

The York County School Division

Yorktown, Virginia



**Approved Annual Budget
Fiscal Year 2010**

TABLE OF CONTENTS

	Page
INTRODUCTORY	
York County School Board	1
Budget Message	2
Budget Awards	5
Executive Summary	8
ORGANIZATIONAL	
Geographical Area and Location	37
Money Magazine's Top 100 Best Places to Live in America For 2005	37
National Study for Quality of Life	37
Historical Information	37
Reporting Entity	37
Population	38
Median Age	38
Zweibrucken	38
York County Map	39
Strategic Plan/Beliefs/Mission/Goals/Statements	40
Performance Measurements	57
School Board Policy	61
Budget Development Process	65
Budget Administration Process	67
Organizational Chart	68
FINANCIAL	
Significant Budget and Accounting Requirements	69
Revenues and Expenditures Significant Trends and Assumptions	71
Comparative Summary Statement of Revenues, Expenditures and Changes in Fund Balances	75
Revenue Summaries	76
Expenditures by Major Object	77
Summary of Program Budgets	80
Charts	86
Operating Fund Revenue	
Chart	87
Local Revenue	88
State Revenue	90
Federal/County Revenue	92
Instruction	
Charts	95
Classroom Instruction	
Regular Education	97
Special Education	138
Career/Technical	144
Gifted Education	152
Other Programs	154
Instructional Support-Student	
Counseling Services (Guidance)	165
Homebound	167
Improvement of Instruction	
Management and Direction	168
Instruction and Curriculum Development Service	169
Instruction and Staff Training Service	171
Media Services	
Media Services	172
Instruction Support-School Administration	
Office of the Principal	174

TABLE OF CONTENTS

(continued)

	Page
Administration, Attendance & Health	
Charts	177
Board Services	179
Executive Services	180
Communication Services	181
Human Resources	182
Fiscal Services	183
Information Technology	184
Health Services	185
Psychological Services	186
Speech/Audiology Services	187
Pupil Transportation	
Charts	189
Vehicle Operation Services	191
Vehicle Maintenance Services	192
Operations & Maintenance	
Charts	193
Management & Direction	195
Building Services	196
Grounds Services	198
Vehicle Services	199
Warehouse/Distribution Services	200
Technology	
Charts	201
Classroom Instruction	203
Instructional Support	204
Administration	205
Operations & Maintenance	206
Other Programs-Grants	207
Other Funds	
School Food Services	
Charts	209
Fund Balance	211
Revenues	212
Expenditures	213
Capital Projects Fund	
Charts	215
Revenues	216
Expenditures	217
Fund Descriptions	218

TABLE OF CONTENTS

(continued)

	Page
INFORMATIONAL	
Dropout Statistics	
219	
Scholastic Achievement Test (SAT)	220
Fully Accredited York County Schools	221
Historical Information Regarding Accredited York County Schools	222
Standards of Learning	223
Support by Sources	227
Source of Revenue Increases/(Decreases)	228
Budgeted Per Pupil Cost	229
Per Pupil Expenditure	230
SOL Performance Measures for English, Math and Graduation Rates	231
School Enrollment as Compared To County/City Population	233
Student Fees	234
School Facility Rental Fees	236
Summary Statements of Revenues, Expenditures and Changes in Fund Balance	237
School Enrollment Projection Methodology	240
History of Student Population	241
Number of Students Receiving Free or Reduced Lunch	242
Historical Enrollment (not ADM) by School	243
Historical Comparison of Approved Full Time Equivalent (FTE) Positions	244
York County Various Statistical Data	245
United States Census Data-York County, VA	246
Glossary of Terms	247

INTRODUCTORY

York County School Division
FY 2010 BUDGET
(Fiscal Year July 1, 2009 – June 30, 2010)

School Board Members

Linda S. Meadows, Chair
District II

Mark A. Medford, Vice Chair
District III

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

Barbara S. Haywood
District I

R. Page Minter
District IV

Eric Williams, Ed.D.
Division Superintendent

Lucia V. Sebastian, Ed.D.
Chief Academic Officer

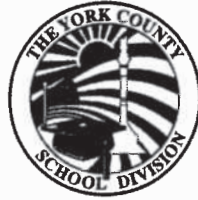
Dennis R. Jarrett, CPA, CPFO
Chief Financial Officer

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

Karen L. Fowler
Budget and Financial Supervisor

York County School Division
302 Dare Road
Yorktown, Virginia 23692
Phone 757-898-0300
www.yorkcountyschools.org
djarrett@ycsd.york.va.us

THE YORK COUNTY SCHOOL DIVISION



DIVISION
SUPERINTENDENT
Eric Williams, Ed. D.

YORK COUNTY, VIRGINIA

SCHOOL BOARD

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

May 18, 2009

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

Dear School Board Members:

Presented herein is the fiscal year 2009-2010 (FY10) budget for the York County School Division. The School Board approved this budget for consideration of the County Board of Supervisors on March 23, 2009. The Board of Supervisors approved the budget as proposed by the School Board on April 14, 2009. Overall, the FY10 approved operating budget totals \$121,659,527, representing a 2.3 percent decrease over the FY09 expected budget. The approved budget was based on a projected average daily membership (ADM) in FY10 of 12,750 students, 18 students less than the FY09 actual ADM of 12,732 and 45 students more than the FY09 budgeted ADM.

Economic Conditions and Projected Revenue

The FY10 budget marks the second year of the biennium for the state budget. It has been widely reported by the Governor's Office that the state is dealing with a revenue shortfall due to economic conditions for both FY09 (the current fiscal year) and the upcoming fiscal year, FY10. The state revenue shortfall is estimated at \$3 billion and could be well over \$4 billion for the biennium. The Governor recommended to the General Assembly that state funding for school divisions not be reduced in FY09 which the General Assembly ultimately approved. For FY10, school divisions were required to share in the state reduction in revenue. For the York County School Division the reduction in state revenue was \$3.76 million or 5.7%. This is the largest reduction in state revenue in decades.

Despite overall lower County General Fund revenues due to economic conditions, the operating contribution to the school division remained the same for FY10 as compared to FY09. At the federal level, an increase of \$861 thousand is projected. The increase stems primarily from an increase in impact aid related to students whose parents are in the military and budgeting for the first time a \$600 thousand Department of Defense payment.

FY10 Operating Budget Priorities

The School Board Strategic Plan coupled with the School Board's financial and operating policies provided the framework for making the required budget reductions.

In accommodating the budget shortfall, every effort was made to protect excellent teaching and learning. Efficient and effective operations are important considerations during these tough economic times. Given the fiscal limitations, the School Board worked diligently to make the best budget decisions possible. The following are examples of budget reductions (in alphabetical order): central office staff; contractual services for instruction and operations; custodial/maintenance/technology staff; equipment/bus purchases; para-educators; staff development; and technology refurbishment. In total, 22.8 full-time positions were eliminated in the FY10 budget. It is worthy to note that none of the positions eliminated were teacher positions. The vast majority of positions eliminated were administrative and support positions and all of the positions will be eliminated with attrition from retirements and resignations.

Given the economic environment, staff will not receive a step increase or a market adjustment in FY10. Undoubtedly, this will be an area for further improvement in FY11. The School Board anticipates continuing to focus on licensed compensation in FY11 and beyond to meet their goal of being in the top three of the Hampton Roads comparators.

Student Performance

Student performance and meeting the state Standards of Learning (SOL) remains the pinnacle of achievement for the York County School Division. Based on spring 2008 SOL test results, the school division continues to be a leader in student performance across the state with 100 percent of our schools meeting the SOL requirements for full accreditation. Additionally, school division students consistently exceed the state average on SOL tests and Scholastic Achievement Tests (SAT). The school division also has one of the lowest dropout percentages in the state, .66 percent in FY08 (the latest year official data is available from the state). The state average for the same year was 1.90 percent.

School Board Strategic Plan

Work on the new strategic plan for the division began in the summer of 2008 with a review of the current mission statement by central office staff and building administrators. In the fall, input was solicited from parents, community members, business leaders, teachers, and staff through an online survey, school visits, and numerous community forums. Information was gathered regarding division strengths and opportunities, as well as identifying the relative importance of different ideas in guiding future efforts of the division. Utilizing the data collected from these events, the School Board drafted a new mission statement, beliefs, and goals at a retreat in January 2009. Once adopted, central office staff developed objectives, which were reviewed and modified by principals. After a final review and revisions, the School Board adopted the strategic plan in May 2009.

Efficiency Studies

Two years ago, two independent operational auditing organizations found that the School Board and school division staff were responsible stewards of tax dollars.

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

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

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

Planned for FY10 is an expanded performance measurement system geared towards further enhancing the school division's efforts to maintain efficient, effective, service-oriented operations that support student achievement.

Capital Projects Program

The FY10 approved Capital Improvement Program (CIP) includes \$1.5 million for the replacement of the heating and cooling system at Dare Elementary and \$2.5 million for the addition of 10 classrooms at Mount Vernon Elementary. The addition is necessary to accommodate students currently housed in mobile units and to address enrollment growth in that area of the County.

Closing Comments

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

Sincerely,



Eric Williams, Ed.D.
Division Superintendent

BUDGET AWARDS

Meritorious Budget Award

The Association of School Business Officials International (ASBO) presented the Meritorious Budget Award to the York County School Division for its annual budget for the fiscal year beginning July 1, 2008.

ASBO International developed the Meritorious Budget Award (MBA) program to recognize school systems for achieving excellence in their school system budget presentation. The foundation of the program is a set of criteria that was developed by ASBO International and school business officials throughout the United States and Canada. The criteria are designed to:

- provide clear budget presentation guidelines
- define state-of-the-art budget practices
- promote short and long range budget goals
- encourage sound fiscal management practices
- promote effective use of school resources

The award is valid for one year only. We believe our current budget continues to meet the MBA program requirements, and we are submitting it to ASBO International to determine its eligibility for another award.

Distinguished Budget Presentation Award

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the York County School Division, Virginia, for the annual budget for the fiscal year beginning July 1, 2008.

In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan and as a communication device.

The award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

Association of School Business Officials International



This Meritorious Budget Award is presented to

York County School Division

for excellence in the preparation and issuance
of its school system budget
for the Fiscal Year 2008-2009.

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

Jerry Brendel
President

John D. Musso
Executive Director



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**York County School Division
Virginia**

For the Fiscal Year Beginning

July 1, 2008

President

Executive Director

EXECUTIVE SUMMARY

The following executive summary presents highlights of the budget on critical issues facing our school division. Although detailed information follows in other sections of the budget, the executive summary will provide the reader key points regarding the budget.

BUDGET PROCESS

The beliefs/mission/goals statements approved by the School Board provided the foundation for the recommendations contained within this Annual Financial Plan. At the beginning of the budget process staff was provided general direction for preparing their budgets; this included establishing as a priority the goals and objectives as approved by the School Board. Staff was also instructed not to assume that there would be additional funds to meet the goals and objectives of the School Board and that redirecting existing financial resources to meet the priorities was a viable means of financing new initiatives.

Staff members at all management levels participated in the development of this budget. The School Board conducted a public forum on the budget and followed up with numerous work sessions involving the Division Superintendent and staff. This activity directly supported development of the Superintendent's recommended budget by providing guidance on priorities and strategic directions. The School Board conducted a public hearing on the Superintendent's Proposed Annual Financial Plan.

Because school divisions in the Commonwealth of Virginia are fiscally dependent on the local government, after the School Board approves the budget it is forwarded to the Board of Supervisors of the County of York for their consideration. The Board of Supervisors must approve a School Board budget by May 1, 2009. If the Board of Supervisors makes adjustments to the School Board's request, the School Board is required to adjust its budget within the parameters of state law.

FISCAL YEAR 2009 BUDGET APPROACH AND CHALLENGES

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

The FY09 budget included several initiatives that were designed to further the goals and objectives of the School Board and to support the School Board's financial and operating policies.

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

The School Board achieved success in all four areas. Twenty-one of the 40.5 positions cut in FY08 were restored in FY09, and the technology refurbishment program was returned to a five-year cycle. Increases for fuel, utilities, special education tuition, and other on-going services were funded. Headway was also made in improving the competitiveness of teacher compensation.

EXECUTIVE SUMMARY
(continued)

FISCAL YEAR 2010 BUDGET APPROACH AND CHALLENGES

Across the country, school divisions have prepared budgets for next school year in a difficult fiscal situation. In Virginia, state revenue is down significantly and school divisions are feeling the pinch of local revenue shortfalls.

The FY10 budget is the second year of the biennium for the state budget. It has been widely reported by the Governor's Office that the state is dealing with a revenue shortfall due to economic conditions for both FY09 (the current fiscal year) and the upcoming fiscal year, FY10. The state revenue shortfall is estimated at over \$3 billion and could be well over \$4 billion for the biennium. The Governor recommended to the General Assembly that state funding for school divisions not be reduced in FY09 which the General Assembly ultimately approved. For FY10, school divisions were required to share in the state reduction in revenue. For the York County School Division the reduction in state revenue was \$3.76 million or 5.7%. This is the largest reduction in state revenue in decades.

Despite overall lower County General Fund revenues, the operating contribution to the school division remained the same. At the federal level, an increase of \$861 thousand is projected. The increase stems primarily from an increase in impact aid and budgeting for the first time a \$600 thousand Department of Defense payment due to the heavy military student impaction.

Overall, the school division operating budget for FY10 is \$2.8 million or 2.25% less than the FY09 budget.

To accommodate the shortfall every effort was made to protect excellent teaching and learning. Efficient and effective operations are important considerations during these tough economic times. Given the fiscal limitations, the School Board worked diligently to make the best budget decisions possible. Examples of budget reductions included, in alphabetical order, the following areas: central office staff; contractual services for instruction and operations; custodial/maintenance/technology staff; equipment/bus purchases; para-educators; staff development; and technology refurbishment. In total, 22.8 full-time positions were eliminated in the FY10 budget. It is worthy to note, that none of the positions eliminated were teacher positions. The vast majority of positions eliminated were administrative and support positions and all of the positions will be eliminated with attrition due to retirements and resignations.

Given the economic environment, staff will not receive a step increase or a market adjustment in FY10. Undoubtedly, this will be an area for further improvement in FY11. The School Board anticipates continuing to focus on licensed compensation in FY11 and beyond to meet their goal of being in the top three of the Hampton Roads comparators.

As required by law, all fund budgets presented in this budget document are balanced.

AMERICAN RECOVERY AND REINVESTMENT ACT OF 2009

At the time this budget was printed the York County School Division had received preliminary information from the Commonwealth of Virginia that we will be provided funds from the federal "American Recovery and Reinvestment Act of 2009" often referred to as the Economic Stimulus Act. It is anticipated that over \$6 million dollars could be received, including funding to support special education. The exact amount and the requirements for spending these funds are unknown at this time. That information should be forthcoming in the upcoming weeks.

The Economic Stimulus Funds are scheduled to be available for only two years. Consequently, the Superintendent will recommend that the School Board exercise caution allocating these funds between recurring (on-going operating) costs and non-recurring (one-time) costs.

EXECUTIVE SUMMARY
(continued)

FISCAL YEAR 2009 and 2010 TECHNOLOGY CLASSIFICATION

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

The FY09 and FY10 budgets were built using the new prescribed technology category. There is no comparison data available for FY08 actual for the technology category since the FY08 budget was required by law to be prepared using the previously approved major category classifications. In future fiscal years the fiscal year actual comparison data will be available.

BOARD GOALS

In January 2009 the School Board held a retreat in Richmond, Virginia to develop the School Board goals in draft form. In the ensuing months, after receiving comments from the public, the School Board approved the goals for FY10 through FY14.

The School Board goals for fiscal year 2010 are as follows:

Goal 1 - York County students will consistently demonstrate excellence in the skills and knowledge needed for citizenship and productive participation in the global community.

Goal 2 - The York County School Division will recruit, hire, retain and support a diverse staff whose members meet the highest standards for their jobs.

Goal 3 - The York County School Division will engage all students in rigorous educational experiences.

Goal 4 - The York County School Division will promote safe and secure school climates and positive relationships among and between students, staff members, parents and our community.

Goal 5 - The York County School Division will maintain efficient, effective, service-oriented operations that support student achievement.

EXECUTIVE SUMMARY
(continued)

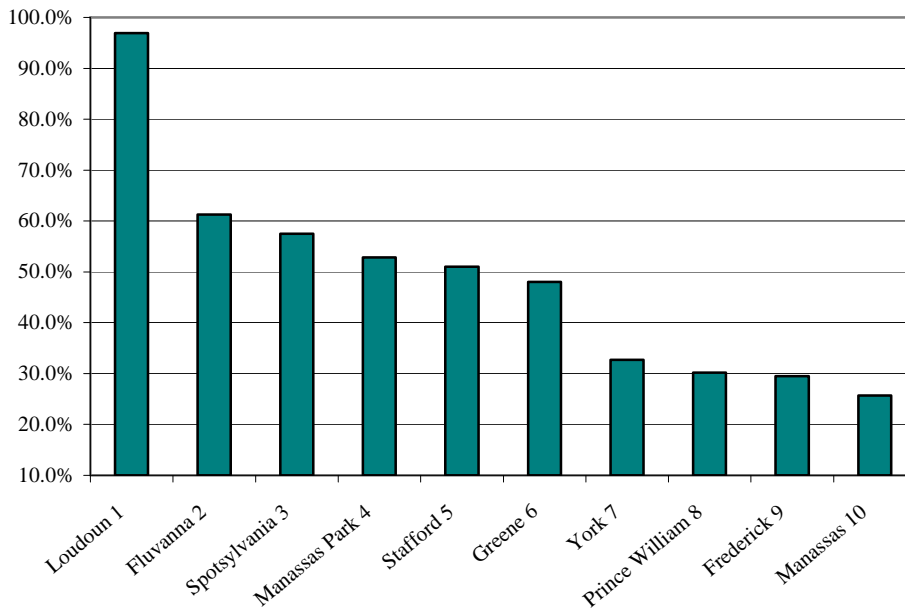
BUDGET FORMAT

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

GROWTH IN YORK COUNTY

York County was one of the fastest growing localities in the state, experiencing an estimated increase in population of 32.7% from 1990 to 2000. This high rate of growth ranked York County as the 7th fastest growing locality in Virginia. The chart below shows the 10 fastest growing localities in the state during the 1990 to 2000 time period.

Virginia's 10 Fastest Growing Localities



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

For the period of 2000-2008, York County was ranked 22nd among Virginia localities with the most population growth. Total population growth in the County for that period was 8,229.

Source: University of Virginia, Weldon Cooper Center for Public Service, Estimates of Population for Virginia & its Localities, Final 2007 & Provisional 2008.

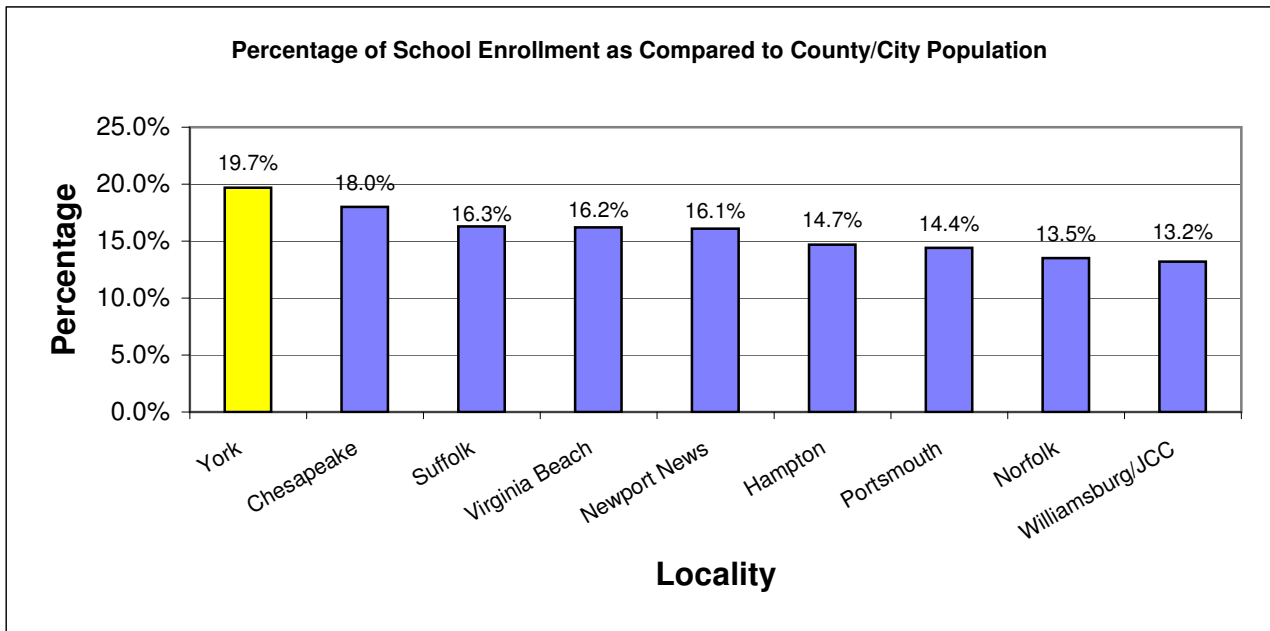
EXECUTIVE SUMMARY

(continued)

SCHOOL ENROLLMENT AS COMPARED TO COUNTY POPULATION

York County has the highest percentage of student enrollment in relation to total population in localities across the region as shown in the following charts. The results of this report show York's student enrollment at 19.7% of the total County population. This ranking has been consistent in recent years.

Locality	Population 2008	Average Daily Membership in Public Schools 2008	Percentage
York	64,526	12,687	19.7%
Chesapeake	216,621	39,059	18.0%
Suffolk	81,906	13,307	16.3%
Virginia Beach	431,451	69,858	16.2%
Newport News	180,977	29,193	16.1%
Hampton	144,203	21,143	14.7%
Portsmouth	97,598	14,092	14.4%
Norfolk	235,092	31,822	13.5%
Williamsburg / James City County	75,590	10,002	13.2%



Source: State Auditor of Public Accounts; Comparative Report; Fiscal Year Ended 6/30/08.

EXECUTIVE SUMMARY
(continued)

ENROLLMENT

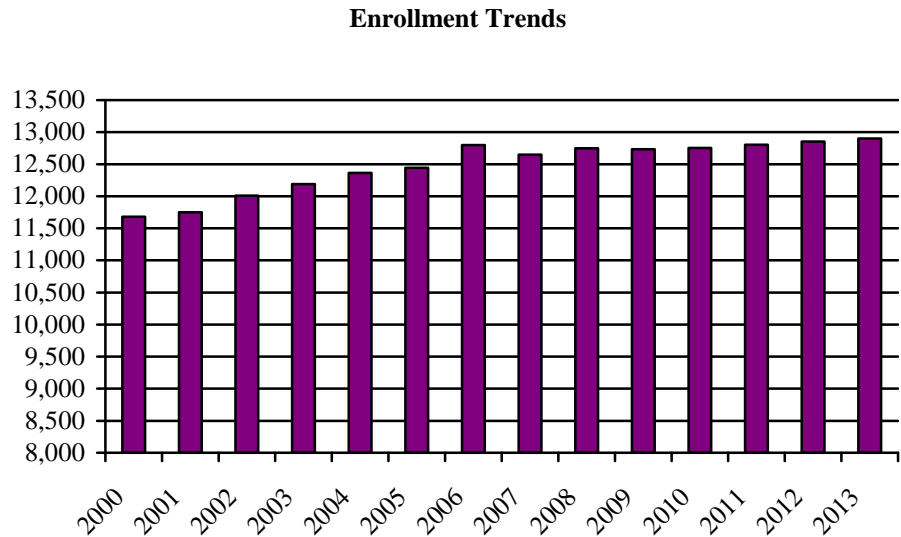
The School Board utilizes enrollment projections provided by the County of York Planning Office to prepare its budget. The School Board’s approved FY09 Operating Budget was prepared using the County projection of 12,705 students. Actual enrollment was 12,732, which is a decrease over the previous year’s enrollment (12,745) of 13 students.

The County Planning Office has provided an enrollment projection of 12,750 for FY10. This represents 18 or 0.14% more students than FY09 actual.

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

The following chart and graph shows the actual and projected enrollment in the division for the school years 2000-2013.

Year	Students
2000	11,680
2001	11,750
2002	12,010
2003	12,188
2004	12,363
2005	12,442
2006	12,797
2007	12,649
2008	12,745
2009	12,732
2010	12,750+
2011	12,800*
2012	12,850*
2013	12,900*



+ Budgeted enrollment

* These figures represent projected enrollment.

EXECUTIVE SUMMARY **(continued)**

FISCALLY DEPENDENT SCHOOL DIVISION

York County School Division is a fiscally dependent school division pursuant to State law. As a fiscally dependent school division, assessed and market value of taxable property and tax rates do not apply. Nor does the school division maintain a debt service fund. State law prohibits the school division from entering into debt that extends beyond the current fiscal year without the approval of the local governing body. The governing body in the County of York is the Board of Supervisors. The School Division does not prepare or administer a budget for school debt service. The school debt service budget is prepared and administered by the County of York. The School Division has no current debt.

COMMUNITY SURVEYS

In December 2003, the school division commissioned a community opinion survey that was designed to gather information regarding satisfaction with division programs and initiatives and to determine the issues related to public education that our community believed to be the most important. The survey was conducted by an outside marketing research firm to ensure the validity of the survey and to ensure data was properly tabulated and analyzed.

The survey results were very positive. Most respondents were either "satisfied" or "very satisfied" with the many aspects of the school division. Lower rated survey items had to do primarily with funding issues (teachers' pay, planning for growth, etc.) and are not necessarily a reflection of how well the division is managed. And, significantly, those with direct experience with division schools and programs tended to rate the questioned items substantially higher than those with no experiences with the division.

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

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

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

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

In the fall of 2008, the school division commissioned an online community opinion survey that was designed to gather information to assist the School Board in developing a new strategic plan. The goal of the survey was to determine which issues related to public education our community believed to be the most important.

Over 1,100 community members took the survey, and the survey results were reviewed by the School Board at their strategic planning retreat.

Additionally, four community forums were held in each of the four school zones. These forums provided community members with an opportunity to share their opinions regarding expectations for the community's schools and to discuss what they believe defines student success. While turn-out for the forums was lower than expected, the information gathered from participants was very useful and provided the board with additional confirmation of the data gathered in the online survey.

EXECUTIVE SUMMARY (continued)

DIVISION-WIDE ACCOMPLISHMENTS LINKED TO SCHOOL BOARD FY09 GOALS

The *No Child Left Behind (NCLB)* federal legislation requires annual testing of at least 95% of all students to measure progress in reading and math. For FY08 (latest information available) York County School Division met all requirements for Virginia accreditation. All York County Schools except Bruton High, Queens Lake Middle, Grafton Middle, Yorktown Middle and Yorktown Elementary schools made Adequate Yearly Progress (AYP) for 2007-2008. (Goal 1)

The school division's community public relations department received honorable mention in FY06 in the category of outstanding education publications and electronic media programs by the National School Public Relations Association. The award winning publication, *The YCSD Report to the Community*, includes information about the division's accomplishments in the previous school year. (Goal 5)

The school division's Community & Public Relations department earned two recognition awards from the National School Public Relations Association in 2007-08. Staff members were recognized with a Gold Achievement Award for the superintendent search PR campaign. The department also sponsored York River Academy, which was recognized for their podcasts. (Goal 5)

In operations, completed renovation and addition of Yorktown Middle School including the installation of a geothermal heating/cooling system, energy efficient lighting and many more upgrades. Also, commenced the addition of 10 classrooms at Yorktown Elementary and installed electronic locks on all school buildings. (Goal 4)

In FY08 the York County School Division received the "What Parents Want" award. The award is given to school divisions by School Match Public Priority Systems, Inc. for providing programs that meet certain criteria and match the needs of parents and children. In 2007, only 16 percent of the nation's 15,573 public school districts earned this award. (Goal 5)

In FY02 all eighteen York County Schools achieved the state's highest accreditation ranking of "Fully Accredited" two years before the School Board's deadline of 2005. The school division maintained the ranking in FY03, FY04, FY05, FY06, FY07 and FY08. The York County School Division received special designation from the Southern Association of Colleges and Schools Council on Accreditation and School Improvement as a 2005-2006 "Super System for Quality Schools". Only 54 school divisions (out of 134) in Virginia were awarded this honor, given to divisions that have all eligible elementary, middle and high schools accredited. (Goal 1)

SACS CASI ACCREDITATION (Goal 2)

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

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

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

EXECUTIVE SUMMARY (continued)

ELIMINATION OF GENERAL SUPPLY FEE (Goal 5)

For at least two decades the school division charged all students not eligible for free lunch a general supply fee. The fee was assessed at the beginning of each school year. In FY05, the general supply fee was \$20 for each elementary student, \$25 for middle and \$30 for high. These amounts reflected a \$5 reduction from the fee charged in FY04.

Beginning with the FY06 school year, the School Board eliminated the general supply fee for all students. The consumable supplies that were previously purchased with the general supply fees were purchased in FY06 from the school operating budget. The School Board continued the elimination of the general supply fee for FY07, FY08, FY09 and FY10.

ENERGY MANAGEMENT AWARDS AND RECOGNITION (Goal 4)

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

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

DIVISION-WIDE FINANCIAL REPORTING AWARDS (Goal 5)

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the York County School Division for its comprehensive annual financial report for the fiscal year ended June 30, 2008. In addition, the Association of School Business Officials of the United States and Canada (ASBO) awarded a Certificate of Excellence in Financial Reporting to the York County School Division for its comprehensive annual financial report for the fiscal year ended June 30, 2008. A Certificate is the highest form of recognition awarded in the field of governmental financial reporting.

EXECUTIVE SUMMARY (continued)

STUDENT PERFORMANCE (Goal 2)

York County School Division students have made substantial progress in the areas listed below.

Scholastic Aptitude Test (SAT)

Students planning to go to college usually take the SAT in their senior year, although some students take it earlier, and some students take it more than once. The combined total mean of math and verbal scores continued to be above the state and national level.

Standards of Learning Tests (SOL)

SOL tests are administered to students in grades 3-8 and students enrolled in certain high school classes. Beginning with the class of 2004, students were required to earn a certain number of verified credits to be eligible for a standard or advanced high school diploma. Verified credits for graduation are based on the student achieving a passing score on the required end-of-course SOL tests.

Based on spring 2008 Standards of Learning (SOL) test results, all schools in the York County School Division were Fully Accredited.

Career/Technical

Based on the 2007-2008 Annual Performance Report for Career and Technical Education from the Virginia Department of Education:

- Of the York County Career & Technical Education Program Completers, 100% attained **80%** or more of their occupational competencies.
- A Career and Technical Education Program Completer is a student who has met the requirements for a career and technical concentration or specialization and all requirements for high school graduation or an approved alternative education program.

Graduation Statistics for the Class of 2008

535 of this year's 978 graduates completed 24 or more high school credits in specific subjects. In addition, the International Baccalaureate Diploma was awarded to 19 graduates and 45 seniors completed coursework at the Governor's School for Science and Mathematics.

The chart below provides a variety of information regarding the Class of 2007 high school graduates.

School	Graduates	% College Bound	Scholarships Earned
Bruton High School	176	84%	\$1,907,728
Grafton High School	285	81%	\$2,249,820
Tabb High School	310	85%	\$3,500,000
York High School	209	88%	\$1,641,766
Total:	980	84%	\$9,299,314

York County School Division Recognized for Raising Achievement of Economically Disadvantaged Students – Title I Distinguished Schools

Title I of NCLB provides funding to school divisions and schools for programs to raise the achievement of students identified as being at risk of academic failure. The federal education law requires schools and school divisions to meet annual objectives for increasing student achievement on statewide assessments in reading/language arts and mathematics.

EXECUTIVE SUMMARY
(continued)

The Virginia Board of Education is recognizing 124 schools in the Commonwealth of Virginia as “Title I Distinguished Schools” for maintaining full state accreditation under the Commonwealth’s Standards of Learning program for two consecutive years, meeting NCLB benchmarks in reading and mathematics and having average test scores in both subjects at the 60th percentile or higher.

“The successes of the students in these schools and divisions show that all children – regardless of family income – can learn and achieve,” said Board of Education President Mark E. Emblidge.

“Behind each of these awards are educators who have embraced best practices and instructional strategies that have been shown to be effective with at-risk students,” Superintendent of Public Instruction Patricia I. Wright said.

York County School Division will receive a certificate celebrating its status and achievement with five Title I Distinguished Schools. The recognized schools within our division include Bethel Manor Elementary, Dare Elementary, Magruder Elementary, Tabb Elementary and Waller Mill Elementary.

ACADEMIC EFFICIENCY OF DOLLARS SPENT (Goals 1 & 4)

Below is a ranked comparison of per pupil expenditures for school divisions in the Hampton Roads region as compared to the ranking of pass rates for English SOL and Math SOL scores. All data presented below is for fiscal year 2008 (latest year data is available).

As depicted by the charts, the York County School Division was ranked 9th in per pupil spending, ranked 1st, along with Virginia Beach and Chesapeake, in English SOL scores and ranked 2nd in Math SOL scores and graduation rates.

	Per Pupil Expenditure *	Rank		English SOL	Rank
Williamsburg	11,109	1	York	91	1
Virginia Beach	10,796	2	Virginia Beach	91	1
Norfolk	10,763	3	Chesapeake	91	1
Chesapeake	10,690	4	WJCC	89	2
Newport News	10,565	5	Suffolk	84	3
Portsmouth	10,542	6	Newport News	83	4
Hampton	10,388	7	Portsmouth	83	4
Suffolk	9,830	8	Hampton	82	5
York	9,368	9	Norfolk	80	6

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

	Math SOL	Rank		Graduation Rate	Rank
Chesapeake	89	1	WJCC	92	1
York	88	2	York	88	2
Virginia Beach	87	3	Chesapeake	84	3
WJCC	85	4	Virginia Beach	74	4
Hampton	80	5	Hampton	71	5
Portsmouth	79	6	Newport News	70	6
Suffolk	79	6	Suffolk	60	7
Newport News	78	7	Norfolk	50	8
Norfolk	76	8	Portsmouth	46	9

EXECUTIVE SUMMARY (continued)

INSTRUCTION AND CURRICULUM DEVELOPMENT(Goals 1 & 2)

Seeking to meet the academic requirements of the state and to continue its own tradition of educational excellence, the York County School Division has correlated its CORE and non-CORE curricula for Grades K-12 with the Commonwealth of Virginia's Standards of Learning. In addition, the Division offers to eligible students the Honors Program, the International Baccalaureate Programme, and several Career/Technical offerings that lead to specialized certifications. Highlights of these programs are indicated below.

Curriculum Development

The School Division's curriculum development effort is an ongoing process of development and review that emphasizes the Standards of Learning within a rich instructional program. Incorporating content outlines, SOL related and technology standards, learning objectives, instructional strategies, and sample assessments, the curriculum guides for both CORE and non-CORE courses reflect current best instructional practices and essential knowledge from the Standards of Learning Teacher Resource Guides.

Curriculum development provides descriptive and reliable guides for teachers and ensures that York County School Division students are taught in a manner that prepares them adequately for the SOL tests. As new courses that broaden students' interests and guide them to meaningful and appropriate career paths are added to the *Program of Studies K-12*, curriculum is written for each of these courses. In addition, a comprehensive and user-friendly *Secondary Program of Studies Registration & Information Guide* containing all middle and high school courses as well as general academic information is published to assist students and their parents in planning secondary school course work.

Committee for Minority Affairs

The Committee for Minority Affairs (CFMA) was established in 2004 to implement the recommendations of the Minority Student Achievement Task Force. The task force goals were as follows:

(1) *Identify strategies to close the achievement gap between minorities and non-minorities* – The CFMA created a district-wide implementation plan that identified strategies by department. Data regarding the closing of the achievement gap is provided annually and utilized by the CFMA to determine the success level of various strategies. The complete implementation plan was reviewed and updated in 2009 to reflect current data trends and academic focus.

(2) *Meet the annual targets and goals for compliance with the No Child Left Behind Act* – The CFMA monitors the York County School Division's compliance in meeting NCLB targets for the minority subgroup. The data is then utilized to update the implementation plan and advise liaisons and building administrators on academic programming.

(3) *Recommend specific objectives for African-American student participation in and achievement on Advanced Placement and SAT tests* – The CFMA reviews data annually on AP and SAT minority participation and achievement. The information is then utilized to update the implementation plan and, in 2009, update the York County School Division's instructional objectives to reflect progress and continue improvement.

(4) *By June 30, 2006, improve staff understanding of cultural and racial diversity through professional development* – Through the implementation plan, the human resources department, the CFMA and the CFMA liaisons have implemented a wide ranging professional development program to provide opportunities for meaningful dialogue and increased cultural awareness. Each school is assigned a CFMA liaison who works with the school division staff and students to improve the building level awareness of racial and cultural diversity. In addition, the human resources department has implemented additional supports for increasing the minority presence on staff.

EXECUTIVE SUMMARY **(continued)**

In 2009, the CFMA continues to monitor the achievement of minority students in the York County School Division and utilize a wealth of community and school resources to improve the opportunities for success of minority students. The current implementation plan focuses on the areas of increasing cultural and racial diversity, increasing academic and social-emotional growth of minority students, enhancing recruitment for and access to accelerated programs for minority students, increasing parent and community involvement and increasing the representation and retention of minority staff.

Guidance Audit

The School Board goals and objectives provide for the division's commitment to improve guidance services for students. Recent changes in public education such as the state Standards of Learning, state verified credit requirements, and the federal No Child Left Behind Act, prompted an audit of guidance services in the school division. An independent business firm was contracted to complete the audit, which included interviews with building guidance counselors and shadowing guidance staff, and meetings with principals and other related instructional staff.

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

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

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

In FY09, parents of 8th through 12th grade students were invited to participate in development and revision of high school programs and career plans. Career fairs were held in elementary, middle and high schools in all geographic areas of the division, and 22 YCSD counselors attended a military child transition workshop titled *Building Resilient Kids*.

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

The Honors Program

Offered in all York County middle and high schools, the Honors Program is designed to provide eligible students in grades 8-12 with the opportunity to complete a rigorous academic program. Students electing to participate in the Honors Program are required to complete courses prescribed by the Honors Program, maintain a specified grade point average, and complete 20 hours of community service outside of school. For going beyond the State's requirements for an Advanced Studies Diploma, students who successfully complete the Honors Program will be recognized with the Honors Seal on their diplomas. Students in the Class of 2002 were the first to graduate from the Honors Program. In 2009, 41 seniors graduated with the Honors Program Seal on their diplomas.

EXECUTIVE SUMMARY

(continued)

International Baccalaureate Programme

The International Baccalaureate (IB) Programme is a college preparatory course of study for academically talented students in Grades 11 and 12. Admission to the Pre-Diploma Programme for Grades 9 and 10 is by application, and the program prepares accepted students for participation in the IB Diploma Programme in their junior and senior years. All IB courses are taught by instructors trained in IB instruction at workshops conducted by the International Baccalaureate Organization (IBO). The courses are designed to develop in students strong writing, time-management, and critical/higher-order thinking skills. In addition, through these courses, each student is exposed to the interdisciplinary nature of the IB liberal arts curriculum. Students who complete the full requirements of the IB Programme are eligible to receive the IB Diploma issued by the International Baccalaureate Organization (IBO) in addition to the appropriate York County School Division diploma. Students in the Class of 2002 were the first to graduate from the International Baccalaureate Programme. In 2009, 21 seniors graduated from the rigorous IB Programme.

The Middle Years Programme (MYP)

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

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

Career/Technical Offerings

Within the York County School Division, three career and technical education programs are offered for high school credit with concentrations that lead to career and technical education completer status. Meeting the needs of students as they prepare to work in the 21st century are offerings in Business and Information Technology, Marketing Education, Technology Education and Trade and Industrial Education. In addition, Family and Consumer Science course offerings are available to students in each of our four middle schools.

Educational Technology

In 2003, designs for second generation upgrades for all educational technology, Internet and web-based instructional resources and administrative applications were completed and delivery of the updated model began with Dare Elementary, Grafton School Complex, Bethel Manor Elementary and Grafton Bethel Elementary. The refurbishment model included mobile computer labs, laptops for all instructional staff, teacher iStations and amended software loads to meet the School Board goal for technology integration to support and enhance instruction. This model also incorporated classroom, library and administrative hardware, peripherals and multimedia applications to support the division's instructional initiatives and address various learning needs of students. The last two schools to be updated, Yorktown Elementary and Tabb Elementary, will receive the 2nd generation model in the summer of 2009.

EXECUTIVE SUMMARY (continued)

One critical component of the YCSD Technology Implementation Plan includes on-going professional development for faculty and administrators throughout the division. Staff in technology refurbished schools receive intense year-long training to learn the new hardware and to integrate the various software and web components into daily instruction. In each building, an Educational Technology Facilitator provides continuous instructional technology support, training and coaching for every teacher throughout the year. The technology experiences cover productivity applications, instructional software, web-based services, multimedia integration and lesson planning, design and co-teaching. A menu of class options is available to all staff, including asynchronous online sessions and face-to-face instruction provided by Educational Technology staff and third party vendors.

Planning for the third generation educational technology model was initiated in January 2009. School visits and meetings with principals, teachers, Educational Technology Facilitators (ETFs), and central office staff were scheduled to gather information regarding our current technology model and to determine necessary changes to the current model to enhance instruction and student engagement. As a result of these meetings the 3rd Generation model was developed around three principles: improved access to technology; more frequent, smaller upgrades; and, service oriented technology support for instruction. Key components of this plan include: replacement of laptop and desktop computers on a five year cycle, implementation of a desktop management system to allow for centralized administration and deployment of operating systems and software applications to all division computers, annual peripheral upgrades, web access to GradeQuick for teachers and parents in grades 3-12, and the establishment of a division technology committee to make decisions regarding software and hardware needs.

Learning Goes Mobile

Fifteen schools in the York County School Division utilize mobile laptop labs to support daily classroom instruction. A mobile lab is a modern alternative to hard-wired classroom labs that provides additional flexibility for technology integration throughout the instructional day. Laptop labs are configured with 16-30 laptops on specially designed carts that are easily deployed to multiple classrooms for simultaneous use by students in different content areas in grades K-12.

York River Academy (Charter School)

The York River Academy opened in FY03 to provide academic and career instruction to students in grades 9 and 10 who meet the application criteria. Students have the opportunity to earn high school credits and verified high school credits toward graduation with a standard diploma. The program at York River Academy allows students to work toward accomplishing proficiency and industry certifications in a technology rich environment with emphasis on web site development or computer repair. The York River Academy works with an “at risk” population (those students who have not been particularly successful in a traditional school setting) by providing small class sizes and specialized instruction. There were 22 students enrolled at York River Academy in FY03, 39 students in FY04, 40 students in FY05, 37 students in FY06, 40 students in FY07, 50 students in FY08 and 48 students in FY09.

In FY07, students at York River Academy began using a new technology medium known as podcasting to keep parents and community members aware of events at the school, as well as providing “techno-tips”. Students at York River Academy also develop web sites for local businesses and non-profit organizations. An 11th grade was added to York River Academy in September, 2007 and a 12th grade was added in September, 2008. York River Academy will have its first graduation in June, 2009.

EXECUTIVE SUMMARY

(continued)

The School of the Arts

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

The Middle School of the Arts Magnet (mSAM)

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

Waller Mill Fine Arts Magnet (WMFAM)

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

Yorktown Elementary Math, Science and Technology Magnet (YEMSTM)

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

Planning for the Implementation of a K-12 Writing Model

A new K-12 Writing Model was developed in 2009 to be implemented in 2010. This Writing Model is a framework for comprehensive writing instruction for K-12. Committee membership included elementary, middle and high school general education teachers, special education teachers, reading specialists and administrators, as well as central office staff.

The Writing Model is a toolbox of writing expectations, best practices and assessment options conducive to the effective teaching of writing. Specific information is provided for every grade level, from strategies for emergent writers in kindergarten to a summary of AP and SAT test expectations for high school students. The model defines the stages of the writing process and calls for the teaching of grammar within the context of writing rather than isolation. It provides for consistency in assessment across the Division, requiring first and fourth quarter direct writing evaluations in grades 3-12 and the use of writing folders in grades K-12.

EXECUTIVE SUMMARY
(continued)

Middle School Block Schedule

Beginning in the 2009-10 school year, all middle schools will follow a block schedule for sixth, seventh and eighth grade students. This change is being made to increase the amount of instructional time in both English and math. Teachers and administrators believe that the additional time will provide students with enhanced instructional opportunities and will improve student achievement. The shift to a block schedule will provide teachers with additional time to help students in areas of low performance and enrich students in areas of high performance.

Performance Measures for Non-Instructional Activities (Goal 4)

The York County School Division has implemented for the first time a series of performance measures for non-instructional activities such as operations, finance, and health services. The performance measures are designed to measure the effectiveness of managing the school division's resources in support of the organization's goals. It is anticipated that the performance measures will be refined and expanded as the needs and requirements of the organization change. The FY10 budget document includes the results for the time period of July 2007 through June 2008.

The performance measures for instructional activities are embedded in the goals and objectives of the School Board. The goals and objectives are linked to the organizational units. The presentation of the goals and objectives is as approved by the School Board.

The performance measures for instructional and non-instructional activities form the basis or process for management by results in the school division.

EXECUTIVE SUMMARY

(continued)

SUMMARY OF PERSONNEL RESOURCE CHANGES

The information below is a summary by position of personnel resource changes included in the FY10 budget. The total of full time equivalent positions for FY10 is 1,816.98.

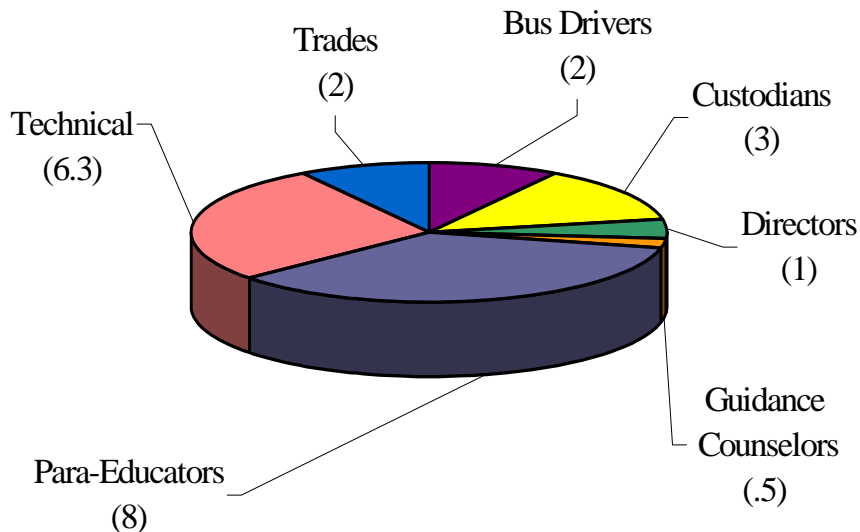
Summary of Personnel Resource Changes

All Funds

FY09E Compared to FY10

	Full Time Equivalent Positions
Bus Drivers	(2.0)
Custodians	(3.0)
Directors	(1.0)
Guidance Counselors	(0.5)
Para-Educators	(8.0)
Technical	(6.3)
Trades	(2.0)
	<hr/>
	(22.8)
	<hr/>

Decrease in Full Time Equivalent Positions for FY10



EXECUTIVE SUMMARY
(continued)

SUMMARY OF FUNDS

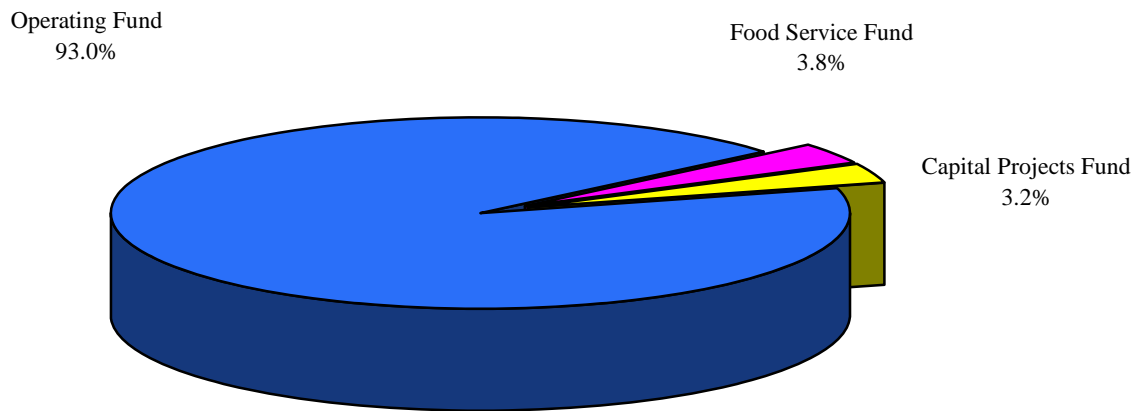
The following budgets are included in the Superintendent’s Annual Financial Plan: School Operating Fund, Food Service Fund and Capital Projects Fund. The School Operating Fund is intended to finance instructional programs and day-to-day operations to support those programs. The Food Service Fund accounts for the cafeteria operations within the schools, including breakfast and lunch. The Capital Projects Fund accounts for financial resources used for the acquisition, construction or renovation of major capital facilities. All of the above mentioned budgets are balanced for FY10.

The schedule below presents a summary comparison of the funds included in this budget. The FY10 approved operating budget reflects a decrease of 2.3% over the FY09E budget. The FY10 budget projects an increase of 45 students on a budgetary basis. The overall reduction in the operating budget of 2.3% reflects the reduction in state funding.

The 2.6% increase in the Food Service Fund stems from a projected increase in sales and the cost of food and supplies. The Capital Projects Fund increase in FY10 of 6.1% is driven primarily by the addition of several new projects in FY10 that combined exceed last year’s budget amount.

Fund	Budget FY09E	Approved FY10	Change	
			\$	%
Operating Fund	124,462,107	121,659,527	(2,802,580)	(2.3%)
Food Service Fund	4,885,158	5,012,098	126,940	2.6%
Capital Projects Fund	3,957,033	4,200,000	242,967	6.1%

Summary of All Funds - FY10



EXECUTIVE SUMMARY
(continued)

SCHOOL BOARD APPROVED FY10 OPERATING BUDGET

Major additions and reductions to the FY10 Operating Budget as compared to FY09E linked to FY10 School Board Goals. All reduced amounts are in parenthesis.

Compensation

- No step increase for staff – Goal 2
- No market adjustment for licensed staff – Goal 2
- Increase in the employer contribution for health and dental insurance for all participating staff \$626,780 – Goal 2
- Replace Teachers as Leaders program with National Board Certification Program (\$82,000) - Goal 2

School Board Office – Goal 5 unless otherwise indicated

- Eliminate Chief Human Resources Officer – 1 FTE (130,000) Goal 2
- Recruitment Specialist and Licensed Specialist - .3 FTE (35,000) Goal 2
- Communications Specialist – 1 FTE (60,000)
- Educational Technology Specialist 1 FTE (70,000)
- Eliminate Graduate Assistants (20,000)
- SBO materials, supplies and equipment (20,000)
- Reduce Visiting International Faculty contract – 3rd year teachers (25,000)

Operations and Maintenance – Goal 5

- Reduce 3 IT computer tech positions – 3 FTE's (150,000)
- Reduce 3 custodian positions – 3 FTE's (66,000)
- Reduce 1 HVAC and 1 electrician position – 2 FTE's (80,000)
- Move to lease/purchase of buses (4 buses) (230,000)
- Reduce 2 bus driver FTE's (32,000)
- Energy Education contract ends (123,600)
- LCD projector bulbs replacement (25,000)
- Technology hardware upgrades and additions – IT (25,000)
- Reduce Kronos contract (35,000)
- Reduce ASI security alarm contract (20,000)
- Operations – telephone costs (71,580)

Instruction – Goals 1 and 3

- Interpreter 1 FTE (55,000)
- Family Life Education .5 FTE (24,000)
- Reduce Para-Educator positions – 8 FTE's (136,000)
- Reduce field trip expenditures by 50% (30,000)
- Reduce professional development – administrators and SBO staff (18,000)
- Eliminate Virginia Living Museum contract (48,300)
- Instruction – New Horizons – Governor's School – lower costs (50,242)
- Eliminate majority of FY09 increase to licensed staff dev. (76,990)

Technology Equipment/Software – Goals 1 and 3

- Reduce cost of technology refurbishment (300,000)

Cost Required to Maintain Current Level of Service - Goal 5

- Utilities (water, sewer, electric, natural gas) 339,000

EXECUTIVE SUMMARY
(continued)

Operating Budget Expenditure Summary

School Operating Fund
Fiscal Year 2010

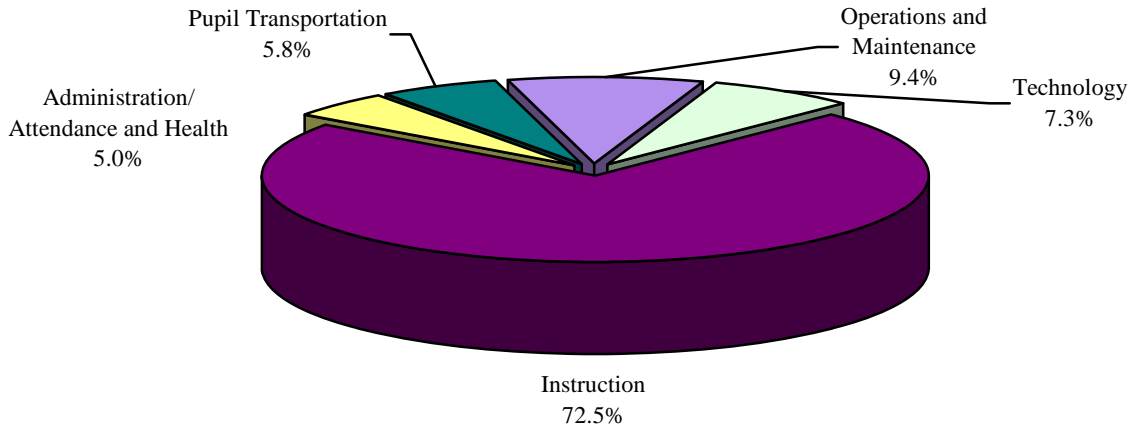
Expenditures by Major Object

	Budget FY09E	Approved FY10	Change \$	%
Personal Services	77,652,295	75,948,885	(1,703,410)	(2.2%)
Employee Benefits	26,015,525	25,972,763	(42,762)	(0.2%)
Purchased Services	5,727,613	5,442,348	(285,265)	(5.0%)
Other Charges	4,145,632	4,271,780	126,148	3.0%
Materials/Supplies	4,793,383	4,670,427	(122,956)	(2.6%)
Equipment	4,405,319	3,653,894	(751,425)	(17.1%)
Transfers	1,722,340	1,699,430	(22,910)	(1.3%)
Total	124,462,107	121,659,527	(2,802,580)	(2.3%)

Budgeted expenditures in the Operating Fund by major category are:

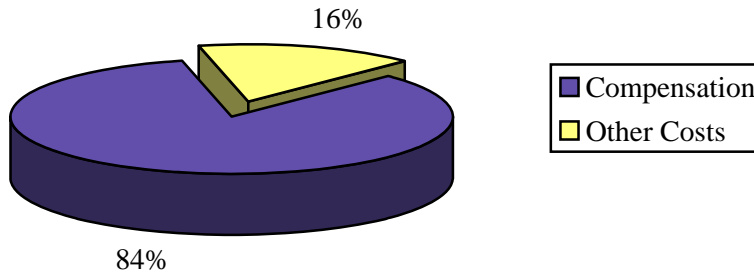
Category	Budget FY09E	Approved FY10	Change \$	%
Instruction	89,851,231	88,173,943	(1,677,288)	(1.9%)
Administration/ Attendance and Health	6,224,890	6,039,583	(185,307)	(3.0%)
Pupil Transportation	7,337,092	7,087,379	(249,713)	(3.4%)
Operations and Maintenance	11,207,052	11,402,852	195,800	1.7%
Technology	9,841,842	8,955,770	(886,072)	(9.0%)
Total	124,462,107	121,659,527	(2,802,580)	(2.3%)

Budgeted Expenditures



EXECUTIVE SUMMARY
(continued)

The percentage of the budget that is directed to compensation and other costs is shown below. These percentages have not changed significantly over the last several fiscal years.



