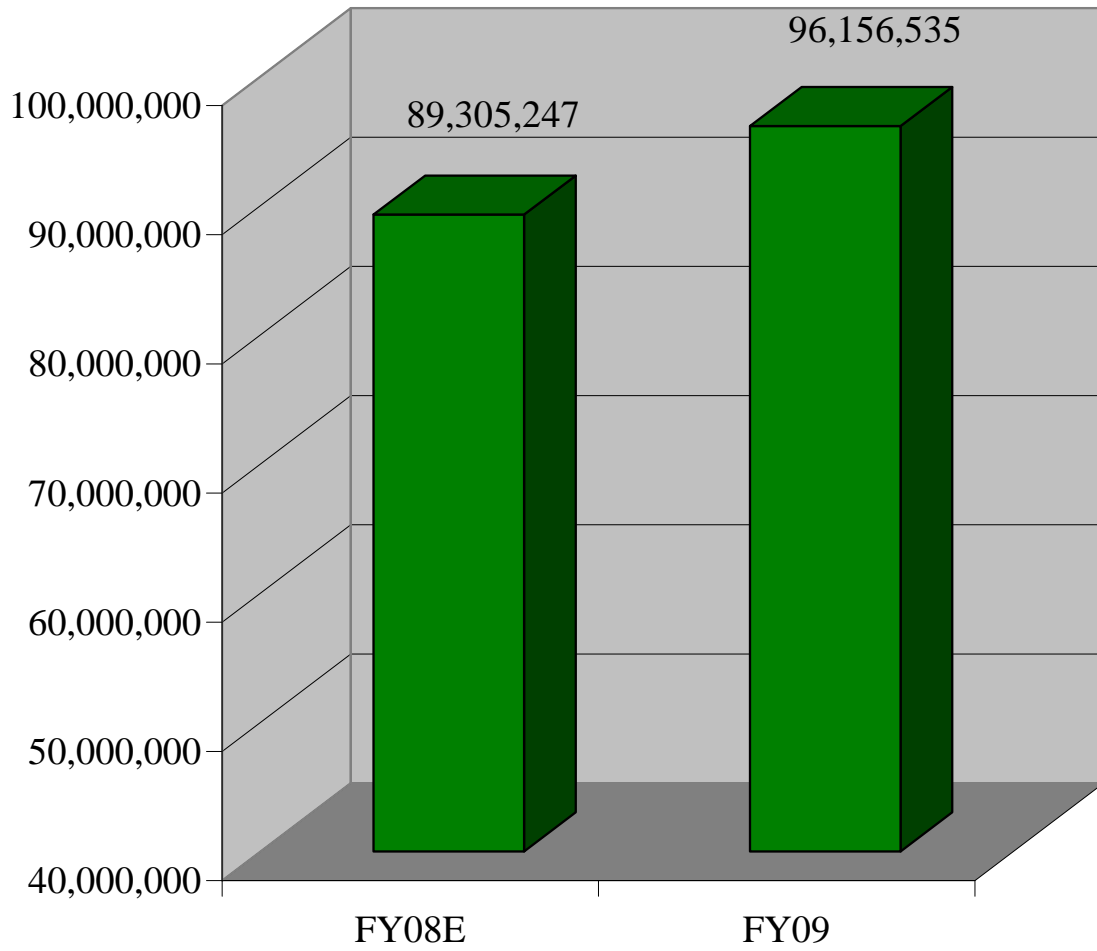
Instruction Category as a Percent of Operating Budget for FY2009



Instruction Category by Major Object for FY2009



Budget Comparison of Instruction Category



REGULAR EDUCATION - ELEMENTARY - KINDERGARTEN

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

PERSONNEL

| | FY 2007 ACTUAL | FY 2008 BUDGET | FY 2008 EXPECTED | FY 2009 BUDGET |
|--|---------------------------|---------------------------|-----------------------------|---------------------------|
|--|---------------------------|---------------------------|-----------------------------|---------------------------|

| | | | | |
|----------------|----|----|----|----|
| Teachers | 42 | 41 | 41 | 44 |
| Para-Educators | 41 | 41 | 39 | 42 |

ADDITIONAL INFORMATION:

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

FY 06 student enrollment 861

FY 07 student enrollment 761

FY 08 student enrollment 880

CODE: 50-611011-010

ACCT# DESCRIPTION

| | | | | | |
|---------------------------|---------------------------------|------------------|------------------|------------------|------------------|
| PERSONAL SERVICES | | | | | |
| 1121 | Teacher Salaries | 1,937,885 | 1,801,621 | 1,801,621 | 2,016,963 |
| 1141 | Para-Educator Salaries | 597,228 | 701,846 | 676,846 | 740,203 |
| | Subtotal | 2,535,113 | 2,503,467 | 2,478,467 | 2,757,166 |
| EMPLOYEE BENEFITS | | | | | |
| 2100 | FICA | 187,686 | 194,574 | 192,661 | 210,924 |
| 2200 | VRS Retirement | 372,601 | 411,724 | 407,609 | 426,534 |
| 2300 | Health Insurance | 194,345 | 201,019 | 201,019 | 228,838 |
| 2400 | Group Life Insurance | 25,956 | 25,352 | 25,102 | 26,468 |
| 2800 | Other Benefits | 12,337 | 12,465 | 12,343 | 13,511 |
| | Subtotal | 792,925 | 845,134 | 838,734 | 906,275 |
| MATERIALS/SUPPLIES | | | | | |
| 6030 | Textbooks | 15,000 | 15,000 | 15,000 | 15,000 |
| 6900 | Other Educational Supplies | 16,076 | 26,366 | 26,366 | 27,242 |
| | Subtotal | 31,076 | 41,366 | 41,366 | 42,242 |
| EQUIPMENT | | | | | |
| 8911 | Furniture/Equipment-Additional | 385 | 880 | 880 | 633 |
| 8921 | Furniture/Equipment-Replacement | 4,422 | 3,934 | 3,934 | 3,959 |
| | Subtotal | 4,807 | 4,814 | 4,814 | 4,592 |
| | TOTAL | 3,363,921 | 3,394,781 | 3,363,381 | 3,710,275 |

REGULAR EDUCATION - ELEMENTARY - 1ST GRADE

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

PERSONNEL

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

ADDITIONAL INFORMATION:

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

FY 06 student enrollment 804

FY 07 student enrollment 876

FY 08 student enrollment 835

CODE: 50-611011-020

ACCT# DESCRIPTION

| PERSONAL SERVICES | | | | | |
|---------------------------|---------------------------------|------------------|------------------|------------------|------------------|
| 1121 | Teacher Salaries | 1,991,277 | 2,048,424 | 1,925,487 | 2,110,122 |
| 1141 | Para-Educator Salaries | 13,702 | 23,483 | 23,483 | 37,548 |
| | Subtotal | 2,004,979 | 2,071,907 | 1,948,970 | 2,147,670 |
| EMPLOYEE BENEFITS | | | | | |
| 2100 | FICA | 146,430 | 158,501 | 155,441 | 164,297 |
| 2200 | VRS Retirement | 284,608 | 341,383 | 334,799 | 332,245 |
| 2300 | Health Insurance | 140,243 | 155,853 | 155,853 | 177,423 |
| 2400 | Group Life Insurance | 20,857 | 20,800 | 20,400 | 20,617 |
| 2800 | Other Benefits | 10,492 | 10,155 | 9,959 | 10,524 |
| | Subtotal | 602,630 | 686,692 | 676,452 | 705,106 |
| MATERIALS/SUPPLIES | | | | | |
| 6030 | Textbooks | 24,965 | 25,000 | 25,000 | 25,000 |
| 6900 | Other Educational Supplies | 14,291 | 24,905 | 24,905 | 25,563 |
| | Subtotal | 39,256 | 49,905 | 49,905 | 50,563 |
| EQUIPMENT | | | | | |
| 8911 | Furniture/Equipment-Additional | 1,858 | 1,225 | 1,225 | 700 |
| 8921 | Furniture/Equipment-Replacement | 3,432 | 3,671 | 3,671 | 4,031 |
| | Subtotal | 5,290 | 4,896 | 4,896 | 4,731 |
| | TOTAL | 2,652,155 | 2,813,400 | 2,680,223 | 2,908,070 |

REGULAR EDUCATION - ELEMENTARY - 2ND GRADE

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

PERSONNEL

| | FY 2007 ACTUAL | FY 2008 BUDGET | FY 2008 EXPECTED | FY 2009 BUDGET |
|--|---------------------------|---------------------------|-----------------------------|---------------------------|
|--|---------------------------|---------------------------|-----------------------------|---------------------------|

| | | | | |
|----------|----|----|----|----|
| Teachers | 42 | 42 | 45 | 47 |
|----------|----|----|----|----|

ADDITIONAL INFORMATION:

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

FY 06 student enrollment 873

FY 07 student enrollment 812

FY 08 student enrollment 929

CODE: 50-611011-030

ACCT# DESCRIPTION

| | | | | | |
|---------------------------|---------------------------------|------------------|------------------|------------------|------------------|
| PERSONAL SERVICES | | | | | |
| 1121 | Teacher Salaries | 1,998,558 | 2,042,697 | 2,147,697 | 2,344,931 |
| | Subtotal | 1,998,558 | 2,042,697 | 2,147,697 | 2,344,931 |
| EMPLOYEE BENEFITS | | | | | |
| 2100 | FICA | 146,109 | 156,266 | 164,299 | 179,387 |
| 2200 | VRS Retirement | 288,867 | 336,228 | 353,511 | 362,761 |
| 2300 | Health Insurance | 156,363 | 156,955 | 156,955 | 178,678 |
| 2400 | Group Life Insurance | 21,302 | 20,427 | 21,477 | 22,511 |
| 2800 | Other Benefits | 9,812 | 10,009 | 10,523 | 11,490 |
| | Subtotal | 622,453 | 679,885 | 706,765 | 754,827 |
| MATERIALS/SUPPLIES | | | | | |
| 6030 | Textbooks | 24,975 | 25,000 | 25,000 | 25,000 |
| 6900 | Other Educational Supplies | 18,936 | 26,312 | 26,312 | 27,146 |
| | Subtotal | 43,911 | 51,312 | 51,312 | 52,146 |
| EQUIPMENT | | | | | |
| 8911 | Furniture/Equipment-Additional | 500 | 656 | 656 | 769 |
| 8921 | Furniture/Equipment-Replacement | 3,708 | 2,862 | 2,862 | 3,822 |
| | Subtotal | 4,208 | 3,518 | 3,518 | 4,591 |
| TOTAL | | 2,669,130 | 2,777,412 | 2,909,292 | 3,156,495 |

REGULAR EDUCATION - ELEMENTARY - 3RD GRADE

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

PERSONNEL

| | FY 2007 ACTUAL | FY 2008 BUDGET | FY 2008 EXPECTED | FY 2009 BUDGET |
|--|---------------------------|---------------------------|-----------------------------|---------------------------|
|--|---------------------------|---------------------------|-----------------------------|---------------------------|

| | | | | |
|----------------|----|----|----|----|
| Teachers | 39 | 36 | 37 | 37 |
| Para-Educators | 1 | 1 | 1 | 1 |

ADDITIONAL INFORMATION:

FY 06 student enrollment 880

FY 07 student enrollment 885

FY 08 student enrollment 859

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

| PERSONAL SERVICES | | | | | |
|---------------------------|---------------------------------|------------------|------------------|------------------|------------------|
| 1121 | Teacher Salaries | 1,708,458 | 1,754,630 | 1,785,630 | 1,886,875 |
| 1141 | Para-Educator Salaries | 14,783 | 17,733 | 17,733 | 18,352 |
| | Subtotal | 1,723,241 | 1,772,363 | 1,803,363 | 1,905,227 |
| EMPLOYEE BENEFITS | | | | | |
| 2100 | FICA | 126,695 | 135,587 | 137,959 | 145,750 |
| 2200 | VRS Retirement | 253,098 | 292,078 | 297,181 | 294,739 |
| 2300 | Health Insurance | 167,507 | 182,829 | 182,829 | 208,133 |
| 2400 | Group Life Insurance | 18,666 | 17,725 | 18,035 | 18,290 |
| 2800 | Other Benefits | 9,054 | 8,688 | 8,840 | 9,336 |
| | Subtotal | 575,020 | 636,907 | 644,844 | 676,248 |
| MATERIALS/SUPPLIES | | | | | |
| 6030 | Textbooks | 25,940 | 26,000 | 26,000 | 26,000 |
| 6900 | Other Educational Supplies | 16,847 | 24,038 | 24,038 | 24,730 |
| | Subtotal | 42,787 | 50,038 | 50,038 | 50,730 |
| EQUIPMENT | | | | | |
| 8911 | Furniture/Equipment-Additional | 280 | 400 | 400 | 400 |
| 8921 | Furniture/Equipment-Replacement | 1,458 | 3,134 | 3,134 | 3,788 |
| | Subtotal | 1,738 | 3,534 | 3,534 | 4,188 |
| TOTAL | | 2,342,786 | 2,462,842 | 2,501,779 | 2,636,393 |

REGULAR EDUCATION - ELEMENTARY - 4TH GRADE

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

PERSONNEL

| | FY 2007 ACTUAL | FY 2008 BUDGET | FY 2008 EXPECTED | FY 2009 BUDGET |
|--|---------------------------|---------------------------|-----------------------------|---------------------------|
|--|---------------------------|---------------------------|-----------------------------|---------------------------|

| | | | | |
|----------------|----|----|----|----|
| Teachers | 40 | 37 | 39 | 39 |
| Para-Educators | 0 | 0 | 0 | 1 |

ADDITIONAL INFORMATION:

In FY 09 added one para-educator FTE.

FY 06 student enrollment 920

FY 07 student enrollment 894

FY 08 student enrollment 911

CODE: 50-611011-050

ACCT# DESCRIPTION

| | | | | | |
|---------------------------|---------------------------------|------------------|------------------|------------------|------------------|
| PERSONAL SERVICES | | | | | |
| 1121 | Teacher Salaries | 1,757,399 | 1,667,913 | 1,729,913 | 1,827,999 |
| 1141 | Para-Educator Salaries | 13,151 | 0 | 0 | 13,245 |
| | Subtotal | 1,770,550 | 1,667,913 | 1,729,913 | 1,841,244 |
| EMPLOYEE BENEFITS | | | | | |
| 2100 | FICA | 132,377 | 127,596 | 132,339 | 140,856 |
| 2200 | VRS Retirement | 259,950 | 274,885 | 285,090 | 284,840 |
| 2300 | Health Insurance | 127,631 | 144,733 | 144,733 | 164,764 |
| 2400 | Group Life Insurance | 18,175 | 16,681 | 17,301 | 17,676 |
| 2800 | Other Benefits | 8,552 | 8,176 | 8,480 | 9,022 |
| | Subtotal | 546,685 | 572,071 | 587,943 | 617,158 |
| MATERIALS/SUPPLIES | | | | | |
| 6030 | Textbooks | 20,539 | 20,500 | 20,500 | 20,500 |
| 6900 | Other Educational Supplies | 16,895 | 23,434 | 23,434 | 24,260 |
| | Subtotal | 37,434 | 43,934 | 43,934 | 44,760 |
| EQUIPMENT | | | | | |
| 8911 | Furniture/Equipment-Additional | 1,335 | 1,950 | 1,950 | 400 |
| 8921 | Furniture/Equipment-Replacement | 2,529 | 2,718 | 2,718 | 2,606 |
| | Subtotal | 3,864 | 4,668 | 4,668 | 3,006 |
| | TOTAL | 2,358,533 | 2,288,586 | 2,366,458 | 2,506,168 |

REGULAR EDUCATION - ELEMENTARY - 5TH GRADE

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

PERSONNEL

| | FY 2007 ACTUAL | FY 2008 BUDGET | FY 2008 EXPECTED | FY 2009 BUDGET |
|--|---------------------------|---------------------------|-----------------------------|---------------------------|
|--|---------------------------|---------------------------|-----------------------------|---------------------------|

| | | | | |
|----------------|----|----|----|----|
| Teachers | 43 | 40 | 39 | 40 |
| Para-Educators | 0 | 0 | 1 | 1 |

ADDITIONAL INFORMATION:

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

FY 06 student enrollment 963

FY 07 student enrollment 921

FY 08 student enrollment 922

CODE: 50-611011-060

ACCT# DESCRIPTION

| | | | | | |
|---------------------------|---------------------------------|------------------|------------------|------------------|------------------|
| PERSONAL SERVICES | | | | | |
| 1121 | Teacher Salaries | 1,922,235 | 1,858,800 | 1,818,800 | 1,959,656 |
| 1141 | Para-Educator Salaries | 0 | 0 | 16,000 | 16,558 |
| | Subtotal | 1,922,235 | 1,858,800 | 1,834,800 | 1,976,214 |
| EMPLOYEE BENEFITS | | | | | |
| 2100 | FICA | 144,580 | 142,199 | 140,363 | 151,180 |
| 2200 | VRS Retirement | 283,087 | 306,305 | 302,355 | 305,720 |
| 2300 | Health Insurance | 121,402 | 117,821 | 117,821 | 134,127 |
| 2400 | Group Life Insurance | 20,383 | 18,590 | 18,350 | 18,971 |
| 2800 | Other Benefits | 9,709 | 9,111 | 8,993 | 9,684 |
| | Subtotal | 579,161 | 594,026 | 587,882 | 619,682 |
| MATERIALS/SUPPLIES | | | | | |
| 6030 | Textbooks | 15,091 | 20,000 | 20,000 | 20,000 |
| 6900 | Other Educational Supplies | 14,780 | 23,523 | 23,523 | 24,355 |
| | Subtotal | 29,871 | 43,523 | 43,523 | 44,355 |
| EQUIPMENT | | | | | |
| 8911 | Furniture/Equipment-Additional | 299 | 500 | 500 | 700 |
| 8921 | Furniture/Equipment-Replacement | 2,271 | 3,192 | 3,192 | 2,606 |
| | Subtotal | 2,570 | 3,692 | 3,692 | 3,306 |
| | TOTAL | 2,533,837 | 2,500,041 | 2,469,897 | 2,643,557 |

REGULAR EDUCATION - ELEMENTARY - ART

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

PERSONNEL

| | FY 2007 ACTUAL | FY 2008 BUDGET | FY 2008 EXPECTED | FY 2009 BUDGET |
|--|---------------------------|---------------------------|-----------------------------|---------------------------|
|--|---------------------------|---------------------------|-----------------------------|---------------------------|

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

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

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

CODE: 50-611011-070

ACCT# DESCRIPTION

| | | | | | |
|------|--------------------------------|----------------|----------------|----------------|----------------|
| | PERSONAL SERVICES | | | | |
| 1121 | Teacher Salaries | 452,279 | 476,774 | 476,774 | 503,807 |
| 1625 | Stipends | 4,265 | 0 | 0 | 0 |
| | Subtotal | 456,544 | 476,774 | 476,774 | 503,807 |
| | EMPLOYEE BENEFITS | | | | |
| 2100 | FICA | 34,002 | 36,473 | 36,473 | 38,541 |
| 2200 | VRS Retirement | 66,359 | 78,477 | 78,477 | 77,939 |
| 2300 | Health Insurance | 34,943 | 33,117 | 33,117 | 37,700 |
| 2400 | Group Life Insurance | 4,881 | 4,768 | 4,768 | 4,837 |
| 2800 | Other Benefits | 2,291 | 2,336 | 2,336 | 2,469 |
| | Subtotal | 142,476 | 155,171 | 155,171 | 161,486 |
| | MATERIALS/SUPPLIES | | | | |
| 6050 | Art Supplies | 27,953 | 33,390 | 33,390 | 33,390 |
| 6900 | Other Educational Supplies | 10,256 | 10,500 | 10,500 | 10,500 |
| | Subtotal | 38,209 | 43,890 | 43,890 | 43,890 |
| | EQUIPMENT | | | | |
| 8911 | Furniture/Equipment-Additional | 435 | 0 | 0 | 0 |
| | Subtotal | 435 | 0 | 0 | 0 |
| | TOTAL | 637,664 | 675,835 | 675,835 | 709,183 |

REGULAR EDUCATION - ELEMENTARY - MUSIC

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

PERSONNEL

| | FY 2007 ACTUAL | FY 2008 BUDGET | FY 2008 EXPECTED | FY 2009 BUDGET |
|--|---------------------------|---------------------------|-----------------------------|---------------------------|
|--|---------------------------|---------------------------|-----------------------------|---------------------------|

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

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

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

CODE: 50-611011-080

ACCT# DESCRIPTION

| | | | | | |
|------|---------------------------|----------------|----------------|----------------|----------------|
| | PERSONAL SERVICES | | | | |
| 1121 | Teacher Salaries | 404,708 | 425,488 | 425,488 | 449,613 |
| | Subtotal | 404,708 | 425,488 | 425,488 | 449,613 |
| | EMPLOYEE BENEFITS | | | | |
| 2100 | FICA | 29,544 | 32,550 | 32,550 | 34,395 |
| 2200 | VRS Retirement | 59,664 | 70,035 | 70,035 | 69,555 |
| 2300 | Health Insurance | 52,683 | 54,856 | 54,856 | 62,448 |
| 2400 | Group Life Insurance | 4,129 | 4,255 | 4,255 | 4,316 |
| 2800 | Other Benefits | 2,164 | 2,085 | 2,085 | 2,203 |
| | Subtotal | 148,184 | 163,781 | 163,781 | 172,917 |
| | MATERIALS/SUPPLIES | | | | |
| 6040 | Music Supplies | 8,681 | 11,600 | 11,600 | 11,600 |
| | Subtotal | 8,681 | 11,600 | 11,600 | 11,600 |
| | TOTAL | 561,573 | 600,869 | 600,869 | 634,130 |

REGULAR EDUCATION - ELEMENTARY - PE

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

PERSONNEL

| | FY 2007 ACTUAL | FY 2008 BUDGET | FY 2008 EXPECTED | FY 2009 BUDGET |
|--|---------------------------|---------------------------|-----------------------------|---------------------------|
|--|---------------------------|---------------------------|-----------------------------|---------------------------|

| | | | | |
|----------------|----|----|----|----|
| Teachers | 10 | 10 | 10 | 10 |
| Para-Educators | 3 | 3 | 3 | 3 |

ADDITIONAL INFORMATION:

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

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

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

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

CODE: 50-611011-090

ACCT# DESCRIPTION

| PERSONAL SERVICES | | | | | |
|---------------------------|------------------------|----------------|----------------|----------------|----------------|
| 1121 | Teacher Salaries | 479,379 | 489,080 | 489,080 | 516,811 |
| 1141 | Para-Educator Salaries | 34,609 | 53,741 | 53,741 | 55,617 |
| | Subtotal | 513,988 | 542,821 | 542,821 | 572,428 |
| EMPLOYEE BENEFITS | | | | | |
| 2100 | FICA | 38,165 | 41,526 | 41,526 | 43,791 |
| 2200 | VRS Retirement | 75,819 | 89,348 | 89,348 | 88,555 |
| 2300 | Health Insurance | 48,529 | 52,549 | 52,549 | 59,822 |
| 2400 | Group Life Insurance | 5,832 | 5,428 | 5,428 | 5,495 |
| 2800 | Other Benefits | 2,603 | 2,660 | 2,660 | 2,805 |
| | Subtotal | 170,948 | 191,511 | 191,511 | 200,468 |
| MATERIALS/SUPPLIES | | | | | |
| 6060 | Physical Ed Supplies | 7,506 | 11,800 | 11,800 | 11,800 |
| | Subtotal | 7,506 | 11,800 | 11,800 | 11,800 |
| TOTAL | | 692,442 | 746,132 | 746,132 | 784,696 |

REGULAR EDUCATION - ELEMENTARY - LEP

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

PERSONNEL

| | FY 2007 ACTUAL | FY 2008 BUDGET | FY 2008 EXPECTED | FY 2009 BUDGET |
|--|---------------------------|---------------------------|-----------------------------|---------------------------|
|--|---------------------------|---------------------------|-----------------------------|---------------------------|

| | | | | |
|---|-----|-----|-----|-----|
| Teachers | 0 | 0 | 0 | 1 |
| Tutors/Technicians (FTE's are hourly based) | 1.5 | 1.5 | 1.5 | 1.5 |

ADDITIONAL INFORMATION:

FY 06 student enrollment 94

FY 07 student enrollment 117

FY 08 student enrollment 124

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

In FY 09 added one teacher FTE for new enrollment.

