

Portsmouth, Virginia

<http://www.pps.k12.va.us>

**Fiscal Year
2012-2013**

Adopted May 24, 2012

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PORTSMOUTH CITY SCHOOL BOARD
Budget for FY 2012-13

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Association of School Business Officials International®



This Meritorious Budget Award is presented to

Portsmouth City Public Schools

For excellence in the preparation and issuance
of its school system budget
for the Fiscal Year 2011-2012.

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

A handwritten signature in blue ink, appearing to read "Chuck Lindeman".

President

A handwritten signature in blue ink, appearing to read "John D. Russo".

Executive Director

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Introductory Section

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PORTSMOUTH CITY SCHOOL BOARD

Budget for Fiscal Year 2012-13

Executive Summary



City of Portsmouth, Virginia

Portsmouth's small-town atmosphere is a pleasant contrast to its metropolitan Hampton Roads location. Tree-lined streets lead toward the picturesque downtown waterfront – the center of the city's many activities, and its heart.

The City of Portsmouth was settled in 1752 and incorporated by the Virginia General Assembly in 1858. Over 250 years old, the city is home to one of the world's greatest natural harbors, situated on the James and Elizabeth Rivers, which empties into the Chesapeake Bay. Portsmouth, with a land area of approximately 30 square miles and a population of 100,565 people is located in the hub of the Hampton Roads Region. It is bordered by the cities of Chesapeake and Suffolk respectively to the south and west, and by the City of Norfolk to the east.

With 75.8 miles of shoreline at the zero milepost of the Intercoastal Waterway, which runs from Boston to Florida, Portsmouth's location on navigable waterways has been a dominant force in the City's history and economy. Its location on the over 40 feet deep Hampton Roads shipping channel, and the presence of both the CSX and Norfolk Southern Railroads supports the national and international port commerce activities and military presence in the region.

Portsmouth derives its governing authority from a charter granted by the General Assembly of the Commonwealth of Virginia. The governing body of the City is the City Council, which formulates policies for the administration of the City. The City's charter provides for a Council-Manager form of government.

Provided by City of Portsmouth Web Site, Data Profile

Portsmouth City School Board

Mr. James E. Bridgeford
Chairman

Dr. Elizabeth Daniels
Vice-Chair

Rev. Joseph A. Fleming

Mr. James M. Hewitt IV

Mr. Edward P. McCabe

Mr. B. Keith Nance, Sr.

Mr. Claude C. Parent

Dr. Mark M. Whitaker

Mrs. Costella B. Williams

Superintendent's Cabinet

Dr. David C. Stuckwisch
Division Superintendent

Dr. Patricia H. Fisher
Assistant Superintendent for Curriculum and Instruction

Mr. Dan Pendarvis
Assistant Superintendent for Budget and Planning

Mrs. Nita R. Mensia-Joseph
Director of Operations

Dr. Margaret R. Buxton
Director of Human Resources

Mr. Joseph L. Wiggins
Director of Communications

MISSION & GOALS OF THE SCHOOL BOARD

The mission of the Portsmouth Public Schools is to challenge the minds, challenge the bodies, and challenge the dreams of all students while focusing on excellence.

The School Board adopted this Mission Statement in August 2007. To accomplish its mission, the School Board approved a 2007-2017 Comprehensive Plan in December 2007 and revised it in December 2009. The plan's six visions are listed below. The full text of the Comprehensive Plan, including multiple goals and measurable objectives, is available in a separate publication.

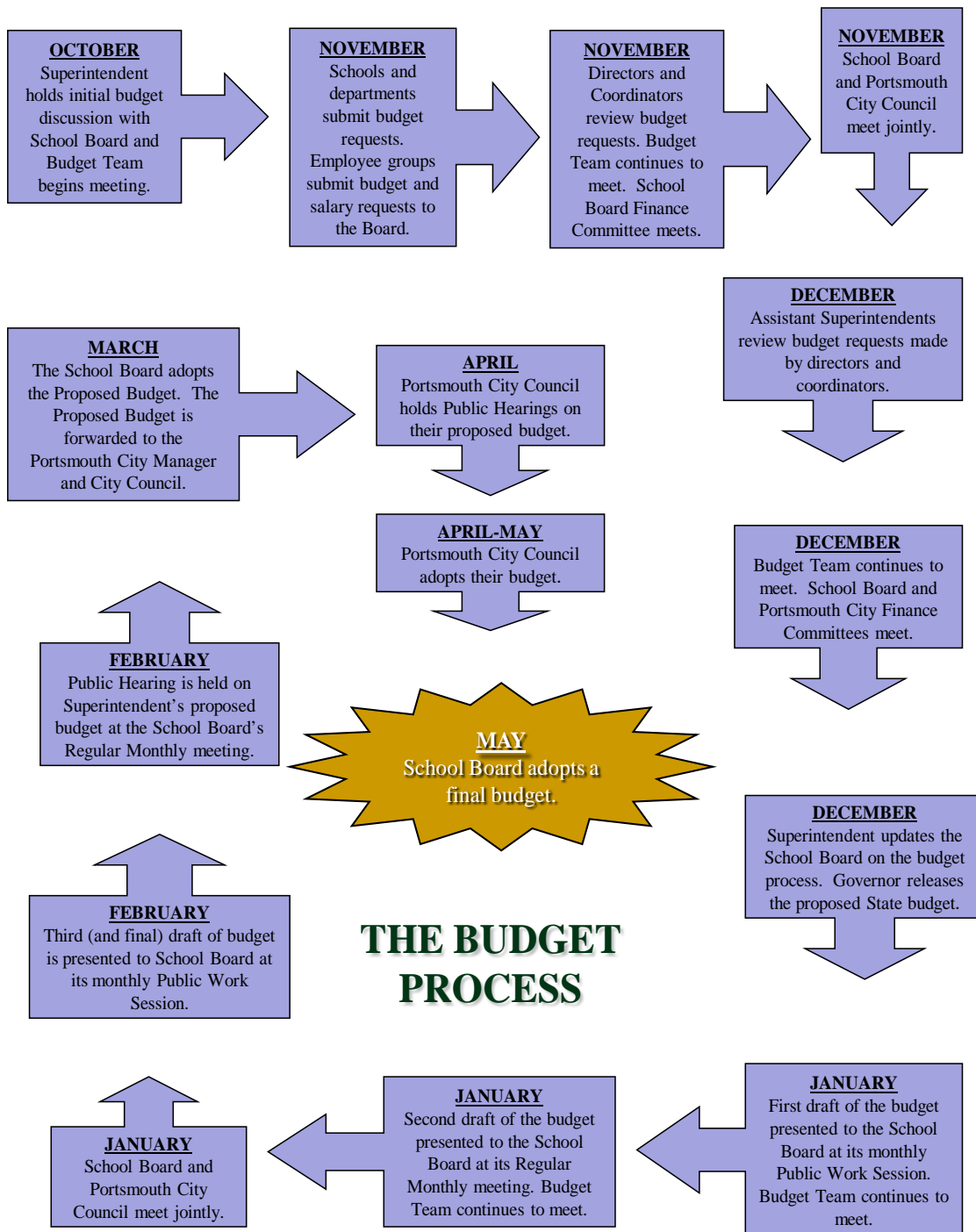
1. By 2017 the Portsmouth School Board will be a leading force for community advancement.
2. By 2017 all parents of Portsmouth Public School students will be excited about and claim ownership of their children's education.
3. By 2017 all graduates of Portsmouth Public Schools will be highly sought after by both employers and institutions of higher learning.
4. By 2017 Portsmouth Public Schools will be recognized by educational organizations and institutions of higher learning for its innovative and effective programs.
5. By 2017 all Portsmouth Public Schools students will be socially responsible and respected as lights of inspiration for future generations.
6. By 2017, the Portsmouth City School Board will provide educational facilities – including technology – that contribute to the learning environment for students and provide safe and accessible facilities for students and staff.

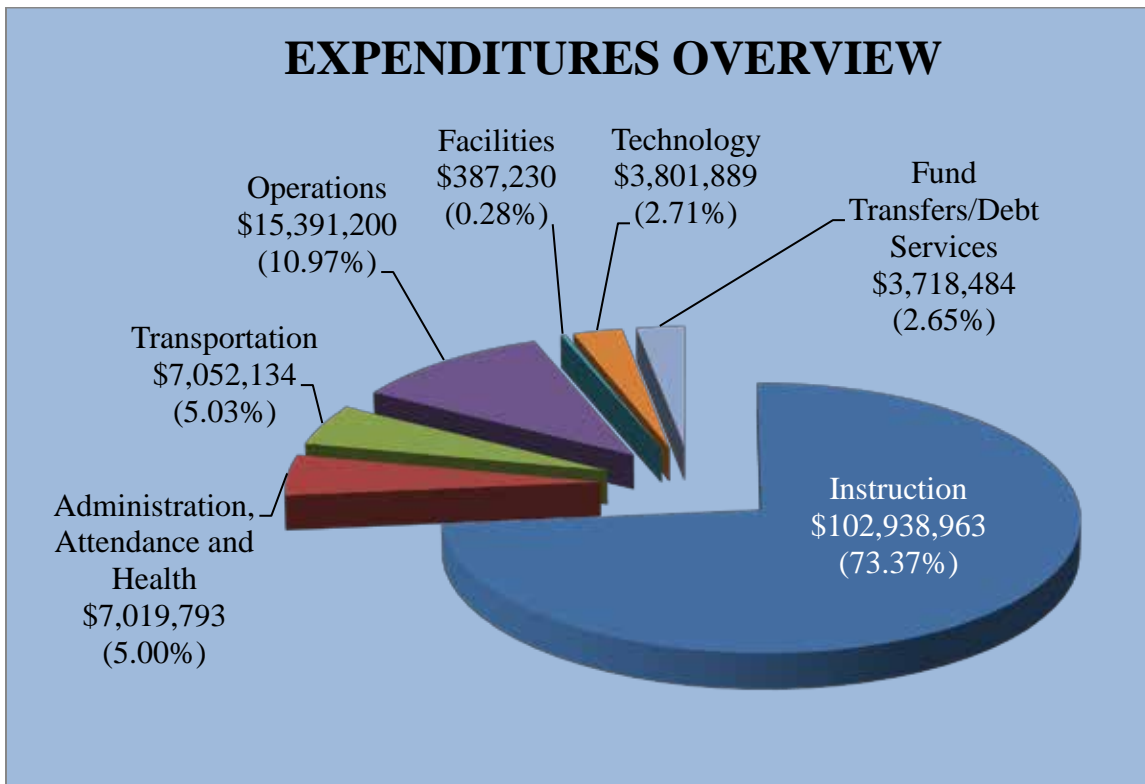
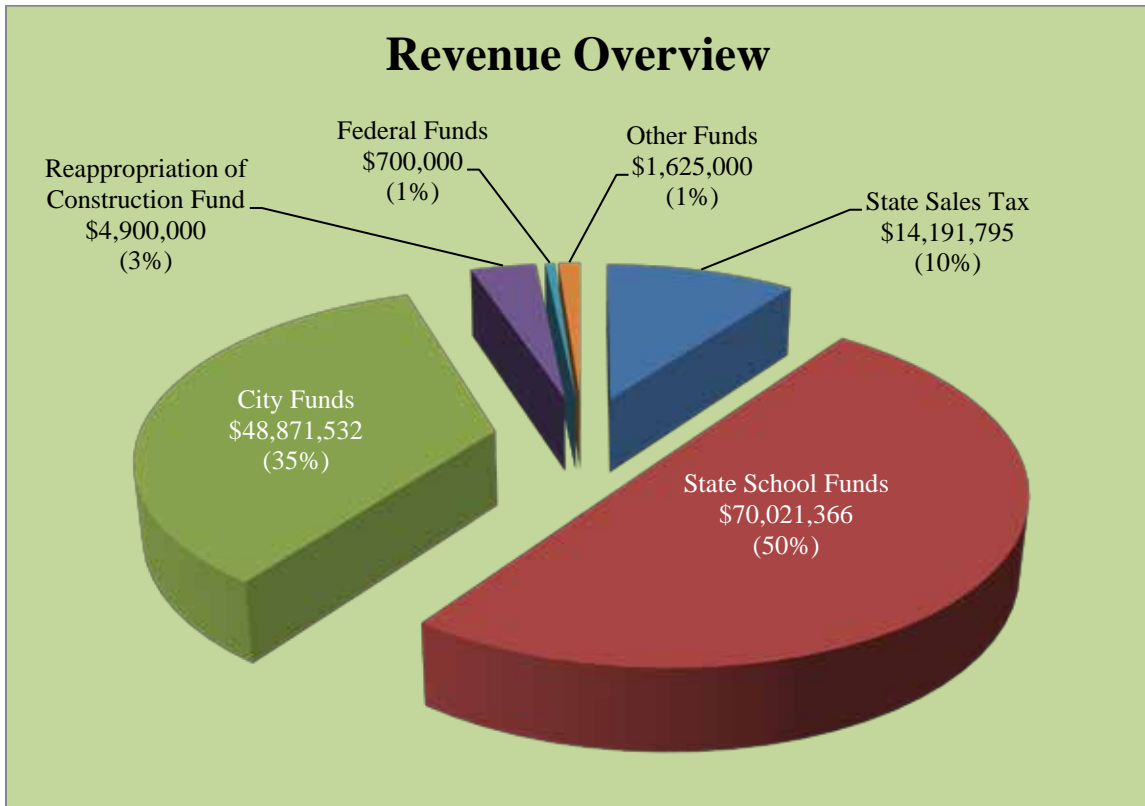
THE BUDGET PROCESS

Developing a budget is a continuous process. The Budget and Planning office constantly monitors sources of revenue and factors that affect revenue in order to advise the Superintendent's budget team. In the early fall, schools and departments submit their budget requests for the upcoming year. Employee groups submit requests related to salary and benefits directly to the School Board at a monthly meeting during the first semester. The finance committees of both the School Board and the City Council meet from time to time to advise each other about developments in the budget process for both bodies.

The Superintendent's budget team meets throughout the school year to consider expense requirements and fluctuations in projected revenue. The team first identifies those items that are a "must-fund" priority for the division. Next, the Superintendent looks at enrollment and decides if any teaching and support positions should be eliminated. At this point, if anticipated revenue exceeds anticipated expenditures, the Superintendent, with School Board input, prioritizes additional projects or programs that could be funded for the upcoming school year in support of the goals outlined in the comprehensive Plan.

Again this school year, required expenditures exceeded anticipated revenue. The Board felt that budgeting at least the same level of expenditures as in previous years was critical to maintaining the quality of the education provided to the students in Portsmouth.





GENERAL FUND REVENUE OVERVIEW

REVENUE CATEGORIES	2008-09 BUDGET	2009-10 BUDGET	2010-11 BUDGET	2011-12 BUDGET	2012-13 BUDGET
CITY FUNDS	\$49,791,970	\$48,171,651	\$48,171,651	\$49,571,413	\$48,871,532
REAPPROPRIATION OF CONSTRUCTION FUND	\$0	\$0	\$0	\$0	\$4,900,000
FEDERAL FUNDS	\$660,000	\$660,000	\$700,000	\$700,000	\$700,000
FEDERAL JOBS FUND	\$0	\$0	\$0	\$3,062,208	\$0
FEDERAL STIMULUS REAPPROPRIATION OF RISK MGMT FUND	\$0	\$5,870,282	\$2,005,330	\$0	\$0
OTHER FUNDS	\$950,000	\$1,390,000	\$1,465,000	\$1,625,000	\$1,625,000
SALES TAX	\$12,846,153	\$13,459,822	\$12,820,805	\$13,813,146	\$14,191,795
STATE FUNDS	\$87,537,740	\$79,380,431	\$69,863,939	\$68,117,168	\$70,021,366
TOTAL REVENUE	<u>\$151,785,863</u>	<u>\$148,932,186</u>	<u>\$135,026,725</u>	<u>\$138,988,935</u>	<u>\$140,309,693</u>

GENERAL FUND EXPENDITURE OVERVIEW

EXPENDITURE CATEGORIES	2008-09 BUDGET	2009-10 BUDGET	2010-11 BUDGET	2011-12 BUDGET	2012-13 BUDGET
INSTRUCTION	\$108,044,774	\$107,507,167	\$99,536,310	\$102,594,601	\$102,938,963
ADMINISTRATION, ATTENDANCE & HEALTH	\$7,631,676	\$7,065,679	\$7,365,577	\$6,779,432	\$7,019,793
TRANSPORTATION	\$5,956,968	\$7,371,453	\$5,799,037	\$7,330,554	\$7,052,134
OPERATIONS	\$15,830,792	\$16,220,415	\$14,835,273	\$14,983,058	\$15,391,200
FACILITIES	\$2,646,153	\$1,005,588	\$220,769	\$376,106	\$387,230
TECHNOLOGY	\$6,663,879	\$5,043,248	\$3,764,174	\$3,811,963	\$3,801,889
FUND TRANSFERS	\$5,011,621	\$4,718,636	\$3,505,585	\$3,113,221	\$3,718,484
TOTAL EXPENDITURES	<u>\$151,785,863</u>	<u>\$148,932,186</u>	<u>\$135,026,725</u>	<u>\$138,988,935</u>	<u>\$140,309,693</u>

SCHOOL BOARD BUDGET ADDENDUM ALL FUNDS OVERVIEW

EXPENDITURES	2008-09 BUDGET	2009-10 BUDGET	2010-11 BUDGET	2011-12 BUDGET	2012-13 BUDGET
GENERAL FUND	\$151,785,863	\$148,932,186	\$135,026,725	\$138,988,935	\$140,309,693
REPROGRAPHICS FUND	\$896,280	\$747,985	\$591,038	\$701,699	\$691,708
CAFETERIA FUND	\$6,789,350	\$7,149,610	\$6,884,101	\$7,156,803	\$7,604,000
GRANTS FUND	\$17,667,069	\$29,255,357	\$22,480,450	\$23,001,044	\$19,357,340
RISK MANAGEMENT FUND	\$1,655,702	\$1,655,702	\$955,702	\$955,702	\$955,702
TEXTBOOK FUND	\$1,659,280	\$1,308,840	\$559,649	\$567,840	\$1,297,980
GRAND TOTAL OF EXPENDITURES	<u>\$180,453,544</u>	<u>\$189,049,680</u>	<u>\$166,497,665</u>	<u>\$171,372,023</u>	<u>\$170,216,423</u>

SIGNIFICANT TRENDS AND CHANGES

Portsmouth Public Schools receives revenues from local (city), state, and federal sources. Our state monies are determined by our Average Daily Membership (ADM) and local composite index. State sales tax revenues represent 1 $\frac{1}{8}$ % which is the educational component of the tax that is distributed to all school districts based upon the number of school-age children who reside in the division. State School Funds consist of the Standards of Quality (SOQ) payments, incentive funds, and categorical amounts established by the State General Assembly.

The Composite Index of Local Ability to Pay determines a school division's ability to pay education costs fundamental to the commonwealth's Standards of Quality (SOQ). It is calculated using three indicators of a locality's ability-to-pay: true value of real property (weighted 50%), adjusted gross income (weighted 40%), and taxable retail sales (weighted 10%). Each locality's index is adjusted to maintain an overall *statewide* local share of 45 percent and an overall state share of 55 percent. The index is recalculated every two years. As a locality's index increases, the state's share of its funding declines and the amount the locality should be able to pay increases. The General Assembly voted to freeze the composite index until fiscal year 2012, protecting nearly 100 school divisions across the state from losing money under the new calculation. To offset the additional cost to the state for this move, the General Assembly voted to use State Fiscal Stabilization Funds (SFSF) from the federal stimulus law (American Recovery and Reinvestment Act of 2009, or ARRA).

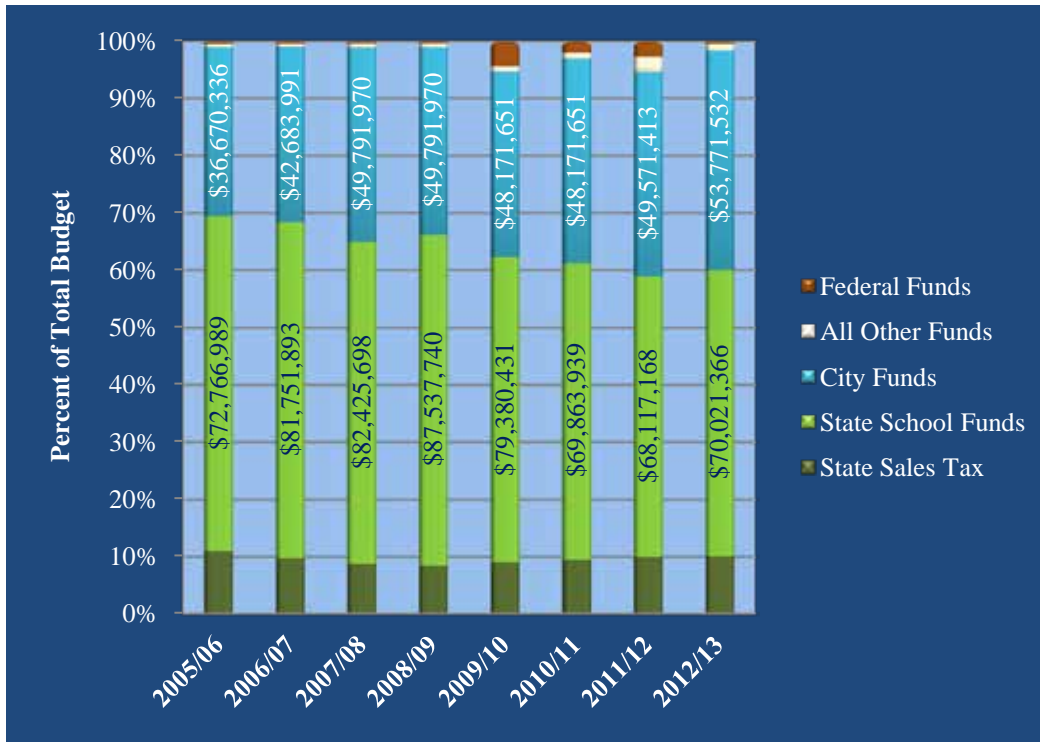
Previously, the state relied on a triennial census of the school age children in a locality to determine the amount of the sales tax revenues each locality would receive for education. In the future, the General Assembly will rely on statistics provided by the Weldon Cooper Center for Public Service of the University of Virginia to determine this population.

City funds consist of monies appropriated by the City of Portsmouth. Since the school division is fiscally dependent on the City, we cannot levy taxes to directly support education. The City Manager reported in his budget presentation to City Council that for each dollar that the City budgets, approximately \$0.22 is allocated to education. According to the 2010 Census, the median value of a home in Portsmouth was \$81,300. The owner of such a home will owe a tax bill of \$1032 based on the \$1.27 tax per \$100 of assessed value and that homeowner will contribute approximately \$227 to education.