Operating Budget Revenue Summary

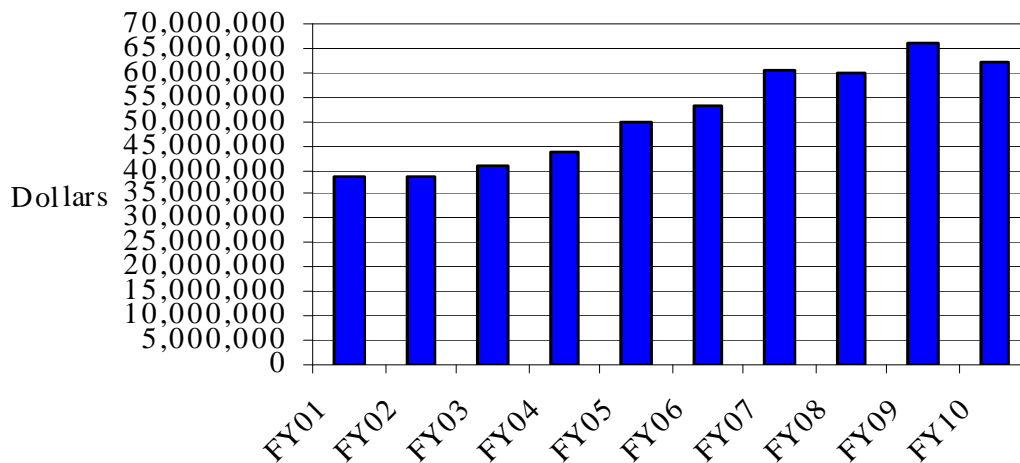
The revenue projections for FY10 in the Operating Budget reflect several significant assumptions.

State revenue was projected using the General Assembly's approved budget for FY10. The projected decrease in state revenue is \$3,763,968 or 5.7%.

The state first provided school divisions a distribution of lottery funds for fiscal year 1999 and the state has continued the lottery funds in each fiscal year thereafter. However, beginning in FY10 the state has shifted the lottery funds to other state education programs. Therefore, there is no longer a separate line item for these funds.

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

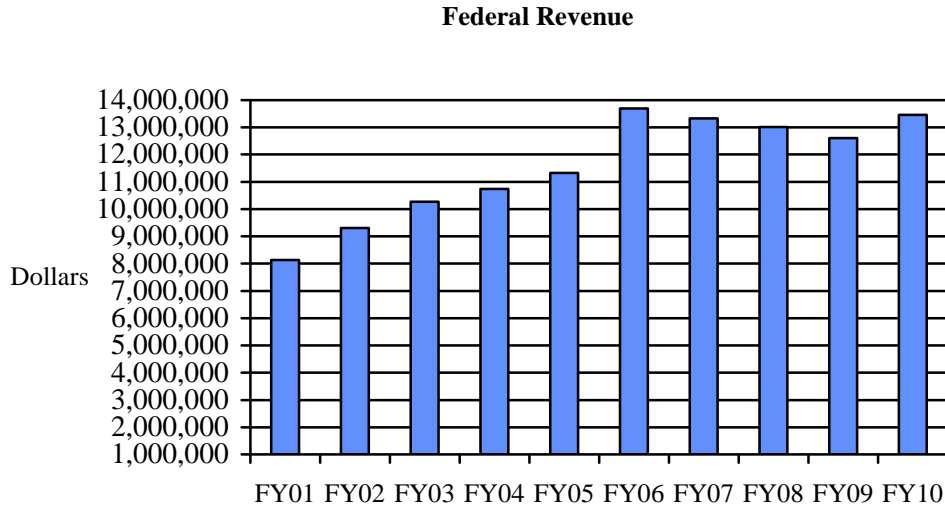
State Revenue



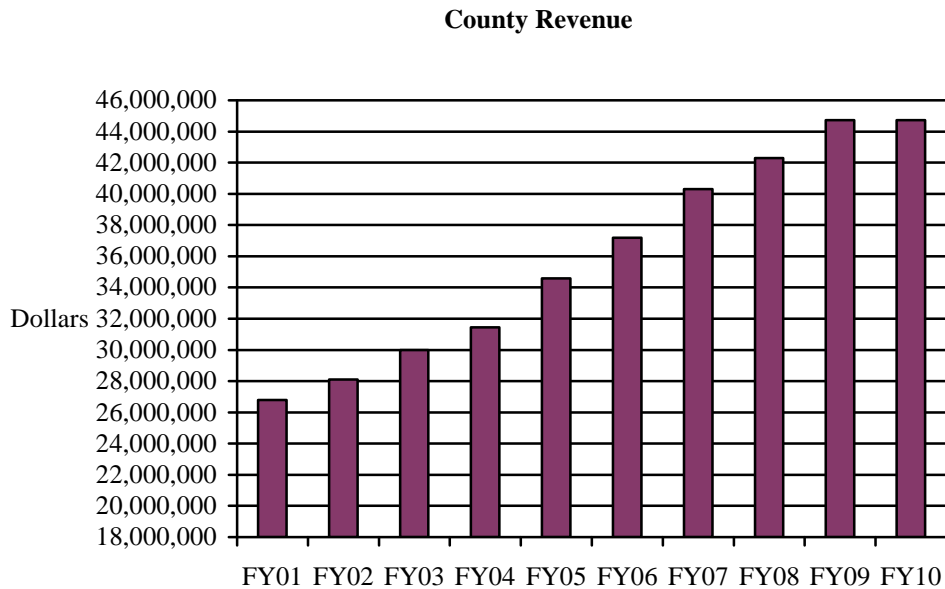
EXECUTIVE SUMMARY
(continued)

Federal revenue is projected to increase by \$861,388 or 6.8%. This increase is due to a projected increase in funding of impact aid and Department of Defense funding. As of the date of this document the federal government had just begun to work on the FY10 federal budget. The projections for impact aid are based on the FY10 level of funding with an increase in appropriations to impact aid of \$300,000 in FY10.

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

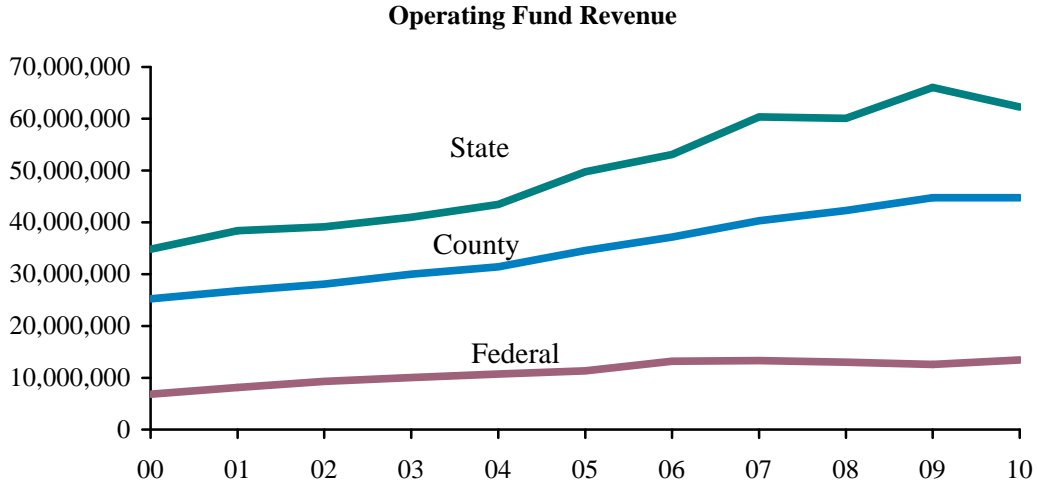


County funding will remain the same in FY10. Given the status of the economy, level funding from the County at this time is considered to be positive. The graph below illustrates the progression of County funding over the past ten years.



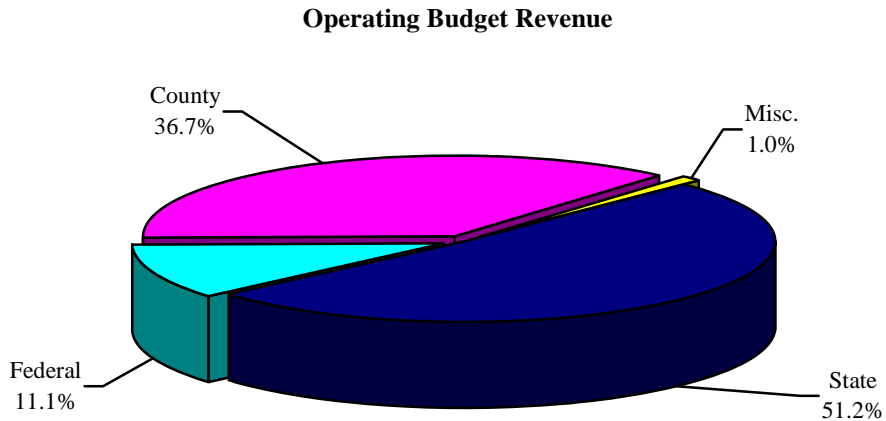
EXECUTIVE SUMMARY
(continued)

The following graph depicts state, federal and county funding from FY00 through FY10. This graph shows a leveling of federal funding while state and county funding are increasing. Additional information regarding significant trends and assumptions can be found on pages 71-74.



Revenue projections in the Operating Fund by major category are:

Revenue Source	Budget FY09E	Approved FY10	Change \$	%
State	66,034,658	62,270,690	(3,763,968)	(5.7%)
Federal	12,598,952	13,460,340	861,388	6.8%
County	44,736,097	44,736,097	0	0%
Miscellaneous	1,092,400	1,192,400	100,000	9.2%
Total	124,462,107	121,659,527	(2,802,580)	(2.3%)



EXECUTIVE SUMMARY

(continued)

Summary of Budget Projections

The chart below is a summary of budget projections for fiscal years 2011 through 2013. The projected years are for informational purposes only based on trend data and are not used for budget planning purposes.

School Operating Fund

	FY09 Expected	FY 10 Budget	<i>FY 11 Projections</i>	<i>FY 12 Projections</i>	<i>FY 13 Projections</i>
Revenue and Expenditures	124,462,107	121,659,527	125,475,543	129,421,003	133,500,475

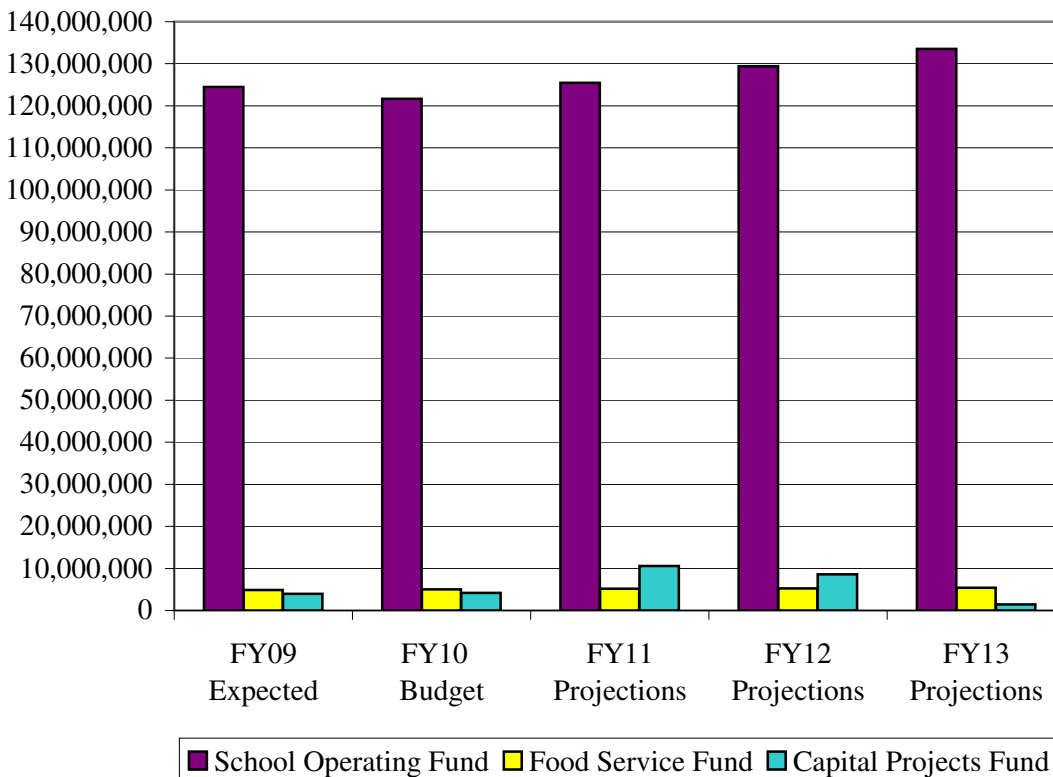
Food Service Fund

Revenue and Expenditures	4,885,158	5,012,098	5,137,227	5,265,796	5,397,900
--------------------------	-----------	-----------	-----------	-----------	-----------

Capital Projects Fund

Revenue and Expenditures	3,957,033	4,200,000	10,597,000	8,588,405	1,450,000
--------------------------	-----------	-----------	------------	-----------	-----------

Comparison of Budget Projections Through FY2013



EXECUTIVE SUMMARY
(continued)

FOOD SERVICE FUND

The Food Service Fund accounts for cafeteria operations within the School Division, including the preparation and serving of school breakfast and lunch. The Food Service Fund does not receive any contributions from the County of York. Seventy-two percent of the revenue is derived from the sale of meals. The second largest revenue source, 26%, is federal funding for free or reduced lunches. As compared to FY09E, the Food Service budget is increasing by \$126,940 or 2.6% (\$4,885,158 in FY09E to \$5,012,098 in FY10). The increase in the budget stems from a projected increase in the number of meals served coupled with an increase in the cost of salaries, food and supplies. The 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 FY10 breakfast prices were increased by ten cents as a result of the increased costs of food, materials, supplies and labor. This year is the fourth year budgeting for the School Breakfast Program which is a state funded incentive program which maximizes federal school nutrition revenues and increases student participation in the program. The charts below provide more information on the Food Service Fund.

School Food Service Fund
Fiscal Year 2010

Revenue Summary

Revenue Source	Budget FY09E	Approved FY10	Change	
			\$	%
State	73,645	74,000	355	0.5%
Federal	1,269,718	1,277,415	7,697	0.6%
Cafeteria Sales	3,521,795	3,636,683	114,888	3.3%
Miscellaneous	20,000	24,000	4,000	20.0%
Total	4,885,158	5,012,098	126,940	2.6%

Expenditures by Major Object

	Budget FY09E	Approved FY10	Change	
			\$	%
Personal Services	721,009	879,865	158,856	22.0%
Employee Benefits	431,196	370,206	(60,990)	(14.1)
Purchased Services	3,393,106	3,412,612	19,506	0.6%
Other Charges	5,000	10,000	5,000	100.00%
Materials/Supplies	322,847	327,415	4,568	1.4%
Equipment	12,000	12,000	0	0.0%
Total	4,885,158	5,012,098	126,940	2.6%

EXECUTIVE SUMMARY
(continued)

CAPITAL PROJECTS FUND

The Capital Projects Budget is a separate document that is approved annually by the School Board and the County Board of Supervisors. It is included in this document for reference purposes. The Approved Capital Projects Fund budget reflects expenditures in the amount of \$4,200,000.

The Capital Projects Fund accounts for financial resources used for the acquisition or construction of major capital facilities and equipment. The Capital Projects Fund typically has significant fluctuations on a year-to-year basis depending on the scheduling of projects. The \$242,967 or 6.1% increase in this fund is driven primarily by the addition of several new projects in FY10 that combined exceed last year's budget amount. The County of York provides 100% of the revenue for the FY10 budget. The charts below provide further information on the Capital Projects Fund.

Capital Projects Fund
Fiscal Year 2010

Revenue Summary

Revenue Source	Budget	Approved	Change	
	FY09E	FY10	\$	%
State	1,231,033	0	(1,231,033)	(100.0%)
Local-County	2,726,000	4,200,000	1,474,000	54.1%
Total	3,957,033	4,200,000	242,967	6.1%

Expenditures by Major Object

	Budget	Approved	Change	
	FY09E	FY10	\$	%
Purchased Services	3,317,000	4,200,000	883,000	26.6%
Equipment	640,033	0	(640,033)	(100.0%)
Total	3,957,033	4,200,000	242,967	6.1%

EXECUTIVE SUMMARY
(continued)

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

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

SCHOOLS

York ranks 3rd for efficiency

WJC positioned 60th among 132 divisions

By Susan Robertson

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

THIS PAGE LEFT INTENTIONALLY BLANK

ORGANIZATIONAL

GEOGRAPHICAL AREA AND LOCATION

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

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

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

NATIONAL STUDY FOR QUALITY OF LIFE

In May 2004, York County ranked in the top two percent of best counties in a nation-wide quality of life study conducted by American City Business Journals, Inc. York County ranked 37th among the nation's 3,141 counties and independent cities for quality of life among citizens.

American City Business Journals' study used 20 categories for the quality of life rating, including median household income, racial diversity, unemployment, commute times for residents and high school graduation rates.

HISTORICAL INFORMATION

York County, which was originally named Charles River County, was one of Virginia's eight original "shires" formed in 1634. It was renamed nine years later in 1643 when the river that determines the County's character was given the name of the then Duke of York.

York County has played a major role in the development of this nation. Most importantly, it was the location of the culminating battle of the Revolutionary War and the subsequent surrender of Lord Cornwallis and his British army on October 19, 1781.

THE REPORTING ENTITY

The York County School Board is responsible for elementary and secondary education within the County. There are five school board members, one from each electoral district. Prior to 1992, a school board commission (composed of three members appointed by the circuit court) was responsible for the appointment of school board members from each district. In 1992, based upon a petition filed by voters in circuit court, the school board selection commission was abolished and the responsibility for appointing school board members shifted to the County of York Board of Supervisors. In November 1992, voters approved by referendum the direct election of school board members. The first election was held in November 1995, and elected school board members took the oath of office in January 1996.

The schools are fiscally dependent upon the County because the Board of Supervisors approves the annual budget of the schools, levies the necessary taxes to finance a substantial part of the schools' operations and approves the borrowing of money and the issuance of bonds. The School Division has no current debt.

THE REPORTING ENTITY
(continued)

The County of York has approximately 64,600 citizens. There are 12,750 students budgeted in FY10 to attend the York County School Division. The School Division's instructional program encompasses kindergarten through 12th grade. Including the York River Academy (charter school), there are nineteen schools in the Division: four high, four middle, ten elementary and one charter school.

POPULATION

With approximately 64,600 citizens, York County ranks 17th in population among Virginia's 95 counties. In land area, however, York is the third smallest county in the state, making it the sixth most densely populated county. With a 14.6% increase in population from 2000 to 2008, York County has the fourth-highest percentage growth in Hampton Roads.

Although resident births in York County were on the rise almost continually throughout the 1980's and 1990's, the vast majority of the County's population growth - approximately 90% - is due to net migration, which is the difference between the number of people moving into a community and the number moving out.

York County's population is heavily concentrated in the lower County, where the population increased by over one-third between 1990 and 1999. Almost 90% of the County's growth during the 1990's has been in the lower County.

Below is a table which indicates the population in the County for the years 1790 through 2000. The source of this information is www.ccps.virginia.edu/demographics/census_historic/Historic_Census.

Year:	<u>1790</u>	<u>1820</u>	<u>1850</u>	<u>1880</u>	<u>1910</u>	<u>1940</u>	<u>1970</u>	<u>2000</u>
Population:	5,233	4,384	4,460	7,349	7,757	8,857	33,203	56,297

MEDIAN AGE

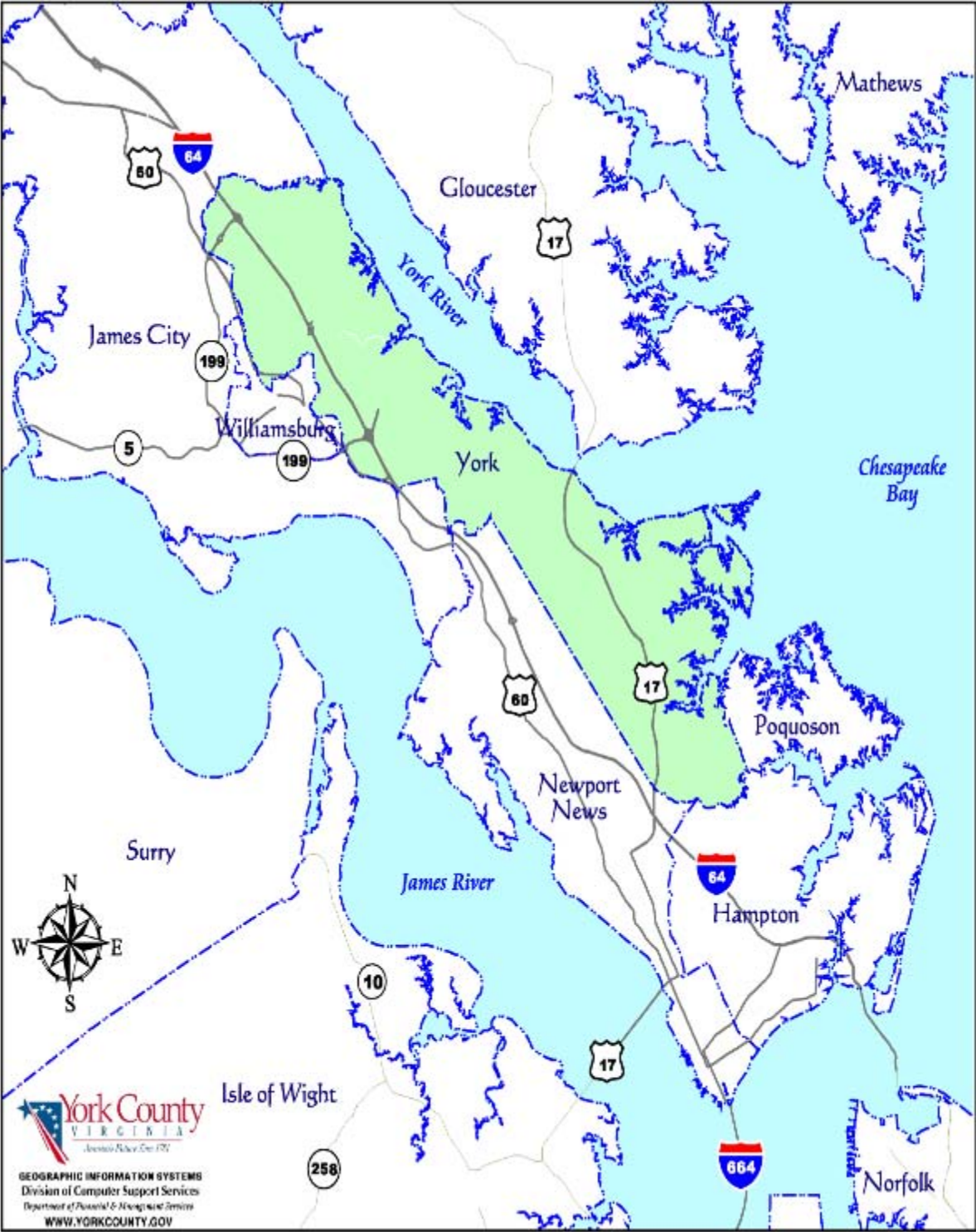
The 2000 median age in York County was 36.5 years, 3.7 years older than it was in 1990. The population is getting older, on average, as it is all over the country, because of the aging of the post-war baby boom generation – the mass of Americans born between 1946 and 1964.

ZWEIBRUCKEN

Ten York County 10th and 11th grade high school students and their teacher chaperone will be participating in the 31th annual student exchange with Zweibrucken, Germany during the year 2009. The Yorktown/Zweibrucken Student Exchange is a cultural program honoring the sister city relationship between Yorktown and Zweibrucken, whose military forces stood with the Continental Army during the American Revolution's Campaign at Yorktown. Sponsored by the York County Board of Supervisors through the Historical Committee, the Yorktown/Zweibrucken Student Exchange Program is administered by the York County School Division.

Our students were matched with Zweibrucken students to allow corresponding with each other prior to the German students' visit to York County. The German students arrived in March 2009 and stayed with their York County host families for four weeks. German families in Zweibrucken will host York County students when they travel to Germany during the summer of 2009. Along with attending the counterparts' schools a few times, students partake in social events and cultural and historical tours. Upon returning home, York County students provide trip reports to the program sponsors and prepare an essay which will be graded during the first quarter of the following school year.

Map of York County, Virginia



YORK COUNTY SCHOOL DIVISION STRATEGIC PLAN

In fiscal year 2009 the School Board met to create a strategic plan which includes a mission, beliefs and goals that will extend from fiscal year 2010 through fiscal year 2014. The results of this collaboration are as follows.

Mission

The mission of the York County School Division, working in partnership with our community, is to engage all students within a safe and secure environment in rigorous educational experiences that prepare them to contribute positively as citizens and as productive participants in the global community.

We Believe...

- Student achievement is the core priority of the school division.
- Student achievement is more than performance on standardized tests.
- Division employees must be dedicated to positive learning outcomes for all students.
- Parental and community involvement are essential.
- Exceptional school divisions recruit and retain highly qualified and diverse staff.
- Multiple educational programs help prepare students for career choices.
- Mutual respect is essential in all interactions.
- Technology enhances student learning.
- Data should be used to inform and adjust instruction.
- Student wellness supports student achievement.

Goals

ORGANIZATIONAL UNIT: INSTRUCTION

1. York County students will consistently demonstrate excellence in the skills and knowledge needed for citizenship and productive participation in the global community.

- The division and each school will meet or exceed annual NCLB targets and goals.
- By 2014, the difference in the SOL Pass rate of African American and Caucasian students at the middle school level will not exceed 10 percentage points for math and reading.

Milestones		
Year	Math	Reading
2008	23%	19%
2010	21%	17%
2011	18%	15%
2012	15%	13%
2013	12%	11%
2014	10%	10%

- The statewide rank of the York County School Division in SOL performance in English and Math for students with disabilities will improve by five ranking placements annually.

YORK COUNTY SCHOOL DIVISION STRATEGIC PLAN

(continued)

- The number of students scoring in the top quartile nationally on the SAT, as defined by 2008 data, will increase 10 percent by 2014.

Milestones	
Year	Number of Students
2010	218
2011	222
2012	227
2013	232
2014	235

*In 2008, 214 YCSD students scored in the top quartile nationally on the SAT.

- The point difference between the total mean SAT scores of African American and Caucasian students will be reduced by 10 points annually.
- The number of scores of 3 or higher on Advanced Placement Exams will increase by 5 percent annually.
- By 2014, the percentage of high school graduates earning an Advanced Studies diploma out of the total number of diplomas awarded will increase 5 percentage points above the number awarded in 2008.

Milestones	
Year	Percentage
2010	56%
2011	57%
2012	58%
2013	59%
2014	60%

*In 2008, 55% of YCSD high school graduates earned an Advanced Studies diploma.

- By 2014, the percentage of students who entered ninth grade in the 2010-2011 school year and graduate “on time” will increase 5 percent over the percentage of students who graduated “on time” in 2008.

Milestones	
Year	Percentage
2010	87.00%
2011	88.00%
2012	89.00%
2013	90.00%
2014	90.44%

*In 2008, the YCSD “on time” graduation rate was 86.14%.

- All NCLB subgroups will meet or exceed an 85 percent on-time graduation rate by 2012.

Milestones				
Sub-Groups	2008	2010	2011	2012
Black	73.75%	75.00%	80.00%	85.00%
Hispanic*	90.91%			
White	88.30%			
With Disabilities	81.93%	83.00%	84.00%	85.00%
Disadvantaged	74.39%	76.00%	80.00%	85.00%
Limited English*	100.00%			

*Sub-groups without listed data have already met the NCLB 85% graduation rate.

YORK COUNTY SCHOOL DIVISION STRATEGIC PLAN

(continued)

ORGANIZATIONAL UNITS: INSTRUCTION & ADMINISTRATION/ATTENDANCE & HEALTH

2. The York County School Division will recruit, hire, retain and support a diverse staff whose members meet the highest standards for their jobs.

- By March 2010, staff will assess current recruitment, hiring and retention practices and develop a plan for enhancing these practices.
- All staff will participate annually in a high-quality professional development program that supports the goals of the strategic plan.
- The compensation package for licensed staff will move into the top three of the local comparator market of 9 school divisions by July 1, 2013, and will remain in the top three in subsequent years.

Milestones	
Year	Rank
FY11	Rank of 5 or better
FY12	Rank of 4 or better
FY13	Rank of 4 or better
FY14	Rank of 3 or better

ORGANIZATIONAL UNITS: INSTRUCTION & TECHNOLOGY

3. The York County School Division will engage all students in rigorous educational experiences.

- The division average class size at the elementary level will be at or below 20:1 for students in grades K-2 and 25:1 for students in grades 3-5, subject to available resources. The division average class size in core courses at the secondary level will be below 30 students, subject to available resources.
- The division will develop a new technology implementation plan by June 30, 2009, that provides greater access, more frequent and smaller upgrades, and service-oriented support of users. The plan will be reviewed and revised annually.
- The division will continue to provide engaging, rigorous opportunities for student learning through multiple magnet/thematic programs.
- By 2010, staff will review and make recommendations regarding the implementation of an assessment tool which measures critical thinking, analytical reasoning, problem solving and written communication skills.
- Beginning in 2010 staff will integrate the use of digital technologies into curriculum guides to support the development of 21st Century learning skills.
- The division will develop a plan by October 1, 2009, for offering a new sequence of Career and Technical Education courses in at least one high school. The plan will be implemented by the start of the 2010-2011 school year.
- The number of high school students earning career and technical certifications, state licenses, or successfully completing national occupational assessment credentials will increase annually by 5 percent.

YORK COUNTY SCHOOL DIVISION STRATEGIC PLAN

(continued)

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

4. The York County School Division will promote safe and secure school climates and positive relationships among and between students, staff members, parents and our community.

- Staff will continue to implement and refine strategies annually to promote positive relationships among students.
- By 2010, a plan will be developed for school board consideration regarding the implementation of a citizenship/community service requirement prior to graduation for the class of 2015.
- Each Board member will interact and engage with the local and broader community in a variety of ways, including at events at the local, state and national levels. The board will utilize a self-evaluation process to assess its effectiveness.
- By September 30, 2009, all crisis management plans will be revised to include incident command procedures. All crisis management plans will be standardized and reviewed annually.
- By June 30, 2010, a plan to expand the video surveillance system will be developed to include elementary schools. The plan will be implemented by June 30, 2012.
- By August 2009, a playground safety video will be developed by staff. All elementary students and staff will view the video annually. Playground safety inspections will be performed monthly with a timely completion of required maintenance procedures.

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

5. The York County School Division will maintain efficient, effective, service-oriented operations that support student achievement.

- Resources will be allocated to maximize student achievement. Annual budget documents will include quantitative and qualitative information pertaining to how the allocation of resources maximizes student achievement.
- Performance measures will be used as an ongoing means of guiding efficient, effective, service-oriented operations. Annual measures will be articulated by June 30 of each year.
- SBO and operational staff members will participate in annual professional development pertaining to relationships and customer service.
- Staff members will be surveyed regarding the customer service they receive from Division staff members by November 1 of each year. The survey results will be used as a means for improving the efficiency and effectiveness of Division operations.

PHILOSOPHY OF YORK COUNTY SCHOOL BOARD

FISCAL YEAR 2009

BELIEFS/MISSION/GOALS STATEMENTS

BELIEF STATEMENTS

- All students can learn
- Student achievement is the core priority of the school division
- Technology enhances student learning
- Instructional programs must be evaluated annually
- Parental and community involvement are essential
- Learning occurs best in a safe and caring environment
- Education is a responsibility shared by students, teachers, parents, administrators and members of the community
- High expectations are appropriate for all students
- Equitable programs, facilities and educational opportunities promote excellence for all students
- Exceptional school divisions recruit and retain highly qualified and diverse staff
- Students must be prepared for career choices
- Mutual respect is essential in all interactions
- Division employees must be dedicated to positive learning outcomes for all students
- Multiple educational programs are essential to meet student needs

MISSION STATEMENT

The mission of the York County School Division is to ensure the success of all students through a rigorous and innovative instructional program of public education that expects the highest levels of excellence from students and staff. All students will become lifelong learners prepared to compete in a global economy.

GOALS

ORGANIZATIONAL UNIT: INSTRUCTION

Goal 1: The York County School Division will promote increased academic achievement for all students.

Objectives

Math Instruction Assessment & Intervention:

FY09 Objectives Achieved:

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

FY07 and FY08 Objectives Achieved:

Based on the outcomes of the Math Instruction Assessment, schools will implement a structured program of elementary and middle school math instruction beginning in the 2006-2007 school year.

FY05 and FY06 Objectives Achieved:

Staff will evaluate the current elementary and middle school mathematics instructional program and submit a report and recommendations by June 30, 2005.

Secondary Reading Assessment & Intervention:

FY09 Objectives Achieved:

Monitor and adjust as required the secondary reading instruction program.

FY07 and FY08 Objectives Achieved:

Based on the outcomes of the Secondary Reading Assessment, schools will implement a structured program of secondary reading instruction beginning in the 2006-2007 school year.

FY05 and FY06 Objectives Achieved:

Staff will review current secondary reading instructional practices and middle and high school student achievement in the area of reading skills and proficiency and submit a report and recommendations by June 30, 2005.

Grade 3 Reading Achievement:

FY09 Objectives Achieved:

The percentage of third grade students who are reading at or above grade level will remain at 90% or higher during the term of office of this Board.

FY05, FY06, FY07 and FY08 Objectives:

The percentage of third grade students who are reading at or above grade level will remain at 90% or higher during the term of office of this Board. Objective not met in FY06. 87% of entering third graders were reading at or above grade level in FY06. Objective not met in FY07. 84% of entering third graders were reading at or above grade level. Objective not met in FY08. 83% of entering third graders were reading at or above grade level. It is important to note that 90.84% of third graders passed the SOL reading test in 2007.

GOALS
(continued)

AYP Benchmarks:

FY09 Objectives Achieved:

Staff will comply with the *No Child Left Behind Act (NCLB)* and make Adequate Yearly Progress (AYP) by meeting the annual targets and goals outlined below.

	2004-2005	2005-2006	2006-2007	2007-2008	2008-2009
Reading	65.0	69.0	73.0	77.0	81.0
Mathematics	63.0	67.0	71.0	75.0	79.0
Graduation Rates	57.0	57.0	57.0	61.0	61.0
Attendance	94.0	94.0	94.0	94.0	94.0

All York County Schools, except Bruton High, Queens Lake Middle, Grafton Middle, York Middle, and Yorktown Elementary made AYP for FY08. York County, as a school division, did not make AYP for FY08.

FY07 Objectives Achieved:

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

FY06 Objectives Achieved:

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

Minority Achievement Gap:

FY09 Objective:

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

FY09 data not available at this time.

FY08 Objectives Achieved:

- By June 30, 2008, the number of African American students in the YCSD who take the SAT will have increased 50% over the number of African American students in the YCSD who took the SAT in the 2003-2004 school year. The total mean score of African American students taking the SAT will be at least 975 by June 30, 2007, and the total mean score will be at least 1000 by June 30, 2008.

FY07 Objectives Achieved:

AP/SAT African American Achievement:

GOALS
(continued)

- By June 30, 2007, the number of African American students in the YCSD who take the Advanced Placement (AP) Tests will have increased 25% over the number of African American students in the YCSD who took Advanced Placement (AP) Tests in the 2003-2004 school year. By June 30, 2008, the number of African American students in the YCSD who take the Advanced Placement (AP) Tests will have increased 50% over the number of African American students in the YCSD who took Advanced Placement (AP) Tests in the 2003-2004 school year. Among African American students taking AP Tests, 35% will score 3 or higher by June 30, 2007, and 50% will score 3 or higher by June 30, 2008.
- By June 30, 2007, the number of African American students in the YCSD who take the SAT will have increased 25% over the number of African American students in the YCSD who took SAT in the 2003-2004 school year. By June 30, 2008, the number of African American students in the YCSD who take the SAT will have increased 50% over the number of African American students in the YCSD who took the SAT in the 2003-2004 school year. The total mean score of African American students taking the SAT will be at least 975 by June 30, 2007, and the total mean score will be at least 1000 by June 30, 2008.

FY06 Objectives Achieved:

Staff will implement strategies to address the achievement gap by June 30, 2006.

FY05 Objectives Achieved:

By June 30, 2004, a Minority Task Force will have identified strategies to close the achievement gap.

Special Education Task Force:

FY09 Objectives Achieved:

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

FY06, FY07 and FY08 Objectives Achieved:

Staff will implement strategies to address the special education achievement gap beginning in the 2005-2006 school year.

FY05 Objectives Achieved:

A Special Education Achievement Task Force will review achievement of special education students and submit recommendations by June 30, 2004.

ORGANIZATIONAL UNIT: INSTRUCTION

Goal 2: The York County School Division will promote high academic expectations and career opportunities for all students.

Objectives

Technology Refurbishment Cycle:

Utilizing technologies best suited to meet the learning needs of students, staff will refurbish classroom and instructional technology in three schools per year during the term of office of this Board.

GOALS
(continued)

FY09 Objectives Achieved:

Refurbish Mount Vernon Elementary, Coventry Elementary and Tabb Middle.

FY08 Objectives Achieved:

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

FY07 Objectives Achieved:

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

FY06 Objectives Achieved:

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

FY05 Objectives Achieved:

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

Instructional Program Continuity:

FY09 Objectives Achieved:

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

FY07 and FY08 Objectives Achieved:

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

FY06 Objectives Achieved:

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

FY05 Objectives Achieved:

To facilitate the transition among schools, provide academic continuity, and offer educational choices in specific content areas, staff will research innovative instructional programs and submit recommendations by December 30, 2004.

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

GOALS
(continued)

Career Education Focus:

FY06 Objectives Achieved:

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

FY05 Objectives Achieved:

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

Career Mentorship:

FY09 Objectives Achieved:

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

FY08 Objectives Achieved:

The percent of participation increased by 5.8% in FY08.

FY07 Objectives Achieved:

The percent of participation increased by 50% in FY07.

FY06 Objectives Not Achieved:

The percent of participation remained constant from FY05 to FY06.

FY05 Objectives Achieved:

By June 30, 2005, staff, using appropriate means, will achieve a 10% increase in student participation in career mentorship experiences beyond participation in these experiences during the 2003-2004 school year.

International Baccalaureate Graduates:

FY09 Objective:

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

FY09 data not available at this time.

FY08 Objectives Achieved:

July 31, 2008, 96% of International Baccalaureate Programme seniors will earn the IB Diploma.

GOALS
(continued)

FY07 Objectives Achieved:

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

FY06 Objectives Achieved:

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

FY05 Objectives Achieved:

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

Honors Program Graduates:

By June 30, 2005, 25% of the participants who began the Honors Program as freshmen will successfully complete the Honors Program. In each subsequent year through July 2008, the number of four-year participants who complete the Honors Program will increase 2% over the previous school year's number of Honors Program four-year cadre.

FY09 data not available at this time.

FY08 Objectives Not Achieved:

Of the students who entered the Honors program as freshmen in 2004-2005, 10% completed the program.

FY07 Objectives Not Achieved:

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

FY06 Objective Not Achieved:

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

FY05 Objectives Not Achieved:

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

Handwriting Program:

FY06, FY07 and FY08 Objectives Achieved:

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

Guidance Program:

FY06, FY07 and FY08 Objectives Achieved:

Beginning in the 2005-2006 school year, schools will implement a revised organizational design for guidance services with an emphasis on career exploration as indicated by results of the audit.

GOALS
(continued)

FY05 Objectives Achieved:

Staff will complete an audit of guidance programs and submit a report and recommendations by December 30, 2004.

General Educational Opportunities:

FY07 and FY08 Objectives Achieved:

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

FY06 and FY07 Objectives Achieved:

Staff will complete an audit of existing YCSD academic and extracurricular programs and activities that address the needs of students who may not be identified to receive gifted education or special education services and submit a report to the Board by June 30, 2006.

ORGANIZATIONAL UNIT: INSTRUCTION

Goal 3: The York County School Division will recruit, hire, and retain highly qualified, diverse staff reflecting the composition of the York County community.

Objectives

Professional Development:

Staff will implement a high quality program of professional development.

FY09 Objectives Achieved:

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

FY08 Objectives Achieved:

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

FY07 Objectives Achieved:

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

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

FY06 Objectives Achieved:

- By June 30, 2006, professional development will address assessment for instruction.

GOALS
(continued)

- By June 30, 2006, professional development will improve staff's understanding of cultural and racial diversity.

FY05 Objectives Achieved:

- By June 30, 2005, professional development will address differentiated instruction.
- By June 30, 2005, professional development will address research-based instructional strategies.

Teacher Salary Schedule:

FY09 Objective Not Achieved:

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

FY08 Objectives Not Achieved:

By July 1, 2008, move the YCSD compensation package into the top 1/3 of the local comparator market based on the September 15, 2007 local comparator market survey.

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

FY07 Objectives Not Achieved:

By July 1, 2007, move the YCSD compensation package into the top upper region of the middle third of the local comparator market based on the September 15, 2006 local comparator market survey.

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

FY06 Objectives Achieved:

By July 1, 2006, move the YCSD compensation package into the middle region of the middle third of the local comparator market based on the September 15, 2005 local comparator market survey. Estimated cost \$2,700,000.

FY05 Objectives Achieved:

By July 1, 2005, move the YCSD compensation package into the lower region of the middle third of the local comparator market based on the September 15, 2004 local comparator market survey. Estimated cost \$3,100,000.

Recruitment Assessment & Strategies:

FY09 Objective:

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

FY09 Objectives Achieved:

Qualified candidates were screened at the 2009 York County Job Fair and the Hampton University Forum.

GOALS
(continued)

FY08 Objective Achieved:

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

FY06 and FY07 Objectives Achieved:

Increase the pool of highly qualified, diverse teaching candidates by June 30, 2006 as indicated by recruiting records of locations targeted and candidates seen.

FY05 and FY06 Objectives Achieved:

- By November 15 of each year, identify any elements of the two previous activities requiring funding in the Superintendent's Recommended Annual Operating Budget.
- By November 30, 2004, design a research-based screening and interviewing process.
- By October 31, 2004, conduct an assessment of the current recruiting program, develop recommendations for enhancement, and report on those recommendations.
- By October 31, 2004, review and incorporate budget neutral recruiting recommendations of the Minority Achievement Task Force.

Teacher Retention:

FY09 Objective:

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

FY05, FY06, FY07, FY08, and FY09 Objectives Achieved:

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

Staff Wellness Initiative:

FY09 Objective:

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

FY05, FY06, FY07, FY08, and FY09 Objectives Achieved:

- Review and analyze recommendations from the Healthy YCSD Steering Committee to determine and implement budget neutral wellness initiatives within 30 days of receipt of those recommendations.
- Determine committee recommendations that require additional funding in FY06 by November 1, 2004.

GOALS
(continued)

Occupational Safety:

FY09 Objective:

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

FY05, FY06, FY07, FY08 and FY09 Objectives Achieved:

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

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

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

Objectives

Student Behavior Interventions:

FY09 Objective:

Staff will determine the frequency and patterns of inappropriate behavior in each school and submit reports to the Board by June 30 of each school year from 2005-2009.

FY08 and FY09 Objectives Achieved:

Staff will develop intervention strategies to address bullying, anger management, substance abuse, and peer mediation, and will submit recommendations for implementation by June 30, 2007.

FY05, FY06 and FY07 Objectives Achieved:

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

Alternative Education Options:

FY09 Objective Achieved:

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

FY07 and FY08 Objectives Achieved:

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

GOALS
(continued)

FY06 Objectives Achieved:

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

Student Wellness:

FY09 Objective Achieved:

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

FY06, FY07 and FY08 Objectives Achieved:

By June 30, 2006, the Health Advisory Committee will submit recommendations to promote increased student wellness.

FY05 Objectives Achieved:

By June 30, 2005, the administration will offer school health care providers, guidance counselors, and school psychologists professional development opportunities that promote increased student wellness.

Elementary School Playgrounds:

FY05 Objectives Achieved:

Beginning with FY05 Capital Improvements Program, obtain funding from the York County Board of Supervisors to refit all elementary school playgrounds with current CPSC certified equipment at the rate of three elementary schools per fiscal year. Estimated cost \$1,000,000.

ORGANIZATIONAL UNIT: ADMINISTRATION/ATTENDANCE & HEALTH

Goal 5: The York County School Division will utilize effective communications techniques to engage community members in the decision-making process.

Objectives

Channel 47 Communication:

FY09 Objective Achieved:

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

FY07 and FY08 Objectives Achieved:

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

FY05 and FY06 Objectives Achieved:

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

GOALS
(continued)

School Board Presentations:

FY08 and FY09 Objective Achieved:

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

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

Web Site Effectiveness:

FY07, FY08 and FY09 Objectives Achieved:

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

FY06 Objectives Achieved:

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

FY05 Objectives Achieved:

- By June 2004, staff will report to the School Board the findings of the Internet Steering Committee, to include recommendations for improvements.
- By July 2004, staff will recommend software/hardware necessary to implement a web-based, e-mail application that will enable the division to send out e-mail messages to parents and community members based on information needs and interests.
- By September 2004, staff will develop a consistent format/navigation process for school web sites.
- By January 2005, staff will fully implement a consistent navigation process on all school web sites.
- Fall 2005 – Re-launch of division and school websites will correspond with beginning of new school year.

Parental Involvement:

FY09 Objective Achieved:

Expand parental involvement through enhanced communication.

FY06, FY07 and FY08 Objectives Achieved:

- By September 2005, staff will submit a public engagement plan for approval.
- By January 2006, staff will implement a public engagement plan as needed (issue driven).

FY05 Objectives Achieved:

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

PERFORMANCE MEASUREMENTS FOR NON-INSTRUCTIONAL ACTIVITIES

Performance Measures for Non-Instructional Activities

The York County School Division implemented for the first time in FY04 a series of performance measures for non-instructional activities such as operations, finance, and health services. The performance measures are designed to measure the effectiveness of managing the school division's resources in support of the organization's goals. It is anticipated that the performance measures will be refined and expanded as the needs and requirements of the organization change. The FY10 budget document includes the results of the July 1, 2007 through June 30, 2008 performance measurements.

The performance measures for instructional activities are embedded in the goals and objectives of the School Board. The goals and objectives are linked to the organizational units. The presentation of the goals and objectives is as approved by the School Board.

The performance measures for instructional and non-instructional activities form the basis or process for management by results in the school division.

Communications (Goal 5)

- Develop and begin implementation of a division publication standard manual.
 - Publication standard manual developed and utilized throughout FY09.
- Develop and begin implementation of a division strategic communications plan.
 - Communications plans for several division initiatives developed and implemented in FY09. Strategic communications plan for division developed and utilized throughout FY09.
- Facilitate public relations training for all employee groups.
 - Public relations training scheduled and completed for most employee groups.

Finance (Goal 4)

- Obtain an unqualified audit opinion from a certified public accounting firm on the FY08 school division Comprehensive Annual Financial Report (CAFR)
 - Performance measure met.
- Obtain an unqualified audit opinion from a certified public accounting firm on the student activity fund statement of cash receipts and disbursements
 - Performance measure met.
- Prepare the FY08 CAFR in accordance with Governmental Accounting Standards Board requirements and submit to ASBO and GFOA for consideration for the excellence in financial reporting awards
 - Performance measure met and received both awards.
- Prepare and submit the FY09 budget document in accordance with the ASBO and GFOA budget presentation award program criteria
 - Performance measure met and received both awards.
- Maintain a 98% to 100% accuracy rate in processing payroll checks
 - Performance measure met with a 99.8% accuracy rate. Out of 35,000 checks processed, there was a 99.8% accuracy rate.

- Accuracy rate by payroll classification:

<u>Payroll Classification</u>	<u>Accuracy Rate</u>
Administration	99.8%
Custodial/Housing	99.3%
Transportation	99.5%
Cafeteria	100.0%
Substitute & Summer School	99.9%
Supplemental-Biweekly	99.9%
Supplemental-Semi-Annual & One-Time Payments	100.0%

PERFORMANCE MEASUREMENTS FOR NON-INSTRUCTIONAL ACTIVITIES
(continued)

- Process all purchase requisitions within two business days of receipt.
 - Performance measure met 100% of the time. Out of 900 requisitions, all were processed within two business days of receipt.
- Process all payments within ten business days of receipt in the accounts payable office.
 - Performance measure met on average 97% of the time. Out of 6,100 vouchers processed, 97% were processed within 10 days. Accounts Payable is striving for 100%.
- Publish the FY09 Approved Annual Budget in CD ROM format.
 - Performance measure met.
- Perform periodic internal audits of accounts receivable and accounts payable.
 - Performance measure met.

Health Services (Goal 4)

- All clinics will be staffed with registered nurses.
 - We have one clinic that is staffed with a licensed practical nurse while the rest are staffed with registered nurses. This person has been employed by the School Division for a number of years and will be replaced with a registered nurse when she leaves her employment.
- All nurses completed training to update their knowledge and skills related to insulin and glucagon testing, CPR and the delivery of smallpox vaccinations.
 - Training was completed as required.

Psychological Services (Goal 4)

- All psychological evaluations and services are provided without need for contracted services.
 - This goal was met again during this past school year.
- All division psychologists are fully endorsed.
 - The psychologists employed by the school division continue to be fully endorsed.

Speech/Audiology Services (Goal 4)

- Speech and language pathologists have average caseloads of 50-55 students.
 - Average caseloads have remained within 50-55 students per pathologist.
- All division speech and language pathologists are fully licensed and endorsed.
 - All speech and language pathologists continue to be fully licensed and endorsed.

Human Resources (Goals 3 & 4)

- Total cost per staff vacancy filled (*recruiting costs + processing costs + processing staff time costs divided by the number of FTE's hired*) - \$142.92
- Days required to fill a licensed FTE vacancy during contract year - 18
- Percent of satisfaction level surveys ranking service at “meets expectations” or higher:
 - Training of new hires – 100%
 - Employee Benefits Program administration – 100%
- Response time (in work days) per work place safety concern reported – 1
- Cost of corrective action per work place safety concern reported - \$150
- Unit cost of worker compensation cases - \$210
- Personnel staff / 100 employees – 1:38
- Benefits staff / 100 employees – 1:751

PERFORMANCE MEASUREMENTS FOR NON-INSTRUCTIONAL ACTIVITIES
(continued)

OPERATIONS:

INPUT Category (Goal 4)

Computer Maintenance

- Number of PC's per technician - 328
- Number of mail boxes – 2,009
- Number of network servers per network administrator – 13.625

Building Maintenance

- Total annual building maintenance cost/square foot - \$1.68
(The total cost of the annual operating budget devoted to building maintenance divided by the number of total school & office floor area under roof)
- Tradesmen/building - 0.60
- HVAC units per technician - 342

Custodial Services

- Total annual custodial cost/100,000 student square foot - \$12.17
(The total cost of the annual operating budget devoted to custodial services divided by the number of students times the total school & office floor area under roof times 100,000)
- Custodians/10,000,000 student square foot - 0.06

Pupil Transportation

- Total operating cost per regular instruction student mile - \$0.01
(All driver and related staff costs plus insurance plus fuel cost divided by total bus miles times average student load counts obtained on quarterly occupancy audits)
- Total cost per special education student mile - \$0.19
(All special education driver and bus aide costs) plus (pro rata insurance) plus (pro rata fuel cost) divided by (total special education bus miles) times (average special education student load counts obtained on quarterly occupancy audits)

Vehicle Maintenance

- Total bus maintenance cost per mile (labor and parts) - \$0.29
- Total non-bus vehicle maintenance cost per mile (labor and parts) - \$0.19
- Mechanics/100,000 student miles – 0.5

OUTPUT Category (Goal 4)

Computer Maintenance

- Percent of work orders for the year closed in: 1 work day; 2 to 3 work days; 4 to 6 work days; 7 or more work days
- | Same
Day | 2 – 3
days | 4 – 6
days | 7+
days |
|-------------|---------------|---------------|------------|
| 58.3% | 11.12% | 10.85% | 19.72% |

PERFORMANCE MEASUREMENTS FOR NON-INSTRUCTIONAL ACTIVITIES
(continued)

Application Support

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

OUTCOME Category (Goal 4)

Network Administration

- Average weekly availability of all servers in the division
(Average operating hours per server per week/168 hr) – 99.907%

Energy Management

- Cost of electricity per 1,000,000 student square foot – \$990.21
(The total cost of electricity purchased divided by the number of students times the total school and office floor area under one roof times 1,000,000)

Building Maintenance

- Percent of all safety related work requests accomplished within 3 working days – 68%
- Percent of all submitted work requests accomplished within 6 months – 85%
- Number of work requests accomplished per 100 hours of trade group time
 - Plumbing – 28
 - Electrical – 27
 - Mechanical – 33

Custodial Services

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

Pupil Transportation

- Average quarterly bus occupancy rate – 55%
(Students on bus on audit day divided by the total capacity of buses on road on that audit day)
- Accident/Incident per 100,000 student miles – 2.1

Vehicle Maintenance

- Percent bus safety inspections accomplished on schedule = 100%
- Bus road breakdowns (flat tires, won't start, etc.) per 100,000 bus road miles – 1.2

SCHOOL BOARD POLICY

Fiscal Management Goals/Priority Objectives

School Board Policy Section 4.1

The quantity and quality of learning programs are directly affected by available funding and the effective, efficient management of those funds. It follows that achievement of the Division's financial goals can best be achieved through excellent fiscal management. Further, the Board recognizes the important trust inherent in managing substantial public resources.

In the Division's fiscal management, the Board seeks to achieve the following goals:

- to engage in thorough advanced planning to develop budgets and to guide expenditures to achieve the greatest educational returns and the greatest contributions to the educational program;
- to establish levels of funding which will provide high quality education for the students of the Division;
- to use the best available techniques and processes for budget development and management;
- to provide timely and appropriate information to the School Board and all staff with fiscal management responsibilities; and
- to establish and implement efficient procedures for accounting, reporting, purchasing, payroll, payment of vendors and contractors, and all other areas of fiscal management.

Annual Budget

School Board Policy Section 4.2

The annual operating budget is the financial plan for the operation of the school division. It provides the framework for both expenditures and revenues for the year and translates into financial terms the educational programs and priorities for the division. After approval, the budget provides the primary means of managing revenues and expenditures.

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

It will be the duty of the Division Superintendent and his staff, with the guidance of the School Board, to prepare and estimate the amount of money needed for the support of the public schools. This will be prepared in the form of an annual budget to be approved by the School Board and submitted to the Board of Supervisors on or before April 1.

The Division Superintendent will work closely with instructional and operational staff in studying the needs of the school division and in compiling a budget to meet those needs. Standard budget forms will be provided by the Division Superintendent for this purpose.

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

SCHOOL BOARD POLICY
(continued)

Revenues from Tax Sources

School Board Policy Section 4.4

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

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

Revenues from Nontax Sources

School Board Policy Section 4.5

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

Risk Management

School Board Policy Section 4.6

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

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

SCHOOL BOARD POLICY **(continued)**

Fiscal Accounting and Reporting

School Board Policy Section 4.7

The primary purposes of the division's financial accounting and reporting structure are statutory compliance and accurate public reporting of the financial position and results of the financial operations of the constituent funds and self-balancing account groups of the division.

Funds received and/or disbursed by any agent of the division will be accounted for carefully and accurately. Procedures will conform with generally accepted accounting practices, including appropriate separation of accounts and funds.

The Superintendent will be responsible for directing the fiscal management of the school system, including financial accounting, purchasing, preparation of the budget and payrolls. He will make reports to the Board on a regular basis as to the financial condition of the system as it relates to disbursements and revenues.

Inventories

School Board Policy Sub-Section 4.7.2

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

Capital Assets

School Board Policy Sub-Section 4.7.3

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

Audit of School Board Accounts

School Board Policy Sub-Section 4.7.4

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

Procurement of Goods and Services

School Board Policy Section 4.8

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

SCHOOL BOARD POLICY **(continued)**

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

Payment Procedures

School Board Policy Section 4.9

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

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

Payroll

School Board Policy Sub-Section 4.9.1

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

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

Personal Use of Public Assets

School Board Policy Section 4.12

For purposes of this section, "*public assets*" means personal property belonging to or paid for by the Commonwealth, or any city, town, county, or any other political subdivision, or the labor of any person other than the accused that is paid for by the Commonwealth, or any city, town, county, or any other political subdivision

School Board employees are prohibited, except when lawfully authorized, to use or permit the use of public assets for private or personal purposes unrelated to the duties and office of the employee or any other legitimate government interest.

BUDGET DEVELOPMENT PROCESS

Virginia school law requires that the budget fiscal year begin July 1 and end June 30. The York County School Division develops an Operating Budget, Food Service Budget and Capital Improvements Budget on an annual basis.

Operating Budget

The Operating Budget covers those necessary expenditures for the day-to-day operations of the School Division for the upcoming fiscal year. This includes costs such as teacher salaries, supplies, equipment and other operating costs.

Food Service Budget

The Food Service Budget accounts for the revenue and expenditures necessary to operate school cafeterias. No local tax dollars are used to defray costs in the food service fund. The primary source of revenue to this fund comes from cafeteria sales.