CODE: 50-611011-100

ACCT# DESCRIPTION

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

REGULAR EDUCATION - ELEMENTARY - READING

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

PERSONNEL

| | FY 2007 ACTUAL | FY 2008 BUDGET | FY 2008 EXPECTED | FY 2009 BUDGET |
|--|---------------------------|---------------------------|-----------------------------|---------------------------|
|--|---------------------------|---------------------------|-----------------------------|---------------------------|

| | | | | |
|----------------|-----|-----|-----|-----|
| Teachers | 15 | 15 | 15 | 15 |
| Para-Educators | 6.5 | 6.5 | 6.5 | 6.5 |

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

| PERSONAL SERVICES | | | | | |
|---------------------------|------------------------------------|------------------|------------------|------------------|------------------|
| 1121 | Teacher Salaries | 802,342 | 801,763 | 801,763 | 847,223 |
| 1141 | Para-Educator Salaries | 94,626 | 114,624 | 114,624 | 118,624 |
| 1500 | Substitute Salaries | 0 | 3,700 | 3,700 | 3,700 |
| 1625 | Stipends | 1,988 | 1,000 | 1,000 | 1,000 |
| | Subtotal | 898,956 | 921,087 | 921,087 | 970,547 |
| EMPLOYEE BENEFITS | | | | | |
| 2100 | FICA | 66,420 | 70,394 | 70,394 | 74,177 |
| 2200 | VRS Retirement | 128,767 | 150,837 | 150,837 | 149,417 |
| 2300 | Health Insurance | 84,474 | 82,281 | 82,281 | 93,669 |
| 2400 | Group Life Insurance | 9,146 | 9,164 | 9,164 | 9,272 |
| 2800 | Other Benefits | 4,393 | 4,490 | 4,490 | 4,733 |
| | Subtotal | 293,200 | 317,166 | 317,166 | 331,268 |
| PURCHASED SERVICES | | | | | |
| 3900 | Miscellaneous Contractual Services | 21,000 | 21,000 | 21,000 | 11,000 |
| | Subtotal | 21,000 | 21,000 | 21,000 | 11,000 |
| OTHER CHARGES | | | | | |
| 5902 | Curriculum Development | 1,030 | 1,000 | 1,000 | 1,000 |
| | Subtotal | 1,030 | 1,000 | 1,000 | 1,000 |
| MATERIALS/SUPPLIES | | | | | |
| 6080 | Remedial Reading Supplies | 25,186 | 25,000 | 25,000 | 25,000 |
| 6900 | Other Educational Supplies | 13,813 | 14,250 | 14,250 | 30,250 |
| | Subtotal | 38,999 | 39,250 | 39,250 | 55,250 |
| | TOTAL | 1,253,185 | 1,299,503 | 1,299,503 | 1,369,065 |

REGULAR EDUCATION - ELEMENTARY - TECHNOLOGY

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

PERSONNEL

| | FY 2007 ACTUAL | FY 2008 BUDGET | FY 2008 EXPECTED | FY 2009 BUDGET |
|--|---------------------------|---------------------------|-----------------------------|---------------------------|
|--|---------------------------|---------------------------|-----------------------------|---------------------------|

| | | | | |
|----------|-----|-----|-----|-----|
| Teachers | 5.5 | 5.5 | 5.5 | 5.5 |
|----------|-----|-----|-----|-----|

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

| | | | | | |
|---------------------------|--------------------------------------|------------------|------------------|------------------|------------------|
| PERSONAL SERVICES | | | | | |
| 1121 | Teacher Salaries | 285,655 | 338,103 | 317,103 | 335,083 |
| | Subtotal | 285,655 | 338,103 | 317,103 | 335,083 |
| EMPLOYEE BENEFITS | | | | | |
| 2100 | FICA | 21,698 | 25,865 | 24,258 | 25,634 |
| 2200 | VRS Retirement | 42,839 | 55,652 | 52,195 | 51,837 |
| 2300 | Health Insurance | 26,277 | 29,985 | 29,985 | 34,135 |
| 2400 | Group Life Insurance | 3,228 | 3,381 | 3,171 | 3,217 |
| 2800 | Other Benefits | 1,624 | 1,657 | 1,554 | 1,642 |
| | Subtotal | 95,666 | 116,540 | 111,163 | 116,465 |
| PURCHASED SERVICES | | | | | |
| 3340 | Bldg Svc, Contract Maintenance/Other | 4,480 | 43,000 | 43,000 | 23,000 |
| 3900 | Miscellaneous Contractual Services | 0 | 0 | 0 | 100,000 |
| | Subtotal | 4,480 | 43,000 | 43,000 | 123,000 |
| MATERIALS/SUPPLIES | | | | | |
| 6810 | Technology Consumables | 22 | 20,000 | 20,000 | 90,895 |
| 6900 | Other Educational Supplies | 41,398 | 44,450 | 44,450 | 16,625 |
| | Subtotal | 41,420 | 64,450 | 64,450 | 107,520 |
| EQUIPMENT | | | | | |
| 8800 | Technology-Hardware Replacement | 2,255,282 | 1,945,897 | 1,945,897 | 2,228,897 |
| 8805 | Technology-Hardware Additions | 1,211 | 80,275 | 80,275 | 80,275 |
| | Subtotal | 2,256,493 | 2,026,172 | 2,026,172 | 2,309,172 |
| | TOTAL | 2,683,714 | 2,588,265 | 2,561,888 | 2,991,240 |

REGULAR EDUCATION - ELEMENTARY - SCHOOL OF THE ARTS

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

PERSONNEL

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

CODE: 50-611011-125

ACCT# DESCRIPTION

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

REGULAR EDUCATION - ELEMENTARY - CONTRACTED SERVICES

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

PERSONNEL

| | FY 2007 ACTUAL | FY 2008 BUDGET | FY 2008 EXPECTED | FY 2009 BUDGET |
|--|---------------------------|---------------------------|-----------------------------|---------------------------|
|--|---------------------------|---------------------------|-----------------------------|---------------------------|

| | | | | |
|-----|---|---|---|---|
| N/A | 0 | 0 | 0 | 0 |
|-----|---|---|---|---|

ADDITIONAL INFORMATION:

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

CODE: 50-611011-130

ACCT# DESCRIPTION

PURCHASED SERVICES

| | | | | | |
|------|------------------------------------|---------------|---------------|---------------|---------------|
| 3881 | Fees For Services | 39,920 | 6,700 | 6,700 | 6,700 |
| 3900 | Miscellaneous Contractual Services | 16,096 | 17,767 | 17,767 | 7,667 |
| | Subtotal | 56,016 | 24,467 | 24,467 | 14,367 |
| | TOTAL | 56,016 | 24,467 | 24,467 | 14,367 |

REGULAR EDUCATION - ELEMENTARY - OTHER

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

PERSONNEL

| | FY 2007 ACTUAL | FY 2008 BUDGET | FY 2008 EXPECTED | FY 2009 BUDGET |
|--|---------------------------|---------------------------|-----------------------------|---------------------------|
|--|---------------------------|---------------------------|-----------------------------|---------------------------|

| | | | | |
|----------------|------|------|------|------|
| Teachers | 5 | 5 | 5 | 10 |
| Para-Educators | 51.5 | 44.5 | 50.5 | 50.5 |
| Technical | 1 | 1 | 1 | 1 |

ADDITIONAL INFORMATION:

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

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

| PERSONAL SERVICES | | | | | |
|---------------------------|------------------------------------|------------------|------------------|------------------|------------------|
| 1121 | Teacher Salaries | 302,782 | 290,285 | 393,785 | 623,627 |
| 1141 | Para-Educator Salaries | 832,871 | 835,309 | 937,309 | 970,021 |
| 1143 | Technical Salaries | 36,483 | 37,580 | 37,580 | 38,892 |
| 1151 | Co-op Students | 47,881 | 0 | 0 | 0 |
| 1152 | Cafeteria Monitor | 2,450 | 0 | 0 | 0 |
| 1154 | Differential Pay | 0 | 50,000 | 50,000 | 50,000 |
| 1500 | Substitute Salaries | 528,547 | 491,420 | 519,920 | 519,920 |
| 1600 | Supplements | 120,125 | 112,189 | 131,700 | 157,700 |
| 1625 | Stipends | 33,740 | 66,950 | 66,950 | 78,700 |
| | Subtotal | 1,904,879 | 1,883,733 | 2,137,244 | 2,438,860 |
| EMPLOYEE BENEFITS | | | | | |
| 2100 | FICA | 142,025 | 143,746 | 163,140 | 183,325 |
| 2200 | VRS Retirement | 560,502 | 634,758 | 676,488 | 703,289 |
| 2300 | Health Insurance | 131,919 | 134,870 | 134,870 | 153,536 |
| 2400 | Group Life Insurance | 12,466 | 12,001 | 14,537 | 16,152 |
| 2700 | Retiree Health Insurance | 697,861 | 171,000 | 171,000 | 427,345 |
| 2800 | Other Benefits | 104,056 | 9,071 | 10,314 | 11,620 |
| | Subtotal | 1,648,829 | 1,105,446 | 1,170,349 | 1,495,267 |
| PURCHASED SERVICES | | | | | |
| 3500 | Printing | 30,022 | 30,000 | 30,000 | 30,000 |
| 3900 | Miscellaneous Contractual Services | 51,280 | 15,000 | 26,000 | 26,000 |
| | Subtotal | 81,302 | 45,000 | 56,000 | 56,000 |
| OTHER CHARGES | | | | | |
| 5504 | Travel | 8,867 | 8,960 | 8,960 | 0 |
| | Subtotal | 8,867 | 8,960 | 8,960 | 0 |
| MATERIALS/SUPPLIES | | | | | |
| 6030 | Textbooks | 11,077 | 0 | 0 | 0 |
| 6070 | Testing Materials | 47,483 | 48,300 | 48,300 | 48,300 |
| 6900 | Other Educational Supplies | 28,995 | 48,120 | 48,120 | 48,370 |
| | Subtotal | 87,555 | 96,420 | 96,420 | 96,670 |
| EQUIPMENT | | | | | |
| 8921 | Furniture/Equipment-Replacement | 0 | 6,800 | 6,800 | 6,800 |
| | Subtotal | 0 | 6,800 | 6,800 | 6,800 |
| TOTAL | | 3,731,432 | 3,146,359 | 3,475,773 | 4,093,597 |

REGULAR EDUCATION - MIDDLE - ENCORE

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

PERSONNEL

| | FY 2007 ACTUAL | FY 2008 BUDGET | FY 2008 EXPECTED | FY 2009 BUDGET |
|--|---------------------------|---------------------------|-----------------------------|---------------------------|
|--|---------------------------|---------------------------|-----------------------------|---------------------------|

| | | | | |
|----------|------|------|------|------|
| Teachers | 25.9 | 25.9 | 26.9 | 26.9 |
|----------|------|------|------|------|

ADDITIONAL INFORMATION:

FY 06 student enrollment 3,869

FY 07 student enrollment 4,521

FY 08 student enrollment 4,982

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

| | | | | | |
|---------------------------|----------------------------------|------------------|------------------|------------------|------------------|
| PERSONAL SERVICES | | | | | |
| 1121 | Teacher Salaries | 1,213,505 | 1,271,170 | 1,296,670 | 1,370,191 |
| | Subtotal | 1,213,505 | 1,271,170 | 1,296,670 | 1,370,191 |
| EMPLOYEE BENEFITS | | | | | |
| 2100 | FICA | 81,925 | 97,245 | 99,196 | 104,820 |
| 2200 | VRS Retirement | 161,556 | 209,235 | 213,432 | 211,969 |
| 2300 | Health Insurance | 112,163 | 127,446 | 127,446 | 145,085 |
| 2400 | Group Life Insurance | 12,428 | 12,712 | 12,967 | 13,154 |
| 2800 | Other Benefits | 6,106 | 6,229 | 6,354 | 6,714 |
| | Subtotal | 374,178 | 452,867 | 459,395 | 481,742 |
| PURCHASED SERVICES | | | | | |
| 3370 | Contract Maint/Music Instruments | 6,247 | 8,200 | 8,200 | 8,200 |
| | Subtotal | 6,247 | 8,200 | 8,200 | 8,200 |
| MATERIALS/SUPPLIES | | | | | |
| 6030 | Textbooks | 16,817 | 15,000 | 15,000 | 15,000 |
| 6040 | Music Supplies | 8,752 | 16,800 | 16,800 | 16,800 |
| 6050 | Art Supplies | 7,250 | 12,558 | 12,558 | 12,558 |
| 6900 | Other Educational Supplies | 8,529 | 8,038 | 8,038 | 12,848 |
| | Subtotal | 41,348 | 52,396 | 52,396 | 57,206 |
| EQUIPMENT | | | | | |
| 8911 | Furniture/Equipment-Additional | 15,166 | 9,500 | 9,500 | 15,000 |
| | Subtotal | 15,166 | 9,500 | 9,500 | 15,000 |
| | TOTAL | 1,650,444 | 1,794,133 | 1,826,161 | 1,932,339 |

REGULAR EDUCATION - MIDDLE - CORE/TEAMING/ACADEMIC COACHING

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

PERSONNEL

| | FY 2007 ACTUAL | FY 2008 BUDGET | FY 2008 EXPECTED | FY 2009 BUDGET |
|--|---------------------------|---------------------------|-----------------------------|---------------------------|
|--|---------------------------|---------------------------|-----------------------------|---------------------------|

| | | | | |
|----------|-------|-------|--------|--------|
| Teachers | 129.6 | 126.6 | 123.03 | 126.03 |
|----------|-------|-------|--------|--------|

ADDITIONAL INFORMATION:

FY 06 student enrollment:

Grade 6: 1,053

Grade 7: 1,008

Grade 8: 1,120

Total: 3,181

FY 07 student enrollment:

Grade 6: 1,008

Grade 7: 1,085

Grade 8: 1,024

Total: 3,117

FY 08 student enrollment:

Grade 6: 995

Grade 7: 1,030

Grade 8: 1,111

Total: 3,136

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

CODE: 50-611012-160

ACCT# DESCRIPTION

| PERSONAL SERVICES | | | | | |
|---------------------------|----------------------------|------------------|------------------|------------------|------------------|
| 1121 | Teacher Salaries | 5,843,499 | 6,088,098 | 5,884,068 | 6,342,981 |
| 1625 | Stipends | 3,000 | 16,470 | 16,470 | 14,870 |
| | Subtotal | 5,846,499 | 6,104,568 | 5,900,538 | 6,357,851 |
| EMPLOYEE BENEFITS | | | | | |
| 2100 | FICA | 435,371 | 466,512 | 452,994 | 485,449 |
| 2200 | VRS Retirement | 866,896 | 1,010,333 | 980,075 | 979,388 |
| 2300 | Health Insurance | 645,213 | 584,181 | 584,181 | 665,032 |
| 2400 | Group Life Insurance | 90,533 | 60,953 | 59,185 | 60,776 |
| 2800 | Other Benefits | 175,573 | 29,868 | 29,002 | 31,088 |
| | Subtotal | 2,213,586 | 2,151,847 | 2,105,437 | 2,221,733 |
| MATERIALS/SUPPLIES | | | | | |
| 6020 | Laboratory Supplies | 19,860 | 20,255 | 20,255 | 20,255 |
| 6030 | Textbooks | 39,623 | 40,000 | 40,000 | 40,000 |
| 6060 | Physical Ed Supplies | 5,831 | 6,344 | 6,344 | 6,344 |
| 6900 | Other Educational Supplies | 108,962 | 127,116 | 127,116 | 129,839 |
| | Subtotal | 174,276 | 193,715 | 193,715 | 196,438 |
| | TOTAL | 8,234,361 | 8,450,130 | 8,199,690 | 8,776,022 |

REGULAR EDUCATION - MIDDLE - ALTERNATIVE EDUCATION

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

PERSONNEL

| | FY 2007 ACTUAL | FY 2008 BUDGET | FY 2008 EXPECTED | FY 2009 BUDGET |
|--|---------------------------|---------------------------|-----------------------------|---------------------------|
|--|---------------------------|---------------------------|-----------------------------|---------------------------|

| | | | | |
|----------------|---|---|---|---|
| Para-Educators | 4 | 4 | 4 | 4 |
|----------------|---|---|---|---|

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

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

REGULAR EDUCATION - MIDDLE - LEP

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

PERSONNEL

| | FY 2007 ACTUAL | FY 2008 BUDGET | FY 2008 EXPECTED | FY 2009 BUDGET |
|--|---------------------------|---------------------------|-----------------------------|---------------------------|
|--|---------------------------|---------------------------|-----------------------------|---------------------------|

Tutors/Technicians (FTE's are hourly based)

| | | | |
|---|---|---|---|
| 1 | 1 | 1 | 1 |
|---|---|---|---|

ADDITIONAL INFORMATION:

FY 06 student enrollment 33

FY 07 student enrollment 32

FY 08 student enrollment 38

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

CODE: 50-611012-190

ACCT# DESCRIPTION

| PERSONAL SERVICES | | | | | |
|---------------------------|----------------------------|---------------|---------------|---------------|---------------|
| 1143 | Technical Salaries | 15,364 | 25,901 | 25,901 | 25,901 |
| | Subtotal | 15,364 | 25,901 | 25,901 | 25,901 |
| EMPLOYEE BENEFITS | | | | | |
| 2100 | FICA | 1,091 | 1,981 | 1,981 | 1,981 |
| 2800 | Other Benefits | 96 | 96 | 96 | 96 |
| | Subtotal | 1,187 | 2,077 | 2,077 | 2,077 |
| MATERIALS/SUPPLIES | | | | | |
| 6900 | Other Educational Supplies | 750 | 1,040 | 1,040 | 5,040 |
| | Subtotal | 750 | 1,040 | 1,040 | 5,040 |
| | TOTAL | 17,301 | 29,018 | 29,018 | 33,018 |

REGULAR EDUCATION - MIDDLE - TECHNOLOGY

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

PERSONNEL

| | FY 2007 ACTUAL | FY 2008 BUDGET | FY 2008 EXPECTED | FY 2009 BUDGET |
|--|---------------------------|---------------------------|-----------------------------|---------------------------|
|--|---------------------------|---------------------------|-----------------------------|---------------------------|

| | | | | |
|----------|-----|-----|---|---|
| Teachers | 2.7 | 2.7 | 3 | 3 |
|----------|-----|-----|---|---|

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

| | | | | | |
|---------------------------|--------------------------------------|----------------|----------------|----------------|----------------|
| PERSONAL SERVICES | | | | | |
| 1121 | Teacher Salaries | 203,213 | 184,516 | 194,516 | 205,545 |
| 1625 | Stipends | 0 | 1,856 | 1,856 | 2,856 |
| | Subtotal | 203,213 | 186,372 | 196,372 | 208,401 |
| EMPLOYEE BENEFITS | | | | | |
| 2100 | FICA | 15,086 | 14,257 | 15,022 | 15,943 |
| 2200 | VRS Retirement | 29,211 | 29,820 | 31,466 | 31,798 |
| 2300 | Health Insurance | 6,873 | 4,578 | 4,578 | 5,212 |
| 2400 | Group Life Insurance | 1,951 | 1,864 | 1,964 | 1,973 |
| 2800 | Other Benefits | 886 | 913 | 962 | 1,016 |
| | Subtotal | 54,007 | 51,432 | 53,992 | 55,942 |
| PURCHASED SERVICES | | | | | |
| 3340 | Bldg Svc, Contract Maintenance/Other | 5,841 | 29,113 | 29,113 | 9,113 |
| | Subtotal | 5,841 | 29,113 | 29,113 | 9,113 |
| MATERIALS/SUPPLIES | | | | | |
| 6810 | Technology Consumables | 0 | 10,000 | 10,000 | 25,650 |
| 6900 | Other Educational Supplies | 13,710 | 18,075 | 18,075 | 2,000 |
| | Subtotal | 13,710 | 28,075 | 28,075 | 27,650 |
| EQUIPMENT | | | | | |
| 8800 | Technology-Hardware Replacement | 52,819 | 12,218 | 12,218 | 12,218 |
| 8805 | Technology-Hardware Additions | 0 | 2,000 | 2,000 | 2,000 |
| | Subtotal | 52,819 | 14,218 | 14,218 | 14,218 |
| | TOTAL | 329,590 | 309,210 | 321,770 | 315,324 |

REGULAR EDUCATION - MIDDLE - SCHOOL OF ARTS

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

PERSONNEL

| | FY 2007 ACTUAL | FY 2008 BUDGET | FY 2008 EXPECTED | FY 2009 BUDGET |
|--|---------------------------|---------------------------|-----------------------------|---------------------------|
|--|---------------------------|---------------------------|-----------------------------|---------------------------|

| | | | | |
|----------|---|---|---|---|
| Teachers | 1 | 1 | 1 | 1 |
|----------|---|---|---|---|

ADDITIONAL INFORMATION:

FY 07 student enrollment 56

FY 08 student enrollment 47

CODE: 50-611012-205

ACCT# DESCRIPTION

| | | | | | |
|------|------------------------------------|---------------|---------------|---------------|---------------|
| | PERSONAL SERVICES | | | | |
| 1121 | Teacher Salaries | 36,609 | 37,919 | 37,919 | 40,069 |
| 1625 | Stipends | 2,283 | 3,717 | 3,717 | 3,717 |
| | Subtotal | 38,892 | 41,636 | 41,636 | 43,786 |
| | EMPLOYEE BENEFITS | | | | |
| 2100 | FICA | 2,979 | 3,209 | 3,209 | 3,373 |
| 2200 | VRS Retirement | 5,378 | 6,067 | 6,067 | 6,199 |
| 2400 | Group Life Insurance | 414 | 379 | 379 | 385 |
| 2800 | Other Benefits | 183 | 186 | 186 | 196 |
| | Subtotal | 8,954 | 9,841 | 9,841 | 10,153 |
| | PURCHASED SERVICES | | | | |
| 3900 | Miscellaneous Contractual Services | 4,450 | 5,000 | 5,000 | 5,000 |
| | Subtotal | 4,450 | 5,000 | 5,000 | 5,000 |
| | MATERIALS/SUPPLIES | | | | |
| 6900 | Other Educational Supplies | 5,674 | 5,000 | 5,000 | 5,000 |
| | Subtotal | 5,674 | 5,000 | 5,000 | 5,000 |
| | TOTAL | 57,970 | 61,477 | 61,477 | 63,939 |

REGULAR EDUCATION - MIDDLE - CONTRACTED SERVICES

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

PERSONNEL

| | FY 2007 ACTUAL | FY 2008 BUDGET | FY 2008 EXPECTED | FY 2009 BUDGET |
|--|---------------------------|---------------------------|-----------------------------|---------------------------|
|--|---------------------------|---------------------------|-----------------------------|---------------------------|

| | | | | |
|-----|---|---|---|---|
| N/A | 0 | 0 | 0 | 0 |
|-----|---|---|---|---|

CODE: 50-611012-210

ACCT# DESCRIPTION

PURCHASED SERVICES

| | | | | | |
|------|------------------------------------|---------------|---------------|---------------|---------------|
| 3900 | Miscellaneous Contractual Services | 19,320 | 21,566 | 21,566 | 11,466 |
| | Subtotal | 19,320 | 21,566 | 21,566 | 11,466 |
| | TOTAL | 19,320 | 21,566 | 21,566 | 11,466 |

REGULAR EDUCATION - MIDDLE - OTHER

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

PERSONNEL

| | FY 2007 ACTUAL | FY 2008 BUDGET | FY 2008 EXPECTED | FY 2009 BUDGET |
|--|---------------------------|---------------------------|-----------------------------|---------------------------|
|--|---------------------------|---------------------------|-----------------------------|---------------------------|

| | | | | |
|--------------------|----|----|----|----|
| Teachers | 10 | 10 | 10 | 10 |
| Para-Educators | 2 | 2 | 2 | 2 |
| Cafeteria Monitors | 3 | 3 | 3 | 3 |

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

| | | | | | |
|------|------------------------|----------------|----------------|----------------|----------------|
| 1121 | Teacher Salaries | 368,412 | 425,241 | 425,241 | 449,352 |
| 1141 | Para-Educator Salaries | 32,217 | 37,261 | 37,261 | 38,561 |
| 1152 | Cafeteria Monitor | 10,366 | 14,666 | 14,666 | 15,178 |
| 1500 | Substitute Salaries | 237,516 | 257,868 | 257,868 | 257,868 |
| 1600 | Supplements | 128,614 | 128,367 | 128,367 | 145,367 |
| 1625 | Stipends | 18,493 | 78,181 | 78,181 | 74,581 |
| | Subtotal | 795,618 | 941,584 | 941,584 | 980,907 |

EMPLOYEE BENEFITS

| | | | | | |
|------|----------------------|----------------|----------------|----------------|----------------|
| 2100 | FICA | 60,613 | 71,680 | 71,680 | 73,663 |
| 2200 | VRS Retirement | 58,836 | 76,128 | 76,128 | 77,828 |
| 2300 | Health Insurance | 22,085 | 18,483 | 18,483 | 21,041 |
| 2400 | Group Life Insurance | 4,526 | 5,140 | 5,140 | 4,830 |
| 2800 | Other Benefits | 4,283 | 4,483 | 4,483 | 4,610 |
| | Subtotal | 150,343 | 175,914 | 175,914 | 181,972 |

PURCHASED SERVICES

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

OTHER CHARGES

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

MATERIALS/SUPPLIES

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

EQUIPMENT

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

TOTAL

| | | | | | |
|--|--|------------------|------------------|------------------|------------------|
| | | 1,065,699 | 1,243,872 | 1,242,602 | 1,300,820 |
|--|--|------------------|------------------|------------------|------------------|

REGULAR EDUCATION - HIGH - ART

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

PERSONNEL

| | FY 2007 ACTUAL | FY 2008 BUDGET | FY 2008 EXPECTED | FY 2009 BUDGET |
|--|---------------------------|---------------------------|-----------------------------|---------------------------|
|--|---------------------------|---------------------------|-----------------------------|---------------------------|

| | | | | |
|----------|----|----|----|----|
| Teachers | 10 | 10 | 10 | 10 |
|----------|----|----|----|----|

ADDITIONAL INFORMATION:

FY 06 student enrollment 1,376

FY 07 student enrollment 1,418

FY 08 student enrollment 1,365

CODE: 50-611013-230

ACCT# DESCRIPTION

| | | | | | |
|------|---------------------------|----------------|----------------|----------------|----------------|
| | PERSONAL SERVICES | | | | |
| 1121 | Teacher Salaries | 403,433 | 498,499 | 446,749 | 472,080 |
| | Subtotal | 403,433 | 498,499 | 446,749 | 472,080 |
| | EMPLOYEE BENEFITS | | | | |
| 2100 | FICA | 29,952 | 38,135 | 34,176 | 36,114 |
| 2200 | VRS Retirement | 59,264 | 82,053 | 73,534 | 73,031 |
| 2300 | Health Insurance | 32,613 | 23,259 | 23,259 | 26,478 |
| 2400 | Group Life Insurance | 4,322 | 4,985 | 4,467 | 4,532 |
| 2800 | Other Benefits | 2,394 | 2,443 | 2,189 | 2,313 |
| | Subtotal | 128,545 | 150,875 | 137,625 | 142,468 |
| | MATERIALS/SUPPLIES | | | | |
| 6050 | Art Supplies | 12,793 | 12,600 | 12,600 | 12,600 |
| | Subtotal | 12,793 | 12,600 | 12,600 | 12,600 |
| | TOTAL | 544,771 | 661,974 | 596,974 | 627,148 |

REGULAR EDUCATION - HIGH - MUSIC

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

PERSONNEL

| | FY 2007 ACTUAL | FY 2008 BUDGET | FY 2008 EXPECTED | FY 2009 BUDGET |
|--|---------------------------|---------------------------|-----------------------------|---------------------------|
|--|---------------------------|---------------------------|-----------------------------|---------------------------|

| | | | | |
|----------|------|------|------|------|
| Teachers | 8.03 | 8.03 | 8.03 | 8.03 |
|----------|------|------|------|------|

ADDITIONAL INFORMATION:

FY 06 student enrollment 944

FY 07 student enrollment 993

FY 08 student enrollment 894

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

| | | | | | |
|------|----------------------------------|----------------|----------------|----------------|----------------|
| | PERSONAL SERVICES | | | | |
| 1121 | Teacher Salaries | 405,028 | 418,138 | 418,138 | 441,846 |
| | Subtotal | 405,028 | 418,138 | 418,138 | 441,846 |
| | EMPLOYEE BENEFITS | | | | |
| 2100 | FICA | 29,897 | 31,988 | 31,988 | 33,801 |
| 2200 | VRS Retirement | 56,348 | 68,826 | 68,826 | 68,354 |
| 2300 | Health Insurance | 36,577 | 47,081 | 47,081 | 53,597 |
| 2400 | Group Life Insurance | 4,335 | 4,181 | 4,181 | 4,242 |
| 2800 | Other Benefits | 2,009 | 2,049 | 2,049 | 2,165 |
| | Subtotal | 129,166 | 154,125 | 154,125 | 162,159 |
| | PURCHASED SERVICES | | | | |
| 3370 | Contract Maint/Music Instruments | 6,015 | 10,000 | 10,000 | 10,000 |
| | Subtotal | 6,015 | 10,000 | 10,000 | 10,000 |
| | MATERIALS/SUPPLIES | | | | |
| 6040 | Music Supplies | 11,057 | 11,550 | 11,550 | 11,550 |
| | Subtotal | 11,057 | 11,550 | 11,550 | 11,550 |
| | EQUIPMENT | | | | |
| 8911 | Furniture/Equipment-Additional | 15,862 | 11,500 | 11,500 | 17,000 |
| | Subtotal | 15,862 | 11,500 | 11,500 | 17,000 |
| | TOTAL | 567,128 | 605,313 | 605,313 | 642,555 |

REGULAR EDUCATION - HIGH - ENGLISH

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

PERSONNEL

| | FY 2007 ACTUAL | FY 2008 BUDGET | FY 2008 EXPECTED | FY 2009 BUDGET |
|--|---------------------------|---------------------------|-----------------------------|---------------------------|
|--|---------------------------|---------------------------|-----------------------------|---------------------------|

| | | | | |
|----------|-------|-------|-------|-------|
| Teachers | 39.43 | 39.43 | 39.43 | 40.43 |
|----------|-------|-------|-------|-------|

ADDITIONAL INFORMATION:

In FY 09 added one teacher FTE for new enrollment.