Other Funds consist of monies from rents, summer school tuition, rebates, and refunds. By law, the School Board may not enter into debt or issue bonds.

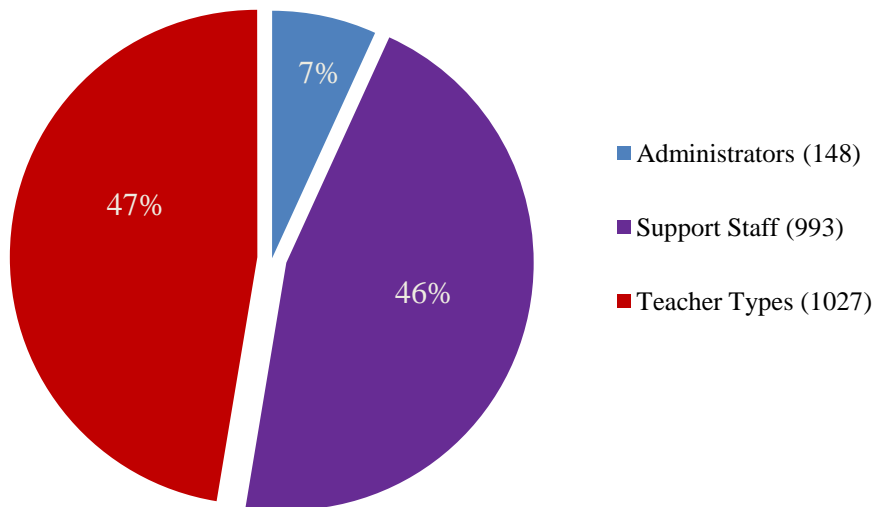
Federal funds primarily consist of Impact Aid which is funding from the United States Government for the loss of tax revenue because federal property is not subject to local and state taxes. Significant funding from the federal government is received in the form of grants associated with No Child Left Behind and Title VIB which allow the division to offer programs that might not be funded through the general fund.

State and City funds are our two largest sources of revenue representing 98% of our total revenue for fiscal year 2013. As you can see from the next graph, although the dollar amount of state funding had increased in the past, the portion of our budget that it represented decreased. We are dependent on the City to make up the difference. This gap became critical when state school funds decreased by \$8.1 million and \$9.5 million for fiscal years 2009 and 2010 while the City's appropriation for education was reduced in 2010 and remained level for 2011. As the local composite index rises, it will be even more important for funding from the City to increase in order for the school division to continue to provide first-rate education for the students in Portsmouth.



The major expenditure incurred by Portsmouth Public Schools is for salaries and benefits. These expenses make up nearly 85% of our budget. While Portsmouth Public Schools was able to increase teacher salaries for several years to be more competitive in Hampton Roads, for fiscal years 2011 and 2012 the Board was not able to offer any raises.

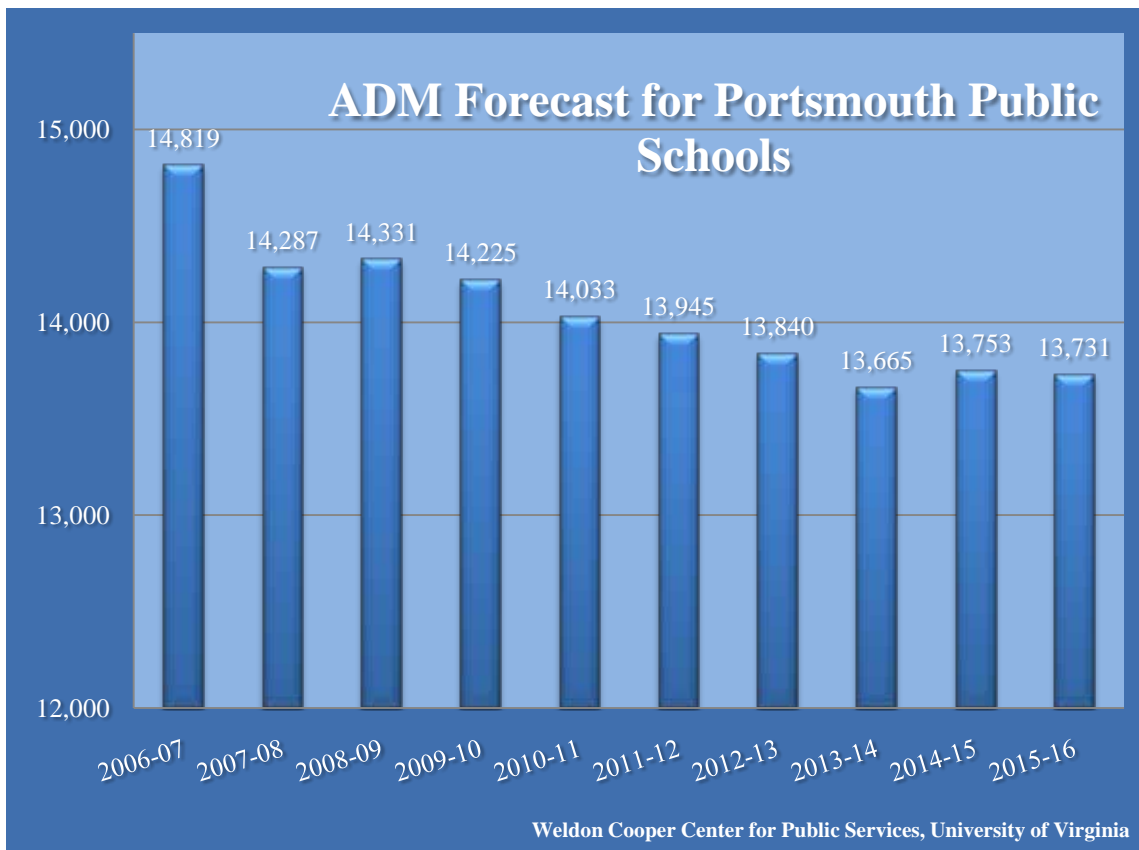
Portsmouth Public Schools is committed to applying the bulk of our funding to instruction and adequately staffing our schools and centers. The following chart illustrates the distribution of full-time positions in the division. As you can see, the bulk of our personnel are teacher types followed by support personnel. Only 7% of our personnel are classified as administrators.



Source: Portsmouth Public Schools Budget Office. Chart reflects active full-time positions only.

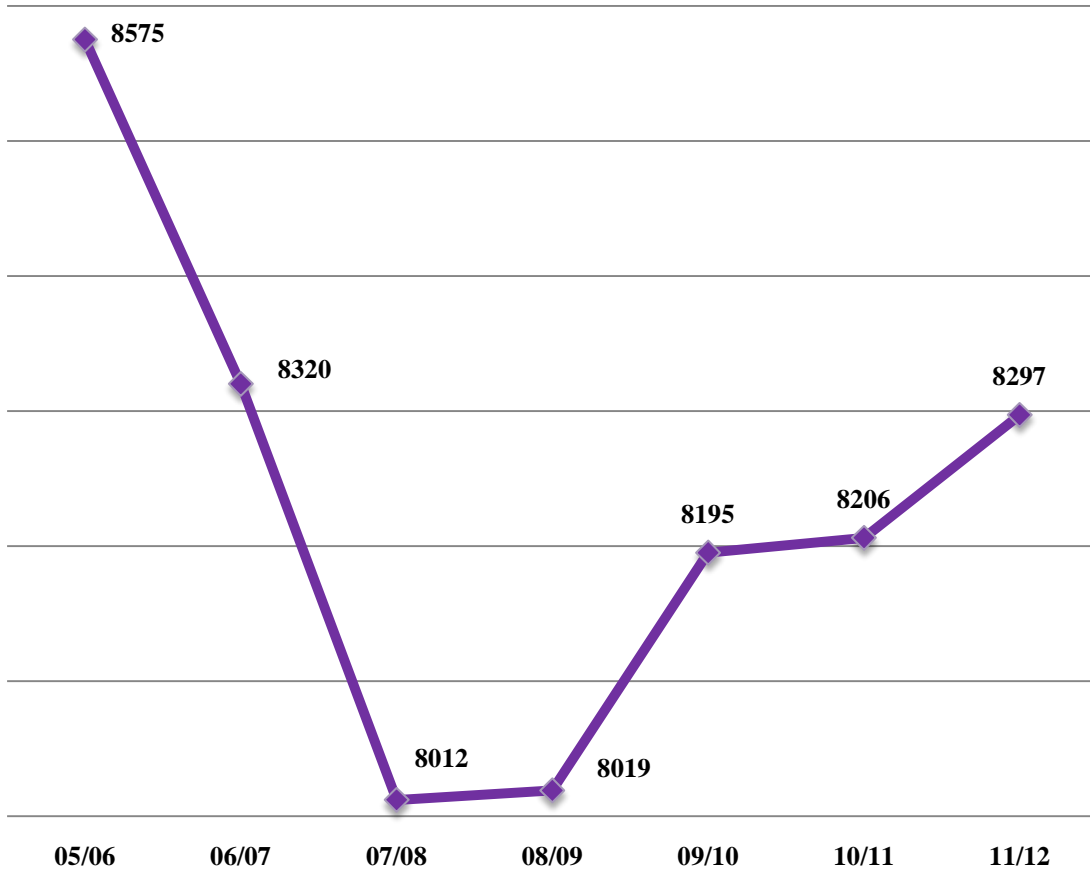
As part of the budget process each year, the Superintendent assesses the number of teaching and support positions that are required to meet the state standards and ensures that our teaching staff will be “right-sized” for the actual enrollment. Although our state basic aid is dependent on ADM numbers, it is not the only source we use to project staffing needs and revenue expectations related to enrollment. One source of enrollment trends is the Weldon Cooper Center. It is a valuable resource for data related to change in many organizations throughout the Commonwealth. The Center gathers and analyzes data from varied sources; enrollment information is just one example of the information they provide. The General Assembly has decided to use the Weldon Cooper enrollment projections to distribute state sales tax revenue to school divisions rather than rely on a triennial census.

The Center forecasted a continued decline in enrollment in Portsmouth through the 2013-14 school year. The following graph exhibits the historic ADM for the school years 2006-07 through 2009-10, the Center’s estimated ADM for school year 2010-11, and projected ADM for school years through 2015-16.

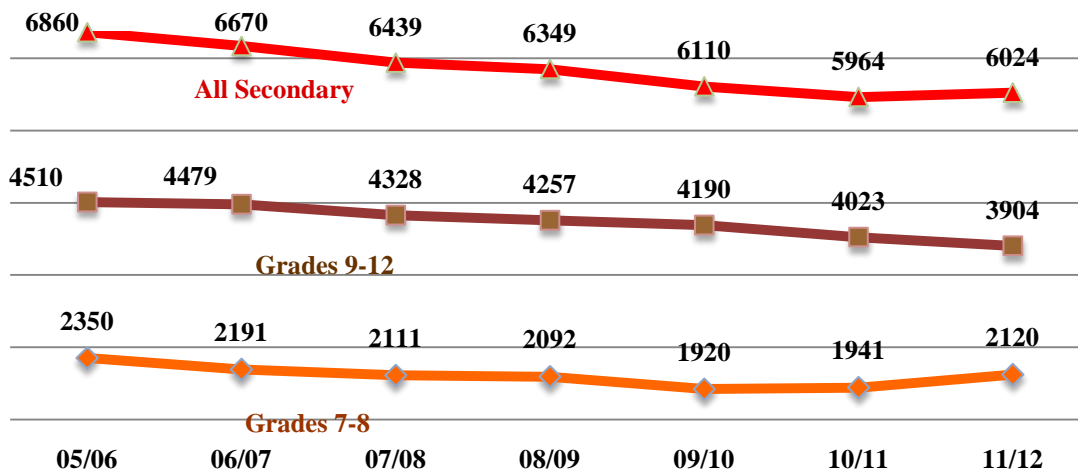


While enrollment and ADM have decreased overall, division officials are encouraged to see enrollment starting to increase in the elementary grades indicating that the City’s school age population is rebounding. A new military housing project has opened at Gosport in Portsmouth and we are beginning to see an influx of students from that area. The enrollment trend over the 2005-06 through 2011-12 school years is illustrated in the following graphs. The numbers reflect the September 30 enrollment reports for those years.

K-6 ELEMENTARY ENROLLMENT TRENDS



SECONDARY ENROLLMENT TRENDS



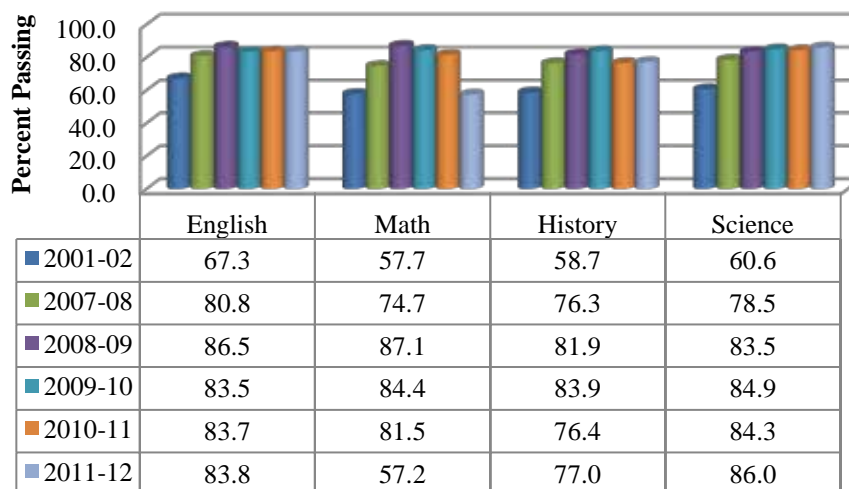
We are proud of the following division accomplishments:

- The Portsmouth School Board received the 2010 Board of Distinction Award from the Virginia School Boards Association (VSBA).
- The Portsmouth School Board received an honorable mention citation from the Council of Urban Boards of Education (CUBE) and was recognized as one of four finalists for the 2010 CUBE Annual Award for Urban School Board Excellence.
- The Instructional Personnel Verification Survey reported 99.4% highly qualified teachers in 2010-11 and 99% highly qualified teachers in 2011-12.
- The First College Program has grown from 19 students in 2006 to 133 scholars this school year. This session, the students achieved a C or better in 82% of the courses they attempted and will be able to transfer that as college credit to 4-year universities.
- Received the Certificate of Excellence in Financial Reporting from ASBO for the sixth time and the Certificate of Achievement in Excellence in Financial Reporting from the Government Finance Officers Association (GFOA) for the fifth time for the comprehensive annual financial report (CAFR) for the fiscal year ended June 30, 2011.
- Received the ASBO Meritorious Budget Award for excellence in the preparation and issuance of the school system budget for the third time for fiscal year 2011-12.
- Accepted the VSBA Green School Challenge and was recognized as a VSBA Certified Green School Division for the second time.

Standards of Learning (SOL highlights for the school year 2011-12):

- 100% of Portsmouth Public Schools met the English Standards of Learning criteria.
- 100% of Portsmouth Public Schools met the Science Standards of Learning criteria.
- 90% of Portsmouth Public Schools met the History Standards of Learning criteria.
- 89% of Portsmouth Public Schools met the Mathematics Standards of Learning criteria in spite of new state standards.
- We expect 95% of Portsmouth Public Schools to be fully accredited for 2011-12. In 2007-08, eighteen of twenty schools in the division were fully accredited based on SOL test scores with full accreditation achieved in 2008-09. We are especially proud to have achieved this milestone given that only three of twenty-one schools were accredited in 2003.
- Simonsdale Elementary School received the Virginia Board of Education’s 2011 Competence-To-Excellence Award.
- Hodges Manor Elementary School received the Virginia Board of Education’s 2011 Education Excellence Award.

SOL PASS RATES OVER TIME BY CORE AREAS



Source: Portsmouth Public Schools, Office of Research and Evaluation (2011-12 scores are preliminary)

FORECASTING THE FUTURE

In these tough economic times, the task of forecasting a budget becomes more difficult with each year. Funds that were available for FY2012 from ARRA expired leaving the division with a deficit of more than \$3 million as we began to plan for FY2013. The Superintendent has not recommended any salary increases for several years because he could not foresee recurring funds to support such a raise. In order to present a balanced budget, the Superintendent will have to make tough decisions regarding areas that must be reduced. We anticipate some increase in state funding attributed to a slight increase in ADM. As property values remain level or decline, we can only hope that funding from the city of Portsmouth will remain level.

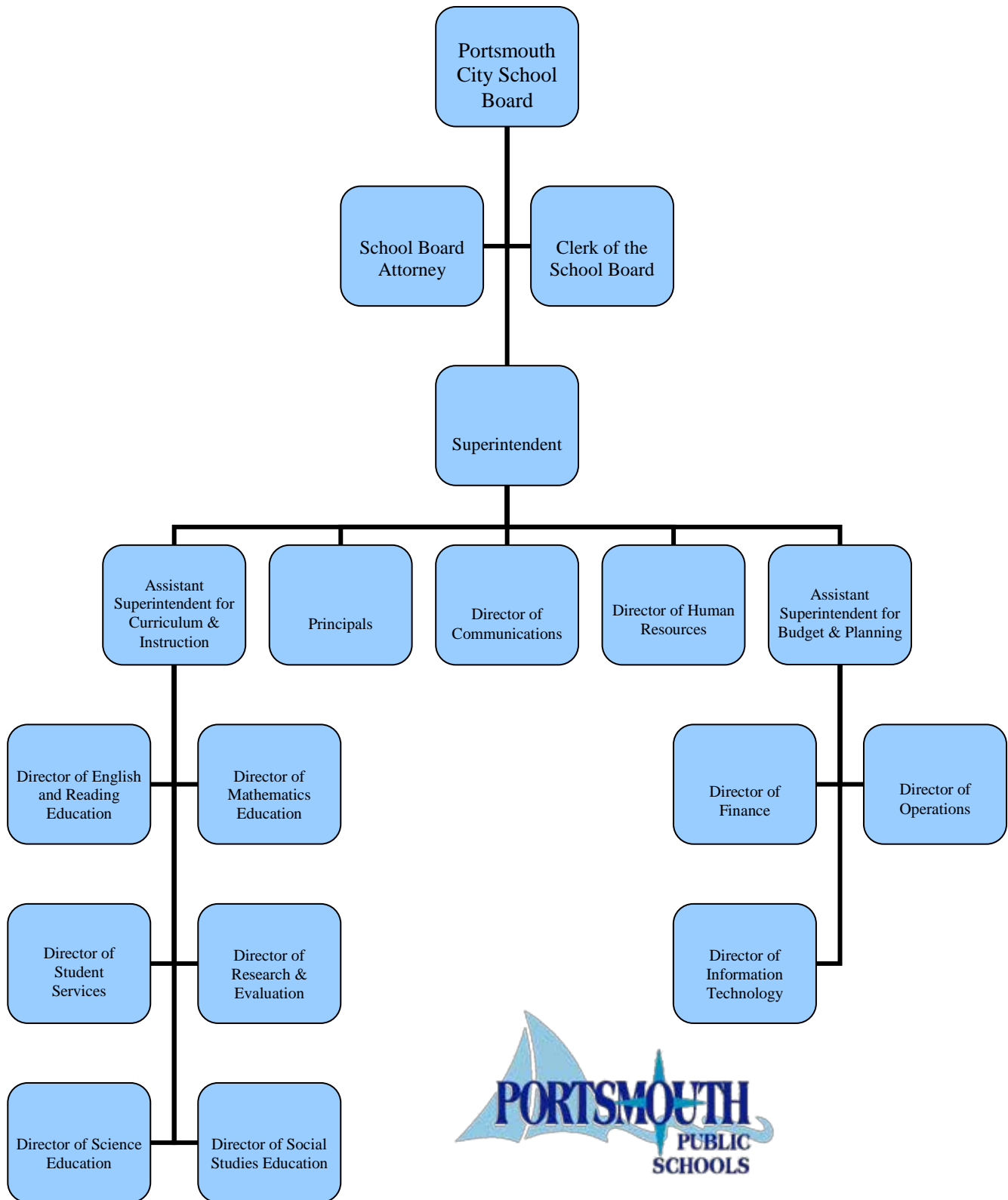
The School Board does not want to release any personnel because our staffing barely meets the minimum state requirements already. Any personnel cuts would certainly erode the quality of the education we are providing which would be unacceptable. The only solution will be to resort to cutting materials and supplies, staff development, and facilities expenditures. Certain maintenance expenditures and equipment purchases can be postponed in the short term, but to do so over a long period will also erode the quality of the education environment.

Our division has educated the youth of the city since 1847 and we are confident that we will be able to meet the financial challenge of continuing that mission well into the future. Our experiences weathering the difficult economic periods in our history have equipped us to meet the challenges of the future. In summary, the Portsmouth Public Schools Division will continue to support the School Board's mission to "challenge the minds, challenge the bodies, and challenge the dreams of all students while focusing on excellence."

Organizational Section

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DIVISION ORGANIZATIONAL CHART



ORGANIZATION

The title of the corporate body is the Portsmouth City School Board. The School Board derives its authority from the Constitution of Virginia, the Code of Virginia, and the regulations of the State Board of Education. The nine elected members of this corporate body are officers of the Commonwealth and govern the operations of the school division during their four-year terms.

The Portsmouth City School Board appoints the Division Superintendent who is the executive and administrative head of the public school division. He manages the school division as prescribed in the regulations of the State Board of Education and in accordance with policies and procedures approved by the School Board. His responsibilities related to budget preparation and administration are spelled out in School Board Policies DA (Management of Funds), and DB (Annual Budget). These policies require that the Superintendent use appropriate fiscal planning and management methods modeled after accepted business practices and directed toward the educational goals of the division. The full text of policies DA and DB are included in the Information Section of this document.

Each year, in accordance with the policies mentioned above, the Division Superintendent prepares and presents a budget to the Board for adoption. The budget document presented to the School Board for approval explains the division's financial situation in clear, simple terms. It is the financial outline of the division's education program and the primary means of managing expenditures during the fiscal year, July 1 through June 30. The budget is an estimate of the amount of money needed during the next fiscal year for the support of the public schools of the division. It also represents the proposed plan of expenditures and the expected means of financing those expenditures. The Superintendent prepares a budget calendar identifying the milestones for the annual budgetary process to include at least one public hearing on the budget. With that community input, the budget represents a reasonable compromise between academic expectations and economic realities. Presentations are given to the Board at least monthly and these presentations are broadcast on the division's public television station as a means of allowing the community to understand the budget and, even more importantly, to understand the division's educational priorities and objectives.