Capital Improvements Budget

The Capital Improvements Program (CIP) reflects the capital maintenance and construction needs of the School Division. Projects included in the CIP are the construction or renovation of school buildings, roof replacements, HVAC replacements and repaving of parking lots. The CIP includes not only the budget for the upcoming fiscal year but also projections for the subsequent five fiscal years. The out years are for planning purposes only. The upcoming fiscal year is the only fiscal year in which funds are appropriated for use by the School Division. The CIP is updated annually.

The York County School Board budget process involves three phases:

Phase I - Section 22.1-92 of the Code of Virginia requires the Division Superintendent to prepare an estimate of the amount of money deemed to be needed during the next fiscal year for the support of the public schools of the school division. The estimate is required to be allocated for each major classification prescribed by the State Board of Education. Section 22.1-115 of the Code of Virginia states “ the Board shall prescribe the following major classifications for expenditures of school funds: (i) instruction, (ii) administration, attendance and health (iii) pupil transportation, (iv) operation and maintenance, (v) school food services and other noninstructional operations, (vi) facilities, (vii) debt and fund transfers, (viii) technology, and (ix) contingency.”

The Superintendent’s proposed budget is based on budget requests prepared by administrative and supervisory staff. The Superintendent also receives input from the School Board, employee associations, Parent Teacher Associations, County Administrator, etc. in formulating the budget proposal. Citizen input is provided via a public forum early in the budget process. After the Superintendent’s budget is made public, the School Board conducts a public hearing on the proposed budget.

Phase II - The School Board is required by state law (VA Code Section 22.1-92) to conduct a public hearing on the proposed budget to receive the views of citizens. The School Board also holds several work sessions on the proposed budget and modifies the proposed budget if necessary. The School Board must approve the budget by April 1 and submit it to the Board of Supervisors for the County of York for their approval.

Phase III - The Board of Supervisors is required by state law to approve a School Board budget by May 1. If the Board of Supervisors approves a local appropriation that is less than the amount the School Board requested, the School Board must reduce the proposed budget accordingly.

The following is a summary of the Fiscal Year 2010 budget calendar:

August – September, 2008	Draft Capital Improvement Program (CIP) prepared by staff.
October 13, 2008	Superintendent provides general direction to staff on Operating Budget process. Draft CIP forwarded to Division Superintendent.
October 27, 2008	Public Forum. School Board work session on preliminary revenue estimates. Directors have budget coordinating meetings with Principals. Operating budget packages sent to Directors and Principals. CIP staff planning session with Superintendent. School Board conducts a Public Forum on the goals and objectives for the CIP and Operating budgets.
November 10, 2008	School Board work session on CIP. Operating Budget proposals submitted by Chief Operations Officer, Chief Academic Officer, and Chief Human Resources Officer to the Chief Financial Officer.
November 24, 2008	School Board conducts a Public Hearing on FY10 CIP.
December 8, 2008	School Board work session on CIP. Superintendent and staff work session on first draft of Superintendent's FY09E Operating Budget proposal.
December 15, 2008	School Board considers approval of CIP.
January 12, 2009	Superintendent and staff work session on final draft of FY09E. School Board work session on FY09E Operating Budget and FY10 budget priorities. Superintendent and staff work session on first draft of Superintendent's FY10 Operating Budget (hereinafter "Budget Proposal"). Superintendent and County Administrator meet to discuss FY10 budget initiatives. Superintendent's work session with staff on final draft of budget proposal.
January 26, 2009	School Board public forum on budget proposal. School Board work session on budget proposal.
January 27, 2009	Joint work session with School Board and Board of Supervisors to discuss FY10 budget issues.
February 9, 2009	Superintendent work session with School Board on FY10 operating budget.
February 22, 2009	School Board public hearing on budget proposal.
March 9, 2009	School Board work session on Superintendent's budget proposal.
March 16, 2009	School Board work session on Superintendent's budget proposal.
March 23, 2009	School Board considers approval of Superintendent's FY10 budget proposal. School Board considers approval of Superintendent's FY09E Operating Budget.
April 14, 2009	Board of Supervisors approves a School Board budget and a local contribution. If Board of Supervisors' approved budget is different than the School Board proposed budget, the School Board must adjust their budget accordingly. Governor and General Assembly approve the state budget.

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

BUDGET ADMINISTRATION PROCESS

The budget serves as a planning tool for managing the financial resources of the School Division. Budget administration is the process of monitoring revenues and expenditures during the fiscal year for compliance with the approved budget. Expenditures are monitored to ensure that they do not exceed authorized amounts and that they are used for intended, proper and legal purposes. Revenues are monitored to identify any fluctuations in budget to actual amounts.

Expenditure and Encumbrance Controls

The York County School Division's budget is segregated into cost centers. Each cost center is assigned to a budget manager. (A budget manager can be a director, principal, manager, supervisor, etc.) The budget manager is responsible for managing the budget accounts within the cost center to which he/she has been assigned to ensure the funds are properly spent or encumbered within the approved budget amount.

Budget Transfers

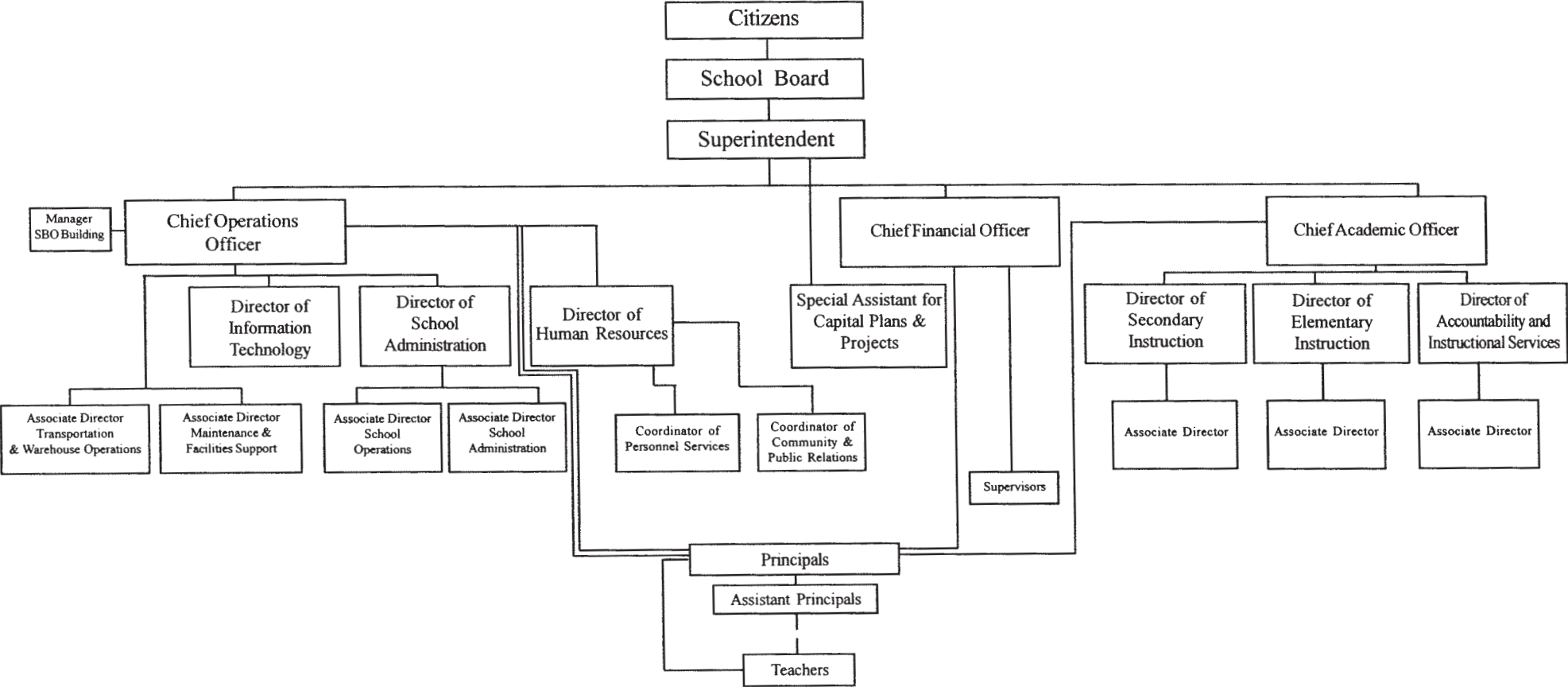
Budget managers are permitted to transfer budget funds within each cost center. However, the budget manager is not permitted to expend or encumber funds exceeding the cost center appropriation without permission of the Division Superintendent.

The Division Superintendent has authority to transfer funds within each major category level. Transfers from one major category (i.e. instruction, administration, pupil transportation, etc.) to another must be approved by the School Board.

Revenue Monitoring

The school division receives 51.2% of its funding for the operating budget from the state and 11.1% from the federal government. Often during the fiscal year, revenue adjustments are necessary due to changes in appropriations or fluctuations in enrollment. The Chief Financial Officer for the School Division is responsible for monitoring budgeted to actual revenues. If significant changes to revenue projections are required, the Division Superintendent, with the assistance of staff, develops a corresponding adjustment on the expenditure side of the budget.

The York County School Division Organizational Chart



FINANCIAL

SIGNIFICANT BUDGET AND ACCOUNTING REQUIREMENTS

BASIS OF PRESENTATION - FUND ACCOUNTING

The accounts of the School Division are organized on the basis of funds or account groups, each of which is considered a separate accounting entity.

Governmental Fund Types

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

General Fund - The General Fund is the general operating fund of the School Division. It is used to account for all financial resources except those required to be accounted for in another fund.

Special Revenue Fund - Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than major capital projects) that are legally restricted to expenditures for specified purposes. The only Special Revenue Fund is School Food Services, which accounts for the activities of preparing and serving breakfast and lunch to students, faculty, adult visitors, and periodic catering services for school events. The School Food Services Fund must be appropriated by the Board of Supervisors.

Debt Service Fund - The Debt Service Fund is used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest and related costs. The County government maintains the Debt Service Fund for the School Division. The School Division does not budget for debt service. Pursuant to state law, the School Division does not maintain a debt service fund and cannot issue debt that extends beyond the current fiscal year.

Capital Project Fund - The Capital Project Fund is used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds). The Capital Project Fund consists of school construction and major renovations to buildings.

Proprietary Fund Types

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

BASIS OF BUDGETING AND ACCOUNTING

The modified accrual basis of budgeting and accounting is followed by the Governmental Funds. Under the modified accrual basis, revenues are recorded when susceptible to accrual, i.e., both measurable and available. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures, other than interest and principal on long-term debt which is recorded when due, are recorded when the fund liability is incurred, if measurable. Encumbrances outstanding at year-end are reported as reserved fund balances since they do not constitute expenditures or liabilities and are reappropriated in the ensuing year's budget. Depreciation expense is not included in the budget.

SIGNIFICANT BUDGET AND ACCOUNTING REQUIREMENTS **(continued)**

In applying the susceptible to accrual concept to intergovernmental revenues, the legal and contractual requirements of the numerous individual programs are used as guidance. There are, however, essentially two types of these revenues. In one, monies must be expended on the specific purpose or project before any amounts will be paid to the School Division; therefore, revenues are recognized based upon the expenditures recorded. In the other, monies are virtually unrestricted as to purpose of expenditure and are usually revocable only for failure to comply with prescribed compliance requirements. These resources are reflected as revenues at the time of receipt or earlier if the accrual criteria are met.

CLASSIFICATION OF REVENUES AND EXPENDITURES

Revenues of the School Division are classified by fund and source. There are three primary sources of revenue: local, state, and federal. Local revenues include interest on deposits, fees for the use of school property, student supply fees, tuition for summer school and non-resident students, and the local appropriation from the County government. State revenues include the school system's share of the statewide sales and use tax, funding of the Standards of Quality by the General Assembly of the Commonwealth of Virginia, and state grants. Federal revenues are derived primarily from federal impact aid. The York County School Division is heavily impacted by the federal government. Approximately 44% of the student population is federally connected. Some of the other federal revenues included are Title I, Title II, Title VIB, and federal grants.

Expenditures in the operating fund are classified based on fund, function, program, location, and object. The levels of fund, function, program, and object are presented in this budget. Location refers to the budget manager responsible for the budget account, and this budget document does not reflect that level of detail. An example of the expenditure classification system as used in this budget document is "Regular Education - Kindergarten - Textbooks."

CASH AND TEMPORARY INVESTMENTS

The County utilizes the pooled cash investment method. Income from the investment of pooled cash is allocated to the various funds based on the percentage of cash and temporary investments of each fund to the total pooled cash and temporary investments. The investment of School Division cash on hand for all appropriated funds is the responsibility of the County Treasurer.

FUND BALANCE

State law prohibits school divisions from carrying over surplus funds from one fiscal year to the next in the General Fund and Capital Projects Fund. Therefore, the School Division does not maintain a fund balance. The County Board of Supervisors may appropriate to the School Division surplus funds from previous fiscal years to the current fiscal year.

DEBT SERVICE FUND

State law prohibits school divisions from entering into debt that extends beyond the current fiscal year without the approval of the local governing body. The governing body in York County is the County Board of Supervisors. If the Board of Supervisors approves a debt issue, it is listed in the name of the County of York, not the School Division. The Board of Supervisors also maintains the budget and administers all payments related to the debt service fund for the School Division. The School Division has no current debt. Due to the requirements described above, the budget for the debt service fund is not included in the School Division budget document.

REVENUES AND EXPENDITURES

SIGNIFICANT TRENDS AND ASSUMPTIONS

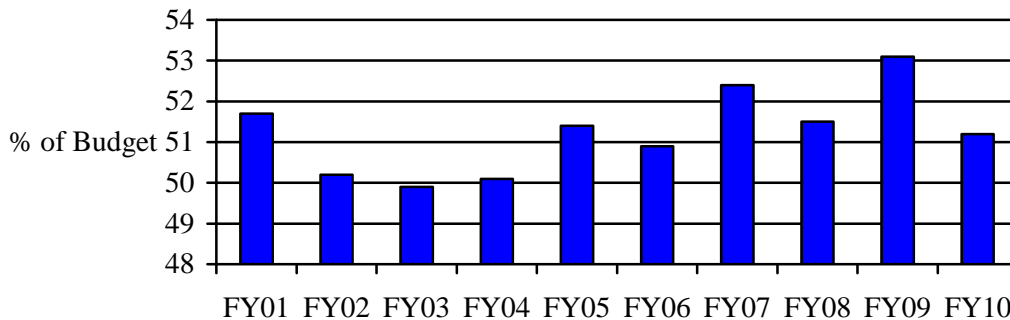
REVENUES

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

State

State revenue flows to the school division in a myriad of ways. The most predominant way is based on student average daily membership. Other methods used by the state to fund local education programs are the allocation of state sales tax, grants, and participation in regional educational programs. The state first provided school divisions a distribution of lottery funds for fiscal year 1999 and the state has continued the lottery funds in each fiscal year thereafter through FY09. The school division receives a share of the lottery funds collected by the State. Prior to FY10 at least fifty percent of the total lottery funds received was required to be spent on non-recurring costs. The amount in the School Operating Budget did not include the non-recurring portion. For FY10, the General Assembly approved shifting all lottery proceeds to cover a portion of designated K-12 educational programs thereby eliminating lottery funding as a separate revenue source. State revenue remained fairly constant from FY00 to FY06 as a percentage of the total budget (see graph below). However, in FY07 the state significantly increased funding to local school divisions in an effort to address the under funded state standards of quality. That funding level was maintained in FY08. However, the reduction in ADM in FY08 had the effect of lowering state revenues. In FY09, state revenue increased due to the re-benchmarking of the SOQ's and a projected enrollment increase. Due to economic conditions in the state, state revenue is decreasing in FY10 by \$3,763,968 or 5.7%. This represents the largest decrease in state revenue for school divisions across the Commonwealth of Virginia in decades. The minimum level of state funding and local funding required is determined using the local composite index formula. The local composite index formula is shown in detail on page 244.

State Revenues



Federal

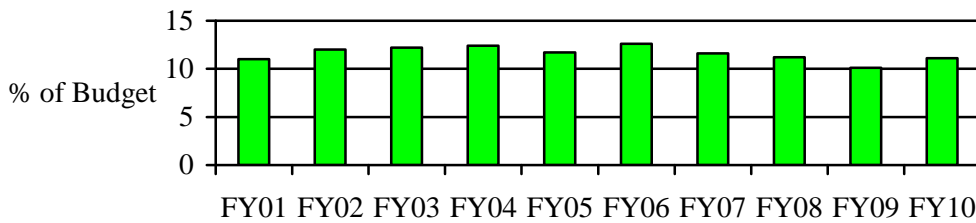
Federal revenue sources in the Operating Budget include Title I, Title II, Title III, Title IV, Title V and Title VI. The most significant federal revenue source is federal impact aid. The York County School Division is highly impacted by the presence of the federal government in the county. Approximately 44% of the total students are connected to the federal government. Because the federal government does not pay property taxes, this presents a special challenge to the school division. Federal impact aid is designed to reimburse school districts for the loss of revenue due to the presence of the federal government. Federal impact aid comprises 69.1% of the federal revenue received and 7.6% of the total Operating Budget revenue. As shown on the following chart, the percentage of the budget funded by the federal government has been somewhat steady since FY00. The decrease in the FY05 federal revenue as a percent of the budget is a result of a significant increase in state funding. However, a significant

**SIGNIFICANT TRENDS AND ASSUMPTIONS
(continued)**

projected increase in impact aid for FY06 caused the federal revenue as a percent of the budget to increase in FY06 in keeping with the recent historical patterns. In FY09, federal revenue as a percent of the total budget will decrease as compared to FY08. The decrease is due to the projected level of funding of impact aid coupled with an increase in funding from the state. An \$861,388 or 6.8% increase for federal revenue is projected for FY10. The increase is tied to a projected increase in impact aid and budgeting for the first time in the operating budget a payment of \$600,000 from the Department of Defense due to a heavy impaction of military students in the York County School Division.

The School Board Approved Budget does not include funds from the federal economic stimulus project. The School Division is awaiting further information from the State Department of Education regarding the use of those funds.

Federal Revenues



At the time this budget was prepared the President had not released his proposed FY10 budget to Congress. The school division sought the advice of the Federal Department of Education Impact Aid Office and the National Association of Federally Impacted Schools about how impact aid should be projected for local budgeting purposes. Both offices advised the school division to project impact aid \$300,000 higher than the FY10 level with the understanding that this is just a “best guess” estimate. The Impact Aid revenue projection as presented in the FY10 budget assumes funding for Section 8002.

County

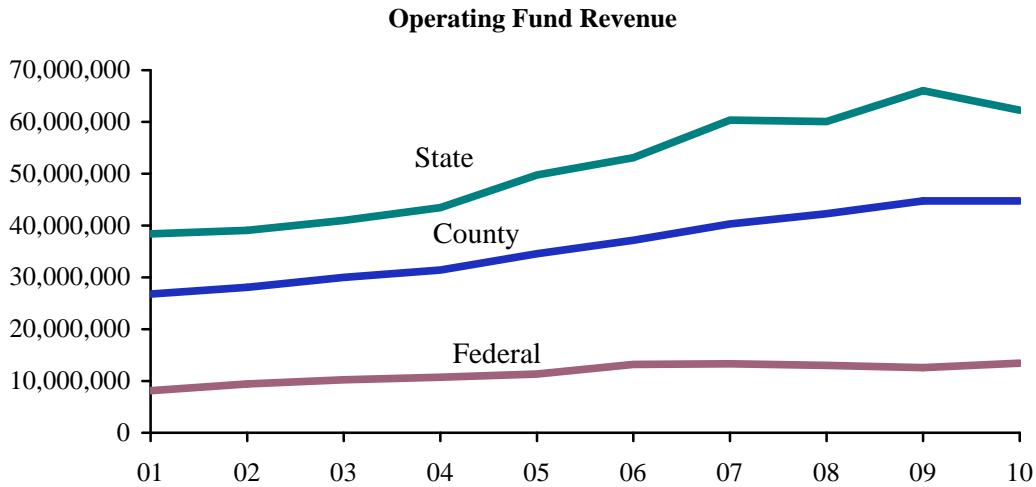
County funding has grown from 29% of the budget in FY92 to 36.8% of the budget in FY10. The basis for the increases in County funding has been growth in the County tax base based on revenue projections provided by the County. The County increases have helped fund additional students as well as continuation of existing services. Based on the General Assembly approved state budget for FY10, the estimated required local match is \$26,921,656.

Local Miscellaneous

Local miscellaneous revenue includes supply fees charged to students, interest revenue on investments, sale or lease of school division property, etc. The local miscellaneous revenue source has remained fairly constant at about 1.0% of the total Operating Budget. The following data and graph show historical comparisons of major revenue sources to the school division:

FY	County	State	Federal	Total
01	26,789,800	38,396,432	8,791,355	73,977,587
02	28,114,800	39,048,842	9,428,355	76,591,997
03	29,984,800	40,960,132	10,274,579	81,219,511
04	31,439,000	43,458,386	10,738,172	85,635,558
05	34,582,901	49,751,864	11,330,514	95,665,279
06	37,175,901	53,095,629	13,196,585	103,468,115
07	40,298,677	60,349,581	13,327,039	113,975,297
08	42,298,677	60,065,957	13,013,722	115,378,356
09	44,736,097	66,034,658	12,598,952	123,369,707
10	44,736,097	62,270,690	13,460,340	120,467,127

**SIGNIFICANT TRENDS AND ASSUMPTIONS
(continued)**



EXPENDITURES

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

Instruction

Programs and services dealing directly with the interaction between teachers and students. Also, included in the instruction category are the activities associated with curriculum development and instructional staff training.

Administration/Attendance & Health

Activities concerned with establishing and administering policy for operating the school division. These include Board Services, Executive Services, Human Resources, Fiscal Services and Health Services.

Pupil Transportation

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

Operations & Maintenance

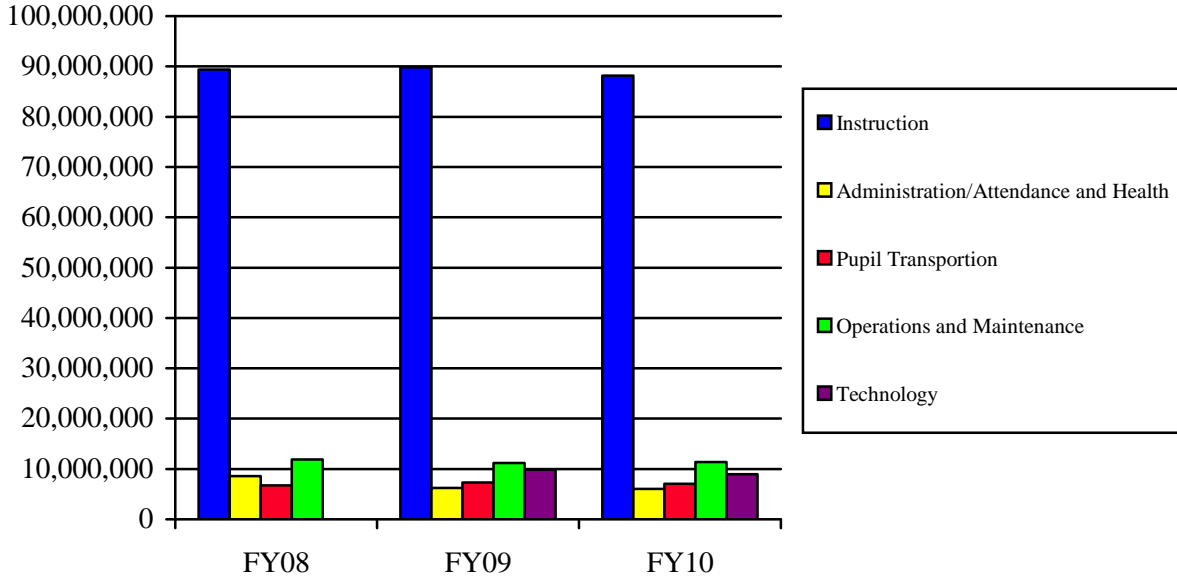
Activities concerned with keeping buildings open, comfortable and safe for use. This includes heating, lighting, ventilating systems, repair of facilities and replacement of facility equipment.

Technology

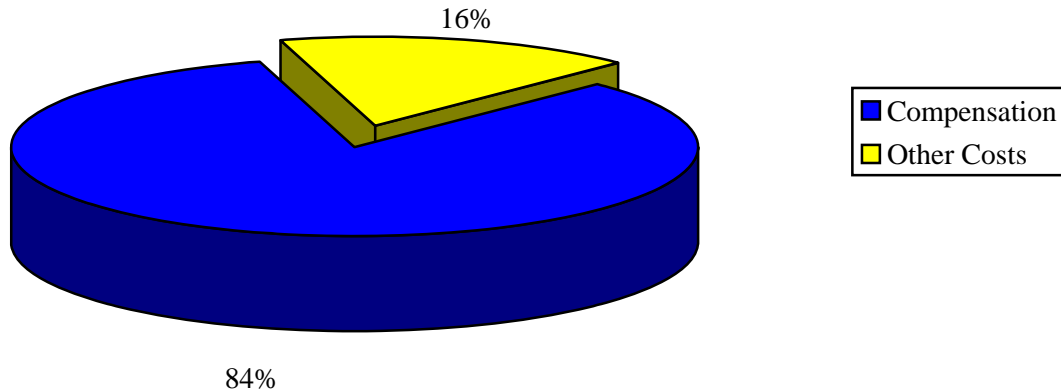
Encompasses technology for classroom instruction, instructional support, administration and operations and maintenance.

SIGNIFICANT TRENDS AND ASSUMPTIONS
(continued)

The graph below indicates the amount of the budget that has been directed to each of the categories over the past three years.



The percentage of the budget that is directed to compensation and other costs is shown below. These percentages have not changed significantly over the last several fiscal years.



**York County School Division
All Funds
Comparative Summary Statement of Revenues, Expenditures,
and Changes in Fund Balances**

	FY2009 BUDGET	FY2009 EXPECTED	FY2010 BUDGET
Revenues by Fund and Category			
Operating Fund			
State	66,034,658	66,034,658	62,270,690
Federal	12,598,952	12,598,952	13,460,340
Local - County	44,736,097	44,736,097	44,736,097
Local - Misc.	1,092,400	1,092,400	1,192,400
Food Service Fund			
State	68,448	73,645	74,000
Federal	1,199,241	1,269,718	1,277,415
Local - Cafeteria Sales	3,326,316	3,521,795	3,636,683
Local - Misc.	20,000	20,000	24,000
Capital Projects Fund			
State	1,231,033	1,231,033	0
Local - County	<u>3,626,000</u>	<u>2,726,000</u>	<u>4,200,000</u>
Total Revenue - All Funds	133,933,145	133,304,298	130,871,625
Expenditures by State Category			
Instruction	89,851,231	89,851,231	88,173,943
Administration/Attendance and Health	6,224,890	6,224,890	6,039,583
Pupil Transportation	7,337,092	7,337,092	7,087,379
Operations and Maintenance	11,207,052	11,207,052	11,402,852
Technology	9,841,842	9,841,842	8,955,770
Food Service	4,614,005	4,885,158	5,012,098
Facilities	<u>4,857,033</u>	<u>3,957,033</u>	<u>4,200,000</u>
Total Expenditures - All Funds	133,933,145	133,304,298	130,871,625
Excess (Deficiency)	0	0	0
Fund Balance (see note)			
Beginning of fiscal year	507,873	477,066	477,066
Projected end of fiscal year	<u><u>507,873</u></u>	<u><u>477,066</u></u>	<u><u>477,066</u></u>

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

**YORK COUNTY SCHOOL DIVISION
SCHOOL OPERATING FUND
FISCAL YEAR 2010**

REVENUE SUMMARY

REVENUE SOURCE	FY2008 ACTUAL	FY 2009 BUDGET	FY 2009 EXPECTED	FY 2010 BUDGET
STATE	50,174,294	54,643,120	54,643,120	50,340,359
STATE SALES TAX	10,937,058	11,391,538	11,391,538	11,930,331
FEDERAL	12,347,579	12,598,952	12,598,952	13,460,340
LOCAL APPROPRIATION-OPERATIONS	41,142,189	43,599,315	43,599,315	43,606,375
LOCAL APPROPRIATION-GROUNDS	1,156,488	1,136,782	1,136,782	1,129,722
LOCAL OPERATION MISC.	1,390,293	1,092,400	1,092,400	1,192,400
TOTAL	117,147,901	124,462,107	124,462,107	121,659,527

**SCHOOL FOOD SERVICE FUND
FISCAL YEAR 2010**

REVENUE SUMMARY

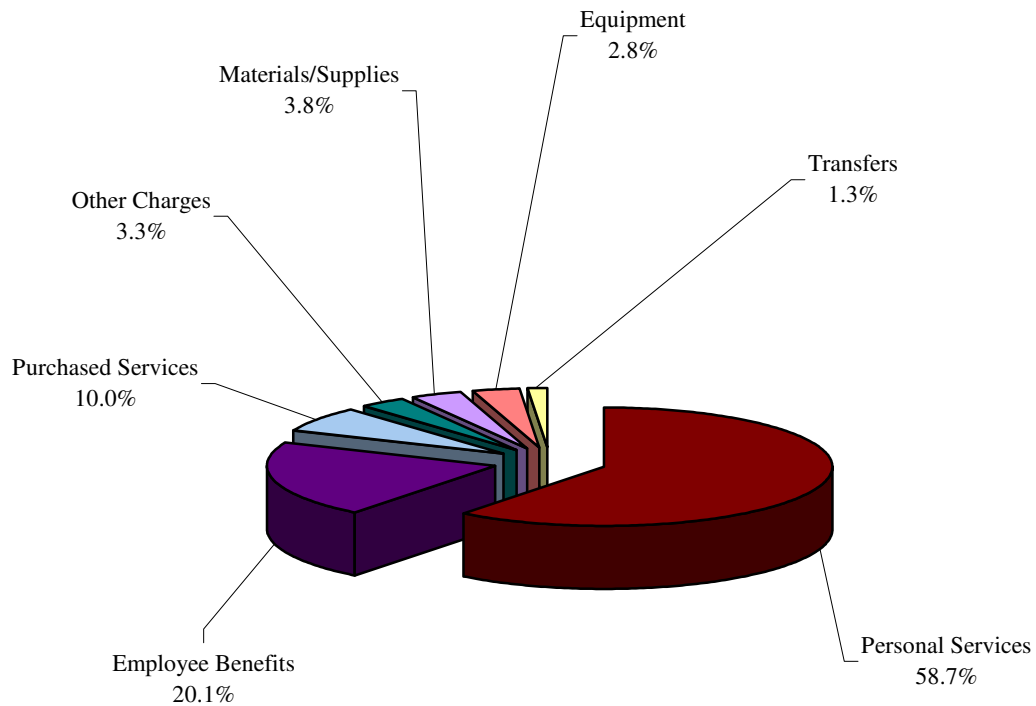
REVENUE SOURCE	FY 2008 ACTUAL	FY 2009 BUDGET	FY 2009 EXPECTED	FY 2010 BUDGET
STATE	65,939	68,448	73,645	74,000
FEDERAL	1,248,847	1,199,241	1,269,718	1,277,415
CAFETERIA SALES	2,827,910	3,326,316	3,521,795	3,636,683
MISCELLANEOUS	23,932	20,000	20,000	24,000
TOTAL	4,166,628	4,614,005	4,885,158	5,012,098

**CAPITAL PROJECTS FUND
FISCAL YEAR 2010**

REVENUE SUMMARY

REVENUE SOURCE	FY 2008 ACTUAL	FY 2009 BUDGET	FY 2009 EXPECTED	FY 2010 BUDGET
STATE	1,131,018	1,231,033	1,231,033	0
LOCAL-COUNTY	1,082,479	2,726,000	2,726,000	4,200,000
TOTAL	2,213,497	3,957,033	3,957,033	4,200,000

FY2010 Expenditures by Major Object Summary of All Funds



The above pie chart is a summary of all funds by major object for FY10. Approximately seventy-nine percent of the budget is directed to personal services and employee benefits to cover the cost of school division staff. The next largest component of the budget is purchased services. The remaining eleven percent of the budget covers equipment, supplies, other charges and object transfers. A financial summary of the budget by major is on the following two pages.

**YORK COUNTY SCHOOL DIVISION
SUMMARY OF ALL FUNDS
FISCAL YEAR 2010**

EXPENDITURES BY MAJOR OBJECT

	FY 2008 ACTUAL	FY 2009 BUDGET	FY 2009 EXPECTED	FY 2010 BUDGET
PERSONAL SERVICES	70,645,247	78,562,310	78,373,304	76,828,750
EMPLOYEE BENEFITS	25,919,357	26,365,790	26,446,721	26,342,969
PURCHASED SERVICES	16,913,758	12,964,597	12,437,719	13,054,960
OTHER CHARGES	4,099,763	4,155,632	4,150,632	4,281,780
MATERIALS / SUPPLIES	4,893,185	5,106,124	5,116,230	4,997,842
EQUIPMENT	7,575,928	5,056,352	5,057,352	3,665,894
TRANSFERS	1,743,929	1,722,340	1,722,340	1,699,430
TOTAL	131,791,167	133,933,145	133,304,298	130,871,625

**SCHOOL OPERATING FUND
FISCAL YEAR 2010**

EXPENDITURES BY MAJOR OBJECT

	FY 2008 ACTUAL	FY 2009 BUDGET	FY 2009 EXPECTED	FY 2010 BUDGET
PERSONAL SERVICES	69,926,052	77,687,295	77,652,295	75,948,885
EMPLOYEE BENEFITS	25,553,883	26,015,525	26,015,525	25,972,763
PURCHASED SERVICES	5,397,738	5,690,113	5,727,613	5,442,348
OTHER CHARGES	4,098,753	4,145,632	4,145,632	4,271,780
MATERIALS / SUPPLIES	4,561,149	4,796,883	4,793,383	4,670,427
EQUIPMENT	5,677,284	4,404,319	4,405,319	3,653,894
TRANSFERS	1,743,929	1,722,340	1,722,340	1,699,430
TOTAL	116,958,788	124,462,107	124,462,107	121,659,527

**YORK COUNTY SCHOOL DIVISION
SCHOOL FOOD SERVICE FUND
FISCAL YEAR 2010**

EXPENDITURES BY MAJOR OBJECT

	FY 2008 ACTUAL	FY 2009 BUDGET	FY 2009 EXPECTED	FY 2010 BUDGET
PERSONAL SERVICES	719,195	875,015	721,009	879,865
EMPLOYEE BENEFITS	365,474	350,265	431,196	370,206
PURCHASED SERVICES	2,779,720	3,057,484	3,393,106	3,412,612
OTHER CHARGES	1,010	10,000	5,000	10,000
MATERIALS / SUPPLIES	332,036	309,241	322,847	327,415
EQUIPMENT	-	12,000	12,000	12,000
TOTAL	4,197,435	4,614,005	4,885,158	5,012,098

**CAPITAL PROJECTS FUND
FISCAL YEAR 2010**

EXPENDITURES BY MAJOR OBJECT

	FY 2008 ACTUAL	FY 2009 BUDGET	FY 2009 EXPECTED	FY 2010 BUDGET
PURCHASED SERVICES	8,736,300	4,217,000	3,317,000	4,200,000
EQUIPMENT	1,898,644	640,033	640,033	-
TOTAL	10,634,944	4,857,033	3,957,033	4,200,000

SUMMARY OF PROGRAM BUDGETS

FISCAL YEAR 2010

		FY 2008 ACTUAL	FY 2009 BUDGET	FY 2009 EXPECTED	FY 2010 BUDGET
INSTRUCTION					
CLASSROOM INSTRUCTION					
REGULAR EDUCATION					
ELEMENTARY					
50-611011-010	KINDERGARTEN	3,481,861	3,672,045	3,672,045	3,679,154
50-611011-020	1ST GRADE	2,646,174	2,872,571	3,091,565	3,100,366
50-611011-030	2ND GRADE	2,799,910	3,117,171	2,848,898	2,815,662
50-611011-040	3RD GRADE	2,544,992	2,604,217	2,828,443	2,835,514
50-611011-050	4TH GRADE	2,313,303	2,475,116	2,369,605	2,342,823
50-611011-060	5TH GRADE	2,366,069	2,570,411	2,615,256	2,607,844
50-611011-070	ART	680,052	700,625	700,625	690,336
50-611011-080	MUSIC	610,389	626,492	641,440	645,679
50-611011-090	PE	750,207	775,540	775,540	777,725
50-611011-100	LEP	59,966	115,146	68,146	68,146
50-611011-110	READING	1,292,707	1,353,870	1,443,872	1,443,508
50-611011-120	TECHNOLOGY	2,596,419	0	0	0
50-611011-125	SCHOOL OF THE ARTS	20,951	22,000	22,000	22,000
50-611011-130	CONTRACTED SERVICES	27,111	61,857	61,857	7,700
50-611011-140	OTHER	3,775,883	3,994,230	3,994,230	3,614,242
	SUBTOTAL	25,965,994	24,961,291	25,133,522	24,650,699
MIDDLE					
50-611012-150	ENCORE	1,656,899	1,856,452	1,856,452	1,837,261
50-611012-160	CORE/TEAMING/ACAD COACHING	8,254,448	8,649,120	8,622,213	8,644,050
50-611012-170	ALTERNATIVE EDUCATION	140,234	141,764	141,764	141,716
50-611012-190	LEP	20,505	33,018	55,769	55,769
50-611012-200	TECHNOLOGY	478,548	0	0	0
50-611012-205	SCHOOL OF ARTS	63,133	63,258	64,504	64,388
50-611012-210	CONTRACTED SERVICES	14,188	11,466	11,466	4,800
50-611012-220	OTHER	1,304,501	1,274,323	1,343,334	1,302,454
	SUBTOTAL	11,932,456	12,029,401	12,095,502	12,050,438
HIGH					
50-611013-230	ART	578,181	619,129	664,974	640,894
50-611013-240	MUSIC	590,567	635,049	641,328	632,168
50-611013-250	ENGLISH	2,475,253	2,689,489	2,685,210	2,676,587
50-611013-260	LEP	27,879	38,687	61,564	79,164
50-611013-270	MATH	2,298,400	2,421,345	2,376,500	2,405,761
50-611013-280	SCIENCE	2,296,002	2,444,312	2,399,467	2,356,286
50-611013-290	SOCIAL STUDIES	2,466,297	2,634,674	2,589,829	2,581,007
50-611013-300	HEALTH	917,985	964,209	997,395	1,015,888
50-611013-310	DRIVER EDUCATION	0	3,905	3,905	3,905
50-611013-320	FOREIGN LANGUAGE	1,547,457	1,776,803	1,783,082	1,756,142
50-611013-330	YORK RIVER ACADEMY	400,921	449,800	449,800	474,242

SUMMARY OF PROGRAM BUDGETS

FISCAL YEAR 2010

		FY 2008 ACTUAL	FY 2009 BUDGET	FY 2009 EXPECTED	FY 2010 BUDGET
50-611013-335	VIRTUAL HIGH SCHOOL	85,548	260,590	266,819	281,091
50-611013-340	TECHNOLOGY	1,601,766	0	0	0
50-611013-345	DRAMA	276,644	256,545	256,545	282,153
50-611013-350	SCHOOL OF THE ARTS	498,217	430,500	430,500	425,370
50-611013-360	VHSL/INTERSCHOLASTIC ACTIVITY	561,399	490,714	490,714	466,074
50-611013-370	CONTRACTED SERVICES	264,796	297,645	297,645	289,978
50-611013-380	OTHER	2,675,414	2,541,550	2,512,857	2,463,238
	SUBTOTAL	19,562,726	18,954,946	18,908,134	18,829,948
	REGULAR EDUCATION TOTAL	57,461,176	55,945,638	56,137,158	55,531,085
SPECIAL EDUCATION					
ELEMENTARY					
50-611021-390	CLASSROOM TEACHERS	3,346,556	3,716,926	3,659,188	3,589,394
50-611021-400	OTHER	72,127	33,100	33,100	33,100
	SUBTOTAL	3,418,683	3,750,026	3,692,288	3,622,494
MIDDLE					
50-611022-410	CLASSROOM TEACHERS	1,628,347	1,829,142	1,873,987	1,928,073
50-611022-420	OTHER	28,042	31,600	31,600	31,600
	SUBTOTAL	1,656,389	1,860,742	1,905,587	1,959,673
HIGH					
50-611023-430	CLASSROOM TEACHERS	2,060,429	2,275,127	2,246,102	2,248,862
50-611023-440	OTHER	1,558,150	1,484,107	1,484,107	1,406,391
	SUBTOTAL	3,618,579	3,759,234	3,730,209	3,655,253
	SPECIAL EDUCATION TOTAL	8,693,651	9,370,002	9,328,084	9,237,420
CAREER/TECHNICAL					
SECONDARY					
50-611034-450	FAMILY & CONSUMER SCIENCE	336,066	354,582	354,582	339,577
50-611034-460	BUSINESS & INFORMATION TECH	1,097,364	1,118,351	1,127,351	1,125,029
50-611034-470	MARKETING EDUCATION	301,052	302,501	302,501	304,812
50-611034-490	TECHNOLOGY EDUCATION	456,585	0	0	0
50-611034-500	TV COMMUNICATION	151,473	154,347	154,347	155,140
50-611034-510	CONTRACTED SERVICES	654,797	702,828	702,828	702,828
50-611034-520	NJROTC	272,867	293,439	293,439	286,428
50-611034-530	OTHER	2,926	3,000	3,000	3,000
	SUBTOTAL	3,273,130	2,929,048	2,938,048	2,916,814
	CAREER/TECHNICAL TOTAL	3,273,130	2,929,048	2,938,048	2,916,814

SUMMARY OF PROGRAM BUDGETS

FISCAL YEAR 2010

		FY 2008 ACTUAL	FY 2009 BUDGET	FY 2009 EXPECTED	FY 2010 BUDGET
GIFTED EDUCATION					
ELEMENTARY					
50-611041-540	EXTEND	296,525	299,218	309,184	310,330
	SUBTOTAL	296,525	299,218	309,184	310,330
SECONDARY					
50-611044-560	EXTEND	70,930	79,822	69,856	70,195
	SUBTOTAL	70,930	79,822	69,856	70,195
	GIFTED EDUCATION TOTAL	367,455	379,040	379,040	380,525
OTHER PROGRAMS					
50-611050-580	TITLE I - PART A	500,147	448,957	448,957	379,877
50-611050-582	TITLE II - PART A	324,140	291,616	291,616	287,270
50-611050-584	TITLE II - PART D	2,970	7,697	7,697	6,139
50-611050-585	TITLE III - PART A	15,301	16,939	16,939	24,543
50-611050-586	TITLE IV - PART A	22,027	26,422	26,422	22,497
50-611050-588	TITLE V - PART A	13,032	12,881	12,881	12,881
50-611050-600	TITLE VIB	2,059,963	1,890,205	1,890,205	1,921,398
50-611050-620	SUMMER SCHOOL	274,945	196,317	196,317	192,917
50-611050-630	ADULT EDUCATION	68,049	88,405	88,405	88,405
50-611050-640	MISCELLANEOUS	356,139	1,123,371	1,123,371	1,123,371
50-611050-650	CONTINGENCY	124,782	586,900	586,900	112,052
	SUBTOTAL	3,761,495	4,689,710	4,689,710	4,171,350
	OTHER PROGRAMS TOTAL	3,761,495	4,689,710	4,689,710	4,171,350

SUMMARY OF PROGRAM BUDGETS

FISCAL YEAR 2010

		FY 2008 ACTUAL	FY 2009 BUDGET	FY 2009 EXPECTED	FY 2010 BUDGET
INSTRUCTION					
INSTRUCTIONAL SUPPORT - STUDENT					
50-612121-000	ELEMENTARY GUIDANCE	581,662	676,365	676,365	663,397
50-612124-000	SECONDARY GUIDANCE	2,074,719	2,311,827	2,291,504	2,265,008
50-612300-000	HOMEBOUND	52,287	60,194	60,194	60,194
	SUBTOTAL	2,708,668	3,048,386	3,028,063	2,988,599
INSTRUCTION					
INSTRUCTIONAL SUPPORT - STAFF					
50-613110-000	MANAGEMENT	706,855	746,742	746,742	686,581
50-613120-000	REG. ED.	1,801,695	1,986,173	1,958,013	1,797,186
50-613121-000	SPEC. ED.	735,959	814,036	814,036	805,042
50-613130-000	STAFF DEVELOPMENT	389,047	465,636	483,076	387,273
50-613201-000	ELEMENTARY MEDIA	915,507	1,052,152	1,052,152	1,037,067
50-613204-000	SECONDARY MEDIA	821,916	883,681	883,681	870,188
	SUBTOTAL	5,370,979	5,948,420	5,937,700	5,583,337
INSTRUCTION					
INSTRUCTIONAL SUPPORT - SCHOOL ADMINISTRATION					
50-614101-000	ELEMENTARY PRINCIPALS' OFFICES	3,327,362	3,551,413	3,570,099	3,532,929
50-614104-000	SECONDARY PRINCIPALS' OFFICES	3,812,762	3,989,574	3,843,329	3,831,884
	SUBTOTAL	7,140,124	7,540,987	7,413,428	7,364,813

SUMMARY OF PROGRAM BUDGETS

FISCAL YEAR 2010

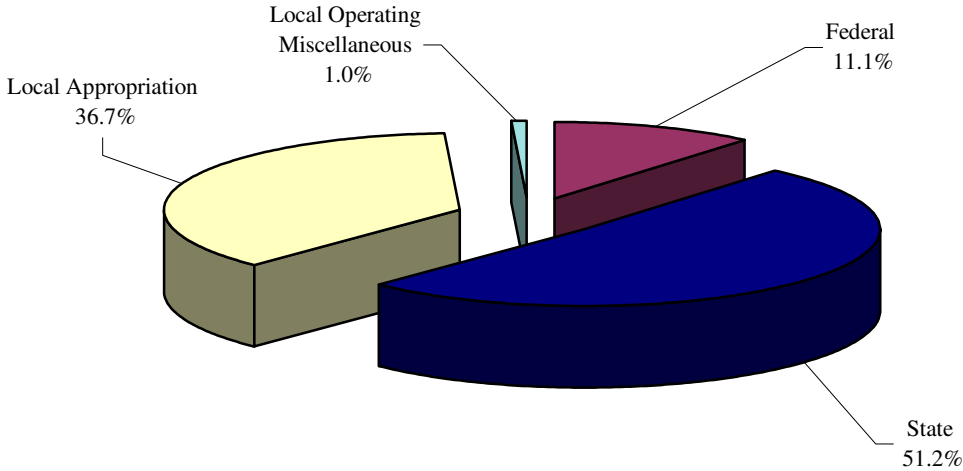
		FY 2008 ACTUAL	FY 2009 BUDGET	FY 2009 EXPECTED	FY 2010 BUDGET
ADMINISTRATION, ATTENDANCE & HEALTH					
50-621100-000	BOARD SERVICES	179,528	141,086	141,086	139,769
50-621200-000	EXECUTIVE SERVICES	678,546	594,399	594,399	525,162
50-621300-000	COMMUNICATION SERVICES	445,771	455,420	455,420	395,259
50-621400-000	HUMAN RESOURCES	1,183,508	1,278,459	1,278,459	1,223,034
50-621600-000	FISCAL SERVICES	1,076,568	1,056,050	1,056,050	1,055,872
50-621900-000	INFORMATION TECHNOLOGY	2,851,945	0	0	0
50-622200-000	HEALTH SERVICES	1,430,349	1,492,377	1,492,377	1,474,590
50-622300-000	PSYCHOLOGICAL SERVICES	528,840	571,259	571,259	573,001
50-622400-000	SPEECH/AUDIOLOGY SERVICES	611,336	635,840	635,840	652,896
	SUBTOTAL	8,986,391	6,224,890	6,224,890	6,039,583
PUPIL TRANSPORTATION					
50-632000-000	VEHICLE OPERATION SERVICES	5,276,921	5,940,800	5,940,800	5,932,609
50-634000-000	VEHICLE MAINTENANCE SERVICES	2,028,510	1,396,292	1,396,292	1,154,770
	SUBTOTAL	7,305,431	7,337,092	7,337,092	7,087,379
OPERATIONS & MAINTENANCE					
50-641000-000	MANAGEMENT & DIRECTION	174,487	213,516	213,516	188,655
50-642000-000	BUILDING SERVICES	9,947,052	9,100,916	9,100,916	9,332,880
50-643000-000	GROUPS SERVICES	1,156,488	1,136,782	1,136,782	1,129,722
50-645000-000	VEHICLE SERVICES	246,347	343,962	343,962	344,376
50-647000-000	WAREHOUSE/DISTRIBUTION SVCS	365,914	411,876	411,876	407,219
	SUBTOTAL	11,890,288	11,207,052	11,207,052	11,402,852
TECHNOLOGY					
50-681000-000	CLASSROOM INSTRUCTION	0	5,029,930	5,032,301	4,564,724
50-682000-000	INSTRUCTIONAL SUPPORT	0	1,802,811	1,802,811	1,650,959
50-683000-000	ADMINISTRATION	0	1,076,191	1,076,191	1,073,568
50-686000-000	OPERATIONS & MAINTENANCE	0	1,828,850	1,826,479	1,576,071
50-689050-000	OTHER PROGRAMS - GRANTS	0	104,060	104,060	90,448
	SUBTOTAL	0	9,841,842	9,841,842	8,955,770
TOTAL SCHOOL OPERATING FUND:		116,958,788	124,462,107	124,462,107	121,659,527

SUMMARY OF PROGRAM BUDGETS FISCAL YEAR 2010

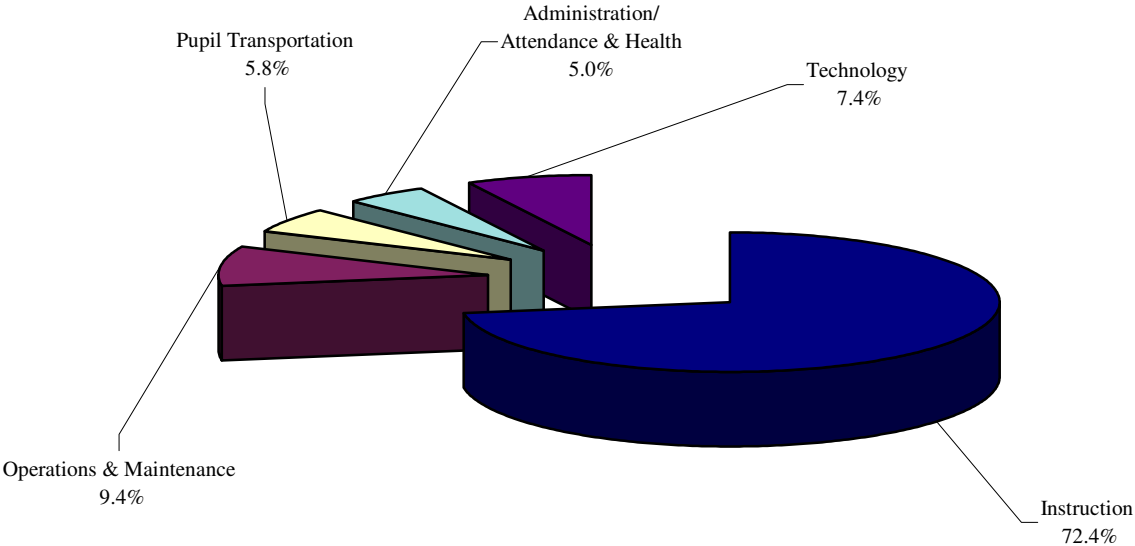
		FY 2008 ACTUAL	FY 2009 BUDGET	FY 2009 EXPECTED	FY 2010 BUDGET
FOOD SERVICES					
53-651000-000	FOOD SERVICES	4,197,435	4,614,005	4,885,158	5,012,098
	FOOD SERVICES	4,197,435	4,614,005	4,885,158	5,012,098
CAPITAL PROJECTS					
FUND 70	CAPITAL PROJECTS	10,634,944	4,857,033	3,957,033	4,200,000
	CAPITAL PROJECTS	10,634,944	4,857,033	3,957,033	4,200,000
TOTAL ALL FUNDS		131,791,167	133,933,145	133,304,298	130,871,625

**York County School Division
School Operating Fund
FY 2010 School Board Approved**

Revenues by Source

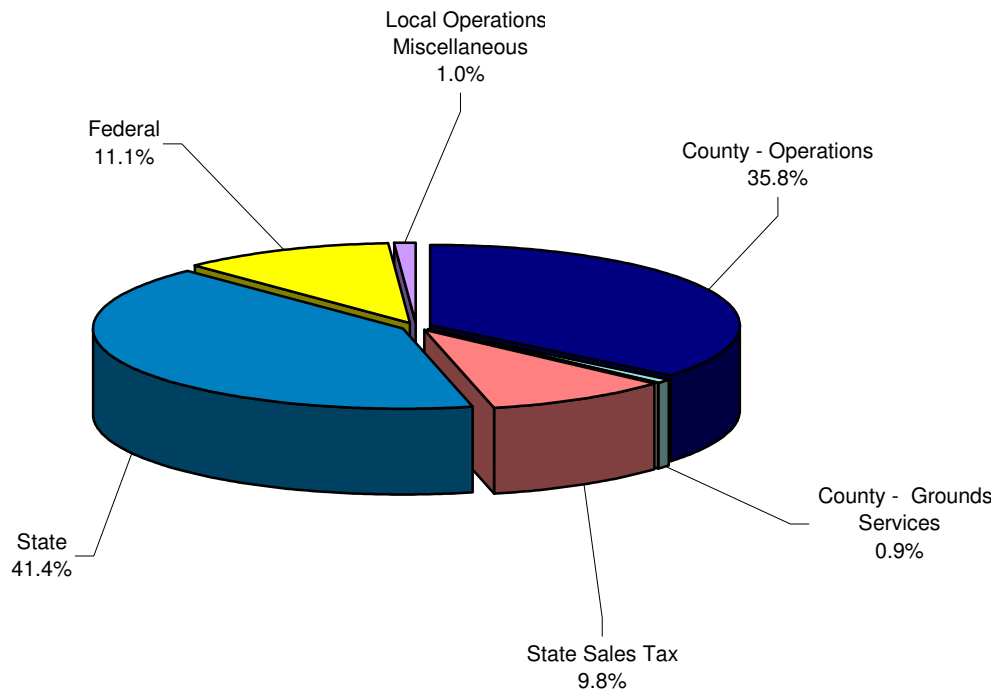


Expenditures by Major Category



OPERATING FUND REVENUE

Operating Fund Support by Sources - FY10



State revenue (including state sales tax) is the largest funding source of the operating budget, comprising 51.2% of the total. The second largest funding source (36.7%) is County funding for operations and ground services.

Federal funding comprises 11.1% of the budget and miscellaneous revenue accounts for 1.0%. The revenue detail for the Operating Fund is shown on the following six pages.

**YORK COUNTY SCHOOL DIVISION
SCHOOL OPERATING FUND
FISCAL YEAR 2010**

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 2010**

REVENUE DETAIL

**ANNUAL FINANCIAL PLAN
FUND 50**

SCHOOL OPERATING FUND

ACCT #	DESCRIPTION	FY08 ACTUAL	FY 2009 BUDGET	FY 2009 EXPECTED	FY 2010 BUDGET
REVENUE-LOCAL SOURCES					
USE OF MONEY AND PROPERTY					
30315-1010	INTEREST ON DEPOSITS	166,002	25,000	25,000	158,700
30315-2010	RENTAL OF LAND/BUILDINGS	197,761	220,000	220,000	200,000
30315-2020	USE OF VEHICLES/BUSES	57,163	95,000	95,000	60,000
30315-2021	CONTRACTED BUS SERVICE/ACT FUNDS	7,214	22,000	22,000	7,500
30315-2022	USE OF BAILEY FIELD	0	3,000	3,000	3,000
30315-2024	USE OF LLLC LAB	8,707	8,500	8,500	8,800
30315-2025	VHSL	46,249	0	0	0
30315-2026	PROPERTY LEASE	184,119	125,000	125,000	185,000
30315-2030	PRINTING REVENUE	10,609	0	0	0
30315-2060	SALE OF EQUIP/TOOLS	11,311	10,000	10,000	10,000
30315-2065	SALE OF BUSES	21,645	0	0	14,848
30315-3075	DEBT SERVICE REIMB-NEW HORIZONS	124,782	111,900	111,900	112,052
	SUBTOTAL	835,562	620,400	620,400	759,900
CHARGES FOR SERVICES					
30316-7410	PUPIL FEES	67,420	67,000	67,000	67,000
30316-7420	TUITION/DAY SCHOOL	181,218	159,000	159,000	165,000
30316-7440	TUITION/SUMMER SCHOOL	138,822	121,000	121,000	130,000
	SUBTOTAL	387,460	347,000	347,000	362,000
LOCAL MISCELLANEOUS					
30318-2155	SUBSTITUTE REFUNDS	1,268	0	0	0
30318-2525	PROJECT GRADUATION	2,400	0	0	0
30318-3010	PRIOR YEAR EXPENDITURE REFUND	3,709	7,000	7,000	2,500
30318-3015	INSURANCE RECOVERY	35,199	100,000	100,000	50,000
30318-3020	MISCELLANEOUS REVENUE	25,643	18,000	18,000	18,000
30318-3030	COURT RESTITUTION	1,960	0	0	0
30318-3060	VIRTUAL HIGH SCHOOL	37,882	0	0	0
30318-3065	COCA-COLA SCORE/SCHOLARSHIP	39,500	0	0	0
30318-3070	SURN MATH LEADERSHIP	19,710	0	0	0
	SUBTOTAL	167,271	125,000	125,000	70,500
	TOTAL REVENUE-LOCAL SOURCE	1,390,293	1,092,400	1,092,400	1,192,400

**YORK COUNTY SCHOOL DIVISION
SCHOOL OPERATING FUND
FISCAL YEAR 2010**

REVENUE

State Revenue

Basis of State Revenue

The revenue from the Commonwealth as presented in this budget is based on the Governor's Proposed 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. Prior to FY10 at least fifty percent of the total lottery funds received was required to be spent on non-recurring costs. The amount in the School Operating Budget did not include the non-recurring portion. For FY10, the Governor has proposed shifting all lottery proceeds to cover a portion of designated K-12 educational programs.