FY 06 student enrollment 4,934

FY 07 student enrollment 4,535

FY 08 student enrollment 4,855

CODE: 50-611013-250

ACCT# DESCRIPTION

| | | | | | |
|------|----------------------------|------------------|------------------|------------------|------------------|
| | PERSONAL SERVICES | | | | |
| 1121 | Teacher Salaries | 1,778,799 | 1,861,449 | 1,861,449 | 2,004,723 |
| | Subtotal | 1,778,799 | 1,861,449 | 1,861,449 | 2,004,723 |
| | EMPLOYEE BENEFITS | | | | |
| 2100 | FICA | 133,005 | 142,403 | 142,403 | 153,361 |
| 2200 | VRS Retirement | 256,542 | 306,395 | 306,395 | 310,131 |
| 2300 | Health Insurance | 143,359 | 157,498 | 157,498 | 179,296 |
| 2400 | Group Life Insurance | 19,289 | 18,617 | 18,617 | 19,245 |
| 2800 | Other Benefits | 8,941 | 9,121 | 9,121 | 9,823 |
| | Subtotal | 561,136 | 634,034 | 634,034 | 671,856 |
| | MATERIALS/SUPPLIES | | | | |
| 6030 | Textbooks | 30,679 | 31,000 | 31,000 | 31,000 |
| 6900 | Other Educational Supplies | 14,154 | 16,835 | 16,835 | 15,710 |
| | Subtotal | 44,833 | 47,835 | 47,835 | 46,710 |
| | TOTAL | 2,384,768 | 2,543,318 | 2,543,318 | 2,723,289 |

REGULAR EDUCATION - HIGH - LEP

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

PERSONNEL

| | FY 2007 ACTUAL | FY 2008 BUDGET | FY 2008 EXPECTED | FY 2009 BUDGET |
|--|---------------------------|---------------------------|-----------------------------|---------------------------|
|--|---------------------------|---------------------------|-----------------------------|---------------------------|

| | | | | |
|--|-----|-----|-----|-----|
| Tutors/Technicians (FTE is hourly based) | 0.5 | 0.5 | 0.5 | 0.5 |
|--|-----|-----|-----|-----|

ADDITIONAL INFORMATION:

FY 06 student enrollment 39

FY 07 student enrollment 45

FY 08 student enrollment 50

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

CODE: 50-611013-260

ACCT# DESCRIPTION

| | | | | | |
|------|----------------------------|---------------|---------------|---------------|---------------|
| | PERSONAL SERVICES | | | | |
| 1143 | Technical Salaries | 21,527 | 30,673 | 30,673 | 30,673 |
| | Subtotal | 21,527 | 30,673 | 30,673 | 30,673 |
| | EMPLOYEE BENEFITS | | | | |
| 2100 | FICA | 1,647 | 2,346 | 2,346 | 2,346 |
| 2800 | Other Benefits | 48 | 48 | 48 | 48 |
| | Subtotal | 1,695 | 2,394 | 2,394 | 2,394 |
| | MATERIALS/SUPPLIES | | | | |
| 6900 | Other Educational Supplies | 841 | 1,620 | 1,620 | 5,620 |
| | Subtotal | 841 | 1,620 | 1,620 | 5,620 |
| | TOTAL | 24,063 | 34,687 | 34,687 | 38,687 |

REGULAR EDUCATION - HIGH - MATH

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

PERSONNEL

| | FY 2007 ACTUAL | FY 2008 BUDGET | FY 2008 EXPECTED | FY 2009 BUDGET |
|--|---------------------------|---------------------------|-----------------------------|---------------------------|
|--|---------------------------|---------------------------|-----------------------------|---------------------------|

| | | | | |
|----------|----|----|----|----|
| Teachers | 37 | 37 | 36 | 37 |
|----------|----|----|----|----|

ADDITIONAL INFORMATION:

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

FY 06 student enrollment 7,071

FY 07 student enrollment 6,218

FY 08 student enrollment 4,249

CODE: 50-611013-270

ACCT# DESCRIPTION

| | | | | | |
|------|----------------------------|------------------|------------------|------------------|------------------|
| | PERSONAL SERVICES | | | | |
| 1121 | Teacher Salaries | 1,645,720 | 1,685,086 | 1,650,086 | 1,781,376 |
| | Subtotal | 1,645,720 | 1,685,086 | 1,650,086 | 1,781,376 |
| | EMPLOYEE BENEFITS | | | | |
| 2100 | FICA | 122,037 | 136,559 | 133,882 | 136,275 |
| 2200 | VRS Retirement | 241,278 | 277,365 | 271,604 | 275,579 |
| 2300 | Health Insurance | 238,970 | 177,473 | 177,473 | 202,035 |
| 2400 | Group Life Insurance | 18,560 | 17,851 | 17,501 | 17,101 |
| 2800 | Other Benefits | 8,572 | 8,747 | 8,575 | 8,729 |
| | Subtotal | 629,417 | 617,995 | 609,035 | 639,719 |
| | MATERIALS/SUPPLIES | | | | |
| 6030 | Textbooks | 17,077 | 17,000 | 17,000 | 17,000 |
| 6900 | Other Educational Supplies | 9,514 | 11,006 | 11,006 | 13,256 |
| | Subtotal | 26,591 | 28,006 | 28,006 | 30,256 |
| | TOTAL | 2,301,728 | 2,331,087 | 2,287,127 | 2,451,351 |

REGULAR EDUCATION - HIGH - SCIENCE

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

PERSONNEL

| | FY 2007 ACTUAL | FY 2008 BUDGET | FY 2008 EXPECTED | FY 2009 BUDGET |
|--|---------------------------|---------------------------|-----------------------------|---------------------------|
|--|---------------------------|---------------------------|-----------------------------|---------------------------|

| | | | | |
|----------|-------|-------|----|----|
| Teachers | 34.43 | 34.43 | 35 | 36 |
|----------|-------|-------|----|----|

ADDITIONAL INFORMATION:

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

FY 06 student enrollment 4,169

FY 07 student enrollment 4,189

FY 08 student enrollment 4,209

CODE: 50-611013-280

ACCT# DESCRIPTION

| PERSONAL SERVICES | | | | | |
|---------------------------|----------------------------|------------------|------------------|------------------|------------------|
| 1121 | Teacher Salaries | 1,619,674 | 1,642,095 | 1,657,095 | 1,788,782 |
| 1625 | Stipends | 3,000 | 3,000 | 3,000 | 1,750 |
| | Subtotal | 1,622,674 | 1,645,095 | 1,660,095 | 1,790,532 |
| EMPLOYEE BENEFITS | | | | | |
| 2100 | FICA | 120,751 | 125,850 | 126,997 | 136,975 |
| 2200 | VRS Retirement | 228,106 | 270,289 | 272,758 | 276,725 |
| 2300 | Health Insurance | 134,869 | 150,323 | 150,323 | 171,128 |
| 2400 | Group Life Insurance | 16,857 | 16,421 | 16,571 | 17,172 |
| 2800 | Other Benefits | 7,887 | 8,046 | 8,119 | 8,765 |
| | Subtotal | 508,470 | 570,929 | 574,768 | 610,765 |
| MATERIALS/SUPPLIES | | | | | |
| 6020 | Laboratory Supplies | 44,527 | 46,000 | 46,000 | 46,000 |
| 6030 | Textbooks | 179,023 | 21,000 | 21,000 | 21,000 |
| 6900 | Other Educational Supplies | 5,242 | 5,925 | 5,925 | 6,146 |
| | Subtotal | 228,792 | 72,925 | 72,925 | 73,146 |
| TOTAL | | 2,359,936 | 2,288,949 | 2,307,788 | 2,474,443 |

REGULAR EDUCATION - HIGH - SOCIAL STUDIES

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

PERSONNEL

| | FY 2007 ACTUAL | FY 2008 BUDGET | FY 2008 EXPECTED | FY 2009 BUDGET |
|--|---------------------------|---------------------------|-----------------------------|---------------------------|
|--|---------------------------|---------------------------|-----------------------------|---------------------------|

| | | | | |
|----------|----|----|----|----|
| Teachers | 40 | 40 | 40 | 41 |
|----------|----|----|----|----|

ADDITIONAL INFORMATION:

In FY 09 added one teacher FTE for new enrollment.

FY 06 student enrollment 4,910

FY 07 student enrollment 4,762

FY 08 student enrollment 5,039

CODE: 50-611013-290

ACCT# DESCRIPTION

| | | | | | |
|------|----------------------------|------------------|------------------|------------------|------------------|
| | PERSONAL SERVICES | | | | |
| 1121 | Teacher Salaries | 1,758,758 | 1,838,846 | 1,838,846 | 1,980,839 |
| | Subtotal | 1,758,758 | 1,838,846 | 1,838,846 | 1,980,839 |
| | EMPLOYEE BENEFITS | | | | |
| 2100 | FICA | 131,504 | 140,672 | 140,672 | 151,534 |
| 2200 | VRS Retirement | 256,596 | 302,674 | 302,674 | 306,436 |
| 2300 | Health Insurance | 142,849 | 151,868 | 151,868 | 172,887 |
| 2400 | Group Life Insurance | 19,035 | 18,388 | 18,388 | 19,016 |
| 2800 | Other Benefits | 8,831 | 9,010 | 9,010 | 9,706 |
| | Subtotal | 558,815 | 622,612 | 622,612 | 659,579 |
| | MATERIALS/SUPPLIES | | | | |
| 6030 | Textbooks | 16,500 | 16,500 | 16,500 | 16,500 |
| 6900 | Other Educational Supplies | 8,444 | 11,150 | 11,150 | 11,150 |
| | Subtotal | 24,944 | 27,650 | 27,650 | 27,650 |
| | TOTAL | 2,342,517 | 2,489,108 | 2,489,108 | 2,668,068 |

REGULAR EDUCATION - HIGH - HEALTH

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

PERSONNEL

| | FY 2007 ACTUAL | FY 2008 BUDGET | FY 2008 EXPECTED | FY 2009 BUDGET |
|--|---------------------------|---------------------------|-----------------------------|---------------------------|
|--|---------------------------|---------------------------|-----------------------------|---------------------------|

| | | | | |
|----------|------|------|------|------|
| Teachers | 13.4 | 13.4 | 13.4 | 13.4 |
|----------|------|------|------|------|

ADDITIONAL INFORMATION:

FY 06 student enrollment 3,201

FY 07 student enrollment 2,670

FY 08 student enrollment 2,634

CODE: 50-611013-300

ACCT# DESCRIPTION

| PERSONAL SERVICES | | | | | |
|---------------------------|----------------------|----------------|----------------|----------------|----------------|
| 1121 | Teacher Salaries | 641,859 | 647,299 | 647,299 | 684,001 |
| | Subtotal | 641,859 | 647,299 | 647,299 | 684,001 |
| EMPLOYEE BENEFITS | | | | | |
| 2100 | FICA | 47,149 | 49,518 | 49,518 | 52,326 |
| 2200 | VRS Retirement | 85,171 | 106,545 | 106,545 | 105,815 |
| 2300 | Health Insurance | 76,022 | 93,117 | 93,117 | 106,004 |
| 2400 | Group Life Insurance | 6,319 | 6,473 | 6,473 | 6,566 |
| 2800 | Other Benefits | 3,109 | 3,172 | 3,172 | 3,352 |
| | Subtotal | 217,770 | 258,825 | 258,825 | 274,063 |
| MATERIALS/SUPPLIES | | | | | |
| 6030 | Textbooks | 9,609 | 10,000 | 10,000 | 10,000 |
| 6060 | Physical Ed Supplies | 7,952 | 7,764 | 7,764 | 7,764 |
| | Subtotal | 17,561 | 17,764 | 17,764 | 17,764 |
| TOTAL | | 877,190 | 923,888 | 923,888 | 975,828 |

REGULAR EDUCATION - HIGH - DRIVER EDUCATION

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

PERSONNEL

| | FY 2007 ACTUAL | FY 2008 BUDGET | FY 2008 EXPECTED | FY 2009 BUDGET |
|--|---------------------------|---------------------------|-----------------------------|---------------------------|
|--|---------------------------|---------------------------|-----------------------------|---------------------------|

| | | | | |
|-----|---|---|---|---|
| N/A | 0 | 0 | 0 | 0 |
|-----|---|---|---|---|

CODE: 50-611013-310

ACCT# DESCRIPTION

| MATERIALS/SUPPLIES | | | | | |
|---------------------------|--------------|--------------|--------------|--------------|--------------|
| 6030 | Textbooks | 3,905 | 3,905 | 3,905 | 3,905 |
| | Subtotal | 3,905 | 3,905 | 3,905 | 3,905 |
| | TOTAL | 3,905 | 3,905 | 3,905 | 3,905 |

REGULAR EDUCATION - HIGH - FOREIGN LANGUAGE

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

PERSONNEL

| | FY 2007 ACTUAL | FY 2008 BUDGET | FY 2008 EXPECTED | FY 2009 BUDGET |
|--|---------------------------|---------------------------|-----------------------------|---------------------------|
|--|---------------------------|---------------------------|-----------------------------|---------------------------|

| | | | | |
|----------|-------|-------|-------|-------|
| Teachers | 25.43 | 24.43 | 24.29 | 25.29 |
|----------|-------|-------|-------|-------|

ADDITIONAL INFORMATION:

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

FY 06 student enrollment 2,754

FY 07 student enrollment 2,837

FY 08 student enrollment 2,606

CODE: 50-611013-320

ACCT# DESCRIPTION

| PERSONAL SERVICES | | | | | |
|---------------------------|------------------------------------|------------------|------------------|------------------|------------------|
| 1121 | Teacher Salaries | 1,226,358 | 1,231,688 | 1,226,188 | 1,333,443 |
| | Subtotal | 1,226,358 | 1,231,688 | 1,226,188 | 1,333,443 |
| EMPLOYEE BENEFITS | | | | | |
| 2100 | FICA | 88,262 | 94,224 | 93,803 | 102,008 |
| 2200 | VRS Retirement | 156,469 | 202,736 | 201,831 | 206,284 |
| 2300 | Health Insurance | 81,381 | 86,109 | 86,109 | 98,026 |
| 2400 | Group Life Insurance | 12,036 | 12,317 | 12,262 | 12,801 |
| 2800 | Other Benefits | 6,097 | 6,037 | 6,010 | 6,534 |
| | Subtotal | 344,245 | 401,423 | 400,015 | 425,653 |
| PURCHASED SERVICES | | | | | |
| 3900 | Miscellaneous Contractual Services | 13,820 | 30,000 | 30,000 | 30,000 |
| | Subtotal | 13,820 | 30,000 | 30,000 | 30,000 |
| MATERIALS/SUPPLIES | | | | | |
| 6030 | Textbooks | 17,065 | 17,000 | 17,000 | 17,000 |
| 6900 | Other Educational Supplies | 4,012 | 33,104 | 33,104 | 33,104 |
| | Subtotal | 21,077 | 50,104 | 50,104 | 50,104 |
| TOTAL | | 1,605,500 | 1,713,215 | 1,706,307 | 1,839,200 |

REGULAR EDUCATION - HIGH - YORK RIVER ACADEMY

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

PERSONNEL

| | FY 2007 ACTUAL | FY 2008 BUDGET | FY 2008 EXPECTED | FY 2009 BUDGET |
|--|---------------------------|---------------------------|-----------------------------|---------------------------|
|--|---------------------------|---------------------------|-----------------------------|---------------------------|

| | | | | |
|----------|------|------|------|------|
| Teachers | 4.75 | 4.75 | 5.75 | 6.75 |
|----------|------|------|------|------|

ADDITIONAL INFORMATION:

In FY 09 added one teacher FTE for new enrollment.

FY 06 student enrollment 38

FY 07 student enrollment 42

FY 08 student enrollment 52

CODE: 50-611013-330

ACCT# DESCRIPTION

| PERSONAL SERVICES | | | | | |
|---------------------------|------------------------------------|----------------|----------------|----------------|----------------|
| 1121 | Teacher Salaries | 187,927 | 210,258 | 245,258 | 296,894 |
| 1500 | Substitute Salaries | 80 | 0 | 0 | 0 |
| 1625 | Stipends | 750 | 610 | 610 | 610 |
| | Subtotal | 188,757 | 210,868 | 245,868 | 297,504 |
| EMPLOYEE BENEFITS | | | | | |
| 2100 | FICA | 13,324 | 16,131 | 18,809 | 22,759 |
| 2200 | VRS Retirement | 29,368 | 34,608 | 40,369 | 45,930 |
| 2300 | Health Insurance | 29,240 | 31,837 | 31,837 | 36,243 |
| 2400 | Group Life Insurance | 2,035 | 2,109 | 2,459 | 2,850 |
| 2800 | Other Benefits | 1,013 | 1,033 | 1,204 | 1,458 |
| | Subtotal | 74,980 | 85,718 | 94,678 | 109,240 |
| PURCHASED SERVICES | | | | | |
| 3900 | Miscellaneous Contractual Services | 38,553 | 38,844 | 38,844 | 38,844 |
| | Subtotal | 38,553 | 38,844 | 38,844 | 38,844 |
| MATERIALS/SUPPLIES | | | | | |
| 6990 | Miscellaneous Materials & Supplies | 4,268 | 7,500 | 4,000 | 4,000 |
| | Subtotal | 4,268 | 7,500 | 4,000 | 4,000 |
| EQUIPMENT | | | | | |
| 8911 | Furniture/Equipment-Additional | 4,740 | 5,000 | 5,000 | 5,000 |
| | Subtotal | 4,740 | 5,000 | 5,000 | 5,000 |
| | TOTAL | 311,298 | 347,930 | 388,390 | 454,588 |

REGULAR EDUCATION - HIGH - VIRTUAL HIGH SCHOOL

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

PERSONNEL

| | FY 2007 ACTUAL | FY 2008 BUDGET | FY 2008 EXPECTED | FY 2009 BUDGET |
|--|---------------------------|---------------------------|-----------------------------|---------------------------|
|--|---------------------------|---------------------------|-----------------------------|---------------------------|

| | | | | |
|-----------|------|------|---|---|
| Technical | 0.25 | 0.25 | 0 | 1 |
|-----------|------|------|---|---|

ADDITIONAL INFORMATION:

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

CODE: 50-611013-335

ACCT# DESCRIPTION

| | | | | | |
|---------------------------|------------------------------------|----------------|----------------|----------------|----------------|
| PERSONAL SERVICES | | | | | |
| 1143 | Technical Salaries | 25,646 | 36,500 | 0 | 45,275 |
| 1500 | Substitute Salaries | 0 | 0 | 0 | 2,500 |
| 1625 | Stipends | 88,000 | 154,000 | 154,000 | 134,136 |
| | Subtotal | 113,646 | 190,500 | 154,000 | 181,911 |
| EMPLOYEE BENEFITS | | | | | |
| 2100 | FICA | 8,360 | 17,485 | 14,693 | 13,964 |
| 2200 | VRS Retirement | 0 | 0 | 0 | 7,004 |
| 2300 | Health Insurance | 891 | 2,930 | 2,930 | 3,336 |
| 2400 | Group Life Insurance | 0 | 0 | 0 | 435 |
| 2800 | Other Benefits | 0 | 0 | 0 | 222 |
| | Subtotal | 9,251 | 20,415 | 17,623 | 24,961 |
| PURCHASED SERVICES | | | | | |
| 3900 | Miscellaneous Contractual Services | 0 | 0 | 0 | 39,442 |
| | Subtotal | 0 | 0 | 0 | 39,442 |
| OTHER CHARGES | | | | | |
| 5504 | Travel | 0 | 1,500 | 1,500 | 1,500 |
| 5506 | Employee Development | 0 | 5,000 | 5,000 | 3,000 |
| | Subtotal | 0 | 6,500 | 6,500 | 4,500 |
| MATERIALS/SUPPLIES | | | | | |
| 6800 | Technology-Software | 0 | 0 | 0 | 800 |
| 6900 | Other Educational Supplies | 3,498 | 7,176 | 7,176 | 9,776 |
| | Subtotal | 3,498 | 7,176 | 7,176 | 10,576 |
| EQUIPMENT | | | | | |
| 8805 | Technology-Hardware Additions | 0 | 0 | 0 | 20,750 |
| | Subtotal | 0 | 0 | 0 | 20,750 |
| | TOTAL | 126,395 | 224,591 | 185,299 | 282,140 |

REGULAR EDUCATION - HIGH - TECHNOLOGY

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

PERSONNEL

| | FY 2007 ACTUAL | FY 2008 BUDGET | FY 2008 EXPECTED | FY 2009 BUDGET |
|--|---------------------------|---------------------------|-----------------------------|---------------------------|
|--|---------------------------|---------------------------|-----------------------------|---------------------------|

| | | | | |
|----------|-----|-----|---|---|
| Teachers | 4.3 | 4.3 | 4 | 4 |
|----------|-----|-----|---|---|

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

| | | | | | |
|---------------------------|--------------------------------------|------------------|------------------|------------------|------------------|
| PERSONAL SERVICES | | | | | |
| 1121 | Teacher Salaries | 165,616 | 216,686 | 196,686 | 207,838 |
| | Subtotal | 165,616 | 216,686 | 196,686 | 207,838 |
| EMPLOYEE BENEFITS | | | | | |
| 2100 | FICA | 12,378 | 16,576 | 15,046 | 15,900 |
| 2200 | VRS Retirement | 21,033 | 35,667 | 32,375 | 32,153 |
| 2300 | Health Insurance | 14,267 | 9,325 | 9,325 | 10,616 |
| 2400 | Group Life Insurance | 1,618 | 2,167 | 1,967 | 1,995 |
| 2800 | Other Benefits | 1,041 | 1,062 | 964 | 1,018 |
| | Subtotal | 50,337 | 64,797 | 59,677 | 61,682 |
| PURCHASED SERVICES | | | | | |
| 3340 | Bldg Svc, Contract Maintenance/Other | 12,391 | 32,713 | 32,713 | 12,713 |
| 3900 | Miscellaneous Contractual Services | 9,889 | 25,970 | 25,970 | 25,970 |
| | Subtotal | 22,280 | 58,683 | 58,683 | 38,683 |
| MATERIALS/SUPPLIES | | | | | |
| 6800 | Technology-Software | 158,577 | 50,000 | 50,000 | 50,000 |
| 6810 | Technology Consumables | 22 | 20,000 | 20,000 | 64,645 |
| 6900 | Other Educational Supplies | 22,986 | 26,000 | 26,000 | 3,000 |
| | Subtotal | 181,585 | 96,000 | 96,000 | 117,645 |
| EQUIPMENT | | | | | |
| 8800 | Technology-Hardware Replacement | 81,796 | 47,000 | 47,000 | 47,000 |
| 8805 | Technology-Hardware Additions | 546,509 | 545,000 | 545,000 | 545,000 |
| | Subtotal | 628,305 | 592,000 | 592,000 | 592,000 |
| TRANSFERS | | | | | |
| 9301 | Transfer to County | 475,000 | 0 | 0 | 0 |
| | Subtotal | 475,000 | 0 | 0 | 0 |
| | TOTAL | 1,523,123 | 1,028,166 | 1,003,046 | 1,017,848 |

REGULAR EDUCATION - HIGH - DRAMA

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

PERSONNEL

| | FY 2007 ACTUAL | FY 2008 BUDGET | FY 2008 EXPECTED | FY 2009 BUDGET |
|--|---------------------------|---------------------------|-----------------------------|---------------------------|
|--|---------------------------|---------------------------|-----------------------------|---------------------------|

| | | | | |
|----------|-----|-----|-----|-----|
| Teachers | 3.5 | 3.5 | 3.5 | 3.5 |
|----------|-----|-----|-----|-----|

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

| | | | | | |
|------|------------------------------------|----------------|----------------|----------------|----------------|
| | PERSONAL SERVICES | | | | |
| 1121 | Teacher Salaries | 190,459 | 174,347 | 174,347 | 184,232 |
| | Subtotal | 190,459 | 174,347 | 174,347 | 184,232 |
| | EMPLOYEE BENEFITS | | | | |
| 2100 | FICA | 14,350 | 13,338 | 13,338 | 14,094 |
| 2200 | VRS Retirement | 27,862 | 28,698 | 28,698 | 28,501 |
| 2300 | Health Insurance | 15,745 | 13,330 | 13,330 | 15,175 |
| 2400 | Group Life Insurance | 2,143 | 1,743 | 1,743 | 1,769 |
| 2800 | Other Benefits | 837 | 854 | 854 | 903 |
| | Subtotal | 60,937 | 57,963 | 57,963 | 60,442 |
| | PURCHASED SERVICES | | | | |
| 3900 | Miscellaneous Contractual Services | 14,669 | 18,750 | 15,000 | 15,000 |
| | Subtotal | 14,669 | 18,750 | 15,000 | 15,000 |
| | TOTAL | 266,065 | 251,060 | 247,310 | 259,674 |

REGULAR EDUCATION - HIGH - SCHOOL OF THE ARTS

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

PERSONNEL

| | FY 2007 ACTUAL | FY 2008 BUDGET | FY 2008 EXPECTED | FY 2009 BUDGET |
|--|---------------------------|---------------------------|-----------------------------|---------------------------|
|--|---------------------------|---------------------------|-----------------------------|---------------------------|

| | | | | |
|----------|---|---|---|---|
| Teachers | 6 | 6 | 6 | 6 |
|----------|---|---|---|---|

ADDITIONAL INFORMATION:

FY 06 student enrollment 184

FY 07 student enrollment 178

FY 08 student enrollment 145

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

| | | | | | |
|---------------------------|------------------------------------|----------------|----------------|----------------|----------------|
| PERSONAL SERVICES | | | | | |
| 1121 | Teacher Salaries | 265,300 | 276,563 | 276,563 | 292,244 |
| 1625 | Stipends | 967 | 1,100 | 1,100 | 1,100 |
| | Subtotal | 266,267 | 277,663 | 277,663 | 293,344 |
| EMPLOYEE BENEFITS | | | | | |
| 2100 | FICA | 19,601 | 21,288 | 21,288 | 22,488 |
| 2200 | VRS Retirement | 38,998 | 45,522 | 45,522 | 45,210 |
| 2300 | Health Insurance | 28,349 | 18,252 | 18,252 | 20,778 |
| 2400 | Group Life Insurance | 3,000 | 2,766 | 2,766 | 2,806 |
| 2800 | Other Benefits | 1,329 | 1,355 | 1,355 | 1,432 |
| | Subtotal | 91,277 | 89,183 | 89,183 | 92,714 |
| PURCHASED SERVICES | | | | | |
| 3900 | Miscellaneous Contractual Services | 70,978 | 8,619 | 38,306 | 38,306 |
| | Subtotal | 70,978 | 8,619 | 38,306 | 38,306 |
| OTHER CHARGES | | | | | |
| 5506 | Employee Development | 383 | 600 | 600 | 600 |
| | Subtotal | 383 | 600 | 600 | 600 |
| MATERIALS/SUPPLIES | | | | | |
| 6900 | Other Educational Supplies | 10,023 | 10,500 | 10,500 | 10,500 |
| | Subtotal | 10,023 | 10,500 | 10,500 | 10,500 |
| TOTAL | | 438,928 | 386,565 | 416,252 | 435,464 |

REGULAR EDUCATION - HIGH - VHSL/INTERSCHOLASTIC ACTIVITY

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

PERSONNEL

| | FY 2007 ACTUAL | FY 2008 BUDGET | FY 2008 EXPECTED | FY 2009 BUDGET |
|--------------------|---------------------------|---------------------------|-----------------------------|---------------------------|
| Athletic Directors | 4 | 4 | 4 | 4 |

CODE: 50-611013-360

ACCT# DESCRIPTION

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

REGULAR EDUCATION - HIGH - CONTRACTED SERVICES

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

PERSONNEL

| | FY 2007 ACTUAL | FY 2008 BUDGET | FY 2008 EXPECTED | FY 2009 BUDGET |
|--|---------------------------|---------------------------|-----------------------------|---------------------------|
|--|---------------------------|---------------------------|-----------------------------|---------------------------|

| | | | | |
|-----|---|---|---|---|
| N/A | 0 | 0 | 0 | 0 |
|-----|---|---|---|---|

ADDITIONAL INFORMATION:

FY 06 student enrollment in Governor's School 75

FY 07 student enrollment in Governor's School 63

FY 08 student enrollment in Governor's School 47

CODE: 50-611013-370

ACCT# DESCRIPTION

PURCHASED SERVICES

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

REGULAR EDUCATION - HIGH - OTHER

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

PERSONNEL

| | FY 2007 ACTUAL | FY 2008 BUDGET | FY 2008 EXPECTED | FY 2009 BUDGET |
|--|---------------------------|---------------------------|-----------------------------|---------------------------|
|--|---------------------------|---------------------------|-----------------------------|---------------------------|

| | | | | |
|----------------|------|------|------|------|
| Teachers | 7.86 | 7.86 | 4.57 | 4.57 |
| Para-Educators | 5 | 5 | 5 | 5 |

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

| PERSONAL SERVICES | | | | | |
|---------------------------|---------------------------------------|------------------|------------------|------------------|------------------|
| 1121 | Teacher Salaries | 242,165 | 345,698 | 240,698 | 254,346 |
| 1141 | Para-Educator Salaries | 68,490 | 92,412 | 92,412 | 95,637 |
| 1151 | Co-op Students | 9,954 | 107,341 | 107,341 | 111,087 |
| 1500 | Substitute Salaries | 226,027 | 256,641 | 256,641 | 256,641 |
| 1600 | Supplements | 675,260 | 664,969 | 703,096 | 720,096 |
| 1625 | Stipends | 24,634 | 130,923 | 135,923 | 127,523 |
| 1630 | Career Ladder Incentive | 0 | 165,000 | 165,000 | 165,000 |
| | Subtotal | 1,246,530 | 1,762,984 | 1,701,111 | 1,730,330 |
| EMPLOYEE BENEFITS | | | | | |
| 2100 | FICA | 94,849 | 121,314 | 116,968 | 131,169 |
| 2200 | VRS Retirement | 44,517 | 85,525 | 74,518 | 80,247 |
| 2300 | Health Insurance | 39,564 | 22,279 | 22,279 | 25,362 |
| 2400 | Group Life Insurance | 3,201 | 5,345 | 4,676 | 4,980 |
| 2800 | Other Benefits | 7,448 | 7,661 | 7,333 | 8,243 |
| | Subtotal | 189,579 | 242,124 | 225,774 | 250,001 |
| PURCHASED SERVICES | | | | | |
| 3500 | Printing | 29,483 | 30,000 | 30,000 | 30,000 |
| 3900 | Miscellaneous Contractual Services | 339,946 | 24,415 | 24,415 | 12,300 |
| | Subtotal | 369,429 | 54,415 | 54,415 | 42,300 |
| OTHER CHARGES | | | | | |
| 5201 | Postage | 0 | 0 | 0 | 4,000 |
| 5504 | Travel | 2,469 | 6,610 | 6,610 | 125 |
| 5506 | Employee Development | 0 | 0 | 0 | 3,450 |
| | Subtotal | 2,469 | 6,610 | 6,610 | 7,575 |
| MATERIALS/SUPPLIES | | | | | |
| 6030 | Textbooks | 269,009 | 317,549 | 317,549 | 317,549 |
| 6070 | Testing Materials | 30,056 | 43,100 | 43,100 | 43,100 |
| 6900 | Other Educational Supplies | 89,161 | 93,306 | 93,306 | 106,504 |
| 6990 | Miscellaneous Materials & Supplies | 15,104 | 13,000 | 13,000 | 13,500 |
| | Subtotal | 403,330 | 466,955 | 466,955 | 480,653 |
| EQUIPMENT | | | | | |
| 8800 | Technology-Hardware Replacement | 2,040 | 0 | 0 | 0 |
| 8810 | Technology-Infrastructure Replacement | 1,467 | 2,000 | 2,000 | 2,000 |
| 8911 | Furniture/Equipment-Additional | 2,096 | 4,000 | 4,000 | 5,000 |
| 8921 | Furniture/Equipment-Replacement | 57,246 | 17,799 | 17,799 | 15,299 |
| | Subtotal | 62,849 | 23,799 | 23,799 | 22,299 |
| TOTAL | | 2,274,186 | 2,556,887 | 2,478,664 | 2,533,158 |

SPECIAL EDUCATION - ELEMENTARY - CLASSROOM TEACHERS

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

PERSONNEL

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

ADDITIONAL INFORMATION:

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

FY 06 student enrollment 527

FY 07 student enrollment 450

FY 08 student enrollment 662

CODE: 50-611021-390

ACCT# DESCRIPTION

| PERSONAL SERVICES | | | | | |
|--------------------------|------------------------|------------------|------------------|------------------|------------------|
| 1121 | Teacher Salaries | 1,570,956 | 1,770,131 | 1,703,284 | 1,837,590 |
| 1141 | Para-Educator Salaries | 727,407 | 679,225 | 659,225 | 748,457 |
| 1143 | Technical Salaries | 94,465 | 170,844 | 170,844 | 176,806 |
| 1625 | Stipends | 28,225 | 20,000 | 20,000 | 27,500 |
| | Subtotal | 2,421,053 | 2,640,200 | 2,553,353 | 2,790,353 |
| EMPLOYEE BENEFITS | | | | | |
| 2100 | FICA | 177,416 | 201,975 | 195,331 | 213,465 |
| 2200 | VRS Retirement | 352,074 | 431,285 | 416,990 | 427,414 |
| 2300 | Health Insurance | 353,070 | 257,765 | 257,765 | 293,440 |
| 2400 | Group Life Insurance | 25,301 | 26,202 | 25,334 | 26,522 |
| 2800 | Other Benefits | 157,516 | 12,839 | 12,412 | 13,539 |
| | Subtotal | 1,065,377 | 930,066 | 907,832 | 974,380 |
| OTHER CHARGES | | | | | |
| 5504 | Travel | 12,189 | 7,000 | 7,000 | 15,960 |
| | Subtotal | 12,189 | 7,000 | 7,000 | 15,960 |
| TOTAL | | 3,498,619 | 3,577,266 | 3,468,185 | 3,780,693 |

SPECIAL EDUCATION - ELEMENTARY - OTHER

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

PERSONNEL

| | FY 2007 ACTUAL | FY 2008 BUDGET | FY 2008 EXPECTED | FY 2009 BUDGET |
|--|---------------------------|---------------------------|-----------------------------|---------------------------|
|--|---------------------------|---------------------------|-----------------------------|---------------------------|

| | | | | |
|-----|---|---|---|---|
| N/A | 0 | 0 | 0 | 0 |
|-----|---|---|---|---|

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

| | | | | | |
|---------------------------|------------------------------------|---------------|---------------|---------------|---------------|
| PURCHASED SERVICES | | | | | |
| 3900 | Miscellaneous Contractual Services | 12,716 | 15,000 | 15,000 | 15,000 |
| | Subtotal | 12,716 | 15,000 | 15,000 | 15,000 |
| MATERIALS/SUPPLIES | | | | | |
| 6070 | Testing Materials | 5,565 | 5,000 | 5,000 | 5,000 |
| 6800 | Technology-Software | 5,167 | 15,376 | 15,376 | 2,000 |
| 6810 | Technology Consumables | 0 | 0 | 0 | 1,000 |
| 6900 | Other Educational Supplies | 5,785 | 3,000 | 3,000 | 3,000 |
| | Subtotal | 16,517 | 23,376 | 23,376 | 11,000 |
| EQUIPMENT | | | | | |
| 8800 | Technology-Hardware Replacement | 0 | 0 | 0 | 3,562 |
| 8805 | Technology-Hardware Additions | 0 | 0 | 0 | 3,563 |
| 8911 | Furniture/Equipment-Additional | 16,976 | 11,100 | 11,100 | 6,100 |
| 8921 | Furniture/Equipment-Replacement | 135 | 4,000 | 4,000 | 4,000 |
| | Subtotal | 17,111 | 15,100 | 15,100 | 17,225 |
| | TOTAL | 46,344 | 53,476 | 53,476 | 43,225 |

SPECIAL EDUCATION - MIDDLE - CLASSROOM TEACHERS

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

PERSONNEL

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

ADDITIONAL INFORMATION:

FY 06 student enrollment 263

FY 07 student enrollment 269

FY 08 student enrollment 270

CODE: 50-611022-410

ACCT# DESCRIPTION

| PERSONAL SERVICES | | | | | |
|--------------------------|------------------------|------------------|------------------|------------------|------------------|
| 1121 | Teacher Salaries | 912,245 | 935,660 | 935,660 | 988,712 |
| 1141 | Para-Educator Salaries | 325,743 | 360,655 | 360,655 | 373,242 |
| 1625 | Stipends | 1,800 | 12,000 | 12,000 | 7,000 |
| | Subtotal | 1,239,788 | 1,308,315 | 1,308,315 | 1,368,954 |
| EMPLOYEE BENEFITS | | | | | |
| 2100 | FICA | 91,371 | 100,086 | 100,086 | 104,725 |
| 2200 | VRS Retirement | 177,864 | 213,373 | 213,373 | 210,694 |
| 2300 | Health Insurance | 123,067 | 150,509 | 150,509 | 171,339 |
| 2400 | Group Life Insurance | 12,756 | 12,963 | 12,963 | 13,075 |
| 2800 | Other Benefits | 6,198 | 6,352 | 6,352 | 6,674 |
| | Subtotal | 411,256 | 483,283 | 483,283 | 506,507 |
| | TOTAL | 1,651,044 | 1,791,598 | 1,791,598 | 1,875,461 |

SPECIAL EDUCATION - MIDDLE - OTHER

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

PERSONNEL

| | FY 2007 ACTUAL | FY 2008 BUDGET | FY 2008 EXPECTED | FY 2009 BUDGET |
|--|---------------------------|---------------------------|-----------------------------|---------------------------|
|--|---------------------------|---------------------------|-----------------------------|---------------------------|

| | | | | |
|-----|---|---|---|---|
| N/A | 0 | 0 | 0 | 0 |
|-----|---|---|---|---|

CODE: 50-611022-420

ACCT# DESCRIPTION

| | | | | | |
|---------------------------|------------------------------------|---------------|---------------|---------------|---------------|
| PURCHASED SERVICES | | | | | |
| 3900 | Miscellaneous Contractual Services | 3,712 | 12,000 | 12,000 | 12,000 |
| | Subtotal | 3,712 | 12,000 | 12,000 | 12,000 |
| MATERIALS/SUPPLIES | | | | | |
| 6070 | Testing Materials | 4,091 | 5,000 | 5,000 | 5,000 |
| 6800 | Technology-Software | 0 | 0 | 0 | 2,000 |
| 6810 | Technology Consumables | 0 | 0 | 0 | 1,000 |
| 6900 | Other Educational Supplies | 2,543 | 5,000 | 5,000 | 5,000 |
| | Subtotal | 6,634 | 10,000 | 10,000 | 13,000 |
| EQUIPMENT | | | | | |
| 8800 | Technology-Hardware Replacement | 0 | 0 | 0 | 3,562 |
| 8805 | Technology-Hardware Additions | 0 | 0 | 0 | 3,563 |
| 8911 | Furniture/Equipment-Additional | 15,655 | 4,000 | 4,000 | 4,000 |
| 8921 | Furniture/Equipment-Replacement | 0 | 10,600 | 10,600 | 5,600 |
| | Subtotal | 15,655 | 14,600 | 14,600 | 16,725 |
| | TOTAL | 26,001 | 36,600 | 36,600 | 41,725 |

SPECIAL EDUCATION - HIGH - CLASSROOM TEACHERS

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

PERSONNEL

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

ADDITIONAL INFORMATION:

In FY 09 added one teacher FTE for new enrollment.

FY 06 student enrollment 328

FY 07 student enrollment 356

FY 08 student enrollment 317

CODE: 50-611023-430

ACCT# DESCRIPTION

| PERSONAL SERVICES | | | | | |
|--------------------------|------------------------|------------------|------------------|------------------|------------------|
| 1121 | Teacher Salaries | 1,101,210 | 1,134,057 | 1,170,904 | 1,275,024 |
| 1141 | Para-Educator Salaries | 404,438 | 405,588 | 431,088 | 446,133 |
| 1625 | Stipends | 1,642 | 9,000 | 9,000 | 6,500 |
| | Subtotal | 1,507,290 | 1,548,645 | 1,610,992 | 1,727,657 |
| EMPLOYEE BENEFITS | | | | | |
| 2100 | FICA | 111,397 | 118,471 | 123,240 | 132,166 |
| 2200 | VRS Retirement | 223,624 | 253,426 | 263,688 | 266,263 |
| 2300 | Health Insurance | 136,437 | 154,168 | 154,168 | 175,505 |
| 2400 | Group Life Insurance | 16,640 | 15,396 | 16,019 | 16,523 |
| 2800 | Other Benefits | 7,362 | 7,544 | 7,850 | 8,434 |
| | Subtotal | 495,460 | 549,005 | 564,965 | 598,891 |
| TOTAL | | 2,002,750 | 2,097,650 | 2,175,957 | 2,326,548 |

SPECIAL EDUCATION - HIGH - OTHER

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

PERSONNEL

| | FY 2007 ACTUAL | FY 2008 BUDGET | FY 2008 EXPECTED | FY 2009 BUDGET |
|--|---------------------------|---------------------------|-----------------------------|---------------------------|
|--|---------------------------|---------------------------|-----------------------------|---------------------------|

| | | | | |
|-----|---|---|---|---|
| N/A | 0 | 0 | 0 | 0 |
|-----|---|---|---|---|

CODE: 50-611023-440**ACCT# DESCRIPTION****PURCHASED SERVICES**

| | | | | | |
|------|------------------------------------|------------------|------------------|------------------|------------------|
| 3850 | Contractual-New Horizons | 996,460 | 852,153 | 852,153 | 1,057,307 |
| 3855 | Private Res Placement | 429,000 | 429,000 | 429,000 | 285,000 |
| 3900 | Miscellaneous Contractual Services | 189,776 | 124,000 | 124,000 | 124,000 |
| | Subtotal | 1,615,236 | 1,405,153 | 1,405,153 | 1,466,307 |

MATERIALS/SUPPLIES

| | | | | | |
|------|----------------------------|--------------|--------------|--------------|--------------|
| 6070 | Testing Materials | 6,701 | 2,200 | 2,200 | 2,200 |
| 6800 | Technology-Software | 0 | 0 | 0 | 2,000 |
| 6810 | Technology Consumables | 0 | 0 | 0 | 1,000 |
| 6900 | Other Educational Supplies | 2,971 | 2,500 | 2,500 | 2,500 |
| | Subtotal | 9,672 | 4,700 | 4,700 | 7,700 |

EQUIPMENT

| | | | | | |
|------|---------------------------------|--------------|---------------|---------------|---------------|
| 8800 | Technology-Hardware Replacement | 0 | 0 | 0 | 3,562 |
| 8805 | Technology-Hardware Additions | 0 | 0 | 0 | 3,563 |
| 8911 | Furniture/Equipment-Additional | 6,999 | 13,100 | 13,100 | 8,100 |
| 8921 | Furniture/Equipment-Replacement | 0 | 5,000 | 5,000 | 5,000 |
| | Subtotal | 6,999 | 18,100 | 18,100 | 20,225 |

TOTAL

| | | | | | |
|--|--|------------------|------------------|------------------|------------------|
| | | 1,631,907 | 1,427,953 | 1,427,953 | 1,494,232 |
|--|--|------------------|------------------|------------------|------------------|

CAREER/TECHNICAL - SECONDARY - FAMILY & CONSUMER SCIENCE

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

PERSONNEL

| | FY 2007 ACTUAL | FY 2008 BUDGET | FY 2008 EXPECTED | FY 2009 BUDGET |
|--|---------------------------|---------------------------|-----------------------------|---------------------------|
|--|---------------------------|---------------------------|-----------------------------|---------------------------|

| | | | | |
|----------|---|---|---|---|
| Teachers | 5 | 5 | 5 | 5 |
|----------|---|---|---|---|

ADDITIONAL INFORMATION:

FY 06 student enrollment 756

FY 07 student enrollment 876

FY 08 student enrollment 1,082

CODE: 50-611034-450

ACCT# DESCRIPTION

| | | FY 2007 ACTUAL | FY 2008 BUDGET | FY 2008 EXPECTED | FY 2009 BUDGET |
|------|---------------------------------|---------------------------|---------------------------|-----------------------------|---------------------------|
| | PERSONAL SERVICES | | | | |
| 1121 | Teacher Salaries | 225,298 | 246,280 | 246,280 | 260,244 |
| | Subtotal | 225,298 | 246,280 | 246,280 | 260,244 |
| | EMPLOYEE BENEFITS | | | | |
| 2100 | FICA | 16,996 | 18,840 | 18,840 | 19,909 |
| 2200 | VRS Retirement | 33,738 | 40,538 | 40,538 | 40,260 |
| 2300 | Health Insurance | 18,147 | 17,671 | 17,671 | 20,117 |
| 2400 | Group Life Insurance | 2,595 | 2,463 | 2,463 | 2,498 |
| 2800 | Other Benefits | 1,183 | 1,207 | 1,207 | 1,275 |
| | Subtotal | 72,659 | 80,719 | 80,719 | 84,059 |
| | OTHER CHARGES | | | | |
| 5506 | Employee Development | 0 | 200 | 200 | 200 |
| | Subtotal | 0 | 200 | 200 | 200 |
| | MATERIALS/SUPPLIES | | | | |
| 6030 | Textbooks | 350 | 500 | 500 | 500 |
| 6910 | Other Educational/Supplies | 5,396 | 13,999 | 13,999 | 13,999 |
| | Subtotal | 5,746 | 14,499 | 14,499 | 14,499 |
| | EQUIPMENT | | | | |
| 8800 | Technology-Hardware Replacement | 0 | 1,000 | 1,000 | 1,000 |
| | Subtotal | 0 | 1,000 | 1,000 | 1,000 |
| | TOTAL | 303,703 | 342,698 | 342,698 | 360,002 |

CAREER/TECHNICAL - SECONDARY - BUSINESS & INFORMATION TECHNOLOGY

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

PERSONNEL

| | FY 2007 ACTUAL | FY 2008 BUDGET | FY 2008 EXPECTED | FY 2009 BUDGET |
|--|---------------------------|---------------------------|-----------------------------|---------------------------|
|--|---------------------------|---------------------------|-----------------------------|---------------------------|

| | | | | |
|----------|----|----|----|----|
| Teachers | 14 | 14 | 15 | 15 |
|----------|----|----|----|----|

ADDITIONAL INFORMATION:

FY 06 student enrollment 2,298

FY 07 student enrollment 1,819

FY 08 student enrollment 2,101

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

| | | | | | |
|---------------------------|---------------------------------|----------------|------------------|------------------|------------------|
| PERSONAL SERVICES | | | | | |
| 1121 | Teacher Salaries | 732,694 | 759,645 | 789,645 | 834,418 |
| | Subtotal | 732,694 | 759,645 | 789,645 | 834,418 |
| EMPLOYEE BENEFITS | | | | | |
| 2100 | FICA | 54,720 | 58,113 | 60,408 | 63,833 |
| 2200 | VRS Retirement | 106,851 | 125,038 | 129,976 | 129,084 |
| 2300 | Health Insurance | 52,585 | 55,530 | 55,530 | 63,215 |
| 2400 | Group Life Insurance | 7,436 | 7,596 | 7,896 | 8,010 |
| 2800 | Other Benefits | 3,649 | 3,722 | 3,869 | 4,089 |
| | Subtotal | 225,241 | 249,999 | 257,679 | 268,231 |
| OTHER CHARGES | | | | | |
| 5504 | Travel | 2,211 | 2,235 | 2,235 | 2,235 |
| 5506 | Employee Development | 982 | 1,500 | 1,500 | 1,500 |
| | Subtotal | 3,193 | 3,735 | 3,735 | 3,735 |
| MATERIALS/SUPPLIES | | | | | |
| 6030 | Textbooks | 2,336 | 6,200 | 6,200 | 6,200 |
| 6910 | Other Educational/Supplies | 11,806 | 19,941 | 19,941 | 19,941 |
| | Subtotal | 14,142 | 26,141 | 26,141 | 26,141 |
| EQUIPMENT | | | | | |
| 8800 | Technology-Hardware Replacement | 0 | 30,201 | 30,201 | 30,200 |
| 8911 | Furniture/Equipment-Additional | 15,155 | 0 | 0 | 0 |
| | Subtotal | 15,155 | 30,201 | 30,201 | 30,200 |
| | TOTAL | 990,425 | 1,069,721 | 1,107,401 | 1,162,725 |

CAREER/TECHNICAL - SECONDARY - MARKETING EDUCATION

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

PERSONNEL

| | FY 2007 ACTUAL | FY 2008 BUDGET | FY 2008 EXPECTED | FY 2009 BUDGET |
|--|---------------------------|---------------------------|-----------------------------|---------------------------|
|--|---------------------------|---------------------------|-----------------------------|---------------------------|

| | | | | |
|----------|---|---|---|---|
| Teachers | 4 | 4 | 4 | 4 |
|----------|---|---|---|---|

ADDITIONAL INFORMATION:

FY 06 student enrollment 300

FY 07 student enrollment 322

FY 08 student enrollment 266

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

| PERSONAL SERVICES | | | | | |
|---------------------------|---------------------------------|----------------|----------------|----------------|----------------|
| 1121 | Teacher Salaries | 203,576 | 201,347 | 201,347 | 212,763 |
| | Subtotal | 203,576 | 201,347 | 201,347 | 212,763 |
| EMPLOYEE BENEFITS | | | | | |
| 2100 | FICA | 14,960 | 15,403 | 15,403 | 16,276 |
| 2200 | VRS Retirement | 29,465 | 33,142 | 33,142 | 32,914 |
| 2300 | Health Insurance | 27,149 | 28,540 | 28,540 | 32,490 |
| 2400 | Group Life Insurance | 2,267 | 2,013 | 2,013 | 2,043 |
| 2800 | Other Benefits | 968 | 987 | 987 | 1,043 |
| | Subtotal | 74,809 | 80,085 | 80,085 | 84,766 |
| OTHER CHARGES | | | | | |
| 5504 | Travel | 5,041 | 2,956 | 2,956 | 2,956 |
| 5506 | Employee Development | 796 | 720 | 720 | 720 |
| | Subtotal | 5,837 | 3,676 | 3,676 | 3,676 |
| MATERIALS/SUPPLIES | | | | | |
| 6030 | Textbooks | 11,126 | 2,616 | 2,616 | 2,616 |
| 6910 | Other Educational/Supplies | 2,040 | 2,294 | 2,294 | 2,294 |
| | Subtotal | 13,166 | 4,910 | 4,910 | 4,910 |
| EQUIPMENT | | | | | |
| 8800 | Technology-Hardware Replacement | 0 | 2,979 | 2,979 | 2,979 |
| 8911 | Furniture/Equipment-Additional | 1,333 | 0 | 0 | 0 |
| | Subtotal | 1,333 | 2,979 | 2,979 | 2,979 |
| | TOTAL | 298,721 | 292,997 | 292,997 | 309,094 |

CAREER/TECHNICAL - SECONDARY - TECHNOLOGY EDUCATION

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

PERSONNEL

| | FY 2007 ACTUAL | FY 2008 BUDGET | FY 2008 EXPECTED | FY 2009 BUDGET |
|--|---------------------------|---------------------------|-----------------------------|---------------------------|
|--|---------------------------|---------------------------|-----------------------------|---------------------------|

| | | | | |
|----------|---|---|---|---|
| Teachers | 7 | 7 | 6 | 6 |
|----------|---|---|---|---|

ADDITIONAL INFORMATION:

FY 06 student enrollment 962

FY 07 student enrollment 796

FY 08 student enrollment 1,065

CODE: 50-611034-490**ACCT# DESCRIPTION**

| PERSONAL SERVICES | | | | | |
|---------------------------|---------------------------------|----------------|----------------|----------------|----------------|
| 1121 | Teacher Salaries | 355,556 | 390,109 | 360,109 | 380,527 |
| | Subtotal | 355,556 | 390,109 | 360,109 | 380,527 |
| EMPLOYEE BENEFITS | | | | | |
| 2100 | FICA | 23,582 | 29,843 | 27,548 | 29,110 |
| 2200 | VRS Retirement | 46,160 | 64,212 | 59,274 | 58,868 |
| 2300 | Health Insurance | 29,844 | 44,614 | 44,614 | 50,789 |
| 2400 | Group Life Insurance | 3,551 | 3,901 | 3,601 | 3,653 |
| 2800 | Other Benefits | 1,874 | 1,912 | 1,765 | 1,865 |
| | Subtotal | 105,011 | 144,482 | 136,802 | 144,285 |
| OTHER CHARGES | | | | | |
| 5506 | Employee Development | 3,086 | 1,748 | 1,748 | 1,748 |
| | Subtotal | 3,086 | 1,748 | 1,748 | 1,748 |
| MATERIALS/SUPPLIES | | | | | |
| 6030 | Textbooks | 14,564 | 1,000 | 1,000 | 1,000 |
| 6910 | Other Educational/Supplies | 7,208 | 19,883 | 19,883 | 19,883 |
| | Subtotal | 21,772 | 20,883 | 20,883 | 20,883 |
| EQUIPMENT | | | | | |
| 8800 | Technology-Hardware Replacement | 0 | 2,000 | 2,000 | 17,100 |
| 8911 | Furniture/Equipment-Additional | 14,597 | 0 | 0 | 0 |
| | Subtotal | 14,597 | 2,000 | 2,000 | 17,100 |
| TOTAL | | 500,022 | 559,222 | 521,542 | 564,543 |

CAREER/TECHNICAL - SECONDARY - TV COMMUNICATION

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

PERSONNEL

| | FY 2007 ACTUAL | FY 2008 BUDGET | FY 2008 EXPECTED | FY 2009 BUDGET |
|--|---------------------------|---------------------------|-----------------------------|---------------------------|
|--|---------------------------|---------------------------|-----------------------------|---------------------------|

| | | | | |
|----------------|---|---|---|---|
| Teachers | 1 | 1 | 1 | 1 |
| Para-Educators | 1 | 1 | 1 | 1 |

ADDITIONAL INFORMATION:

FY 06 student enrollment 29

FY 07 student enrollment 52

FY 08 student enrollment 17

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

| PERSONAL SERVICES | | | | | |
|---------------------------|---------------------------------|----------------|----------------|----------------|----------------|
| 1121 | Teacher Salaries | 72,887 | 73,391 | 73,391 | 77,552 |
| 1141 | Para-Educator Salaries | 21,785 | 26,349 | 26,349 | 27,269 |
| | Subtotal | 94,672 | 99,740 | 99,740 | 104,821 |
| EMPLOYEE BENEFITS | | | | | |
| 2100 | FICA | 6,716 | 7,630 | 7,630 | 8,019 |
| 2200 | VRS Retirement | 13,924 | 15,958 | 15,958 | 16,216 |
| 2300 | Health Insurance | 9,456 | 10,244 | 10,244 | 11,662 |
| 2400 | Group Life Insurance | 1,071 | 997 | 997 | 1,006 |
| 2800 | Other Benefits | 477 | 489 | 489 | 514 |
| | Subtotal | 31,644 | 35,318 | 35,318 | 37,417 |
| OTHER CHARGES | | | | | |
| 5504 | Travel | 1,838 | 1,611 | 1,611 | 1,611 |
| 5506 | Employee Development | 0 | 100 | 100 | 100 |
| | Subtotal | 1,838 | 1,711 | 1,711 | 1,711 |
| MATERIALS/SUPPLIES | | | | | |
| 6030 | Textbooks | 5,880 | 8,400 | 8,400 | 8,400 |
| 6110 | WYCS Supplies | 1,837 | 2,000 | 2,000 | 2,000 |
| 6910 | Other Educational/Supplies | 1,211 | 1,500 | 1,500 | 1,500 |
| | Subtotal | 8,928 | 11,900 | 11,900 | 11,900 |
| EQUIPMENT | | | | | |
| 8800 | Technology-Hardware Replacement | 0 | 4,000 | 4,000 | 4,000 |
| 8911 | Furniture/Equipment-Additional | 2,528 | 0 | 0 | 0 |
| | Subtotal | 2,528 | 4,000 | 4,000 | 4,000 |
| | TOTAL | 139,610 | 152,669 | 152,669 | 159,849 |