Once the budget is adopted, the Superintendent is responsible for administering it in accordance with all Board policies and applicable local, state, and federal regulations and laws. Because funds are appropriated to the School Board by total expenditures, he is authorized to make transfers between categories within the budget. While he has final approval for all expenditures, the various departments administer the funds allotted to them. A workflow process is in place for the appropriate personnel to approve expenditures in the category for which they are responsible. Approvers are expected to ensure that applicable rules have been followed in accordance with acceptable accounting procedures and in compliance with the Virginia Procurement Code.

The school division is fiscally dependent; i.e., it does not have taxing or borrowing authority (except for purchase of school buses) and derives most of its funding from the Commonwealth of Virginia and the City of Portsmouth. The City Council appropriates funding for the School Board's Operating Budget, levies the necessary taxes to finance the operations, and borrows money and issues bonds when necessary.

The School Board management maintains budgetary controls to ensure compliance with the annual appropriated budget adopted by the School Board. The Finance Director prepares a monthly report to the School Board that lays out revenue and expenses to date for all funds as well as comparing revenue and expenditures to the same time period for the previous year. The division maintains an encumbrance accounting system as the method of accomplishing budgetary control. Outstanding encumbrances (open purchase orders) at the end of the fiscal year are carried forward to the next fiscal year. By the end of the second fiscal year, outstanding encumbrances are liquidated and funds are transferred to the City.

Additionally, management maintains an internal control structure designed to provide reasonable assurance that material errors or fraud that occur are detected in a timely manner by employees in the normal course of performing their duties.

The School Board pays a fee yearly to the City to manage the School Board's risk management program. It is fully insured for auto liability and for general liability through the Virginia School Boards Association. The School Board carries an excess policy, with self-insured retention of \$450,000 for Workers Compensation. PMA, a third party claims administrator, handles Workers Compensation claims.

The Portsmouth City School Division serves students who live within the borders of the independent city of Portsmouth, Virginia. This urban city, settled in 1752 and incorporated by the Virginia General Assembly in 1858, has a population of approximately 100,000 consisting of just over 39,000 households living within its 33 square miles. According to the 2010 Census, the ethnic population is approximately 53% black, 42% white, and 5% other. We are bordered by the cities of Chesapeake and Suffolk respectively to the south and west, and by the City of Norfolk to the east across the Elizabeth River.

The Superintendent and the School Board, as conscientious stewards of the public trust, study population and student trends to formulate a financial plan. They plan expenditures with a view toward reducing the overall costs associated with public education as much as possible while providing the very best educational experience for our students or, to quote the School Board mission, "while focusing on excellence".

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The mission of the Portsmouth Public Schools is “to challenge the minds, challenge the bodies, and challenge the dreams of all students while focusing on excellence”.

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MISSION AND VISIONS

The School Board adopted the Mission Statement above in August 2007. To accomplish this mission, the School Board approved a 2007-2017 Comprehensive Plan in December 2007 with five visions for the future. Every two years the School Board reviews the plan and revises it as necessary. They added a sixth vision in December 2009. The plan’s six visions are summarized below. The full text of the Comprehensive Plan, including multiple goals and measurable objectives, is printed in a separate publication.

1. *By 2017 the Portsmouth School Board will be a leading force for community advancement.* To complete this Vision, the School Board will seek recognition by the Virginia School Boards Association (VSBA) as a “Board of Distinction” and they will implement technology to increase the efficiency of its operation.
2. *By 2017 all parents of Portsmouth Public School students will be excited about and claim ownership of their children’s education.* Schools will exhibit a parent-friendly environment and will work with the Communities in Schools organization to involve parents and families in their children’s schooling. Parents will be invited into schools; and parent literacy programs will be expanded.
3. *By 2017 all graduates of Portsmouth Public Schools will be highly sought after by both employers and institutions of higher learning.* The Board envisions that 100% of Portsmouth Public Schools students will graduate and enter a post high school educational program or a job that requires specific training. They see high-quality teachers seeking our school division and growing within it. Portsmouth Public Schools will establish programs within the school division to encourage and support students and staff members to become teachers. At the same time, the school system will establish a program evaluation system that will indicate which programs merit expansion, modification, or deletion.
4. *By 2017 Portsmouth Public Schools will be recognized by educational organizations and institutions of higher learning for its innovative and effective programs.* To fulfill this Vision, all Portsmouth Public Schools graduates will successfully complete three years of high school mathematics and three years of a foreign language. The School Board expects will enhance cultural awareness and learning experiences through the arts. Portsmouth Public Schools will partner with city agencies and with faith-based and civic organizations to establish a comprehensive Pre-K program. Lastly, Portsmouth Public Schools will strengthen athletic and other extracurricular programs to make our students more competitive on the state and national levels.
5. *By 2017 all Portsmouth Public Schools students will be socially responsible and respected as lights of inspiration for future generations.* To accomplish this vision, Portsmouth Public Schools will provide leadership development programs for all students and teach them the value of being law-abiding citizens.

6. *By 2017, the Portsmouth City School Board will provide educational facilities – including technology – that contribute to the learning environment for students and provide safe and accessible facilities for students and staff.* The Board expects to provide facilities that support the 21st Century Learning Environment and will participate in the Virginia School Boards Association (VSBA) Green Schools challenge by implementing environment-friendly solutions. In addition to providing and maintaining safe facilities and equipment, they will also build processes, responsibilities, and technologies that provide information to understand the past and present and enable the shaping of the future.

The School Board's budget is formulated to accomplish the visions listed above and supports the Comprehensive Plan. In the Plan document are listed numerous goals for each vision along with objectives for the goals. Most of the costs associated with achieving the goals are accommodated within the budget for the day-to-day operation of the various departments. With decreasing revenue, it has been difficult to fund some of the objectives; thus, they have been delayed. For example, under Vision 4, the Board identified a goal related to foreign languages. One objective was to include foreign language as part of the elementary school curriculum in grades 4-6. The cost for this objective involved supplements for curriculum writers, additional supplies, and hiring additional teaching staff. Since additional funds cannot be identified to support this objective, it has been postponed until funds become available on a continuing basis.

Many of the objectives require funding that simply is not available or cannot be supported on a continuing basis. While the School Board recognizes this limitation, it also expects the staff to diligently work toward achieving the visions and goals adopted in the Comprehensive Plan. Budget constraints continue to limit or postpone the implementation of some objectives but the division continues to strive toward achieving every goal possible with the funds already budgeted.

One shining example of achieving the Board's visions and goals (specifically, Vision 4, Goal G) is the implementation of additional preschool centers to ensure that students entering kindergarten will make a seamless transition by possessing the readiness skills that ensure success in a public school setting. The division staffs four preschool centers with an adequate number of classrooms to serve all preschool students whose parents wish for them to attend.

Raising the level of publicity for athletics programs is a goal under Vision 4. The PSET (Portsmouth Schools Education Television) facilities are being upgraded to enable athletic events to be televised. This upgrade will also allow for expanded use of PSET resources in the classroom. Additionally, the School Board is considering a program to solicit corporate sponsorships for athletic programs.

An objective under Vision 6 is to provide gymnasiums for all elementary schools to provide for indoor physical education classes for our students. That objective has been met.

FACILITIES AND PROGRAMS

Enrollment in Portsmouth Public Schools is just over 14,200 students at 24 sites. There are three high schools, three middle schools, and thirteen elementary schools. Services previously provided at the Diagnostic, Adjustive, and Corrective Center (DAC) for preschool students, ages 2 through 4 who have special disabilities or developmental needs, are now provided at four preschool centers throughout the division. Four-year old preschool students are served at these same locations acquiring skills to ensure success in kindergarten and throughout their educational career. Students in kindergarten through sixth grade receive traditional instruction at the 13 elementary schools. Regular instruction continues through the three middle schools (grades 7-8) and three high schools (grades 9-12). Beginning in 2011-12, alternative placement through the New Directions Center for students in grades K-8 was provided at the former DAC building. Alternative placement for students in grades 9-12 will continue to be provided through Project Uplift and the Individual Student Alternative Education Plan (ISAEP) at the Clarke facility.

The School Board is well on the way to meeting the goals envisioned in the Comprehensive Plan by implementing numerous programs throughout the school system. In addition to traditional instructional settings for students in grades K-12, high school students have the option of applying to attend magnet programs that are home-based at each high school. The Math and Science Magnet program is at Norcom High School, the International Studies Magnet Program operates at Wilson High School, and the Visual and Performing Arts Magnet program is based at Churchland High School.

Portsmouth Public Schools operates a Science, Technology, Engineering, and Mathematics (STEM) pathways program for all elementary students in laboratories located at Victory Elementary School.

Portsmouth Public Schools began the AC=13 Program (Academics Plus Career After High School=13th Year) in 2006 as a means to prepare students for the time immediately following high school graduation. The program erased the boundaries of traditional academic courses and career or technical courses and blurred the lines between high school and community college. Our Career and Technical Education Program offers courses in Practical Nursing, Hotel and Motel Management, Early Childhood Education Exploration, Culinary Arts, Horticulture, Marine Electrical, Diesel Equipment Technology, and Automotive Repair. Upon completion of these courses, students not only possess workplace readiness skills, but also receive certification that enables them to earn a living while deciding where their education journey will lead.

Portsmouth Public Schools has partnered with Tidewater Community College to offer First College to second-semester seniors who have completed the coursework for their high school diplomas and plan to attend a college or university after graduation. These students take classes at the local campus of Tidewater Community College and earn up to 14 semester hours of post-secondary credit. This program began in the spring of 2006 and has grown each year since. In spring 2012, 133 students took advantage of the program.

The Adult Education department offers night courses at the Excel Campus which is located at Woodrow Wilson High School. Courses are designed to prepare adult students to pass the GED, to learn new hobbies, or to gain knowledge simply for personal enrichment. In addition, adults wishing to learn English as a second language receive instruction through the adult education department.

FUNDING

Portsmouth Public Schools receives revenues from state school funds designated to support the Standards of Quality (SOQ) and other programs identified by the State General Assembly; from 1-1/8% of state sales tax; from the City of Portsmouth; from federal funds, primarily in the form of Impact Aid and grants; and from miscellaneous funds such as rents, summer school, rebates, and refunds. The School Board allocates these funds to provide educational programs for all students in the Portsmouth Public Schools.

According to the Code of Virginia §22.1-110, school boards may not borrow any money without express authority of law. The main exception being that a school board may borrow in order to purchase new school buses to replace obsolete or worn out equipment but such loans must be repaid within 10 years.

The School Board Chart of Accounts is organized on the basis of funds and account groups, each of which is considered a separate accounting entity with a separate set of self-balancing accounts. The funds of the School Board consist of the General fund, the School Grants fund (various categorical grants), the Reprographics fund, the Cafeteria fund, the Construction fund, the Risk Management fund, and the Textbook fund. The School Board is also responsible for the planning, development, and execution of the approved schools' Capital Improvement Program (CIP). The school division utilizes the modified accrual basis for accounting and budgeting for all funds. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual; i.e., when they become both measurable and available. "Measurable" means the amount of the transaction can be determined and "available" means the funds are collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recorded when the related fund liability is incurred, if measurable.

Fund balance is categorized within one of five classifications based primarily on the extent to which the School Board is bound to observe constraints imposed upon the use of resources in the governmental funds.

- The *non-spendable fund balance* category includes amounts that cannot be spent because they are not in spendable form, or are legally or contractually required to be maintained intact. The "not in spendable form" criterion includes items that are not expected to be converted to cash. It includes the long-term amount of interfund loans.
- The *restricted fund balance* is reported as restricted when constraints are placed on the use of resources either externally by creditors, grantors, contributors, laws and regulations, or through enabling legislation.
- The *committed fund balance* classification includes amounts that can be used only for the specific purposes determined by a formal action of the School board - the highest level of authority.
- The *assigned fund balance* classification is intended to be used by the School Board for specific purposes that do not meet the criteria to be classified as restricted or committed. In governmental funds other than the general fund, assigned fund balance represents the remaining amount that is not restricted or committed. In the general fund, assigned amounts represent intended uses established by School Board or the delegate – an authority delegated by appropriate action such as a resolution.
- The *unassigned fund balance* is the residual classification for the general fund and includes all spendable amounts not contained in the other classifications. In other governmental funds, the unassigned classification is used only to report a deficit balance resulting from overspending for specific purposes for which amounts had been restricted, committed, or assigned.

A fund balance of the School Board may be committed for a specific source of formal action, e.g., the approval of a contract for construction of a school facility would commit that fund balance for construction of the specific school. When it is appropriate for a fund balance to be assigned, the School Board has delegated the authority to the Superintendent or his designee to assign the fund balance. In circumstances where an expenditure is to be made for a purpose for which amounts are available in multiple fund balance classifications, the order in which resources will be expended is as follows: restricted fund balance, committed fund balance, assigned fund balance, and lastly, unassigned fund balance.

By law (Code of Virginia, as amended Section 22.1-100), all unexpended funds in the Operating Budget in any school year shall revert to the fund of the Commonwealth or the General fund of the City of Portsmouth depending on the funding source. Any fund balance in the General fund carried into a succeeding fiscal year is for carry-over encumbrances only. The School Board employs encumbrance accounting under which obligations in the form of purchase orders, contracts, and other commitments for the expenditure of funds are reported as reservations of fund balances since they do not constitute expenditures or liabilities. Appropriations with outstanding commitments or encumbrances are carried in the following year. According to the City of Portsmouth, Virginia Code, unexpended unencumbered appropriations lapse at the end of the year.

SCHOOL BOARD FUNDS

GENERAL FUND

The School Board General Fund is the basic funding plan for the schools. It includes funds for the fiscal operation of the school system.

REPROGRAPHICS FUND

The Reprographics (Print Shop) fund accounts for the revenues and expenditures needed for the operation of the Portsmouth Public Schools' Printing Center.

CAFETERIA FUND

The Cafeteria fund is a special revenue fund that supports food service operations at the division's schools.

GRANTS FUND

The Grants fund provides assistance to the school division for particular programs of federal, state, and local interest. These grants expand expenditures to support certain instructional funds.

RISK MANAGEMENT AND INSURANCE FUND

The Risk Management and Insurance fund services all workers' compensation claims for which the School Board is liable and funds all insurance premiums.

TEXTBOOK FUND

A free textbook system presently exists and is financially supported by the state.

CONSTRUCTION FUND

The construction fund is used to account for financial resources to be used for the acquisition or construction of major capital facilities.

EXPENDITURE CATEGORIES

Projected expenditures consist of cost estimates for the operation of regular day school, summer school, adult education programs, and other education programs. The Operating Budget classifications are: Instruction; Administration, Attendance and Health; Pupil Transportation; Operations and Maintenance; Facilities; Debt and Fund Transfers; and Technology. Within each of the major areas there are subcategories.

INSTRUCTION includes the activities that deal directly with the interaction between teachers and students. These activities include classroom instruction, guidance services, school social workers, homebound services, improvement of instruction, media services, and expenses of the office of the principal.

ADMINISTRATION, ATTENDANCE AND HEALTH includes activities associated with establishing and administering policy for Administration, Attendance and Health. Administration includes those activities concerned with establishing and administering policy for the school division such as board

services, executive administration services, budget and planning, public information, human resources, financial services, and purchasing services. Attendance and Health Services includes those activities whose primary purpose is the promotion and improvement of children's attendance at school including activities associated with providing students with appropriate medical, dental, and nursing services as well as psychological services and therapy services.

PUPIL TRANSPORTATION includes activities concerned with transporting students to and from school as provided by state and federal law. This includes trips between home and school, and trips to and from school activities. Subcategories within pupil transportation include management, vehicle operation and maintenance services, and school bus purchases and leases.

OPERATIONS AND MAINTENANCE includes activities concerned with keeping the physical plant in good operating condition. This would include safety and security services, equipment services, vehicle services, and warehouse operations as well as management services, and building services, mainly concerned with keeping the physical plant clean and ready for daily use.

FACILITIES includes activities concerned with acquiring land and buildings, remodeling buildings, constructing buildings and additions to buildings, installing or extending service systems and other built-in equipment, and improving sites.

TECHNOLOGY activities are primarily concerned with the delivery of technology to the classroom in support of student instruction. In addition, technology supports other functional categories through the acquisition and maintenance of hardware and software as well as recommending policy and procedures that relate to technology activities in the School Division.

DEBT AND FUND TRANSFERS includes outlays of funds that are not properly classified as expenditures, but require budgetary or accounting control. This includes payments for both principal and interest that service the debt of the school division and transfers between funds such as from the operating fund to the grant fund to satisfy match requirements for grant programs.

Within each of the seven categories, Instruction; Administration, Attendance, and Health; Pupil Transportation; Operations and Maintenance; Facilities; Technology; and Debt and Fund Transfers, the following expenditure types are utilized. A brief description of each expenditure category follows:

SALARIES provides for all payroll costs for full-time and part-time employees, as well as overtime expenses, supplements and other allowances.

FRINGE BENEFITS provides for all fringe benefits including Social Security, life insurance, retirement, medical insurance, and unemployment.

PURCHASED SERVICES provides for all contractual services required by the School Board; i.e., printing, maintenance agreements, advertising expenses, and other contracted services.

OTHER CHARGES provides for payments of utilities, postage, telecommunications, insurance, rentals, travel, and other miscellaneous charges.

MATERIALS AND SUPPLIES provides for expenditures for articles and commodities which are consumed.

CAPITAL OUTLAY provides expenditures for new equipment and replacement equipment. Items that are appropriate in this category include computer equipment, furniture, educational and audiovisual equipment, motor vehicles, communications equipment and medical equipment. This category excludes any major capital outlays associated with facilities acquired or constructed. These capital outlays are included in the City's CIP Budget.

TRANSFER TO OTHER FUNDS accounts for the conveying of funds from one fund (e.g., School General Fund) to another fund (e.g., Textbook Fund, Grants Fund, and Risk Management Fund).

BUDGET CALENDAR FOR 2012 BUDGET CYCLE

October-December	Superintendent meets with department heads to discuss budget for 2012-13.
October 27, 2011	Early Revenue Estimates presented to School Board
November 10, 2011	Employee Groups present budget & salary requests to School Board
December 1, 2011	Administrative Budget Team meets
December 5, 2011	Budget Entry begins for Schools & Departments
December 5-6, 2011	Budget Entry Refresher Training
December 6, 2011	School Board Finance Sub-Committee meets
December 8, 2011	Issues list presented to School Board
December 15, 2011	Superintendent discusses budget issues with School Board
December 19, 2011	Governor submits proposed Biennial Budget
January 3, 2012	Deadline for directors & coordinators to review budget entries by schools & departments
January 4, 2012	Budget Entry begins for Directors & Coordinators
January 12, 2012	First draft of FY 2013 Budget presented to School Board
January 13, 2012	Deadline for Assistant Superintendents to review budget entries approved by directors and coordinators
January 17, 2012	Budget Entry begins for Assistant Superintendents
January 20, 2012	Budget entry closes
January 24, 2012	Joint Meeting between School Board and City Council
February 9, 2012	Final draft of Proposed Budget presented to School Board
February 23, 2012	Public Hearing on the FY 2013 Proposed budget
February 24, 2012	FY 2013 Proposed Budget forwarded to City Manager
March 22, 2012	School Board adopts FY 2013 Proposed Operating Budget
April 5, 2012	City Manager introduces FY 2013 Proposed City Operating and CIP Budgets
April 24, 2012	City Council Public Work Session followed by Regular Session and Public Hearing on the Annual Operating Budget
May 7, 2012	Joint Meeting between School Board and City Council to discuss FY 2013 budget matters
May 8, 2012	Regular City Council Meeting
May 15, 2012	City Council Tax Rate Public Hearing; Adoption and Approval of FY 2013 Operating and CIP Budgets
May 18, 2012	School Board transfers unspent FY 2011 funds, \$9,943,797.00, to City of Portsmouth
May 22, 2012	City Council re-appropriates \$4,900,000 to School Board for FY 2012 Operating Fund
May 24, 2012	School Board adopts FY 2013 Operating Budget

CAPITAL IMPROVEMENT PLAN

The School Board's Capital Improvement Plan (CIP) is part of the City's Annual 5-year CIP. The School Board's original Long Range Capital Improvement Plan, for the period 1999-2014, was approved by the School Board on September 23, 1999. City Council demonstrated its support for the CIP on September 28, 1999, by appropriating \$9,432,089 for initial projects in the Program. A number of issues raised by School Board and City Council members in 1999 were addressed in the CIP. Significant among these issues was the City's financial objective, stated in its budget, to "maintain affordable debt levels with debt service not to exceed 10% of operating revenues". Funding sources in addition to general obligation bonds were identified in the CIP in support of this objective. Additionally, in order to improve facilities within the restricted dollar limits, emphasis was placed on renovation of current buildings.

Since original approval in 1999, the plan has been updated or revised several times. On November 10, 1999, the School Board changed the Plan by approving three new 500 student elementary schools (John

Tyler, Brighton, and Park View) in lieu of two 700 student schools (John Tyler and Brighton). In 2004 the plan was again updated to include a larger Park View Elementary to accommodate 700 students and room additions at some elementary schools as well as the closure of one middle school and the transition of Career and Technical programs to another building.

The original Funding Plan laid out a 15 year execution period with Literary Fund Loans being obtained in years with funding shortfalls. In November 2000, voters approved a Virginia Constitutional amendment establishing a Lottery Proceeds Fund to be used for education. This additional source of construction funds shortened the original plan by 3 years.

In 2006, the plan was again updated to support the Superintendent's instructional program including a new 700 student school to replace Olive Branch Elementary and Simonsdale Elementary rather than a renovation and addition to Olive Branch. The Olive Branch building, that had a new mechanical system and windows installed in 2002, would be converted to a Pre-K Center to support new initiatives in early childhood education. The plan schedule was extended through 2016.

Also in 2006, an Energy Performance Contract funded \$8.5 million in Energy Conservation measures. The \$8.5 million investment will be paid back from guaranteed energy savings over a 12 year period.

In 1999, we estimated an inflation rate of 2.5% per year. Adjustments are made annually to accurately reflect inflation costs in order not to affect the Program's scope. Until 2006, this inflation estimate had been adequate. When the Virginia Department of Education's division of Support Services estimated that new constructions prices would increase 24%, we adjusted escalation in our estimate to cover this dramatic increase.

We also anticipated a slight decline in enrollment over the period of the plan. Annual adjustments are made to reflect enrollment projections. In addition, we have adjusted school attendance boundaries as necessary as the City demographics and school capacities have changed over the life of the Program.