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 2010**

REVENUE DETAIL

**ANNUAL FINANCIAL PLAN
FUND 50**

SCHOOL OPERATING FUND

ACCT #	DESCRIPTION	FY 2008 ACTUAL	FY 2009 BUDGET	FY 2009 EXPECTED	FY 2010 BUDGET
REVENUE-COMMONWEALTH					
30324-2010	STATE SALES TAX	10,937,058	11,391,538	11,391,538	11,930,331
30324-2020	BASIC AID	35,601,854	41,823,109	41,823,109	37,764,736
30324-2021	SALARY SUPPLEMENT	2,119,236	0	0	0
30324-2025	LOTTERY	906,844	963,826	963,826	0
30324-2040	ADULT EDUCATION	4,063	3,712	3,712	3,712
30324-2050	FOSTER HOME CHILDREN	50,912	29,322	29,322	55,000
30324-2070	GIFTED EDUCATION - SOQ	318,682	364,074	364,074	365,364
30324-2080	REMEDIAL PROGRAMS	191,209	226,535	226,535	227,338
30324-2081	REMEDIAL SUMMER SCHOOL	117,154	154,829	154,829	124,634
30324-2083	READING INTERVENTION	89,256	103,550	103,550	80,104
30324-2085	ENROLLMENT LOSS	0	68,293	68,293	0
30324-2120	SPECIAL EDUCATION-SOQ	2,828,304	3,090,588	3,090,588	3,101,534
30324-2123	HOMEBOUND	27,749	19,928	19,928	28,862
30324-2125	COMPREHENSIVE SERVICES ACT	255,748	200,000	200,000	200,000
30324-2140	FREE TEXTBOOKS	798,936	958,891	958,891	962,288
30324-2170	VOC ED-SOQ	318,682	388,346	388,346	389,722
30324-2200	SPECIAL ED SUPPORT	306,816	350,589	350,589	346,122
30324-2230	SOCIAL SECURITY	1,696,982	1,917,459	1,917,459	1,924,250
30324-2231	VRS RETIREMENT BENEFITS	2,541,490	2,475,706	2,475,706	2,476,356
30324-2232	VRS GROUP LIFE BENEFITS	87,638	80,905	80,905	64,954
30324-2525	PROJECT GRADUATION	237,890	0	0	0
30324-2530	OTHER CATEGORY/VOC ED	31,074	19,606	19,606	23,742
30324-2650	AT RISK	59,564	55,966	55,966	51,742
30324-2660	NATIONAL BOARD CERTIFICATION	17,500	0	0	0
30324-2750	K-3 INITIATIVE	170,183	189,811	189,811	202,013
30324-2751	SOL ALGEBRA READINESS	31,651	35,921	35,921	33,968
30324-2767	TECHNOLOGY INITIATIVE-FY07	544,000	0	0	0
30324-2768	TECHNOLOGY INITIATIVE-FY08	544,000	544,000	544,000	544,000
30324-2810	PRE-SCHOOL INITIATIVE	0	0	0	25,000
30324-2815	ADDITIONAL STATE SUPPORT	0	0	0	737,792
30324-2990	MISCELLANEOUS GRANTS, STATE	176,985	457,696	457,696	457,696
30324-2991	LEP (LIMITED ENGLISH PROFICIENCY)	99,892	120,458	120,458	149,430
	TOTAL REVENUE-COMMONWEALTH	61,111,352	66,034,658	66,034,658	62,270,690

**YORK COUNTY SCHOOL DIVISION
SCHOOL OPERATING FUND
FISCAL YEAR 2010**

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.

Heavily Impacted Funds

These funds flow to the school division due to a federal student military impactation of 20% or greater.

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 2010**

REVENUE DETAIL

**ANNUAL FINANCIAL PLAN
FUND 50**

SCHOOL OPERATING FUND

ACCT #	DESCRIPTION	FY 2008 ACTUAL	FY 2009 BUDGET	FY 2009 EXPECTED	FY 2010 BUDGET
REVENUE-FEDERAL					
30333-2020	TITLE I - PART A	482,546	448,957	448,957	379,877
30333-2040	ADULT EDUCATION	32,594	29,500	29,500	31,000
30333-2050	TITLE II - PART A	307,703	291,616	291,616	287,270
30333-2060	TITLE II - PART D	2,970	7,697	7,697	6,139
30333-2065	TITLE III - PART A	16,500	16,939	16,939	24,543
30333-2070	TITLE IV - PART A	21,304	26,422	26,422	22,497
30333-2080	TITLE V - PART A	13,031	12,881	12,881	12,881
30333-2120	IMPACT AID	8,580,517	9,000,000	9,000,000	9,300,000
30333-2135	DOD-HEAVILY IMPACTED	616,510	0	0	600,000
30333-2150	MEDICAID REIMBURSEMENT	27,805	0	0	0
30333-2190	TITLE VIB	1,973,359	1,890,205	1,890,205	1,921,398
30333-2290	NJROTC	107,005	105,000	105,000	105,000
30333-2990	MISCELLANEOUS GRANTS, FEDERAL	165,735	769,735	769,735	769,735
TOTAL REVENUE-FEDERAL		12,347,579	12,598,952	12,598,952	13,460,340
TRANSFERS-OTHER FUNDS					
30351-1010	TRANSFERS/LOCAL APPN-OPERATIONS	41,142,189	43,599,315	43,599,315	43,606,375
30351-1012	TRANSFERS/LOCAL APPN-GROUNDS	1,156,488	1,136,782	1,136,782	1,129,722
TOTAL TRANSFERS-OTHER FUNDS		42,298,677	44,736,097	44,736,097	44,736,097
TOTAL SCHOOL OPERATING FUND		117,147,901	124,462,107	124,462,107	121,659,527

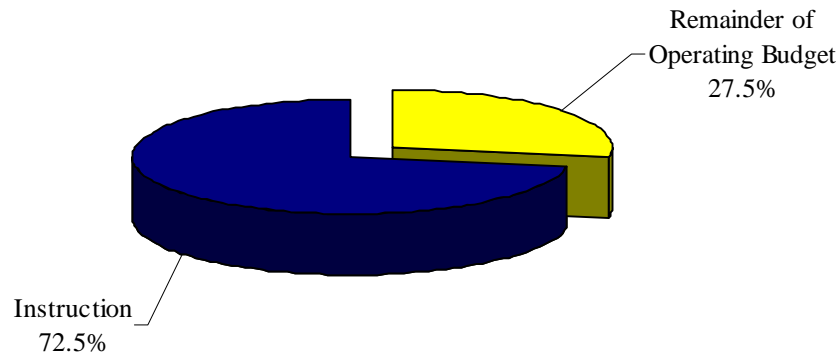
THIS PAGE LEFT INTENTIONALLY BLANK

INSTRUCTION

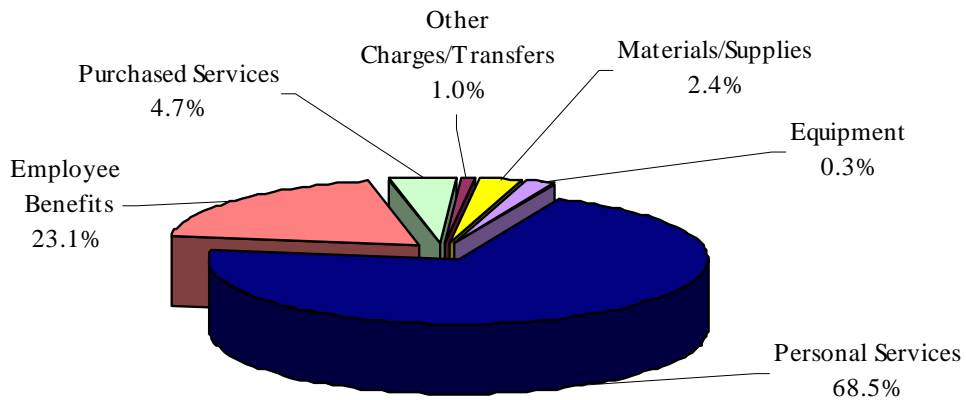
The Instruction category of the budget provides for programs and services dealing directly with the interaction between teachers and students. This category also includes activities associated with the principal’s office, curriculum development, and instructional staff training.

The Instruction category comprises 72.4% of the total Operating Budget. This percentage has remained fairly constant in recent years. Approximately 92% of the Instruction category budget is directed towards compensation of staff (Personal Services 68.5% plus Employee Benefits 23.1%). The remaining 8.4% covers such items as instructional supplies, equipment and purchased services. The Instruction category budget reflects a decrease of \$1,677,288 or 1.9% (from \$89,851,231 in FY09E to \$88,173,943 in FY10). The charts below and on the next page depict this information.

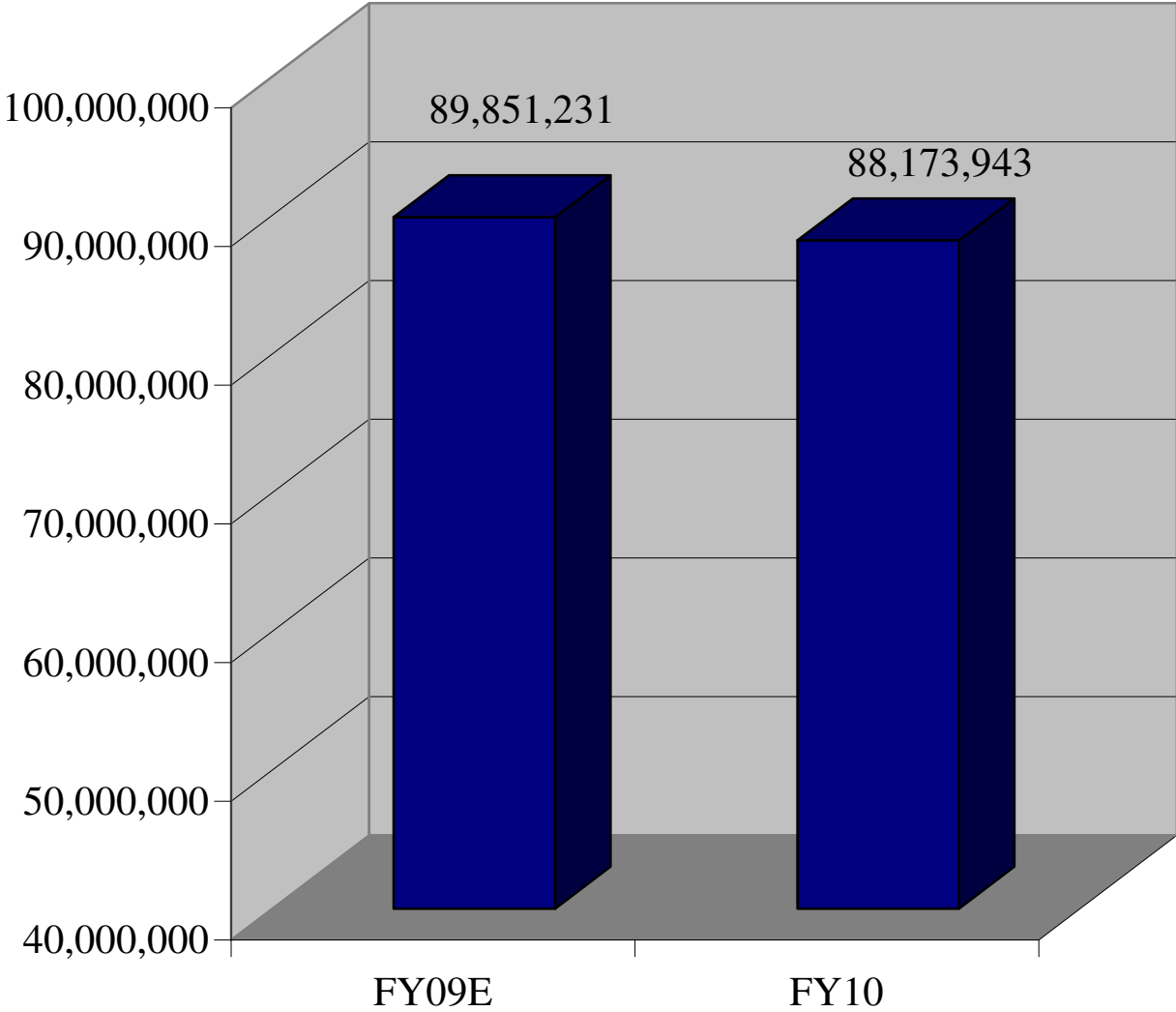
Instruction Category as a Percent of Operating Budget for FY2010



Instruction Category by Major Object for FY2010



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 2008 ACTUAL	FY 2009 BUDGET	FY 2009 EXPECTED	FY 2010 BUDGET
--	---------------------------	---------------------------	-----------------------------	---------------------------

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

ADDITIONAL INFORMATION:

FY 07 student enrollment 761

FY 08 student enrollment 880

FY 09 student enrollment 886

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

PERSONAL SERVICES					
1121	Teacher Salaries	1,853,588	1,997,803	1,997,803	1,997,803
1141	Para-Educator Salaries	670,171	740,203	740,203	735,203
	Subtotal	2,523,759	2,738,006	2,738,006	2,733,006
EMPLOYEE BENEFITS					
2100	FICA	186,139	209,460	209,460	209,075
2200	VRS Retirement	412,909	408,928	408,928	405,851
2300	Health Insurance	253,198	228,838	228,838	249,113
2400	Group Life Insurance	25,045	26,468	26,468	21,591
2800	Other Benefits	39,520	13,511	13,511	13,392
	Subtotal	916,811	887,205	887,205	899,022
MATERIALS/SUPPLIES					
6030	Textbooks	14,947	15,000	15,000	15,000
6900	Other Educational Supplies	20,030	27,242	27,242	27,242
	Subtotal	34,977	42,242	42,242	42,242
EQUIPMENT					
8911	Furniture/Equipment-Additional	1,414	633	633	650
8921	Furniture/Equipment-Replacement	4,900	3,959	3,959	4,234
	Subtotal	6,314	4,592	4,592	4,884
	TOTAL	3,481,861	3,672,045	3,672,045	3,679,154

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 2008 ACTUAL	FY 2009 BUDGET	FY 2009 EXPECTED	FY 2010 BUDGET
Teachers	40	42	48	48
Para-Educators	1.5	2.5	1.5	1.5

ADDITIONAL INFORMATION:

FY 07 student enrollment 876

FY 08 student enrollment 835

FY 09 student enrollment 872

CODE: 50-611011-020

ACCT# DESCRIPTION

PERSONAL SERVICES					
1121	Teacher Salaries	1,920,793	2,090,076	2,281,076	2,281,076
1141	Para-Educator Salaries	14,531	37,548	22,348	22,348
	Subtotal	1,935,324	2,127,624	2,303,424	2,303,424
EMPLOYEE BENEFITS					
2100	FICA	145,248	162,763	176,212	176,212
2200	VRS Retirement	311,668	318,326	345,522	342,058
2300	Health Insurance	156,920	177,423	177,423	193,143
2400	Group Life Insurance	18,935	20,617	22,305	18,197
2800	Other Benefits	31,887	10,524	11,385	11,287
	Subtotal	664,658	689,653	732,847	740,897
MATERIALS/SUPPLIES					
6030	Textbooks	24,958	25,000	25,000	25,000
6900	Other Educational Supplies	17,776	25,563	25,563	25,563
	Subtotal	42,734	50,563	50,563	50,563
EQUIPMENT					
8911	Furniture/Equipment-Additional	28	700	700	700
8921	Furniture/Equipment-Replacement	3,430	4,031	4,031	4,782
	Subtotal	3,458	4,731	4,731	5,482
	TOTAL	2,646,174	2,872,571	3,091,565	3,100,366

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 2008 ACTUAL	FY 2009 BUDGET	FY 2009 EXPECTED	FY 2010 BUDGET
--	---------------------------	---------------------------	-----------------------------	---------------------------

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

ADDITIONAL INFORMATION:

FY 07 student enrollment 812

FY 08 student enrollment 929

FY 09 student enrollment 863

CODE: 50-611011-030**ACCT# DESCRIPTION**

	PERSONAL SERVICES				
1121	Teacher Salaries	2,030,944	2,322,654	2,107,294	2,072,294
	Subtotal	2,030,944	2,322,654	2,107,294	2,072,294
	EMPLOYEE BENEFITS				
2100	FICA	149,566	177,683	161,208	158,530
2200	VRS Retirement	328,087	347,418	314,102	307,736
2300	Health Insurance	176,693	178,678	178,678	194,509
2400	Group Life Insurance	19,989	22,511	20,444	16,371
2800	Other Benefits	33,693	11,490	10,435	10,154
	Subtotal	708,028	737,780	684,867	687,300
	MATERIALS/SUPPLIES				
6030	Textbooks	40,269	25,000	25,000	25,000
6900	Other Educational Supplies	17,271	27,146	27,146	27,146
	Subtotal	57,540	52,146	52,146	52,146
	EQUIPMENT				
8911	Furniture/Equipment-Additional	0	769	769	400
8921	Furniture/Equipment-Replacement	3,398	3,822	3,822	3,522
	Subtotal	3,398	4,591	4,591	3,922
	TOTAL	2,799,910	3,117,171	2,848,898	2,815,662

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 2008 ACTUAL	FY 2009 BUDGET	FY 2009 EXPECTED	FY 2010 BUDGET
--	---------------------------	---------------------------	-----------------------------	---------------------------

Teachers	37	37	42	42
Para-Educators	1	1	1	1

ADDITIONAL INFORMATION:

FY 07 student enrollment 885

FY 08 student enrollment 859

FY 09 student enrollment 948

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

PERSONAL SERVICES					
1121	Teacher Salaries	1,752,948	1,868,950	2,048,950	2,044,650
1141	Para-Educator Salaries	13,709	18,352	18,352	18,352
	Subtotal	1,766,657	1,887,302	2,067,302	2,063,002
EMPLOYEE BENEFITS					
2100	FICA	129,117	144,379	158,149	157,820
2200	VRS Retirement	290,631	281,859	309,705	306,356
2300	Health Insurance	205,462	208,133	208,133	226,574
2400	Group Life Insurance	17,657	18,290	20,018	16,298
2800	Other Benefits	28,304	9,336	10,218	10,109
	Subtotal	671,171	661,997	706,223	717,157
MATERIALS/SUPPLIES					
6030	Textbooks	90,258	26,000	26,000	26,000
6900	Other Educational Supplies	14,111	24,730	24,730	24,730
	Subtotal	104,369	50,730	50,730	50,730
EQUIPMENT					
8911	Furniture/Equipment-Additional	0	400	400	400
8921	Furniture/Equipment-Replacement	2,795	3,788	3,788	4,225
	Subtotal	2,795	4,188	4,188	4,625
TOTAL		2,544,992	2,604,217	2,828,443	2,835,514

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 2008 ACTUAL	FY 2009 BUDGET	FY 2009 EXPECTED	FY 2010 BUDGET
--	---------------------------	---------------------------	-----------------------------	---------------------------

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

ADDITIONAL INFORMATION:

FY 07 student enrollment 894

FY 08 student enrollment 911

FY 09 student enrollment 866

CODE: 50-611011-050**ACCT# DESCRIPTION**

PERSONAL SERVICES					
1121	Teacher Salaries	1,707,317	1,810,633	1,739,178	1,709,178
1141	Para-Educator Salaries	0	13,245	0	0
	Subtotal	1,707,317	1,823,878	1,739,178	1,709,178
EMPLOYEE BENEFITS					
2100	FICA	127,917	139,528	133,048	130,752
2200	VRS Retirement	279,646	272,482	259,379	253,813
2300	Health Insurance	137,016	164,764	164,764	179,362
2400	Group Life Insurance	16,989	17,676	16,863	13,503
2800	Other Benefits	27,151	9,022	8,607	8,375
	Subtotal	588,719	603,472	582,661	585,805
MATERIALS/SUPPLIES					
6030	Textbooks	0	20,500	20,500	20,500
6900	Other Educational Supplies	14,035	24,260	24,260	24,260
	Subtotal	14,035	44,760	44,760	44,760
EQUIPMENT					
8911	Furniture/Equipment-Additional	1,225	400	400	599
8921	Furniture/Equipment-Replacement	2,007	2,606	2,606	2,481
	Subtotal	3,232	3,006	3,006	3,080
TOTAL		2,313,303	2,475,116	2,369,605	2,342,823

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 2008 ACTUAL	FY 2009 BUDGET	FY 2009 EXPECTED	FY 2010 BUDGET
--	---------------------------	---------------------------	-----------------------------	---------------------------

Teachers	39	40	41	41
Para-Educators	1	1	1	1

ADDITIONAL INFORMATION:

FY 07 student enrollment 921

FY 08 student enrollment 922

FY 09 student enrollment 928

CODE: 50-611011-060**ACCT# DESCRIPTION**

PERSONAL SERVICES					
1121	Teacher Salaries	1,721,399	1,911,759	1,947,759	1,937,759
1141	Para-Educator Salaries	13,003	16,558	16,558	16,058
	Subtotal	1,734,402	1,928,317	1,964,317	1,953,817
EMPLOYEE BENEFITS					
2100	FICA	130,015	147,516	150,270	149,467
2200	VRS Retirement	283,715	288,085	293,654	290,142
2300	Health Insurance	132,913	130,602	130,602	142,173
2400	Group Life Insurance	17,237	18,690	19,036	15,435
2800	Other Benefits	28,794	9,540	9,716	9,574
	Subtotal	592,674	594,433	603,278	606,791
MATERIALS/SUPPLIES					
6030	Textbooks	10,955	20,000	20,000	20,000
6900	Other Educational Supplies	24,371	24,355	24,355	24,355
	Subtotal	35,326	44,355	44,355	44,355
EQUIPMENT					
8911	Furniture/Equipment-Additional	151	700	700	400
8921	Furniture/Equipment-Replacement	3,516	2,606	2,606	2,481
	Subtotal	3,667	3,306	3,306	2,881
TOTAL		2,366,069	2,570,411	2,615,256	2,607,844

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 2008 ACTUAL	FY 2009 BUDGET	FY 2009 EXPECTED	FY 2010 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 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.

In FY 09 the number of students receiving this instruction on a weekly basis is 5,363.

CODE: 50-611011-070

ACCT# DESCRIPTION

	PERSONAL SERVICES				
1121	Teacher Salaries	462,902	499,021	499,021	488,921
	Subtotal	462,902	499,021	499,021	488,921
	EMPLOYEE BENEFITS				
2100	FICA	33,910	38,175	38,175	37,402
2200	VRS Retirement	75,480	74,533	74,533	72,605
2300	Health Insurance	54,030	37,700	37,700	41,040
2400	Group Life Insurance	4,586	4,837	4,837	3,862
2800	Other Benefits	7,479	2,469	2,469	2,396
	Subtotal	175,485	157,714	157,714	157,305
	MATERIALS/SUPPLIES				
6050	Art Supplies	30,964	33,390	33,390	33,610
6900	Other Educational Supplies	10,701	10,500	10,500	10,500
	Subtotal	41,665	43,890	43,890	44,110
	TOTAL	680,052	700,625	700,625	690,336

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 2008 ACTUAL	FY 2009 BUDGET	FY 2009 EXPECTED	FY 2010 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 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.

In FY 09 the number of students receiving this instruction on a weekly basis is 5,363.

CODE: 50-611011-080

ACCT# DESCRIPTION

	PERSONAL SERVICES				
1121	Teacher Salaries	431,479	445,342	457,342	457,342
	Subtotal	431,479	445,342	457,342	457,342
	EMPLOYEE BENEFITS				
2100	FICA	31,259	34,068	34,986	34,987
2200	VRS Retirement	70,801	66,515	68,371	67,915
2300	Health Insurance	58,908	62,448	62,448	67,981
2400	Group Life Insurance	4,301	4,316	4,431	3,613
2800	Other Benefits	6,676	2,203	2,262	2,241
	Subtotal	171,945	169,550	172,498	176,737
	MATERIALS/SUPPLIES				
6040	Music Supplies	6,965	11,600	11,600	11,600
	Subtotal	6,965	11,600	11,600	11,600
	TOTAL	610,389	626,492	641,440	645,679

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 2008 ACTUAL	FY 2009 BUDGET	FY 2009 EXPECTED	FY 2010 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 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.

In FY 09 the number of students receiving this instruction on a weekly basis is 5,363.

CODE: 50-611011-090

ACCT# DESCRIPTION

PERSONAL SERVICES					
1121	Teacher Salaries	496,554	511,901	511,901	511,901
1141	Para-Educator Salaries	49,663	55,617	55,617	54,267
	Subtotal	546,217	567,518	567,518	566,168
EMPLOYEE BENEFITS					
2100	FICA	40,625	43,415	43,415	43,312
2200	VRS Retirement	89,548	84,685	84,685	84,076
2300	Health Insurance	53,930	59,822	59,822	65,122
2400	Group Life Insurance	5,440	5,495	5,495	4,473
2800	Other Benefits	8,517	2,805	2,805	2,774
	Subtotal	198,060	196,222	196,222	199,757
MATERIALS/SUPPLIES					
6060	Physical Ed Supplies	5,930	11,800	11,800	11,800
	Subtotal	5,930	11,800	11,800	11,800
TOTAL		750,207	775,540	775,540	777,725

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 2008 ACTUAL	FY 2009 BUDGET	FY 2009 EXPECTED	FY 2010 BUDGET
--	---------------------------	---------------------------	-----------------------------	---------------------------

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

ADDITIONAL INFORMATION:

FY 07 student enrollment 117

FY 08 student enrollment 124

FY 09 student enrollment 145

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

CODE: 50-611011-100

ACCT# DESCRIPTION

PERSONAL SERVICES					
1121	Teacher Salaries	0	37,730	0	0
1143	Technical Salaries	55,396	56,573	56,573	56,573
	Subtotal	55,396	94,303	56,573	56,573
EMPLOYEE BENEFITS					
2100	FICA	4,167	7,214	4,328	4,328
2200	VRS Retirement	0	5,837	0	0
2400	Group Life Insurance	0	362	0	0
2800	Other Benefits	125	310	125	125
	Subtotal	4,292	13,723	4,453	4,453
OTHER CHARGES					
5504	Travel	70	0	0	0
	Subtotal	70	0	0	0
MATERIALS/SUPPLIES					
6900	Other Educational Supplies	208	7,120	7,120	7,120
	Subtotal	208	7,120	7,120	7,120
TOTAL		59,966	115,146	68,146	68,146

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 2008 ACTUAL	FY 2009 BUDGET	FY 2009 EXPECTED	FY 2010 BUDGET
--	---------------------------	---------------------------	-----------------------------	---------------------------

Teachers	15	15	16	16
Para-Educators	6.5	6.5	7	7

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

PERSONAL SERVICES					
1121	Teacher Salaries	811,325	839,174	905,074	905,074
1141	Para-Educator Salaries	99,242	118,624	124,974	120,374
1500	Substitute Salaries	0	3,700	3,700	3,700
1625	Stipends	1,989	1,000	1,000	1,000
	Subtotal	912,556	962,498	1,034,748	1,030,148
EMPLOYEE BENEFITS					
2100	FICA	67,611	73,561	79,088	78,737
2200	VRS Retirement	147,602	142,887	154,064	152,279
2300	Health Insurance	90,776	93,669	93,669	101,968
2400	Group Life Insurance	8,923	9,272	9,966	8,101
2800	Other Benefits	4,975	4,733	5,087	5,025
	Subtotal	319,887	324,122	341,874	346,110
PURCHASED SERVICES					
3900	Miscellaneous Contractual Services	8,916	11,000	11,000	11,000
	Subtotal	8,916	11,000	11,000	11,000
OTHER CHARGES					
5902	Curriculum Development	153	1,000	1,000	1,000
	Subtotal	153	1,000	1,000	1,000
MATERIALS/SUPPLIES					
6080	Remedial Reading Supplies	39,469	25,000	25,000	25,000
6900	Other Educational Supplies	11,726	30,250	30,250	30,250
	Subtotal	51,195	55,250	55,250	55,250
	TOTAL	1,292,707	1,353,870	1,443,872	1,443,508

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 2008 ACTUAL	FY 2009 BUDGET	FY 2009 EXPECTED	FY 2010 BUDGET
--	---------------------------	---------------------------	-----------------------------	---------------------------

Teachers	5.5	0	0	0
----------	-----	---	---	---

ADDITIONAL INFORMATION:

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

CODE: 50-611011-120

ACCT# DESCRIPTION

PERSONAL SERVICES					
1121	Teacher Salaries	273,177	0	0	0
	Subtotal	273,177	0	0	0
EMPLOYEE BENEFITS					
2100	FICA	20,787	0	0	0
2200	VRS Retirement	43,767	0	0	0
2300	Health Insurance	31,319	0	0	0
2400	Group Life Insurance	2,659	0	0	0
2800	Other Benefits	5,306	0	0	0
	Subtotal	103,838	0	0	0
PURCHASED SERVICES					
3340	Bldg Svc, Contract Maintenance/Other	11,964	0	0	0
	Subtotal	11,964	0	0	0
MATERIALS/SUPPLIES					
6810	Technology Consumables	25,892	0	0	0
6900	Other Educational Supplies	24,108	0	0	0
	Subtotal	50,000	0	0	0
EQUIPMENT					
8800	Technology-Hardware Replacement	2,109,709	0	0	0
8805	Technology-Hardware Additions	47,731	0	0	0
	Subtotal	2,157,440	0	0	0
	TOTAL	2,596,419	0	0	0

REGULAR EDUCATION - ELEMENTARY - SCHOOL OF THE ARTS

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

PERSONNEL

	FY 2008 ACTUAL	FY 2009 BUDGET	FY 2009 EXPECTED	FY 2010 BUDGET
--	---------------------------	---------------------------	-----------------------------	---------------------------

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

CODE: 50-611011-125

ACCT# DESCRIPTION

	PERSONAL SERVICES				
1625	Stipends	1,800	2,400	2,400	2,400
	Subtotal	1,800	2,400	2,400	2,400
	EMPLOYEE BENEFITS				
2100	FICA	138	0	0	0
	Subtotal	138	0	0	0
	PURCHASED SERVICES				
3900	Miscellaneous Contractual Services	19,013	19,600	19,600	19,600
	Subtotal	19,013	19,600	19,600	19,600
	TOTAL	20,951	22,000	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 2008 ACTUAL	FY 2009 BUDGET	FY 2009 EXPECTED	FY 2010 BUDGET
N/A	0	0	0	0

CODE: 50-611011-130

ACCT# DESCRIPTION

PURCHASED SERVICES					
3881	Fees For Services	0	54,190	54,190	6,700
3900	Miscellaneous Contractual Services	27,111	7,667	7,667	1,000
	Subtotal	27,111	61,857	61,857	7,700
	TOTAL	27,111	61,857	61,857	7,700

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 2008 ACTUAL	FY 2009 BUDGET	FY 2009 EXPECTED	FY 2010 BUDGET
--	---------------------------	---------------------------	-----------------------------	---------------------------

Teachers	5	10	10	10
Para-Educators	50.5	50.5	50.5	42.5
Technical	1	1	1	1

ADDITIONAL INFORMATION:

In FY 10 reduced 8 FTE's for para-educator positions.

CODE: 50-611011-140

ACCT# DESCRIPTION

PERSONAL SERVICES					
1121	Teacher Salaries	292,571	574,527	574,527	564,527
1141	Para-Educator Salaries	922,933	970,021	966,721	841,749
1143	Technical Salaries	39,696	38,892	42,192	42,192
1151	Co-op Students	1,446	0	0	0
1152	Cafeteria Monitor	4,207	0	0	0
1154	Differential Pay	0	50,000	50,000	50,000
1500	Substitute Salaries	496,690	519,920	519,920	519,920
1600	Supplements	125,073	157,700	157,700	157,700
1625	Stipends	20,877	78,700	78,700	49,700
	Subtotal	1,903,493	2,389,760	2,389,760	2,225,788
EMPLOYEE BENEFITS					
2100	FICA	140,467	179,569	179,569	169,700
2200	VRS Retirement	592,360	686,440	686,440	609,518
2300	Health Insurance	211,451	153,536	153,536	167,139
2400	Group Life Insurance	12,080	15,747	15,747	11,842
2700	Retiree Health Insurance	459,667	427,345	427,345	288,086
2800	Other Benefits	33,023	11,413	11,413	10,749
	Subtotal	1,449,048	1,474,050	1,474,050	1,257,034
PURCHASED SERVICES					
3500	Printing	30,830	30,000	30,000	30,000
3900	Miscellaneous Contractual Services	63,265	26,000	26,000	26,000
	Subtotal	94,095	56,000	56,000	56,000
OTHER CHARGES					
5504	Travel	8,624	0	0	0
	Subtotal	8,624	0	0	0
MATERIALS/SUPPLIES					
6030	Textbooks	221,237	0	0	0
6070	Testing Materials	45,037	48,300	48,300	48,300
6900	Other Educational Supplies	28,779	19,320	19,320	20,320
	Subtotal	295,053	67,620	67,620	68,620
EQUIPMENT					
8921	Furniture/Equipment-Replacement	25,570	6,800	6,800	6,800
	Subtotal	25,570	6,800	6,800	6,800
TOTAL		3,775,883	3,994,230	3,994,230	3,614,242

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 2008 ACTUAL	FY 2009 BUDGET	FY 2009 EXPECTED	FY 2010 BUDGET
--	---------------------------	---------------------------	-----------------------------	---------------------------

Teachers	26.9	26.9	26.9	26.9
----------	------	------	------	------

ADDITIONAL INFORMATION:

FY 07 student enrollment 4,521

FY 08 student enrollment 4,982

FY 09 student enrollment 5,743

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

PERSONAL SERVICES					
1121	Teacher Salaries	1,198,362	1,314,939	1,314,939	1,291,739
	Subtotal	1,198,362	1,314,939	1,314,939	1,291,739
EMPLOYEE BENEFITS					
2100	FICA	83,371	100,593	100,593	98,818
2200	VRS Retirement	176,766	196,172	196,172	191,823
2300	Health Insurance	122,797	145,085	145,085	157,940
2400	Group Life Insurance	10,739	12,749	12,749	10,205
2800	Other Benefits	20,345	6,508	6,508	6,330
	Subtotal	414,018	461,107	461,107	465,116
PURCHASED SERVICES					
3370	Contract Maint/Music Instruments	3,800	8,200	8,200	8,200
	Subtotal	3,800	8,200	8,200	8,200
MATERIALS/SUPPLIES					
6030	Textbooks	7,685	15,000	15,000	15,000
6040	Music Supplies	9,501	16,800	16,800	16,800
6050	Art Supplies	8,733	12,558	12,558	12,558
6900	Other Educational Supplies	5,399	12,848	12,848	12,848
	Subtotal	31,318	57,206	57,206	57,206
EQUIPMENT					
8911	Furniture/Equipment-Additional	9,401	15,000	15,000	15,000
	Subtotal	9,401	15,000	15,000	15,000
	TOTAL	1,656,899	1,856,452	1,856,452	1,837,261

REGULAR EDUCATION - MIDDLE - CORE/TEAMING/ACADEMIC COACHING

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

PERSONNEL

	FY 2008 ACTUAL	FY 2009 BUDGET	FY 2009 EXPECTED	FY 2010 BUDGET
--	---------------------------	---------------------------	-----------------------------	---------------------------

Teachers	123.03	126.03	125.43	125.43
----------	--------	--------	--------	--------

ADDITIONAL INFORMATION:

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

FY 09 student enrollment:

Grade 6: 973

Grade 7: 990

Grade 8: 1,071

Total: 3,034

CODE: 50-611012-160

ACCT# DESCRIPTION

PERSONAL SERVICES					
1121	Teacher Salaries	5,742,775	6,282,723	6,261,123	6,245,145
1625	Stipends	1,400	14,870	14,870	1,400
	Subtotal	5,744,175	6,297,593	6,275,993	6,246,545
EMPLOYEE BENEFITS					
2100	FICA	427,925	480,839	479,187	475,258
2200	VRS Retirement	944,468	937,354	934,012	922,352
2300	Health Insurance	724,921	665,032	665,032	723,954
2400	Group Life Insurance	60,700	40,776	40,569	49,068
2800	Other Benefits	32,860	31,088	30,982	30,435
	Subtotal	2,190,874	2,155,089	2,149,782	2,201,067
PURCHASED SERVICES					
3900	Miscellaneous Contractual Services	1,050	0	0	0
	Subtotal	1,050	0	0	0
OTHER CHARGES					
5504	Travel	1,454	0	0	0
	Subtotal	1,454	0	0	0
MATERIALS/SUPPLIES					
6020	Laboratory Supplies	20,157	20,255	20,755	20,755
6030	Textbooks	165,023	40,000	40,000	40,000
6060	Physical Ed Supplies	7,068	6,344	6,344	7,344
6900	Other Educational Supplies	124,647	129,839	129,339	128,339
	Subtotal	316,895	196,438	196,438	196,438
	TOTAL	8,254,448	8,649,120	8,622,213	8,644,050

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 2008 ACTUAL	FY 2009 BUDGET	FY 2009 EXPECTED	FY 2010 BUDGET
--	---------------------------	---------------------------	-----------------------------	---------------------------

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

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

	PERSONAL SERVICES				
1141	Para-Educator Salaries	65,742	69,207	69,207	69,207
	Subtotal	65,742	69,207	69,207	69,207
	EMPLOYEE BENEFITS				
2100	FICA	4,740	5,295	5,295	5,294
2200	VRS Retirement	8,328	10,704	10,704	10,277
2300	Health Insurance	9,863	5,559	5,559	6,052
2400	Group Life Insurance	506	662	662	547
2800	Other Benefits	1,050	337	337	339
	Subtotal	24,487	22,557	22,557	22,509
	PURCHASED SERVICES				
3900	Miscellaneous Contractual Services	50,005	50,000	50,000	50,000
	Subtotal	50,005	50,000	50,000	50,000
	TOTAL	140,234	141,764	141,764	141,716

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 2008 ACTUAL	FY 2009 BUDGET	FY 2009 EXPECTED	FY 2010 BUDGET
--	---------------------------	---------------------------	-----------------------------	---------------------------

Teachers	0	0	0.5	0.5
Tutors/Technicians (FTE's are hourly based)	1	1	1	1

ADDITIONAL INFORMATION:

FY 07 student enrollment 32

FY 08 student enrollment 38

FY 09 student enrollment 35

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					
1121	Teacher Salaries	0	0	18,265	18,265
1143	Technical Salaries	18,918	25,901	25,901	25,901
	Subtotal	18,918	25,901	44,166	44,166
EMPLOYEE BENEFITS					
2100	FICA	1,376	1,981	3,378	3,378
2200	VRS Retirement	0	0	2,825	2,825
2400	Group Life Insurance	0	0	175	175
2800	Other Benefits	96	96	185	185
	Subtotal	1,472	2,077	6,563	6,563
MATERIALS/SUPPLIES					
6900	Other Educational Supplies	115	5,040	5,040	5,040
	Subtotal	115	5,040	5,040	5,040
TOTAL		20,505	33,018	55,769	55,769

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 2008 ACTUAL	FY 2009 BUDGET	FY 2009 EXPECTED	FY 2010 BUDGET
--	---------------------------	---------------------------	-----------------------------	---------------------------

Teachers	3	0	0	0
----------	---	---	---	---

ADDITIONAL INFORMATION:

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

CODE: 50-611012-200

ACCT# DESCRIPTION

PERSONAL SERVICES					
1121	Teacher Salaries	234,224	0	0	0
	Subtotal	234,224	0	0	0
EMPLOYEE BENEFITS					
2100	FICA	17,376	0	0	0
2200	VRS Retirement	39,522	0	0	0
2300	Health Insurance	7,421	0	0	0
2400	Group Life Insurance	2,401	0	0	0
2800	Other Benefits	3,080	0	0	0
	Subtotal	69,800	0	0	0
PURCHASED SERVICES					
3340	Bldg Svc, Contract Maintenance/Other	9,810	0	0	0
	Subtotal	9,810	0	0	0
MATERIALS/SUPPLIES					
6810	Technology Consumables	18,847	0	0	0
6900	Other Educational Supplies	5,560	0	0	0
	Subtotal	24,407	0	0	0
EQUIPMENT					
8800	Technology-Hardware Replacement	96,068	0	0	0
8805	Technology-Hardware Additions	44,239	0	0	0
	Subtotal	140,307	0	0	0
TOTAL		478,548	0	0	0

REGULAR EDUCATION - MIDDLE - SCHOOL OF ARTS

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

PERSONNEL

	FY 2008 ACTUAL	FY 2009 BUDGET	FY 2009 EXPECTED	FY 2010 BUDGET
--	---------------------------	---------------------------	-----------------------------	---------------------------

Teachers	1	1	1	1
----------	---	---	---	---

ADDITIONAL INFORMATION:

FY 07 student enrollment 56

FY 08 student enrollment 47

FY 09 student enrollment 54

CODE: 50-611012-205

ACCT# DESCRIPTION

PERSONAL SERVICES					
1121	Teacher Salaries	38,259	39,688	40,688	40,688
1625	Stipends	3,716	3,717	3,717	3,717
	Subtotal	41,975	43,405	44,405	44,405
EMPLOYEE BENEFITS					
2100	FICA	3,216	3,344	3,420	3,421
2200	VRS Retirement	6,256	5,928	6,083	6,042
2400	Group Life Insurance	380	385	395	321
2800	Other Benefits	596	196	201	199
	Subtotal	10,448	9,853	10,099	9,983
PURCHASED SERVICES					
3900	Miscellaneous Contractual Services	4,619	5,000	5,000	5,000
	Subtotal	4,619	5,000	5,000	5,000
MATERIALS/SUPPLIES					
6900	Other Educational Supplies	6,091	5,000	5,000	5,000
	Subtotal	6,091	5,000	5,000	5,000
TOTAL		63,133	63,258	64,504	64,388

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 2008 ACTUAL	FY 2009 BUDGET	FY 2009 EXPECTED	FY 2010 BUDGET
--	---------------------------	---------------------------	-----------------------------	---------------------------

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

CODE: 50-611012-210

ACCT# DESCRIPTION

PURCHASED SERVICES

3900	Miscellaneous Contractual Services	14,188	11,466	11,466	4,800
	Subtotal	14,188	11,466	11,466	4,800
	TOTAL	14,188	11,466	11,466	4,800

REGULAR EDUCATION - MIDDLE - OTHER

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

PERSONNEL

	FY 2008 ACTUAL	FY 2009 BUDGET	FY 2009 EXPECTED	FY 2010 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	497,715	445,083	500,483	500,483
1141	Para-Educator Salaries	32,590	38,561	38,561	33,661
1152	Cafeteria Monitor	11,846	15,178	15,178	15,178
1500	Substitute Salaries	235,334	257,868	257,868	257,868
1600	Supplements	142,863	145,367	145,367	145,367
1625	Stipends	7,429	74,581	74,581	55,825
	Subtotal	927,777	976,638	1,032,038	1,008,382

EMPLOYEE BENEFITS

2100	FICA	69,459	73,336	77,574	76,970
2200	VRS Retirement	87,055	74,427	82,997	81,574
2300	Health Insurance	38,999	21,041	21,041	22,905
2400	Group Life Insurance	5,289	4,830	5,362	4,340
2800	Other Benefits	14,353	4,610	4,881	4,822
	Subtotal	215,155	178,244	191,855	190,611

PURCHASED SERVICES

3500	Printing	30,421	30,000	30,000	30,000
3900	Miscellaneous Contractual Services	0	15,000	15,000	15,000
	Subtotal	30,421	45,000	45,000	45,000

OTHER CHARGES

5504	Travel	4,548	0	0	0
	Subtotal	4,548	0	0	0

MATERIALS/SUPPLIES

6001	Stationery/Forms/Office Supplies	5,735	5,200	5,200	5,200
6070	Testing Materials	5,700	13,000	13,000	5,000
6900	Other Educational Supplies	9,076	11,853	11,853	10,853
	Subtotal	20,511	30,053	30,053	21,053

EQUIPMENT

8911	Furniture/Equipment-Additional	10,119	18,658	18,658	12,678
8921	Furniture/Equipment-Replacement	95,970	25,730	25,730	24,730
	Subtotal	106,089	44,388	44,388	37,408

TOTAL

		1,304,501	1,274,323	1,343,334	1,302,454
--	--	------------------	------------------	------------------	------------------

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 2008 ACTUAL	FY 2009 BUDGET	FY 2009 EXPECTED	FY 2010 BUDGET
Teachers	10	10	11	11

ADDITIONAL INFORMATION:

FY 07 student enrollment 1,418

FY 08 student enrollment 1,365

FY 09 student enrollment 1,272

CODE: 50-611013-230

ACCT# DESCRIPTION

	PERSONAL SERVICES				
1121	Teacher Salaries	415,699	467,595	503,595	483,495
	Subtotal	415,699	467,595	503,595	483,495
	EMPLOYEE BENEFITS				
2100	FICA	30,704	35,771	38,525	36,987
2200	VRS Retirement	68,392	69,840	75,409	71,799
2300	Health Insurance	41,311	26,478	26,478	28,824
2400	Group Life Insurance	4,155	4,532	4,878	3,820
2800	Other Benefits	7,009	2,313	2,489	2,369
	Subtotal	151,571	138,934	147,779	143,799
	MATERIALS/SUPPLIES				
6050	Art Supplies	10,911	12,600	13,600	13,600
	Subtotal	10,911	12,600	13,600	13,600
	TOTAL	578,181	619,129	664,974	640,894

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 2008 ACTUAL	FY 2009 BUDGET	FY 2009 EXPECTED	FY 2010 BUDGET
--	---------------------------	---------------------------	-----------------------------	---------------------------

Teachers	8.03	8.03	8.17	8.17
----------	------	------	------	------

ADDITIONAL INFORMATION:

FY 07 student enrollment 993

FY 08 student enrollment 894

FY 09 student enrollment 927

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

	PERSONAL SERVICES				
1121	Teacher Salaries	412,807	437,648	442,688	432,438
	Subtotal	412,807	437,648	442,688	432,438
	EMPLOYEE BENEFITS				
2100	FICA	30,373	33,480	33,866	33,082
2200	VRS Retirement	64,275	65,367	66,147	64,217
2300	Health Insurance	41,657	53,597	53,597	58,346
2400	Group Life Insurance	3,905	4,242	4,290	3,416
2800	Other Benefits	6,561	2,165	2,190	2,119
	Subtotal	146,771	158,851	160,090	161,180
	PURCHASED SERVICES				
3370	Contract Maint/Music Instruments	9,479	10,000	10,000	10,000
	Subtotal	9,479	10,000	10,000	10,000
	MATERIALS/SUPPLIES				
6040	Music Supplies	8,857	11,550	11,550	11,550
	Subtotal	8,857	11,550	11,550	11,550
	EQUIPMENT				
8911	Furniture/Equipment-Additional	12,131	17,000	17,000	17,000
8921	Furniture/Equipment-Replacement	522	0	0	0
	Subtotal	12,653	17,000	17,000	17,000
	TOTAL	590,567	635,049	641,328	632,168

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 2008 ACTUAL	FY 2009 BUDGET	FY 2009 EXPECTED	FY 2010 BUDGET
--	---------------------------	---------------------------	-----------------------------	---------------------------

Teachers	39.43	40.43	40.29	40.29
----------	-------	-------	-------	-------

ADDITIONAL INFORMATION:

FY 07 student enrollment 4,535

FY 08 student enrollment 4,855

FY 09 student enrollment 4,575

CODE: 50-611013-250**ACCT# DESCRIPTION**

PERSONAL SERVICES					
1121	Teacher Salaries	1,802,351	1,985,678	1,980,638	1,965,338
	Subtotal	1,802,351	1,985,678	1,980,638	1,965,338
EMPLOYEE BENEFITS					
2100	FICA	134,881	151,904	151,518	150,348
2200	VRS Retirement	288,372	296,833	296,053	291,853
2300	Health Insurance	158,375	179,296	179,296	195,182
2400	Group Life Insurance	17,519	19,245	19,197	15,526
2800	Other Benefits	29,204	9,823	9,798	9,630
	Subtotal	628,351	657,101	655,862	662,539
MATERIALS/SUPPLIES					
6030	Textbooks	30,722	31,000	31,000	31,000
6900	Other Educational Supplies	13,829	15,710	17,710	17,710
	Subtotal	44,551	46,710	48,710	48,710
	TOTAL	2,475,253	2,689,489	2,685,210	2,676,587

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 2008 ACTUAL	FY 2009 BUDGET	FY 2009 EXPECTED	FY 2010 BUDGET
--	---------------------------	---------------------------	-----------------------------	---------------------------

Teachers	0	0	0.5	0.5
Tutors/Technicians (FTE is hourly based)	0.5	0.5	0.5	0.5

ADDITIONAL INFORMATION:

FY 07 student enrollment 45

FY 08 student enrollment 50

FY 09 student enrollment 45

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

CODE: 50-611013-260

ACCT# DESCRIPTION

PERSONAL SERVICES					
1121	Teacher Salaries	0	0	18,365	18,365
1143	Technical Salaries	25,919	30,673	30,673	30,673
	Subtotal	25,919	30,673	49,038	49,038
EMPLOYEE BENEFITS					
2100	FICA	1,912	2,346	3,751	3,751
2200	VRS Retirement	0	0	2,841	2,841
2400	Group Life Insurance	0	0	176	176
2800	Other Benefits	48	48	138	138
	Subtotal	1,960	2,394	6,906	6,906
MATERIALS/SUPPLIES					
6030	Textbooks	0	0	0	8,800
6900	Other Educational Supplies	0	5,620	5,620	14,420
	Subtotal	0	5,620	5,620	23,220
	TOTAL	27,879	38,687	61,564	79,164

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 2008 ACTUAL	FY 2009 BUDGET	FY 2009 EXPECTED	FY 2010 BUDGET
--	---------------------------	---------------------------	-----------------------------	---------------------------

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

ADDITIONAL INFORMATION:

FY 07 student enrollment 6,218

FY 08 student enrollment 4,249

FY 09 student enrollment 4,147

CODE: 50-611013-270**ACCT# DESCRIPTION**

	PERSONAL SERVICES				
1121	Teacher Salaries	1,662,359	1,764,453	1,728,453	1,741,453
	Subtotal	1,662,359	1,764,453	1,728,453	1,741,453
	EMPLOYEE BENEFITS				
2100	FICA	123,105	134,980	132,226	133,221
2200	VRS Retirement	265,102	263,791	258,222	258,606
2300	Health Insurance	178,078	202,035	202,035	219,935
2400	Group Life Insurance	16,106	17,101	16,755	13,757
2800	Other Benefits	27,455	8,729	8,553	8,533
	Subtotal	609,846	626,636	617,791	634,052
	MATERIALS/SUPPLIES				
6030	Textbooks	14,741	17,000	17,000	17,000
6900	Other Educational Supplies	11,454	13,256	13,256	13,256
	Subtotal	26,195	30,256	30,256	30,256
	TOTAL	2,298,400	2,421,345	2,376,500	2,405,761

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 2008 ACTUAL	FY 2009 BUDGET	FY 2009 EXPECTED	FY 2010 BUDGET
--	---------------------------	---------------------------	-----------------------------	---------------------------

Teachers	35	36	35	35
----------	----	----	----	----

ADDITIONAL INFORMATION:

FY 07 student enrollment 4,189

FY 08 student enrollment 4,209

FY 09 student enrollment 4,252

CODE: 50-611013-280

ACCT# DESCRIPTION

PERSONAL SERVICES					
1121	Teacher Salaries	1,639,482	1,771,789	1,735,789	1,712,689
1625	Stipends	1,400	1,750	1,750	1,750
	Subtotal	1,640,882	1,773,539	1,737,539	1,714,439
EMPLOYEE BENEFITS					
2100	FICA	122,317	135,675	132,921	106,155
2200	VRS Retirement	267,388	264,887	259,318	254,334
2300	Health Insurance	147,897	171,128	171,128	186,290
2400	Group Life Insurance	16,245	17,172	16,826	13,530
2800	Other Benefits	25,996	8,765	8,589	8,392
	Subtotal	579,843	597,627	588,782	568,701
MATERIALS/SUPPLIES					
6020	Laboratory Supplies	40,800	46,000	46,000	46,000
6030	Textbooks	30,759	21,000	21,000	21,000
6900	Other Educational Supplies	3,718	6,146	6,146	6,146
	Subtotal	75,277	73,146	73,146	73,146
TOTAL		2,296,002	2,444,312	2,399,467	2,356,286

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 2008 ACTUAL	FY 2009 BUDGET	FY 2009 EXPECTED	FY 2010 BUDGET
--	---------------------------	---------------------------	-----------------------------	---------------------------

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

ADDITIONAL INFORMATION:

FY 07 student enrollment 4,762

FY 08 student enrollment 5,039

FY 09 student enrollment 4,995

CODE: 50-611013-290

ACCT# DESCRIPTION

	PERSONAL SERVICES				
1121	Teacher Salaries	1,817,436	1,962,021	1,926,021	1,910,771
	Subtotal	1,817,436	1,962,021	1,926,021	1,910,771
	EMPLOYEE BENEFITS				
2100	FICA	135,758	150,094	147,340	146,174
2200	VRS Retirement	293,615	293,300	287,731	283,749
2300	Health Insurance	155,919	172,887	172,887	188,205
2400	Group Life Insurance	17,838	19,016	18,670	15,095
2800	Other Benefits	28,849	9,706	9,530	9,363
	Subtotal	631,979	645,003	636,158	642,586
	MATERIALS/SUPPLIES				
6030	Textbooks	6,252	16,500	16,500	16,500
6900	Other Educational Supplies	10,630	11,150	11,150	11,150
	Subtotal	16,882	27,650	27,650	27,650
	TOTAL	2,466,297	2,634,674	2,589,829	2,581,007

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 2008 ACTUAL	FY 2009 BUDGET	FY 2009 EXPECTED	FY 2010 BUDGET
--	---------------------------	---------------------------	-----------------------------	---------------------------

Teachers	13.4	13.4	14.14	14.14
----------	------	------	-------	-------

ADDITIONAL INFORMATION:

FY 07 student enrollment 2,670

FY 08 student enrollment 2,634

FY 09 student enrollment 2,686

CODE: 50-611013-300

ACCT# DESCRIPTION

	PERSONAL SERVICES				
1121	Teacher Salaries	649,461	677,503	704,143	713,143
	Subtotal	649,461	677,503	704,143	713,143
	EMPLOYEE BENEFITS				
2100	FICA	48,043	51,829	53,867	54,555
2200	VRS Retirement	95,956	101,191	105,312	105,902
2300	Health Insurance	91,854	106,004	106,004	115,396
2400	Group Life Insurance	5,830	6,566	6,822	5,634
2800	Other Benefits	10,156	3,352	3,483	3,494
	Subtotal	251,839	268,942	275,488	284,981
	MATERIALS/SUPPLIES				
6030	Textbooks	9,605	10,000	10,000	10,000
6060	Physical Ed Supplies	7,080	7,764	7,764	7,764
	Subtotal	16,685	17,764	17,764	17,764
	TOTAL	917,985	964,209	997,395	1,015,888

REGULAR EDUCATION - HIGH - DRIVER EDUCATION

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

PERSONNEL

	FY 2008 ACTUAL	FY 2009 BUDGET	FY 2009 EXPECTED	FY 2010 BUDGET
--	---------------------------	---------------------------	-----------------------------	---------------------------