CAREER/TECHNICAL - SECONDARY - CONTRACTED SERVICES

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

PERSONNEL

| | FY 2007 ACTUAL | FY 2008 BUDGET | FY 2008 EXPECTED | FY 2009 BUDGET |
|--|---------------------------|---------------------------|-----------------------------|---------------------------|
|--|---------------------------|---------------------------|-----------------------------|---------------------------|

| | | | | |
|-----|---|---|---|---|
| N/A | 0 | 0 | 0 | 0 |
|-----|---|---|---|---|

ADDITIONAL INFORMATION:

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

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

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

CODE: 50-611034-510

ACCT# DESCRIPTION

PURCHASED SERVICES

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

CAREER/TECHNICAL - SECONDARY - NJROTC

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

PERSONNEL

| | FY 2007 ACTUAL | FY 2008 BUDGET | FY 2008 EXPECTED | FY 2009 BUDGET |
|--|---------------------------|---------------------------|-----------------------------|---------------------------|
|--|---------------------------|---------------------------|-----------------------------|---------------------------|

| | | | | |
|-------------------|---|---|---|---|
| Teachers (NJROTC) | 4 | 4 | 4 | 4 |
|-------------------|---|---|---|---|

ADDITIONAL INFORMATION:

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

FY 06 student enrollment 241

FY 07 student enrollment 175

FY 08 student enrollment 225

CODE: 50-611034-520

ACCT# DESCRIPTION

| | | | | | |
|------|----------------------------|----------------|----------------|----------------|----------------|
| | PERSONAL SERVICES | | | | |
| 1121 | Teacher Salaries | 174,089 | 224,625 | 224,625 | 237,361 |
| | Subtotal | 174,089 | 224,625 | 224,625 | 237,361 |
| | EMPLOYEE BENEFITS | | | | |
| 2100 | FICA | 13,126 | 17,184 | 17,184 | 18,158 |
| 2200 | VRS Retirement | 22,839 | 36,973 | 36,973 | 36,720 |
| 2300 | Health Insurance | 506 | 1,204 | 1,204 | 1,371 |
| 2400 | Group Life Insurance | 1,757 | 2,246 | 2,246 | 2,279 |
| 2800 | Other Benefits | 1,079 | 1,101 | 1,101 | 1,163 |
| | Subtotal | 39,307 | 58,708 | 58,708 | 59,691 |
| | MATERIALS/SUPPLIES | | | | |
| 6910 | Other Educational/Supplies | 332 | 520 | 520 | 420 |
| | Subtotal | 332 | 520 | 520 | 420 |
| | TOTAL | 213,728 | 283,853 | 283,853 | 297,472 |

CAREER/TECHNICAL - SECONDARY - OTHER

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

PERSONNEL

| | FY 2007 ACTUAL | FY 2008 BUDGET | FY 2008 EXPECTED | FY 2009 BUDGET |
|--|---------------------------|---------------------------|-----------------------------|---------------------------|
|--|---------------------------|---------------------------|-----------------------------|---------------------------|

| | | | | |
|-----|---|---|---|---|
| N/A | 0 | 0 | 0 | 0 |
|-----|---|---|---|---|

CODE: 50-611034-530

ACCT# DESCRIPTION

| MATERIALS/SUPPLIES | | | | | |
|---------------------------|----------------------------|--------------|--------------|--------------|--------------|
| 6910 | Other Educational/Supplies | 3,290 | 3,000 | 3,000 | 3,000 |
| | Subtotal | 3,290 | 3,000 | 3,000 | 3,000 |
| | TOTAL | 3,290 | 3,000 | 3,000 | 3,000 |

GIFTED EDUCATION - ELEMENTARY - EXTEND

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

PERSONNEL

| | FY 2007 ACTUAL | FY 2008 BUDGET | FY 2008 EXPECTED | FY 2009 BUDGET |
|--|---------------------------|---------------------------|-----------------------------|---------------------------|
|--|---------------------------|---------------------------|-----------------------------|---------------------------|

| | | | | |
|----------|---|---|---|---|
| Teachers | 4 | 4 | 4 | 4 |
|----------|---|---|---|---|

ADDITIONAL INFORMATION:

FY 06 student enrollment 428

FY 07 student enrollment 362

FY 08 student enrollment 428

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

| | | | | | |
|---------------------------|------------------------------------|----------------|----------------|----------------|----------------|
| PERSONAL SERVICES | | | | | |
| 1121 | Teacher Salaries | 190,791 | 191,996 | 191,996 | 202,882 |
| | Subtotal | 190,791 | 191,996 | 191,996 | 202,882 |
| EMPLOYEE BENEFITS | | | | | |
| 2100 | FICA | 14,458 | 14,688 | 14,688 | 15,520 |
| 2200 | VRS Retirement | 28,027 | 31,603 | 31,603 | 31,386 |
| 2300 | Health Insurance | 15,860 | 17,361 | 17,361 | 19,764 |
| 2400 | Group Life Insurance | 2,156 | 1,920 | 1,920 | 1,948 |
| 2800 | Other Benefits | 922 | 941 | 941 | 994 |
| | Subtotal | 61,423 | 66,513 | 66,513 | 69,612 |
| PURCHASED SERVICES | | | | | |
| 3900 | Miscellaneous Contractual Services | 4,880 | 5,500 | 5,500 | 6,200 |
| | Subtotal | 4,880 | 5,500 | 5,500 | 6,200 |
| OTHER CHARGES | | | | | |
| 5504 | Travel | 315 | 750 | 750 | 750 |
| 5506 | Employee Development | 830 | 2,600 | 2,600 | 3,120 |
| | Subtotal | 1,145 | 3,350 | 3,350 | 3,870 |
| MATERIALS/SUPPLIES | | | | | |
| 6070 | Testing Materials | 3,412 | 3,000 | 3,000 | 4,500 |
| 6900 | Other Educational Supplies | 9,738 | 14,000 | 14,000 | 14,000 |
| | Subtotal | 13,150 | 17,000 | 17,000 | 18,500 |
| EQUIPMENT | | | | | |
| 8911 | Furniture/Equipment-Additional | 436 | 1,200 | 1,200 | 1,600 |
| | Subtotal | 436 | 1,200 | 1,200 | 1,600 |
| | TOTAL | 271,825 | 285,559 | 285,559 | 302,664 |

GIFTED EDUCATION - SECONDARY - EXTEND

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

PERSONNEL

| | FY 2007 ACTUAL | FY 2008 BUDGET | FY 2008 EXPECTED | FY 2009 BUDGET |
|--|---------------------------|---------------------------|-----------------------------|---------------------------|
|--|---------------------------|---------------------------|-----------------------------|---------------------------|

| | | | | |
|----------|---|---|---|---|
| Teachers | 1 | 1 | 1 | 1 |
|----------|---|---|---|---|

ADDITIONAL INFORMATION:

FY 06 student enrollment 129 (grades 6-7)
 FY 06 student enrollment 266 (grades 8-12)
 FY 07 student enrollment 125 (grades 6-7)
 FY 07 student enrollment 228 (grades 8-12)
 FY 08 student enrollment 62 (grades 6-7)
 FY 08 student enrollment 459 (grades 8-12)

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

| | | | | | |
|---------------------------|------------------------------------|---------------|---------------|---------------|---------------|
| PERSONAL SERVICES | | | | | |
| 1121 | Teacher Salaries | 42,677 | 51,787 | 51,787 | 54,723 |
| | Subtotal | 42,677 | 51,787 | 51,787 | 54,723 |
| EMPLOYEE BENEFITS | | | | | |
| 2100 | FICA | 3,153 | 3,962 | 3,962 | 4,186 |
| 2200 | VRS Retirement | 5,642 | 8,286 | 8,286 | 8,466 |
| 2300 | Health Insurance | 4,343 | 4,176 | 4,176 | 4,754 |
| 2400 | Group Life Insurance | 434 | 518 | 518 | 525 |
| 2800 | Other Benefits | 249 | 254 | 254 | 268 |
| | Subtotal | 13,821 | 17,196 | 17,196 | 18,199 |
| PURCHASED SERVICES | | | | | |
| 3900 | Miscellaneous Contractual Services | 1,995 | 3,200 | 3,200 | 2,500 |
| | Subtotal | 1,995 | 3,200 | 3,200 | 2,500 |
| OTHER CHARGES | | | | | |
| 5504 | Travel | 633 | 750 | 750 | 750 |
| 5506 | Employee Development | 235 | 1,300 | 1,300 | 780 |
| | Subtotal | 868 | 2,050 | 2,050 | 1,530 |
| MATERIALS/SUPPLIES | | | | | |
| 6070 | Testing Materials | 2,085 | 2,000 | 0 | 500 |
| 6900 | Other Educational Supplies | 9,098 | 13,000 | 13,000 | 3,000 |
| 6970 | Vendor Sponsorship | 0 | 0 | 2,000 | 0 |
| | Subtotal | 11,183 | 15,000 | 15,000 | 3,500 |
| EQUIPMENT | | | | | |
| 8911 | Furniture/Equipment-Additional | 1,754 | 700 | 700 | 300 |
| | Subtotal | 1,754 | 700 | 700 | 300 |
| | TOTAL | 72,298 | 89,933 | 89,933 | 80,752 |

OTHER PROGRAMS - TITLE I - PART A

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

PERSONNEL

| | FY 2007 ACTUAL | FY 2008 BUDGET | FY 2008 EXPECTED | FY 2009 BUDGET |
|--|---------------------------|---------------------------|-----------------------------|---------------------------|
|--|---------------------------|---------------------------|-----------------------------|---------------------------|

| | | | | |
|----------------|------|------|------|------|
| Administrative | 0.25 | 0.25 | 0.25 | 0.25 |
| Teachers | 3 | 3 | 3 | 3 |
| Para-Educators | 3.5 | 4 | 5 | 5 |
| Clerical | 0.9 | 0.9 | 0.9 | 0.9 |

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

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

EMPLOYEE BENEFITS

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

OTHER CHARGES

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

MATERIALS/SUPPLIES

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

TOTAL

| | | | | |
|--|----------------|----------------|----------------|----------------|
| | 381,578 | 453,037 | 448,957 | 448,957 |
|--|----------------|----------------|----------------|----------------|

OTHER PROGRAMS - TITLE II - PART A

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

PERSONNEL

| | FY 2007 ACTUAL | FY 2008 BUDGET | FY 2008 EXPECTED | FY 2009 BUDGET |
|--|---------------------------|---------------------------|-----------------------------|---------------------------|
|--|---------------------------|---------------------------|-----------------------------|---------------------------|

| | | | | |
|----------|---|---|---|---|
| Teachers | 5 | 5 | 5 | 5 |
|----------|---|---|---|---|

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

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

OTHER PROGRAMS - TITLE II - PART D

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

PERSONNEL

| | FY 2007 ACTUAL | FY 2008 BUDGET | FY 2008 EXPECTED | FY 2009 BUDGET |
|--|---------------------------|---------------------------|-----------------------------|---------------------------|
|--|---------------------------|---------------------------|-----------------------------|---------------------------|

| | | | | |
|-----|---|---|---|---|
| N/A | 0 | 0 | 0 | 0 |
|-----|---|---|---|---|

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

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

OTHER PROGRAMS - TITLE III - PART A

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

PERSONNEL

| | FY 2007 ACTUAL | FY 2008 BUDGET | FY 2008 EXPECTED | FY 2009 BUDGET |
|--|---------------------------|---------------------------|-----------------------------|---------------------------|
|--|---------------------------|---------------------------|-----------------------------|---------------------------|

| | | | | |
|-----|---|---|---|---|
| N/A | 0 | 0 | 0 | 0 |
|-----|---|---|---|---|

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

| | | | | | |
|------|------------------------------------|---------------|---------------|---------------|---------------|
| | PERSONAL SERVICES | | | | |
| 1121 | Teacher Salaries | 0 | 7,825 | 8,275 | 8,275 |
| 1143 | Technical Salaries | 8,810 | 0 | 0 | 0 |
| | Subtotal | 8,810 | 7,825 | 8,275 | 8,275 |
| | EMPLOYEE BENEFITS | | | | |
| 2100 | FICA | 923 | 847 | 847 | 847 |
| | Subtotal | 923 | 847 | 847 | 847 |
| | PURCHASED SERVICES | | | | |
| 3900 | Miscellaneous Contractual Services | 0 | 4,750 | 4,750 | 4,750 |
| | Subtotal | 0 | 4,750 | 4,750 | 4,750 |
| | OTHER CHARGES | | | | |
| 5504 | Travel | 487 | 0 | 0 | 0 |
| 5506 | Employee Development | 1,426 | 0 | 0 | 0 |
| | Subtotal | 1,913 | 0 | 0 | 0 |
| | MATERIALS/SUPPLIES | | | | |
| 6900 | Other Educational Supplies | 5,890 | 3,067 | 3,067 | 3,067 |
| | Subtotal | 5,890 | 3,067 | 3,067 | 3,067 |
| | TOTAL | 17,536 | 16,489 | 16,939 | 16,939 |

OTHER PROGRAMS - TITLE IV - PART A

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

PERSONNEL

| | FY 2007 ACTUAL | FY 2008 BUDGET | FY 2008 EXPECTED | FY 2009 BUDGET |
|--|---------------------------|---------------------------|-----------------------------|---------------------------|
|--|---------------------------|---------------------------|-----------------------------|---------------------------|

| | | | | |
|-----|---|---|---|---|
| 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 | 729 | 727 | 727 | 727 |
| | Subtotal | 729 | 727 | 727 | 727 |
| | PURCHASED SERVICES | | | | |
| 3900 | Miscellaneous Contractual Services | 8,000 | 13,269 | 13,269 | 13,269 |
| | Subtotal | 8,000 | 13,269 | 13,269 | 13,269 |
| | OTHER CHARGES | | | | |
| 5506 | Employee Development | 1,560 | 2,294 | 2,167 | 2,167 |
| | Subtotal | 1,560 | 2,294 | 2,167 | 2,167 |
| | MATERIALS/SUPPLIES | | | | |
| 6900 | Other Educational Supplies | 208 | 0 | 0 | 0 |
| 6990 | Miscellaneous Materials & Supplies | 0 | 759 | 759 | 759 |
| | Subtotal | 208 | 759 | 759 | 759 |
| | TOTAL | 19,997 | 26,549 | 26,422 | 26,422 |

OTHER PROGRAMS - TITLE V - PART A

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

PERSONNEL

| | FY 2007 ACTUAL | FY 2008 BUDGET | FY 2008 EXPECTED | FY 2009 BUDGET |
|--|---------------------------|---------------------------|-----------------------------|---------------------------|
|--|---------------------------|---------------------------|-----------------------------|---------------------------|

| | | | | |
|-----|---|---|---|---|
| N/A | 0 | 0 | 0 | 0 |
|-----|---|---|---|---|

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

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

OTHER PROGRAMS - TITLE VIB

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

PERSONNEL

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

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

| PERSONAL SERVICES | | | | | |
|---------------------------|------------------------------------|------------------|------------------|------------------|------------------|
| 1121 | Teacher Salaries | 433,513 | 516,018 | 516,018 | 543,310 |
| 1130 | Professional Salaries | 106,410 | 109,603 | 109,603 | 116,142 |
| 1132 | Psychologist Salaries | 0 | 64,113 | 64,113 | 67,959 |
| 1134 | Social Worker | 54,540 | 99,407 | 99,407 | 107,266 |
| 1141 | Para-Educator Salaries | 386,450 | 465,602 | 465,602 | 488,326 |
| | Subtotal | 980,913 | 1,254,743 | 1,254,743 | 1,323,003 |
| EMPLOYEE BENEFITS | | | | | |
| 2100 | FICA | 72,831 | 95,988 | 95,988 | 101,209 |
| 2200 | VRS Retirement | 150,163 | 206,531 | 206,531 | 211,680 |
| 2300 | Health Insurance | 115,091 | 150,569 | 150,569 | 175,000 |
| 2400 | Group Life Insurance | 11,209 | 12,547 | 12,547 | 13,230 |
| 2800 | Other Benefits | 1,500 | 1,500 | 1,500 | 1,500 |
| | Subtotal | 350,794 | 467,135 | 467,135 | 502,619 |
| PURCHASED SERVICES | | | | | |
| 3900 | Miscellaneous Contractual Services | 42,814 | 139,096 | 139,096 | 29,410 |
| | Subtotal | 42,814 | 139,096 | 139,096 | 29,410 |
| MATERIALS/SUPPLIES | | | | | |
| 6900 | Other Educational Supplies | 0 | 0 | 0 | 35,173 |
| | Subtotal | 0 | 0 | 0 | 35,173 |
| | TOTAL | 1,374,521 | 1,860,974 | 1,860,974 | 1,890,205 |

OTHER PROGRAMS - SUMMER SCHOOL

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

PERSONNEL

| | FY 2007 ACTUAL | FY 2008 BUDGET | FY 2008 EXPECTED | FY 2009 BUDGET |
|--|---------------------------|---------------------------|-----------------------------|---------------------------|
|--|---------------------------|---------------------------|-----------------------------|---------------------------|

| | | | | |
|-----|---|---|---|---|
| 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 | 127,758 | 118,064 | 118,064 | 118,064 |
| 1126 | Principal Salaries | 3,800 | 4,000 | 4,000 | 4,000 |
| 1127 | Assistant Principal Salaries | 0 | 6,000 | 6,000 | 6,000 |
| 1131 | Nurses | 1,995 | 1,658 | 1,658 | 1,658 |
| 1141 | Para-Educator Salaries | 1,830 | 2,400 | 2,400 | 2,400 |
| 1150 | Office Clerical | 3,434 | 2,100 | 2,100 | 2,100 |
| 1171 | Bus Driver Spec Trans | 41,310 | 23,100 | 23,100 | 26,500 |
| 1625 | Stipends | 32,618 | 0 | 0 | 0 |
| | Subtotal | 212,745 | 157,322 | 157,322 | 160,722 |
| EMPLOYEE BENEFITS | | | | | |
| 2100 | FICA | 16,091 | 12,035 | 12,035 | 12,035 |
| 2800 | Other Benefits | 300 | 300 | 300 | 300 |
| | Subtotal | 16,391 | 12,335 | 12,335 | 12,335 |
| OTHER CHARGES | | | | | |
| 5504 | Travel | 0 | 100 | 100 | 100 |
| 5580 | Pupil Transportation | 0 | 20,160 | 20,160 | 20,160 |
| | Subtotal | 0 | 20,260 | 20,260 | 20,260 |
| MATERIALS/SUPPLIES | | | | | |
| 6990 | Miscellaneous Materials & Supplies | 4,170 | 3,000 | 3,000 | 3,000 |
| | Subtotal | 4,170 | 3,000 | 3,000 | 3,000 |
| TOTAL | | 233,306 | 192,917 | 192,917 | 196,317 |

OTHER PROGRAMS - ADULT EDUCATION

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

PERSONNEL

| | FY 2007 ACTUAL | FY 2008 BUDGET | FY 2008 EXPECTED | FY 2009 BUDGET |
|--|---------------------------|---------------------------|-----------------------------|---------------------------|
|--|---------------------------|---------------------------|-----------------------------|---------------------------|

| | | | | |
|---|-----|-----|-----|-----|
| Technical (.5 Coordinator & 1 hourly based FTE) | 1.5 | 1.5 | 1.5 | 1.5 |
|---|-----|-----|-----|-----|

ADDITIONAL INFORMATION:

FY 06 student enrollment 67

FY 07 student enrollment 85

FY 08 student enrollment 66

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

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

OTHER PROGRAMS - MISCELLANEOUS

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

PERSONNEL

| | FY 2007 ACTUAL | FY 2008 BUDGET | FY 2008 EXPECTED | FY 2009 BUDGET |
|--|---------------------------|---------------------------|-----------------------------|---------------------------|
|--|---------------------------|---------------------------|-----------------------------|---------------------------|

| | | | | |
|----------------|------|------|------|------|
| Teachers | 0.25 | 0.25 | 0.25 | 0.25 |
| Para-Educators | 2 | 2 | 2 | 2 |

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

| PERSONAL SERVICES | | | | | |
|---------------------------|------------------------------------|----------------|------------------|------------------|------------------|
| 1121 | Teacher Salaries | 16,694 | 12,982 | 12,982 | 12,982 |
| 1141 | Para-Educator Salaries | 30,418 | 28,943 | 28,943 | 29,812 |
| 1625 | Stipends | 16,560 | 1,500 | 1,300 | 1,300 |
| | Subtotal | 63,672 | 43,425 | 43,225 | 44,094 |
| EMPLOYEE BENEFITS | | | | | |
| 2100 | FICA | 4,447 | 3,207 | 3,207 | 3,273 |
| 2200 | VRS Retirement | 4,649 | 4,382 | 4,382 | 4,907 |
| 2300 | Health Insurance | 1,617 | 4,000 | 4,000 | 4,722 |
| 2400 | Group Life Insurance | 343 | 579 | 579 | 298 |
| 2800 | Other Benefits | 500 | 500 | 500 | 500 |
| | Subtotal | 11,556 | 12,668 | 12,668 | 13,700 |
| PURCHASED SERVICES | | | | | |
| 3810 | Purchased Services | 2,188 | 800 | 0 | 0 |
| 3860 | Contractual-New Horizons | 0 | 0 | 16,252 | 16,252 |
| 3900 | Miscellaneous Contractual Services | 155,055 | 1,063,685 | 1,063,238 | 1,063,738 |
| | Subtotal | 157,243 | 1,064,485 | 1,079,490 | 1,079,990 |
| OTHER CHARGES | | | | | |
| 5504 | Travel | 932 | 2,619 | 1,200 | 1,200 |
| 5506 | Employee Development | 4,449 | 4,500 | 8,210 | 8,209 |
| 5565 | In-Service | 0 | 500 | 6,948 | 6,949 |
| 5580 | Pupil Transportation | 4,487 | 2,000 | 11,500 | 11,500 |
| | Subtotal | 9,868 | 9,619 | 27,858 | 27,858 |
| MATERIALS/SUPPLIES | | | | | |
| 6900 | Other Educational Supplies | 4,000 | 0 | 0 | 0 |
| 6990 | Miscellaneous Materials & Supplies | 15,680 | 7,800 | 7,800 | 5,899 |
| | Subtotal | 19,680 | 7,800 | 7,800 | 5,899 |
| EQUIPMENT | | | | | |
| 8800 | Technology-Hardware Replacement | 80,988 | 82,295 | 55,650 | 55,650 |
| 8805 | Technology-Hardware Additions | 15,808 | 0 | 0 | 0 |
| 8911 | Furniture/Equipment-Additional | 0 | 740 | 740 | 240 |
| | Subtotal | 96,796 | 83,035 | 56,390 | 55,890 |
| TOTAL | | 358,815 | 1,221,032 | 1,227,431 | 1,227,431 |

OTHER PROGRAMS - CONTINGENCY

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

PERSONNEL

| | FY 2007 ACTUAL | FY 2008 BUDGET | FY 2008 EXPECTED | FY 2009 BUDGET |
|--|---------------------------|---------------------------|-----------------------------|---------------------------|
|--|---------------------------|---------------------------|-----------------------------|---------------------------|

| | | | | |
|-----|---|---|---|---|
| N/A | 0 | 0 | 0 | 0 |
|-----|---|---|---|---|

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

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

COUNSELING SERVICE - ELEMENTARY - ELEMENTARY GUIDANCE

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

PERSONNEL

| | FY 2007 ACTUAL | FY 2008 BUDGET | FY 2008 EXPECTED | FY 2009 BUDGET |
|--|---------------------------|---------------------------|-----------------------------|---------------------------|
|--|---------------------------|---------------------------|-----------------------------|---------------------------|

| | | | | |
|------------|----|----|----|----|
| Counselors | 10 | 10 | 10 | 10 |
|------------|----|----|----|----|

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

| | | | | | |
|---------------------------|------------------------------------|----------------|----------------|----------------|----------------|
| PERSONAL SERVICES | | | | | |
| 1123 | Counselor Salaries | 459,437 | 485,505 | 485,505 | 513,033 |
| | Subtotal | 459,437 | 485,505 | 485,505 | 513,033 |
| EMPLOYEE BENEFITS | | | | | |
| 2100 | FICA | 34,423 | 37,142 | 37,142 | 39,247 |
| 2200 | VRS Retirement | 61,783 | 79,914 | 79,914 | 79,366 |
| 2300 | Health Insurance | 18,502 | 23,689 | 23,689 | 26,968 |
| 2400 | Group Life Insurance | 4,486 | 4,855 | 4,855 | 4,925 |
| 2800 | Other Benefits | 2,452 | 2,379 | 2,379 | 2,514 |
| | Subtotal | 121,646 | 147,979 | 147,979 | 153,020 |
| OTHER CHARGES | | | | | |
| 5504 | Travel | 0 | 1,000 | 1,000 | 1,000 |
| 5902 | Curriculum Development | 0 | 4,300 | 4,300 | 4,300 |
| | Subtotal | 0 | 5,300 | 5,300 | 5,300 |
| MATERIALS/SUPPLIES | | | | | |
| 6900 | Other Educational Supplies | 133 | 0 | 0 | 0 |
| 6990 | Miscellaneous Materials & Supplies | 10,649 | 13,727 | 13,727 | 13,727 |
| | Subtotal | 10,782 | 13,727 | 13,727 | 13,727 |
| | TOTAL | 591,865 | 652,511 | 652,511 | 685,080 |

COUNSELING SERVICE - SECONDARY - SECONDARY GUIDANCE

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

PERSONNEL

| | FY 2007 ACTUAL | FY 2008 BUDGET | FY 2008 EXPECTED | FY 2009 BUDGET |
|--|---------------------------|---------------------------|-----------------------------|---------------------------|
|--|---------------------------|---------------------------|-----------------------------|---------------------------|

| | | | | |
|------------|----|----|----|----|
| Counselors | 24 | 24 | 24 | 24 |
| Clerical | 8 | 8 | 8 | 8 |

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

| | | | | | |
|---------------------------|------------------------------------|------------------|------------------|------------------|------------------|
| PERSONAL SERVICES | | | | | |
| 1123 | Counselor Salaries | 1,351,264 | 1,453,637 | 1,453,637 | 1,536,058 |
| 1150 | Office Clerical | 194,803 | 220,952 | 220,952 | 228,663 |
| | Subtotal | 1,546,067 | 1,674,589 | 1,674,589 | 1,764,721 |
| EMPLOYEE BENEFITS | | | | | |
| 2100 | FICA | 115,540 | 128,106 | 128,106 | 135,001 |
| 2200 | VRS Retirement | 218,351 | 275,637 | 275,637 | 273,002 |
| 2300 | Health Insurance | 140,879 | 115,112 | 115,112 | 131,044 |
| 2400 | Group Life Insurance | 16,517 | 16,746 | 16,746 | 16,941 |
| 2800 | Other Benefits | 8,026 | 8,205 | 8,205 | 8,647 |
| | Subtotal | 499,313 | 543,806 | 543,806 | 564,635 |
| OTHER CHARGES | | | | | |
| 5504 | Travel | 2,789 | 2,000 | 2,000 | 2,000 |
| | Subtotal | 2,789 | 2,000 | 2,000 | 2,000 |
| MATERIALS/SUPPLIES | | | | | |
| 6001 | Stationery/Forms/Office Supplies | 1,431 | 1,000 | 1,000 | 1,000 |
| 6070 | Testing Materials | 670 | 550 | 550 | 550 |
| 6990 | Miscellaneous Materials & Supplies | 6,109 | 6,560 | 6,560 | 6,560 |
| | Subtotal | 8,210 | 8,110 | 8,110 | 8,110 |
| | TOTAL | 2,056,379 | 2,228,505 | 2,228,505 | 2,339,466 |

SOCIAL WORK SERVICES

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

PERSONNEL

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

CODE: 50-612222-000

ACCT# DESCRIPTION

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

HOMEBOUND

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

PERSONNEL

| | FY 2007 ACTUAL | FY 2008 BUDGET | FY 2008 EXPECTED | FY 2009 BUDGET |
|-----|---------------------------|---------------------------|-----------------------------|---------------------------|
| 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 | 47,151 | 56,225 | 56,225 | 56,225 |
| | Subtotal | 47,151 | 56,225 | 56,225 | 56,225 |
| | EMPLOYEE BENEFITS | | | | |
| 2100 | FICA | 3,607 | 3,812 | 3,812 | 3,812 |
| 2800 | Other Benefits | 157 | 157 | 157 | 157 |
| | Subtotal | 3,764 | 3,969 | 3,969 | 3,969 |
| | TOTAL | 50,915 | 60,194 | 60,194 | 60,194 |

MANAGEMENT & DIRECTION - MANAGEMENT

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

PERSONNEL

| | FY 2007 ACTUAL | FY 2008 BUDGET | FY 2008 EXPECTED | FY 2009 BUDGET |
|----------------|---------------------------|---------------------------|-----------------------------|---------------------------|
| Administrative | 1 | 1 | 1 | 1 |
| Technical | 5.5 | 5.5 | 5.47 | 6.47 |

ADDITIONAL INFORMATION:

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

CODE: 50-613110-000

ACCT# DESCRIPTION

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

INSTRUCTION & CURRICULUM DEVELOPMENT SERVICE - REG. ED.