In the City's 2007-08 Capital Improvement Plan, funding was provided from FY2008 through FY2011 to replace Simonsdale Elementary School. In FY2009, the new school was deleted from the City's 2008-09 CIP due to declining revenue. It was anticipated that funding for this project from the City's CIP would not be restored until FY2013. To facilitate the construction of the new school to improve the educational environment for our students without having to wait for funding from the City, the Portsmouth Public School Division considered proposals to enter into a public-private partnership to construct and finance the new Simonsdale Elementary School. Ultimately, we were able to obtain funding for the new Simonsdale Elementary School through Qualified School Construction Bonds under the American Recovery and Reinvestment Act (ARRA).

In 2012, the plan was again updated. It included the Superintendent's instructional program goals that included gymnasiums for all elementary schools. Due to the major changes in funding as a result of the economic downturn, the CIP focuses largely on capital maintenance projects that will extend the useful economic life of a school from 60 to 75 years. Over the next few years, we will need to replace the roof of at least five schools. HVAC systems will require replacement or upgrade in at least six schools. These much-needed improvements will be accomplished as funding will allow. These improvements will contribute to the extension of useful economic life which will significantly impact capital maintenance requirements while reducing the need for more costly school plant replacements.

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Financial Section

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BUDGET ITEMS NOT APPROVED

The Superintendent’s budget team meets throughout the school year to consider expense requirements and fluctuations in revenue available. The team first identifies those items that are a “must fund” priority for the division. After looking at projected enrollment, the Superintendent decides if any teaching and support positions should be eliminated. At this point, if anticipated revenue exceeds anticipated expenditures, the Superintendent (with School Board input) prioritizes additional projects or programs that could be funded for the upcoming year.

As in past years, anticipated revenue barely covered expenses already identified in the budget so no additional items were included for FY 2013 as the budget was formulated.

POST-EMPLOYMENT HEALTH CARE BENEFITS

The School Board provides medical insurance benefits to eligible retirees and their spouses in accordance with the division’s personnel policies and procedures. An Other Post-employment Benefit (OPEB) trust was established for the purpose of accumulating and investing assets to fund the medical insurance benefits obligations. As of June 30, 2011 health plan membership consisted of 2,388 active service participants and 95 retirees and beneficiaries receiving benefits. For fiscal year ending June 30, 2011, the School Board contributed \$1,000,000 toward current benefits and to prefund benefits. The annual OPEB cost is based on the annual required contribution (ARC) which represents a level of funding that would cover normal costs each year over a thirty-year period.

The School Board’s annual OPEB costs, the percentage of annual OPEB cost contributed to the plan, and the net OPEB asset over the past three years are illustrated below from the School Board’s 2011 Comprehensive Annual Financial Report:

Fiscal Year	Annual OPEB Cost	Employer Contributions	Percentage of Annual OPEB Cost contributed	Net OPEB Obligation (Asset)
2011	\$ 1,005,217	\$ 1,000,000	99%	\$ (587,453)
2010	\$ 1,025,000	\$ 1,000,000	98%	\$ (592,670)
2009	\$ 1,004,077	\$ 1,250,252	125%	\$ (617,670)

CAPITAL EXPENDITURES

In Virginia, School Boards do not have the authority to incur debt for facility capital projects. Therefore, our capital projects are included in the City of Portsmouth’s 5-year CIP Budget.

REVENUE CATEGORIES

Revenue for the school division is received from state, local, and federal governing bodies.

CITY FUNDS includes the appropriation approved by the City Council. The locality is required to match a portion of the funding from the State. For fiscal year 2011-12, Portsmouth's local share is \$23.01 million. For 2012-13 it is \$26.8 million based on a projected ADM of 14,465 students.

FEDERAL FUNDS includes impact aid and is subject to the federal budget process. Funds authorized through the American Recovery and Reinvestment Act of 2009 (ARRA) expired in 2012. Categorical funds are for specific programs.

OTHER FUNDS includes E-Rate, non-resident tuition, fees and rents from the use of school buildings, and proceeds from sale of surplus property. The E-Rate program is part of the Universal Services subsidy program of the Telecommunications Act of 1996. The subsidy program is to provide discounts on all telecommunications services and advanced telecommunications to schools, libraries, and rural health care organizations. The E-Rate program is regulated by the FCC and calls for discounts of 20 to 90 percent on all telecommunications services, Internet access, and internal connections for schools and libraries, depending on the applicant's location and economic status. The program is funded by fees charged to interstate telecommunication providers.

STATE SALES TAXES in the amount of one and one-eighth cent is distributed by the state for public education. Previously, a census was conducted every three years by each locality to determine the number of school-aged children who reside within the city to determine the distribution of sales tax to the school division. In 2010, the Virginia General Assembly voted to eliminate the triennial census and to base the distribution of sales tax on an annual estimate of the school-age population of a school division done by the Weldon Cooper Center for Public Service at the University of Virginia.

STATE FUNDS includes funding for basic aid to support the Standards of Quality (SOQ), categorical aid, and incentive program revenue to support specific programs and initiatives.

GENERAL FUND REVENUE DETAIL SECTION

CITY FUNDS

APPROP - OPERATIONS	48,871,532.00
REAPPROPRIATION OF CONSTRUCTION FUND	4,900,000.00
TOTAL CITY FUNDS	<u>\$ 53,771,532</u>

FEDERAL FUNDS

IMPACT AID	525,000
JROTC	175,000
TOTAL FEDERAL FUNDS	<u>\$ 700,000</u>

OTHER FUNDS

FROM OTHER FUNDS	16,200
INDIRECT COSTS	505,910
INTEREST ON INVESTMEN	273,104
OTHER REFUNDS/REBATES	20,000
RENTS	100,000
SALE OF OTHER EQUIP	15,000
TRANSPORTATION STUDEN	271,000
TUIT FR ANOTHER COUNTY OR CITY	200,000
TUITION - SUMMER SCHO	26,800
VA MEDICAL ASSISTANCE PROGRAM	196,986
TOTAL OTHER FUNDS	<u>\$ 1,625,000</u>

STATE SALES TAX

SALES TAX RECEIPTS	14,191,795
TOTAL STATE SALES TAX	<u>\$ 14,191,795</u>

STATE SCHOOL FUNDS

ADULT EDUCATION	46,635
AT RISK	2,599,670
BASIC AID	42,244,718
COMPENSATION SUPPLEMENT	815,018
CTE - ADULT	64,823
ESL	43,198
GIFTED EDUCATION SOQ	482,088
GROUP LIFE INS INSTR	178,163
HOMEBOUND	115,242
ISAEP	39,293
K-3 PRIM CLASS REDUCT	3,263,615
MENTOR TEACHER PROGRAM	7,002
PREV/INTERV/REMED SOQ	2,316,120
REGIONAL TUITION PROG	2,625,506
REGULAR FOSTER CHILDR	81,764
REMEDIAL SUMMER SCHOOL	201,844
SOCIAL SECURITY INSTR	2,850,610
SPECIAL ED IN JAILS	88,169
SPECIAL EDUCATION SOQ	6,309,070
TCHR RETIREMENT-INSTR	4,758,003
VOCATIONAL ED SOQ	890,815
TOTAL STATE SCHOOL FUNDS	<u>\$ 70,021,366</u>

TOTAL REVENUES

	<u>\$ 140,309,693</u>
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EXPENDITURE CATEGORIES

Projected expenditures consist of cost estimates for the operation of regular day school, summer school, adult education programs, and other education programs. The Operating Budget classifications are: Instruction; Administration, Attendance and Health; Pupil Transportation; Operations and Maintenance; Facilities; Technology; and Debt and Fund Transfers. Each of these classifications is further broken into expenditure types. The largest expenditure in the General Fund is associated with personnel for salaries and benefits. The budget approved by the School Board for FY 2012 does not include any raises or step increases and continues to trim staffing through attrition.

Within each of the seven categories, Instruction; Administration, Attendance, and Health; Pupil Transportation; Operations, Maintenance, and Facilities; Technology; and Debt Service and Fund Transfers, the following expenditure types are utilized. A brief description of each expenditure category follows:

SALARIES provides for all payroll costs for full-time and part-time employees, as well as overtime expenses, supplements and other allowances.

FRINGE BENEFITS provides for all fringe benefits including Social Security, life insurance, retirement, medical insurance, and unemployment.

PURCHASED SERVICES provides for all contractual services required by the School Board; i.e., printing, maintenance agreements, advertising expenses, and other contracted services.

OTHER CHARGES provides for payments of utilities, postage, telecommunications, insurance, rentals, travel, and other miscellaneous charges.

MATERIALS AND SUPPLIES provides for expenditures for articles and commodities which are consumed.

CAPITAL OUTLAY provides expenditures for new equipment and replacement equipment. Items that are appropriate in this category include computer equipment, furniture, educational and audiovisual equipment, motor vehicles, communications equipment and medical equipment. This category excludes any major capital outlays associated with facilities acquired or constructed. These capital outlays are included in the City's CIP Budget.

FUND TRANSFERS accounts for the conveying of funds between the seven expenditure categories listed above and from one fund (e.g., School General Fund) to another fund (e.g., Textbook Fund, Grants Fund, and Risk Management Fund).

GENERAL FUND BUDGET OVERVIEW

<u>EXPENDITURES CATEGORIES</u>	<u>2008 - 09 ACTUAL</u>	<u>2009 - 10 ACTUAL</u>	<u>2010 - 11 ACTUAL</u>	<u>2011 - 12 BUDGET</u>	<u>2012 - 13 BUDGET</u>
INSTRUCTION	98,774,550	94,153,054	90,751,881	102,594,601	102,938,963
ADMINISTRATION, ATTENDANCE AND HEALTH	7,752,194	7,635,641	7,074,460	6,779,432	7,019,793
TRANSPORTATION	6,422,462	6,579,933	6,309,561	7,330,554	7,052,134
OPERATIONS	15,110,542	15,809,652	15,081,991	14,983,058	15,391,200
FACILITIES	96,989	-5,554	174,120	376,106	387,230
TECHNOLOGY	5,215,657	5,139,480	3,599,078	3,811,963	3,801,889
FUND TRANSFERS	<u>14,333,194</u>	<u>11,173,947</u>	<u>14,039,067</u>	<u>3,113,221</u>	<u>3,718,484</u>
TOTAL EXPENDITURES	<u><u>147,705,588</u></u>	<u><u>140,486,152</u></u>	<u><u>137,030,158</u></u>	<u><u>138,988,935</u></u>	<u><u>140,309,693</u></u>

INSTRUCTION

Instruction expenditures deal directly with the interaction between teachers and students. The following subcategories are included under Instruction:

CLASSROOM INSTRUCTION - Expenditures under Classroom Instruction are those that are associated with instruction in the classroom, including salaries for teachers and paraprofessionals. Also included are expenditures for instructional supplies, replacement equipment, and new equipment.

GUIDANCE SERVICES - Expenditures under Guidance Services are those associated with counseling students and parents, evaluating the abilities of students, assisting students as they make educational and career plans and working with staff members in planning and conducting guidance programs for students.

SCHOOL SOCIAL WORKERS - Expenditures under School Social Worker services are those associated with programs designed to improve student attendance at school and that attempt to prevent or solve student problems involving the home, the school, and the community.

HOMEBOUND - Expenditures under Homebound Instruction are those associated with activities designed to meet the educational needs of qualifying students who are unable to attend regular school.

IMPROVEMENT OF INSTRUCTION - Expenditures in this area are those associated with assisting the instructional staff with the content and process of providing learning experiences for students. Activities may include curriculum development, techniques of instruction, and staff training.

MEDIA SERVICES - Expenditures under Media Services are those associated with activities concerned with the use of all teaching and learning resources, including hardware, software, and content materials.

OFFICE OF THE PRINCIPAL - Expenditures under Office of the Principal are those associated with activities concerned with the overall administration of a school. This includes the activities performed by the principal, the assistant principal, and the clerical staff who work in a particular school to support teaching and administrative functions.

GENERAL FUND INSTRUCTION OVERVIEW

<u>EXPENDITURES CATEGORIES</u>	<u>2008 - 09 ACTUAL</u>	<u>2009 - 10 ACTUAL</u>	<u>2010 - 11 ACTUAL</u>	<u>2011 - 12 BUDGET</u>	<u>2012 - 13 BUDGET</u>
SALARY AND BENEFITS:					
SALARIES:					
ASSISTANT PRINCIPAL	2,390,798	2,378,290	2,221,923	2,148,272	2,548,280
ASSISTANT SUPERINTENDENT	123,003	124,913	125,986	125,486	135,125
CLERICAL	2,595,927	2,450,206	2,399,187	2,347,849	2,402,820
DIR / SUPV / MNGR / COORD	1,721,209	1,380,562	1,460,147	1,520,653	1,716,060
LIBRARIAN	1,348,560	1,322,719	1,251,023	1,256,261	1,275,898
OTHER PROFESSIONAL	797,388	835,009	842,294	1,026,968	954,933
INSTRUCTIONAL ASSISTANT	3,594,905	3,515,418	3,082,137	3,111,446	3,411,656
PRINCIPAL	2,207,048	2,229,691	2,140,519	2,132,860	2,399,668
SECURITY GUARD	13,026	5,743	6,795	6,800	6,800
SUB INSTRUCTIONAL ASSISTANT	23,516	13,449	4,874	0	0
SUB TEACHER	1,025,516	995,585	763,926	706,980	831,736
SUB CLERICAL	0	3,121	9,595	0	0
SUB LIBRARIAN	0	0	140	0	0
SUPPLEMENTS	768,007	757,897	699,079	766,177	726,539
TEACHER	50,980,392	47,818,284	46,383,594	53,666,041	51,493,658
TECHNICAL SUPPORT	706,975	795,690	740,381	765,341	711,205
BENEFITS:					
FICA	5,087,834	4,836,825	4,749,963	4,180,602	4,164,232
HEALTH INSURANCE	7,085,404	7,369,706	9,444,200	11,086,114	11,656,243
LIFE INSURANCE	538,821	345,653	169,310	171,552	754,960
UNEMPLOYMENT COMPENSATION	100,936	131,881	138,882	300,000	300,000
VRS	9,015,043	6,925,811	5,391,879	8,406,481	8,392,114
VRS HEALTH INSURANCE CREDIT	708,081	453,872	362,231	366,606	704,305
TOTAL SALARY AND BENEFITS:	<u>90,832,390</u>	<u>84,690,325</u>	<u>82,388,063</u>	<u>94,092,489</u>	<u>94,586,232</u>
NON-SALARY:					
PURCHASED SERVICES	1,108,160	1,344,587	1,678,630	1,820,171	1,713,683
OTHER CHARGES	869,557	1,629,824	579,857	624,067	592,128
MATERIALS AND SUPPLIES	1,286,097	1,634,039	1,270,772	1,340,554	1,332,584
EQUIPMENT	355,437	328,321	417,346	328,741	325,757
TUITION	4,322,910	4,525,959	4,417,213	4,388,579	4,388,579
TOTAL NON-SALARY:	<u>7,942,161</u>	<u>9,462,729</u>	<u>8,363,818</u>	<u>8,502,112</u>	<u>8,352,731</u>
TOTAL EXPENDITURES	<u><u>98,774,550</u></u>	<u><u>94,153,054</u></u>	<u><u>90,751,881</u></u>	<u><u>102,594,601</u></u>	<u><u>102,938,963</u></u>

INSTRUCTION CLASSROOM INSTRUCTION

<u>EXPENDITURES CATEGORIES</u>	<u>2008 - 09 ACTUAL</u>	<u>2009 - 10 ACTUAL</u>	<u>2010 - 11 ACTUAL</u>	<u>2011 - 12 BUDGET</u>	<u>2012 - 13 BUDGET</u>
SALARY AND BENEFITS:					
SALARIES:					
CLERICAL	8,645	20,118	6,529	8,000	15,000
DIR / SUPV / MNGR / COORD	70,253	8,271	0	52,001	0
LIBRARIAN	23,300	19,425	16,738	22,000	17,000
OTHER PROFESSIONAL	144,076	145,809	201,116	191,431	160,134
INSTRUCTIONAL ASSISTANT	3,594,905	3,515,418	3,082,137	3,111,446	3,411,656
PRINCIPAL	8,210	8,086	7,423	10,000	9,000
SECURITY GUARD	13,026	5,743	6,795	6,800	6,800
SUB INSTRUCTIONAL ASSISTANT	23,516	13,449	4,874	0	0
SUB TEACHER	1,025,516	992,080	762,661	706,980	831,736
SUPPLEMENTS	755,985	745,897	687,079	754,177	714,539
TEACHER	48,457,502	45,135,108	43,641,803	50,907,750	48,656,128
BENEFITS:					
FICA	4,031,651	3,790,766	3,729,409	3,204,226	3,190,804
HEALTH INSURANCE	5,706,792	5,885,510	7,592,318	8,527,374	9,195,216
LIFE INSURANCE	430,741	266,445	132,402	133,626	586,373
UNEMPLOYMENT COMPENSATION	96,522	129,634	125,714	300,000	300,000
VRS	7,195,740	5,362,638	4,214,744	6,887,043	6,741,340
VRS HEALTH INSURANCE CREDIT	566,034	349,940	283,179	285,499	547,044
TOTAL SALARY AND BENEFITS:	<u>72,152,412</u>	<u>66,394,336</u>	<u>64,494,921</u>	<u>75,108,353</u>	<u>74,382,770</u>
NON-SALARY:					
PURCHASED SERVICES	583,383	910,104	1,357,606	1,392,581	1,282,581
OTHER CHARGES	171,316	891,432	424,063	387,637	376,585
MATERIALS AND SUPPLIES	830,881	949,926	675,408	738,198	732,895
EQUIPMENT	147,445	187,807	118,149	136,782	135,557
TUITION - OTHER	24,458	7,380	70,000	70,000	70,000
TUITION - SECEP	4,178,452	4,518,579	4,347,213	4,318,579	4,318,579
TUITION - TRAEP	120,000	0	0	0	0
TOTAL NON-SALARY:	<u>6,055,935</u>	<u>7,465,227</u>	<u>6,992,440</u>	<u>7,043,777</u>	<u>6,916,197</u>
TOTAL EXPENDITURES	<u><u>78,208,347</u></u>	<u><u>73,859,563</u></u>	<u><u>71,487,362</u></u>	<u><u>82,152,130</u></u>	<u><u>81,298,967</u></u>

INSTRUCTION GUIDANCE SERVICES

<u>EXPENDITURES CATEGORIES</u>	<u>2008 - 09 ACTUAL</u>	<u>2009 - 10 ACTUAL</u>	<u>2010 - 11 ACTUAL</u>	<u>2011 - 12 BUDGET</u>	<u>2012 - 13 BUDGET</u>
SALARY AND BENEFITS:					
SALARIES:					
CLERICAL	152,799	153,263	158,253	153,757	161,602
TEACHER	2,168,391	1,960,215	1,951,025	1,933,351	1,951,297
SUB TEACHER	0	3,505	1,264	0	0
BENEFITS:					
FICA	172,766	157,999	157,878	136,799	131,474
HEALTH INSURANCE	214,131	227,173	288,764	395,251	354,868
LIFE INSURANCE	17,349	11,560	5,715	5,729	25,164
UNEMPLOYMENT COMPENSATION	2,910	970	9,828	0	0
VRS	291,734	230,157	182,105	230,869	246,385
VRS HEALTH INSURANCE CREDIT	22,815	15,153	12,252	12,249	23,474
TOTAL SALARY AND BENEFITS:	<u>3,042,895</u>	<u>2,759,995</u>	<u>2,767,086</u>	<u>2,868,005</u>	<u>2,894,264</u>
NON-SALARY:					
OTHER CHARGES	8,446	3,646	3,669	5,002	4,797
MATERIALS AND SUPPLIES	17,698	19,792	15,978	16,210	16,278
EQUIPMENT	1,597	2,430	1,061	2,125	2,125
TOTAL NON-SALARY:	<u>27,741</u>	<u>25,867</u>	<u>20,707</u>	<u>23,337</u>	<u>23,200</u>
TOTAL EXPENDITURES	<u>3,070,636</u>	<u>2,785,862</u>	<u>2,787,793</u>	<u>2,891,342</u>	<u>2,917,464</u>

INSTRUCTION SOCIAL WORKER SERVICES

<u>EXPENDITURES CATEGORIES</u>	<u>2008 - 09 ACTUAL</u>	<u>2009 - 10 ACTUAL</u>	<u>2010 - 11 ACTUAL</u>	<u>2011 - 12 BUDGET</u>	<u>2012 - 13 BUDGET</u>
SALARY AND BENEFITS:					
SALARIES:					
OTHER PROFESSIONAL	304,418	288,890	288,102	456,049	496,393
BENEFITS:					
FICA	22,948	21,907	21,600	32,637	33,749
HEALTH INSURANCE	26,732	21,367	29,051	61,144	66,096
LIFE INSURANCE	2,413	1,676	797	1,280	5,910
VRS	40,608	33,165	25,415	50,518	57,883
VRS HEALTH INSURANCE CREDIT	3,176	2,207	1,708	2,740	5,513
TOTAL SALARY AND BENEFITS:	<u>400,296</u>	<u>369,213</u>	<u>366,672</u>	<u>604,368</u>	<u>665,544</u>
NON-SALARY:					
OTHER CHARGES	2,915	0	0	2,263	2,263
MATERIALS AND SUPPLIES	0	0	0	85	85
TOTAL NON-SALARY:	<u>2,915</u>	<u>0</u>	<u>0</u>	<u>2,348</u>	<u>2,348</u>
TOTAL EXPENDITURES	<u><u>403,210</u></u>	<u><u>369,213</u></u>	<u><u>366,672</u></u>	<u><u>606,716</u></u>	<u><u>667,892</u></u>

INSTRUCTION HOMEBOUND SERVICES

<u>EXPENDITURES CATEGORIES</u>	<u>2008 - 09 ACTUAL</u>	<u>2009 - 10 ACTUAL</u>	<u>2010 - 11 ACTUAL</u>	<u>2011 - 12 BUDGET</u>	<u>2012 - 13 BUDGET</u>
SALARY AND BENEFITS:					
SALARIES:					
CLERICAL	36,114	22,275	0	0	0
TEACHER	87,030	109,040	71,682	73,058	73,058
BENEFITS:					
FICA	9,284	9,965	5,452	5,589	5,589
HEALTH INSURANCE	12,430	6,635	0	0	0
LIFE INSURANCE	602	492	0	0	0
VRS	10,099	8,951	0	0	0
VRS HEALTH INSURANCE CREDIT	790	648	0	0	0
TOTAL SALARY AND BENEFITS:	<u>156,350</u>	<u>158,006</u>	<u>77,134</u>	<u>78,647</u>	<u>78,647</u>
NON-SALARY:					
OTHER CHARGES	12	0	0	0	0
MATERIALS AND SUPPLIES	510	125	181	479	479
TOTAL NON-SALARY:	<u>522</u>	<u>125</u>	<u>181</u>	<u>479</u>	<u>479</u>
TOTAL EXPENDITURES	<u><u>156,872</u></u>	<u><u>158,131</u></u>	<u><u>77,315</u></u>	<u><u>79,126</u></u>	<u><u>79,126</u></u>