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

CODE: 50-611013-310

ACCT# DESCRIPTION

MATERIALS/SUPPLIES					
6030	Textbooks	0	3,905	3,905	3,905
	Subtotal	0	3,905	3,905	3,905
	TOTAL	0	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 2008 ACTUAL	FY 2009 BUDGET	FY 2009 EXPECTED	FY 2010 BUDGET
--	---------------------------	---------------------------	-----------------------------	---------------------------

Teachers	24.29	25.29	25.43	25.43
----------	-------	-------	-------	-------

ADDITIONAL INFORMATION:

FY 07 student enrollment 2,837

FY 08 student enrollment 2,606

FY 09 student enrollment 2,636

CODE: 50-611013-320**ACCT# DESCRIPTION**

PERSONAL SERVICES					
1121	Teacher Salaries	1,112,565	1,291,495	1,296,535	1,270,935
	Subtotal	1,112,565	1,291,495	1,296,535	1,270,935
EMPLOYEE BENEFITS					
2100	FICA	78,160	98,799	99,185	97,227
2200	VRS Retirement	164,754	192,994	193,774	188,734
2300	Health Insurance	97,640	94,501	94,501	102,874
2400	Group Life Insurance	10,009	12,520	12,568	10,040
2800	Other Benefits	19,243	6,390	6,415	6,228
	Subtotal	369,806	405,204	406,443	405,103
PURCHASED SERVICES					
3900	Miscellaneous Contractual Services	24,970	30,000	30,000	30,000
	Subtotal	24,970	30,000	30,000	30,000
MATERIALS/SUPPLIES					
6030	Textbooks	8,817	17,000	17,000	17,000
6900	Other Educational Supplies	31,299	33,104	33,104	33,104
	Subtotal	40,116	50,104	50,104	50,104
TOTAL		1,547,457	1,776,803	1,783,082	1,756,142

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 2008 ACTUAL	FY 2009 BUDGET	FY 2009 EXPECTED	FY 2010 BUDGET
--	---------------------------	---------------------------	-----------------------------	---------------------------

Teachers	5.75	6.75	6.75	6.75
----------	------	------	------	------

ADDITIONAL INFORMATION:

FY 07 student enrollment 42

FY 08 student enrollment 52

FY 09 student enrollment 55

CODE: 50-611013-330**ACCT# DESCRIPTION**

PERSONAL SERVICES					
1121	Teacher Salaries	257,662	294,074	294,074	312,074
1625	Stipends	1,170	610	610	610
	Subtotal	258,832	294,684	294,684	312,684
EMPLOYEE BENEFITS					
2100	FICA	17,495	22,543	22,543	23,920
2200	VRS Retirement	40,316	44,178	44,178	46,343
2300	Health Insurance	31,427	36,243	36,243	39,454
2400	Group Life Insurance	2,324	2,850	2,850	2,465
2800	Other Benefits	3,855	1,458	1,458	1,532
	Subtotal	95,417	107,272	107,272	113,714
PURCHASED SERVICES					
3900	Miscellaneous Contractual Services	38,809	38,844	38,844	38,844
	Subtotal	38,809	38,844	38,844	38,844
MATERIALS/SUPPLIES					
6990	Miscellaneous Materials & Supplies	2,826	4,000	4,000	4,000
	Subtotal	2,826	4,000	4,000	4,000
EQUIPMENT					
8911	Furniture/Equipment-Additional	5,037	5,000	5,000	5,000
	Subtotal	5,037	5,000	5,000	5,000
TOTAL		400,921	449,800	449,800	474,242

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 2008 ACTUAL	FY 2009 BUDGET	FY 2009 EXPECTED	FY 2010 BUDGET
--	---------------------------	---------------------------	-----------------------------	---------------------------

Technical	0	1	1	1
-----------	---	---	---	---

CODE: 50-611013-335**ACCT# DESCRIPTION**

	FY 2008 ACTUAL	FY 2009 BUDGET	FY 2009 EXPECTED	FY 2010 BUDGET	
PERSONAL SERVICES					
1143	Technical Salaries	500	45,275	50,275	50,375
1500	Substitute Salaries	0	2,500	2,500	2,500
1625	Stipends	77,532	134,136	134,136	148,636
	Subtotal	78,032	181,911	186,911	201,511
EMPLOYEE BENEFITS					
2100	FICA	5,969	13,964	14,346	15,604
2200	VRS Retirement	0	7,004	7,778	7,481
2300	Health Insurance	0	3,336	3,336	3,632
2400	Group Life Insurance	0	435	483	398
2800	Other Benefits	0	222	247	247
	Subtotal	5,969	24,961	26,190	27,362
PURCHASED SERVICES					
3900	Miscellaneous Contractual Services	0	39,442	39,442	39,442
	Subtotal	0	39,442	39,442	39,442
OTHER CHARGES					
5504	Travel	0	1,500	1,500	0
5506	Employee Development	1,424	3,000	3,000	3,000
	Subtotal	1,424	4,500	4,500	3,000
MATERIALS/SUPPLIES					
6900	Other Educational Supplies	123	9,776	9,776	9,776
	Subtotal	123	9,776	9,776	9,776
	TOTAL	85,548	260,590	266,819	281,091

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 2008 ACTUAL	FY 2009 BUDGET	FY 2009 EXPECTED	FY 2010 BUDGET
--	---------------------------	---------------------------	-----------------------------	---------------------------

Teachers	4	0	0	0
----------	---	---	---	---

ADDITIONAL INFORMATION:

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

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

PERSONAL SERVICES					
1121	Teacher Salaries	177,716	0	0	0
	Subtotal	177,716	0	0	0
EMPLOYEE BENEFITS					
2100	FICA	13,257	0	0	0
2200	VRS Retirement	25,152	0	0	0
2300	Health Insurance	14,347	0	0	0
2400	Group Life Insurance	1,528	0	0	0
2800	Other Benefits	3,086	0	0	0
	Subtotal	57,370	0	0	0
PURCHASED SERVICES					
3340	Bldg Svc, Contract Maintenance/Other	20,777	0	0	0
3900	Miscellaneous Contractual Services	3,216	0	0	0
	Subtotal	23,993	0	0	0
MATERIALS/SUPPLIES					
6800	Technology-Software	43,873	0	0	0
6810	Technology Consumables	24,428	0	0	0
6900	Other Educational Supplies	7,225	0	0	0
	Subtotal	75,526	0	0	0
EQUIPMENT					
8800	Technology-Hardware Replacement	135,898	0	0	0
8805	Technology-Hardware Additions	1,131,263	0	0	0
	Subtotal	1,267,161	0	0	0
	TOTAL	1,601,766	0	0	0

REGULAR EDUCATION - HIGH - DRAMA

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

PERSONNEL

	FY 2008 ACTUAL	FY 2009 BUDGET	FY 2009 EXPECTED	FY 2010 BUDGET
--	---------------------------	---------------------------	-----------------------------	---------------------------

Teachers	3.5	3.5	3.5	3.5
----------	-----	-----	-----	-----

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

	PERSONAL SERVICES				
1121	Teacher Salaries	193,222	182,482	182,482	202,482
	Subtotal	193,222	182,482	182,482	202,482
	EMPLOYEE BENEFITS				
2100	FICA	14,515	13,960	13,960	15,490
2200	VRS Retirement	31,930	27,256	27,256	30,069
2300	Health Insurance	17,448	15,175	15,175	16,520
2400	Group Life Insurance	1,940	1,769	1,769	1,600
2800	Other Benefits	2,734	903	903	992
	Subtotal	68,567	59,063	59,063	64,671
	PURCHASED SERVICES				
3900	Miscellaneous Contractual Services	14,855	15,000	15,000	15,000
	Subtotal	14,855	15,000	15,000	15,000
	TOTAL	276,644	256,545	256,545	282,153

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 2008 ACTUAL	FY 2009 BUDGET	FY 2009 EXPECTED	FY 2010 BUDGET
--	---------------------------	---------------------------	-----------------------------	---------------------------

Teachers	6	6	6	6
----------	---	---	---	---

ADDITIONAL INFORMATION:

FY 07 student enrollment 178

FY 08 student enrollment 145

FY 09 student enrollment 125

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

PERSONAL SERVICES					
1121	Teacher Salaries	279,215	289,468	289,468	284,468
1625	Stipends	1,100	1,100	1,100	1,100
	Subtotal	280,315	290,568	290,568	285,568
EMPLOYEE BENEFITS					
2100	FICA	21,026	22,276	22,276	21,893
2200	VRS Retirement	45,594	43,234	43,234	42,243
2300	Health Insurance	24,084	20,778	20,778	22,619
2400	Group Life Insurance	2,770	2,806	2,806	2,247
2800	Other Benefits	4,339	1,432	1,432	1,394
	Subtotal	97,813	90,526	90,526	90,396
PURCHASED SERVICES					
3900	Miscellaneous Contractual Services	110,652	38,306	38,306	38,306
	Subtotal	110,652	38,306	38,306	38,306
OTHER CHARGES					
5506	Employee Development	0	600	600	600
	Subtotal	0	600	600	600
MATERIALS/SUPPLIES					
6900	Other Educational Supplies	9,437	10,500	10,500	10,500
	Subtotal	9,437	10,500	10,500	10,500
TOTAL		498,217	430,500	430,500	425,370

REGULAR EDUCATION - HIGH - VHSL/INTERSCHOLASTIC ACTIVITY

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

PERSONNEL

	FY 2008 ACTUAL	FY 2009 BUDGET	FY 2009 EXPECTED	FY 2010 BUDGET
--	---------------------------	---------------------------	-----------------------------	---------------------------

Athletic Directors	4	4	4	4
--------------------	---	---	---	---

CODE: 50-611013-360**ACCT# DESCRIPTION**

PERSONAL SERVICES					
1121	Teacher Salaries	1,967	0	0	0
1128	Athletic Directors	260,953	263,221	263,221	243,621
1625	Stipends	41,698	0	0	0
	Subtotal	304,618	263,221	263,221	243,621
EMPLOYEE BENEFITS					
2100	FICA	23,003	20,136	20,136	18,637
2200	VRS Retirement	41,307	40,720	40,720	36,178
2300	Health Insurance	24,308	19,180	19,180	20,879
2400	Group Life Insurance	2,510	2,527	2,527	1,925
2800	Other Benefits	4,047	1,290	1,290	1,194
	Subtotal	95,175	83,853	83,853	78,813
PURCHASED SERVICES					
3900	Miscellaneous Contractual Services	104,013	97,640	97,640	97,640
	Subtotal	104,013	97,640	97,640	97,640
MATERIALS/SUPPLIES					
6900	Other Educational Supplies	31,775	0	0	0
	Subtotal	31,775	0	0	0
EQUIPMENT					
8911	Furniture/Equipment-Additional	9,187	23,000	23,000	23,000
8921	Furniture/Equipment-Replacement	16,631	23,000	23,000	23,000
	Subtotal	25,818	46,000	46,000	46,000
	TOTAL	561,399	490,714	490,714	466,074

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 2008 ACTUAL	FY 2009 BUDGET	FY 2009 EXPECTED	FY 2010 BUDGET
N/A	0	0	0	0

ADDITIONAL INFORMATION:

FY 07 student enrollment in Governor's School 63

FY 08 student enrollment in Governor's School 47

FY 09 student enrollment in Governor's School 51

CODE: 50-611013-370

ACCT# DESCRIPTION

PURCHASED SERVICES					
3860	Contractual-New Horizons	210,293	250,057	250,057	250,057
3900	Miscellaneous Contractual Services	54,503	47,588	47,588	39,921
	Subtotal	264,796	297,645	297,645	289,978
	TOTAL	264,796	297,645	297,645	289,978

REGULAR EDUCATION - HIGH - OTHER

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

PERSONNEL

	FY 2008 ACTUAL	FY 2009 BUDGET	FY 2009 EXPECTED	FY 2010 BUDGET
--	---------------------------	---------------------------	-----------------------------	---------------------------

Teachers	4.57	4.57	4.2	4.2
Para-Educators	5	5	5	5

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

PERSONAL SERVICES					
1121	Teacher Salaries	228,566	251,930	238,610	238,610
1141	Para-Educator Salaries	73,051	95,637	95,637	85,637
1151	Co-op Students	73,163	111,087	111,087	96,087
1500	Substitute Salaries	316,636	256,641	256,641	316,641
1600	Supplements	696,783	720,096	720,096	720,096
1625	Stipends	33,948	127,523	127,523	127,523
1630	Career Ladder Incentive	0	165,000	165,000	83,000
	Subtotal	1,422,147	1,727,914	1,714,594	1,667,594
EMPLOYEE BENEFITS					
2100	FICA	107,874	130,984	129,965	129,353
2200	VRS Retirement	48,545	76,740	74,679	72,653
2300	Health Insurance	34,010	25,362	25,362	27,609
2400	Group Life Insurance	2,949	4,980	4,852	3,865
2800	Other Benefits	23,916	8,243	8,178	8,127
	Subtotal	217,294	246,309	243,036	241,607
PURCHASED SERVICES					
3500	Printing	29,676	30,000	30,000	30,000
3900	Miscellaneous Contractual Services	393,223	47,300	47,300	50,610
	Subtotal	422,899	77,300	77,300	80,610
OTHER CHARGES					
5201	Postage	0	4,000	4,000	4,000
5504	Travel	4,000	125	125	125
5506	Employee Development	0	3,450	3,450	3,450
	Subtotal	4,000	7,575	7,575	7,575
MATERIALS/SUPPLIES					
6030	Textbooks	342,229	317,549	317,549	317,549
6070	Testing Materials	33,930	43,100	43,100	39,600
6900	Other Educational Supplies	85,100	88,004	75,904	74,904
6970	Vendor Sponsorship	31,400	0	0	0
6980	Vendor Scoreboard	8,100	0	0	0
6990	Miscellaneous Materials & Supplies	12,249	13,500	13,500	13,500
	Subtotal	513,008	462,153	450,053	445,553
EQUIPMENT					
8810	Technology-Infrastructure Replacement	1,950	0	0	0
8911	Furniture/Equipment-Additional	3,782	5,000	5,000	5,000
8921	Furniture/Equipment-Replacement	90,334	15,299	15,299	15,299
	Subtotal	96,066	20,299	20,299	20,299
TOTAL		2,675,414	2,541,550	2,512,857	2,463,238

SPECIAL EDUCATION - ELEMENTARY - CLASSROOM TEACHERS

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

PERSONNEL

	FY 2008 ACTUAL	FY 2009 BUDGET	FY 2009 EXPECTED	FY 2010 BUDGET
Teachers	37	38	38	38
Para-Educators	40.5	45.5	45	45
Technical	4	4	3	2

ADDITIONAL INFORMATION:

FY 07 student enrollment 450

FY 08 student enrollment 662

FY 09 student enrollment 639

In FY 10 eliminated 1 FTE for an Interpreter.

CODE: 50-611021-390

ACCT# DESCRIPTION

PERSONAL SERVICES					
1121	Teacher Salaries	1,668,343	1,798,458	1,798,458	1,788,458
1141	Para-Educator Salaries	634,705	748,457	742,107	737,107
1143	Technical Salaries	93,566	176,806	136,806	79,372
1625	Stipends	34,881	27,500	27,500	27,500
	Subtotal	2,431,495	2,751,221	2,704,871	2,632,437
EMPLOYEE BENEFITS					
2100	FICA	179,057	210,472	206,926	201,381
2200	VRS Retirement	396,082	406,086	398,916	386,834
2300	Health Insurance	254,632	293,440	293,440	319,439
2400	Group Life Insurance	23,959	26,314	25,869	20,579
2800	Other Benefits	39,742	13,433	13,206	12,764
	Subtotal	893,472	949,745	938,357	940,997
OTHER CHARGES					
5504	Travel	21,589	15,960	15,960	15,960
	Subtotal	21,589	15,960	15,960	15,960
TOTAL		3,346,556	3,716,926	3,659,188	3,589,394

SPECIAL EDUCATION - ELEMENTARY - OTHER

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

PERSONNEL

	FY 2008 ACTUAL	FY 2009 BUDGET	FY 2009 EXPECTED	FY 2010 BUDGET
N/A	0	0	0	0

CODE: 50-611021-400

ACCT# DESCRIPTION

PURCHASED SERVICES					
3900	Miscellaneous Contractual Services	41,927	15,000	15,000	15,000
	Subtotal	41,927	15,000	15,000	15,000
MATERIALS/SUPPLIES					
6070	Testing Materials	77	5,000	5,000	5,000
6800	Technology-Software	2,950	0	0	0
6900	Other Educational Supplies	20,964	3,000	3,000	3,000
	Subtotal	23,991	8,000	8,000	8,000
EQUIPMENT					
8911	Furniture/Equipment-Additional	6,209	6,100	6,100	6,100
8921	Furniture/Equipment-Replacement	0	4,000	4,000	4,000
	Subtotal	6,209	10,100	10,100	10,100
	TOTAL	72,127	33,100	33,100	33,100

SPECIAL EDUCATION - MIDDLE - CLASSROOM TEACHERS

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

PERSONNEL

	FY 2008 ACTUAL	FY 2009 BUDGET	FY 2009 EXPECTED	FY 2010 BUDGET
--	---------------------------	---------------------------	-----------------------------	---------------------------

Teachers	19	19	20	20
Para-Educators	24	24	24	24

ADDITIONAL INFORMATION:

FY 07 student enrollment 269

FY 08 student enrollment 270

FY 09 student enrollment 275

CODE: 50-611022-410

ACCT# DESCRIPTION

PERSONAL SERVICES					
1121	Teacher Salaries	793,720	957,644	993,644	1,012,644
1141	Para-Educator Salaries	376,841	373,242	373,242	388,242
1625	Stipends	7,038	7,000	7,000	7,000
	Subtotal	1,177,599	1,337,886	1,373,886	1,407,886
EMPLOYEE BENEFITS					
2100	FICA	86,249	102,348	105,102	107,704
2200	VRS Retirement	191,755	198,134	203,703	208,032
2300	Health Insurance	140,628	171,339	171,339	186,520
2400	Group Life Insurance	11,778	12,867	13,213	11,067
2800	Other Benefits	20,338	6,568	6,744	6,864
	Subtotal	450,748	491,256	500,101	520,187
	TOTAL	1,628,347	1,829,142	1,873,987	1,928,073

SPECIAL EDUCATION - MIDDLE - OTHER

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

PERSONNEL

	FY 2008 ACTUAL	FY 2009 BUDGET	FY 2009 EXPECTED	FY 2010 BUDGET
--	---------------------------	---------------------------	-----------------------------	---------------------------

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

CODE: 50-611022-420

ACCT# DESCRIPTION

PURCHASED SERVICES					
3900	Miscellaneous Contractual Services	26,051	12,000	12,000	12,000
	Subtotal	26,051	12,000	12,000	12,000
MATERIALS/SUPPLIES					
6070	Testing Materials	129	5,000	5,000	5,000
6900	Other Educational Supplies	1,387	5,000	5,000	5,000
	Subtotal	1,516	10,000	10,000	10,000
EQUIPMENT					
8911	Furniture/Equipment-Additional	475	4,000	4,000	4,000
8921	Furniture/Equipment-Replacement	0	5,600	5,600	5,600
	Subtotal	475	9,600	9,600	9,600
	TOTAL	28,042	31,600	31,600	31,600

SPECIAL EDUCATION - HIGH - CLASSROOM TEACHERS

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

PERSONNEL

	FY 2008 ACTUAL	FY 2009 BUDGET	FY 2009 EXPECTED	FY 2010 BUDGET
Teachers	25.6	26.6	25.6	25.6
Para-Educators	30	30	31	31

ADDITIONAL INFORMATION:

FY 07 student enrollment 356

FY 08 student enrollment 317

FY 09 student enrollment 341

CODE: 50-611023-430

ACCT# DESCRIPTION

PERSONAL SERVICES					
1121	Teacher Salaries	1,026,601	1,241,236	1,205,236	1,205,236
1141	Para-Educator Salaries	460,107	446,133	458,833	447,233
1625	Stipends	20,314	6,500	6,500	11,500
	Subtotal	1,507,022	1,693,869	1,670,569	1,663,969
EMPLOYEE BENEFITS					
2100	FICA	110,793	129,581	127,799	127,294
2200	VRS Retirement	235,532	251,529	247,924	245,392
2300	Health Insurance	167,232	175,505	175,505	191,055
2400	Group Life Insurance	14,716	16,315	16,091	13,055
2800	Other Benefits	25,134	8,328	8,214	8,097
	Subtotal	553,407	581,258	575,533	584,893
	TOTAL	2,060,429	2,275,127	2,246,102	2,248,862

SPECIAL EDUCATION - HIGH - OTHER

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

PERSONNEL

	FY 2008 ACTUAL	FY 2009 BUDGET	FY 2009 EXPECTED	FY 2010 BUDGET
N/A	0	0	0	0

CODE: 50-611023-440

ACCT# DESCRIPTION

PERSONAL SERVICES					
1625	Stipends	756	0	0	0
	Subtotal	756	0	0	0
EMPLOYEE BENEFITS					
2100	FICA	58	0	0	0
	Subtotal	58	0	0	0
PURCHASED SERVICES					
3850	Contractual-New Horizons	852,153	1,057,307	1,057,307	947,591
3855	Private Res Placement	451,000	285,000	285,000	317,000
3900	Miscellaneous Contractual Services	225,664	124,000	124,000	124,000
	Subtotal	1,528,817	1,466,307	1,466,307	1,388,591
MATERIALS/SUPPLIES					
6070	Testing Materials	129	2,200	2,200	2,200
6900	Other Educational Supplies	1,675	2,500	2,500	2,500
	Subtotal	1,804	4,700	4,700	4,700
EQUIPMENT					
8805	Technology-Hardware Additions	26,465	0	0	0
8911	Furniture/Equipment-Additional	250	8,100	8,100	8,100
8921	Furniture/Equipment-Replacement	0	5,000	5,000	5,000
	Subtotal	26,715	13,100	13,100	13,100
	TOTAL	1,558,150	1,484,107	1,484,107	1,406,391

CAREER/TECHNICAL - SECONDARY - FAMILY & CONSUMER SCIENCE

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

PERSONNEL

	FY 2008 ACTUAL	FY 2009 BUDGET	FY 2009 EXPECTED	FY 2010 BUDGET
--	---------------------------	---------------------------	-----------------------------	---------------------------

Teachers	5	5	5	5
----------	---	---	---	---

ADDITIONAL INFORMATION:

FY 07 student enrollment 876
 FY 08 student enrollment 1,082
 FY 09 student enrollment 940

CODE: 50-611034-450**ACCT# DESCRIPTION**

	FY 2008 ACTUAL	FY 2009 BUDGET	FY 2009 EXPECTED	FY 2010 BUDGET	
PERSONAL SERVICES					
1121	Teacher Salaries	240,786	257,772	257,772	244,772
	Subtotal	240,786	257,772	257,772	244,772
EMPLOYEE BENEFITS					
2100	FICA	18,129	19,720	19,720	18,725
2200	VRS Retirement	38,917	38,501	38,501	36,349
2300	Health Insurance	22,416	20,117	20,117	21,899
2400	Group Life Insurance	2,364	2,498	2,498	1,934
2800	Other Benefits	3,864	1,275	1,275	1,199
	Subtotal	85,690	82,111	82,111	80,106
OTHER CHARGES					
5506	Employee Development	500	200	200	200
	Subtotal	500	200	200	200
MATERIALS/SUPPLIES					
6030	Textbooks	470	500	500	500
6910	Other Educational/Supplies	6,150	13,999	13,999	13,999
	Subtotal	6,620	14,499	14,499	14,499
EQUIPMENT					
8800	Technology-Hardware Replacement	2,470	0	0	0
	Subtotal	2,470	0	0	0
TOTAL		336,066	354,582	354,582	339,577

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 2008 ACTUAL	FY 2009 BUDGET	FY 2009 EXPECTED	FY 2010 BUDGET
--	---------------------------	---------------------------	-----------------------------	---------------------------

Teachers	15	15	15	15
----------	----	----	----	----

ADDITIONAL INFORMATION:

FY 07 student enrollment 1,819

FY 08 student enrollment 2,101

FY 09 student enrollment 1,822

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

PERSONAL SERVICES					
1121	Teacher Salaries	785,475	826,491	826,491	821,891
	Subtotal	785,475	826,491	826,491	821,891
EMPLOYEE BENEFITS					
2100	FICA	58,611	63,227	63,227	62,875
2200	VRS Retirement	127,894	123,443	123,443	122,051
2300	Health Insurance	59,450	63,215	63,215	68,816
2400	Group Life Insurance	7,770	8,010	8,010	6,493
2800	Other Benefits	12,388	4,089	4,089	4,027
	Subtotal	266,113	261,984	261,984	264,262
OTHER CHARGES					
5504	Travel	5,123	2,235	2,235	2,235
5506	Employee Development	1,719	1,500	1,500	1,500
	Subtotal	6,842	3,735	3,735	3,735
MATERIALS/SUPPLIES					
6030	Textbooks	6,214	6,200	6,200	6,200
6910	Other Educational/Supplies	14,962	19,941	28,941	28,941
	Subtotal	21,176	26,141	35,141	35,141
EQUIPMENT					
8800	Technology-Hardware Replacement	17,534	0	0	0
8911	Furniture/Equipment-Additional	224	0	0	0
	Subtotal	17,758	0	0	0
	TOTAL	1,097,364	1,118,351	1,127,351	1,125,029

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 2008 ACTUAL	FY 2009 BUDGET	FY 2009 EXPECTED	FY 2010 BUDGET
--	---------------------------	---------------------------	-----------------------------	---------------------------

Teachers	4	4	4	4
----------	---	---	---	---

ADDITIONAL INFORMATION:

FY 07 student enrollment 322

FY 08 student enrollment 266

FY 09 student enrollment 281

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

PERSONAL SERVICES					
1121	Teacher Salaries	204,135	210,742	210,742	210,742
	Subtotal	204,135	210,742	210,742	210,742
EMPLOYEE BENEFITS					
2100	FICA	14,896	16,121	16,121	16,122
2200	VRS Retirement	33,124	31,476	31,476	31,295
2300	Health Insurance	33,489	32,490	32,490	35,369
2400	Group Life Insurance	2,012	2,043	2,043	1,665
2800	Other Benefits	3,160	1,043	1,043	1,033
	Subtotal	86,681	83,173	83,173	85,484
OTHER CHARGES					
5504	Travel	3,374	2,956	2,956	2,956
5506	Employee Development	1,021	720	720	720
	Subtotal	4,395	3,676	3,676	3,676
MATERIALS/SUPPLIES					
6030	Textbooks	2,616	2,616	2,616	2,616
6910	Other Educational/Supplies	1,995	2,294	2,294	2,294
	Subtotal	4,611	4,910	4,910	4,910
EQUIPMENT					
8800	Technology-Hardware Replacement	1,230	0	0	0
	Subtotal	1,230	0	0	0
TOTAL		301,052	302,501	302,501	304,812

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 2008 ACTUAL	FY 2009 BUDGET	FY 2009 EXPECTED	FY 2010 BUDGET
--	---------------------------	---------------------------	-----------------------------	---------------------------

Teachers	6	0	0	0
----------	---	---	---	---

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

PERSONAL SERVICES					
1121	Teacher Salaries	321,924	0	0	0
	Subtotal	321,924	0	0	0
EMPLOYEE BENEFITS					
2100	FICA	24,357	0	0	0
2200	VRS Retirement	44,759	0	0	0
2300	Health Insurance	44,187	0	0	0
2400	Group Life Insurance	2,719	0	0	0
2800	Other Benefits	5,651	0	0	0
	Subtotal	121,673	0	0	0
OTHER CHARGES					
5506	Employee Development	36	0	0	0
	Subtotal	36	0	0	0
MATERIALS/SUPPLIES					
6030	Textbooks	980	0	0	0
6910	Other Educational/Supplies	7,460	0	0	0
	Subtotal	8,440	0	0	0
EQUIPMENT					
8800	Technology-Hardware Replacement	4,512	0	0	0
	Subtotal	4,512	0	0	0
	TOTAL	456,585	0	0	0

CAREER/TECHNICAL - SECONDARY - TV COMMUNICATION

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

PERSONNEL

	FY 2008 ACTUAL	FY 2009 BUDGET	FY 2009 EXPECTED	FY 2010 BUDGET
--	---------------------------	---------------------------	-----------------------------	---------------------------

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

ADDITIONAL INFORMATION:

FY 07 student enrollment 52

FY 08 student enrollment 17

FY 09 student enrollment 8

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

PERSONAL SERVICES					
1121	Teacher Salaries	75,143	76,815	76,815	76,815
1141	Para-Educator Salaries	24,465	27,269	27,269	27,269
	Subtotal	99,608	104,084	104,084	104,084
EMPLOYEE BENEFITS					
2100	FICA	7,147	7,963	7,963	7,962
2200	VRS Retirement	16,211	15,507	15,507	15,456
2300	Health Insurance	11,646	11,662	11,662	12,695
2400	Group Life Insurance	985	1,006	1,006	822
2800	Other Benefits	1,566	514	514	510
	Subtotal	37,555	36,652	36,652	37,445
OTHER CHARGES					
5504	Travel	2,033	1,611	1,611	1,611
5506	Employee Development	100	100	100	100
	Subtotal	2,133	1,711	1,711	1,711
MATERIALS/SUPPLIES					
6030	Textbooks	9,249	8,400	8,400	8,400
6110	WYCS Supplies	1,208	2,000	2,000	2,000
6910	Other Educational/Supplies	619	1,500	1,500	1,500
	Subtotal	11,076	11,900	11,900	11,900
EQUIPMENT					
8800	Technology-Hardware Replacement	1,101	0	0	0
	Subtotal	1,101	0	0	0
	TOTAL	151,473	154,347	154,347	155,140

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 2008 ACTUAL	FY 2009 BUDGET	FY 2009 EXPECTED	FY 2010 BUDGET
--	---------------------------	---------------------------	-----------------------------	---------------------------

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

ADDITIONAL INFORMATION:

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

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

FY 09 student enrollment in New Horizons 183(Payment minimum 175)

CODE: 50-611034-510

ACCT# DESCRIPTION

PURCHASED SERVICES

3860	Contractual-New Horizons	654,797	702,828	702,828	702,828
	Subtotal	654,797	702,828	702,828	702,828
	TOTAL	654,797	702,828	702,828	702,828

CAREER/TECHNICAL - SECONDARY - NJROTC

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

PERSONNEL

	FY 2008 ACTUAL	FY 2009 BUDGET	FY 2009 EXPECTED	FY 2010 BUDGET
--	---------------------------	---------------------------	-----------------------------	---------------------------

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

ADDITIONAL INFORMATION:

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

FY 07 student enrollment 175

FY 08 student enrollment 225

FY 09 student enrollment 195

CODE: 50-611034-520

ACCT# DESCRIPTION

PERSONAL SERVICES					
1121	Teacher Salaries	215,010	235,106	235,106	229,856
	Subtotal	215,010	235,106	235,106	229,856
EMPLOYEE BENEFITS					
2100	FICA	16,095	17,985	17,985	17,584
2200	VRS Retirement	35,226	35,115	35,115	34,134
2300	Health Insurance	528	1,371	1,371	1,492
2400	Group Life Insurance	2,140	2,279	2,279	1,816
2800	Other Benefits	3,525	1,163	1,163	1,126
	Subtotal	57,514	57,913	57,913	56,152
MATERIALS/SUPPLIES					
6910	Other Educational/Supplies	343	420	420	420
	Subtotal	343	420	420	420
	TOTAL	272,867	293,439	293,439	286,428

CAREER/TECHNICAL - SECONDARY - OTHER

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

PERSONNEL

	FY 2008 ACTUAL	FY 2009 BUDGET	FY 2009 EXPECTED	FY 2010 BUDGET
--	---------------------------	---------------------------	-----------------------------	---------------------------

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

CODE: 50-611034-530

ACCT# DESCRIPTION

MATERIALS/SUPPLIES					
6910	Other Educational/Supplies	2,926	3,000	3,000	3,000
	Subtotal	2,926	3,000	3,000	3,000
	TOTAL	2,926	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 2008 ACTUAL	FY 2009 BUDGET	FY 2009 EXPECTED	FY 2010 BUDGET
--	---------------------------	---------------------------	-----------------------------	---------------------------

Teachers	4	4	4	4
----------	---	---	---	---

ADDITIONAL INFORMATION:

FY 07 student enrollment 362

FY 08 student enrollment 428

FY 09 student enrollment 402

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

PERSONAL SERVICES					
1121	Teacher Salaries	198,424	200,955	208,955	208,955
1625	Stipends	1,014	0	0	0
	Subtotal	199,438	200,955	208,955	208,955
EMPLOYEE BENEFITS					
2100	FICA	15,072	15,373	15,985	15,985
2200	VRS Retirement	32,496	30,014	31,252	31,030
2300	Health Insurance	17,916	19,764	19,764	21,515
2400	Group Life Insurance	1,974	1,948	2,025	1,651
2800	Other Benefits	3,013	994	1,033	1,024
	Subtotal	70,471	68,093	70,059	71,205
PURCHASED SERVICES					
3900	Miscellaneous Contractual Services	4,147	6,200	6,200	6,200
	Subtotal	4,147	6,200	6,200	6,200
OTHER CHARGES					
5504	Travel	435	750	750	750
5506	Employee Development	1,434	3,120	3,120	3,120
	Subtotal	1,869	3,870	3,870	3,870
MATERIALS/SUPPLIES					
6070	Testing Materials	5,403	4,500	4,500	4,500
6900	Other Educational Supplies	12,631	14,000	14,000	14,000
	Subtotal	18,034	18,500	18,500	18,500
EQUIPMENT					
8911	Furniture/Equipment-Additional	2,566	1,600	1,600	1,600
	Subtotal	2,566	1,600	1,600	1,600
	TOTAL	296,525	299,218	309,184	310,330

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 2008 ACTUAL	FY 2009 BUDGET	FY 2009 EXPECTED	FY 2010 BUDGET
--	---------------------------	---------------------------	-----------------------------	---------------------------

Teachers	1	1	1	1
----------	---	---	---	---

ADDITIONAL INFORMATION:

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)
 FY 09 student enrollment 56 (grades 6-7)
 FY 09 student enrollment 459 (grades 8-12)

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

PERSONAL SERVICES					
1121	Teacher Salaries	44,645	54,203	46,203	46,203
1625	Stipends	845	0	0	0
	Subtotal	45,490	54,203	46,203	46,203
EMPLOYEE BENEFITS					
2100	FICA	3,393	4,146	3,534	3,535
2200	VRS Retirement	7,307	8,096	6,858	6,861
2300	Health Insurance	4,836	4,754	4,754	5,175
2400	Group Life Insurance	444	525	448	365
2800	Other Benefits	813	268	229	226
	Subtotal	16,793	17,789	15,823	16,162
PURCHASED SERVICES					
3900	Miscellaneous Contractual Services	1,790	2,500	2,500	2,500
	Subtotal	1,790	2,500	2,500	2,500
OTHER CHARGES					
5504	Travel	606	750	750	750
5506	Employee Development	210	780	780	780
	Subtotal	816	1,530	1,530	1,530
MATERIALS/SUPPLIES					
6070	Testing Materials	2,424	500	500	500
6900	Other Educational Supplies	2,935	3,000	3,000	3,000
	Subtotal	5,359	3,500	3,500	3,500
EQUIPMENT					
8911	Furniture/Equipment-Additional	682	300	300	300
	Subtotal	682	300	300	300
	TOTAL	70,930	79,822	69,856	70,195

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 2008 ACTUAL	FY 2009 BUDGET	FY 2009 EXPECTED	FY 2010 BUDGET
--	---------------------------	---------------------------	-----------------------------	---------------------------

Administrative	0.25	0.25	0.25	0.25
Teachers	3	3	2	2
Para-Educators	5	5	5	5
Clerical	0.9	0.9	0.9	0.9

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

1110	Administrative Salaries	17,538	17,185	17,185	18,302
1121	Teacher Salaries	161,746	162,332	162,332	104,376
1141	Para-Educator Salaries	73,122	73,327	73,327	76,493
1150	Office Clerical	32,793	32,827	32,827	34,222
	Subtotal	285,199	285,671	285,671	233,393

EMPLOYEE BENEFITS

2100	FICA	20,760	26,434	26,434	36,704
2200	VRS Retirement	46,709	45,998	45,998	45,998
2300	Health Insurance	37,180	39,511	39,511	39,511
2400	Group Life Insurance	2,838	3,507	3,507	3,507
2800	Other Benefits	815	815	815	815
	Subtotal	108,302	116,265	116,265	126,535

OTHER CHARGES

5506	Employee Development	0	6,000	6,000	10,745
5565	In-Service	4,500	0	0	0
	Subtotal	4,500	6,000	6,000	10,745

MATERIALS/SUPPLIES

6001	Stationery/Forms/Office Supplies	0	500	500	500
6900	Other Educational Supplies	102,146	40,521	40,521	8,704
	Subtotal	102,146	41,021	41,021	9,204

TOTAL

	500,147	448,957	448,957	379,877
--	----------------	----------------	----------------	----------------

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 2008 ACTUAL	FY 2009 BUDGET	FY 2009 EXPECTED	FY 2010 BUDGET
--	---------------------------	---------------------------	-----------------------------	---------------------------

Teachers	5	5	5	5
----------	---	---	---	---

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

PERSONAL SERVICES					
1121	Teacher Salaries	199,067	180,099	180,099	180,099
1500	Substitute Salaries	7,016	7,020	7,020	6,020
1625	Stipends	36,150	36,716	36,716	34,870
	Subtotal	242,233	223,835	223,835	220,989
EMPLOYEE BENEFITS					
2100	FICA	17,938	18,335	18,335	16,835
2200	VRS Retirement	32,822	33,773	33,773	33,773
2300	Health Insurance	28,553	12,672	12,672	12,672
2400	Group Life Insurance	1,994	2,401	2,401	2,401
2800	Other Benefits	600	600	600	600
	Subtotal	81,907	67,781	67,781	66,281
	TOTAL	324,140	291,616	291,616	287,270

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 2008 ACTUAL	FY 2009 BUDGET	FY 2009 EXPECTED	FY 2010 BUDGET
--	---------------------------	---------------------------	-----------------------------	---------------------------

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

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

PURCHASED SERVICES					
3900	Miscellaneous Contractual Services	0	4,737	4,737	0
	Subtotal	0	4,737	4,737	0
OTHER CHARGES					
5506	Employee Development	0	0	0	1,535
	Subtotal	0	0	0	1,535
MATERIALS/SUPPLIES					
6900	Other Educational Supplies	2,970	2,960	2,960	4,604
	Subtotal	2,970	2,960	2,960	4,604
	TOTAL	2,970	7,697	7,697	6,139

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 2008 ACTUAL	FY 2009 BUDGET	FY 2009 EXPECTED	FY 2010 BUDGET
--	---------------------------	---------------------------	-----------------------------	---------------------------

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

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

PERSONAL SERVICES					
1121	Teacher Salaries	8,275	8,275	8,275	12,337
	Subtotal	8,275	8,275	8,275	12,337
EMPLOYEE BENEFITS					
2100	FICA	847	847	847	1,022
	Subtotal	847	847	847	1,022
PURCHASED SERVICES					
3900	Miscellaneous Contractual Services	0	4,750	4,750	6,267
	Subtotal	0	4,750	4,750	6,267
OTHER CHARGES					
5506	Employee Development	2,406	0	0	0
	Subtotal	2,406	0	0	0
MATERIALS/SUPPLIES					
6900	Other Educational Supplies	3,773	3,067	3,067	2,000
6990	Miscellaneous Materials & Supplies	0	0	0	2,917
	Subtotal	3,773	3,067	3,067	4,917
	TOTAL	15,301	16,939	16,939	24,543

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 2008 ACTUAL	FY 2009 BUDGET	FY 2009 EXPECTED	FY 2010 BUDGET
--	---------------------------	---------------------------	-----------------------------	---------------------------

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

CODE: 50-611050-586**ACCT# DESCRIPTION**

	PERSONAL SERVICES				
1625	Stipends	9,750	9,500	9,500	14,000
	Subtotal	9,750	9,500	9,500	14,000
	EMPLOYEE BENEFITS				
2100	FICA	746	727	727	1,071
	Subtotal	746	727	727	1,071
	PURCHASED SERVICES				
3900	Miscellaneous Contractual Services	8,000	13,269	13,269	0
	Subtotal	8,000	13,269	13,269	0
	OTHER CHARGES				
5506	Employee Development	510	2,167	2,167	3,519
	Subtotal	510	2,167	2,167	3,519
	MATERIALS/SUPPLIES				
6900	Other Educational Supplies	3,021	0	0	0
6990	Miscellaneous Materials & Supplies	0	759	759	3,907
	Subtotal	3,021	759	759	3,907
	TOTAL	22,027	26,422	26,422	22,497

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 2008 ACTUAL	FY 2009 BUDGET	FY 2009 EXPECTED	FY 2010 BUDGET
--	---------------------------	---------------------------	-----------------------------	---------------------------

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

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

	PERSONAL SERVICES				
1500	Substitute Salaries	12,053	11,826	11,826	11,826
	Subtotal	12,053	11,826	11,826	11,826
	EMPLOYEE BENEFITS				
2100	FICA	979	1,055	1,055	1,055
	Subtotal	979	1,055	1,055	1,055
	TOTAL	13,032	12,881	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 2008 ACTUAL	FY 2009 BUDGET	FY 2009 EXPECTED	FY 2010 BUDGET
--	---------------------------	---------------------------	-----------------------------	---------------------------

Teachers	13	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	32.5	32.5	34.5	34.5

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

1121	Teacher Salaries	725,856	543,310	543,310	535,162
1130	Professional Salaries	111,819	116,142	116,142	117,220
1132	Psychologist Salaries	71,844	67,959	67,959	74,458
1134	Social Worker	106,549	107,266	107,266	132,573
1141	Para-Educator Salaries	396,726	488,326	488,326	496,161
1500	Substitute Salaries	5,923	0	0	0
	Subtotal	1,418,717	1,323,003	1,323,003	1,355,574

EMPLOYEE BENEFITS

2100	FICA	105,164	101,209	101,209	108,857
2200	VRS Retirement	227,873	211,680	211,680	220,129
2300	Health Insurance	127,328	175,000	175,000	170,000
2400	Group Life Insurance	13,845	13,230	13,230	13,707
2800	Other Benefits	1,500	1,500	1,500	1,500
	Subtotal	475,710	502,619	502,619	514,193

PURCHASED SERVICES

3900	Miscellaneous Contractual Services	50,500	29,410	29,410	19,429
	Subtotal	50,500	29,410	29,410	19,429

MATERIALS/SUPPLIES

6900	Other Educational Supplies	0	35,173	35,173	32,202
6990	Miscellaneous Materials & Supplies	115,036	0	0	0
	Subtotal	115,036	35,173	35,173	32,202

TOTAL

		2,059,963	1,890,205	1,890,205	1,921,398
--	--	------------------	------------------	------------------	------------------

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 2008 ACTUAL	FY 2009 BUDGET	FY 2009 EXPECTED	FY 2010 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	143,857	118,064	118,064	118,064
1126	Principal Salaries	5,300	4,000	4,000	4,000
1127	Assistant Principal Salaries	0	6,000	6,000	6,000
1131	Nurses	2,917	1,658	1,658	1,658
1141	Para-Educator Salaries	1,735	2,400	2,400	2,400
1150	Office Clerical	4,168	2,100	2,100	2,100
1171	Bus Driver Spec Trans	46,269	26,500	26,500	23,100
1625	Stipends	44,548	0	0	0
	Subtotal	248,794	160,722	160,722	157,322
EMPLOYEE BENEFITS					
2100	FICA	19,033	12,035	12,035	12,035
2800	Other Benefits	300	300	300	300
	Subtotal	19,333	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	6,818	3,000	3,000	3,000
	Subtotal	6,818	3,000	3,000	3,000
TOTAL		274,945	196,317	196,317	192,917

OTHER PROGRAMS - ADULT EDUCATION

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

PERSONNEL

	FY 2008 ACTUAL	FY 2009 BUDGET	FY 2009 EXPECTED	FY 2010 BUDGET
--	---------------------------	---------------------------	-----------------------------	---------------------------

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

ADDITIONAL INFORMATION:

FY 07 student enrollment 85

FY 08 student enrollment 66

FY 09 student enrollment 84

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

	PERSONAL SERVICES				
1143	Technical Salaries	53,641	68,997	68,997	68,997
	Subtotal	53,641	68,997	68,997	68,997
	EMPLOYEE BENEFITS				
2100	FICA	4,104	4,900	4,900	4,900
2800	Other Benefits	585	234	234	234
	Subtotal	4,689	5,134	5,134	5,134
	PURCHASED SERVICES				
3900	Miscellaneous Contractual Services	3,839	4,608	4,608	4,608
	Subtotal	3,839	4,608	4,608	4,608
	OTHER CHARGES				
5504	Travel	565	2,000	2,000	2,000
5506	Employee Development	422	1,500	1,500	1,500
	Subtotal	987	3,500	3,500	3,500
	MATERIALS/SUPPLIES				
6990	Miscellaneous Materials & Supplies	4,893	3,166	3,166	3,166
	Subtotal	4,893	3,166	3,166	3,166
	EQUIPMENT				
8921	Furniture/Equipment-Replacement	0	3,000	3,000	3,000
	Subtotal	0	3,000	3,000	3,000
	TOTAL	68,049	88,405	88,405	88,405

OTHER PROGRAMS - MISCELLANEOUS

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

PERSONNEL

	FY 2008 ACTUAL	FY 2009 BUDGET	FY 2009 EXPECTED	FY 2010 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	12,982	12,982	12,982	12,982
1141	Para-Educator Salaries	24,899	29,812	29,812	29,273
1625	Stipends	17,789	0	0	0
	Subtotal	55,670	42,794	42,794	42,255
EMPLOYEE BENEFITS					
2100	FICA	4,121	3,273	3,273	3,232
2200	VRS Retirement	4,074	4,907	4,907	4,528
2300	Health Insurance	4,992	4,722	4,722	10,089
2400	Group Life Insurance	248	298	298	293
2800	Other Benefits	500	500	500	500
	Subtotal	13,935	13,700	13,700	18,642
PURCHASED SERVICES					
3860	Contractual-New Horizons	16,252	0	0	0
3900	Miscellaneous Contractual Services	164,756	1,060,738	1,060,738	1,060,732
	Subtotal	181,008	1,060,738	1,060,738	1,060,732
OTHER CHARGES					
5506	Employee Development	6,879	0	0	0
5580	Pupil Transportation	11,181	0	0	0
	Subtotal	18,060	0	0	0
MATERIALS/SUPPLIES					
6001	Stationery/Forms/Office Supplies	368	0	0	0
6900	Other Educational Supplies	4,300	0	0	0
6990	Miscellaneous Materials & Supplies	14,842	5,899	5,899	1,742
	Subtotal	19,510	5,899	5,899	1,742
EQUIPMENT					
8800	Technology-Hardware Replacement	67,226	0	0	0
8911	Furniture/Equipment-Additional	730	240	240	0
	Subtotal	67,956	240	240	0
TOTAL		356,139	1,123,371	1,123,371	1,123,371

OTHER PROGRAMS - CONTINGENCY

The category of contingency for FY09 reflects an amount the School Board has allocated to one-time expenditures in FY09 that is dependent upon the availability of revenue. Also budgeted for FY09 and FY10 is the debt service cost related to the addition at Yorktown Middle School for New Horizons Regional Education Center.

PERSONNEL

	FY 2008 ACTUAL	FY 2009 BUDGET	FY 2009 EXPECTED	FY 2010 BUDGET
--	---------------------------	---------------------------	-----------------------------	---------------------------

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

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

PERSONAL SERVICES					
1615	One-Time Payment	0	475,000	475,000	0
	Subtotal	0	475,000	475,000	0
TRANSFERS					
9305	Transfer to County-Debt Service	124,782	111,900	111,900	112,052
	Subtotal	124,782	111,900	111,900	112,052
	TOTAL	124,782	586,900	586,900	112,052

COUNSELING SERVICE - ELEMENTARY - ELEMENTARY GUIDANCE

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

PERSONNEL

	FY 2008 ACTUAL	FY 2009 BUDGET	FY 2009 EXPECTED	FY 2010 BUDGET
--	---------------------------	---------------------------	-----------------------------	---------------------------

Counselors	10	10	10	10
------------	----	----	----	----

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

	PERSONAL SERVICES				
1123	Counselor Salaries	440,559	508,159	508,159	496,859
	Subtotal	440,559	508,159	508,159	496,859
	EMPLOYEE BENEFITS				
2100	FICA	32,734	38,874	38,874	38,010
2200	VRS Retirement	65,152	75,898	75,898	73,784
2300	Health Insurance	18,772	26,968	26,968	29,357
2400	Group Life Insurance	3,958	4,925	4,925	3,925
2800	Other Benefits	7,617	2,514	2,514	2,435
	Subtotal	128,233	149,179	149,179	147,511
	OTHER CHARGES				
5504	Travel	0	1,000	1,000	1,000
5902	Curriculum Development	2,164	4,300	4,300	4,300
	Subtotal	2,164	5,300	5,300	5,300
	MATERIALS/SUPPLIES				
6900	Other Educational Supplies	95	0	0	0
6990	Miscellaneous Materials & Supplies	10,611	13,727	13,727	13,727
	Subtotal	10,706	13,727	13,727	13,727
	TOTAL	581,662	676,365	676,365	663,397

COUNSELING SERVICE - SECONDARY - SECONDARY GUIDANCE

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

PERSONNEL

	FY 2008 ACTUAL	FY 2009 BUDGET	FY 2009 EXPECTED	FY 2010 BUDGET
--	---------------------------	---------------------------	-----------------------------	---------------------------

Counselors	24	24	23.5	23
Clerical	8	8	8	8

ADDITIONAL INFORMATION:

In FY 10 eliminated .5 FTE for a Family Life Education Counselor.

CODE: 50-612124-000

ACCT# DESCRIPTION

PERSONAL SERVICES					
1123	Counselor Salaries	1,335,087	1,521,465	1,503,465	1,474,475
1150	Office Clerical	212,768	228,663	228,663	228,663
	Subtotal	1,547,855	1,750,128	1,732,128	1,703,138
EMPLOYEE BENEFITS					
2100	FICA	115,744	133,885	132,508	130,290
2200	VRS Retirement	246,785	261,072	258,287	252,916
2300	Health Insurance	115,679	131,044	131,044	142,654
2400	Group Life Insurance	14,939	16,941	16,768	13,455
2800	Other Benefits	26,271	8,647	8,559	8,345
	Subtotal	519,418	551,589	547,166	547,660
OTHER CHARGES					
5504	Travel	590	2,000	2,000	2,000
	Subtotal	590	2,000	2,000	2,000
MATERIALS/SUPPLIES					
6001	Stationery/Forms/Office Supplies	580	1,000	3,000	3,000
6070	Testing Materials	0	550	550	550
6800	Technology-Software	0	0	0	2,000
6900	Other Educational Supplies	0	0	0	6,660
6990	Miscellaneous Materials & Supplies	6,276	6,560	6,660	0
	Subtotal	6,856	8,110	10,210	12,210
TOTAL		2,074,719	2,311,827	2,291,504	2,265,008

HOMEBOUND

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

PERSONNEL

	FY 2008 ACTUAL	FY 2009 BUDGET	FY 2009 EXPECTED	FY 2010 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	48,425	56,225	56,225	56,225
	Subtotal	48,425	56,225	56,225	56,225
EMPLOYEE BENEFITS					
2100	FICA	3,705	3,812	3,812	3,812
2800	Other Benefits	157	157	157	157
	Subtotal	3,862	3,969	3,969	3,969
	TOTAL	52,287	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 2008 ACTUAL	FY 2009 BUDGET	FY 2009 EXPECTED	FY 2010 BUDGET
Administrative	1	1	1	1
Technical	5.47	6.47	6.47	5.47

ADDITIONAL INFORMATION:

In FY 10 eliminated one Educational Technology Specialist FTE.

CODE: 50-613110-000

ACCT# DESCRIPTION

PERSONAL SERVICES					
1110	Administrative Salaries	143,564	123,962	123,962	115,000
1143	Technical Salaries	396,678	438,199	438,199	399,647
	Subtotal	540,242	562,161	562,161	514,647
EMPLOYEE BENEFITS					
2100	FICA	38,917	43,005	43,005	39,371
2200	VRS Retirement	76,857	86,966	86,966	76,425
2300	Health Insurance	36,303	40,586	40,586	44,182
2400	Group Life Insurance	4,641	5,397	5,397	4,065
2800	Other Benefits	7,935	2,755	2,755	2,522
	Subtotal	164,653	178,709	178,709	166,565
OTHER CHARGES					
5504	Travel	978	4,372	4,372	4,372
	Subtotal	978	4,372	4,372	4,372
MATERIALS/SUPPLIES					
6001	Stationery/Forms/Office Supplies	982	1,500	1,500	997
	Subtotal	982	1,500	1,500	997
TOTAL		706,855	746,742	746,742	686,581

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 2008 ACTUAL	FY 2009 BUDGET	FY 2009 EXPECTED	FY 2010 BUDGET
Administrative	5	6	6	6
Technical	6.34	6.34	6.04	5.74
Clerical	4.85	4.85	4.85	4.85

ADDITIONAL INFORMATION:

In FY 10 eliminated .3 FTE for a Recruitment Specialist and Licensed Specialist.