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

PERSONNEL

| | FY 2007 ACTUAL | FY 2008 BUDGET | FY 2008 EXPECTED | FY 2009 BUDGET |
|--|---------------------------|---------------------------|-----------------------------|---------------------------|
|--|---------------------------|---------------------------|-----------------------------|---------------------------|

| | | | | |
|----------------|------|------|------|------|
| Administrative | 6 | 5 | 5 | 6 |
| Technical | 6.34 | 6.34 | 6.34 | 6.34 |
| Clerical | 4.55 | 4.55 | 4.85 | 4.85 |

ADDITIONAL INFORMATION:

In FY 09 added one administrative FTE.

CODE: 50-613120-000

ACCT# DESCRIPTION

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

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

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

PERSONNEL

| | FY 2007 ACTUAL | FY 2008 BUDGET | FY 2008 EXPECTED | FY 2009 BUDGET |
|----------------|---------------------------|---------------------------|-----------------------------|---------------------------|
| Administrative | 2 | 2 | 2 | 2 |
| Technical | 5 | 5 | 5 | 5 |
| Clerical | 1 | 1 | 1 | 1 |

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

| PERSONAL SERVICES | | | | | |
|--------------------------|-------------------------|----------------|----------------|----------------|----------------|
| 1110 | Administrative Salaries | 188,537 | 208,515 | 208,515 | 215,792 |
| 1143 | Technical Salaries | 314,587 | 343,840 | 343,840 | 355,840 |
| 1150 | Office Clerical | 29,849 | 39,587 | 39,587 | 40,969 |
| | Subtotal | 532,973 | 591,942 | 591,942 | 612,601 |
| EMPLOYEE BENEFITS | | | | | |
| 2100 | FICA | 38,080 | 45,284 | 45,284 | 46,864 |
| 2200 | VRS Retirement | 74,532 | 97,434 | 97,434 | 94,769 |
| 2300 | Health Insurance | 42,012 | 44,729 | 44,729 | 50,919 |
| 2400 | Group Life Insurance | 5,814 | 11,024 | 11,024 | 5,881 |
| 2800 | Other Benefits | 2,798 | 2,901 | 2,901 | 3,002 |
| | Subtotal | 163,236 | 201,372 | 201,372 | 201,435 |
| | TOTAL | 696,209 | 793,314 | 793,314 | 814,036 |

INSTRUCTIONAL STAFF TRAINING SERVICE - STAFF DEVELOPMENT

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

PERSONNEL

| | FY 2007 ACTUAL | FY 2008 BUDGET | FY 2008 EXPECTED | FY 2009 BUDGET |
|-----------|---------------------------|---------------------------|-----------------------------|---------------------------|
| Technical | 1 | 1 | 1 | 1 |

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

| PERSONAL SERVICES | | | | | |
|---------------------------|------------------------------------|----------------|----------------|----------------|----------------|
| 1143 | Technical Salaries | 67,162 | 59,234 | 59,234 | 61,301 |
| 1500 | Substitute Salaries | 0 | 16,247 | 16,247 | 16,247 |
| 1625 | Stipends | 19,285 | 10,502 | 10,502 | 10,502 |
| | Subtotal | 86,447 | 85,983 | 85,983 | 88,050 |
| EMPLOYEE BENEFITS | | | | | |
| 2100 | FICA | 5,976 | 6,592 | 6,592 | 6,751 |
| 2200 | VRS Retirement | 9,866 | 9,477 | 9,477 | 9,483 |
| 2300 | Health Insurance | 8,002 | 5,544 | 5,544 | 6,311 |
| 2400 | Group Life Insurance | 759 | 592 | 592 | 588 |
| 2800 | Other Benefits | 280 | 290 | 290 | 300 |
| | Subtotal | 24,883 | 22,495 | 22,495 | 23,433 |
| PURCHASED SERVICES | | | | | |
| 3900 | Miscellaneous Contractual Services | 27,592 | 12,900 | 12,900 | 12,900 |
| | Subtotal | 27,592 | 12,900 | 12,900 | 12,900 |
| OTHER CHARGES | | | | | |
| 5504 | Travel | 42,151 | 20,024 | 20,024 | 20,024 |
| 5506 | Employee Development | 161,367 | 157,556 | 157,556 | 307,556 |
| 5509 | Tuition Assistance | 73,372 | 56,500 | 56,500 | 56,500 |
| | Subtotal | 276,890 | 234,080 | 234,080 | 384,080 |
| MATERIALS/SUPPLIES | | | | | |
| 6001 | Stationery/Forms/Office Supplies | 189 | 725 | 725 | 725 |
| 6900 | Other Educational Supplies | 2,832 | 6,000 | 6,000 | 6,000 |
| 6990 | Miscellaneous Materials & Supplies | 3,900 | 13,850 | 13,850 | 13,850 |
| | Subtotal | 6,921 | 20,575 | 20,575 | 20,575 |
| EQUIPMENT | | | | | |
| 8911 | Furniture/Equipment-Additional | 2,769 | 2,000 | 2,000 | 2,000 |
| | Subtotal | 2,769 | 2,000 | 2,000 | 2,000 |
| TOTAL | | 425,502 | 378,033 | 378,033 | 531,038 |

ELEMENTARY - ELEMENTARY MEDIA

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

PERSONNEL

| | FY 2007 ACTUAL | FY 2008 BUDGET | FY 2008 EXPECTED | FY 2009 BUDGET |
|-------------------|---------------------------|---------------------------|-----------------------------|---------------------------|
| Media Specialists | 10 | 10 | 10 | 10 |
| Para-Educators | 4.5 | 4.5 | 3.5 | 3.5 |

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

| PERSONAL SERVICES | | | | | |
|---------------------------|------------------------------------|----------------|------------------|------------------|------------------|
| 1122 | Media Specialist Salaries | 512,768 | 545,767 | 545,767 | 578,063 |
| 1141 | Para-Educator Salaries | 80,129 | 97,273 | 82,273 | 85,144 |
| | Subtotal | 592,897 | 643,040 | 628,040 | 663,207 |
| EMPLOYEE BENEFITS | | | | | |
| 2100 | FICA | 43,680 | 49,193 | 48,046 | 50,735 |
| 2200 | VRS Retirement | 84,889 | 105,844 | 103,375 | 102,598 |
| 2300 | Health Insurance | 44,581 | 58,293 | 58,293 | 66,361 |
| 2400 | Group Life Insurance | 5,677 | 6,430 | 6,280 | 6,367 |
| 2800 | Other Benefits | 3,081 | 3,151 | 3,078 | 3,250 |
| | Subtotal | 181,908 | 222,911 | 219,072 | 229,311 |
| PURCHASED SERVICES | | | | | |
| 3810 | Purchased Services | 8,794 | 10,330 | 10,330 | 10,548 |
| | Subtotal | 8,794 | 10,330 | 10,330 | 10,548 |
| MATERIALS/SUPPLIES | | | | | |
| 6012 | Books | 76,855 | 80,530 | 80,530 | 106,117 |
| 6090 | AV Materials/Supplies | 24,332 | 23,038 | 23,038 | 23,038 |
| 6800 | Technology-Software | 31,136 | 32,238 | 32,238 | 32,238 |
| 6990 | Miscellaneous Materials & Supplies | 14,110 | 30,027 | 30,027 | 30,027 |
| | Subtotal | 146,433 | 165,833 | 165,833 | 191,420 |
| EQUIPMENT | | | | | |
| 8911 | Furniture/Equipment-Additional | 0 | 300 | 300 | 300 |
| | Subtotal | 0 | 300 | 300 | 300 |
| | TOTAL | 930,032 | 1,042,414 | 1,023,575 | 1,094,786 |

SECONDARY - SECONDARY MEDIA

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

PERSONNEL

| | FY 2007 ACTUAL | FY 2008 BUDGET | FY 2008 EXPECTED | FY 2009 BUDGET |
|--|---------------------------|---------------------------|-----------------------------|---------------------------|
|--|---------------------------|---------------------------|-----------------------------|---------------------------|

| | | | | |
|-------------------|---|---|---|---|
| Media Specialists | 8 | 8 | 8 | 8 |
| Para-Educators | 6 | 6 | 6 | 6 |

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

| PERSONAL SERVICES | | | | | |
|---------------------------|------------------------------------|----------------|----------------|----------------|----------------|
| 1122 | Media Specialist Salaries | 411,309 | 465,955 | 465,955 | 492,375 |
| 1141 | Para-Educator Salaries | 99,490 | 98,422 | 98,422 | 101,857 |
| | Subtotal | 510,799 | 564,377 | 564,377 | 594,232 |
| EMPLOYEE BENEFITS | | | | | |
| 2100 | FICA | 38,140 | 42,472 | 42,472 | 45,459 |
| 2200 | VRS Retirement | 74,980 | 92,896 | 92,896 | 91,928 |
| 2300 | Health Insurance | 41,272 | 28,302 | 28,302 | 32,219 |
| 2400 | Group Life Insurance | 5,520 | 5,552 | 5,552 | 5,705 |
| 2800 | Other Benefits | 2,704 | 2,720 | 2,720 | 2,912 |
| | Subtotal | 162,616 | 171,942 | 171,942 | 178,223 |
| PURCHASED SERVICES | | | | | |
| 3810 | Purchased Services | 25,283 | 40,975 | 40,975 | 40,819 |
| | Subtotal | 25,283 | 40,975 | 40,975 | 40,819 |
| MATERIALS/SUPPLIES | | | | | |
| 6012 | Books | 44,683 | 45,100 | 45,100 | 58,087 |
| 6090 | AV Materials/Supplies | 10,869 | 12,000 | 12,000 | 12,000 |
| 6800 | Technology-Software | 34,636 | 45,200 | 45,200 | 45,200 |
| 6990 | Miscellaneous Materials & Supplies | 8,608 | 9,373 | 9,373 | 9,373 |
| | Subtotal | 98,796 | 111,673 | 111,673 | 124,660 |
| | TOTAL | 797,494 | 888,967 | 888,967 | 937,934 |

ELEMENTARY - ELEMENTARY PRINCIPALS' OFFICES

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

PERSONNEL

| | FY 2007 ACTUAL | FY 2008 BUDGET | FY 2008 EXPECTED | FY 2009 BUDGET |
|--|---------------------------|---------------------------|-----------------------------|---------------------------|
|--|---------------------------|---------------------------|-----------------------------|---------------------------|

| | | | | |
|----------------------|------|------|----|----|
| Principals | 10 | 10 | 10 | 10 |
| Assistant Principals | 12 | 12 | 12 | 12 |
| Clerical | 23.3 | 23.3 | 23 | 23 |

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

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

EMPLOYEE BENEFITS

| | | | | | |
|------|----------------------|----------------|----------------|----------------|----------------|
| 2100 | FICA | 164,980 | 190,399 | 189,787 | 196,510 |
| 2200 | VRS Retirement | 316,152 | 409,670 | 408,353 | 397,388 |
| 2300 | Health Insurance | 209,459 | 181,676 | 181,676 | 207,017 |
| 2400 | Group Life Insurance | 23,649 | 24,889 | 24,809 | 24,660 |
| 2800 | Other Benefits | 11,679 | 12,196 | 12,157 | 12,587 |
| | Subtotal | 725,919 | 818,830 | 816,782 | 838,162 |

PURCHASED SERVICES

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

OTHER CHARGES

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

MATERIALS/SUPPLIES

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

EQUIPMENT

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

TRANSFERS

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

| | | | | | |
|--------------|--|------------------|------------------|------------------|------------------|
| TOTAL | | 3,157,038 | 3,472,358 | 3,458,310 | 3,568,779 |
|--------------|--|------------------|------------------|------------------|------------------|

SECONDARY - SECONDARY PRINCIPALS' OFFICES

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

PERSONNEL

| | FY 2007 ACTUAL | FY 2008 BUDGET | FY 2008 EXPECTED | FY 2009 BUDGET |
|--|---------------------------|---------------------------|-----------------------------|---------------------------|
|--|---------------------------|---------------------------|-----------------------------|---------------------------|

| | | | | |
|--------------------------------|----|----|----|----|
| Principals | 9 | 9 | 9 | 9 |
| Assistant Principals | 13 | 13 | 15 | 15 |
| Teacher, Asst to the Principal | 2 | 2 | 0 | 0 |
| Clerical | 27 | 27 | 27 | 27 |

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

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

EMPLOYEE BENEFITS

| | | | | | |
|------|----------------------|----------------|----------------|----------------|----------------|
| 2100 | FICA | 183,247 | 202,089 | 200,315 | 209,364 |
| 2200 | VRS Retirement | 346,689 | 436,208 | 432,391 | 420,388 |
| 2300 | Health Insurance | 299,819 | 224,723 | 224,723 | 255,825 |
| 2400 | Group Life Insurance | 26,925 | 26,224 | 25,992 | 26,087 |
| 2800 | Other Benefits | 23,247 | 12,944 | 12,831 | 13,410 |
| | Subtotal | 879,927 | 902,188 | 896,252 | 925,074 |

OTHER CHARGES

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

MATERIALS/SUPPLIES

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

EQUIPMENT

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

TRANSFERS

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

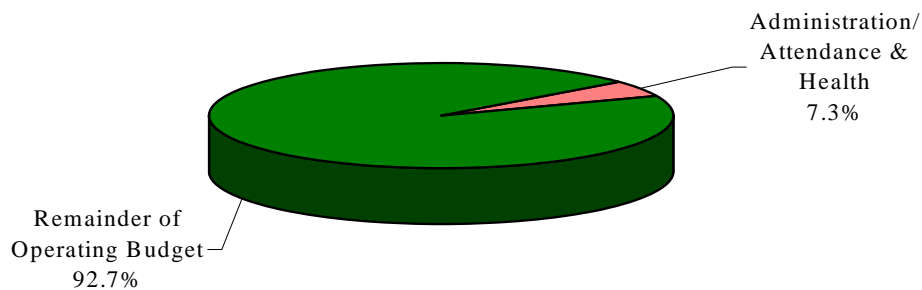
| | | | | | |
|--------------|--|------------------|------------------|------------------|------------------|
| TOTAL | | 3,641,445 | 3,910,535 | 3,881,411 | 4,008,945 |
|--------------|--|------------------|------------------|------------------|------------------|

Administration,
Attendance & Health
Section

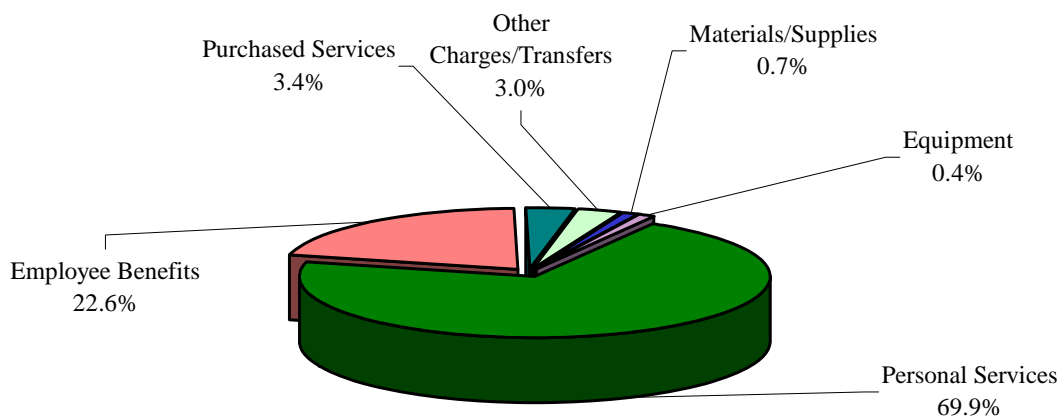
The Administration/Attendance and Health category of the budget provides for activities concerned with establishing and administering policy for the school division. This includes Board Services, Executive Services, Human Resources, Fiscal Services, Information Services and Health Services.

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 69.9% plus Employee Benefits 22.6%). The remaining 7% covers such items as office supplies, equipment and purchased services. The Administration/Attendance and Health category budget reflects an increase of \$607,699 or 7.1% (from \$8,608,986 in FY08E to \$9,216,685 in FY09). The charts below and on the next page depict this information.

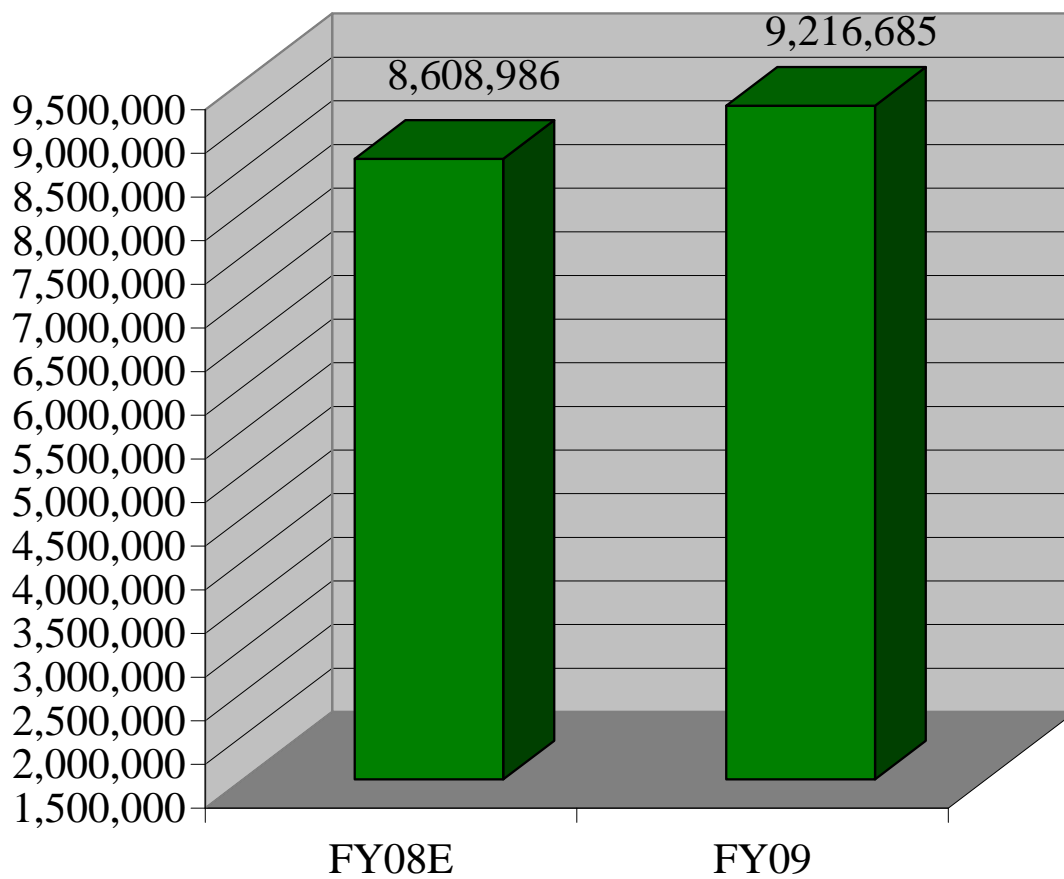
Administration/Attendance & Health as a Percent of Operating Budget for FY2009



Administration/Attendance & Health Category by Major Object for FY2009



Budget Comparison of Administration/Attendance and Health Category



BOARD SERVICES

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

PERSONNEL

| | FY 2007 ACTUAL | FY 2008 BUDGET | FY 2008 EXPECTED | FY 2009 BUDGET |
|--|---------------------------|---------------------------|-----------------------------|---------------------------|
|--|---------------------------|---------------------------|-----------------------------|---------------------------|

| | | | | |
|--------------------|---|---|---|---|
| Chairman | 1 | 1 | 1 | 1 |
| Board Members | 4 | 4 | 4 | 4 |
| Clerk of the Board | 1 | 1 | 1 | 1 |

ADDITIONAL INFORMATION:

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

CODE: 50-621100-000**ACCT# DESCRIPTION**

| PERSONAL SERVICES | | | | | |
|---------------------------|----------------------------------|----------------|----------------|----------------|----------------|
| 1115 | Office of the Clerk | 6,000 | 6,000 | 6,000 | 6,000 |
| 1311 | Members of Board | 46,800 | 46,800 | 46,800 | 46,800 |
| | Subtotal | 52,800 | 52,800 | 52,800 | 52,800 |
| EMPLOYEE BENEFITS | | | | | |
| 2100 | FICA | 3,662 | 4,039 | 4,039 | 4,039 |
| 2300 | Health Insurance | 12,235 | 5,381 | 12,200 | 13,888 |
| 2800 | Other Benefits | 253 | 259 | 259 | 259 |
| | Subtotal | 16,150 | 9,679 | 16,498 | 18,186 |
| PURCHASED SERVICES | | | | | |
| 3120 | Auditing: CPA | 15,850 | 10,500 | 16,000 | 16,000 |
| 3600 | Advertising | 0 | 500 | 500 | 500 |
| | Subtotal | 15,850 | 11,000 | 16,500 | 16,500 |
| OTHER CHARGES | | | | | |
| 5504 | Travel | 18,694 | 25,000 | 25,000 | 25,000 |
| 5801 | Dues/Memberships | 26,680 | 13,000 | 13,000 | 13,000 |
| | Subtotal | 45,374 | 38,000 | 38,000 | 38,000 |
| MATERIALS/SUPPLIES | | | | | |
| 6001 | Stationery/Forms/Office Supplies | 4,307 | 7,600 | 7,600 | 7,600 |
| | Subtotal | 4,307 | 7,600 | 7,600 | 7,600 |
| EQUIPMENT | | | | | |
| 8911 | Furniture/Equipment-Additional | 6,765 | 8,000 | 8,000 | 8,000 |
| | Subtotal | 6,765 | 8,000 | 8,000 | 8,000 |
| | TOTAL | 141,246 | 127,079 | 139,398 | 141,086 |

EXECUTIVE SERVICES

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

PERSONNEL

| | FY 2007 ACTUAL | FY 2008 BUDGET | FY 2008 EXPECTED | FY 2009 BUDGET |
|--|---------------------------|---------------------------|-----------------------------|---------------------------|
|--|---------------------------|---------------------------|-----------------------------|---------------------------|

| | | | | |
|--------------------------|---|---|---|---|
| Division Superintendent | 1 | 1 | 1 | 1 |
| Chief Operations Officer | 1 | 1 | 1 | 1 |
| Technical | 1 | 1 | 1 | 1 |

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

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

COMMUNICATION SERVICES

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

PERSONNEL

| | FY 2007 ACTUAL | FY 2008 BUDGET | FY 2008 EXPECTED | FY 2009 BUDGET |
|--|---------------------------|---------------------------|-----------------------------|---------------------------|
|--|---------------------------|---------------------------|-----------------------------|---------------------------|

| | | | | |
|-----------|---|---|---|---|
| Technical | 3 | 3 | 3 | 3 |
| Clerical | 1 | 1 | 1 | 1 |

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

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

HUMAN RESOURCES

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

PERSONNEL

| | FY 2007 ACTUAL | FY 2008 BUDGET | FY 2008 EXPECTED | FY 2009 BUDGET |
|--|---------------------------|---------------------------|-----------------------------|---------------------------|
|--|---------------------------|---------------------------|-----------------------------|---------------------------|

| | | | | |
|----------------|-----|-----|------|------|
| Administrative | 1 | 1 | 1 | 2 |
| Technical | 9.2 | 9.2 | 10.2 | 10.2 |
| Clerical | 2.5 | 2.5 | 1.5 | 2 |

ADDITIONAL INFORMATION:

In FY 09 added .5 clerical FTE and one administrative FTE.