INSTRUCTION IMPROVEMENT OF INSTRUCTION

<u>EXPENDITURES CATEGORIES</u>	<u>2008 - 09 ACTUAL</u>	<u>2009 - 10 ACTUAL</u>	<u>2010 - 11 ACTUAL</u>	<u>2011 - 12 BUDGET</u>	<u>2012 - 13 BUDGET</u>
SALARY AND BENEFITS:					
SALARIES:					
ASSISTANT SUPERINTENDENT	123,003	124,913	125,986	125,486	135,125
CLERICAL	738,967	733,297	738,112	729,151	751,628
DIR / SUPV / MNGR / COORD	1,568,999	1,298,753	1,385,879	1,394,883	1,639,598
OTHER PROFESSIONAL	243,099	254,985	188,810	228,789	198,962
PRINCIPAL	44,068	46,275	0	0	0
SUPPLEMENTS	12,022	12,000	12,000	12,000	12,000
TEACHER	199,079	544,699	649,112	682,410	738,345
TECHNICAL SUPPORT	672,932	756,133	700,470	731,862	675,047
BENEFITS:					
FICA	263,987	276,587	279,987	276,621	281,628
HEALTH INSURANCE	324,888	372,830	490,139	676,780	642,229
LIFE INSURANCE	27,769	21,925	10,536	10,988	49,140
VRS	467,555	431,834	336,291	437,166	481,206
VRS HEALTH INSURANCE CREDIT	36,340	28,627	22,538	23,499	45,840
TOTAL SALARY AND BENEFITS:	<u>4,722,708</u>	<u>4,902,858</u>	<u>4,939,859</u>	<u>5,329,635</u>	<u>5,650,748</u>
NON-SALARY:					
PURCHASED SERVICES	492,757	404,608	296,676	402,246	406,013
OTHER CHARGES	606,626	681,481	113,758	177,442	153,157
MATERIALS AND SUPPLIES	310,001	541,166	465,082	465,054	462,514
EQUIPMENT	157,411	84,215	253,728	144,734	143,675
TOTAL NON-SALARY:	<u>1,566,795</u>	<u>1,711,469</u>	<u>1,129,244</u>	<u>1,189,476</u>	<u>1,165,359</u>
TOTAL EXPENDITURES	<u>6,289,504</u>	<u>6,614,328</u>	<u>6,069,103</u>	<u>6,519,111</u>	<u>6,816,107</u>

INSTRUCTION MEDIA SERVICES

<u>EXPENDITURES CATEGORIES</u>	<u>2008 - 09 ACTUAL</u>	<u>2009 - 10 ACTUAL</u>	<u>2010 - 11 ACTUAL</u>	<u>2011 - 12 BUDGET</u>	<u>2012 - 13 BUDGET</u>
SALARY AND BENEFITS:					
SALARIES:					
CLERICAL	360,812	194,747	175,698	161,220	151,053
DIR / SUPV / MNGR / COORD	81,958	73,538	74,268	73,769	76,462
LIBRARIAN	1,325,260	1,303,294	1,234,285	1,234,261	1,258,898
OTHER PROFESSIONAL	105,795	145,325	164,265	150,699	99,444
TEACHER	68,391	69,222	69,971	69,472	74,830
TECHNICAL SUPPORT	34,043	39,557	39,911	33,479	36,158
SUB LIBRARIAN	0	0	140	0	0
BENEFITS:					
FICA	147,031	136,043	131,909	116,306	108,375
HEALTH INSURANCE	245,306	232,970	270,143	371,060	347,511
LIFE INSURANCE	15,443	10,072	4,781	4,846	20,209
VRS	259,807	201,601	152,394	193,217	197,868
VRS HEALTH INSURANCE CREDIT	20,317	13,217	10,240	10,357	18,849
UNEMPLOYMENT COMPENSATION	0	0	3,340	0	0
TOTAL SALARY AND BENEFITS:	<u>2,664,163</u>	<u>2,419,586</u>	<u>2,331,347</u>	<u>2,418,686</u>	<u>2,389,657</u>
NON-SALARY:					
PURCHASED SERVICES	27,852	26,830	21,728	21,728	21,728
OTHER CHARGES	9,399	4,373	5,206	5,760	5,760
MATERIALS AND SUPPLIES	66,319	67,214	64,813	68,008	67,583
EQUIPMENT	19,824	18,393	10,233	12,992	12,992
TOTAL NON-SALARY:	<u>123,395</u>	<u>116,810</u>	<u>101,980</u>	<u>108,488</u>	<u>108,063</u>
TOTAL EXPENDITURES	<u><u>2,787,557</u></u>	<u><u>2,536,396</u></u>	<u><u>2,433,327</u></u>	<u><u>2,527,174</u></u>	<u><u>2,497,720</u></u>

INSTRUCTION OFFICE OF THE PRINCIPAL

<u>EXPENDITURES CATEGORIES</u>	<u>2008 - 09 ACTUAL</u>	<u>2009 - 10 ACTUAL</u>	<u>2010 - 11 ACTUAL</u>	<u>2011 - 12 BUDGET</u>	<u>2012 - 13 BUDGET</u>
SALARY AND BENEFITS:					
SALARIES:					
ASSISTANT PRINCIPAL	2,390,798	2,378,290	2,221,923	2,148,272	2,548,280
CLERICAL	1,298,589	1,326,505	1,320,595	1,295,721	1,323,537
PRINCIPAL	2,154,771	2,175,330	2,133,096	2,122,860	2,390,668
SUB CLERICAL	0	3,121	9,595	0	0
BENEFITS:					
FICA	440,167	443,558	423,728	408,424	412,613
HEALTH INSURANCE	555,126	623,221	773,784	1,054,505	1,050,323
LIFE INSURANCE	44,503	33,484	15,078	15,083	68,164
UNEMPLOYMENT COMPENSATION	1,504	1,277	0	0	0
VRS	749,500	657,466	480,931	607,668	667,432
VRS HEALTH INSURANCE CREDIT	58,609	44,080	32,313	32,262	63,585
TOTAL SALARY AND BENEFITS:	<u>7,693,567</u>	<u>7,686,331</u>	<u>7,411,044</u>	<u>7,684,795</u>	<u>8,524,602</u>
NON-SALARY:					
PURCHASED SERVICES	4,167	3,045	2,620	3,616	3,361
OTHER CHARGES	70,843	48,892	33,161	45,963	49,566
MATERIALS AND SUPPLIES	60,688	55,818	49,310	52,520	52,750
EQUIPMENT	29,160	35,476	34,175	32,108	31,408
TOTAL NON-SALARY:	<u>164,858</u>	<u>143,231</u>	<u>119,266</u>	<u>134,207</u>	<u>137,085</u>
TOTAL EXPENDITURES	<u><u>7,858,425</u></u>	<u><u>7,829,562</u></u>	<u><u>7,530,309</u></u>	<u><u>7,819,002</u></u>	<u><u>8,661,687</u></u>

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ADMINISTRATION, ATTENDANCE AND HEALTH

Administration, Attendance and Health include activities associated with establishing and administering policy for Administration, Attendance and Health. Administration includes those activities concerned with establishing and administering Policy for the school division. The following sub-categories are under Administration:

BOARD SERVICES- Expenditures under Board Services are those associated with the activities of the School Board.

EXECUTIVE ADMINISTRATION SERVICES- Expenditures under Executive Administration are those associated with the executive responsibility of the school division.

OFFICE OF BUDGET & PLANNING – Expenditures in this area relate to the preparation of the budget and activities in support of long range planning for the division.

PUBLIC INFORMATION SERVICES – Expenditures under Public Information Services include communications with staff, parents, and students as well as activities that promote the school division within the local community.

HUMAN RESOURCES – Expenditures under Human Resources are those associated with maintaining the school division's staff. This includes activities such as recruitment and placement of staff, and employee benefits.

FINANCIAL SERVICES – Expenditures under Financial Services are those associated with the fiscal operations of the school division. This includes activities such as budgeting, receiving and disbursing funds, and payroll processing.

PURCHASING SERVICES – Expenditures for Purchasing Services are related to procuring supplies, services, and equipment for the division.

Attendance and Health Services includes those activities whose primary purpose is the promotion and improvement of children's attendance at school. The following sub-categories are under Attendance and Health Services:

HEALTH SERVICES- Expenditures under Health Services are those for activities associated with providing students with appropriate medical, dental, and nursing services.

PSYCHOLOGICAL SERVICES – Expenditures under Psychological Services are those for activities associated with administering psychological tests and interpreting the results, and expenditures associated with providing occupational and physical therapy services for students.

SPEECH/AUDIOLOGY SERVICES – Expenditures associated with employees who provide direct and consultative services which students require within our school division.

GENERAL FUND ADMINISTRATION, ATTENDANCE AND HEALTH OVERVIEW

<u>EXPENDITURES CATEGORIES</u>	<u>2008 - 09 ACTUAL</u>	<u>2009 - 10 ACTUAL</u>	<u>2010 - 11 ACTUAL</u>	<u>2011 - 12 BUDGET</u>	<u>2012 - 13 BUDGET</u>
SALARY AND BENEFITS:					
SALARIES:					
ASSISTANT SUPERINTENDENT	105,592	107,501	108,574	108,075	116,721
BOARD MEMBER	51,700	51,700	51,700	51,700	51,700
CLERICAL	1,027,448	1,127,513	1,074,497	1,039,332	1,122,308
DIR / SUPV / MNGR / COORD	1,008,236	917,775	892,705	886,228	956,250
NURSE	945,100	871,782	891,312	868,435	899,782
OTHER PROFESSIONAL	19,147	19,815	28,104	32,727	12,838
PSYCHOLOGIST - DISTRICT	468,205	505,993	489,649	309,158	316,988
SUB NURSE	1,700	2,890	2,380	0	0
SUPERINTENDENT	206,263	210,532	212,364	211,865	228,813
TEACHER	329,862	348,489	329,228	274,679	254,304
BENEFITS:					
FICA	304,673	297,285	294,622	258,509	261,551
HEALTH INSURANCE	431,178	443,148	530,955	709,440	676,129
HEALTH INSURANCE RETIREE	1,230,252	1,000,000	675,933	280,000	280,000
LIFE INSURANCE	31,240	22,641	10,924	10,916	45,633
UNEMPLOYMENT COMPENSATION	0	19,278	4,158	0	0
VRS	524,111	447,003	348,820	428,482	446,739
VRS HEALTH INSURANCE CREDIT	41,010	29,764	23,384	23,340	42,568
TOTAL SALARY AND BENEFITS:	<u>6,725,716</u>	<u>6,423,111</u>	<u>5,969,309</u>	<u>5,492,886</u>	<u>5,712,324</u>
NON-SALARY:					
PURCHASED SERVICES	643,481	787,294	663,266	774,946	783,946
OTHER CHARGES	295,043	300,893	365,733	438,164	438,581
MATERIALS AND SUPPLIES	80,405	60,171	73,826	60,975	72,481
EQUIPMENT	7,550	64,172	2,325	12,461	12,461
TOTAL NON-SALARY:	<u>1,026,478</u>	<u>1,212,530</u>	<u>1,105,150</u>	<u>1,286,546</u>	<u>1,307,469</u>
TOTAL EXPENDITURES	<u><u>7,752,194</u></u>	<u><u>7,635,641</u></u>	<u><u>7,074,460</u></u>	<u><u>6,779,432</u></u>	<u><u>7,019,793</u></u>

ADMINISTRATION, ATTENDANCE AND HEALTH BOARD SERVICES

<u>EXPENDITURES CATEGORIES</u>	<u>2008 - 09 ACTUAL</u>	<u>2009 - 10 ACTUAL</u>	<u>2010 - 11 ACTUAL</u>	<u>2011 - 12 BUDGET</u>	<u>2012 - 13 BUDGET</u>
SALARY AND BENEFITS:					
SALARIES:					
BOARD MEMBER	51,700	51,700	51,700	51,700	51,700
BENEFITS:					
FICA	3,909	3,904	3,922	3,913	3,830
HEALTH INSURANCE	11,716	12,952	8,390	11,429	11,187
TOTAL SALARY AND BENEFITS:	<u>67,325</u>	<u>68,557</u>	<u>64,013</u>	<u>67,042</u>	<u>66,717</u>
NON-SALARY:					
PURCHASED SERVICES	77,909	50,873	61,559	67,700	67,700
OTHER CHARGES	88,105	55,707	61,433	59,853	53,953
MATERIALS AND SUPPLIES	9,120	12,032	11,482	8,238	14,138
EQUIPMENT	0	0	0	425	425
TOTAL NON-SALARY:	<u>175,134</u>	<u>118,612</u>	<u>134,474</u>	<u>136,216</u>	<u>136,216</u>
TOTAL EXPENDITURES	<u>242,460</u>	<u>187,169</u>	<u>198,487</u>	<u>203,258</u>	<u>202,933</u>

ADMINISTRATION, ATTENDANCE AND HEALTH EXECUTIVE ADMIN SERVICES

<u>EXPENDITURES CATEGORIES</u>	<u>2008 - 09 ACTUAL</u>	<u>2009 - 10 ACTUAL</u>	<u>2010 - 11 ACTUAL</u>	<u>2011 - 12 BUDGET</u>	<u>2012 - 13 BUDGET</u>
SALARY AND BENEFITS:					
SALARIES:					
CLERICAL	122,048	139,534	143,236	134,347	163,245
DIR / SUPV / MNGR / COORD	139,452	95,651	96,541	96,042	103,525
OTHER PROFESSIONAL	0	0	7,745	13,000	12,838
SUPERINTENDENT	206,263	210,532	212,364	211,865	228,813
BENEFITS:					
FICA	30,184	27,534	28,013	27,856	29,994
HEALTH INSURANCE	39,082	40,439	52,101	70,946	75,105
LIFE INSURANCE	3,507	2,588	1,239	1,241	5,662
VRS	59,057	50,816	39,509	50,110	55,456
VRS HEALTH INSURANCE CREDIT	4,619	3,408	2,655	2,657	5,282
TOTAL SALARY AND BENEFITS:	<u>604,211</u>	<u>570,501</u>	<u>583,402</u>	<u>608,064</u>	<u>679,920</u>
NON-SALARY:					
PURCHASED SERVICES	34,615	20,919	34,111	41,885	41,885
OTHER CHARGES	20,344	28,834	24,745	53,175	52,301
MATERIALS AND SUPPLIES	8,055	9,587	8,693	8,607	8,607
TOTAL NON-SALARY:	<u>63,014</u>	<u>59,339</u>	<u>67,549</u>	<u>103,667</u>	<u>102,793</u>
TOTAL EXPENDITURES	<u>667,225</u>	<u>629,841</u>	<u>650,951</u>	<u>711,731</u>	<u>782,713</u>

**ADMINISTRATION, ATTENDANCE AND HEALTH
OFFICE OF BUDGET AND PLANNING**

<u>EXPENDITURES CATEGORIES</u>	<u>2008 - 09 ACTUAL</u>	<u>2009 - 10 ACTUAL</u>	<u>2010 - 11 ACTUAL</u>	<u>2011 - 12 BUDGET</u>	<u>2012 - 13 BUDGET</u>
SALARY AND BENEFITS:					
SALARIES:					
ASSISTANT SUPERINTENDENT	105,592	107,501	108,574	108,075	116,721
CLERICAL	71,676	75,720	76,691	73,599	79,487
BENEFITS:					
FICA	13,384	13,651	13,487	13,372	13,772
HEALTH INSURANCE	11,589	13,978	25,169	34,287	31,812
LIFE INSURANCE	1,392	1,075	509	511	2,335
VRS	23,444	21,055	16,223	20,585	22,879
VRS HEALTH INSURANCE CREDIT	1,834	1,415	1,090	1,092	2,179
TOTAL SALARY AND BENEFITS:	<u>228,911</u>	<u>234,394</u>	<u>241,743</u>	<u>251,521</u>	<u>269,185</u>
NON-SALARY:					
PURCHASED SERVICES	37,388	35,098	42,905	50,116	50,116
OTHER CHARGES	3,040	1,583	1,067	3,100	3,100
MATERIALS AND SUPPLIES	1,273	673	7	2,295	2,295
EQUIPMENT	392	0	0	1,275	1,275
TOTAL NON-SALARY:	<u>42,093</u>	<u>37,353</u>	<u>43,979</u>	<u>56,786</u>	<u>56,786</u>
TOTAL EXPENDITURES	<u>271,004</u>	<u>271,748</u>	<u>285,722</u>	<u>308,307</u>	<u>325,971</u>

**ADMINISTRATION, ATTENDANCE AND HEALTH
PUBLIC INFORMATION SERVICES**

<u>EXPENDITURES CATEGORIES</u>	<u>2008 - 09 ACTUAL</u>	<u>2009 - 10 ACTUAL</u>	<u>2010 - 11 ACTUAL</u>	<u>2011 - 12 BUDGET</u>	<u>2012 - 13 BUDGET</u>
SALARY AND BENEFITS:					
SALARIES:					
CLERICAL	24,251	5,019	0	0	0
DIR / SUPV / MNGR / COORD	55,586	1,257	0	0	0
BENEFITS:					
FICA	6,015	481	0	0	0
HEALTH INSURANCE	12,741	0	0	0	0
LIFE INSURANCE	618	32	0	0	0
UNEMPLOYMENT COMPENSATION	0	9,828	4,158	0	0
VRS	10,408	567	0	0	0
VRS HEALTH INSURANCE CREDIT	814	43	0	0	0
TOTAL SALARY AND BENEFITS:	<u>110,433</u>	<u>17,226</u>	<u>4,158</u>	<u>0</u>	<u>0</u>
NON-SALARY:					
PURCHASED SERVICES	17,660	3,008	0	0	0
OTHER CHARGES	4,654	0	0	0	0
MATERIALS AND SUPPLIES	2,665	0	0	0	0
EQUIPMENT	165	0	0	0	0
TOTAL NON-SALARY:	<u>25,143</u>	<u>3,008</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL EXPENDITURES	<u><u>135,576</u></u>	<u><u>20,234</u></u>	<u><u>4,158</u></u>	<u><u>0</u></u>	<u><u>0</u></u>

**ADMINISTRATION, ATTENDANCE AND HEALTH
HUMAN RESOURCES**

<u>EXPENDITURES CATEGORIES</u>	<u>2008 - 09 ACTUAL</u>	<u>2009 - 10 ACTUAL</u>	<u>2010 - 11 ACTUAL</u>	<u>2011 - 12 BUDGET</u>	<u>2012 - 13 BUDGET</u>
SALARY AND BENEFITS:					
SALARIES:					
CLERICAL	221,705	286,706	245,572	239,426	260,871
DIR / SUPV / MNGR / COORD	328,877	332,051	335,021	333,023	359,264
BENEFITS:					
FICA	41,215	43,207	43,430	42,593	43,948
HEALTH INSURANCE	55,614	58,347	71,835	92,765	87,063
LIFE INSURANCE	4,295	3,404	1,586	1,610	7,385
VRS	72,250	66,688	50,605	64,864	72,315
VRS HEALTH INSURANCE CREDIT	5,650	4,481	3,400	3,439	6,889
TOTAL SALARY AND BENEFITS:	<u>729,606</u>	<u>794,885</u>	<u>751,449</u>	<u>777,720</u>	<u>837,735</u>
NON-SALARY:					
PURCHASED SERVICES	25,009	40,242	38,054	69,080	69,080
OTHER CHARGES	129,614	126,271	124,653	122,300	122,300
MATERIALS AND SUPPLIES	21,364	18,030	17,686	18,500	18,500
EQUIPMENT	81	34,691	0	0	0
TOTAL NON-SALARY:	<u>176,069</u>	<u>219,234</u>	<u>180,394</u>	<u>209,880</u>	<u>209,880</u>
TOTAL EXPENDITURES	<u>905,674</u>	<u>1,014,119</u>	<u>931,843</u>	<u>987,600</u>	<u>1,047,615</u>

**ADMINISTRATION, ATTENDANCE AND HEALTH
FINANCIAL SERVICES**

<u>EXPENDITURES CATEGORIES</u>	<u>2008 - 09 ACTUAL</u>	<u>2009 - 10 ACTUAL</u>	<u>2010 - 11 ACTUAL</u>	<u>2011 - 12 BUDGET</u>	<u>2012 - 13 BUDGET</u>
SALARY AND BENEFITS:					
SALARIES:					
CLERICAL	427,045	451,088	444,425	434,431	445,114
DIR / SUPV / MNGR / COORD	312,029	321,309	324,744	321,527	347,050
BENEFITS:					
FICA	54,187	56,400	56,638	55,315	54,472
HEALTH INSURANCE	83,145	89,494	100,590	118,289	128,680
HEALTH INSURANCE RETIREE	1,230,252	1,000,000	675,933	280,000	280,000
LIFE INSURANCE	5,721	4,527	2,082	2,126	9,435
VRS	95,704	88,735	66,407	82,682	92,375
VRS HEALTH INSURANCE CREDIT	7,485	5,960	4,462	4,545	8,804
UNEMPLOYMENT COMPENSATON	0	9,450	0	0	0
TOTAL SALARY AND BENEFITS:	<u>2,215,568</u>	<u>2,026,964</u>	<u>1,675,282</u>	<u>1,298,915</u>	<u>1,365,930</u>
NON-SALARY:					
PURCHASED SERVICES	120,910	278,270	140,900	209,282	209,282
OTHER CHARGES	14,135	38,316	128,872	175,157	181,123
MATERIALS AND SUPPLIES	2,105	6,700	7,088	12,395	12,395
EQUIPMENT	382	23,049	1,840	4,321	4,321
TOTAL NON-SALARY:	<u>137,533</u>	<u>346,336</u>	<u>278,700</u>	<u>401,155</u>	<u>407,121</u>
TOTAL EXPENDITURES	<u>2,353,101</u>	<u>2,373,300</u>	<u>1,953,982</u>	<u>1,700,070</u>	<u>1,773,051</u>