CODE: 50-613120-000

ACCT# DESCRIPTION

PERSONAL SERVICES					
1110	Administrative Salaries	651,806	641,987	641,987	629,987
1143	Technical Salaries	438,808	493,571	472,571	432,296
1150	Office Clerical	164,553	202,505	202,505	200,005
1625	Stipends	12,925	15,000	15,000	15,000
	Subtotal	1,268,092	1,353,063	1,332,063	1,277,288
EMPLOYEE BENEFITS					
2100	FICA	92,072	103,510	101,904	97,709
2200	VRS Retirement	188,346	206,999	203,750	187,451
2300	Health Insurance	55,940	75,146	75,146	81,804
2400	Group Life Insurance	11,443	12,846	12,644	9,972
2800	Other Benefits	19,070	6,557	6,454	6,187
	Subtotal	366,871	405,058	399,898	383,123
PURCHASED SERVICES					
3810	Purchased Services	0	7,500	7,500	7,500
3900	Miscellaneous Contractual Services	608	4,700	7,200	4,700
	Subtotal	608	12,200	14,700	12,200
OTHER CHARGES					
5504	Travel	20,622	21,507	21,507	25,807
5506	Employee Development	7,919	21,260	21,260	16,087
5801	Dues/Memberships	1,168	1,300	1,300	1,300
5901	SACS Accreditation	8,000	10,500	10,500	10,500
5902	Curriculum Development	15,716	18,913	18,913	18,913
	Subtotal	53,425	73,480	73,480	72,607
MATERIALS/SUPPLIES					
6001	Stationery/Forms/Office Supplies	39,564	27,610	23,110	23,357
6900	Other Educational Supplies	3,713	90,300	90,300	3,995
6990	Miscellaneous Materials & Supplies	12,147	13,075	13,075	13,200
	Subtotal	55,424	130,985	126,485	40,552
EQUIPMENT					
8800	Technology-Hardware Replacement	43,800	0	0	0
8911	Furniture/Equipment-Additional	2,614	4,600	4,600	4,629
8921	Furniture/Equipment-Replacement	10,861	6,787	6,787	6,787
	Subtotal	57,275	11,387	11,387	11,416
TOTAL		1,801,695	1,986,173	1,958,013	1,797,186

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 2008 ACTUAL	FY 2009 BUDGET	FY 2009 EXPECTED	FY 2010 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	174,643	215,792	215,792	212,592
1143	Technical Salaries	332,303	355,840	355,840	353,240
1150	Office Clerical	34,652	40,969	40,969	39,769
	Subtotal	541,598	612,601	612,601	605,601
EMPLOYEE BENEFITS					
2100	FICA	39,184	46,864	46,864	46,328
2200	VRS Retirement	89,131	94,769	94,769	89,932
2300	Health Insurance	51,342	50,919	50,919	55,430
2400	Group Life Insurance	5,415	5,881	5,881	4,784
2800	Other Benefits	9,289	3,002	3,002	2,967
	Subtotal	194,361	201,435	201,435	199,441
	TOTAL	735,959	814,036	814,036	805,042

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 2008 ACTUAL	FY 2009 BUDGET	FY 2009 EXPECTED	FY 2010 BUDGET
Technical	1	1	1	1

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

PERSONAL SERVICES					
1143	Technical Salaries	71,300	61,301	75,301	75,301
1500	Substitute Salaries	2,100	16,247	16,247	22,247
1625	Stipends	15,222	10,502	10,502	17,500
	Subtotal	88,622	88,050	102,050	115,048
EMPLOYEE BENEFITS					
2100	FICA	6,337	6,751	7,822	8,921
2200	VRS Retirement	11,736	9,483	11,649	11,182
2300	Health Insurance	2,149	6,311	6,311	6,870
2400	Group Life Insurance	713	588	722	595
2800	Other Benefits	929	300	369	369
	Subtotal	21,864	23,433	26,873	27,937
PURCHASED SERVICES					
3900	Miscellaneous Contractual Services	6,368	12,900	12,900	33,900
	Subtotal	6,368	12,900	12,900	33,900
OTHER CHARGES					
5504	Travel	21,887	20,024	20,024	3,500
5506	Employee Development	153,185	244,154	244,154	132,067
5509	Tuition Assistance	72,217	56,500	56,500	56,500
	Subtotal	247,289	320,678	320,678	192,067
MATERIALS/SUPPLIES					
6001	Stationery/Forms/Office Supplies	936	725	725	482
6900	Other Educational Supplies	6,174	6,000	6,000	3,989
6990	Miscellaneous Materials & Supplies	15,989	13,850	13,850	13,850
	Subtotal	23,099	20,575	20,575	18,321
EQUIPMENT					
8911	Furniture/Equipment-Additional	1,805	0	0	0
	Subtotal	1,805	0	0	0
TOTAL		389,047	465,636	483,076	387,273

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 2008 ACTUAL	FY 2009 BUDGET	FY 2009 EXPECTED	FY 2010 BUDGET
Media Specialists	10	10	10	10
Para-Educators	3.5	3.5	3.5	3.5

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

PERSONAL SERVICES					
1122	Media Specialist Salaries	502,490	572,571	572,571	563,071
1141	Para-Educator Salaries	60,356	85,144	85,144	78,944
	Subtotal	562,846	657,715	657,715	642,015
EMPLOYEE BENEFITS					
2100	FICA	41,379	50,315	50,315	49,114
2200	VRS Retirement	90,131	98,114	98,114	95,339
2300	Health Insurance	50,616	66,361	66,361	72,241
2400	Group Life Insurance	5,476	6,367	6,367	5,072
2800	Other Benefits	9,856	3,250	3,250	3,146
	Subtotal	197,458	224,407	224,407	224,912
PURCHASED SERVICES					
3810	Purchased Services	10,119	10,548	10,548	10,658
	Subtotal	10,119	10,548	10,548	10,658
MATERIALS/SUPPLIES					
6012	Books	79,913	106,117	106,117	106,117
6090	AV Materials/Supplies	18,479	23,038	23,038	23,038
6800	Technology-Software	32,358	0	0	0
6990	Miscellaneous Materials & Supplies	14,334	30,027	30,027	30,027
	Subtotal	145,084	159,182	159,182	159,182
EQUIPMENT					
8911	Furniture/Equipment-Additional	0	300	300	300
	Subtotal	0	300	300	300
	TOTAL	915,507	1,052,152	1,052,152	1,037,067

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 2008 ACTUAL	FY 2009 BUDGET	FY 2009 EXPECTED	FY 2010 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	415,151	487,697	478,697	466,697
1141	Para-Educator Salaries	105,803	101,857	110,857	110,857
	Subtotal	520,954	589,554	589,554	577,554
EMPLOYEE BENEFITS					
2100	FICA	38,720	45,101	45,101	44,183
2200	VRS Retirement	85,445	87,911	87,911	85,767
2300	Health Insurance	45,780	32,219	32,219	35,074
2400	Group Life Insurance	5,191	5,705	5,705	4,563
2800	Other Benefits	8,709	2,912	2,912	2,830
	Subtotal	183,845	173,848	173,848	172,417
PURCHASED SERVICES					
3810	Purchased Services	15,179	40,819	40,819	40,757
	Subtotal	15,179	40,819	40,819	40,757
MATERIALS/SUPPLIES					
6012	Books	41,192	58,087	58,087	58,087
6090	AV Materials/Supplies	10,233	12,000	12,000	12,000
6800	Technology-Software	43,104	0	0	0
6990	Miscellaneous Materials & Supplies	7,409	9,373	9,373	9,373
	Subtotal	101,938	79,460	79,460	79,460
	TOTAL	821,916	883,681	883,681	870,188

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 2008 ACTUAL	FY 2009 BUDGET	FY 2009 EXPECTED	FY 2010 BUDGET
--	---------------------------	---------------------------	-----------------------------	---------------------------

Principals	10	10	10	10
Assistant Principals	12	12	12	12
Clerical	23	23	23.5	23.5

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

1126	Principal Salaries	837,878	983,171	983,171	964,171
1127	Assistant Principal Salaries	736,279	860,137	860,137	844,137
1150	Office Clerical	674,668	725,455	740,455	735,455
	Subtotal	2,248,825	2,568,763	2,583,763	2,543,763

EMPLOYEE BENEFITS

2100	FICA	166,050	196,510	197,657	194,598
2200	VRS Retirement	359,516	380,022	382,343	377,749
2300	Health Insurance	298,215	207,017	207,017	225,520
2400	Group Life Insurance	21,818	24,660	24,804	20,096
2800	Other Benefits	38,925	12,587	12,661	12,464
	Subtotal	884,524	820,796	824,482	830,427

PURCHASED SERVICES

3900	Miscellaneous Contractual Services	28,627	1,000	1,000	1,000
	Subtotal	28,627	1,000	1,000	1,000

OTHER CHARGES

5504	Travel	5,226	9,841	9,841	10,079
	Subtotal	5,226	9,841	9,841	10,079

MATERIALS/SUPPLIES

6001	Stationery/Forms/Office Supplies	50,544	55,066	55,066	52,766
6900	Other Educational Supplies	9,552	4,659	4,659	5,034
	Subtotal	60,096	59,725	59,725	57,800

EQUIPMENT

8911	Furniture/Equipment-Additional	0	400	400	400
8921	Furniture/Equipment-Replacement	14,344	5,168	5,168	3,740
	Subtotal	14,344	5,568	5,568	4,140

TRANSFERS

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

TOTAL

		3,327,362	3,551,413	3,570,099	3,532,929
--	--	------------------	------------------	------------------	------------------

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 2008 ACTUAL	FY 2009 BUDGET	FY 2009 EXPECTED	FY 2010 BUDGET
--	---------------------------	---------------------------	-----------------------------	---------------------------

Principals	9	9	9	9
Assistant Principals	15	15	15	15
Clerical	27	27	27	27

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

1126	Principal Salaries	868,057	915,258	845,258	832,258
1127	Assistant Principal Salaries	973,530	1,024,479	977,079	977,079
1150	Office Clerical	689,690	777,705	777,705	772,705
1998	Personal Leave/Retirement	0	19,340	19,340	19,340
	Subtotal	2,531,277	2,736,782	2,619,382	2,601,382

EMPLOYEE BENEFITS

2100	FICA	186,510	209,364	200,383	199,006
2200	VRS Retirement	407,292	402,017	383,855	383,433
2300	Health Insurance	286,988	255,825	255,825	278,491
2400	Group Life Insurance	24,890	26,087	24,960	20,398
2800	Other Benefits	53,096	13,410	12,835	12,747
	Subtotal	958,776	906,703	877,858	894,075

OTHER CHARGES

5504	Travel	19,776	20,271	20,271	20,271
5801	Dues/Memberships	488	0	0	0
	Subtotal	20,264	20,271	20,271	20,271

MATERIALS/SUPPLIES

6001	Stationery/Forms/Office Supplies	19,907	25,850	25,850	26,850
	Subtotal	19,907	25,850	25,850	26,850

EQUIPMENT

8805	Technology-Hardware Additions	997	0	0	0
	Subtotal	997	0	0	0

TRANSFERS

9303	Transfer to County-Deputies	281,541	299,968	299,968	289,306
	Subtotal	281,541	299,968	299,968	289,306

TOTAL

	3,812,762	3,989,574	3,843,329	3,831,884
--	------------------	------------------	------------------	------------------

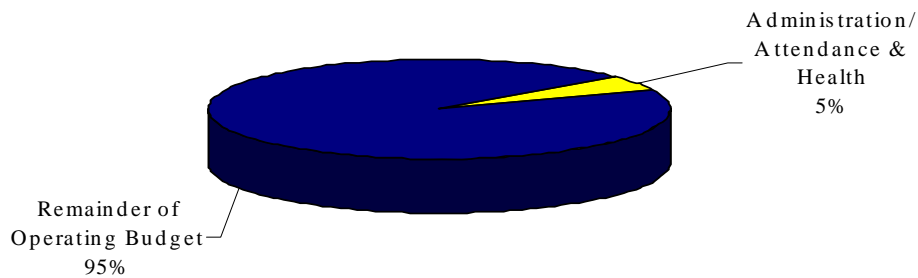
THIS PAGE LEFT INTENTIONALLY BLANK

ADMINISTRATION,
ATTENDANCE & HEATH

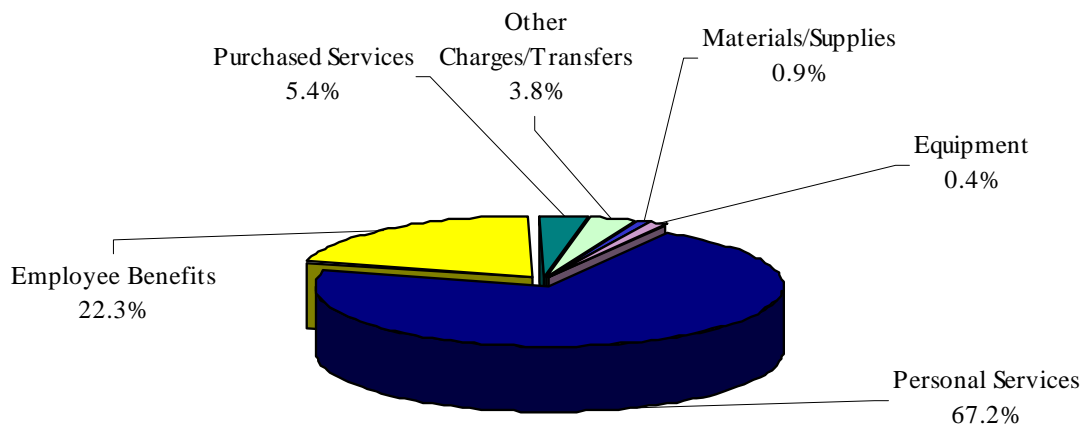
The Administration/Attendance and Health category of the budget provides for activities concerned with establishing and administering policy for the school division. This includes Board Services, Executive Services, Human Resources, Fiscal Services, Information Services and Health Services.

The Administration/Attendance and Health category comprises 5% of the total Operating Budget. This percentage has remained fairly constant in recent years. Approximately 90% of the Administration / Attendance and Health category budget is directed towards compensation of staff (Personal Services 67.2% plus Employee Benefits 22.3%). The remaining 10.5% covers such items as office supplies, equipment and purchased services. The Administration/Attendance and Health category budget reflects a decrease of \$185,307 or 3% (from \$6,224,890 in FY09E to \$6,039,583 in FY10). The charts below and on the next page depict this information.

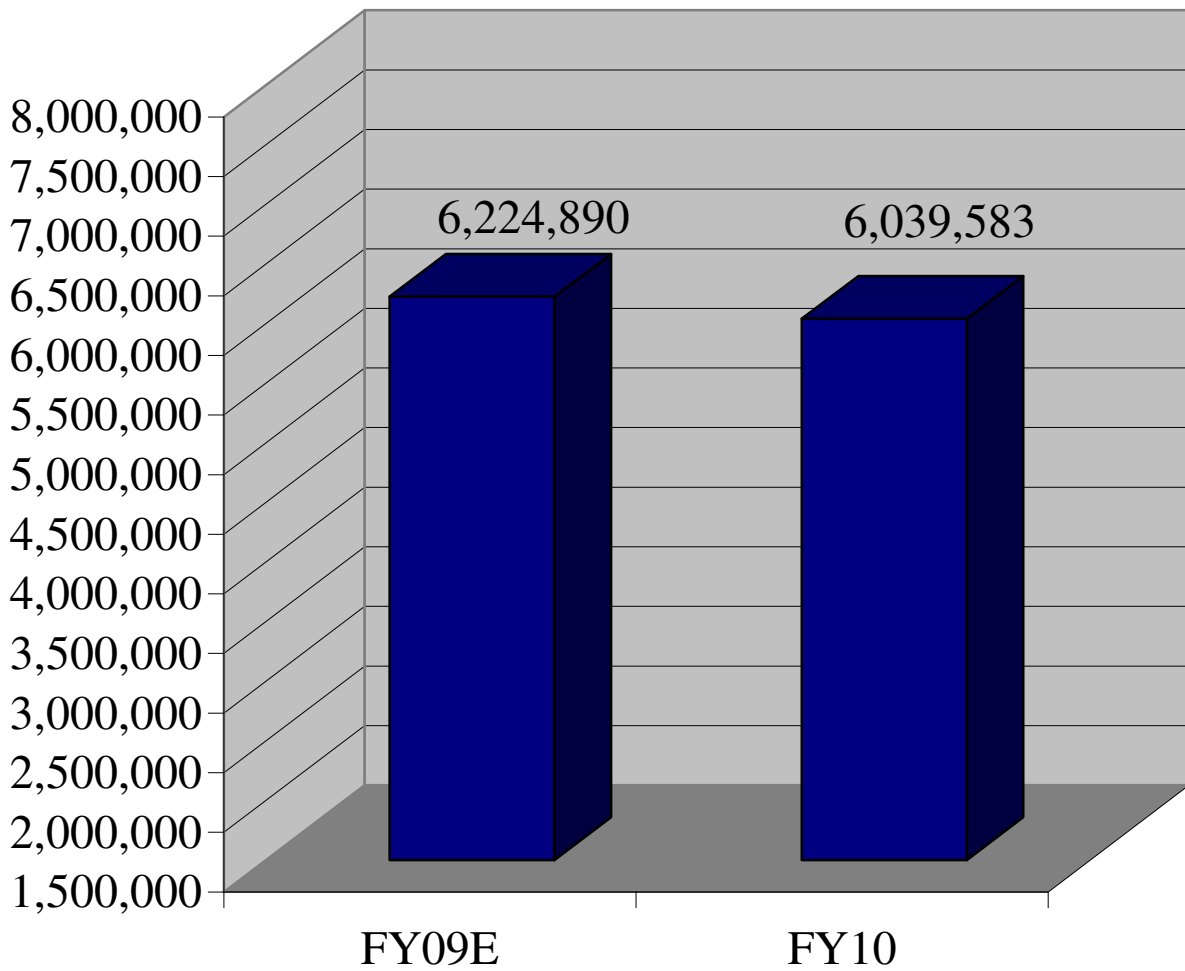
Administration/Attendance & Health as a Percent of Operating Budget for FY2010



Administration/Attendance & Health Category by Major Object for FY2010



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 2008 ACTUAL	FY 2009 BUDGET	FY 2009 EXPECTED	FY 2010 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	3,638	4,039	4,039	4,039
2300	Health Insurance	13,755	13,888	13,888	15,118
2800	Other Benefits	259	259	259	259
	Subtotal	17,652	18,186	18,186	19,416
PURCHASED SERVICES					
3120	Auditing: CPA	16,000	16,000	16,000	16,000
3600	Advertising	0	500	500	500
	Subtotal	16,000	16,500	16,500	16,500
OTHER CHARGES					
5504	Travel	26,971	25,000	25,000	25,000
5801	Dues/Memberships	41,617	13,000	13,000	13,000
	Subtotal	68,588	38,000	38,000	38,000
MATERIALS/SUPPLIES					
6001	Stationery/Forms/Office Supplies	3,163	7,600	7,600	5,053
	Subtotal	3,163	7,600	7,600	5,053
EQUIPMENT					
8911	Furniture/Equipment-Additional	21,325	8,000	8,000	8,000
	Subtotal	21,325	8,000	8,000	8,000
	TOTAL	179,528	141,086	141,086	139,769

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 2008 ACTUAL	FY 2009 BUDGET	FY 2009 EXPECTED	FY 2010 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	412,735	350,020	350,020	295,020
1143	Technical Salaries	44,868	53,058	53,058	53,058
1998	Personal Leave/Retirement	0	9,634	9,634	9,634
	Subtotal	457,603	412,712	412,712	357,712
EMPLOYEE BENEFITS					
2100	FICA	21,454	31,572	31,572	27,365
2200	VRS Retirement	63,723	62,356	62,356	51,690
2300	Health Insurance	20,769	25,867	25,867	28,159
2400	Group Life Insurance	3,871	3,870	3,870	2,750
2800	Other Benefits	5,697	4,522	4,522	4,522
	Subtotal	115,514	128,187	128,187	114,486
PURCHASED SERVICES					
3900	Miscellaneous Contractual Services	84,320	30,000	30,000	30,000
	Subtotal	84,320	30,000	30,000	30,000
OTHER CHARGES					
5504	Travel	15,288	14,500	14,500	14,500
5801	Dues/Memberships	2,194	6,400	6,400	6,400
	Subtotal	17,482	20,900	20,900	20,900
MATERIALS/SUPPLIES					
6001	Stationery/Forms/Office Supplies	1,408	1,600	1,600	1,064
	Subtotal	1,408	1,600	1,600	1,064
EQUIPMENT					
8921	Furniture/Equipment-Replacement	2,219	1,000	1,000	1,000
	Subtotal	2,219	1,000	1,000	1,000
TOTAL		678,546	594,399	594,399	525,162

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 2008 ACTUAL	FY 2009 BUDGET	FY 2009 EXPECTED	FY 2010 BUDGET
Technical	3	3	3	2
Clerical	1	1	1	1

ADDITIONAL INFORMATION:

In FY 10 eliminated 1 FTE for a Communications Specialist.

CODE: 50-621300-000

ACCT# DESCRIPTION

PERSONAL SERVICES					
1143	Technical Salaries	158,529	166,948	169,948	122,706
1150	Office Clerical	24,023	36,410	33,410	33,410
	Subtotal	182,552	203,358	203,358	156,116
EMPLOYEE BENEFITS					
2100	FICA	13,042	15,557	15,557	11,943
2200	VRS Retirement	30,430	31,459	31,459	23,184
2300	Health Insurance	25,960	4,478	4,478	4,875
2400	Group Life Insurance	1,849	1,952	1,952	1,234
2800	Other Benefits	963	996	996	765
	Subtotal	72,244	54,442	54,442	42,001
PURCHASED SERVICES					
3500	Printing	14,313	15,000	15,000	15,000
3600	Advertising	4,633	7,000	7,000	7,000
3900	Miscellaneous Contractual Services	57,864	70,450	70,450	76,150
3905	Good Will	3,958	5,000	5,000	5,000
	Subtotal	80,768	97,450	97,450	103,150
OTHER CHARGES					
5504	Travel	5,282	1,200	1,200	1,200
5506	Employee Development	3,612	1,250	1,250	1,250
	Subtotal	8,894	2,450	2,450	2,450
MATERIALS/SUPPLIES					
6001	Stationery/Forms/Office Supplies	1,992	2,500	2,500	1,662
6990	Miscellaneous Materials & Supplies	1,381	3,750	3,750	3,750
	Subtotal	3,373	6,250	6,250	5,412
EQUIPMENT					
8911	Furniture/Equipment-Additional	2,542	3,500	3,500	3,500
	Subtotal	2,542	3,500	3,500	3,500
TRANSFERS					
9302	Transfer to County	95,398	87,970	87,970	82,630
	Subtotal	95,398	87,970	87,970	82,630
	TOTAL	445,771	455,420	455,420	395,259

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.

PERSONNEL

	FY 2008 ACTUAL	FY 2009 BUDGET	FY 2009 EXPECTED	FY 2010 BUDGET
--	---------------------------	---------------------------	-----------------------------	---------------------------

Administrative	1	2	2	1
Technical	0	10.2	10.2	10.2
Clerical	0	1.5	1.5	1.5

ADDITIONAL INFORMATION:

In FY 10 the Chief Human Resources Officer position was eliminated.

CODE: 50-621400-000

ACCT# DESCRIPTION

PERSONAL SERVICES					
1110	Administrative Salaries	190,013	204,775	174,775	126,110
1143	Technical Salaries	510,188	517,636	547,636	549,939
1150	Office Clerical	52,969	62,530	62,530	62,530
1153	Tech Assistant Intern	2,471	0	0	0
	Subtotal	755,641	784,941	784,941	738,579
EMPLOYEE BENEFITS					
2100	FICA	52,554	60,048	60,048	56,501
2200	VRS Retirement	123,308	121,431	121,431	109,679
2300	Health Insurance	50,527	59,395	59,395	64,657
2400	Group Life Insurance	7,491	7,536	7,536	5,835
2600	Unemployment Compensation	10,604	25,000	25,000	27,500
2800	Other Benefits	3,336	3,847	3,847	3,619
	Subtotal	247,820	277,257	277,257	267,791
PURCHASED SERVICES					
3500	Printing	2,721	5,000	5,000	5,000
3600	Advertising	10,727	15,000	15,000	15,000
3900	Miscellaneous Contractual Services	88,039	118,598	118,598	130,457
	Subtotal	101,487	138,598	138,598	150,457
OTHER CHARGES					
5504	Travel	17,306	21,450	21,450	16,450
5506	Employee Development	19,042	28,508	28,508	23,508
5509	Tuition Assistance	14,622	15,000	15,000	15,000
	Subtotal	50,970	64,958	64,958	54,958
MATERIALS/SUPPLIES					
6001	Stationery/Forms/Office Supplies	1,146	4,345	4,345	2,889
6900	Other Educational Supplies	107	0	0	0
6990	Miscellaneous Materials & Supplies	5,576	8,360	8,360	8,360
	Subtotal	6,829	12,705	12,705	11,249
EQUIPMENT					
8921	Furniture/Equipment-Replacement	20,761	0	0	0
	Subtotal	20,761	0	0	0
TOTAL		1,183,508	1,278,459	1,278,459	1,223,034

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 2008 ACTUAL	FY 2009 BUDGET	FY 2009 EXPECTED	FY 2010 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	154,532	123,437	125,037	125,037
1143	Technical Salaries	549,813	567,970	565,570	565,570
1150	Office Clerical	37,685	38,468	39,268	39,268
	Subtotal	742,030	729,875	729,875	729,875
EMPLOYEE BENEFITS					
2100	FICA	50,662	55,835	55,835	55,835
2200	VRS Retirement	113,961	112,912	112,912	108,386
2300	Health Insurance	81,004	76,695	76,695	83,490
2400	Group Life Insurance	6,924	7,007	7,007	5,766
2800	Other Benefits	3,456	3,576	3,576	3,576
	Subtotal	256,007	256,025	256,025	257,053
PURCHASED SERVICES					
3900	Miscellaneous Contractual Services	42,382	25,000	25,000	26,000
	Subtotal	42,382	25,000	25,000	26,000
OTHER CHARGES					
5504	Travel	7,981	7,000	7,000	7,000
5506	Employee Development	5,398	6,650	6,650	6,650
5801	Dues/Memberships	12,129	13,500	13,500	13,500
	Subtotal	25,508	27,150	27,150	27,150
MATERIALS/SUPPLIES					
6001	Stationery/Forms/Office Supplies	2,456	3,600	3,600	2,394
6990	Miscellaneous Materials & Supplies	2,800	3,700	3,700	3,700
	Subtotal	5,256	7,300	7,300	6,094
EQUIPMENT					
8911	Furniture/Equipment-Additional	2,987	2,800	2,800	2,800
8921	Furniture/Equipment-Replacement	2,398	7,900	7,900	6,900
	Subtotal	5,385	10,700	10,700	9,700
TOTAL		1,076,568	1,056,050	1,056,050	1,055,872

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 2008 ACTUAL	FY 2009 BUDGET	FY 2009 EXPECTED	FY 2010 BUDGET
Administrative	1	0	0	0
Technical	38	0	0	0
Clerical	1	0	0	0

ADDITIONAL INFORMATION:

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

CODE: 50-621900-000

ACCT# DESCRIPTION

PERSONAL SERVICES					
1110	Administrative Salaries	105,745	0	0	0
1143	Technical Salaries	1,936,793	0	0	0
1150	Office Clerical	40,841	0	0	0
1153	Tech Assistant Intern	26,702	0	0	0
	Subtotal	2,110,081	0	0	0
EMPLOYEE BENEFITS					
2100	FICA	156,555	0	0	0
2200	VRS Retirement	339,464	0	0	0
2300	Health Insurance	167,135	0	0	0
2400	Group Life Insurance	20,624	0	0	0
2800	Other Benefits	9,880	0	0	0
	Subtotal	693,658	0	0	0
PURCHASED SERVICES					
3900	Miscellaneous Contractual Services	640	0	0	0
	Subtotal	640	0	0	0
OTHER CHARGES					
5121	Uniform Rental	2,144	0	0	0
5504	Travel	2,094	0	0	0
5506	Employee Development	33,373	0	0	0
	Subtotal	37,611	0	0	0
MATERIALS/SUPPLIES					
6001	Stationery/Forms/Office Supplies	3,844	0	0	0
	Subtotal	3,844	0	0	0
EQUIPMENT					
8911	Furniture/Equipment-Additional	6,111	0	0	0
	Subtotal	6,111	0	0	0
	TOTAL	2,851,945	0	0	0

HEALTH SERVICES

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

PERSONNEL

	FY 2008 ACTUAL	FY 2009 BUDGET	FY 2009 EXPECTED	FY 2010 BUDGET
--	---------------------------	---------------------------	-----------------------------	---------------------------

Health Services Paraprofessional	1	1	1	1
Occupational Safety/Regulatory Compliance Specialist	1	1	1	1
Occupational Therapist	4.5	4.5	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	431,479	448,082	448,082	433,082
1131	Nurses	568,672	580,781	580,781	581,736
1143	Technical Salaries	80,517	91,114	91,114	86,114
1600	Supplements	0	2,205	2,205	2,249
	Subtotal	1,080,668	1,122,182	1,122,182	1,103,181
EMPLOYEE BENEFITS					
2100	FICA	81,206	85,847	85,847	84,394
2200	VRS Retirement	170,375	166,324	166,324	163,488
2300	Health Insurance	73,238	87,596	87,596	95,357
2400	Group Life Insurance	10,289	10,793	10,793	8,697
2800	Other Benefits	5,388	5,509	5,509	5,395
	Subtotal	340,496	356,069	356,069	357,331
PURCHASED SERVICES					
3900	Miscellaneous Contractual Services	0	1,376	1,376	1,376
	Subtotal	0	1,376	1,376	1,376
OTHER CHARGES					
5504	Travel	754	500	500	500
5506	Employee Development	105	750	750	750
	Subtotal	859	1,250	1,250	1,250
MATERIALS/SUPPLIES					
6004	Medical Supplies	8,326	10,000	10,000	9,952
	Subtotal	8,326	10,000	10,000	9,952
EQUIPMENT					
8921	Furniture/Equipment-Replacement	0	1,500	1,500	1,500
	Subtotal	0	1,500	1,500	1,500
TOTAL		1,430,349	1,492,377	1,492,377	1,474,590

PSYCHOLOGICAL SERVICES

School psychologists provide counseling and evaluation services to students.

PERSONNEL

	FY 2008 ACTUAL	FY 2009 BUDGET	FY 2009 EXPECTED	FY 2010 BUDGET
Psychologists	6	6	6	6

CODE: 50-622300-000

ACCT# DESCRIPTION

	PERSONAL SERVICES				
1132	Psychologist Salaries	392,603	426,927	426,927	426,927
	Subtotal	392,603	426,927	426,927	426,927
	EMPLOYEE BENEFITS				
2100	FICA	29,073	32,660	32,660	32,660
2200	VRS Retirement	64,376	63,765	63,765	63,399
2300	Health Insurance	33,546	32,657	32,657	35,550
2400	Group Life Insurance	3,911	4,138	4,138	3,373
2800	Other Benefits	1,999	2,112	2,112	2,092
	Subtotal	132,905	135,332	135,332	137,074
	OTHER CHARGES				
5504	Travel	1,657	2,000	2,000	2,000
	Subtotal	1,657	2,000	2,000	2,000
	MATERIALS/SUPPLIES				
6070	Testing Materials	1,675	7,000	7,000	7,000
	Subtotal	1,675	7,000	7,000	7,000
	TOTAL	528,840	571,259	571,259	573,001

SPEECH/AUDIOLOGY SERVICES

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

PERSONNEL

	FY 2008 ACTUAL	FY 2009 BUDGET	FY 2009 EXPECTED	FY 2010 BUDGET
--	---------------------------	---------------------------	-----------------------------	---------------------------

Speech - Language Pathologists	8	8	8	8
Para-Educators	3	3	3	3

CODE: 50-622400-000**ACCT# DESCRIPTION**

	PERSONAL SERVICES				
1130	Professional Salaries	416,867	425,503	425,503	438,123
1141	Para-Educator Salaries	49,039	54,578	54,578	54,578
	Subtotal	465,906	480,081	480,081	492,701
	EMPLOYEE BENEFITS				
2100	FICA	35,231	36,726	36,726	37,692
2200	VRS Retirement	73,836	71,630	71,630	73,166
2300	Health Insurance	25,632	29,883	29,883	32,531
2400	Group Life Insurance	4,486	4,648	4,648	3,892
2800	Other Benefits	2,250	2,372	2,372	2,414
	Subtotal	141,435	145,259	145,259	149,695
	OTHER CHARGES				
5504	Travel	3,189	2,500	2,500	2,500
	Subtotal	3,189	2,500	2,500	2,500
	MATERIALS/SUPPLIES				
6900	Other Educational Supplies	806	8,000	8,000	8,000
	Subtotal	806	8,000	8,000	8,000
	TOTAL	611,336	635,840	635,840	652,896

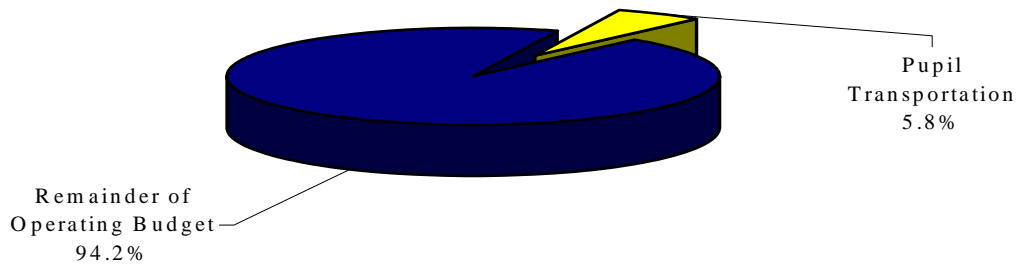
THIS PAGE LEFT INTENTIONALLY BLANK

PUPIL TRANSPORTATION

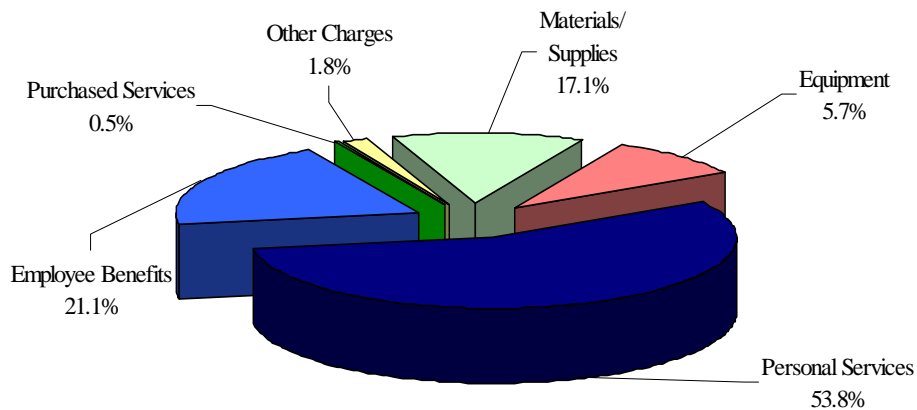
The Pupil Transportation category of the budget provides for activities associated with transporting students to and from school and on other trips related to school activities.

The Pupil Transportation category comprises 5.8% of the total Operating Budget. This percentage has remained fairly constant in recent years. Approximately 75% of the Pupil Transportation category budget is directed towards compensation of staff (Personal Services 53.8% plus Employee Benefits 21.1%). The remaining 25% covers such items as fuel, vehicle parts, replacement buses, equipment, and purchased services. The Pupil Transportation category budget reflects a decrease of \$249,713 or 3.4% (from \$7,337,092 in FY09E to \$7,087,379 in FY10). The charts below depict this information.

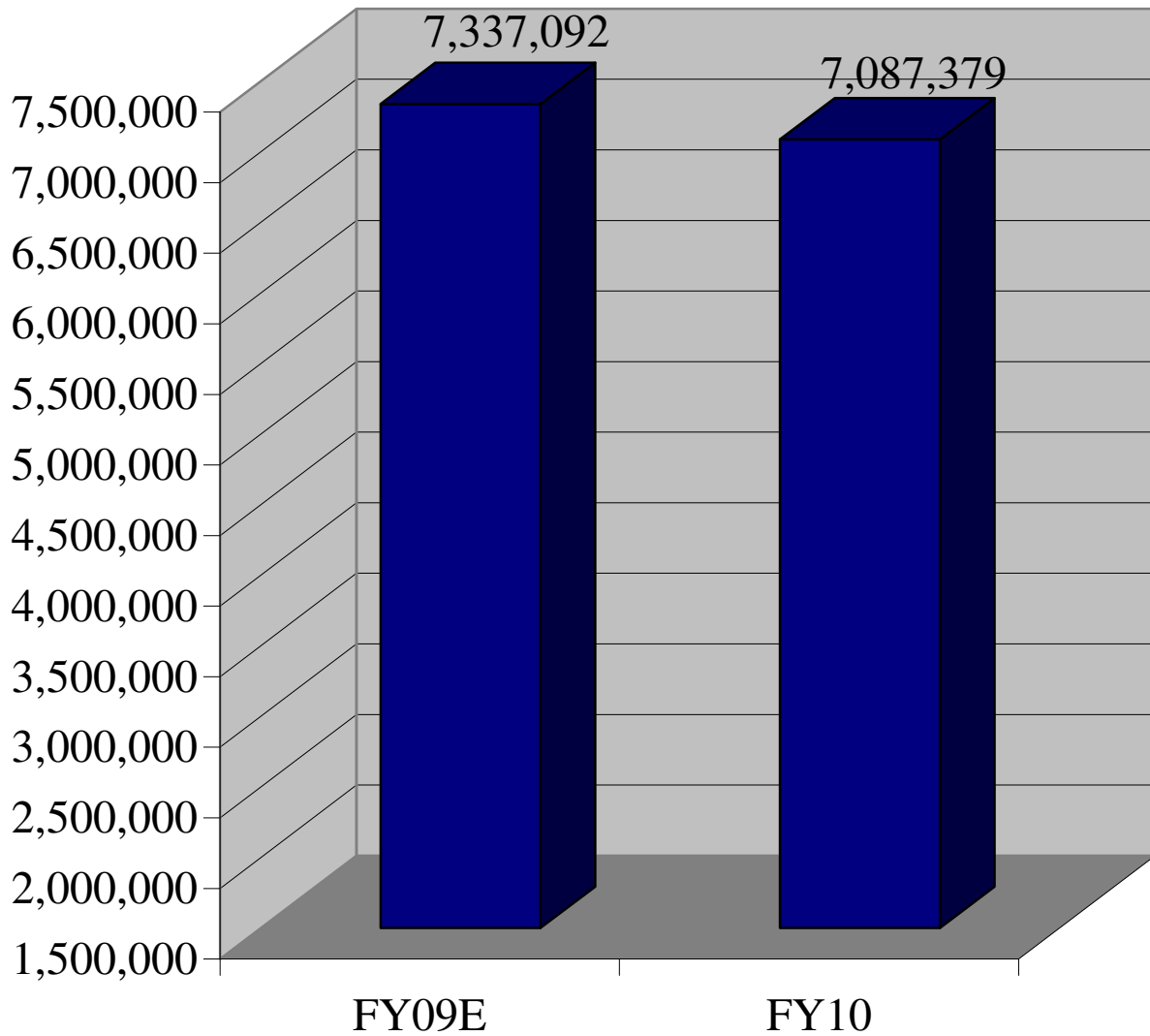
Pupil Transportation as a Percent of Operating Budget for FY 2010



Pupil Transportation Category by Major Object for FY2010



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 2008 ACTUAL	FY 2009 BUDGET	FY 2009 EXPECTED	FY 2010 BUDGET
Technical	7	7	7	7
Bus Drivers (5, 6 & 7 hours)	133	133	133	131
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

ADDITIONAL INFORMATION:

In FY 10 reduced 2 FTE's for bus drivers.

CODE: 50-632000-000

ACCT# DESCRIPTION

PERSONAL SERVICES					
1143	Technical Salaries	270,658	278,847	290,847	290,847
1150	Office Clerical	61,055	54,882	63,882	63,882
1170	Bus Drivers	1,877,890	2,190,615	2,169,615	2,113,762
1171	Bus Driver Spec Trans	19,709	94,017	94,017	94,017
1172	Bus Drivers, Schools Contracted	0	30,837	30,837	30,837
1175	Bus Driver Assistants	204,284	233,078	233,078	233,078
1177	Crossing Guards	24,888	26,635	26,635	26,635
1500	Substitute Salaries	216,416	239,180	239,180	239,180
1595	Overtime	378,261	316,886	316,886	316,886
	Subtotal	3,053,161	3,464,977	3,464,977	3,409,124
EMPLOYEE BENEFITS					
2100	FICA	215,139	261,705	261,705	259,727
2200	VRS Retirement	269,420	293,599	293,599	289,322
2300	Health Insurance	683,898	666,139	666,139	725,159
2400	Group Life Insurance	28,672	26,767	26,767	21,790
2800	Other Benefits	134,000	53,763	53,763	53,637
	Subtotal	1,331,129	1,301,973	1,301,973	1,349,635
PURCHASED SERVICES					
3900	Miscellaneous Contractual Services	17,840	19,000	19,000	19,000
	Subtotal	17,840	19,000	19,000	19,000
OTHER CHARGES					
5309	Vehicle Insurance (Pupil Trans only)	94,503	115,750	115,750	115,750
5506	Employee Development	6,193	8,000	8,000	8,000
	Subtotal	100,696	123,750	123,750	123,750
MATERIALS/SUPPLIES					
6001	Stationery/Forms/Office Supplies	1,463	1,500	1,500	1,500
6008	Gas, Diesel, Oil & Grease	768,607	1,026,600	1,026,600	1,026,600
6990	Miscellaneous Materials & Supplies	177	0	0	0
	Subtotal	770,247	1,028,100	1,028,100	1,028,100
EQUIPMENT					
8800	Technology-Hardware Replacement	2,256	0	0	0
8911	Furniture/Equipment-Additional	1,592	3,000	3,000	3,000
	Subtotal	3,848	3,000	3,000	3,000
TOTAL		5,276,921	5,940,800	5,940,800	5,932,609

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 2008 ACTUAL	FY 2009 BUDGET	FY 2009 EXPECTED	FY 2010 BUDGET
--	---------------------------	---------------------------	-----------------------------	---------------------------

Mechanics	8	8	8	8
-----------	---	---	---	---

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

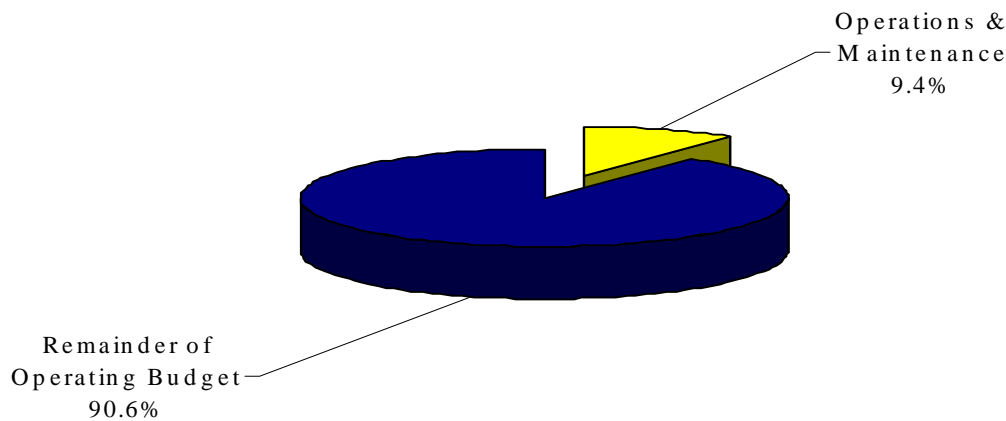
PERSONAL SERVICES					
1160	Trades Salaries	351,262	404,261	404,261	404,261
1595	Overtime	4,098	0	0	0
1625	Stipends	3,000	0	0	0
	Subtotal	358,360	404,261	404,261	404,261
EMPLOYEE BENEFITS					
2100	FICA	26,284	30,926	30,926	30,926
2200	VRS Retirement	39,310	42,569	42,569	42,569
2300	Health Insurance	56,614	63,264	63,264	68,869
2400	Group Life Insurance	3,393	3,881	3,881	3,194
2800	Other Benefits	2,914	2,981	2,981	2,981
	Subtotal	128,515	143,621	143,621	148,539
PURCHASED SERVICES					
3900	Miscellaneous Contractual Services	26,299	19,500	19,500	19,500
	Subtotal	26,299	19,500	19,500	19,500
OTHER CHARGES					
5506	Employee Development	950	0	0	0
	Subtotal	950	0	0	0
MATERIALS/SUPPLIES					
6009	Vehicle Maintenance, Tires, Tubes	191,123	180,000	180,000	180,000
6990	Miscellaneous Materials & Supplies	1,263	1,500	1,500	1,500
	Subtotal	192,386	181,500	181,500	181,500
EQUIPMENT					
8102	Veh Maint, Machine/Tools	4,122	4,000	4,000	4,000
8502	Bus Replacement	1,220,168	532,860	532,860	302,860
8708	Lease/Purchase-Buses	94,110	110,550	110,550	94,110
8800	Technology-Hardware Replacement	3,600	0	0	0
	Subtotal	1,322,000	647,410	647,410	400,970
	TOTAL	2,028,510	1,396,292	1,396,292	1,154,770

OPERATION & MAINTENANCE

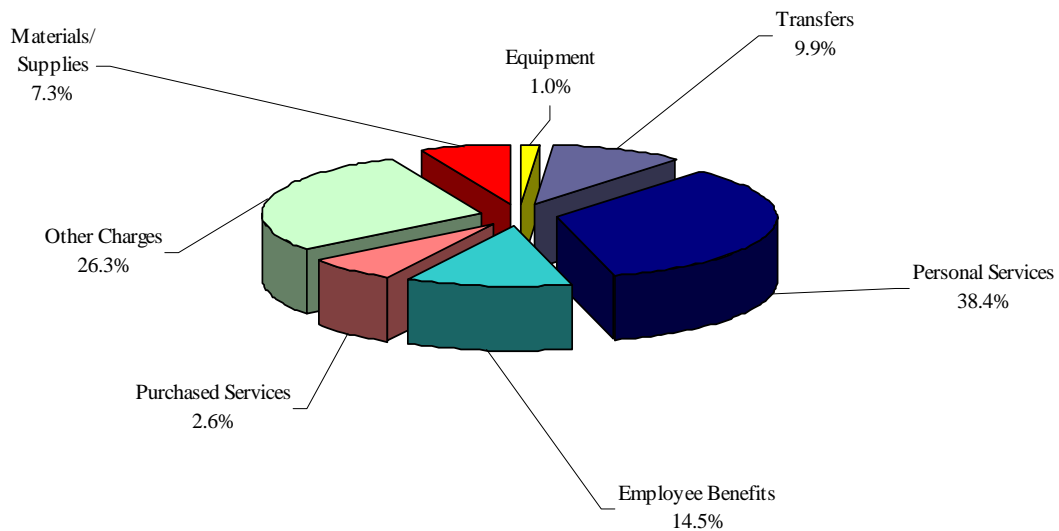
The Operations and Maintenance category of the budget provides for activities concerned with keeping buildings open, comfortable and safe for use. This includes heating, lighting, ventilating systems, repair of facilities, and replacement of facility equipment.

The Operations and Maintenance category comprises 9.4% of the total Operating Budget. This percentage has remained fairly constant in recent years. Approximately 53% percent of the Operations and Maintenance category budget is directed towards compensation of staff (Personal Services 38.4% plus Employee Benefits 14.5%). The remaining 47.1% covers such items as maintenance vehicle costs, utilities, purchased services, maintenance supplies and equipment. The Operations and Maintenance category reflects an increase of \$195,800 or 1.7% (from \$11,207,052 in FY09E to \$11,402,852 in FY10). The charts below and on the next page depict this information.

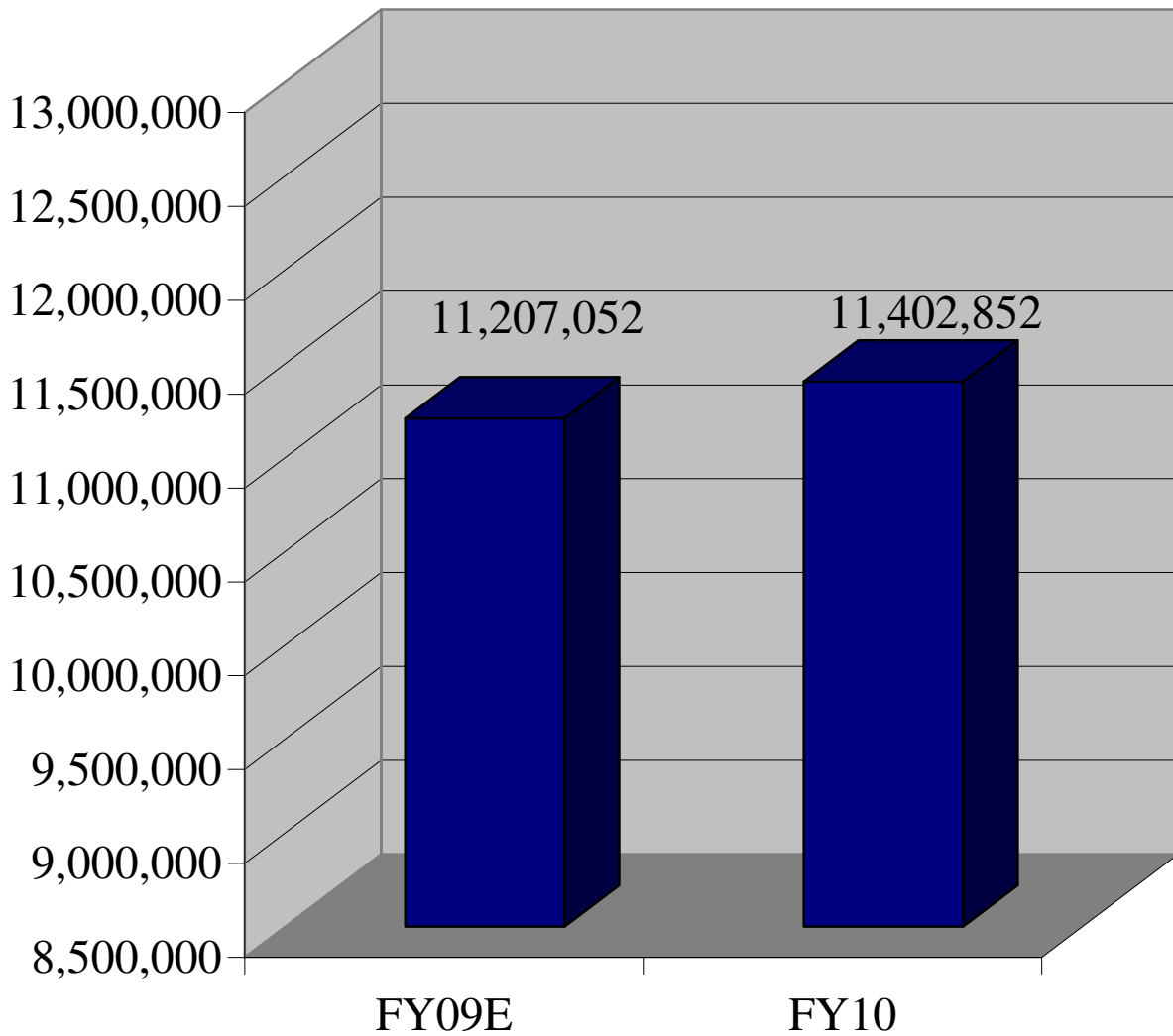
Operations & Maintenance Category as a Percent of Operating Budget for FY2010



Operations & Maintenance Category by Major Object for FY2010



Budget Comparison of Operation and Maintenance Category



MANAGEMENT & DIRECTION

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

PERSONNEL

	FY 2008 ACTUAL	FY 2009 BUDGET	FY 2009 EXPECTED	FY 2010 BUDGET
Administrative	1	1	0	0
Technical	0	0	1	1
Clerical	1	1	1	1

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

PERSONAL SERVICES					
1110	Administrative Salaries	42,693	104,940	0	0
1143	Technical Salaries	48,301	24,100	119,040	99,040
1150	Office Clerical	37,315	28,433	38,433	38,433
	Subtotal	128,309	157,473	157,473	137,473
EMPLOYEE BENEFITS					
2100	FICA	8,835	12,047	12,047	10,517
2200	VRS Retirement	21,068	24,361	24,361	20,415
2300	Health Insurance	10,835	12,851	12,851	13,990
2400	Group Life Insurance	2,390	1,512	1,512	1,086
2800	Other Benefits	737	772	772	674
	Subtotal	43,865	51,543	51,543	46,682
OTHER CHARGES					
5506	Employee Development	2,030	3,000	3,000	3,000
	Subtotal	2,030	3,000	3,000	3,000
MATERIALS/SUPPLIES					
6001	Stationery/Forms/Office Supplies	283	1,500	1,500	1,500
	Subtotal	283	1,500	1,500	1,500
	TOTAL	174,487	213,516	213,516	188,655

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 2008 ACTUAL	FY 2009 BUDGET	FY 2009 EXPECTED	FY 2010 BUDGET
Trades	19	21	21	19
Custodial	100.5	108.5	108.5	105.5
Technical	4	4	4	4
Building Maintenance Manager	1	1	1	1

ADDITIONAL INFORMATION:

In FY 10 reduced 1 FTE for an HVAC position, 1 FTE for an electrician position and 3 FTE's for custodial positions.

CODE: 50-642000-000

ACCT# DESCRIPTION

PERSONAL SERVICES					
1143	Technical Salaries	242,054	246,134	254,134	255,694
1160	Trades Salaries	808,786	1,102,732	1,094,732	1,030,102
1161	Summer Trades	29,595	36,930	36,930	36,930
1191	Custodial Salaries	1,920,699	2,505,425	2,505,425	2,452,105
1195	Custodial Salaries - Contracted	0	20,254	20,254	20,254
1595	Overtime	154,857	95,000	95,000	95,000
1998	Personal Leave/Retirement	0	12,360	12,360	12,360
	Subtotal	3,155,991	4,018,835	4,018,835	3,902,445
EMPLOYEE BENEFITS					
2100	FICA	230,727	305,145	305,145	298,537
2200	VRS Retirement	312,999	413,024	413,024	388,505
2300	Health Insurance	512,497	544,694	544,694	592,954
2400	Group Life Insurance	37,281	36,729	36,729	29,529
2800	Other Benefits	351,000	167,548	167,548	166,969
	Subtotal	1,444,504	1,467,140	1,467,140	1,476,494
PURCHASED SERVICES					
3310	Repair and Maintenance	193,933	166,497	166,497	166,497
3340	Bldg Svc, Contract Maintenance/Other	586,383	70,350	70,350	70,350
3350	Contractual AV	665	6,000	6,000	6,000
3900	Miscellaneous Contractual Services	385,470	42,320	42,320	42,320
	Subtotal	1,166,451	285,167	285,167	285,167
OTHER CHARGES					
5101	Electric Current	1,845,019	1,511,000	1,511,000	1,840,000
5103	Water	122,785	125,000	125,000	135,000
5104	Sewage	111,620	110,000	110,000	110,000
5106	Solid Waste	104,431	120,000	120,000	120,000
5107	Fuel	169,000	125,000	125,000	125,000
5120	Laundry Service	16,523	12,000	12,000	12,000
5121	Uniform Rental	10,064	28,000	28,000	28,000
5130	Bldg Svc, Repairs - Bldg/GR	17,494	113,750	113,750	113,750

5201	Postage	54,852	60,101	60,101	60,101
5203	Telephone	443,815	0	0	0
5308	Insurance/Bonds	227,456	223,171	223,171	223,171
5401	Lease Copy Machine	213,368	223,200	223,200	223,200
5403	ACT/Crestar Lease	24,596	0	0	0
5504	Travel	1,012	1,500	1,500	1,500
5506	Employee Development	3,432	8,440	8,440	8,440
	Subtotal	3,365,467	2,661,162	2,661,162	3,000,162
	MATERIALS/SUPPLIES				
6005	Janitorial Supplies	220,721	250,000	250,000	250,000
6013	Bldg Svc, A/V Supplies	486	10,900	10,900	10,900
6014	Stadium Supplies	7,369	14,500	14,500	14,500
6015	Bldg Svc, Heat & A/C Supplies	77,909	58,500	58,500	58,500
6016	Bldg Svc, Electrical Supplies	56,540	61,262	61,262	61,262
6017	Bldg Svc, Plumbing Supplies	51,852	45,000	45,000	45,000
6018	Bldg Svc, Painting Supplies	9,247	10,000	10,000	10,000
6019	Bldg Svc, Carpentry Supplies	81,684	70,000	70,000	70,000
6021	Safety Materials and Supplies	4,968	15,450	15,450	15,450
6022	Preventive Maintenance Supplies	15,233	80,000	80,000	80,000
6023	Pest Control	23,641	2,000	2,000	2,000
6990	Miscellaneous Materials & Supplies	52,482	33,000	33,000	33,000
	Subtotal	602,132	650,612	650,612	650,612
	EQUIPMENT				
8800	Technology-Hardware Replacement	5,908	0	0	0
8805	Technology-Hardware Additions	197,558	0	0	0
8911	Furniture/Equipment-Additional	4,985	8,000	8,000	8,000
8921	Furniture/Equipment-Replacement	4,056	10,000	10,000	10,000
	Subtotal	212,507	18,000	18,000	18,000
	TOTAL	9,947,052	9,100,916	9,100,916	9,332,880

GROUNDS SERVICES

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

PERSONNEL

	FY 2008 ACTUAL	FY 2009 BUDGET	FY 2009 EXPECTED	FY 2010 BUDGET
N/A	0	0	0	0

CODE: 50-643000-000

ACCT# DESCRIPTION

TRANSFERS					
9301	Transfer to County	1,156,488	1,136,782	1,136,782	1,129,722
	Subtotal	1,156,488	1,136,782	1,136,782	1,129,722
	TOTAL	1,156,488	1,136,782	1,136,782	1,129,722

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 2008 ACTUAL	FY 2009 BUDGET	FY 2009 EXPECTED	FY 2010 BUDGET
--	---------------------------	---------------------------	-----------------------------	---------------------------

Trades	1	1	1	1
--------	---	---	---	---

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

PERSONAL SERVICES					
1160	Trades Salaries	50,678	51,525	51,525	51,525
1625	Stipends	600	0	0	0
	Subtotal	51,278	51,525	51,525	51,525
EMPLOYEE BENEFITS					
2100	FICA	3,643	3,942	3,942	3,942
2200	VRS Retirement	5,277	5,426	5,426	5,426
2300	Health Insurance	8,691	5,668	5,668	6,170
2400	Group Life Insurance	501	495	495	407
2800	Other Benefits	244	252	252	252
	Subtotal	18,356	15,783	15,783	16,197
PURCHASED SERVICES					
3900	Miscellaneous Contractual Services	10,316	11,000	11,000	11,000
	Subtotal	10,316	11,000	11,000	11,000
MATERIALS/SUPPLIES					
6008	Gas, Diesel, Oil & Grease	101,062	124,254	124,254	124,254
6009	Vehicle Maintenance, Tires, Tubes	58,364	51,000	51,000	51,000
6990	Miscellaneous Materials & Supplies	1,885	3,000	3,000	3,000
	Subtotal	161,311	178,254	178,254	178,254
EQUIPMENT					
8101	Veh Svc, Machine Tools, Res	5,086	4,000	4,000	4,000
8552	Vehicle Replacement	0	83,400	83,400	83,400
	Subtotal	5,086	87,400	87,400	87,400
	TOTAL	246,347	343,962	343,962	344,376

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 2008 ACTUAL	FY 2009 BUDGET	FY 2009 EXPECTED	FY 2010 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	87,059	94,049	91,549	91,549
1150	Office Clerical	51,630	51,262	53,762	53,762
1160	Trades Salaries	122,016	144,069	144,069	138,869
1595	Overtime	5,042	0	0	0
	Subtotal	265,747	289,380	289,380	284,180

EMPLOYEE BENEFITS

2100	FICA	19,701	22,138	22,138	21,740
2200	VRS Retirement	35,695	44,767	44,767	42,201
2300	Health Insurance	38,568	45,595	45,595	49,635
2400	Group Life Insurance	3,082	2,778	2,778	2,245
2800	Other Benefits	1,670	1,718	1,718	1,718
	Subtotal	98,716	116,996	116,996	117,539

MATERIALS/SUPPLIES

6990	Miscellaneous Materials & Supplies	452	1,000	1,000	1,000
	Subtotal	452	1,000	1,000	1,000

EQUIPMENT

8911	Furniture/Equipment-Additional	0	4,000	4,000	4,000
8921	Furniture/Equipment-Replacement	999	500	500	500
	Subtotal	999	4,500	4,500	4,500

TOTAL

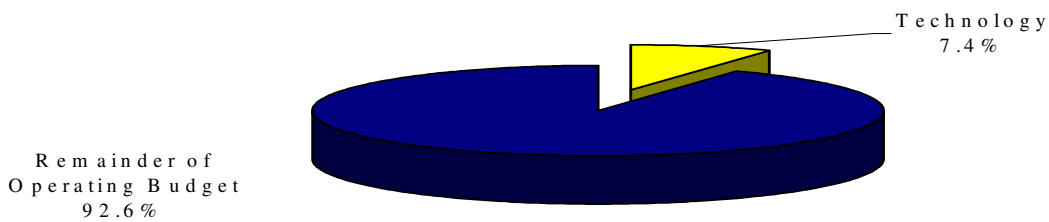
		365,914	411,876	411,876	407,219
--	--	----------------	----------------	----------------	----------------

TECHNOLOGY

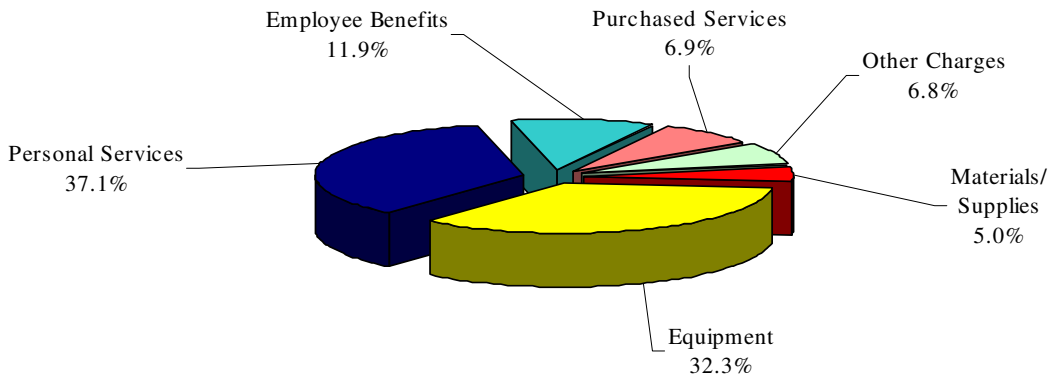
The Technology category of the budget encompasses technology for classroom instruction, instructional support, administration and operations and maintenance. During the 2008 General Assembly session the state approved a new technology category classification for local school division budgets to be effective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

The Technology category comprises 7.4% of the total Operating Budget. Approximately 49% percent of the Technology category budget is directed towards compensation of staff (Personal Services 37.1% plus Employee Benefits 11.9%). The remaining 51% covers such items as equipment, materials and supplies and purchased services. The Technology category budget reflects a decrease of \$886,072 or 9% (from \$9,841,842 in FY09E to \$8,955,770 in FY10). The charts below depict this information.