CODE: 50-621400-000

ACCT# DESCRIPTION

| | | | | | |
|---------------------------|------------------------------------|------------------|------------------|------------------|------------------|
| PERSONAL SERVICES | | | | | |
| 1110 | Administrative Salaries | 171,766 | 120,301 | 120,301 | 204,775 |
| 1143 | Technical Salaries | 487,574 | 461,180 | 500,180 | 517,636 |
| 1150 | Office Clerical | 67,555 | 99,421 | 60,421 | 72,565 |
| | Subtotal | 726,895 | 680,902 | 680,902 | 794,976 |
| EMPLOYEE BENEFITS | | | | | |
| 2100 | FICA | 52,072 | 52,089 | 52,089 | 60,816 |
| 2200 | VRS Retirement | 102,814 | 112,076 | 112,076 | 122,983 |
| 2300 | Health Insurance | 49,625 | 52,174 | 52,174 | 59,395 |
| 2400 | Group Life Insurance | 8,242 | 6,809 | 6,809 | 7,632 |
| 2600 | Unemployment Compensation | 4,092 | 25,000 | 25,000 | 25,000 |
| 2800 | Other Benefits | 3,219 | 3,336 | 3,336 | 3,896 |
| | Subtotal | 220,064 | 251,484 | 251,484 | 279,722 |
| PURCHASED SERVICES | | | | | |
| 3500 | Printing | 159 | 5,000 | 5,000 | 5,000 |
| 3600 | Advertising | 7,728 | 12,000 | 12,000 | 15,000 |
| 3900 | Miscellaneous Contractual Services | 101,275 | 107,816 | 107,816 | 118,598 |
| | Subtotal | 109,162 | 124,816 | 124,816 | 138,598 |
| OTHER CHARGES | | | | | |
| 5504 | Travel | 17,554 | 19,500 | 19,500 | 21,450 |
| 5506 | Employee Development | 10,955 | 25,395 | 25,395 | 28,508 |
| 5509 | Tuition Assistance | 16,671 | 10,000 | 10,000 | 15,000 |
| | Subtotal | 45,180 | 54,895 | 54,895 | 64,958 |
| MATERIALS/SUPPLIES | | | | | |
| 6001 | Stationery/Forms/Office Supplies | 2,385 | 3,950 | 3,950 | 4,345 |
| 6990 | Miscellaneous Materials & Supplies | 7,132 | 7,600 | 7,600 | 8,360 |
| | Subtotal | 9,517 | 11,550 | 11,550 | 12,705 |
| EQUIPMENT | | | | | |
| 8921 | Furniture/Equipment-Replacement | 10,228 | 9,300 | 9,300 | 9,300 |
| | Subtotal | 10,228 | 9,300 | 9,300 | 9,300 |
| TOTAL | | 1,121,046 | 1,132,947 | 1,132,947 | 1,300,259 |

FISCAL SERVICES

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

PERSONNEL

| | FY 2007 ACTUAL | FY 2008 BUDGET | FY 2008 EXPECTED | FY 2009 BUDGET |
|--|---------------------------|---------------------------|-----------------------------|---------------------------|
|--|---------------------------|---------------------------|-----------------------------|---------------------------|

| | | | | |
|----------------|-------|-------|-------|-------|
| Administrative | 1 | 1 | 1 | 1 |
| Technical | 12.75 | 12.75 | 12.75 | 12.75 |
| Clerical | 1 | 1 | 1 | 1 |

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

| | | | | | |
|---------------------------|------------------------------------|----------------|------------------|------------------|------------------|
| PERSONAL SERVICES | | | | | |
| 1110 | Administrative Salaries | 148,232 | 119,274 | 119,274 | 123,437 |
| 1143 | Technical Salaries | 494,748 | 548,216 | 548,816 | 567,970 |
| 1150 | Office Clerical | 36,961 | 37,171 | 37,171 | 38,468 |
| 1625 | Stipends | 0 | 600 | 0 | 0 |
| | Subtotal | 679,941 | 705,261 | 705,261 | 729,875 |
| EMPLOYEE BENEFITS | | | | | |
| 2100 | FICA | 47,611 | 53,952 | 53,952 | 55,835 |
| 2200 | VRS Retirement | 93,788 | 115,987 | 115,987 | 112,912 |
| 2300 | Health Insurance | 68,425 | 67,371 | 67,371 | 76,695 |
| 2400 | Group Life Insurance | 7,191 | 7,047 | 7,047 | 7,007 |
| 2800 | Other Benefits | 3,333 | 3,456 | 3,456 | 3,576 |
| | Subtotal | 220,348 | 247,813 | 247,813 | 256,025 |
| PURCHASED SERVICES | | | | | |
| 3900 | Miscellaneous Contractual Services | 22,216 | 21,400 | 21,400 | 25,000 |
| | Subtotal | 22,216 | 21,400 | 21,400 | 25,000 |
| OTHER CHARGES | | | | | |
| 5504 | Travel | 6,557 | 6,000 | 6,000 | 7,000 |
| 5506 | Employee Development | 3,564 | 7,650 | 7,650 | 6,650 |
| 5801 | Dues/Memberships | 13,052 | 13,500 | 13,500 | 13,500 |
| | Subtotal | 23,173 | 27,150 | 27,150 | 27,150 |
| MATERIALS/SUPPLIES | | | | | |
| 6001 | Stationery/Forms/Office Supplies | 4,611 | 3,600 | 3,600 | 3,600 |
| 6990 | Miscellaneous Materials & Supplies | 1,555 | 3,700 | 3,700 | 3,700 |
| | Subtotal | 6,166 | 7,300 | 7,300 | 7,300 |
| EQUIPMENT | | | | | |
| 8800 | Technology-Hardware Replacement | 0 | 5,900 | 5,900 | 5,900 |
| 8911 | Furniture/Equipment-Additional | 65 | 2,800 | 2,800 | 2,800 |
| 8921 | Furniture/Equipment-Replacement | 3,442 | 2,000 | 2,000 | 2,000 |
| | Subtotal | 3,507 | 10,700 | 10,700 | 10,700 |
| | TOTAL | 955,351 | 1,019,624 | 1,019,624 | 1,056,050 |

INFORMATION TECHNOLOGY

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

PERSONNEL

| | FY 2007 ACTUAL | FY 2008 BUDGET | FY 2008 EXPECTED | FY 2009 BUDGET |
|----------------|---------------------------|---------------------------|-----------------------------|---------------------------|
| Administrative | 1 | 1 | 1 | 1 |
| Technical | 42 | 38 | 38 | 41 |
| Clerical | 1 | 1 | 1 | 1 |

ADDITIONAL INFORMATION:

In FY 09 added three computer technician FTE's.

CODE: 50-621900-000

ACCT# DESCRIPTION

| | | | | | |
|---------------------------|------------------------------------|------------------|------------------|------------------|------------------|
| PERSONAL SERVICES | | | | | |
| 1110 | Administrative Salaries | 101,638 | 105,373 | 105,373 | 109,051 |
| 1143 | Technical Salaries | 1,835,705 | 1,878,448 | 1,878,448 | 2,060,205 |
| 1150 | Office Clerical | 43,207 | 39,051 | 39,051 | 40,414 |
| 1153 | Tech Assistant Intern | 25,744 | 0 | 0 | 0 |
| | Subtotal | 2,006,294 | 2,022,872 | 2,022,872 | 2,209,670 |
| EMPLOYEE BENEFITS | | | | | |
| 2100 | FICA | 148,637 | 154,749 | 154,749 | 169,040 |
| 2200 | VRS Retirement | 285,883 | 333,141 | 333,141 | 341,836 |
| 2300 | Health Insurance | 156,143 | 133,165 | 133,165 | 151,595 |
| 2400 | Group Life Insurance | 21,991 | 20,227 | 20,227 | 21,213 |
| 2800 | Other Benefits | 10,187 | 9,880 | 9,880 | 10,828 |
| | Subtotal | 622,841 | 651,162 | 651,162 | 694,512 |
| PURCHASED SERVICES | | | | | |
| 3900 | Miscellaneous Contractual Services | 1,209 | 5,000 | 5,000 | 5,000 |
| | Subtotal | 1,209 | 5,000 | 5,000 | 5,000 |
| OTHER CHARGES | | | | | |
| 5121 | Uniform Rental | 750 | 0 | 0 | 0 |
| 5504 | Travel | 2,443 | 3,000 | 3,000 | 3,000 |
| 5506 | Employee Development | 37,535 | 23,500 | 23,500 | 23,500 |
| | Subtotal | 40,728 | 26,500 | 26,500 | 26,500 |
| MATERIALS/SUPPLIES | | | | | |
| 6001 | Stationery/Forms/Office Supplies | 1,983 | 1,200 | 1,200 | 1,200 |
| | Subtotal | 1,983 | 1,200 | 1,200 | 1,200 |
| EQUIPMENT | | | | | |
| 8911 | Furniture/Equipment-Additional | 2,726 | 5,900 | 5,900 | 5,900 |
| | Subtotal | 2,726 | 5,900 | 5,900 | 5,900 |
| | TOTAL | 2,675,781 | 2,712,634 | 2,712,634 | 2,942,782 |

HEALTH SERVICES

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

PERSONNEL

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

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

| PERSONAL SERVICES | | | | | |
|---------------------------|------------------------------------|------------------|------------------|------------------|------------------|
| 1130 | Professional Salaries | 393,583 | 442,425 | 428,106 | 452,380 |
| 1131 | Nurses | 537,515 | 561,195 | 561,195 | 580,781 |
| 1143 | Technical Salaries | 55,239 | 88,041 | 88,041 | 91,114 |
| 1600 | Supplements | 2,205 | 2,100 | 2,100 | 2,205 |
| 1625 | Stipends | 0 | 0 | 105 | 0 |
| | Subtotal | 988,542 | 1,093,761 | 1,079,547 | 1,126,480 |
| EMPLOYEE BENEFITS | | | | | |
| 2100 | FICA | 73,688 | 83,673 | 84,293 | 86,176 |
| 2200 | VRS Retirement | 143,460 | 179,687 | 181,004 | 173,925 |
| 2300 | Health Insurance | 105,058 | 76,947 | 76,947 | 87,596 |
| 2400 | Group Life Insurance | 10,168 | 10,917 | 10,997 | 10,793 |
| 2800 | Other Benefits | 5,279 | 5,349 | 5,388 | 5,509 |
| | Subtotal | 337,653 | 356,573 | 358,629 | 363,999 |
| PURCHASED SERVICES | | | | | |
| 3900 | Miscellaneous Contractual Services | 643 | 1,839 | 1,376 | 1,376 |
| | Subtotal | 643 | 1,839 | 1,376 | 1,376 |
| OTHER CHARGES | | | | | |
| 5504 | Travel | 480 | 400 | 500 | 500 |
| 5506 | Employee Development | 0 | 500 | 750 | 750 |
| | Subtotal | 480 | 900 | 1,250 | 1,250 |
| MATERIALS/SUPPLIES | | | | | |
| 6004 | Medical Supplies | 9,603 | 9,000 | 10,000 | 10,000 |
| | Subtotal | 9,603 | 9,000 | 10,000 | 10,000 |
| EQUIPMENT | | | | | |
| 8921 | Furniture/Equipment-Replacement | 1,260 | 2,500 | 1,500 | 1,500 |
| | Subtotal | 1,260 | 2,500 | 1,500 | 1,500 |
| TOTAL | | 1,338,181 | 1,464,573 | 1,452,302 | 1,504,605 |

PSYCHOLOGICAL SERVICES

School psychologists provide counseling and evaluation services to students.

PERSONNEL

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

CODE: 50-622300-000

ACCT# DESCRIPTION

| | | | | | |
|------|---------------------------|----------------|----------------|----------------|----------------|
| | PERSONAL SERVICES | | | | |
| 1132 | Psychologist Salaries | 377,432 | 407,894 | 407,894 | 431,022 |
| | Subtotal | 377,432 | 407,894 | 407,894 | 431,022 |
| | EMPLOYEE BENEFITS | | | | |
| 2100 | FICA | 27,595 | 31,204 | 31,204 | 32,973 |
| 2200 | VRS Retirement | 55,441 | 67,139 | 67,139 | 66,679 |
| 2300 | Health Insurance | 32,455 | 28,687 | 28,687 | 32,657 |
| 2400 | Group Life Insurance | 4,265 | 4,079 | 4,079 | 4,138 |
| 2800 | Other Benefits | 1,959 | 1,999 | 1,999 | 2,112 |
| | Subtotal | 121,715 | 133,108 | 133,108 | 138,559 |
| | OTHER CHARGES | | | | |
| 5504 | Travel | 1,256 | 4,000 | 4,000 | 2,000 |
| | Subtotal | 1,256 | 4,000 | 4,000 | 2,000 |
| | MATERIALS/SUPPLIES | | | | |
| 6070 | Testing Materials | 7,385 | 5,000 | 5,000 | 7,000 |
| | Subtotal | 7,385 | 5,000 | 5,000 | 7,000 |
| | TOTAL | 507,788 | 550,002 | 550,002 | 578,581 |

SPEECH/AUDIOLOGY SERVICES

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

PERSONNEL

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

CODE: 50-622400-000

ACCT# DESCRIPTION

| PERSONAL SERVICES | | | | | |
|---------------------------|----------------------------|----------------|----------------|----------------|----------------|
| 1130 | Professional Salaries | 401,383 | 406,534 | 406,534 | 429,584 |
| 1141 | Para-Educator Salaries | 45,227 | 52,737 | 52,737 | 54,578 |
| | Subtotal | 446,610 | 459,271 | 459,271 | 484,162 |
| EMPLOYEE BENEFITS | | | | | |
| 2100 | FICA | 33,648 | 35,134 | 35,134 | 37,038 |
| 2200 | VRS Retirement | 65,634 | 75,596 | 75,596 | 74,900 |
| 2300 | Health Insurance | 25,184 | 26,250 | 26,250 | 29,883 |
| 2400 | Group Life Insurance | 4,716 | 4,593 | 4,593 | 4,648 |
| 2800 | Other Benefits | 2,202 | 2,250 | 2,250 | 2,372 |
| | Subtotal | 131,384 | 143,823 | 143,823 | 148,841 |
| OTHER CHARGES | | | | | |
| 5504 | Travel | 1,805 | 4,500 | 4,500 | 2,500 |
| | Subtotal | 1,805 | 4,500 | 4,500 | 2,500 |
| MATERIALS/SUPPLIES | | | | | |
| 6900 | Other Educational Supplies | 9,343 | 6,000 | 6,000 | 8,000 |
| | Subtotal | 9,343 | 6,000 | 6,000 | 8,000 |
| | TOTAL | 589,142 | 613,594 | 613,594 | 643,503 |

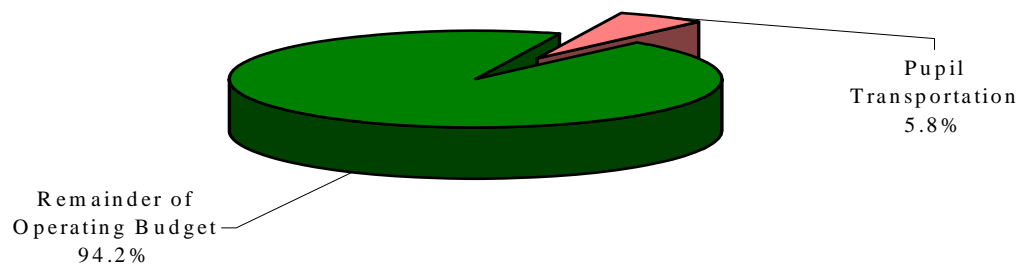
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Pupil Transportation Section

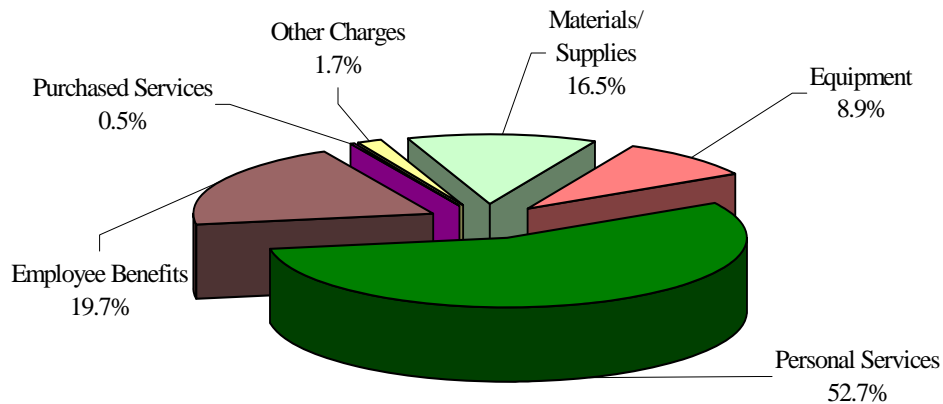
The Pupil Transportation category of the budget provides for activities associated with transporting students to and from school and on other trips related to school activities.

The Pupil Transportation category comprises 5.8% of the total Operating Budget. This percentage has remained fairly constant in recent years. Seventy-two percent of the Pupil Transportation category budget is directed towards compensation of staff (Personal Services 52.7% plus Employee Benefits 19.7%). The remaining 28% covers such items as fuel, vehicle parts, replacement buses, equipment, and purchased services. The Pupil Transportation category budget reflects an increase of \$625,460 or 9.3% (from \$6,711,632 in FY08E to \$7,337,092 in FY09). The charts below depict this information.

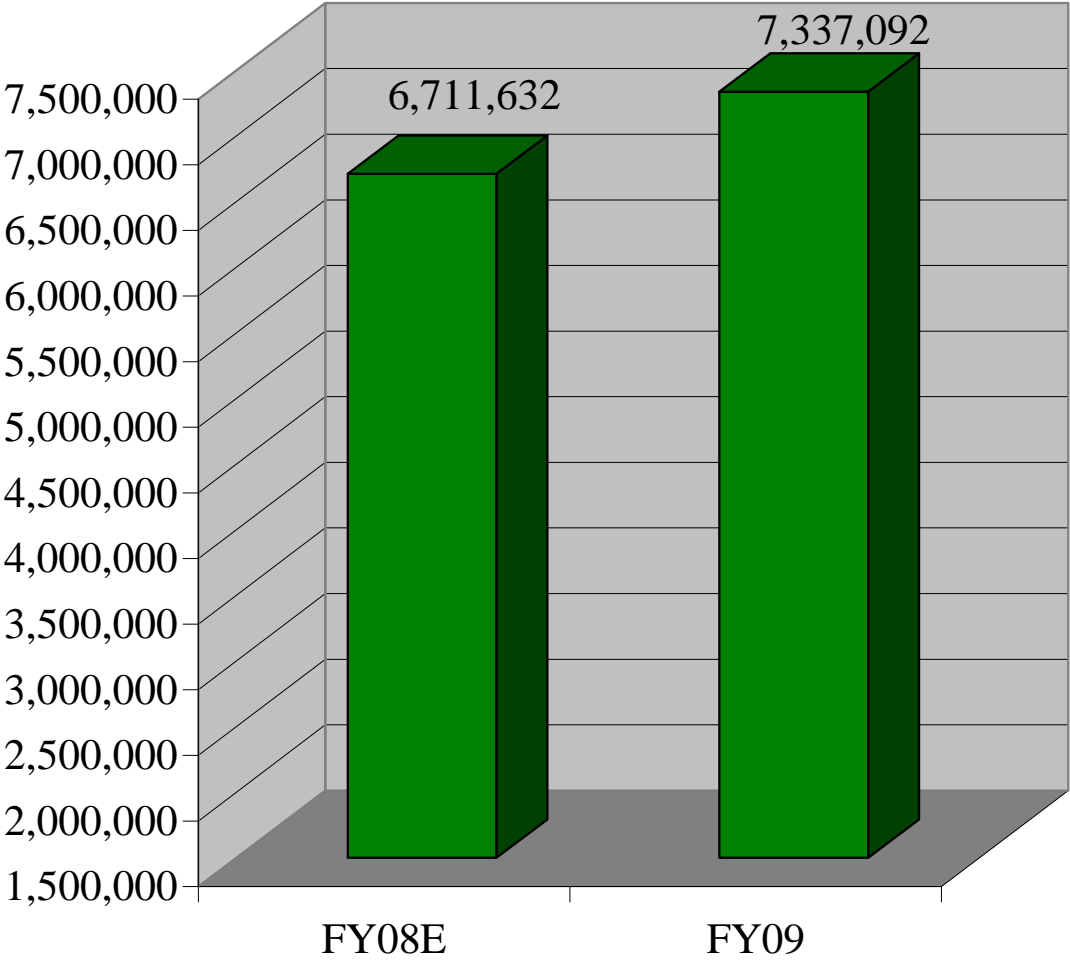
Pupil Transportation as a Percent of Operating Budget for FY 2009



Pupil Transportation Category by Major Object for FY2009



Budget Comparison of Pupil Transportation Category



VEHICLE OPERATION SERVICES

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

PERSONNEL

| | FY 2007 ACTUAL | FY 2008 BUDGET | FY 2008 EXPECTED | FY 2009 BUDGET |
|--|---------------------------|---------------------------|-----------------------------|---------------------------|
| Technical | 7 | 7 | 7 | 7 |
| Bus Drivers (5, 6 & 7 hours) | 136 | 133 | 133 | 133 |
| Bus Driver Assistants (5, 5.5 & 6 hours) | 25 | 25 | 25 | 25 |
| Crossing Guards (6 hrs) | 3.5 | 3.5 | 3.5 | 3.5 |
| Clerical | 2 | 2 | 2 | 2 |

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

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

VEHICLE MAINTENANCE SERVICES

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

PERSONNEL

| | FY 2007 ACTUAL | FY 2008 BUDGET | FY 2008 EXPECTED | FY 2009 BUDGET |
|--|---------------------------|---------------------------|-----------------------------|---------------------------|
|--|---------------------------|---------------------------|-----------------------------|---------------------------|

| | | | | |
|-----------|---|---|---|---|
| Mechanics | 8 | 8 | 8 | 8 |
|-----------|---|---|---|---|

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

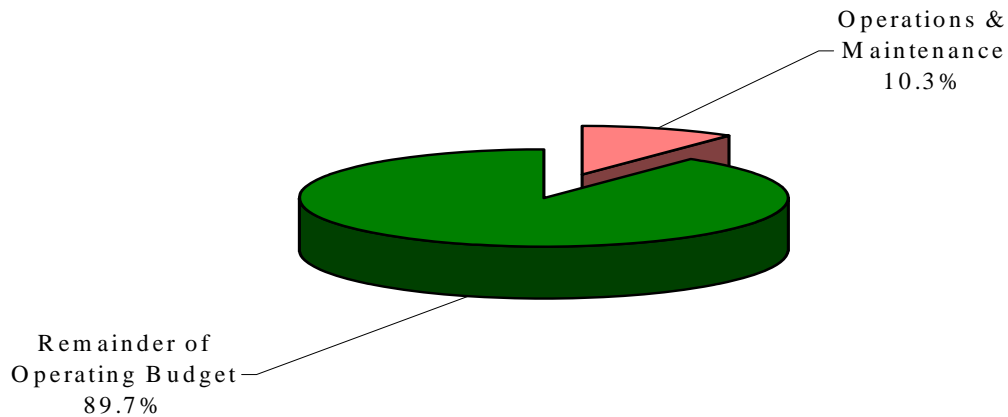
| | | | | | |
|---------------------------|------------------------------------|------------------|------------------|------------------|------------------|
| PERSONAL SERVICES | | | | | |
| 1160 | Trades Salaries | 299,846 | 390,628 | 390,628 | 404,261 |
| 1595 | Overtime | 8,567 | 0 | 0 | 0 |
| 1625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

Operation & Maintenance Section

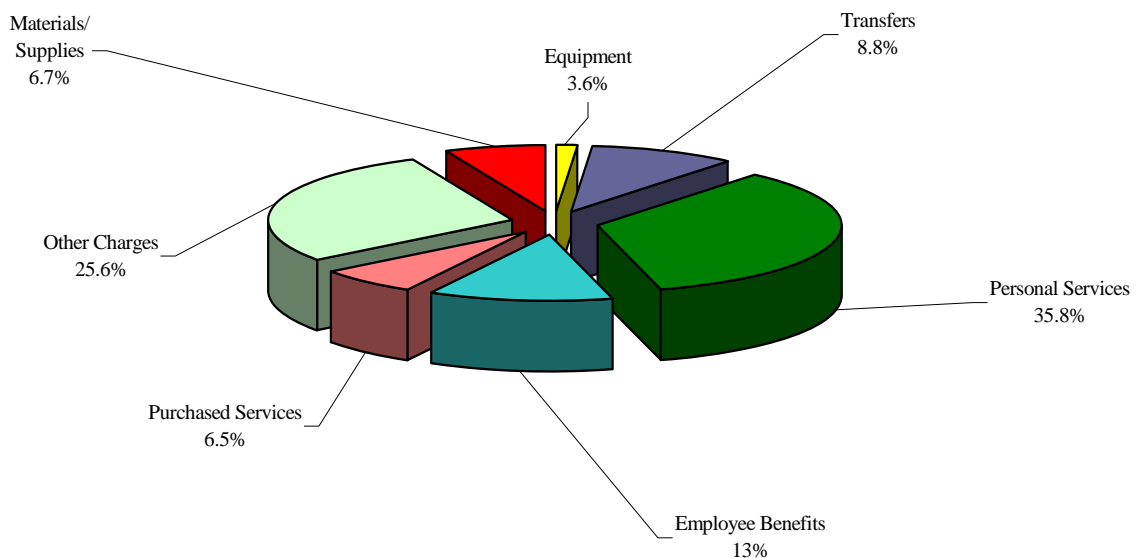
The Operations and Maintenance category of the budget provides for activities concerned with keeping buildings open, comfortable and safe for use. This includes heating, lighting, ventilating systems, repair of facilities, and replacement of facility equipment.

The Operations and Maintenance category comprises 10.3% of the total Operating Budget. This percentage has remained fairly constant in recent years. Approximately forty-nine percent of the Operations and Maintenance category budget is directed towards compensation of staff (Personal Services 35.8% plus Employee Benefits 13%). The remaining 51% covers such items as maintenance vehicle costs, utilities, purchased services, maintenance supplies and equipment. The Operations and Maintenance category reflects an increase of \$876,017 or 7.3% (from \$12,004,144 in FY08E to \$12,880,161 in FY09). The charts below and on the next page depict this information.

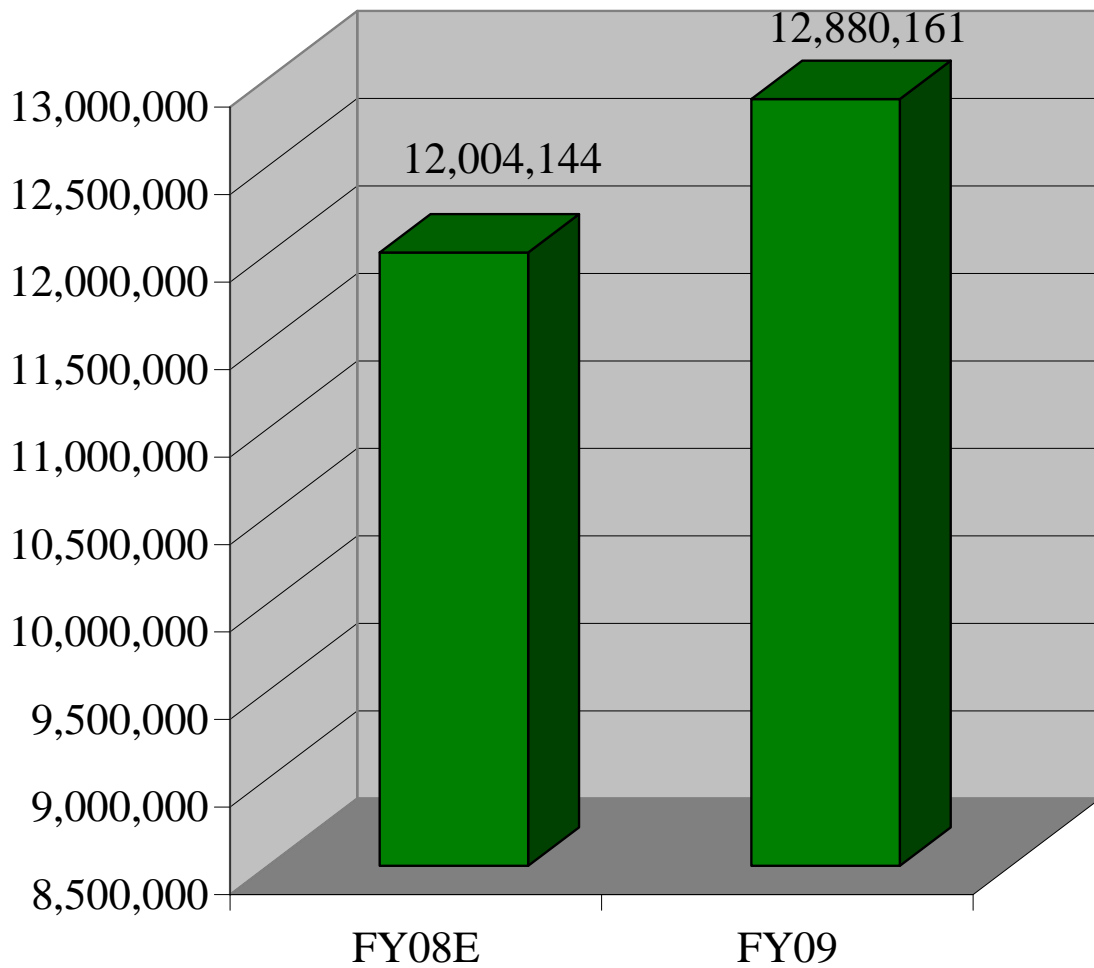
Operations & Maintenance Category as a Percent of Operating Budget for FY 2009



Operations & Maintenance Category by Major Object for FY2009



Budget Comparison of Operations and Maintenance Category



MANAGEMENT & DIRECTION

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

PERSONNEL

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

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

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

BUILDING SERVICES

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

PERSONNEL

| | FY 2007 ACTUAL | FY 2008 BUDGET | FY 2008 EXPECTED | FY 2009 BUDGET |
|---------------------------------------|---------------------------|---------------------------|-----------------------------|---------------------------|
| Trades | 19 | 19 | 19 | 21 |
| Custodial (49 12 month & 65 10 month) | 100.5 | 100.5 | 100.5 | 114 |
| Technical | 4 | 4 | 4 | 4 |
| Building Maintenance Manager | 1 | 1 | 1 | 1 |

ADDITIONAL INFORMATION:

In FY 09 added 13.5 10 month custodial FTE's and two trade FTE's (1 electrician and 1 HVAC) to cover additional square footage due to building additions.