**ADMINISTRATION, ATTENDANCE AND HEALTH
PURCHASING SERVICES**

<u>EXPENDITURES CATEGORIES</u>	<u>2008 - 09 ACTUAL</u>	<u>2009 - 10 ACTUAL</u>	<u>2010 - 11 ACTUAL</u>	<u>2011 - 12 BUDGET</u>	<u>2012 - 13 BUDGET</u>
SALARY AND BENEFITS:					
SALARIES:					
CLERICAL	131,991	139,080	141,463	134,129	148,319
DIR / SUPV / MNGR / COORD	57,010	62,790	64,034	63,770	68,830
BENEFITS:					
FICA	14,208	14,895	14,933	14,149	14,770
HEALTH INSURANCE	24,575	26,897	34,558	47,049	53,844
LIFE INSURANCE	1,543	1,193	567	557	2,588
VRS	25,573	23,381	18,090	21,754	25,323
VRS HEALTH INSURANCE CREDIT	2,022	1,570	1,215	1,189	2,413
TOTAL SALARY AND BENEFITS:	<u>256,923</u>	<u>269,806</u>	<u>274,860</u>	<u>282,597</u>	<u>316,087</u>
NON-SALARY:					
PURCHASED SERVICES	0	2,586	2,061	2,198	2,198
OTHER CHARGES	10,744	21,823	0	0	0
EQUIPMENT	5,143	5,560	68	5,950	5,950
TOTAL NON-SALARY:	<u>15,887</u>	<u>29,969</u>	<u>2,129</u>	<u>8,148</u>	<u>8,148</u>
TOTAL EXPENDITURES	<u>272,810</u>	<u>299,775</u>	<u>276,989</u>	<u>290,745</u>	<u>324,235</u>

**ADMINISTRATION, ATTENDANCE AND HEALTH
HEALTH SERVICES**

<u>EXPENDITURES CATEGORIES</u>	<u>2008 - 09 ACTUAL</u>	<u>2009 - 10 ACTUAL</u>	<u>2010 - 11 ACTUAL</u>	<u>2011 - 12 BUDGET</u>	<u>2012 - 13 BUDGET</u>
SALARY AND BENEFITS:					
SALARIES:					
CLERICAL	28,732	30,366	23,110	23,400	25,272
DIR / SUPV / MNGR / COORD	115,282	104,717	72,365	71,866	77,581
NURSE	945,100	871,782	891,312	868,435	899,782
OTHER PROFESSIONAL	19,147	19,815	20,359	19,727	0
SUB NURSE	1,700	2,890	2,380	0	0
BENEFITS:					
FICA	82,289	74,490	74,512	64,260	65,133
HEALTH INSURANCE	132,576	137,792	156,394	212,387	172,012
LIFE INSURANCE	7,874	5,125	2,673	2,708	11,424
VRS	132,065	102,615	84,857	106,706	111,773
VRS HEALTH INSURANCE CREDIT	10,327	6,704	5,702	5,793	10,654
TOTAL SALARY AND BENEFITS:	<u>1,475,091</u>	<u>1,356,296</u>	<u>1,333,665</u>	<u>1,375,282</u>	<u>1,373,631</u>
NON-SALARY:					
PURCHASED SERVICES	133,297	106,297	131,175	122,185	131,185
OTHER CHARGES	1,719	1,785	3,320	1,925	3,150
MATERIALS AND SUPPLIES	35,822	13,149	28,870	10,940	16,546
EQUIPMENT	1,387	872	417	490	490
TOTAL NON-SALARY:	<u>172,224</u>	<u>122,103</u>	<u>163,781</u>	<u>135,540</u>	<u>151,371</u>
TOTAL EXPENDITURES	<u>1,647,315</u>	<u>1,478,400</u>	<u>1,497,446</u>	<u>1,510,822</u>	<u>1,525,002</u>

**ADMINISTRATION, ATTENDANCE AND HEALTH
PSYCHOLOGICAL SERVICES**

<u>EXPENDITURES CATEGORIES</u>	<u>2008 - 09 ACTUAL</u>	<u>2009 - 10 ACTUAL</u>	<u>2010 - 11 ACTUAL</u>	<u>2011 - 12 BUDGET</u>	<u>2012 - 13 BUDGET</u>
SALARY AND BENEFITS:					
SALARIES:					
PSYCHOLOGIST - DISTRICT	468,205	505,993	489,649	309,158	316,988
TEACHER	329,862	348,489	329,228	274,679	254,304
BENEFITS:					
FICA	59,281	62,723	59,687	37,051	35,632
HEALTH INSURANCE	60,139	63,249	81,918	122,288	116,426
LIFE INSURANCE	6,290	4,697	2,268	2,163	6,804
VRS	105,610	93,148	73,128	81,781	66,618
VRS HEALTH INSURANCE CREDIT	8,260	6,183	4,860	4,625	6,347
TOTAL SALARY AND BENEFITS:	<u>1,037,647</u>	<u>1,084,482</u>	<u>1,040,738</u>	<u>831,745</u>	<u>803,119</u>
NON-SALARY:					
PURCHASED SERVICES	196,693	250,000	212,500	212,500	212,500
OTHER CHARGES	22,688	26,575	21,644	22,654	22,654
TOTAL NON-SALARY:	<u>219,381</u>	<u>276,575</u>	<u>234,144</u>	<u>235,154</u>	<u>235,154</u>
TOTAL EXPENDITURES	<u>1,257,028</u>	<u>1,361,056</u>	<u>1,274,881</u>	<u>1,066,899</u>	<u>1,038,273</u>

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PUPIL TRANSPORTATION

Pupil Transportation includes activities concerned with transporting students to and from school. This includes trips between home and school, and trips to and from school activities. The following sub-categories are under Pupil Transportation:

MANAGEMENT AND DIRECTION – Expenditures under Management and Direction are those associated with activities that pertain to directing and managing student transportation services.

VEHICLE OPERATION– Expenditures under Vehicle Operation are those associated with activities involved in operating vehicles for student transportation.

VEHICLE MAINTENANCE– Expenditures under Vehicle Maintenance Services are those associated with activities involved in maintaining student transportation vehicles.

BUS REGULAR PURCHASES – Expenditures under Bus Regular Purchases are those for the purchase of replacement or additional school buses.

BUS PURCHASE LEASE – Expenditures under Bus Purchase Lease are for the lease of replacement or additional school buses.

**GENERAL FUND
TRANSPORTATION OVERVIEW**

<u>EXPENDITURES CATEGORIES</u>	<u>2008 - 09 ACTUAL</u>	<u>2009 - 10 ACTUAL</u>	<u>2010 - 11 ACTUAL</u>	<u>2011 - 12 BUDGET</u>	<u>2012 - 13 BUDGET</u>
SALARY AND BENEFITS:					
SALARIES:					
BUS DRIVER	2,274,600	2,308,502	2,325,948	2,387,665	2,666,533
BUS MONITOR	534,918	506,599	523,261	393,185	424,123
CLERICAL	119,937	126,754	128,409	121,974	127,374
DIR / SUPV / MNGR / COORD	68,125	70,736	72,019	71,520	58,888
OTHER PROFESSIONAL	36,876	38,885	39,154	35,240	38,060
SUB BUS MONITOR	286	0	0	0	0
BENEFITS:					
FICA	224,901	221,308	227,174	217,949	220,721
HEALTH INSURANCE	726,776	837,705	1,048,728	1,406,903	1,348,822
LIFE INSURANCE	21,300	11,744	5,485	6,014	26,683
UNEMPLOYMENT COMPENSATION	1,889	0	8,829	0	0
VRS	349,226	278,832	263,096	291,178	292,260
VRS HEALTH INSURANCE CREDIT	2,271	1,750	1,332	1,363	2,493
TOTAL SALARY AND BENEFITS:	<u>4,361,104</u>	<u>4,402,814</u>	<u>4,643,434</u>	<u>4,932,991</u>	<u>5,205,957</u>
NON-SALARY:					
PURCHASED SERVICES	743,840	740,854	898,061	816,820	740,936
OTHER CHARGES	600,291	426,385	439,529	346,079	161,741
MATERIALS AND SUPPLIES	315,036	301,000	320,664	1,232,664	941,500
EQUIPMENT	402,192	708,879	7,873	2,000	2,000
TOTAL NON-SALARY:	<u>2,061,358</u>	<u>2,177,118</u>	<u>1,666,127</u>	<u>2,397,563</u>	<u>1,846,177</u>
TOTAL EXPENDITURES	<u><u>6,422,462</u></u>	<u><u>6,579,933</u></u>	<u><u>6,309,561</u></u>	<u><u>7,330,554</u></u>	<u><u>7,052,134</u></u>

**TRANSPORTATION
TRANSP - MGMT AND DIRECTION**

<u>EXPENDITURES CATEGORIES</u>	<u>2008 - 09 ACTUAL</u>	<u>2009 - 10 ACTUAL</u>	<u>2010 - 11 ACTUAL</u>	<u>2011 - 12 BUDGET</u>	<u>2012 - 13 BUDGET</u>
SALARY AND BENEFITS:					
SALARIES:					
CLERICAL	119,937	126,754	128,409	121,974	127,374
DIR / SUPV / MNGR / COORD	68,125	70,736	72,019	71,520	58,888
OTHER PROFESSIONAL	36,876	38,885	39,154	35,240	38,060
BENEFITS:					
FICA	16,990	17,856	18,145	17,070	15,732
HEALTH INSURANCE	36,173	39,849	44,011	58,478	66,780
LIFE INSURANCE	1,724	1,329	621	638	2,673
VRS	29,043	26,053	19,821	25,692	26,158
VRS HEALTH INSURANCE CREDIT	2,271	1,750	1,332	1,363	2,493
TOTAL SALARY AND BENEFITS:	<u>311,139</u>	<u>323,211</u>	<u>323,512</u>	<u>331,975</u>	<u>338,158</u>
NON-SALARY:					
PURCHASED SERVICES	41,496	32,836	1,814	23,000	23,000
OTHER CHARGES	3,088	150	218	223	223
MATERIALS AND SUPPLIES	1,252	1,000	0	0	0
EQUIPMENT	8,480	8,479	7,873	2,000	2,000
TOTAL NON-SALARY:	<u>54,315</u>	<u>42,465</u>	<u>9,905</u>	<u>25,223</u>	<u>25,223</u>
TOTAL EXPENDITURES	<u><u>365,454</u></u>	<u><u>365,675</u></u>	<u><u>333,417</u></u>	<u><u>357,198</u></u>	<u><u>363,381</u></u>

TRANSPORTATION TRANSP - VEHICLE OPERATION

<u>EXPENDITURES CATEGORIES</u>	<u>2008 - 09 ACTUAL</u>	<u>2009 - 10 ACTUAL</u>	<u>2010 - 11 ACTUAL</u>	<u>2011 - 12 BUDGET</u>	<u>2012 - 13 BUDGET</u>
SALARY AND BENEFITS:					
SALARIES:					
BUS DRIVER	2,274,600	2,308,502	2,325,948	2,387,665	2,666,533
BUS MONITOR	534,918	506,599	523,261	393,185	424,123
SUB BUS MONITOR	286	0	0	0	0
BENEFITS:					
FICA	207,911	203,452	209,029	200,879	204,989
HEALTH INSURANCE	690,603	797,856	1,004,717	1,348,425	1,282,042
LIFE INSURANCE	19,575	10,415	4,864	5,376	24,010
UNEMPLOYMENT COMPENSATION	1,889	0	8,829	0	0
VRS	320,182	252,779	243,275	265,486	266,102
TOTAL SALARY AND BENEFITS:	<u>4,049,965</u>	<u>4,079,603</u>	<u>4,319,922</u>	<u>4,601,016</u>	<u>4,867,799</u>
NON-SALARY:					
PURCHASED SERVICES	7,431	2,972	0	4,000	4,000
OTHER CHARGES	330,000	159,031	172,107	164,505	161,518
MATERIALS AND SUPPLIES	313,784	300,000	320,664	1,232,664	941,500
TOTAL NON-SALARY:	<u>651,215</u>	<u>462,003</u>	<u>492,771</u>	<u>1,401,169</u>	<u>1,107,018</u>
TOTAL EXPENDITURES	<u>4,701,180</u>	<u>4,541,606</u>	<u>4,812,693</u>	<u>6,002,185</u>	<u>5,974,817</u>

**TRANSPORTATION
TRANSP - VEHICLE MAINTENANCE**

<u>EXPENDITURES CATEGORIES</u>	<u>2008 - 09 ACTUAL</u>	<u>2009 - 10 ACTUAL</u>	<u>2010 - 11 ACTUAL</u>	<u>2011 - 12 BUDGET</u>	<u>2012 - 13 BUDGET</u>
NON-SALARY:					
PURCHASED SERVICES	694,913	705,047	896,247	789,820	713,936
TOTAL NON-SALARY:	<u>694,913</u>	<u>705,047</u>	<u>896,247</u>	<u>789,820</u>	<u>713,936</u>
TOTAL EXPENDITURES	<u><u>694,913</u></u>	<u><u>705,047</u></u>	<u><u>896,247</u></u>	<u><u>789,820</u></u>	<u><u>713,936</u></u>

**TRANSPORTATION
TRANSP - BUS PURCHASE REGULAR**

<u>EXPENDITURES CATEGORIES</u>	<u>2008 - 09 ACTUAL</u>	<u>2009 - 10 ACTUAL</u>	<u>2010 - 11 ACTUAL</u>	<u>2011 - 12 BUDGET</u>	<u>2012 - 13 BUDGET</u>
NON-SALARY:					
EQUIPMENT	393,712	700,400	0	0	0
TOTAL NON-SALARY:	<u>393,712</u>	<u>700,400</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL EXPENDITURES	<u><u>393,712</u></u>	<u><u>700,400</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>

**TRANSPORTATION
TRANSP - BUS PURCHASE LEASE**

<u>EXPENDITURES CATEGORIES</u>	<u>2008 - 09 ACTUAL</u>	<u>2009 - 10 ACTUAL</u>	<u>2010 - 11 ACTUAL</u>	<u>2011 - 12 BUDGET</u>	<u>2012 - 13 BUDGET</u>
NON-SALARY:					
OTHER CHARGES	267,203	267,204	267,204	181,351	0
TOTAL NON-SALARY:	<u>267,203</u>	<u>267,204</u>	<u>267,204</u>	<u>181,351</u>	<u>0</u>
TOTAL EXPENDITURES	<u><u>267,203</u></u>	<u><u>267,204</u></u>	<u><u>267,204</u></u>	<u><u>181,351</u></u>	<u><u>0</u></u>

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OPERATIONS AND MAINTENANCE

Operations and Maintenance includes activities concerned with keeping the physical plant in good operating condition. This would include building safety, equipment services, vehicle services, warehouse operations, and security services. The following sub-categories are included under Operations and Maintenance Services:

MANAGEMENT AND DIRECTION – Expenditures under Management and Direction are those associated with activities involved in directing, managing, and supervising the operation and maintenance of school plant facilities.

BUILDING MAINTENANCE – Expenditures under Building Maintenance are those associated with repairs and maintenance to the buildings other than routine cleaning and minor repairs.

BUILDING SERVICES – Expenditures under Building Services are those associated with activities concerned with keeping the physical plant clean and ready for daily use. This includes the cost of building rentals and property insurance.

EQUIPMENT SERVICES – Expenditures under Equipment Services are those associated with activities involved in maintaining equipment owned or used by the school division.

VEHICLE SERVICES – Expenditures under Vehicle Services are those associated with activities involved in maintaining vehicles other than school buses.

SECURITY SERVICES – Expenditures under Security Services are those associated with activities concerned with maintaining order and safety in school buildings and on school grounds.

CROSSING GUARDS – Expenditures are for the Crossing Guards stationed at our schools to assist walking students to arrive safely to their school.

WAREHOUSE– Expenditures under Warehouse Services are those associated with activities such as receiving, storing, and distributing supplies, furniture, and equipment.

GENERAL FUND OPERATIONS OVERVIEW

<u>EXPENDITURES CATEGORIES</u>	<u>2008 - 09 ACTUAL</u>	<u>2009 - 10 ACTUAL</u>	<u>2010 - 11 ACTUAL</u>	<u>2011 - 12 BUDGET</u>	<u>2012 - 13 BUDGET</u>
SALARY AND BENEFITS:					
SALARIES:					
CLERICAL	164,156	137,891	122,980	95,155	142,070
CROSSING GUARD	402,509	332,064	320,070	305,305	267,379
CUSTODIAN	3,233,970	3,183,195	2,786,841	2,598,171	2,605,990
DIR / SUPV / MNGR / COORD	539,296	545,140	408,744	490,232	596,964
OTHER PROFESSIONAL	38,033	45,746	0	0	0
SECURITY GUARD	456,057	466,504	446,133	437,203	449,354
SUB CROSSING GUARD	16,058	3,374	0	10,000	0
SUB CUSTODIAN	54,532	26,609	0	0	0
SUPPORT SERVICE - MISC	186,000	162,577	159,717	156,411	160,825
TRADES	1,130,118	1,188,616	909,220	986,911	1,027,663
BENEFITS:					
FICA	463,494	443,965	383,761	373,682	374,983
HEALTH INSURANCE	964,609	1,004,747	1,140,302	1,536,053	1,335,879
LIFE INSURANCE	44,822	32,053	12,787	13,175	58,502
UNEMPLOYMENT COMPENSATION	1,465	17,052	46,288	0	0
VRS	735,673	708,292	601,899	625,964	630,446
VRS HEALTH INSURANCE CREDIT	6,586	4,640	4,223	6,045	12,886
TOTAL SALARY AND BENEFITS:	<u>8,437,379</u>	<u>8,302,464</u>	<u>7,342,965</u>	<u>7,634,307</u>	<u>7,662,941</u>
NON-SALARY:					
PURCHASED SERVICES	1,193,934	2,344,720	1,819,164	1,199,906	1,330,303
OTHER CHARGES	4,449,300	3,759,536	4,852,571	5,380,323	5,599,264
MATERIALS AND SUPPLIES	643,695	671,064	645,095	565,672	584,342
EQUIPMENT	386,234	731,868	422,197	202,850	214,350
TOTAL NON-SALARY:	<u>6,673,163</u>	<u>7,507,188</u>	<u>7,739,026</u>	<u>7,348,751</u>	<u>7,728,259</u>
TOTAL EXPENDITURES	<u><u>15,110,542</u></u>	<u><u>15,809,652</u></u>	<u><u>15,081,991</u></u>	<u><u>14,983,058</u></u>	<u><u>15,391,200</u></u>

OPERATIONS
OPERATIONS - MGMT & DIRECTION

<u>EXPENDITURES CATEGORIES</u>	<u>2008 - 09</u> <u>ACTUAL</u>	<u>2009 - 10</u> <u>ACTUAL</u>	<u>2010 - 11</u> <u>ACTUAL</u>	<u>2011 - 12</u> <u>BUDGET</u>	<u>2012 - 13</u> <u>BUDGET</u>
SALARY AND BENEFITS:					
SALARIES:					
CLERICAL	106,771	72,618	59,294	32,546	74,452
DIR / SUPV / MNGR / COORD	267,546	265,995	170,558	230,875	323,486
OTHER PROFESSIONAL	38,033	45,746	0	0	0
BENEFITS:					
FICA	31,227	29,186	17,523	19,887	28,561
HEALTH INSURANCE	27,868	16,223	0	0	10,845
LIFE INSURANCE	3,267	2,286	638	740	4,600
UNEMPLOYMENT COMPENSATION	0	0	8,420	0	0
VRS	60,440	45,738	20,339	28,376	45,050
VRS HEALTH INSURANCE CREDIT	4,314	3,010	1,367	1,583	4,292
TOTAL SALARY AND BENEFITS:	<u>539,466</u>	<u>480,802</u>	<u>278,138</u>	<u>314,007</u>	<u>491,286</u>
NON-SALARY:					
PURCHASED SERVICES	13,497	0	10,964	10,964	10,964
OTHER CHARGES	10,625	12,554	5,120	5,960	5,960
MATERIALS AND SUPPLIES	946	4,800	4,000	4,000	4,000
EQUIPMENT	16,995	3,000	0	0	0
TOTAL NON-SALARY:	<u>42,063</u>	<u>20,354</u>	<u>20,084</u>	<u>20,924</u>	<u>20,924</u>
TOTAL EXPENDITURES	<u>581,529</u>	<u>501,156</u>	<u>298,223</u>	<u>334,931</u>	<u>512,210</u>

OPERATIONS
OPERATIONS - BLDG MAINTENANCE

<u>EXPENDITURES CATEGORIES</u>	<u>2008 - 09</u> <u>ACTUAL</u>	<u>2009 - 10</u> <u>ACTUAL</u>	<u>2010 - 11</u> <u>ACTUAL</u>	<u>2011 - 12</u> <u>BUDGET</u>	<u>2012 - 13</u> <u>BUDGET</u>
SALARY AND BENEFITS:					
SALARIES:					
DIR / SUPV / MNGR / COORD	52,001	58,394	99,309	101,530	103,024
TRADES	1,130,118	1,188,616	909,220	986,911	1,027,663
BENEFITS:					
FICA	88,036	82,946	75,961	81,150	81,120
HEALTH INSURANCE	143,920	143,171	161,814	221,150	189,846
LIFE INSURANCE	9,337	6,424	2,741	2,933	12,935
UNEMPLOYMENT COMPENSATION	0	0	9,828	0	0
VRS	151,984	140,690	132,122	143,544	141,507
VRS HEALTH INSURANCE CREDIT	1,419	898	589	610	1,144
TOTAL SALARY AND BENEFITS:	<u>1,576,815</u>	<u>1,621,140</u>	<u>1,391,584</u>	<u>1,537,828</u>	<u>1,557,239</u>
NON-SALARY:					
PURCHASED SERVICES	1,017,898	2,176,815	1,534,808	1,005,394	1,104,549
OTHER CHARGES	4,338,794	3,635,892	4,734,192	5,239,258	5,473,180
MATERIALS AND SUPPLIES	239,402	266,064	186,806	198,920	198,920
EQUIPMENT	341,162	697,168	362,013	200,000	200,000
TOTAL NON-SALARY:	<u>5,937,256</u>	<u>6,775,939</u>	<u>6,817,819</u>	<u>6,643,572</u>	<u>6,976,649</u>
TOTAL EXPENDITURES	<u><u>7,514,071</u></u>	<u><u>8,397,080</u></u>	<u><u>8,209,404</u></u>	<u><u>8,181,400</u></u>	<u><u>8,533,888</u></u>