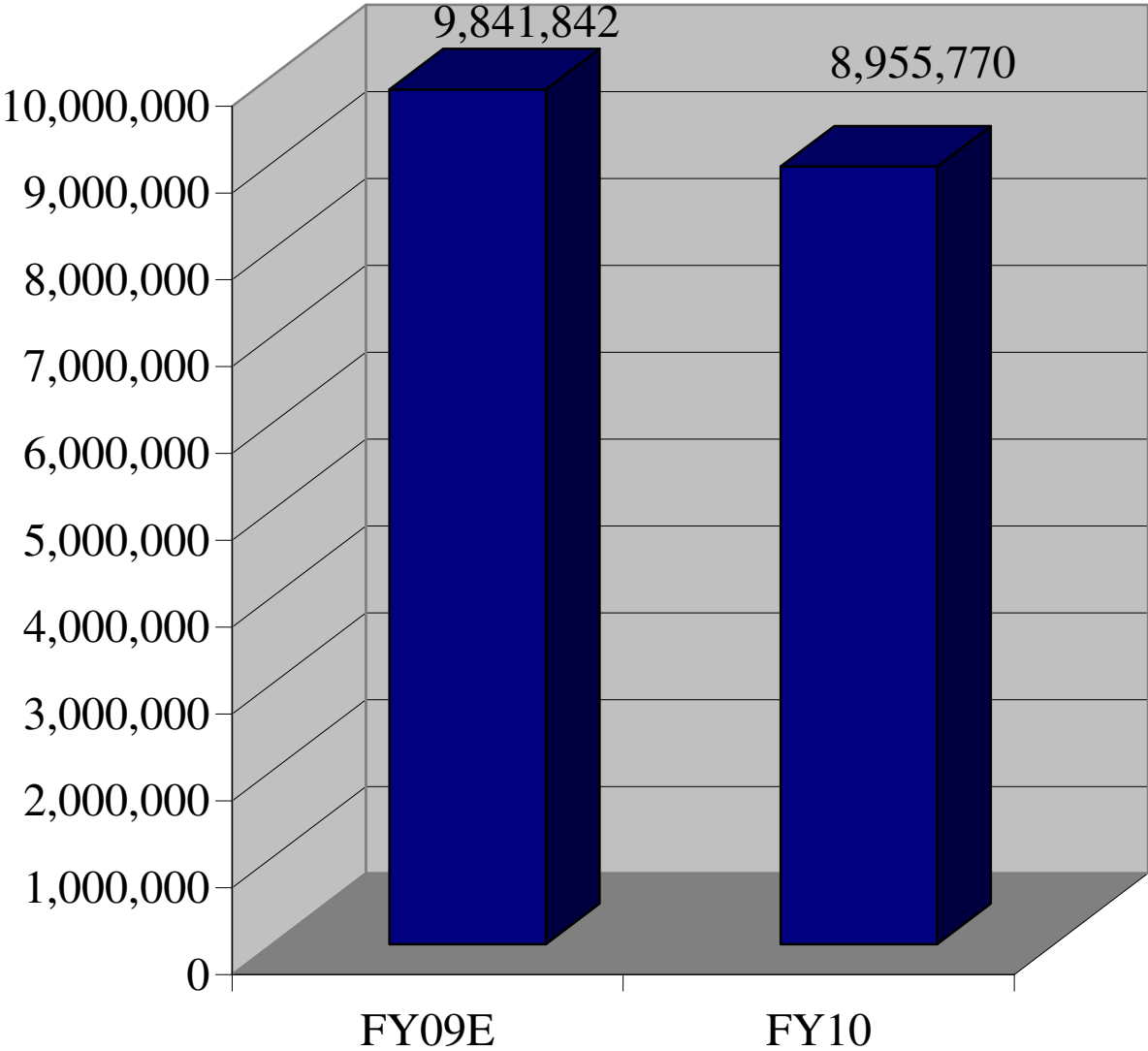
Technology Category as a Percent of Operating Budget for FY 2010



Technology Category by Major Object for FY2010



Budget Comparison of Technology Category



TECHNOLOGY - CLASSROOM INSTRUCTION

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

PERSONNEL

	FY 2008 ACTUAL	FY 2009 BUDGET	FY 2009 EXPECTED	FY 2010 BUDGET
--	---------------------------	---------------------------	-----------------------------	---------------------------

Teachers	0	18.5	19.5	19.5
----------	---	------	------	------

ADDITIONAL INFORMATION:

FY 07 student enrollment 796

FY 08 student enrollment 1,065

FY 09 student enrollment 1,315

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

Technology category.

CODE: 50-681000-000

ACCT# DESCRIPTION

PERSONAL SERVICES					
1121	Teacher Salaries	0	1,118,268	1,113,268	1,113,268
1625	Stipends	0	2,856	2,856	1,856
	Subtotal	0	1,121,124	1,116,124	1,115,124
EMPLOYEE BENEFITS					
2100	FICA	0	85,766	88,061	85,307
2200	VRS Retirement	0	167,023	171,664	165,320
2300	Health Insurance	0	100,752	100,752	109,679
2400	Group Life Insurance	0	10,838	11,126	8,795
2800	Other Benefits	0	5,541	5,688	5,688
	Subtotal	0	369,920	377,291	374,789
PURCHASED SERVICES					
3340	Bldg Svc, Contract Maintenance/Other	0	44,826	44,826	44,826
3900	Miscellaneous Contractual Services	0	125,970	125,970	25,970
	Subtotal	0	170,796	170,796	70,796
OTHER CHARGES					
5506	Employee Development	0	1,748	1,748	1,748
	Subtotal	0	1,748	1,748	1,748
MATERIALS/SUPPLIES					
6030	Textbooks	0	1,000	1,000	1,000
6800	Technology-Software	0	56,800	56,800	56,800
6810	Technology Consumables	0	205,073	204,073	206,748
6900	Other Educational Supplies	0	87,675	87,675	83,675
	Subtotal	0	350,548	349,548	348,223
EQUIPMENT					
8800	Technology-Hardware Replacement	0	2,355,080	2,356,080	2,029,080
8805	Technology-Hardware Additions	0	656,714	656,714	620,964
8810	Technology-Infrastructure Replacement	0	2,000	2,000	2,000
8911	Furniture/Equipment-Additional	0	2,000	2,000	2,000
	Subtotal	0	3,015,794	3,016,794	2,654,044
	TOTAL	0	5,029,930	5,032,301	4,564,724

TECHNOLOGY - INSTRUCTIONAL SUPPORT

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

PERSONNEL

	FY 2008 ACTUAL	FY 2009 BUDGET	FY 2009 EXPECTED	FY 2010 BUDGET
Technical	0	26	26	23

ADDITIONAL INFORMATION:

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

In FY 10 reduced 3 FTE's for computer tech positions.

CODE: 50-682000-000

ACCT# DESCRIPTION

PERSONAL SERVICES				
1143	Technical Salaries	0	1,301,434	1,301,434 1,180,251
	Subtotal	0	1,301,434	1,301,434 1,180,251
EMPLOYEE BENEFITS				
2100	FICA	0	99,560	99,560 90,290
2200	VRS Retirement	0	201,332	201,332 175,267
2300	Health Insurance	0	95,175	95,175 103,605
2400	Group Life Insurance	0	12,494	12,494 9,324
2800	Other Benefits	0	6,378	6,378 5,784
	Subtotal	0	414,939	414,939 384,270
PURCHASED SERVICES				
3900	Miscellaneous Contractual Services	0	5,000	5,000 5,000
	Subtotal	0	5,000	5,000 5,000
OTHER CHARGES				
5504	Travel	0	3,000	3,000 3,000
	Subtotal	0	3,000	3,000 3,000
MATERIALS/SUPPLIES				
6800	Technology-Software	0	77,438	77,438 77,438
	Subtotal	0	77,438	77,438 77,438
EQUIPMENT				
8805	Technology-Hardware Additions	0	1,000	1,000 1,000
	Subtotal	0	1,000	1,000 1,000
	TOTAL	0	1,802,811	1,802,811 1,650,959

TECHNOLOGY - ADMINISTRATION

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

PERSONNEL

	FY 2008 ACTUAL	FY 2009 BUDGET	FY 2009 EXPECTED	FY 2010 BUDGET
--	---------------------------	---------------------------	-----------------------------	---------------------------

Administrative	0	1	1	1
Technical	0	10	10	10
Clerical	0	1	1	1

ADDITIONAL INFORMATION:

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

CODE: 50-683000-000**ACCT# DESCRIPTION**

PERSONAL SERVICES					
1110	Administrative Salaries	0	109,051	110,017	110,017
1143	Technical Salaries	0	645,626	643,450	643,450
1150	Office Clerical	0	40,414	41,624	41,624
	Subtotal	0	795,091	795,091	795,091
EMPLOYEE BENEFITS					
2100	FICA	0	60,825	60,825	60,824
2200	VRS Retirement	0	123,002	123,002	118,071
2300	Health Insurance	0	45,845	45,845	49,907
2400	Group Life Insurance	0	7,632	7,632	6,281
2800	Other Benefits	0	3,896	3,896	3,896
	Subtotal	0	241,200	241,200	238,979
OTHER CHARGES					
5506	Employee Development	0	23,500	23,500	23,500
	Subtotal	0	23,500	23,500	23,500
MATERIALS/SUPPLIES					
6001	Stationery/Forms/Office Supplies	0	1,200	1,200	798
	Subtotal	0	1,200	1,200	798
EQUIPMENT					
8911	Furniture/Equipment-Additional	0	5,900	5,900	5,900
8921	Furniture/Equipment-Replacement	0	9,300	9,300	9,300
	Subtotal	0	15,200	15,200	15,200
TOTAL		0	1,076,191	1,076,191	1,073,568

TECHNOLOGY - OPERATIONS & MAINTENANCE

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

PERSONNEL

	FY 2008 ACTUAL	FY 2009 BUDGET	FY 2009 EXPECTED	FY 2010 BUDGET
--	---------------------------	---------------------------	-----------------------------	---------------------------

Technical	0	5	4	4
-----------	---	---	---	---

ADDITIONAL INFORMATION:

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

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

PERSONAL SERVICES					
1143	Technical Salaries	0	256,175	226,175	226,175
	Subtotal	0	256,175	226,175	226,175
EMPLOYEE BENEFITS					
2100	FICA	0	19,597	17,302	17,300
2200	VRS Retirement	0	39,630	34,989	33,585
2300	Health Insurance	0	17,625	17,625	19,187
2400	Group Life Insurance	0	2,459	2,171	1,787
2800	Other Benefits	0	1,255	1,108	1,108
	Subtotal	0	80,566	73,195	72,967
PURCHASED SERVICES					
3310	Repair and Maintenance	0	20,000	20,000	20,000
3340	Bldg Svc, Contract Maintenance/Other	0	499,360	499,360	444,360
3900	Miscellaneous Contractual Services	0	20,000	55,000	55,000
	Subtotal	0	539,360	574,360	519,360
OTHER CHARGES					
5203	Telephone	0	630,180	630,180	558,600
	Subtotal	0	630,180	630,180	558,600
MATERIALS/SUPPLIES					
6990	Miscellaneous Materials & Supplies	0	25,000	25,000	25,000
	Subtotal	0	25,000	25,000	25,000
EQUIPMENT					
8800	Technology-Hardware Replacement	0	272,569	272,569	148,969
8805	Technology-Hardware Additions	0	25,000	25,000	25,000
	Subtotal	0	297,569	297,569	173,969
	TOTAL	0	1,828,850	1,826,479	1,576,071

TECHNOLOGY - OTHER PROGRAMS - GRANTS

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

PERSONNEL

	FY 2008 ACTUAL	FY 2009 BUDGET	FY 2009 EXPECTED	FY 2010 BUDGET
N/A	0	0	0	0

ADDITIONAL INFORMATION:

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

CODE: 50-689050-000

ACCT# DESCRIPTION

PERSONAL SERVICES					
1625	Stipends	0	1,300	1,300	3,322
	Subtotal	0	1,300	1,300	3,322
PURCHASED SERVICES					
3860	Contractual-New Horizons	0	16,252	16,252	18,252
3900	Miscellaneous Contractual Services	0	3,000	3,000	3,000
	Subtotal	0	19,252	19,252	21,252
OTHER CHARGES					
5504	Travel	0	1,200	1,200	1,200
5506	Employee Development	0	8,209	8,209	7,000
5565	In-Service	0	6,949	6,949	0
5580	Pupil Transportation	0	11,500	11,500	11,500
	Subtotal	0	27,858	27,858	19,700
EQUIPMENT					
8800	Technology-Hardware Replacement	0	55,650	55,650	46,174
	Subtotal	0	55,650	55,650	46,174
	TOTAL	0	104,060	104,060	90,448

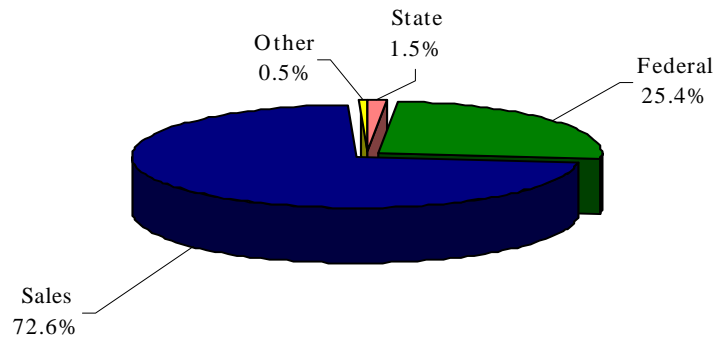
THIS PAGE LEFT INTENTIONALLY BLANK

OTHER FUNDS

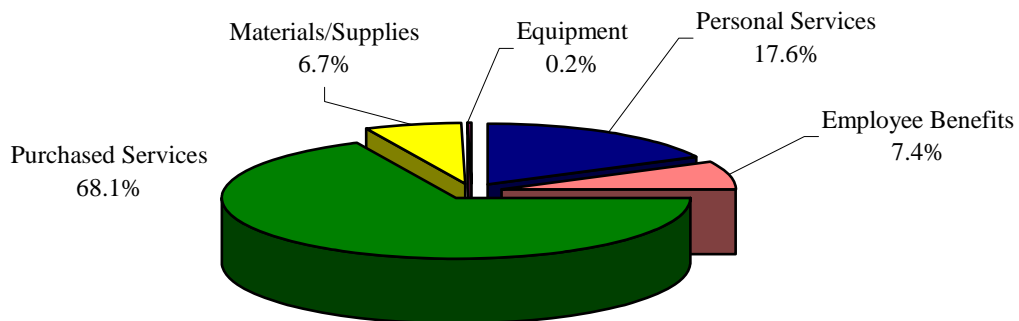
Food Service Fund

The Food Service Fund accounts for the cafeteria operations within the school division, including the preparation and serving of school breakfast and lunch. The Food Service Fund does not receive any contributions from the County of York. Seventy-two percent of the revenue is derived from the sale of meals. The second largest revenue source, 25.4%, is federal funding for free or reduced lunches. As compared to FY09E, the Food Service budget is increasing by \$126,940 or 2.6% (\$4,885,158 in FY09E to \$5,012,098 in FY10). The increase in the budget stems from a projected increase in sales and the cost of food and supplies. The Food Service program was privatized (Aramark) in January 2004. July 1, 2008 marks the beginning of a new 5 year contract with Aramark. Variety, quality, presentation and speedy service have contributed to the success of the food service program. In FY10 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 fourth 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.

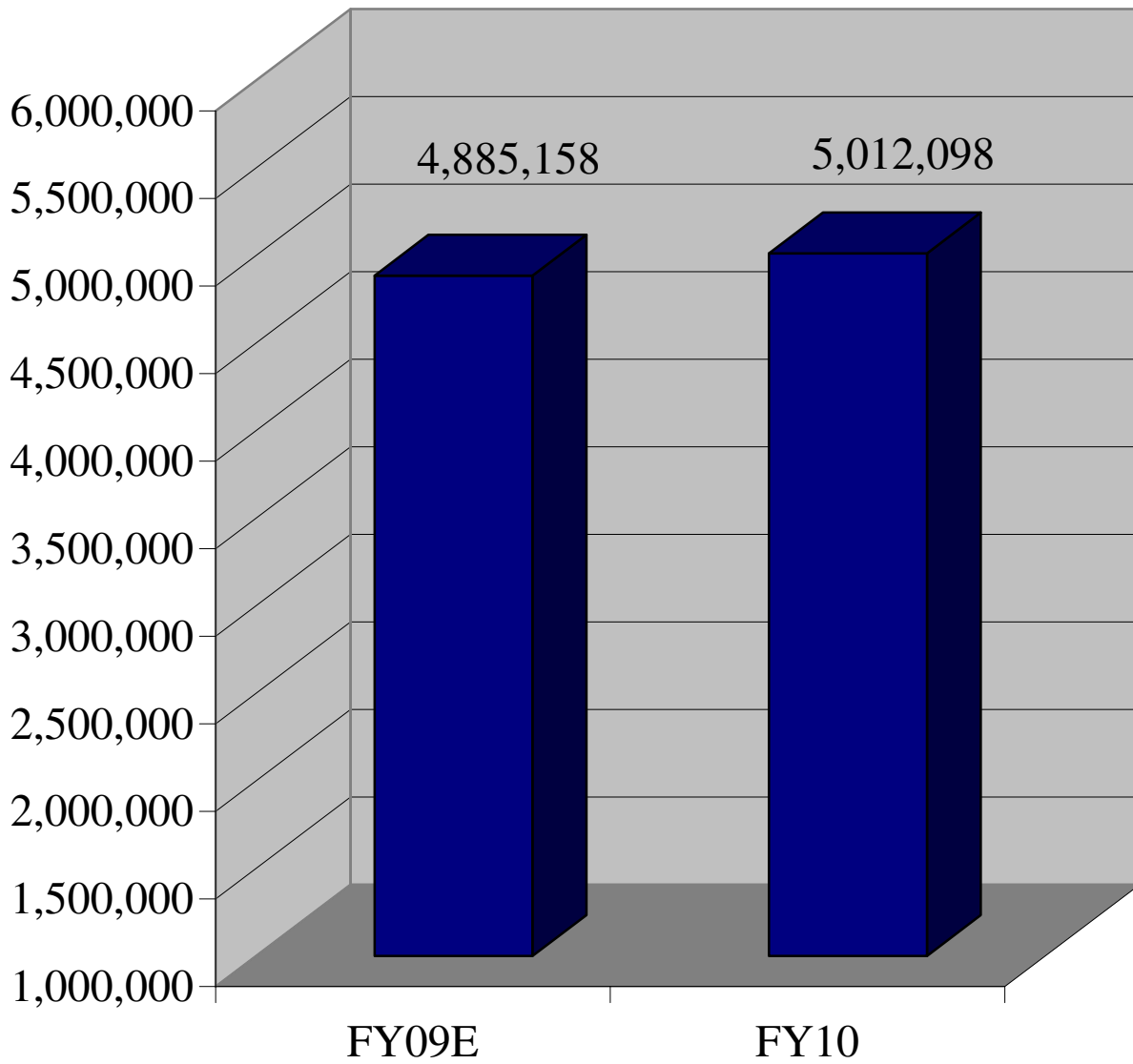
Revenues by Source - FY2010



Expenditures by Major Object - FY2010



Budget Comparison of Food Service Fund



**YORK COUNTY SCHOOL DIVISION
SCHOOL FOOD SERVICE FUND
FISCAL YEAR 2010**

FUND BALANCE SUMMARY

BEGINNING FUND BALANCE 7/1/08		\$477,066
PROJECTED FY 2009 REVENUES	4,885,158	
PROJECTED FY 2009 EXPENDITURES	<u>4,885,158</u>	0
PROJECTED FY 2010 REVENUES	5,012,098	
PROJECTED FY 2010 EXPENDITURES	<u>5,012,098</u>	0
BUDGETED FUND BALANCE 6/30/10		<u><u>\$477,066</u></u>

**YORK COUNTY SCHOOL DIVISION
SCHOOL FOOD SERVICE FUND
FISCAL YEAR 2010**

REVENUE DETAIL

**ANNUAL FINANCIAL PLAN
FUND 53**

SCHOOL FOOD SERVICE

ACCT #	DESCRIPTION	FY 2008 ACTUAL	FY 2009 BUDGET	FY 2009 EXPECTED	FY 2010 BUDGET
REVENUE-LOCAL SOURCES					
30315-1010	INTEREST ON DEPOSITS	23,932	20,000	20,000	24,000
CHARGES FOR SERVICES					
30316-7500	CAFETERIA SALES	2,756,616	3,326,316	3,521,795	3,636,683
30318-7515	ARAMARK GUARANTEE	71,294	0	0	0
REVENUE COMMONWEALTH					
30324-2500	SCHOOL FOOD PROGRAM-LUNCH	54,572	54,572	57,779	58,000
30324-2510	SCHOOL FOOD PROGRAM-BREAKFAST	11,367	13,876	15,866	16,000
REVENUE-FEDERAL					
30333-2130	SCHOOL FOOD PRGM/USDA	789,834	765,000	809,957	810,000
30333-2131	SCHOOL FOOD - BREAKFAST PGM	139,379	125,000	132,346	140,000
30333-2132	USDA DONATED FOODS	319,634	309,241	327,415	327,415
TOTAL FOOD SERVICE FUND		4,166,628	4,614,005	4,885,158	5,012,098

FOOD SERVICES

The school lunch program is a fiscally independent operation. Its income is generated by the sale of food and beverages and limited support from the USDA. An average of 6,271 lunches and 874 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 2008 ACTUAL	FY 2009 BUDGET	FY 2009 EXPECTED	FY 2010 BUDGET
Technical	1	1	1	1
Food Service Personnel	48.32	48.32	44.66	44.66

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

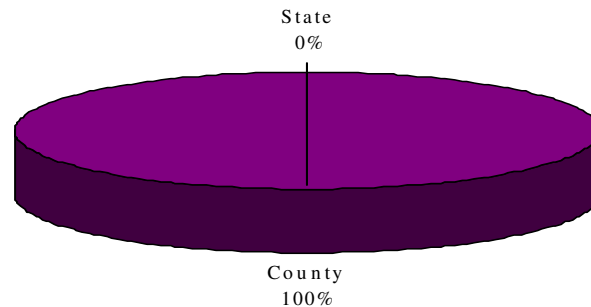
PERSONAL SERVICES					
1143	Technical Salaries	47,998	49,715	49,715	51,265
1193	Food Services Salaries	660,965	815,000	660,994	818,000
1595	Overtime	10,232	10,300	10,300	10,600
	Subtotal	719,195	875,015	721,009	879,865
EMPLOYEE BENEFITS					
2100	FICA	49,517	69,434	69,434	71,450
2200	VRS Retirement	78,066	95,015	95,015	97,515
2300	Health Insurance	221,633	154,149	235,080	168,649
2400	Group Life Insurance	11,981	10,963	10,963	11,288
2600	Unemployment Compensation	0	2,741	2,741	2,841
2800	Other Benefits	4,277	17,963	17,963	18,463
	Subtotal	365,474	350,265	431,196	370,206
PURCHASED SERVICES					
3310	Repair and Maintenance	0	14,420	8,000	14,750
3340	Bldg Svc, Contract Maintenance/Other	4,148	39,280	19,640	39,780
3900	Miscellaneous Contractual Services	0	7,500	7,500	7,950
3910	Administrative Fee-Aramark	60,731	63,121	255,710	265,522
3920	Management Fee-Aramark	60,731	63,121	68,189	81,472
3935	Personal Svc-Aramark	786,683	643,750	887,000	861,750
3940	Benefits-Aramark	149,606	180,250	180,250	185,300
3945	Emp. Develop-Aramark	0	5,150	2,075	3,150
3950	New Hires-Aramark	1,731	1,550	2,550	3,850
3955	Supplies-Aramark	299,270	249,804	279,804	255,400
3960	Food-Aramark	1,297,924	1,747,000	1,547,000	1,650,000
3965	Capital Outlay-Aramark	5,064	16,738	16,738	17,038
3970	Other Chrgs.-Aramark	113,832	25,800	118,650	26,650
	Subtotal	2,779,720	3,057,484	3,393,106	3,412,612
OTHER CHARGES					
5504	Travel	522	5,000	2,500	5,000
5506	Employee Development	488	5,000	2,500	5,000
	Subtotal	1,010	10,000	5,000	10,000

MATERIALS/SUPPLIES					
6002	Food Supplies	12,402	0	13,606	0
6995	USDA Commodities	319,634	309,241	309,241	327,415
	Subtotal	332,036	309,241	322,847	327,415
EQUIPMENT					
8911	Furniture/Equipment-Additional	0	6,000	6,000	6,000
8921	Furniture/Equipment-Replacement	0	6,000	6,000	6,000
	Subtotal	0	12,000	12,000	12,000
	TOTAL	4,197,435	4,614,005	4,885,158	5,012,098

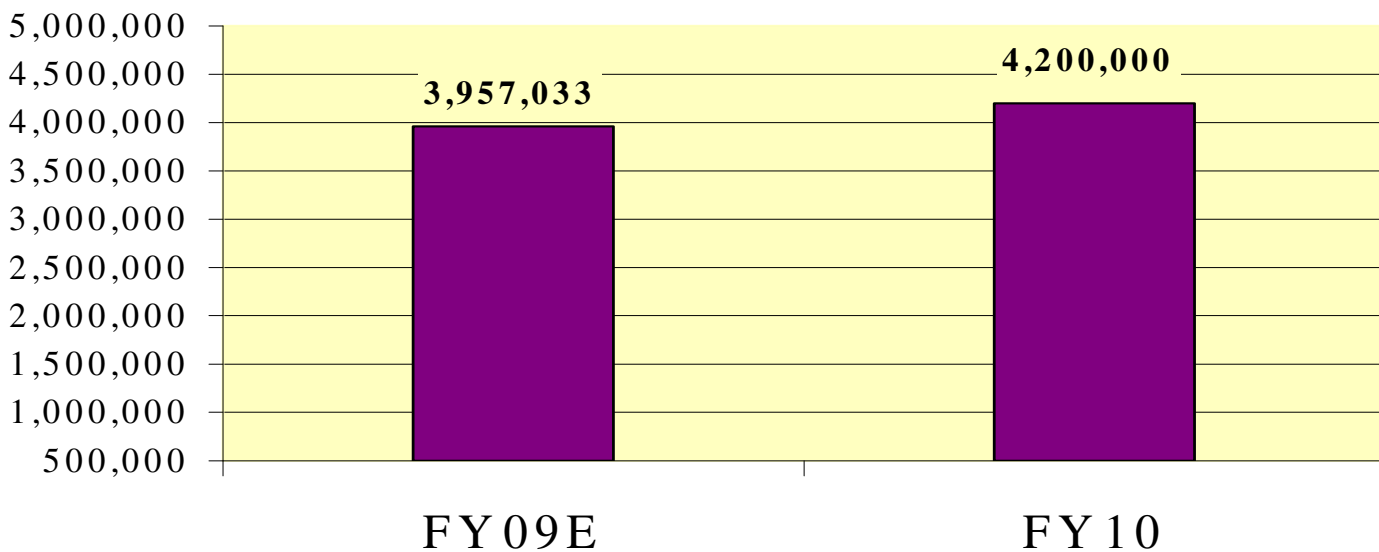
Capital Projects Fund

The Capital Projects Fund accounts for financial resources used for the acquisition or construction of major capital facilities and equipment. The Capital Projects Fund typically has significant fluctuations on a year-to-year basis depending on the scheduling of projects. The \$242,967 or 6.1% increase in this fund is driven primarily by the addition of several new projects in FY10 that combined exceed last year's budget amount. The County of York provides 100% of the revenue for the FY10 budget. The County Board of Supervisors determines the funding level for capital projects by reviewing the school debt service schedule for debt retirements and evaluating revenue sources to support new debt service. The County will also, as funding permits, use fund balance to fund school capital projects. It is important to note that beginning in FY10 the State eliminated the non-recurring portion of lottery funds and construction funding. The charts below provide further information on the Capital Projects Fund.

Revenues by Source - FY2010



Fiscal Year Expenditure Comparison



**YORK COUNTY SCHOOL DIVISION
CAPITAL PROJECTS FUND
FISCAL YEAR 2010**

REVENUE DETAIL

**ANNUAL FINANCIAL PLAN
FUND 70**

CAPITAL PROJECTS FUND

ACCT #	DESCRIPTION	FY 2009 BUDGET	FY 2009 EXPECTED	FY 2010 BUDGET
	REVENUE-STATE SOURCES			
30324-2025	LOTTERY FUNDS	963,826	963,826	0
30324-2700	CONSTRUCTION FUNDS	267,207	267,207	0
	TRANSFER FROM OTHER FUNDS			
30351-1010	COUNTY	3,626,000	2,726,000	4,200,000
	TOTAL CAPITAL PROJECTS FUND	4,857,033	3,957,033	4,200,000

CAPITAL PROJECTS FUND

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

PERSONNEL

	FY 2009 ORIGINAL	FY 2009 EXPECTED	FY 2010 BUDGET
Special Assistant for Capital Plans & Projects	1	1	1

CODE: FUND 70**DESCRIPTION**

Dare Elementary-HVAC	0	0	1,500,000
Mt. Vernon Elementary-10 Classrooms	0	0	2,500,000
Mt. Vernon Elementary-Parking Lot Paving of Adjacent Grass Area	60,000	60,000	0
Tabb & York Elementary-Replace Gym Floors	81,000	81,000	0
Tabb High-Fascia	0	0	200,000
Waller Mill Elementary-Roof	300,000	300,000	0
Yorktown Elementary-Classrooms	3,216,000	2,316,000	0
York High-Replace V Building Roof	100,000	100,000	0
Baily Field-Press Box Facia	150,000	150,000	0
Building Interior Paint Jobs	100,000	100,000	0
High & Middle School External Security Cameras	280,000	280,000	0
Install Electronic Locks on all Schools	250,000	250,000	0
Maintenance Facility(Warehouse)-Roof	110,000	110,000	0
Maintenance-Portable High Lift	40,033	40,033	0
New Horizons Regional Education Center	100,000	100,000	0
School Building Camera & Remote Lock	70,000	70,000	0
TOTAL BUDGET	4,857,033	3,957,033	4,200,000

**CAPITAL PROJECTS FUND
FISCAL YEAR 2010**

CAPITAL PROJECTS FUND DESCRIPTIONS

All of the following projects are expected to be completed by June 2010.

Dare Elementary School – Replace HVAC System

Replacement of the HVAC system at Dare Elementary. The existing system has been in service for over 20 years.

Operating Budget Impact: Estimated cost savings due to more efficient system is \$40,000.

Mount Vernon Elementary – 10 Classrooms

Addition of 10 classrooms to accommodate additional enrollment and to eliminate two mobile units currently at the school.

Operating Budget Impact: Cost of additional utilities and custodial services is \$30,000.

Tabb High - Fascia

The fascia is pulling away from the building structure and allows unconditioned air and ambient moisture to enter the building, causing unnecessary heating and cooling costs and contributing to indoor air quality issues.

Operating Budget Impact: This is expected to save over \$10,000 a year in heating and air costs due to a more energy efficient structure.

INFORMATIONAL

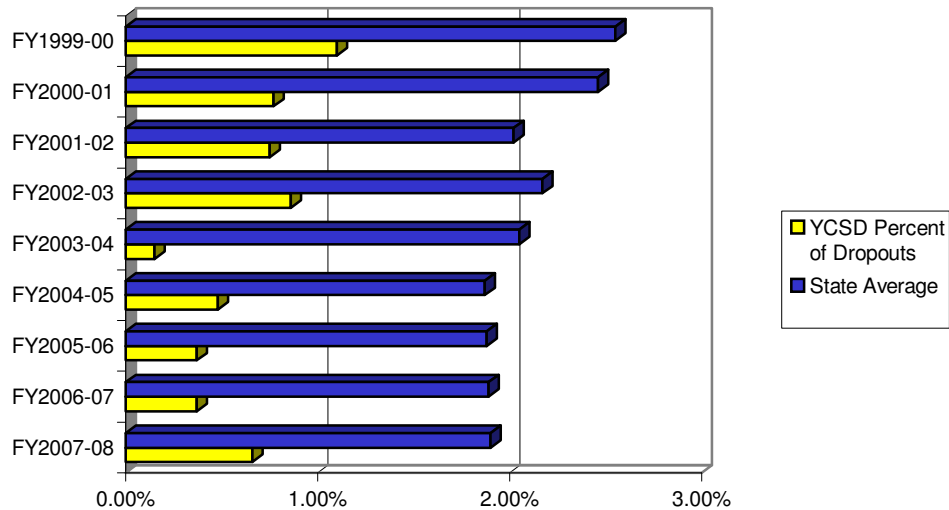
**YORK COUNTY SCHOOL DIVISION
SCHOOL OPERATING FUND
FISCAL YEAR 2010**

DROPOUT STATISTICS

	York				State Average
	End of Year Membership Grades 7-12 Plus Ungrades	Number of Dropouts	Percent of Dropouts		
FY 1999-00	5,397	60	1.10%		2.55%
FY 2000-01	5,701	44	0.77%		2.46%
FY 2001-02	5,855	44	0.75%		2.02%
FY 2002-03	6,054	52	0.86%		2.17%
FY 2003-04	6,193	9	0.15%		2.05%
FY 2004-05	6,375	30	0.48%		1.87%
FY 2005-06	6,729	26	0.37%		1.88%
FY 2006-07	6,450	24	0.37%		1.89%
FY 2007-08	6,476	43	0.66%		1.90%

*Source: Superintendent's Annual Report for Virginia fiscal year's 99-08.

YCS D / State Dropout Rate Comparison



**YORK COUNTY SCHOOL DIVISION
SCHOOL OPERATING FUND
FISCAL YEAR 2010**

SCHOLASTIC ACHIEVEMENT TEST (SAT)

**YORK COUNTY
2002-2008**

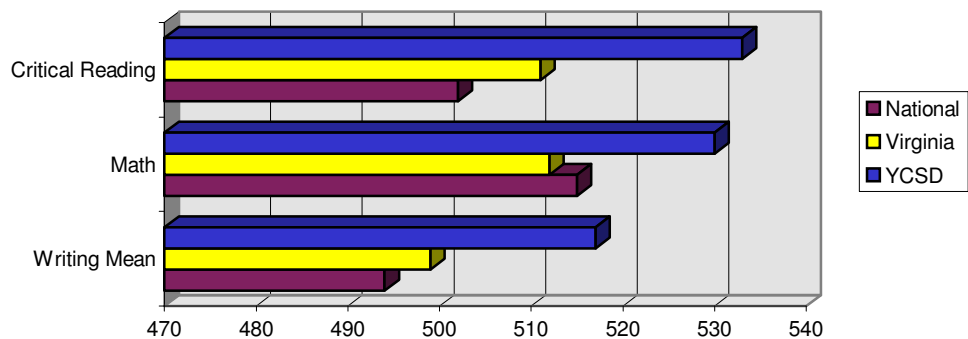
Year	Number of Students Taking Test	Verbal Mean	Math Mean	Writing Mean	Total Mean
2002	667	530	524	-	1054
2003	652	530	520	-	1050
2004	666	535	517	-	1052
2005	741	532	523	-	1055
2006	743	520 *	521	499	1540
2007	780	533 *	525	509	1567
2008	721	533 *	530	517	1580

*In 2006, Verbal Mean was retitled as Critical Reading

2008 COMPARATIVE RESULTS

Report	Number of Students Taking Test	Critical Reading Mean	Math Mean	Writing Mean	Total Mean
National	1,518,859	502	515	494	1511
Virginia	59,573	511	512	499	1522
YCSD	721	533	530	517	1580

SAT Comparative Results (2008)



**YORK COUNTY SCHOOL DIVISION
SCHOOL OPERATING FUND
FISCAL YEAR 2010**

**FULLY ACCREDITED YORK COUNTY SCHOOLS
BASED ON THE 2008 STANDARDS OF LEARNING TEST RESULTS**

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

Grafton Middle
Queens Lake Middle
Tabb Middle
Yorktown Middle

Bruton High
Grafton High
Tabb High
York High

York River Academy

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

**YORK COUNTY SCHOOL DIVISION
SCHOOL OPERATING FUND
FISCAL YEAR 2010**

Historical Information Regarding Accredited York County Schools

School	99-00	00-01	01-02	02-03	03-04	04-05	05-06	06-07	07-08
Bethel Manor Elementary	Accredited with Warning	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited
Bruton High	Provisionally Accredited	Provisionally Accredited/ Meets State Standards	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited
Coventry Elementary	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited
Dare Elementary	Provisionally Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited
Grafton Bethel Elementary	Provisionally Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited
Grafton High	Provisionally Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited
Grafton Middle	Provisionally Accredited	Provisionally Accredited/ Meets State Standards	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited
Magruder Elementary	Accredited with Warning	Provisionally Accredited/ Meets State Standards	Provisionally Accredited/ Meets State Standards	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited
Mt. Vernon Elementary	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited
Queens Lake Middle	Provisionally Accredited	Provisionally Accredited/ Meets State Standards	Provisionally Accredited/ Meets State Standards	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited
Seaford Elementary	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited
Tabb Elementary	Provisionally Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited
Tabb High	Provisionally Accredited	Provisionally Accredited/ Meets State Standards	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited
Tabb Middle	Provisionally Accredited	Provisionally Accredited/ Meets State Standards	Provisionally Accredited/ Meets State Standards	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited
Waller Mill Elementary	Accredited with Warning	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited
York High	Provisionally Accredited	Provisionally Accredited/ Meets State Standards	Provisionally Accredited/ Meets State Standards	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited
Yorktown Elementary	Accredited with Warning	Provisionally Accredited/ Meets State Standards	Provisionally Accredited/ Meets State Standards	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited
Yorktown Middle	Provisionally Accredited	Provisionally Accredited/ Meets State Standards	Provisionally Accredited/ Meets State Standards	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited	Fully Accredited

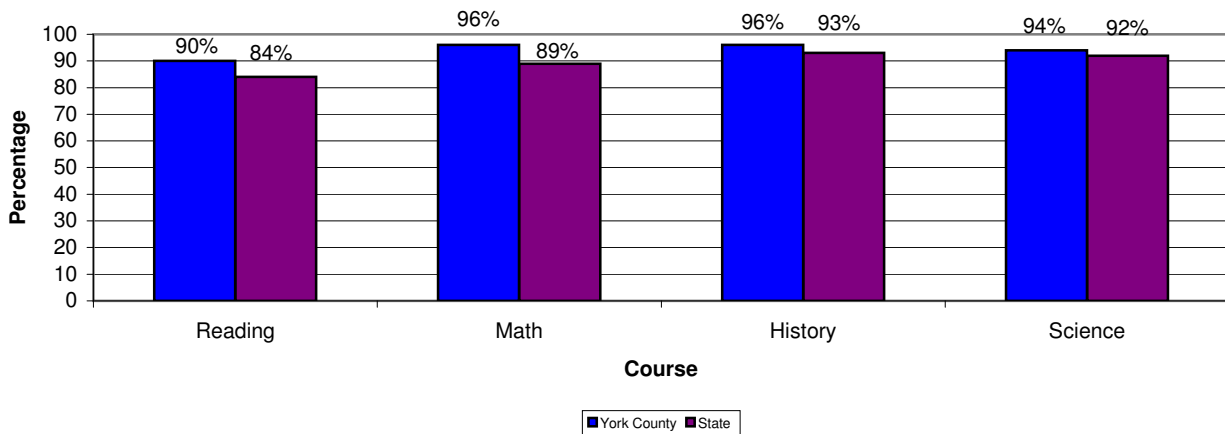
**YORK COUNTY SCHOOL DIVISION
SCHOOL OPERATING FUND
FISCAL YEAR 2010**

This is the 13th year Virginia students have taken the Standards of Learning (SOL) exams. Students in grades 3-8 and students enrolled in certain high school classes, took the exams in the spring of 2008. All students in grades 3-8 were assessed in reading and math. Additionally, students in grades 3 and 8 took history and science while those in grade 4 took history.

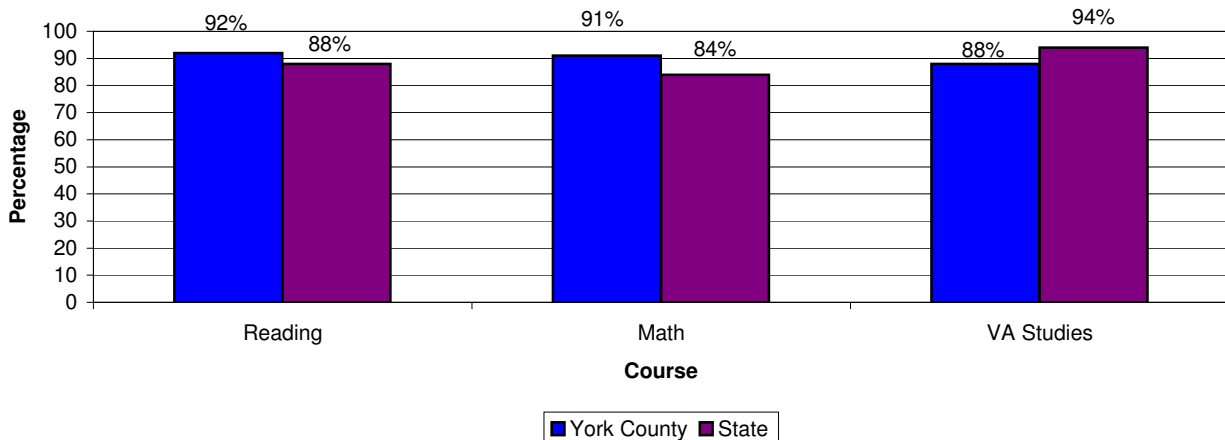
Students must pass the end-of-course SOL exams in order to receive verified credit for a course and in order to graduate from a Virginia high school.

York County students are steadily improving their performances on these exams, and are well on their way to meeting the state's graduation and accreditation standards. In fact, all nineteen York County School Division schools - Grafton, Bruton, Tabb and York High Schools; Grafton, Queens Lake, Tabb and Yorktown Middle Schools; Bethel Manor, Coventry, Dare, Grafton Bethel, Magruder, Mt. Vernon, Seaford, Tabb, Waller Mill and Yorktown Elementary Schools; and York River Academy - all met the state's accreditation standards, based on Spring 2008 student performance on SOL assessments. The following graphs depict the results of the SOL exams as compared to state averages.

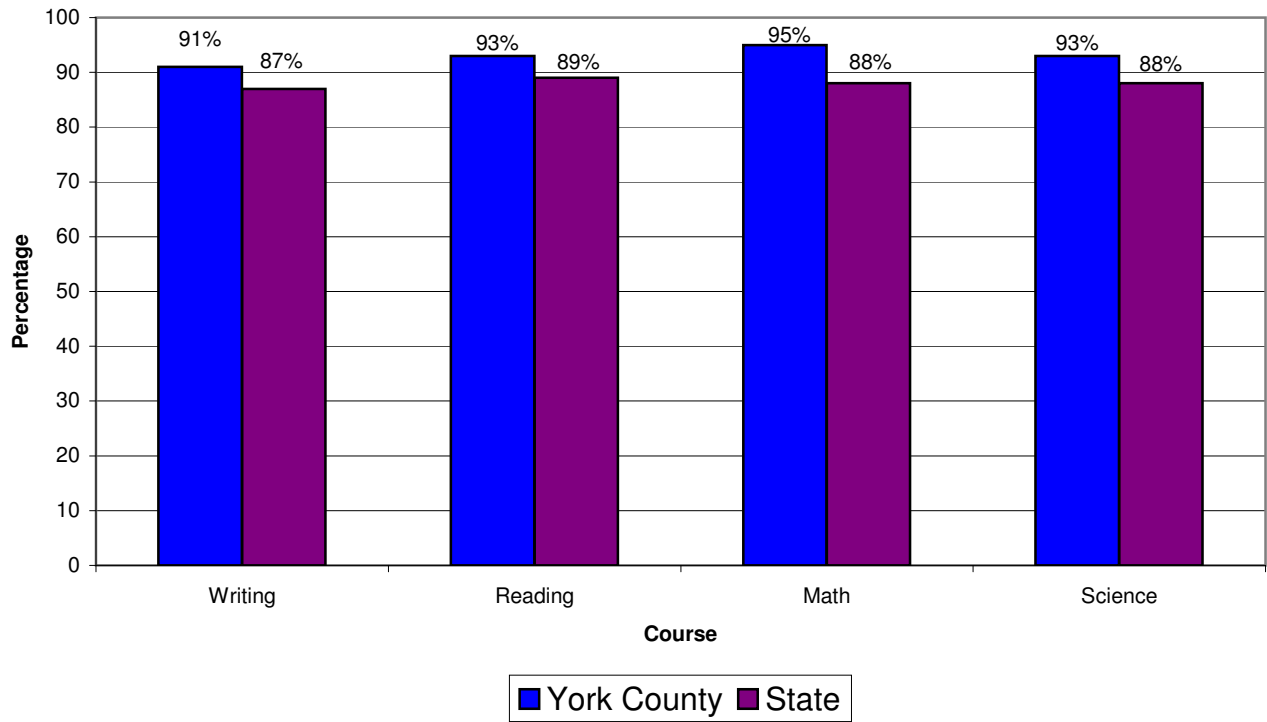
Standards of Learning-Grade 3 Percent Passing



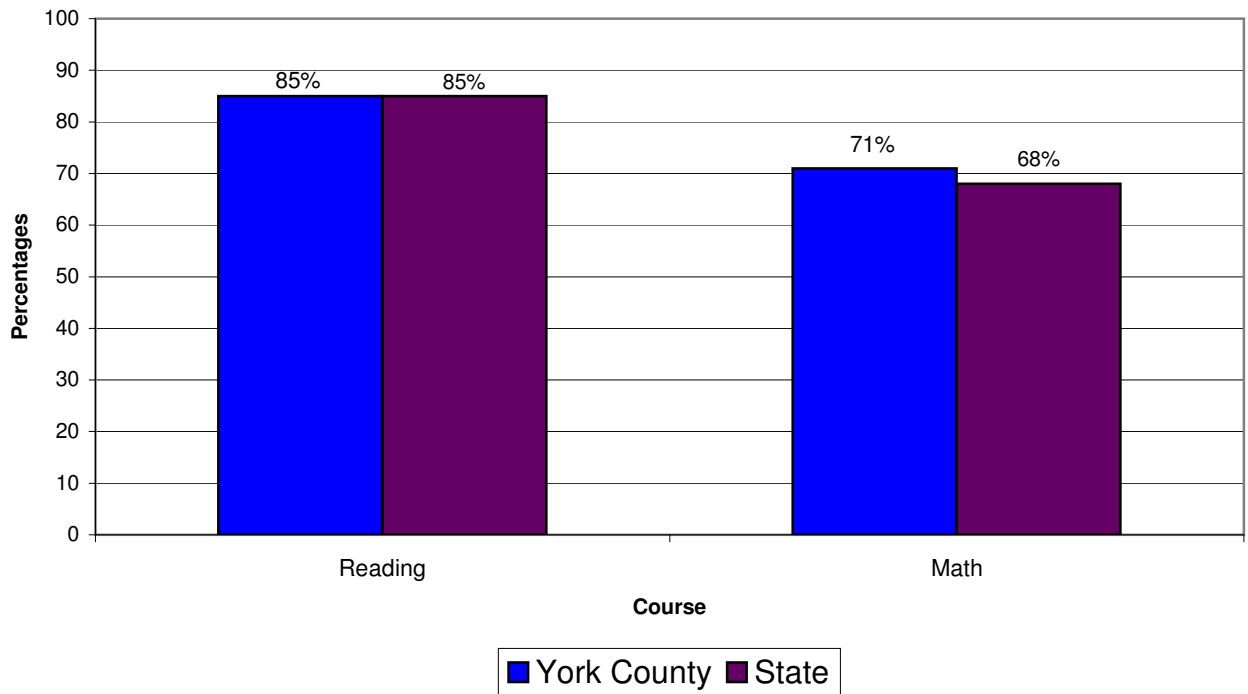
Standards of Learning-Grade 4 Percent Passing



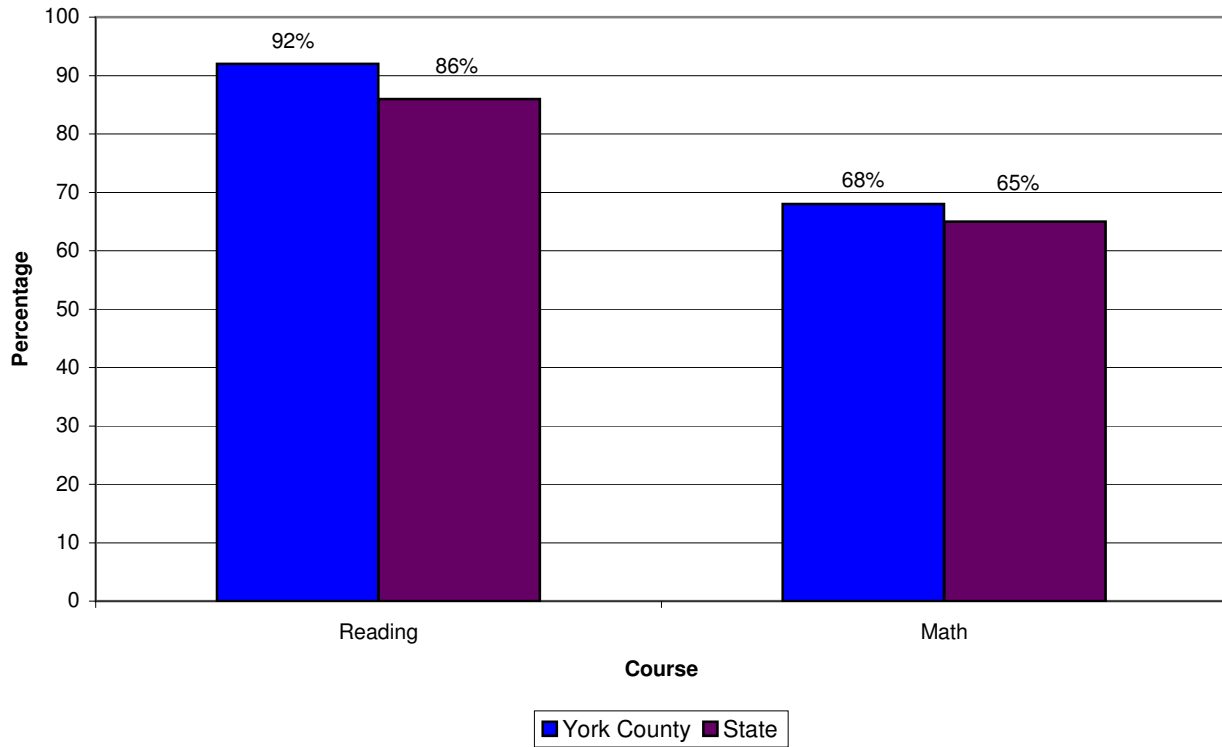
Standards of Learning-Grade 5 Percent Passing



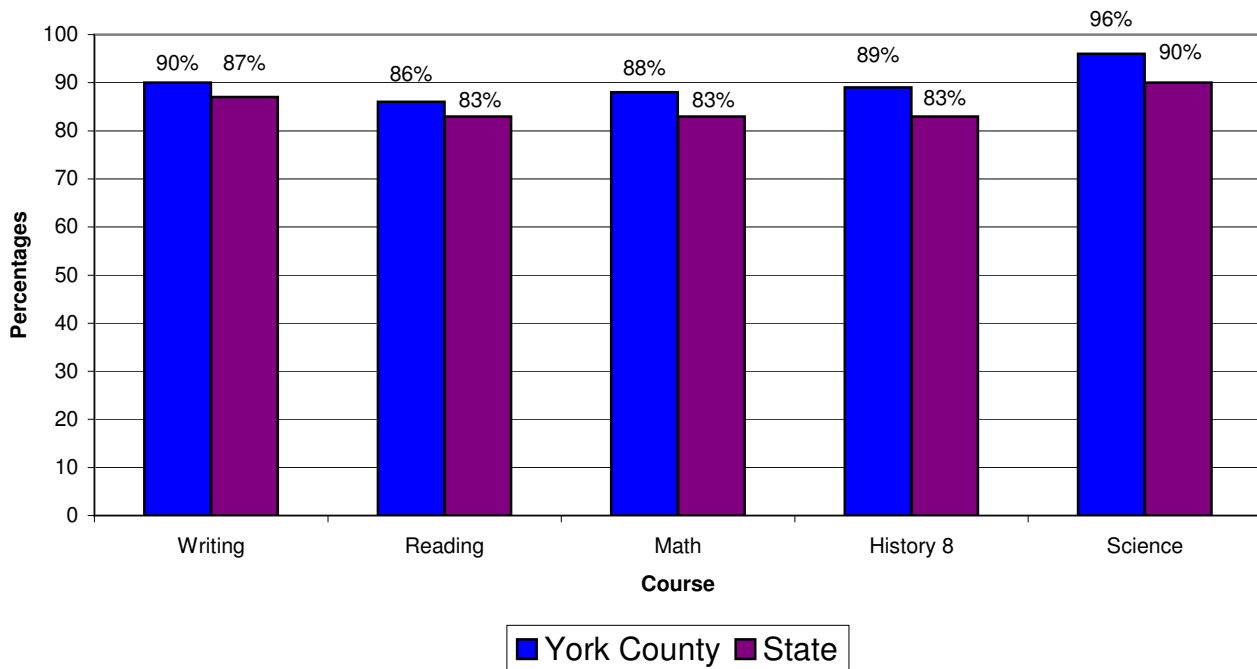
Standards of Learning-Grade 6 Percent Passing



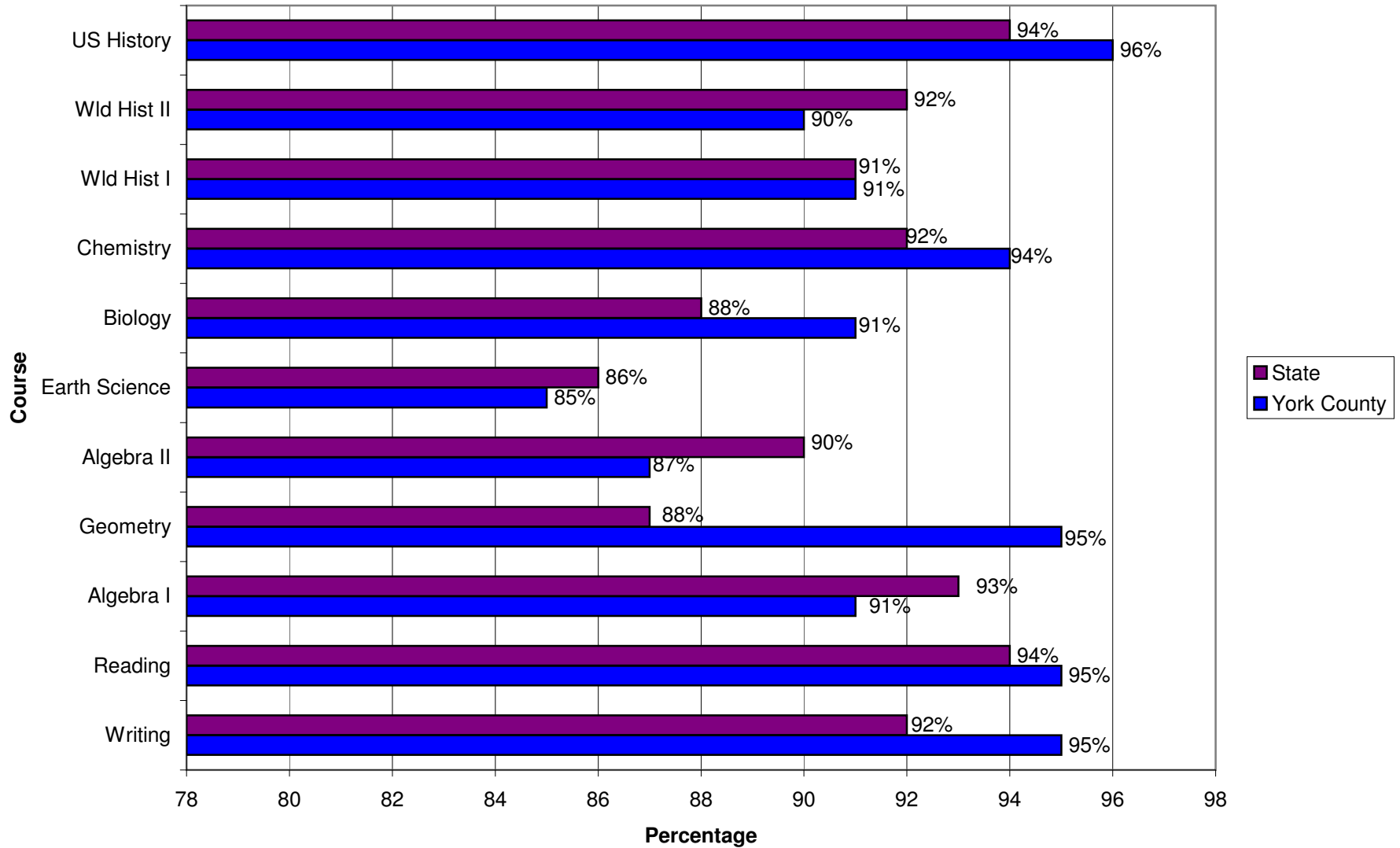
Standards of Learning-Grade 7 Percent Passing



Standards of Learning-Grade 8 Percent Passing



Standards of Learning-End of Course Percent Passing



**YORK COUNTY SCHOOL DIVISION
OPERATING BUDGET
FISCAL YEAR 2010**

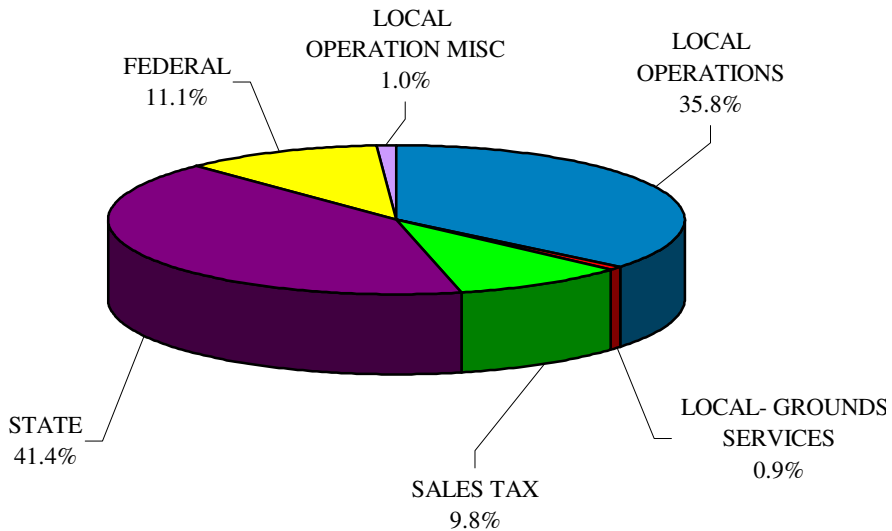
SUPPORT BY SOURCES

(IN PERCENTAGES)

	FY01	FY02	FY03	FY04	FY05	FY06	FY07	FY08	FY09	FY10
LOCAL - OPERATIONS	34.9	35.3	35.4	35.2	34.7	34.6	34.0	35.3	35.0	35.8
LOCAL - GROUNDS SERVICES	1.2	1.1	1.1	1.1	1.1	1.0	1.0	1.0	0.9	0.9
LOCAL - FUND BALANCE (see note)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
SALES TAX	9.9	10.0	9.1	8.9	9.6	9.7	10.5	9.8	9.2	9.8
STATE	41.8	40.1	40.6	41.2	41.8	41.1	41.9	41.7	43.9	41.4
FEDERAL	10.9	12.1	12.5	12.4	11.7	12.6	11.6	11.2	10.1	11.1
LOCAL OPERATION, MISC.	1.3	1.4	1.3	1.2	1.1	1.0	1.0	1.0	0.9	1.0

Note: Beginning with FY96 the Board of Supervisors appropriated the fund balance to the School Board Capital Projects Fund for instructional technology.