CODE: 50-642000-000

ACCT# DESCRIPTION

| PERSONAL SERVICES | | | | | |
|---------------------------|--------------------------------------|------------------|------------------|------------------|------------------|
| 1143 | Technical Salaries | 246,553 | 237,834 | 237,834 | 246,134 |
| 1160 | Trades Salaries | 846,758 | 1,004,070 | 1,004,070 | 1,102,732 |
| 1161 | Summer Trades | 10,476 | 35,685 | 35,685 | 36,930 |
| 1191 | Custodial Salaries | 1,959,335 | 2,195,426 | 2,255,426 | 2,602,560 |
| 1195 | Custodial Salaries - Contracted | 0 | 19,571 | 19,571 | 20,254 |
| 1595 | Overtime | 112,424 | 95,000 | 95,000 | 95,000 |
| 1998 | Personal Leave/Retirement | 0 | 12,360 | 12,360 | 12,360 |
| | Subtotal | 3,175,546 | 3,599,946 | 3,659,946 | 4,115,970 |
| EMPLOYEE BENEFITS | | | | | |
| 2100 | FICA | 232,863 | 272,718 | 272,718 | 312,576 |
| 2200 | VRS Retirement | 313,195 | 360,326 | 360,326 | 428,050 |
| 2300 | Health Insurance | 465,793 | 478,473 | 478,473 | 544,694 |
| 2400 | Group Life Insurance | 36,282 | 34,219 | 34,219 | 37,664 |
| 2800 | Other Benefits | 264,000 | 164,608 | 164,608 | 168,021 |
| | Subtotal | 1,312,133 | 1,310,344 | 1,310,344 | 1,491,005 |
| PURCHASED SERVICES | | | | | |
| 3310 | Repair and Maintenance | 222,316 | 186,497 | 186,497 | 186,497 |
| 3340 | Bldg Svc, Contract Maintenance/Other | 518,797 | 569,710 | 569,710 | 569,710 |
| 3350 | Contractual AV | 3,150 | 6,000 | 6,000 | 6,000 |
| 3900 | Miscellaneous Contractual Services | 257,878 | 44,000 | 55,430 | 62,320 |
| | Subtotal | 1,002,141 | 806,207 | 817,637 | 824,527 |
| OTHER CHARGES | | | | | |
| 5101 | Electric Current | 1,471,413 | 1,597,600 | 1,597,600 | 1,511,000 |
| 5103 | Water | 101,725 | 120,000 | 120,000 | 125,000 |
| 5104 | Sewage | 92,086 | 108,000 | 108,000 | 110,000 |
| 5106 | Solid Waste | 91,561 | 120,000 | 120,000 | 120,000 |
| 5107 | Fuel | 230,000 | 170,000 | 170,000 | 125,000 |
| 5120 | Laundry Service | 13,213 | 10,000 | 10,000 | 12,000 |
| 5121 | Uniform Rental | 11,783 | 28,000 | 28,000 | 28,000 |
| 5130 | Bldg Svc, Repairs - Bldg/GR | 91,208 | 113,750 | 113,750 | 113,750 |
| 5201 | Postage | 64,967 | 58,031 | 58,231 | 60,101 |
| 5203 | Telephone | 637,071 | 630,180 | 630,180 | 630,180 |

| | | | | | |
|------|------------------------------------|------------------|------------------|-------------------|-------------------|
| 5308 | Insurance/Bonds | 211,988 | 223,171 | 223,171 | 223,171 |
| 5401 | Lease Copy Machine | 198,177 | 221,000 | 221,000 | 223,200 |
| 5403 | ACT/Crestar Lease | 100,149 | 24,500 | 24,500 | 0 |
| 5504 | Travel | 0 | 0 | 1,500 | 1,500 |
| 5506 | Employee Development | 4,411 | 7,000 | 8,200 | 8,440 |
| | Subtotal | 3,319,752 | 3,431,232 | 3,434,132 | 3,291,342 |
| | MATERIALS/SUPPLIES | | | | |
| 6005 | Janitorial Supplies | 388,070 | 250,000 | 250,000 | 250,000 |
| 6013 | Bldg Svc, A/V Supplies | 1,678 | 10,900 | 10,900 | 10,900 |
| 6014 | Stadium Supplies | 13,308 | 14,500 | 14,500 | 14,500 |
| 6015 | Bldg Svc, Heat & A/C Supplies | 81,360 | 58,500 | 58,500 | 58,500 |
| 6016 | Bldg Svc, Electrical Supplies | 81,865 | 61,262 | 61,262 | 61,262 |
| 6017 | Bldg Svc, Plumbing Supplies | 47,578 | 45,000 | 45,000 | 45,000 |
| 6018 | Bldg Svc, Painting Supplies | 40,289 | 10,000 | 10,000 | 10,000 |
| 6019 | Bldg Svc, Carpentry Supplies | 59,529 | 70,000 | 70,000 | 70,000 |
| 6021 | Safety Materials and Supplies | 6,299 | 15,450 | 15,450 | 15,450 |
| 6022 | Preventive Maintenance Supplies | 33,363 | 69,500 | 69,500 | 80,000 |
| 6023 | Pest Control | 1,289 | 2,000 | 2,000 | 2,000 |
| 6990 | Miscellaneous Materials & Supplies | 52,220 | 45,400 | 47,400 | 58,000 |
| | Subtotal | 806,848 | 652,512 | 654,512 | 675,612 |
| | EQUIPMENT | | | | |
| 8552 | Vehicle Replacement | 35,240 | 0 | 0 | 0 |
| 8800 | Technology-Hardware Replacement | 56,406 | 88,969 | 88,969 | 332,569 |
| 8805 | Technology-Hardware Additions | 7,553 | 25,000 | 25,000 | 25,000 |
| 8911 | Furniture/Equipment-Additional | 928 | 3,000 | 8,000 | 8,000 |
| 8921 | Furniture/Equipment-Replacement | 891 | 5,000 | 9,000 | 10,000 |
| | Subtotal | 101,018 | 121,969 | 130,969 | 375,569 |
| | TOTAL | 9,717,438 | 9,922,210 | 10,007,540 | 10,774,025 |

GROUNDS SERVICES

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

PERSONNEL

| | FY 2007 ACTUAL | FY 2008 BUDGET | FY 2008 EXPECTED | FY 2009 BUDGET |
|--|---------------------------|---------------------------|-----------------------------|---------------------------|
|--|---------------------------|---------------------------|-----------------------------|---------------------------|

| | | | | |
|-----|---|---|---|---|
| N/A | 0 | 0 | 0 | 0 |
|-----|---|---|---|---|

CODE: 50-643000-000

ACCT# DESCRIPTION

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

VEHICLE SERVICES

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

PERSONNEL

| | FY 2007 ACTUAL | FY 2008 BUDGET | FY 2008 EXPECTED | FY 2009 BUDGET |
|--|---------------------------|---------------------------|-----------------------------|---------------------------|
|--|---------------------------|---------------------------|-----------------------------|---------------------------|

| | | | | |
|--------|---|---|---|---|
| Trades | 1 | 1 | 1 | 1 |
|--------|---|---|---|---|

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

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

WAREHOUSE/DISTRIBUTION SERVICES

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

PERSONNEL

| | FY 2007 ACTUAL | FY 2008 BUDGET | FY 2008 EXPECTED | FY 2009 BUDGET |
|--|---------------------------|---------------------------|-----------------------------|---------------------------|
|--|---------------------------|---------------------------|-----------------------------|---------------------------|

| | | | | |
|-----------|---|---|---|---|
| Trades | 4 | 4 | 4 | 4 |
| Technical | 2 | 2 | 2 | 2 |
| Clerical | 2 | 2 | 2 | 2 |

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

| | | | | | |
|------|--------------------|----------------|----------------|----------------|----------------|
| 1143 | Technical Salaries | 85,265 | 90,877 | 90,877 | 94,049 |
| 1150 | Office Clerical | 49,309 | 49,533 | 49,533 | 51,262 |
| 1160 | Trades Salaries | 116,657 | 139,211 | 139,211 | 144,069 |
| 1595 | Overtime | 740 | 0 | 0 | 0 |
| | Subtotal | 251,971 | 279,621 | 279,621 | 289,380 |

EMPLOYEE BENEFITS

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

MATERIALS/SUPPLIES

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

EQUIPMENT

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

TOTAL

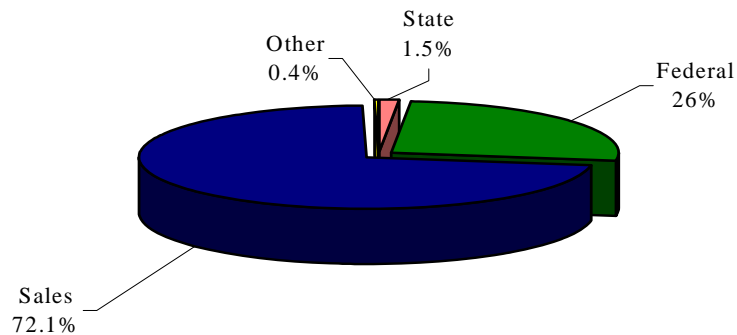
| | | | | | |
|--|--|----------------|----------------|----------------|----------------|
| | | 343,728 | 395,769 | 395,769 | 411,876 |
|--|--|----------------|----------------|----------------|----------------|

Other Funds Section

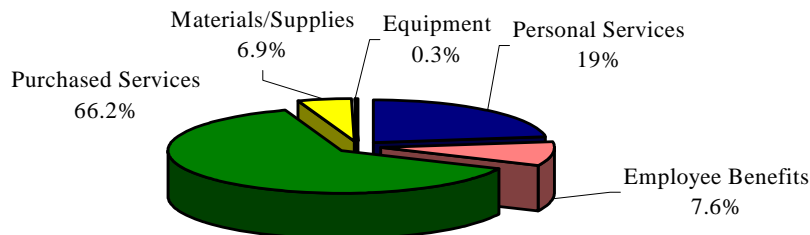
Food Service Fund

The Food Service Fund accounts for the cafeteria operations within the school division, including the preparation and serving of school breakfast and lunch. The Food Service Fund does not receive any contributions from the County of York. Seventy-two percent of the revenue is derived from the sale of meals. The second largest revenue source, 26%, is federal funding for free or reduced lunches. As compared to FY08E, the Food Service budget is decreasing by \$86,567 or 1.8% (\$4,700,572 in FY08E to \$4,614,005 in FY09). The decrease in the budget stems from the completion of the upgrade in the point of sale hardware and software used in the school cafeterias. The Food Service program was privatized 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 third year budgeting for the School Breakfast Program, which is a state funded incentive program which maximizes federal school nutrition revenues and increases student participation in the program.

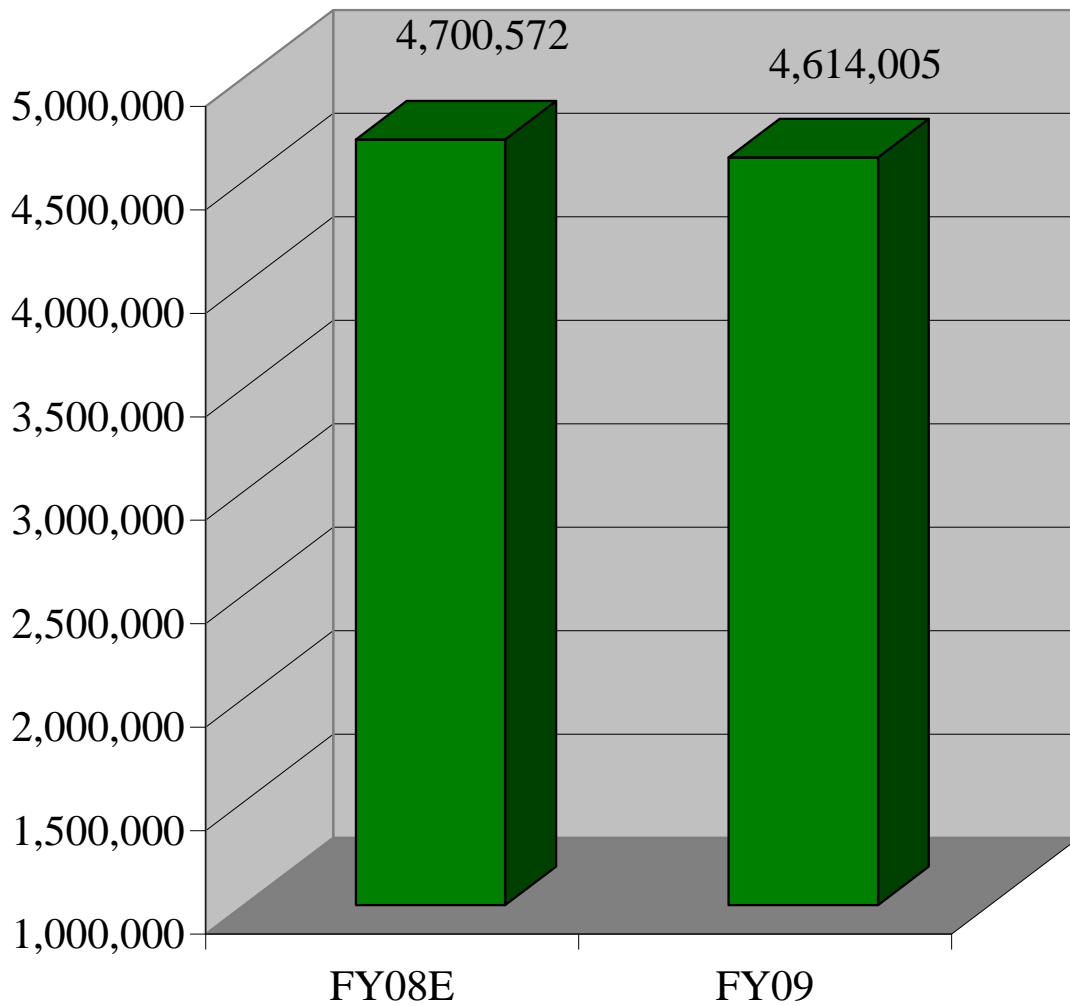
Revenues by Source - FY2009



Expenditures by Major Object - FY2009



Budget Comparison of Food Services Fund



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

FUND BALANCE SUMMARY

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

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

REVENUE DETAIL

**ANNUAL FINANCIAL PLAN
FUND 53**

SCHOOL FOOD SERVICE

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

FOOD SERVICES

The school lunch program is a fiscally independent operation. Its income is generated by the sale of food and beverages and limited support from the USDA. An average of 9,236 lunches and 1,199 breakfasts are sold each day. The school lunch facilities provide feeding centers for emergency shelter sites and Meals on Wheels. In FY 04 the School Division privatized the food service operation in the division. The contractor, ARAMARK, is providing for the School Division preparation and delivery of food services to students.

PERSONNEL

| | FY 2007 ACTUAL | FY 2008 BUDGET | FY 2008 EXPECTED | FY 2009 BUDGET |
|------------------------|---------------------------|---------------------------|-----------------------------|---------------------------|
| Technical | 1 | 1 | 1 | 1 |
| Food Service Personnel | 53.32 | 53.32 | 48.32 | 48.32 |

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

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

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

Informational Section

FY09 SCHOOL BOARD PROPOSED BUDGET

MAJOR CHANGES ONLY

Analysis assumes the FY08E School Operating Budget as the base

EXPENDITURES

COSTS TO RESTORE A PORTION OF FY08 CUTS

| | | |
|---|------------------|------------------|
| Technology refurbishment cycle (7 year to 5 year cycle) | 283,000 | |
| Music equipment | 11,000 | |
| Convocation | 5,000 | |
| Middle school athletic equipment | 4,600 | |
| High school athletic equipment | 10,300 | |
| Career & Technical equipment | 15,100 | |
| Teacher positions (13 FTE's to reduce student/teacher ratio's) | 611,000 | |
| Technology positions (4 FTE's - 3 for IT and 1 for Instruction technology software - 12 month) | 193,000 | |
| Administrative positions (2 FTE's) | 200,000 | |
| Para-Educator positions (2 FTE's) | 33,000 | |
| | Sub-total | 1,366,000 |

COST REQUIRED TO MAINTAIN CURRENT LEVEL OF SERVICE

| | |
|--|---------|
| New Horizons Regional Education Center (tuition) | 249,694 |
| Bus fuel | 371,746 |
| Increase for replacement buses (7 buses) | 87,000 |
| Contractual services - Human Resources/Communications | 25,000 |
| International Baccalaureate (Middle School) | 15,000 |
| Minimum wage increase for stipend positions (Effective July 08) | 51,000 |
| Position reviews (4 year cycle) | 30,000 |
| Connect Ed notification system | 47,000 |
| Athletic trainers | 15,500 |
| Graduation - facility, supplies and food | 23,000 |
| Educational technology consultant - 3rd phase of refurbishment | 100,000 |
| Per pupil supply allocations to schools (includes \$5 increase in technology supply allocation, \$3 for media, and \$2 general supplies) | 127,050 |
| Bus driver substitute salaries (\$60 to \$66 per day) | |
| Operations | 17,400 |
| Summer School | 3,400 |
| Bus driver O/T for SOL testing (double bus runs for H/S only) | 25,000 |
| 5 vehicles - 3 trucks and 2 cargo vans | 72,000 |

FY09 SCHOOL BOARD PROPOSED BUDGET

MAJOR CHANGES ONLY (continued)

| | | |
|---|--------|------------------|
| Security DVR replacements (middle and high schools) | 60,000 | |
| Additional work days for supplement positions | 9,000 | |
| Para-Educator positions (5 FTE's - transfer from contractual funds) (Special Ed positions to take place of outsourcing work) | - | |
| | | Sub-total |
| | | 1,328,790 |

ENROLLMENT INCREASES / PROGRAM EXPANSION

| | | |
|--|---------|------------------|
| Teacher positions (6 FTE's - new enrollment) (includes 1 FTE for Mandarin Chinese and 1 FTE for YRA 12th grade) | 282,000 | |
| Para-Educator positions (3 FTE's - new enrollment) | 49,500 | |
| Virtual High School (increase over FY08 - new enrollment) | 37,105 | |
| 1 FTE - Virtual High School program specialist - 12 month - (new enrollment) | 56,400 | |
| 1 teacher FTE - LEP (new enrollment) | 47,000 | |
| LEP program materials and supplies (new enrollment) | 12,000 | |
| 5 FTE's - Intervention and assessment at Elementary level (220 day contracts) | 258,500 | |
| Elementary math model - implementation and materials | 85,000 | |
| 13.5 custodian FTE's | 297,000 | |
| 1 HVAC FTE | 39,625 | |
| 1 electrician FTE | 39,625 | |
| Licensed staff professional development (A/P, elementary math model, Spec Ed, crisis training) | 150,000 | |
| Non -licensed staff professional development | 5,000 | |
| .5 FTE - HR secretary | 12,500 | |
| | | Sub-total |

COMPENSATION

| | | |
|--|-----------|------------------|
| Licensed staff (7.5% total average salary increase, includes a step) | | 1,371,255 |
| Step (average 1.5%) | 650,000 | |
| Market Adjustment 5% avg (1% = \$475,000) | 2,375,000 | |
| One time \$525 payment to licensed staff for FY09 only (1%) | 475,000 | |
| Health and Dental Insurance (estimate) | 459,300 | |
| Other Post Employment Benefits (retiree health) | 128,172 | |
| Non-licensed staff (4.25% average salary increase, includes a step) | | |
| Step (average 2.25%) | 600,000 | |
| Market Adjustment 2% avg (1% = \$213,000) | 426,000 | |
| Health and Dental Insurance (estimate) | 400,700 | |
| Other Post Employment Benefits (retiree health) | 128,172 | |
| | | Sub-total |
| | | 5,642,344 |

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

STUDENT FEES

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

* These general supply fees were eliminated in FY06.

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

STUDENT FEES

| | SUMMER SCHOOL | 2004-05 | 2005-06 | 2006-07 | 2007-08 | 2008-09 |
|---|----------------------|-----------------------------------|---------|---------|---------|---------|
| 1 | High School Course: | | | | | |
| | Local Residents | \$305 | \$325 | \$325 | \$350 | \$350 |
| | Non-Residents | \$355 | \$375 | \$375 | \$400 | \$400 |
| 2 | Middle School Basics | \$220 | \$240 | \$240 | \$240 | \$240 |
| 3 | Elementary Basics | \$120 | \$120 | \$120 | \$120 | \$120 |
| 4 | Enrichment Courses | Fees and Courses to be determined | | | | |
| 5 | Virtual High School: | | | | | |
| | Local Residents | \$525 | \$550 | \$550 | \$550 | \$550 |
| | Non-Residents | \$525 | \$550 | \$550 | \$550 | \$550 |

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

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

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

| | |
|---------------------------|---|
| Rehearsal Rate | One half the rate for performances. |
| Kiva | \$105.00 (per day) |
| Classrooms | \$55.00 each (per day) |
| Band Room/Choral Room | \$65.00 each (per day) |
| Library | \$65.00 (per day) |
| Commons | \$160.00 (per day), Monday-Thursday |
| | \$240.00 (per day), Friday, Saturday & Sunday |
| Atrium at GMS/GHS | \$210.00 (per day), Monday-Thursday |
| | \$275.00 (per day), Friday-Saturday |
| Custodial Charges | 1.5 times regular hourly rate if Auditorium/Gymnasium/Cafetorium is used. Double time on Sundays and Holidays. |
| Sight and Sound | \$95.00 per day-paid directly to school |
| (P.A. System Lighting) | Additional charge for personnel to operate lighting and sound system owned by school. |
| Bailey Field | \$1,000 per day - Includes the use of the Concession Stand, Field House, Press Box, Public Address System and Restrooms |
| | Use of Lights - \$200 per day |
| | Custodial & Management Fees - Organizations will be charged rates consistent with the Fair Labor Standards Act |
| Use Charge for Piano | \$105.00 per event |
| Energy Costs-Bailey Field | \$200 per day |

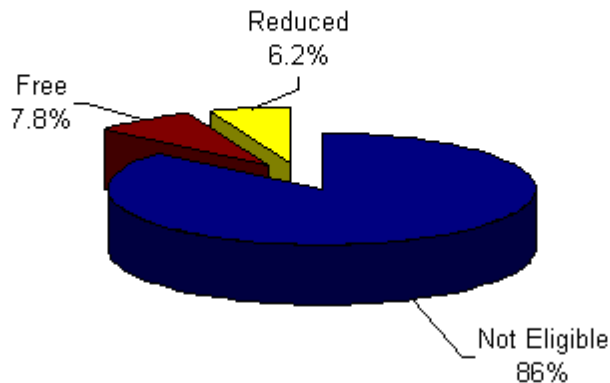
Number of Students Receiving Free or Reduced Lunch

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

School Year: 2007-2008

| | Free | Reduced | Total | Enrollment | % |
|---------------------------|------------|------------|--------------|---------------|---------------|
| Bethel Manor Elementary | 67 | 159 | 226 | 577 | 39.17% |
| Coventry Elementary | 24 | 12 | 36 | 642 | 5.61% |
| Dare Elementary | 43 | 28 | 71 | 423 | 16.78% |
| Grafton Bethel Elementary | 72 | 26 | 98 | 639 | 15.34% |
| Magruder Elementary | 150 | 56 | 206 | 627 | 32.85% |
| Mount Vernon Elementary | 15 | 7 | 22 | 545 | 4.04% |
| Seaford Elementary | 30 | 21 | 51 | 507 | 10.06% |
| Tabb Elementary | 52 | 43 | 95 | 547 | 17.37% |
| Waller Mill Elementary | 57 | 19 | 76 | 301 | 25.25% |
| Yorktown Elementary | 15 | 43 | 58 | 469 | 12.37% |
| Total | 525 | 414 | 939 | 5,277 | 17.79% |
| | | | | | |
| Grafton Middle | 48 | 29 | 77 | 926 | 8.32% |
| Queens Lake Middle | 84 | 49 | 133 | 535 | 24.86% |
| Tabb Middle | 46 | 71 | 117 | 956 | 12.24% |
| Yorktown Middle | 71 | 35 | 106 | 664 | 15.96% |
| Total | 249 | 184 | 433 | 3,081 | 14.05% |
| | | | | | |
| Bruton High | 96 | 51 | 147 | 734 | 20.03% |
| Grafton High | 36 | 25 | 61 | 1,290 | 4.73% |
| Tabb High | 23 | 64 | 87 | 1,263 | 6.89% |
| York High | 60 | 45 | 105 | 994 | 10.56% |
| York River Academy | 6 | 2 | 8 | 41 | 19.51% |
| Total | 221 | 187 | 408 | 4,322 | 9.44% |
| | | | | | |
| Division Total | 995 | 785 | 1,780 | 12,680 | 14.04% |

Students Receiving Free or Reduced Lunch



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

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

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

Grafton Middle
Queens Lake Middle
Tabb Middle
Yorktown Middle

Bruton High
Grafton High
Tabb High
York High

York River Academy

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

GLOSSARY OF TERMS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Fund - an independent accounting entity with a self-balancing set of accounts, which are segregated for the purpose of carrying on specific activities in accordance with special regulations, restrictions or limitations.

Fund Balance - the excess of assets of a fund over its liabilities and reserves.

Fund Balance – Reserved for Encumbrances – an account used to segregate a portion of fund balance for expenditure upon vendor performance.

Generally Accepted Accounting Principles (GAAP) - the conventions, rules and procedures that serve as the norm for the fair presentation of financial statements.

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

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

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

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

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

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

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

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

Proprietary Fund Types – proprietary funds are used to account for ongoing governmental organizations and activities that are similar to those often found in the private sector. The measurement focus of proprietary fund types is upon determination of net income. The School Division has no Proprietary Funds.

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

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

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

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

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

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

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

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

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

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