OPERATIONS
OPERATIONS - BLDG SERVICES

<u>EXPENDITURES CATEGORIES</u>	<u>2008 - 09</u> <u>ACTUAL</u>	<u>2009 - 10</u> <u>ACTUAL</u>	<u>2010 - 11</u> <u>ACTUAL</u>	<u>2011 - 12</u> <u>BUDGET</u>	<u>2012 - 13</u> <u>BUDGET</u>
SALARY AND BENEFITS:					
SALARIES:					
CLERICAL	29,359	35,607	33,818	33,288	35,951
CUSTODIAN	3,233,970	3,183,195	2,786,841	2,598,171	2,605,990
DIR / SUPV / MNGR / COORD	157,988	182,822	138,877	157,827	170,454
SUB CUSTODIAN	54,532	26,609	0	0	0
BENEFITS:					
FICA	259,120	255,529	220,057	204,660	201,141
HEALTH INSURANCE	662,209	701,076	802,422	1,080,991	913,191
LIFE INSURANCE	26,697	19,663	7,840	7,795	33,518
UNEMPLOYMENT COMPENSATION	589	16,176	26,434	0	0
VRS	433,339	434,843	382,959	382,196	368,397
VRS HEALTH INSURANCE CREDIT	335	368	837	1,148	2,293
TOTAL SALARY AND BENEFITS:	<u>4,858,138</u>	<u>4,855,888</u>	<u>4,400,085</u>	<u>4,466,076</u>	<u>4,330,935</u>
NON-SALARY:					
PURCHASED SERVICES	61,485	61,713	172,207	78,578	81,607
OTHER CHARGES	87,922	95,681	97,829	124,893	109,912
MATERIALS AND SUPPLIES	315,618	328,489	374,410	277,664	278,117
EQUIPMENT	26,957	30,935	51,519	2,000	13,500
TOTAL NON-SALARY:	<u>491,982</u>	<u>516,817</u>	<u>695,966</u>	<u>483,135</u>	<u>483,136</u>
TOTAL EXPENDITURES	<u>5,350,120</u>	<u>5,372,705</u>	<u>5,096,050</u>	<u>4,949,211</u>	<u>4,814,071</u>

OPERATIONS
OPERATIONS - EQUIP SERVICES

<u>EXPENDITURES CATEGORIES</u>	<u>2008 - 09</u> <u>ACTUAL</u>	<u>2009 - 10</u> <u>ACTUAL</u>	<u>2010 - 11</u> <u>ACTUAL</u>	<u>2011 - 12</u> <u>BUDGET</u>	<u>2012 - 13</u> <u>BUDGET</u>
NON-SALARY:					
OTHER CHARGES	5,039	10,964	0	0	0
TOTAL NON-SALARY:	<u>5,039</u>	<u>10,964</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL EXPENDITURES	<u><u>5,039</u></u>	<u><u>10,964</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>

OPERATIONS
OPERATIONS - VEH SERVICES

<u>EXPENDITURES CATEGORIES</u>	<u>2008 - 09 ACTUAL</u>	<u>2009 - 10 ACTUAL</u>	<u>2010 - 11 ACTUAL</u>	<u>2011 - 12 BUDGET</u>	<u>2012 - 13 BUDGET</u>
NON-SALARY:					
PURCHASED SERVICES	100,227	106,192	101,165	103,695	131,908
MATERIALS AND SUPPLIES	74,433	55,767	65,000	66,250	84,467
TOTAL NON-SALARY:	<u>174,660</u>	<u>161,959</u>	<u>166,165</u>	<u>169,945</u>	<u>216,375</u>
TOTAL EXPENDITURES	<u>174,660</u>	<u>161,959</u>	<u>166,165</u>	<u>169,945</u>	<u>216,375</u>

OPERATIONS
OPERATIONS - SECURITY SERVICES

<u>EXPENDITURES CATEGORIES</u>	<u>2008 - 09</u> <u>ACTUAL</u>	<u>2009 - 10</u> <u>ACTUAL</u>	<u>2010 - 11</u> <u>ACTUAL</u>	<u>2011 - 12</u> <u>BUDGET</u>	<u>2012 - 13</u> <u>BUDGET</u>
SALARY AND BENEFITS:					
SALARIES:					
SECURITY GUARD	456,057	466,504	446,133	437,203	449,354
BENEFITS:					
FICA	33,749	34,447	32,243	30,892	30,378
HEALTH INSURANCE	77,458	91,849	119,566	162,672	165,011
LIFE INSURANCE	3,306	2,309	1,064	1,183	5,155
UNEMPLOYMENT COMPENSATION	876	876	1,114	0	0
VRS	53,709	57,328	42,735	46,609	50,422
VRS HEALTH INSURANCE CREDIT	10	136	1,254	2,528	4,805
TOTAL SALARY AND BENEFITS:	<u>625,165</u>	<u>653,448</u>	<u>644,109</u>	<u>681,087</u>	<u>705,125</u>
NON-SALARY:					
PURCHASED SERVICES	826	0	19	1,275	1,275
OTHER CHARGES	6,618	4,338	3,601	2,812	2,812
MATERIALS AND SUPPLIES	9,548	3,811	4,209	4,250	4,250
EQUIPMENT	625	0	8,665	850	850
TOTAL NON-SALARY:	<u>17,617</u>	<u>8,148</u>	<u>16,495</u>	<u>9,187</u>	<u>9,187</u>
TOTAL EXPENDITURES	<u><u>642,783</u></u>	<u><u>661,597</u></u>	<u><u>660,604</u></u>	<u><u>690,274</u></u>	<u><u>714,312</u></u>

OPERATIONS
OPERATIONS - CROSSING GUARDS

<u>EXPENDITURES CATEGORIES</u>	<u>2008 - 09</u> <u>ACTUAL</u>	<u>2009 - 10</u> <u>ACTUAL</u>	<u>2010 - 11</u> <u>ACTUAL</u>	<u>2011 - 12</u> <u>BUDGET</u>	<u>2012 - 13</u> <u>BUDGET</u>
SALARY AND BENEFITS:					
SALARIES:					
CROSSING GUARD	402,509	332,064	320,070	305,305	267,379
DIR / SUPV / MNGR / COORD	20,744	0	0	0	0
SUB CROSSING GUARD	16,058	3,374	0	10,000	0
BENEFITS:					
FICA	32,637	25,187	24,485	24,156	20,484
LIFE INSURANCE	160	0	0	0	0
UNEMPLOYMENT COMPENSATION	0	0	492	0	0
VRS	2,696	0	0	0	0
VRS HEALTH INSURANCE CREDIT	211	0	0	0	0
TOTAL SALARY AND BENEFITS:	<u>475,015</u>	<u>360,625</u>	<u>345,047</u>	<u>339,461</u>	<u>287,863</u>
NON-SALARY:					
MATERIALS AND SUPPLIES	1,026	0	771	4,059	4,059
TOTAL NON-SALARY:	<u>1,026</u>	<u>0</u>	<u>771</u>	<u>4,059</u>	<u>4,059</u>
TOTAL EXPENDITURES	<u><u>476,041</u></u>	<u><u>360,625</u></u>	<u><u>345,817</u></u>	<u><u>343,520</u></u>	<u><u>291,922</u></u>

OPERATIONS OPERATIONS - WAREHOUSE

<u>EXPENDITURES CATEGORIES</u>	<u>2008 - 09 ACTUAL</u>	<u>2009 - 10 ACTUAL</u>	<u>2010 - 11 ACTUAL</u>	<u>2011 - 12 BUDGET</u>	<u>2012 - 13 BUDGET</u>
SALARY AND BENEFITS:					
SALARIES:					
CLERICAL	28,027	29,665	29,868	29,321	31,667
DIR / SUPV / MNGR / COORD	41,018	37,928	0	0	0
SUPPORT SERVICE - MISC	186,000	162,577	159,717	156,411	160,825
BENEFITS:					
FICA	18,724	16,670	13,493	12,937	13,299
HEALTH INSURANCE	53,154	52,429	56,501	71,240	56,986
LIFE INSURANCE	2,054	1,370	504	524	2,294
VRS	33,505	29,693	23,744	25,239	25,070
VRS HEALTH INSURANCE CREDIT	298	228	176	176	352
TOTAL SALARY AND BENEFITS:	<u>362,780</u>	<u>330,561</u>	<u>284,003</u>	<u>295,848</u>	<u>290,493</u>
NON-SALARY:					
OTHER CHARGES	302	107	11,828	7,400	7,400
MATERIALS AND SUPPLIES	2,724	12,133	9,899	10,529	10,529
EQUIPMENT	495	765	0	0	0
TOTAL NON-SALARY:	<u>3,521</u>	<u>13,005</u>	<u>21,726</u>	<u>17,929</u>	<u>17,929</u>
TOTAL EXPENDITURES	<u><u>366,301</u></u>	<u><u>343,566</u></u>	<u><u>305,729</u></u>	<u><u>313,777</u></u>	<u><u>308,422</u></u>

FACILITIES

Facilities includes activities concerned with acquiring land and buildings, remodeling buildings, constructing buildings and additions to buildings, installing or extending service systems and other built-in equipment, and improving sites. The majority of these requirements are included in the Portsmouth City Capital Improvement Program (CIP).

GENERAL FUND FACILITIES OVERVIEW

<u>EXPENDITURES CATEGORIES</u>	<u>2008 - 09 ACTUAL</u>	<u>2009 - 10 ACTUAL</u>	<u>2010 - 11 ACTUAL</u>	<u>2011 - 12 BUDGET</u>	<u>2012 - 13 BUDGET</u>
SALARY AND BENEFITS:					
SALARIES:					
DIR / SUPV / MNGR / COORD	0	0	75,414	74,914	80,907
OTHER PROFESSIONAL	0	0	44,757	44,257	47,798
BENEFITS:					
FICA	0	0	8,995	8,797	9,129
HEALTH INSURANCE	0	0	17,779	24,191	22,032
LIFE INSURANCE	0	0	334	334	1,532
VRS	0	0	10,642	13,503	15,008
VRS HEALTH INSURANCE CREDIT	0	0	715	716	1,430
TOTAL SALARY AND BENEFITS:	<u>0</u>	<u>0</u>	<u>158,635</u>	<u>166,712</u>	<u>177,836</u>
NON-SALARY:					
PURCHASED SERVICES	96,989	-5,554	14,936	208,844	208,844
OTHER CHARGES	0	0	550	550	550
TOTAL NON-SALARY:	<u>96,989</u>	<u>-5,554</u>	<u>15,486</u>	<u>209,394</u>	<u>209,394</u>
TOTAL EXPENDITURES	<u><u>96,989</u></u>	<u><u>-5,554</u></u>	<u><u>174,120</u></u>	<u><u>376,106</u></u>	<u><u>387,230</u></u>

FACILITIES
FACILITIES-BLDG ACQUISITION

<u>EXPENDITURES CATEGORIES</u>	<u>2008 - 09</u> <u>ACTUAL</u>	<u>2009 - 10</u> <u>ACTUAL</u>	<u>2010 - 11</u> <u>ACTUAL</u>	<u>2011 - 12</u> <u>BUDGET</u>	<u>2012 - 13</u> <u>BUDGET</u>
SALARY AND BENEFITS:					
SALARIES:					
DIR / SUPV / MNGR / COORD	0	0	75,414	74,914	80,907
OTHER PROFESSIONAL	0	0	44,757	44,257	47,798
BENEFITS:					
FICA	0	0	8,995	8,797	9,129
HEALTH INSURANCE	0	0	17,779	24,191	22,032
LIFE INSURANCE	0	0	334	334	1,532
VRS	0	0	10,642	13,503	15,008
VRS HEALTH INSURANCE CREDIT	0	0	715	716	1,430
TOTAL SALARY AND BENEFITS:	<u>0</u>	<u>0</u>	<u>158,635</u>	<u>166,712</u>	<u>177,836</u>
NON-SALARY:					
OTHER CHARGES	0	0	550	550	550
TOTAL NON-SALARY:	<u>0</u>	<u>0</u>	<u>550</u>	<u>550</u>	<u>550</u>
TOTAL EXPENDITURES	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>159,185</u></u>	<u><u>167,262</u></u>	<u><u>178,386</u></u>

FACILITIES
FACILITIES - BLDG ADDT AND IMP

<u>EXPENDITURES CATEGORIES</u>	<u>2008 - 09</u> <u>ACTUAL</u>	<u>2009 - 10</u> <u>ACTUAL</u>	<u>2010 - 11</u> <u>ACTUAL</u>	<u>2011 - 12</u> <u>BUDGET</u>	<u>2012 - 13</u> <u>BUDGET</u>
NON-SALARY:					
PURCHASED SERVICES	96,989	-5,554	14,936	208,844	208,844
TOTAL NON-SALARY:	<u>96,989</u>	<u>-5,554</u>	<u>14,936</u>	<u>208,844</u>	<u>208,844</u>
TOTAL EXPENDITURES	<u><u>96,989</u></u>	<u><u>-5,554</u></u>	<u><u>14,936</u></u>	<u><u>208,844</u></u>	<u><u>208,844</u></u>

TECHNOLOGY

Technology activities are primarily concerned with the delivery of technology to the classroom in support of student instruction. The Technology function recommends policy and procedures and administers such for the School Division. Technology supports other functional categories through the acquisition and maintenance of hardware and software. They also assist in preparing data for storage, storing data, and retrieving it for management and reporting purposes.

GENERAL FUND TECHNOLOGY OVERVIEW

<u>EXPENDITURES CATEGORIES</u>	<u>2008 - 09 ACTUAL</u>	<u>2009 - 10 ACTUAL</u>	<u>2010 - 11 ACTUAL</u>	<u>2011 - 12 BUDGET</u>	<u>2012 - 13 BUDGET</u>
SALARY AND BENEFITS:					
SALARIES:					
CLERICAL	112,193	122,258	118,301	127,425	137,620
DIR / SUPV / MNGR / COORD	243,038	233,995	236,998	235,499	254,338
PARAPROFESSIONAL	11,921	4,988	0	0	0
TEACHER	87,011	0	0	0	0
TECHNICAL SUPPORT	988,408	1,075,784	1,043,832	1,067,350	1,030,923
BENEFITS:					
FICA	106,758	104,377	103,008	104,046	98,596
HEALTH INSURANCE	150,282	174,017	219,345	300,388	282,187
LIFE INSURANCE	11,377	8,291	3,880	4,022	16,945
UNEMPLOYMENT COMPENSATION	0	48	0	0	0
VRS	191,617	162,553	123,719	160,090	165,920
VRS HEALTH INSURANCE CREDIT	14,985	10,915	8,313	8,593	15,810
TOTAL SALARY AND BENEFITS:	<u>1,917,590</u>	<u>1,897,224</u>	<u>1,857,396</u>	<u>2,007,413</u>	<u>2,002,339</u>
NON-SALARY:					
PURCHASED SERVICES	1,498,219	1,469,816	801,544	826,900	571,600
OTHER CHARGES	596,252	245,695	24,839	42,000	299,300
MATERIALS AND SUPPLIES	502,235	365,134	784,161	820,650	813,650
EQUIPMENT	701,361	1,161,610	131,138	115,000	115,000
TOTAL NON-SALARY:	<u>3,298,067</u>	<u>3,242,256</u>	<u>1,741,682</u>	<u>1,804,550</u>	<u>1,799,550</u>
TOTAL EXPENDITURES	<u><u>5,215,657</u></u>	<u><u>5,139,480</u></u>	<u><u>3,599,078</u></u>	<u><u>3,811,963</u></u>	<u><u>3,801,889</u></u>

TECHNOLOGY
TECH - CLASSROOM INSTRUCTION

<u>EXPENDITURES CATEGORIES</u>	<u>2008 - 09</u> <u>ACTUAL</u>	<u>2009 - 10</u> <u>ACTUAL</u>	<u>2010 - 11</u> <u>ACTUAL</u>	<u>2011 - 12</u> <u>BUDGET</u>	<u>2012 - 13</u> <u>BUDGET</u>
NON-SALARY:					
PURCHASED SERVICES	330,000	311,377	78,527	94,000	94,000
OTHER CHARGES	123,000	75,322	1,213	0	2,000
MATERIALS AND SUPPLIES	313,297	208,010	367,401	370,750	365,750
EQUIPMENT	661,361	1,121,610	131,138	115,000	115,000
TOTAL NON-SALARY:	<u>1,427,658</u>	<u>1,716,318</u>	<u>578,279</u>	<u>579,750</u>	<u>576,750</u>
TOTAL EXPENDITURES	<u>1,427,658</u>	<u>1,716,318</u>	<u>578,279</u>	<u>579,750</u>	<u>576,750</u>

TECHNOLOGY
TECH - INSTRUCTIONAL SUPPORT

<u>EXPENDITURES CATEGORIES</u>	<u>2008 - 09</u> <u>ACTUAL</u>	<u>2009 - 10</u> <u>ACTUAL</u>	<u>2010 - 11</u> <u>ACTUAL</u>	<u>2011 - 12</u> <u>BUDGET</u>	<u>2012 - 13</u> <u>BUDGET</u>
SALARY AND BENEFITS:					
SALARIES:					
CLERICAL	112,193	122,258	118,301	127,425	137,620
DIR / SUPV / MNGR / COORD	156,095	143,722	145,226	144,227	155,765
PARAPROFESSIONAL	11,921	4,988	0	0	0
TEACHER	87,011	0	0	0	0
TECHNICAL SUPPORT	988,408	1,075,784	1,043,832	1,067,350	1,030,923
BENEFITS:					
FICA	100,612	98,032	96,647	97,971	92,004
HEALTH INSURANCE	143,312	166,436	208,956	286,293	268,200
LIFE INSURANCE	10,693	7,756	3,624	3,766	15,771
UNEMPLOYMENT COMPENSATION	0	48	0	0	0
VRS	180,112	152,059	115,568	149,748	154,426
VRS HEALTH INSURANCE CREDIT	14,085	10,211	7,766	8,045	14,715
TOTAL SALARY AND BENEFITS:	<u>1,804,442</u>	<u>1,781,292</u>	<u>1,739,920</u>	<u>1,884,825</u>	<u>1,869,424</u>
NON-SALARY:					
PURCHASED SERVICES	514,860	761,534	723,017	732,900	217,600
OTHER CHARGES	323,591	135,334	0	0	255,300
MATERIALS AND SUPPLIES	0	0	405,809	399,900	399,900
TOTAL NON-SALARY:	<u>838,451</u>	<u>896,868</u>	<u>1,128,826</u>	<u>1,132,800</u>	<u>872,800</u>
TOTAL EXPENDITURES	<u>2,642,893</u>	<u>2,678,160</u>	<u>2,868,746</u>	<u>3,017,625</u>	<u>2,742,224</u>

TECHNOLOGY TECH - ADMINISTRATION

<u>EXPENDITURES CATEGORIES</u>	<u>2008 - 09 ACTUAL</u>	<u>2009 - 10 ACTUAL</u>	<u>2010 - 11 ACTUAL</u>	<u>2011 - 12 BUDGET</u>	<u>2012 - 13 BUDGET</u>
SALARY AND BENEFITS:					
SALARIES:					
DIR / SUPV / MNGR / COORD	86,943	90,272	91,771	91,272	98,573
BENEFITS:					
FICA	6,146	6,345	6,361	6,075	6,592
HEALTH INSURANCE	6,970	7,581	10,390	14,095	13,987
LIFE INSURANCE	683	535	256	256	1,174
VRS	11,506	10,495	8,151	10,342	11,494
VRS HEALTH INSURANCE CREDIT	900	704	548	548	1,095
TOTAL SALARY AND BENEFITS:	<u>113,148</u>	<u>115,932</u>	<u>117,476</u>	<u>122,588</u>	<u>132,915</u>
NON-SALARY:					
PURCHASED SERVICES	647,359	396,905	0	0	260,000
OTHER CHARGES	149,661	35,040	23,626	42,000	42,000
MATERIALS AND SUPPLIES	41,600	41,909	0	0	0
EQUIPMENT	10,000	10,000	0	0	0
TOTAL NON-SALARY:	<u>848,620</u>	<u>483,854</u>	<u>23,626</u>	<u>42,000</u>	<u>302,000</u>
TOTAL EXPENDITURES	<u><u>961,767</u></u>	<u><u>599,786</u></u>	<u><u>141,102</u></u>	<u><u>164,588</u></u>	<u><u>434,915</u></u>

TECHNOLOGY
TECH - ATTENDANCE AND HEALTH

<u>EXPENDITURES CATEGORIES</u>	<u>2008 - 09</u> <u>ACTUAL</u>	<u>2009 - 10</u> <u>ACTUAL</u>	<u>2010 - 11</u> <u>ACTUAL</u>	<u>2011 - 12</u> <u>BUDGET</u>	<u>2012 - 13</u> <u>BUDGET</u>
NON-SALARY:					
PURCHASED SERVICES	6,000	0	0	0	0
TOTAL NON-SALARY:	<u>6,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL EXPENDITURES	<u>6,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

TECHNOLOGY
TECH - OPERATIONS AND MAINT

<u>EXPENDITURES CATEGORIES</u>	<u>2008 - 09 ACTUAL</u>	<u>2009 - 10 ACTUAL</u>	<u>2010 - 11 ACTUAL</u>	<u>2011 - 12 BUDGET</u>	<u>2012 - 13 BUDGET</u>
NON-SALARY:					
MATERIALS AND SUPPLIES	147,339	115,216	10,951	50,000	48,000
TOTAL NON-SALARY:	<u>147,339</u>	<u>115,216</u>	<u>10,951</u>	<u>50,000</u>	<u>48,000</u>
TOTAL EXPENDITURES	<u>147,339</u>	<u>115,216</u>	<u>10,951</u>	<u>50,000</u>	<u>48,000</u>

**TECHNOLOGY
TECH - FACILITIES**

<u>EXPENDITURES CATEGORIES</u>	<u>2008 - 09 ACTUAL</u>	<u>2009 - 10 ACTUAL</u>	<u>2010 - 11 ACTUAL</u>	<u>2011 - 12 BUDGET</u>	<u>2012 - 13 BUDGET</u>
NON-SALARY:					
EQUIPMENT	30,000	30,000	0	0	0
TOTAL NON-SALARY:	<u>30,000</u>	<u>30,000</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL EXPENDITURES	<u><u>30,000</u></u>	<u><u>30,000</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>

DEBT SERVICE AND FUND TRANSFERS

The capital lease for energy savings is our only debt obligation. See the next page for information on this lease. Fund Transfers includes outlays of funds that are not properly classified as expenditures but require budgetary or accounting control. They include transactions that withdraw funds from one fund and place them in another. This includes transfers from the operating fund to the grant fund to satisfy match requirements for grant programs.

DEBT OBLIGATIONS

By law, the School Board may not issue bonds or enter into debt. In 2005, the School Board entered into an \$8.5 million Energy Performance contract with Ameresco, Inc. that was funded by a lease through Citimortgage, now PNC Equipment Finance LLC. The investment will be paid back from guaranteed energy savings over the 12-year period of the lease. The payment schedule follows.