Support by Sources - FY10

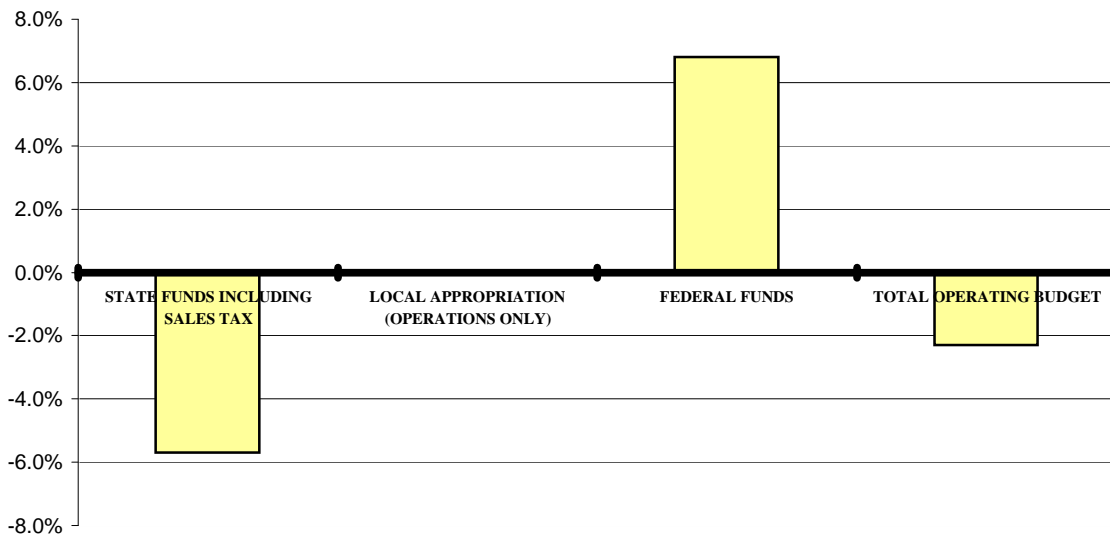


**YORK COUNTY SCHOOL DIVISION
OPERATING BUDGET
FISCAL YEAR 2010**

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

	FY01	FY02	FY03	FY04	FY05	FY06	FY07	FY08	FY09	FY10
STATE FUNDS INCLUDING SALES TAX	9.7	0.9	4.9	6.1	14.5	6.7	13.7	(0.5)	9.9	(5.7)
LOCAL APPROPRIATION (OPERATIONS ONLY)	6.4	5.0	6.7	4.8	10.1	7.5	8.3	5.0	6.0	0.0
FEDERAL FUNDS	13.1	5.8	6.4	4.5	4.1	16.5	1.0	(5.1)	(3.2)	6.8
TOTAL OPERATING BUDGET	8.6	3.1	5.6	5.4	11.4	7.9	10.2	1.0	6.7	(2.3)

Source of Revenue Increases/(Decreases) - FY10



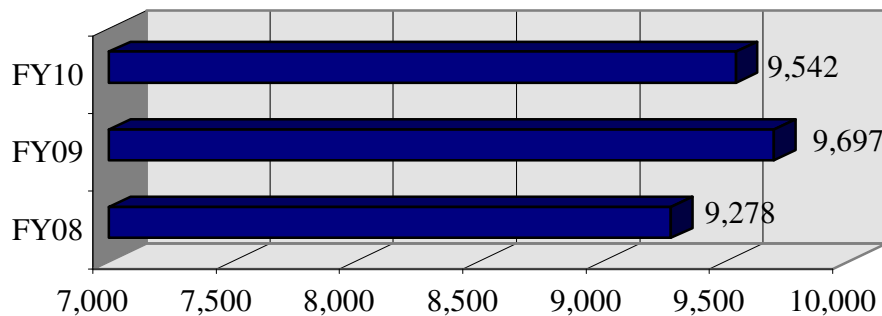
**YORK COUNTY SCHOOL DIVISION
OPERATING BUDGET
FISCAL YEAR 2010**

BUDGETED PER PUPIL COST

	*LOCAL	STATE SALES TAX	STATE	FEDERAL	TOTAL PER BUDGET	TOTAL ACTUAL	TOTAL ACTUAL ON CONSTANT DOLLAR BASIS (1987 BASE YEAR)
FY 96 (10,750 ADM)	1,799	504	2,020	429	4,752	4,892	3,781
FY 97 (11,000 ADM)	1,921	508	2,182	491	5,102	5,128	3,860
FY 98 (11,500 ADM)	1,958	512	2,247	461	5,178	5,521	4,045
FY99 (11,410 ADM)	2,187	551	2,266	541	5,545	5,958	4,245
FY00 (11,680 ADM)	2,243	562	2,435	617	5,857	5,953	4,160
FY01 (11,800 ADM)	2,353	625	2,629	745	6,352	6,294	4,270
FY02 (11,810 ADM)	2,472	656	2,625	788	6,541	6,268	4,162
FY03 (11,960 ADM)	2,597	630	2,795	839	6,861	6,545	4,286
FY04 (12,500 ADM)	2,602	616	2,860	859	6,937	6,930	4,474
FY05 (12,600 ADM)	2,832	734	3,214	899	7,679	7,664	4,027
FY06 (12,700 ADM)	3,002	798	3,383	1039	8,222	8,117	4,124
FY07 (12,970 ADM)	3,194	931	3,722	1028	8,875	8,888	4,381
FY08 (12,570 ADM)	3,464	912	3,867	1035	9,278	8,996	4,344
FY09 (12,705 ADM)	3,607	897	4,301	992	9,697	---	---
FY10 (12,750 ADM)	3,602	936	3,948	1056	9,542	---	---

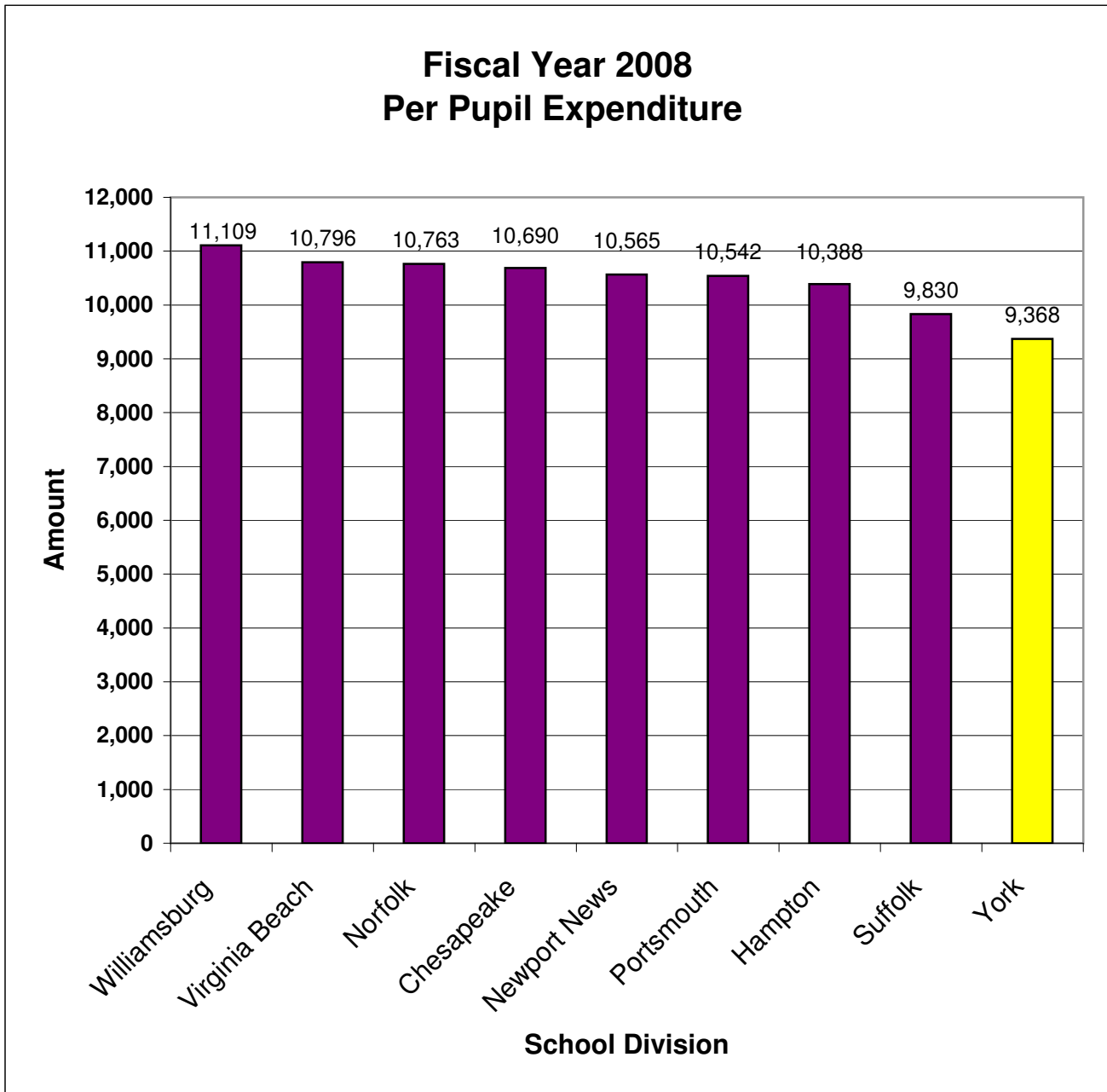
*Local (includes Local Appropriation for Operations, Grounds Maintenance, New Horizons, Fund Balance and Miscellaneous Revenue)

Comparison of Budgeted per Pupil Cost



**YORK COUNTY SCHOOL DIVISION
OPERATING BUDGET
FISCAL YEAR 2010**

Below is a comparison of actual per pupil expenditures for surrounding school divisions. The data presented relates to the 2008 school year which is the latest fiscal year that the comparative data is available from the Commonwealth of Virginia State Department of Education.



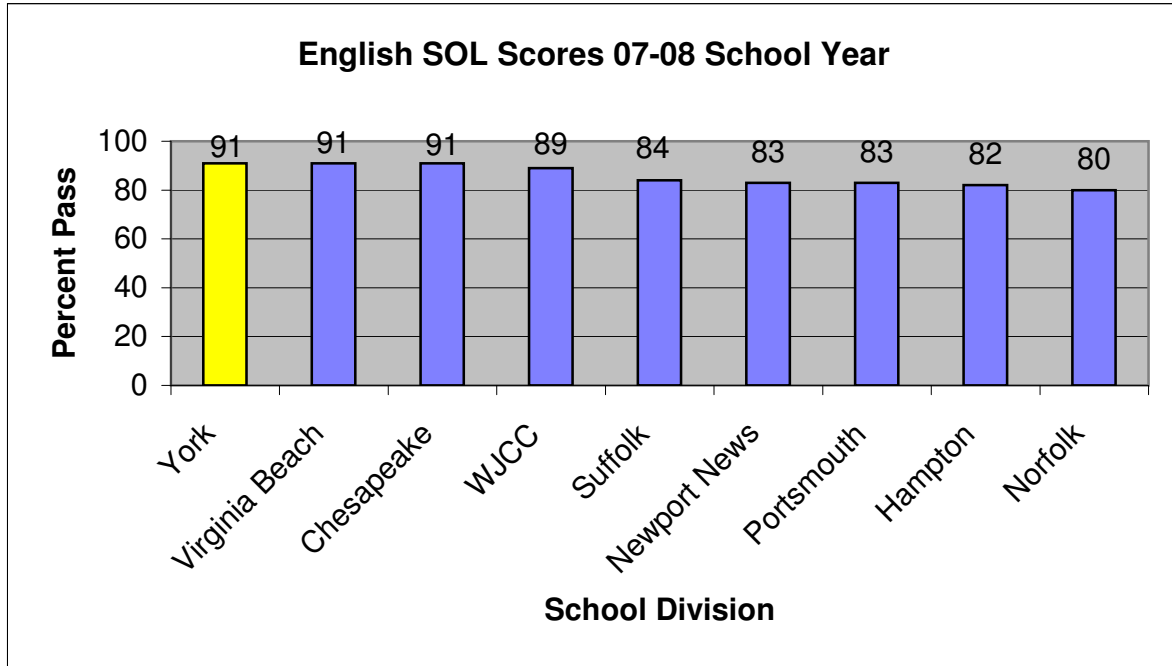
Source: State Superintendent's Annual Report for Virginia, Fiscal Year 2008.

Note: Data represents operating expenditures only.

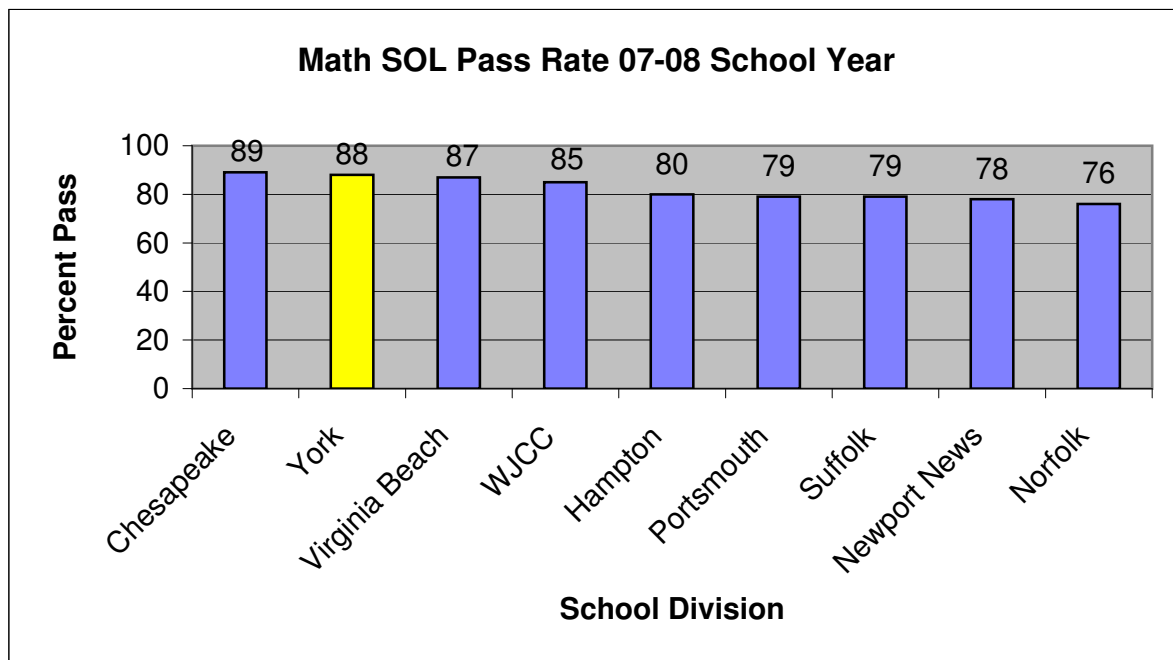
**YORK COUNTY SCHOOL DIVISION
OPERATING BUDGET
FISCAL YEAR 2010**

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

English SOL Performance - All Students State Average - 87%

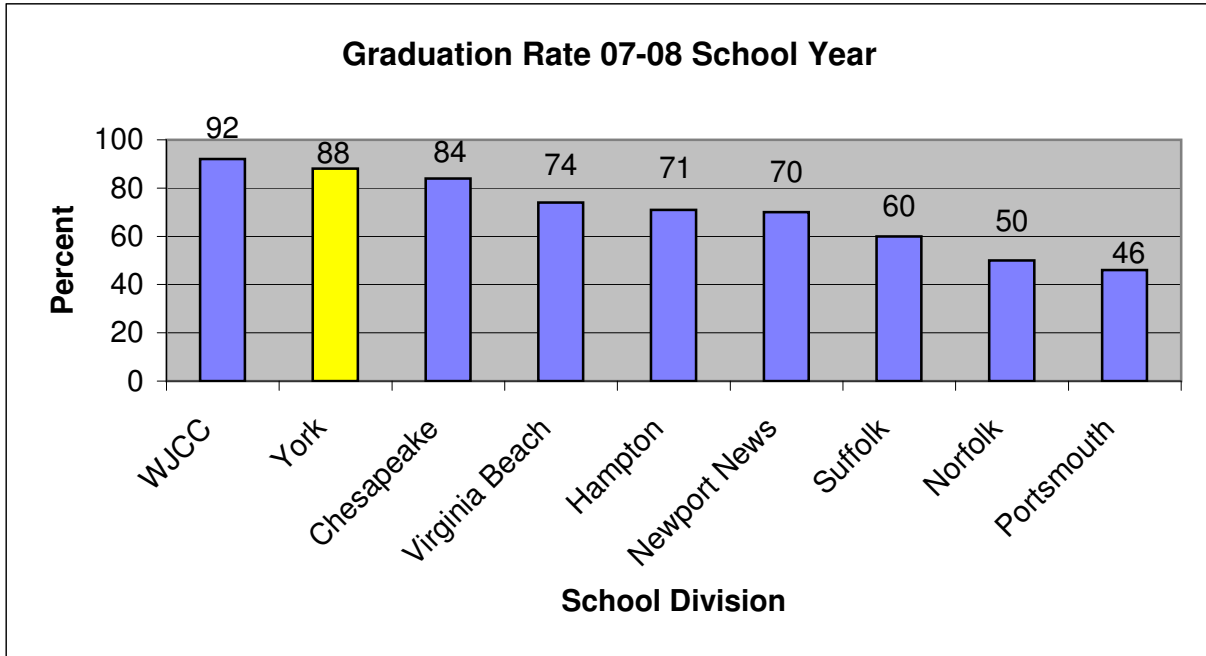


Math SOL Performance - All Students - State Average - 84%



**YORK COUNTY SCHOOL DIVISION
OPERATING BUDGET
FISCAL YEAR 2010**

Graduation Rates - State Rate - 79.2%

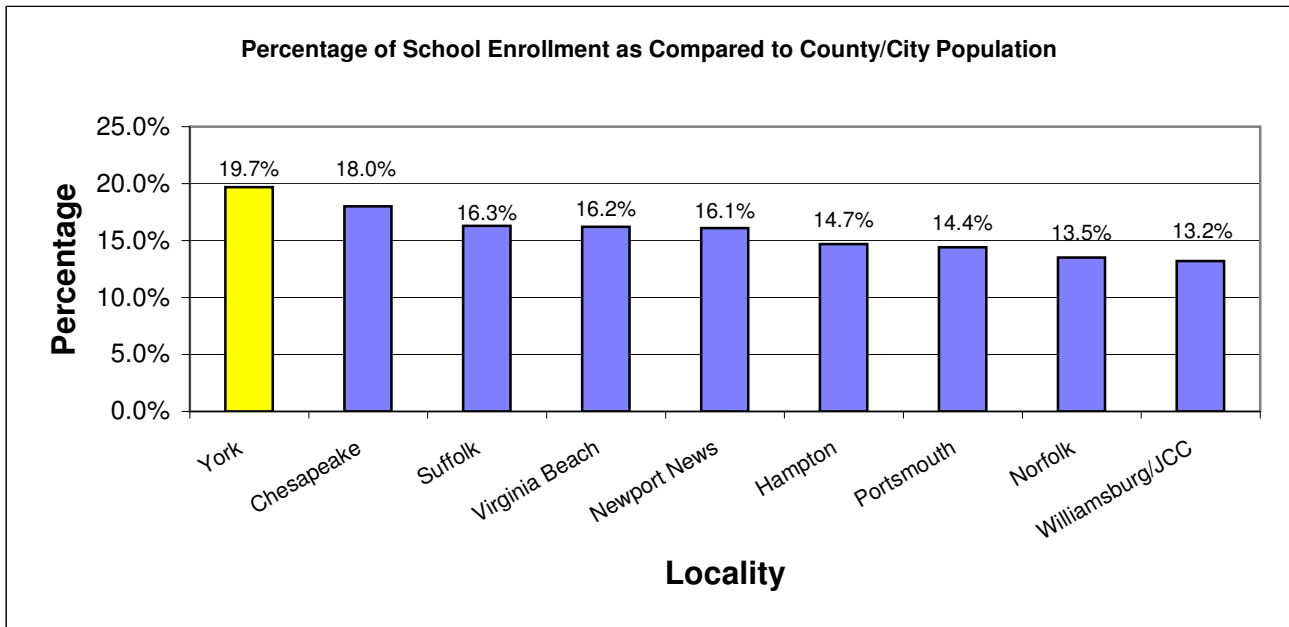


**YORK COUNTY SCHOOL DIVISION
SCHOOL OPERATING FUND
FISCAL YEAR 2010**

SCHOOL ENROLLMENT AS COMPARED TO COUNTY/CITY POPULATION

York County has the highest percentage of student enrollment in relation to total population in localities across the region as shown in the following charts. The results of this report show York's student enrollment at 19.7% of the total County population. This ranking has been consistent in recent years.

<u>Locality</u>	<u>Population 2008</u>	<u>Average Daily Membership in Public Schools 2008</u>	<u>Percentage</u>
York	64,526	12,687	19.7%
Chesapeake	216,621	39,059	18.0%
Suffolk	81,906	13,307	16.3%
Virginia Beach	431,451	69,858	16.2%
Newport News	180,977	29,193	16.1%
Hampton	144,203	21,143	14.7%
Portsmouth	97,598	14,092	14.4%
Norfolk	235,092	31,822	13.5%
Williamsburg / James City County	75,590	10,002	13.2%



Source: State Auditor of Public Accounts; Comparative Report; Fiscal Year Ended 6/30/08.

**YORK COUNTY SCHOOL DIVISION
SCHOOL OPERATING FUND
FISCAL YEAR 2010**

STUDENT FEES

	2005-06	2006-07	2007-08	2008-09	2009-10
1 Instrumental Rental	\$25	\$25	\$25	\$25	\$25
2 Vocational Courses	10	10	10	10	10
Semester	5	5	5	5	5
3 Art Courses	10	10	10	10	10
Semester	5	5	5	5	5
9 weeks	3.75	3.75	3.75	3.75	3.75
4 Band Uniforms (High School)	15	15	15	15	15
5 Computer Courses (Full Year)	10	10	10	10	10
6 Drama	10	10	10	10	10
Semester	5	5	5	5	5
9 weeks	3.75	3.75	3.75	3.75	3.75
7 Parking Fee	100	100	100	100	100

**YORK COUNTY SCHOOL DIVISION
SCHOOL OPERATING FUND
FISCAL YEAR 2010**

STUDENT FEES

SUMMER SCHOOL	2005-06	2006-07	2007-08	2008-09	2009-10
1 High School Course:					
Local Residents	\$325	\$325	\$350	\$350	\$350
Non-Residents	\$375	\$375	\$400	\$400	\$400
2 Middle School Basics	\$240	\$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	\$550	\$550	\$550	\$550	\$550
Non-Residents	\$550	\$550	\$550	\$550	\$550

**YORK COUNTY SCHOOL DIVISION
SCHOOL OPERATING FUND
FISCAL YEAR 2010**

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

Auditoriums/Gymnasiums-High Schools	\$ 340.00 Monday-Thursday 440.00 Friday-Sunday
Auxiliary Gymnasiums-High Schools	200.00 Monday-Thursday 300.00 Friday-Sunday
Cafeteria - High Schools/Middle Schools	220.00 Monday-Thursday 275.00 Friday-Sunday
Auditoriums/Gymnasiums-Middle Schools	315.00 Monday-Thursday 420.00 Friday-Sunday
Cafeteriums/Gymnasiums-Elementary Schools	220.00 Monday-Thursday 275.00 Friday-Sunday

Rehearsal Rate	One half the rate for performances.
Kiva	\$110.00 (per day)
Classrooms	\$60.00 each (per day)
Band Room/Choral Room	\$70.00 each (per day)
Library	\$70.00 (per day)
Commons	\$170.00 (per day), Monday-Thursday \$250.00 (per day), Friday, Saturday & Sunday
Atrium at GMS/GHS	\$220.00 (per day), Monday-Thursday \$290.00 (per day), Friday-Saturday
Custodial Charges	1.5 times regular hourly rate if Auditorium/Gymnasium/Cafetorium is used. Double time on Sundays and Holidays.
Sight and Sound (P.A. System Lighting)	\$100.00 per day-paid directly to school. Additional charge for personnel to operate lighting and sound system owned by school.
Bailey Field	\$1,000 per day - Includes the use of the Concession Stand, Field House, Press Box, Public Address System and Restrooms Use of Lights - \$210 per day Custodial & Management Fees - Organizations will be charged rates consistent with the Fair Labor Standards Act
Use Charge for Piano	\$110.00 per event
Energy Costs-Bailey Field	\$210 per day

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

	FY06 ACTUAL	FY07 ACTUAL	FY08 ACTUAL	FY09 EXPECTED	FY10 BUDGET	FY11 PROJECTED	FY12 PROJECTED	FY13 PROJECTED
Revenue								
State	52,596,586	58,733,380	61,111,352	66,034,658	62,270,690	64,138,811	66,062,975	68,044,864
Federal	13,264,274	12,797,495	12,347,579	12,598,952	13,460,340	13,594,943	13,730,893	13,868,202
County	36,881,138	39,985,478	42,015,666	44,736,097	44,736,097	46,525,541	48,386,563	50,322,025
Local Miscellaneous	1,158,796	1,311,301	1,509,534	1,092,400	1,192,400	1,216,248	1,240,572	1,265,384
Total Revenue	103,900,794	112,827,654	116,984,131	124,462,107	121,659,527	125,475,543	129,421,003	133,500,475
Expenditures								
Instruction	79,042,519	85,684,494	87,648,146	89,851,231	88,173,943	91,116,661	94,165,250	97,323,622
Administration/Attendance and Health	7,420,691	8,329,524	8,945,661	6,224,890	6,039,583	6,160,375	6,283,582	6,409,254
Pupil Transportation	6,069,668	6,567,937	6,645,729	7,337,092	7,087,379	7,229,127	7,373,709	7,521,183
Operation and Maintenance	11,349,152	11,847,324	11,418,677	11,207,052	11,402,852	11,744,938	12,097,286	12,460,204
Technology	-	-	-	9,841,842	8,955,770	9,224,442	9,501,176	9,786,212
Total Expenditures	103,882,030	112,429,279	114,658,213	124,462,107	121,659,527	125,475,543	129,421,003	133,500,475
Excess (deficiency) of revenues over expenditures	18,764	398,375	2,325,918	0	0	0	0	0
Net Change in Fund Balance	18,764	398,375	2,325,918	0	0	0	0	0
Fund Balance, Beginning of Year	6,074,653	6,093,417	6,491,792	8,817,710	8,817,710	8,817,710	8,817,710	8,817,710
Fund Balance, End of Year*	6,093,417	6,491,792	8,817,710	8,817,710	8,817,710	8,817,710	8,817,710	8,817,710

* Fund balance reverts to County Government at the end of the fiscal year. Fund balance for the Operating Fund represents undelivered orders/commitments.

*Assumptions for Projected Years:

- A step increase, a 2% inflation rate, and additional students each fiscal year. Does not include any new or additional programs or services.
- The projected years are not provided for budget planning purposes but only as a rough estimate for future outlook.
- The projected years are for informational purposes and not for budget formation.

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

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

	FY06	FY07	FY08	FY09	FY10	FY11	FY12	FY13
	ACTUAL	ACTUAL	ACTUAL	EXPECTED	BUDGET	PROJECTED	PROJECTED	PROJECTED
Revenue								
State	61,065	64,283	65,939	73,645	74,000	76,220	78,507	80,862
Federal	1,078,654	1,124,241	1,248,847	1,269,718	1,277,415	1,315,737	1,355,210	1,395,866
Charges for Services	2,804,096	2,770,129	2,756,616	3,521,795	3,636,683	3,720,790	3,807,109	3,895,703
Local Miscellaneous	96,370	102,595	95,226	20,000	24,000	24,480	24,970	25,469
Total Revenue	4,040,185	4,061,248	4,166,628	4,885,158	5,012,098	5,137,227	5,265,796	5,397,900
Expenditures								
Personal Services	887,641	748,433	719,195	721,009	879,865	888,664	897,550	906,526
Employee Benefits	351,113	346,026	365,474	431,196	370,206	377,610	385,162	392,866
Purchased Services	2,493,049	2,683,420	2,779,719	3,393,106	3,412,612	3,514,990	3,620,440	3,729,053
Other Charges	16,105	5,658	1,011	5,000	10,000	10,000	10,000	10,000
Materials and Supplies	229,221	240,087	332,036	322,847	327,415	333,963	340,644	347,455
Capital Outlay	-	758	-	12,000	12,000	12,000	12,000	12,000
Total Expenditures	3,977,129	4,024,382	4,197,435	4,885,158	5,012,098	5,137,227	5,265,796	5,397,900
Excess (deficiency) of revenues over expenditures	63,056	36,866	(30,807)	0	0	0	0	0
Fund Balance, Beginning of Year	407,951	471,007	507,873	477,066	477,066	477,066	477,066	477,066
Fund Balance, End of Year	471,007	507,873	477,066	477,066	477,066	477,066	477,066	477,066

*Assumptions for Projected Years:

- A step increase, a 2% inflation rate, and additional students each fiscal year.
- The projected years are not provided for planning purposes but only as a rough estimate for future outlook.

CAPITAL PROJECTS
SUMMARY STATEMENT OF REVENUES AND EXPENDITURES

	FY06 ACTUAL	FY07 ACTUAL	FY08 ACTUAL	FY09 EXPECTED	FY10 BUDGET	FY11 PROJECTED	FY12 PROJECTED	FY13 PROJECTED
Revenue								
State	1,272,416	1,208,972	1,131,018	1,231,033	0	0	0	0
Federal	331,864	0	0	0	0	0	0	0
County	13,080,502	10,687,477	9,503,926	2,726,000	4,200,000	10,597,000	8,588,405	1,450,000
Total Revenue	14,684,782	11,896,449	10,634,944	3,957,033	4,200,000	10,597,000	8,588,405	1,450,000
Expenditures								
Capital Projects	14,684,782	11,896,449	10,634,944	3,957,033	4,200,000	10,597,000	8,588,405	1,450,000
Total Expenditures	14,684,782	11,896,449	10,634,944	3,957,033	4,200,000	10,597,000	8,588,405	1,450,000
Excess (deficiency) of revenues over expenditures	0	0	0	0	0	0	0	0
Fund Balance(Not Applicable*)	0	0	0	0	0	0	0	0

*Actual columns do not include encumbrances.

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

SCHOOL ENROLLMENT PROJECTION METHODOLOGY

The School Division relies on the County Planning Office to provide the school enrollment projections. The methodology used by the County Planning Office for projecting York County's school enrollment is a two-step process. Step 1 involves the development of a base or stationary enrollment figure projected for each grade level using the standard Grade Progression Method of enrollment projection. Under this method the number of students in each grade is assumed to equal the number of students in the previous grade during the previous year. For example, the number of twelfth-graders in 2006 is equal to the number of eleventh-graders in 2005.

Although the Grade Progression Method gives an indication of the future grade structure of school enrollment, it does not account for net migration or for students who fail or drop out. It also does not account for first-graders who do not attend kindergarten.

The second step is the adjustment of the stationary enrollment figures for each grade level by a growth (or, in some cases, decline) factor. Adjustment factors are based on the number of new homes built in the County and on recent historical patterns of increase or decline at each grade level that have been observed in the County. There are certain patterns in the grade structure that occur regularly, such as large increases in the seventh and ninth grades and steady declines in grades ten, eleven, and twelve. The size of the kindergarten class is projected in a similar manner. The stationary kindergarten enrollment is equal to the number of resident births in the County five years prior to the projection year. Added to this is a growth factor to account for migration during that five-year period.

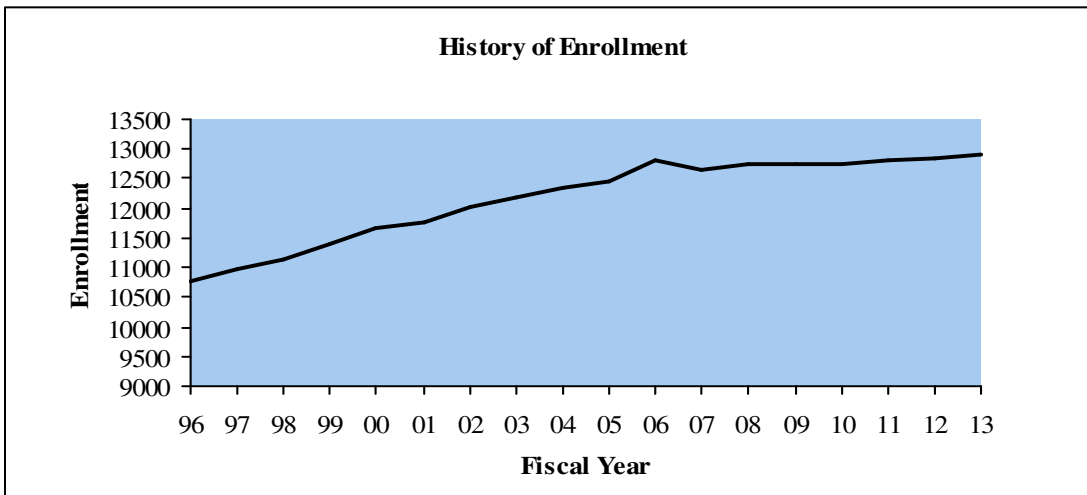
History of Student Population

Fiscal Year		Enrollment	Unadjusted ADM ¹	Adjusted ADM ²
1996	Actual	10,781	10,746	10,633
1997	Actual	10,955	10,884	10,794
1998	Actual	11,127	11,159	11,057
1999	Actual	11,412	11,434	11,320
2000	Actual	11,668	11,680	11,566
2001	Actual	11,746	11,750	11,647
2002	Actual	12,010	12,010	12,010
2003	Actual	12,188	12,188	12,188
2004	Actual	12,363	12,363	12,363
2005	Actual	12,442	12,442	12,442
2006	Actual	12,797	12,797	12,797
2007	Actual	12,649	12,649	12,649
2008	Actual	12,745	12,745	12,745
2009	Actual	12,732	12,732	12,732
2010	Projected	12,750	12,750	12,750
2011	Projected ³	12,800	12,800	12,800
2012	Projected ³	12,850	12,850	12,850
2013	Projected ³	12,900	12,900	12,900

¹ Average Daily Membership

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

³ Projection not for budget planning purposes



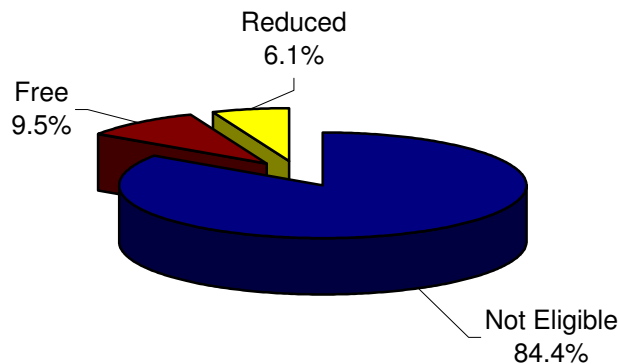
Number of Students Receiving Free or Reduced Lunch

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

School Year: 2008-2009 - Month of March

	Free	Reduced	Total	Enrollment	%
Bethel Manor Elementary	83	129	212	548	38.69%
Coventry Elementary	21	8	29	639	4.54%
Dare Elementary	38	31	69	450	15.33%
Grafton Bethel Elementary	83	26	109	632	17.25%
Magruder Elementary	150	85	235	667	35.23%
Mount Vernon Elementary	25	25	50	558	8.96%
Seaford Elementary	42	24	66	544	12.13%
Tabb Elementary	51	41	92	568	16.20%
Waller Mill Elementary	48	18	66	338	19.53%
Yorktown Elementary	170	44	214	537	39.85%
Total	711	431	1,142	5,481	20.84%
Grafton Middle	52	37	89	872	10.21%
Queens Lake Middle	96	48	144	538	26.77%
Tabb Middle	38	71	109	897	12.15%
Yorktown Middle	87	41	128	732	17.49%
Total	273	197	470	3,039	15.47%
Bruton High	87	43	130	708	18.36%
Grafton High	45	25	70	1,287	5.44%
Tabb High	38	51	89	1,256	7.09%
York High	65	36	101	1,034	9.77%
York River Academy	5	1	6	48	12.50%
Total	240	156	396	4,333	9.14%
Division Total	1,224	784	2,008	12,853	15.62%

Students Receiving Free or Reduced Lunch



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

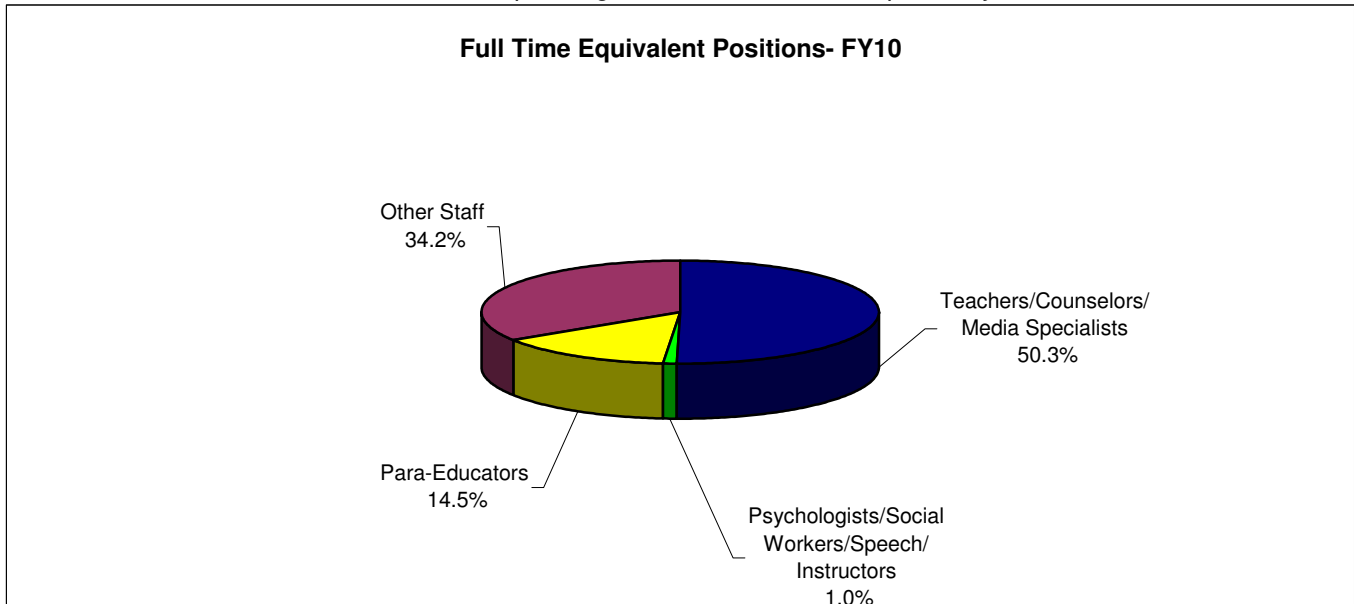
<u>School</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>	<u>2003</u>	<u>2002</u>	<u>2001</u>	<u>2000</u>	<u>1999</u>
Elementary:											
Bethel Manor Elementary	543	574	555	598	625	595	534	520	577	614	594
Coventry Elementary	646	655	637	669	644	681	686	676	738	698	668
Dare Elementary	460	455	421	442	391	374	414	381	377	398	411
Grafton Bethel Elementary	631	664	623	614	634	650	626	620	605	670	670
Magruder Elementary	663	644	614	570	525	527	512	531	554	547	582
Mt. Vernon Elementary	561	551	535	537	496	495	581	589	521	544	553
Seaford Elementary	548	526	508	517	496	492	489	472	495	457	455
Tabb Elementary	564	584	546	578	619	619	616	645	649	614	620
Waller Mill Elementary	331	328	301	307	288	289	287	257	199	211	213
Yorktown Elementary	533	504	464	497	507	493	431	396	387	383	410
Middle:											
Queens Lake Middle	530	562	545	519	484	486	493	510	476	457	445
Tabb Middle	898	955	967	1,014	936	994	987	964	847	822	773
Yorktown Middle	736	721	666	699	667	666	630	607	576	593	582
Grafton Middle	874	886	934	945	981	966	947	915	985	1,000	1,003
High:											
Bruton High	693	704	746	739	703	661	621	585	567	548	548
Grafton High	1,279	1,275	1,299	1,280	1,264	1,253	1,208	1,241	1,214	1,218	1,191
Tabb High	1,248	1,263	1,283	1,293	1,305	1,216	1,175	1,122	1,100	1,028	954
York High	1,024	954	1,014	974	957	960	922	866	849	797	727
York River Academy	48	45	40	37	39	42	48	45	43	43	38
	12,810	12,850	12,698	12,829	12,561	12,459	12,207	11,942	11,759	11,642	11,437

Source: ADM2000, Month of March 2009

HISTORICAL COMPARISON OF APPROVED FULL TIME EQUIVALENT (FTE) POSITIONS

POSITION	FTE's FY07E	FTE's FY08	FTE's FY08E	FTE's FY09	FTE's FY09E	FTE's FY10
1 ATHLETIC DIRECTORS	4.00	4.00	4.00	4.00	4.00	4.00
2 BOARD MEMBERS	5.00	5.00	5.00	5.00	5.00	5.00
3 BUS DRIVERS	136.00	133.00	133.00	133.00	133.00	131.00
4 BUS DRIVER ASSISTANTS	25.00	25.00	25.00	25.00	25.00	25.00
5 CAFETERIA MONITORS	3.00	3.00	3.00	3.00	3.00	3.00
6 DIVISION CHIEFS	3.00	4.00	4.00	4.00	4.00	4.00
7 CLERICAL	75.25	75.25	74.25	74.25	74.75	74.75
8 CLERK OF THE BOARD	1.00	1.00	1.00	1.00	1.00	1.00
9 CROSSING GUARDS	3.50	3.50	3.50	3.50	3.50	3.50
10 CUSTODIANS	100.50	100.50	100.50	108.50	108.50	105.50
11 DIRECTORS	11.25	9.25	9.25	11.25	10.25	9.25
12 FOOD SERVICE PERSONNEL	53.32	53.32	48.32	48.32	44.66	44.66
13 GUIDANCE COUNSELORS	34.00	34.00	34.00	34.00	33.50	33.00
14 INSTRUCTORS	10.00	10.00	10.00	10.00	10.00	10.00
15 MECHANICS	8.00	8.00	8.00	8.00	8.00	8.00
16 MEDIA SPECIALISTS	18.00	18.00	18.00	18.00	18.00	18.00
17 NURSES	17.00	17.00	17.00	17.00	17.00	17.00
18 OCCUPATIONAL THERAPISTS	4.00	4.00	4.50	4.50	4.50	4.50
19 PARA-EDUCATORS	268.50	256.00	261.00	271.00	272.00	264.00
20 PHYSICAL THERAPIST	2.00	2.00	2.00	2.00	2.00	2.00
21 PRINCIPALS	19.00	19.00	19.00	19.00	19.00	19.00
22 PRINCIPALS (ASSISTANTS)	25.00	25.00	27.00	27.00	27.00	27.00
23 PSYCHOLOGISTS	10.00	9.00	9.00	9.00	9.00	9.00
24 SUPERINTENDENT	1.00	1.00	1.00	1.00	1.00	1.00
25 TEACHERS	855.58	837.58	833.25	858.25	862.16	862.16
26 TECHNICAL	114.54	109.54	110.26	115.26	113.96	107.66
27 TRADES	24.00	24.00	24.00	26.00	26.00	24.00
TOTALS	1831.44	1790.94	1788.83	1840.83	1839.78	1816.98

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



COUNTY OF YORK: VARIOUS STATISTICAL DATA

Population - 64,600
Median Age - 36.5
Land Area (sq.miles) - 108
Land Area (acreage) - 67,520
Land Owned by Federal Government - 40%
Households - 23,300
Average Household Size - 2.78
Average Family Size - 2.78

HISTORICAL SITES LOCATED WITHIN COUNTY OF YORK

Colonial National Historic Park
Historic Yorktown
Nelson House
Yorktown Battlefield

PRINCIPAL PROPERTY TAXPAYERS FOR THE COUNTY OF YORK As of June 30, 2008

<u>Taxpayer</u>	<u>Description</u>
Virginia Power	Generating Plant
Giant Industries/Amoco Oil	Refinery
Lawyers Title/Fairfield Resorts	Timeshare Condominiums
City of Newport News	Water System
Great Wolf Lodge of Williamsburg, LLC	Hotel & Water Park
Kings Creek Plantation	Timeshare Condominiums
Anheuser Busch Companies	Retail & Water Park
Wal-Mart	Retail Sales
Verizon Virginia	Telephone Company
Marquis at Williamsburg, LLC	Retail Sales
Virginia Natural Gas	Natural Gas
Kiln Creek Shopping Center	Retail Sales
1991 Ashe Property	Apartments
Phillip Morris	Manufacturer

Source: County of York, VA
Comprehensive Annual Financial Report Fiscal Year 2008

United States Census Data - York County, Virginia

Selected Demographic and Social Characteristics	1970		1980		1990		2000	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Land Area (square miles)	108.5	NA	105.5	NA	105.5	NA	105.5	NA
Population	27,762	NA	35,463	NA	42,434	NA	56,297	NA
Sex								
Male	14,468	52.1%	18,185	51.3%	21,133	49.8%	27,650	49.1%
Female	13,294	47.9%	17,278	48.7%	21,289	50.2%	28,647	50.9%
Race								
White	22,762	82.0%	28,636	80.7%	34,487	81.3%	45,942	81.6%
Black	4,778	17.2%	6,118	17.3%	6,613	15.6%	7,954	14.1%
Asian			290	0.8%	954	2.2%	2,267	4.0%
American Indian and Alaska Native	222	0.8%	49	0.1%	112	0.3%	521	0.9%
Native Hawaiian and Other Pacific Islander			20	0.1%	34	0.1%	121	0.2%
Some Other Race			350	1.0%	222	0.5%	724	1.3%
Hispanic or Latino	475	1.7%	572	1.6%	723	1.7%	1,509	2.7%
Median Age		NA	28.6	NA	32.8	NA	36.5	NA
Population Density (persons per square mile)		NA	336.1	NA	402.2	NA	533.6	NA
Households	7,287	NA	10,895	NA	14,474	NA	20,000	NA
Persons per Household	3.63	NA	3.15	NA	2.90	NA	2.78	NA
Total Families	6,682	NA	9,255	NA	11,875	NA	15,887	NA
Persons per Family	3.83	NA	3.46	NA	3.24	NA	3.15	NA
Educational Attainment (highest level achieved)								
Population 25 years and over	13,317	100.0%	19,536	100.0%	26,468	100.0%	36,138	100.0%
Graduate or Professional Degree					3,229	12.2%	5,945	16.5%
Bachelor's Degree	1,669	12.5%	4,226	21.6%	4,415	16.7%	7,567	20.9%
Associate Degree					1,901	7.2%	2,729	7.6%
Some College, no degree	1,599	12.0%	3,858	19.7%	6,385	24.1%	9,270	25.7%
High School Diploma	4,121	30.9%	6,757	34.6%	7,429	28.1%	7,649	21.2%
9th to 12th Grade, no diploma	3,171	23.8%	2,793	14.3%	1,952	7.4%	2,070	5.7%
Less than 9th Grade	2,757	20.7%	1,902	9.7%	1,157	4.4%	938	2.6%

Note: For 2000, numbers in the race categories may add to more than the total population and the percentages may add to more than 100 percent

Source: U. S. Census Bureau

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.

Category, Technology – this program provides classroom technology support to include hardware, software and personal services for elementary, middle and high schools.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

GLOSSARY
(continued)

Composite Index - a factor used in the Virginia Basic Aid formula, (derived from true values of property, ADM, population, retail sales, adjusted gross income, etc.) to determine local and state share of basic appropriation.

CALCULATION OF THE COMPOSITE INDEX OF LOCAL ABILITY-TO-PAY

.5*	$\frac{\text{Local True Value of Real Property}}{\text{Local Average Daily Membership}}$ <hr style="border: 1px solid black;"/> $\frac{\text{Total Local True Values of Real Property Statewide}}{\text{Total Average Daily Membership Statewide}}$	+ .4*	$\frac{\text{Local Adjusted Gross Income}}{\text{Local Average Daily Membership}}$ <hr style="border: 1px solid black;"/> $\frac{\text{Total Adjusted Gross Income Statewide}}{\text{Total Average Daily Membership Statewide}}$	+ .1*	$\frac{\text{Local Taxable Retail Sales}}{\text{Local Average Daily Membership}}$ <hr style="border: 1px solid black;"/> $\frac{\text{Total Taxable Retail Sales Statewide}}{\text{Total Average Daily Membership Statewide}}$	= Average Daily Membership Composite Index
.5*	$\frac{\text{Local True Value of Real Property}}{\text{Local Population}}$ <hr style="border: 1px solid black;"/> $\frac{\text{Total Local True Values of Real Property Statewide}}{\text{State Population}}$	+ .4*	$\frac{\text{Local Adjusted Gross Income}}{\text{Local Population}}$ <hr style="border: 1px solid black;"/> $\frac{\text{Total Adjusted Gross Income Statewide}}{\text{State Population}}$	+ .1*	$\frac{\text{Local Taxable Retail Sales}}{\text{Local Population}}$ <hr style="border: 1px solid black;"/> $\frac{\text{Total Taxable Retail Sales Statewide}}{\text{State Population}}$	= Per Capita Composite Index
$\boxed{.6667 \times \text{Average Daily Membership Composite Index}} + \boxed{.3333 \times \text{Per Capita Composite Index}} = \text{Local Composite Index}$						

* The constants (.5, .4, and .1) represent the average share of local revenues gathered from real property taxes, charges and miscellaneous revenue, and the 1 percent local option sales tax, respectively. Adjusted gross income data are used in the above formula as a proxy for the taxes derived from local charges and miscellaneous revenue because detailed information on the latter is not available. This is specified in the Appropriations Act.

THIS PAGE LEFT INTENTIONALLY BLANK