<u>Fiscal</u> <u>Year</u>		<u>Principal</u>		<u>Interest</u>		<u>Total</u> <u>Payment</u>
2007	\$	388,468.88	\$	389,578.28	\$	778,047.15
2008		482,776.49		318,612.10		801,388.59
2009		525,847.61		299,582.68		825,430.29
2010		571,337.69		278,855.54		850,193.23
2011		619,363.73		256,335.33		875,699.06
2012		670,047.96		231,922.10		901,970.06
2013		723,518.12		205,511.06		929,029.18
2014		779,907.67		176,992.41		956,900.08
2015		839,356.05		146,251.08		985,607.13
2016		902,008.88		113,166.49		1,015,175.37
2017		968,018.32		77,612.33		1,045,630.65
2018		<u>1,001,006.60</u>		<u>39,456.31</u>		<u>1,040,462.91</u>
	\$	8,471,658.00	\$	2,533,875.70	\$	11,005,533.70

**GENERAL FUND
FUND TRANSFERS OVERVIEW**

<u>EXPENDITURES CATEGORIES</u>	<u>2008 - 09 ACTUAL</u>	<u>2009 - 10 ACTUAL</u>	<u>2010 - 11 ACTUAL</u>	<u>2011 - 12 BUDGET</u>	<u>2012 - 13 BUDGET</u>
NON-SALARY:					
INTEREST - ENERGY	299,483	278,856	256,335	231,923	205,435
LOCAL MATCH - ABE GRANT	34,800	20,000	20,000	20,000	0
LOCAL MATCH - ERLY READING INT	82,294	75,166	92,560	91,801	160,846
LOCAL MATCH - EVEN START	0	0	0	0	10,000
LOCAL MATCH- ALGEBRA READINESS	61,567	56,244	75,330	74,571	102,108
LOCAL MATCH - VA PRESCHOOL INT	726,105	732,441	931,881	927,386	1,203,207
PRINCIPAL - ENERGY	521,631	571,338	619,364	670,048	723,593
RISK MGMT - CURRENT CLAIMS	791,662	2,655,702	0	955,702	955,702
TRANSFER TO CITY	0	0	80,837	0	0
TRANSFER TO CONSTRUCTION FUND	10,116,883	6,784,200	11,221,937	0	0
TRANSFER TO TEXTBOOK FUND	1,698,769	0	740,823	141,790	357,593
TOTAL NON-SALARY:	<u>14,333,194</u>	<u>11,173,947</u>	<u>14,039,067</u>	<u>3,113,221</u>	<u>3,718,484</u>
TOTAL EXPENDITURES	<u><u>14,333,194</u></u>	<u><u>11,173,947</u></u>	<u><u>14,039,067</u></u>	<u><u>3,113,221</u></u>	<u><u>3,718,484</u></u>

**FUND TRANSFERS
DEBT SERVICE**

<u>EXPENDITURES CATEGORIES</u>	<u>2008 - 09 ACTUAL</u>	<u>2009 - 10 ACTUAL</u>	<u>2010 - 11 ACTUAL</u>	<u>2011 - 12 BUDGET</u>	<u>2012 - 13 BUDGET</u>
NON-SALARY:					
INTEREST - ENERGY	299,483	278,856	256,335	231,923	205,435
PRINCIPAL - ENERGY	521,631	571,338	619,364	670,048	723,593
TOTAL NON-SALARY:	<u>821,114</u>	<u>850,193</u>	<u>875,699</u>	<u>901,971</u>	<u>929,028</u>
TOTAL EXPENDITURES	<u><u>821,114</u></u>	<u><u>850,193</u></u>	<u><u>875,699</u></u>	<u><u>901,971</u></u>	<u><u>929,028</u></u>

FUND TRANSFERS INTRA-AGENCY FUND TRANSFERS

<u>EXPENDITURES CATEGORIES</u>	<u>2008 - 09 ACTUAL</u>	<u>2009 - 10 ACTUAL</u>	<u>2010 - 11 ACTUAL</u>	<u>2011 - 12 BUDGET</u>	<u>2012 - 13 BUDGET</u>
NON-SALARY:					
LOCAL MATCH - ABE GRANT	34,800	20,000	20,000	20,000	0
LOCAL MATCH - EARLY READING	82,294	75,166	92,560	91,801	160,846
LOCAL MATCH - MSP INSTITUTE	0	0	0	0	10,000
LOCAL MATCH- ALGEBRA	61,567	56,244	75,330	74,571	102,108
LOCAL MATCH - VA PRESCHOOL	726,105	732,441	931,881	927,386	1,203,207
RISK MGMT - CURRENT CLAIMS	791,662	2,655,702	0	955,702	955,702
TRANSFER TO CITY	0	0	80,837	0	0
TRANSFER TO CONSTRUCTION	10,116,883	6,784,200	11,221,937	0	0
TRANSFER TO TEXTBOOK FUND	1,698,769	0	740,823	141,790	357,593
TOTAL NON-SALARY:	<u>13,512,080</u>	<u>10,323,753</u>	<u>13,163,368</u>	<u>2,211,250</u>	<u>2,789,456</u>
TOTAL EXPENDITURES	<u><u>13,512,080</u></u>	<u><u>10,323,753</u></u>	<u><u>13,163,368</u></u>	<u><u>2,211,250</u></u>	<u><u>2,789,456</u></u>

SCHOOL BOARD FUNDS

Portsmouth Public Schools reports the following major governmental funds:

General Fund - The School Board General Fund is the basic funding plan for the schools. It includes funds for the fiscal operation of the school system.

Reprographics Fund – This enterprise fund accounts for the revenues and expenditures of the Portsmouth City Public Schools’ Printing Center.

Cafeteria Fund - The Cafeteria fund is a special revenue fund that supports food services operations at the division’s schools.

Grants Fund - The Grants fund provides assistance for particular program purposes of federal, state, and local interest. These grants encourage recipient divisions to expand expenditures to support certain instructional programs.

Risk Management and Insurance Fund - The Risk Management and Insurance fund funds all insurance premiums and workers’ compensation claims for which the School Board is liable.

Textbook Fund - The Textbook fund records revenues and expenditures for textbooks. Historically, the General Assembly authorizes the Textbook fund balance to be carried forward each fiscal year.

Construction Fund – The Construction fund is used to account for financial resources to be used for the acquisition or construction of major capital facilities.

School Board Budget Addendum

All Funds

	<u>2008-09</u> <u>BUDGET</u>	<u>2009-10</u> <u>BUDGET</u>	<u>2010-11</u> <u>BUDGET</u>	<u>2011-12</u> <u>BUDGET</u>	<u>2012-13</u> <u>BUDGET</u>
GENERAL FUND	151,785,863	148,932,186	135,026,725	138,988,935	140,309,693
REPROGRAPHICS FUND	896,280	747,984	591,038	701,699	691,708
CAFETERIA FUND	6,789,350	7,149,610	6,884,101	7,156,803	7,604,000
GRANTS FUND	17,677,069	22,011,956	22,480,450	23,001,044	19,357,340
RISK MANAGEMENT & INSURANCE FUND	1,655,702	1,655,702	955,702	955,702	955,702
TEXTBOOK FUND	1,659,280	1,308,840	559,649	567,840	1,297,980
GRAND TOTAL OF EXPENDITURES	<u>180,463,544</u>	<u>181,806,278</u>	<u>166,497,665</u>	<u>171,372,023</u>	<u>170,216,423</u>

Reprographics Fund

REVENUES	2008-09 BUDGET	2009-10 BUDGET	2010-11 BUDGET	2011-12 BUDGET	2012-13 BUDGET
PORTSMOUTH PUBLIC SCHOOLS	725,987	571,175	450,667	535,045	527,428
CITY OF PORTSMOUTH	98,591	33,331	114,661	136,130	134,191
OTHER (OUTSIDE SOURCES)	71,702	143,479	25,710	30,524	30,089
TOTAL REVENUES	896,280	747,985	591,038	701,699	691,708
EXPENDITURES	2008-09 BUDGET	2009-10 BUDGET	2010-11 BUDGET	2011-12 BUDGET	2012-13 BUDGET
SALARIES AND WAGES	338,678	344,310	280,500	294,670	274,827
FRINGE BENEFITS	111,020	112,684	106,618	108,751	104,461
SUPPLIES	213,350	177,000	111,000	203,500	178,500
LEASE/RENTAL	145,382	103,840	0	0	0
OTHER	11,150	10,150	92,920	94,778	133,920
CAPITAL OUTLAY	76,700	0	0	0	0
TOTAL EXPENDITURES	896,280	747,984	591,038	701,699	691,708

School Cafeteria Fund

REVENUES	2008-09 BUDGET	2009-10 BUDGET	2010-11 BUDGET	2011-12 BUDGET	2012-13 BUDGET
FROM THE COMMONWEALTH	125,546	118,000	100,000	100,000	125,000
FROM THE FEDERAL GOVERNMENT	4,305,710	4,440,610	4,631,375	5,138,041	5,364,000
CHARGES FOR SERVICES	1,738,094	1,681,000	1,396,726	1,286,001	1,280,000
DONATED COMMODITIES	425,000	400,000	280,000	293,278	400,000
OTHER REVENUE	195,000	510,000	476,000	339,483	435,000
TOTAL REVENUES	6,789,350	7,149,610	6,884,101	7,156,803	7,604,000
EXPENDITURES	2008-09 BUDGET	2009-10 BUDGET	2010-11 BUDGET	2011-12 BUDGET	2012-13 BUDGET
SALARIES AND WAGES	2,343,424	2,150,548	2,240,000	1,843,450	2,094,796
FRINGE BENEFITS	1,307,199	1,313,000	1,000,000	1,455,881	1,584,204
PURCHASE OF FOODS	2,494,150	2,959,048	2,571,410	2,614,439	2,721,000
DONATED COMMODITIES	60,000	400,000	280,000	293,278	400,000
OTHER	584,577	327,014	792,691	949,755	804,000
TOTAL EXPENDITURES	6,789,350	7,149,610	6,884,101	7,156,803	7,604,000

School Grants Fund

REVENUES	2008-09 BUDGET	2009-10 BUDGET	2010-11 BUDGET	2011-12 BUDGET	2012-13 BUDGET
FEDERAL	12,628,677	17,384,031	17,095,453	17,609,112	13,815,210
STATE	3,805,051	3,406,480	4,188,569	4,024,191	4,060,276
CITY	0	0	0	0	0
OTHER	221,338	65,874	250,654	253,983	213,119
TOTAL OUTSIDE REVENUES	16,655,066	20,856,385	21,534,676	21,887,286	18,088,605
TRANSFERS IN	1,012,003	1,155,571	945,774	1,113,758	1,268,735
TOTAL REVENUES	17,667,069	22,011,956	22,480,450	23,001,044	19,357,340
EXPENDITURES	2008-09 BUDGET	2009-10 BUDGET	2010-11 BUDGET	2011-12 BUDGET	2012-13 BUDGET
INSTRUCTION	15,380,350	18,528,430	19,180,172	19,371,567	15,771,069
ADMINISTRATION/ATTENDANCE & HEALTH	1,236,695	1,115,251	1,575,006	1,127,821	924,528
OPERATIONS AND MAINTENANCE	353,341	527,263	719,350	211,015	292,015
TECHNOLOGY	706,683	1,841,012	1,005,922	2,290,641	2,369,728
TOTAL EXPENDITURES	17,677,069	22,011,956	22,480,450	23,001,044	19,357,340

Risk Management & Insurance Fund

REVENUES	2008-09 BUDGET	2009-10 BUDGET	2010-11 BUDGET	2011-12 BUDGET	2012-13 BUDGET
TRANSFERS IN	1,655,702	1,655,702	955,702	955,702	955,702
TOTAL REVENUES	1,655,702	1,655,702	955,702	955,702	955,702
EXPENDITURES	2008-09 BUDGET	2009-10 BUDGET	2010-11 BUDGET	2011-12 BUDGET	2012-13 BUDGET
WORKMEN'S COMP INS. PREMIUM	196,541	196,541	225,639	225,639	225,639
WORKMEN'S COMP & EXPENSES	1,459,161	1,459,161	730,063	730,063	730,063
TOTAL EXPENDITURES	1,655,702	1,655,702	955,702	955,702	955,702

Textbook Fund

<u>REVENUES</u>	<u>2008-09 BUDGET</u>	<u>2009-10 BUDGET</u>	<u>2010-11 BUDGET</u>	<u>2011-12 BUDGET</u>	<u>2012-13 BUDGET</u>
STATE	1,308,840	1,308,840	559,649	426,050	940,387
CITY - MATCH REQUIREMENT	350,440	0	0	141,790	357,593
TOTAL REVENUES	<u>1,659,280</u>	<u>1,308,840</u>	<u>559,649</u>	<u>567,840</u>	<u>1,297,980</u>
<u>EXPENDITURES</u>	<u>2008-09 BUDGET</u>	<u>2009-10 BUDGET</u>	<u>2010-11 BUDGET</u>	<u>2011-12 BUDGET</u>	<u>2012-13 BUDGET</u>
TEXTBOOKS	1,659,280	1,308,840	559,649	567,840	1,297,980
TOTAL EXPENDITURES	<u>1,659,280</u>	<u>1,308,840</u>	<u>559,649</u>	<u>567,840</u>	<u>1,297,980</u>

Information Section

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**CITY OF PORTSMOUTH, VIRGINIA SCHOOL BOARD
BUDGET FORECAST
REPROGRAPHICS FUND**

	13/14	14/15	15/16
	Forecast	Forecast	Forecast
Revenues			
Portsmouth Public Schools	\$ 406,634	\$ 414,767	418,915
City of Portsmouth	141,629	144,462	145,906
Other (Outside Sources)	32,383	33,030	33,361
Total operating revenues	580,646	592,259	598,182
Expenditures			
Personnel services	368,456	375,825	379,583
Contractual services	80,000	81,600	82,416
Other supplies and expenses	130,000	132,600	133,926
Total Expenditures	578,456	590,025	595,925

**CITY OF PORTSMOUTH, VIRGINIA SCHOOL BOARD
BUDGET FORECAST
CAFETERIA FUND**

	13/14	14/15	15/16
	Forecast	Forecast	Forecast
Revenues			
Intergovernmental			
From Commonwealth of Virginia	\$ 104,040	\$ 106,121	\$ 106,651
From Federal Government	5,345,618	5,452,530	5,479,793
Total intergovernmental	5,449,658	5,558,651	5,586,444
Charges for services	1,447,954	1,491,393	1,491,393
Miscellaneous	658,325	671,491	671,491
Total revenues	7,555,937	7,721,535	7,749,328
Expenditures			
Food Services	7,555,937	7,721,535	7,749,328
Total Expenditures	7,555,937	7,721,535	7,749,328

Projections are for informational purposes and not for budget formation.

**CITY OF PORTSMOUTH, VIRGINIA SCHOOL BOARD
BUDGET FORECAST
GRANTS FUND**

	13/14	14/15	15/16
	Forecast	Forecast	Forecast
Revenues			
Intergovernmental			
From Commonwealth of Virginia	\$ 4,186,768	\$ 4,270,504	\$ 4,270,504
From Federal Government	18,320,520	18,686,931	18,686,931
Total Intergovernmental	<u>22,507,288</u>	<u>22,957,434</u>	<u>22,957,434</u>
Transfers in	1,170,114	1,205,218	1,205,218
Miscellaneous	252,884	246,240	246,240
Total Revenues	<u>23,930,286</u>	<u>24,408,892</u>	<u>24,408,892</u>
Expenditures			
Instruction	20,154,178	20,557,262	20,557,262
Administration Attendance and Health Services	1,173,385	1,196,853	1,196,853
Information Technology	2,383,183	2,430,847	2,430,847
Operatians and Maintenance	219,540	223,931	223,931
Total Expenditures	<u>23,930,286</u>	<u>24,408,893</u>	<u>24,408,893</u>

Forecasted budgets are based on the following:

Forecasting no change in revenues

Projections are for informational purposes and not for budget formation.

**CITY OF PORTSMOUTH, VIRGINIA SCHOOL BOARD
BUDGET FORECAST
RISK MANAGEMENT & INSURANCE FUND**

	13/14 Forecast	14/15 Forecast	15/16 Forecast
Revenues			
Transfers In	\$ 955,702	\$ 955,702	\$ 955,702
Total Revenues	<u>955,702</u>	<u>955,702</u>	<u>955,702</u>
Expenditures			
Insurance Claims and Expenses	<u>955,702</u>	<u>955,702</u>	<u>955,702</u>
Total Expenditures	<u>955,702</u>	<u>955,702</u>	<u>955,702</u>

**CITY OF PORTSMOUTH, VIRGINIA SCHOOL BOARD
BUDGET FORECAST
TEXTBOOK FUND**

	13/14	14/15	15/16
	Forecast	Forecast	Forecast
Revenues			
Intergovernmental			
From City Match Requirement	\$ 178,829	\$ 193,135	\$ 195,066
From Commonwealth of Virginia	483,500	522,180	527,402
Total Intergovernmental	662,329	715,315	722,468
Total Revenues	662,329	715,315	722,468
Expenditures			
Instruction	662,329	715,315	722,468
Total Expenditures	662,329	715,315	722,468

CITY OF PORTSMOUTH, VIRGINIA SCHOOL BOARD
CAPITAL LEASE

In 2005, Portsmouth Public Schools entered into an \$8.5 million Energy Performance Contract with Ameresco, Inc. that was funded by a lease through Citimortgage, now PNC Equipment Finance LLC. The \$8.5 million investment will be paid back from guaranteed energy savings over the 12-year period. The payment schedule is listed below:

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Payment</u>
2007	\$ 388,468.88	\$ 389,578.28	\$ 778,047.15
2008	482,776.49	318,612.10	801,388.59
2009	525,847.61	299,582.68	825,430.29
2010	571,337.69	278,855.54	850,193.23
2011	619,363.73	256,335.33	875,699.06
2012	670,047.96	231,922.10	901,970.06
2013	723,518.12	205,511.06	929,029.18
2014	779,907.67	176,992.41	956,900.08
2015	839,356.05	146,251.08	985,607.13
2016	902,008.88	113,166.49	1,015,175.37
2017	968,018.32	77,612.33	1,045,630.65
2018	<u>1,001,006.60</u>	<u>39,456.31</u>	<u>1,040,462.91</u>
	\$ 8,471,658.00	\$ 2,533,875.70	\$ 11,005,533.70

Source: Citimortgage Master Lease Rental Payment Schedule

SOURCES OF REVENUE

Revenue for the school division is received from state, local, and federal governing bodies.

City Funds

City Funds revenue includes the appropriation approved by the City Council. The City appropriation includes the required local share of state funding as determined by the Local Composite Index (LCI) which sets the proportion of education funds provided by the state and local governments. For example, Portsmouth's LCI for the 2012-14 biennium of .2755 means that for each \$100 required for education, Portsmouth will fund \$27.55 and the state will fund \$72.45. This is an increase of \$2.58 in Portsmouth's LCI over the 2010-12 requirement.

Federal Funds

These funds are subject to the federal budget process. Categorical funds are for specific programs. Funds authorized through the American Recovery and Reinvestment Act of 2009 (ARRA) expired in 2012.

Other Funds

Other Funds revenue includes E-Rate, non-resident tuition, fees and rents from the use of school buildings, and proceeds from the sale of surplus property. The E-Rate program is part of the Universal Services subsidy program of the Telecommunications Act of 1996. The subsidy program is to provide discounts on all telecommunications services and advanced telecommunications to schools, libraries, and rural health care organizations. The E-Rate program is regulated by the FCC and calls for discounts of 20 to 90 percent on all telecommunications services, Internet access, and internal connections for schools and libraries, depending on the applicant's location and economic status. The program is funded by fees charged to interstate telecommunication providers.

State Sales Taxes

A rate of one and one-eighth cent is distributed by the state for public education. Previously, a census was conducted every three years by each locality to determine the number of school-aged children who reside within the city. This census was used to determine the distribution of sales tax to the school division. Now, the distribution of sales tax is based on an annual estimate of the school-age population of a school division conducted by the Weldon Cooper Center for Public Service at the University of Virginia.

State Funds

State revenue includes funding for basic aid to support the Standards of Quality (SOQ), categorical aid, and incentive program revenue to support specific programs and initiatives. One factor used to determine the State's level of support for education in a locality is the Local Composite Index (LCI). This factor combines three measures of local fiscal capacity (assessed value of real property, adjusted gross income, and taxable retail sales) into a single index in an effort to measure each locality's ability to pay for education. The LCI is adjusted at the beginning of each biennium. In addition, the locality is required to match a portion of the funding from the State. For fiscal year 2012-13, Portsmouth's local share is \$26.8million.

Categories of State School Funds

Adult Education	Funds provided to improve educational opportunities for adults to complete secondary school, obtain a GED, or to benefit from job training and retraining programs.
At-Risk	Funds to support the additional costs of educating at-risk students
Basic Aid (SOQ)	Funding for basic instructional positions calculated from minimum student to teacher ratios required by SOQ
CTE – Adult	Funds provided for adult persons who have academic or economic disadvantages
ESL	Funds support necessary education services to children not having English as their primary language.
Gifted Education (SOQ)	State share of support costs for the gifted education program
Group Life Insurance	State share of cost of employer contributions to the VRS for Group Life benefits
Homebound	Provides for continuation of educational services for special education students who are temporarily homebound for medical reasons
ISAEP	Funding for students in substantial need for an alternative program and at risk of dropping-out of school
K-3 Primary Class Reduction	Funding as an incentive for reducing class sizes below the required SOQ standard in kindergarten through grade 3
Mentor Teacher Program	Support programs for new teachers
Prevention/Intervention/Remediation (SOQ)	Funds for additional professional instructional personnel to provide remedial services to at-risk children
Regional Tuition Program	Reimbursement for tuition paid to regional programs where students with certain disabilities can be served more appropriately and less expensively than the division's setting
Regular Foster Children	Reimbursement to the locality for educating students in foster care that are not residents of the division
Remedial Summer School	Funds provide additional educational opportunities for at-risk students.
Sales Tax	Funds distributed to localities in support of public education based on the locality's pro-rata share of school age population Social Security State share of Social Security costs for funded SOQ positions
Special Education in Jails	Reimbursement for the instructional costs of providing special education and related services to children with disabilities in regional or local jails
Special Education (SOQ)	State reimbursement for additional cost for special education programs
Teacher Retirement	Supports the state share of the cost of employer contributions to VRS for SOQ personnel
Vocational Education (SOQ)	Funds support career and technical education courses for students in grades 6-12.

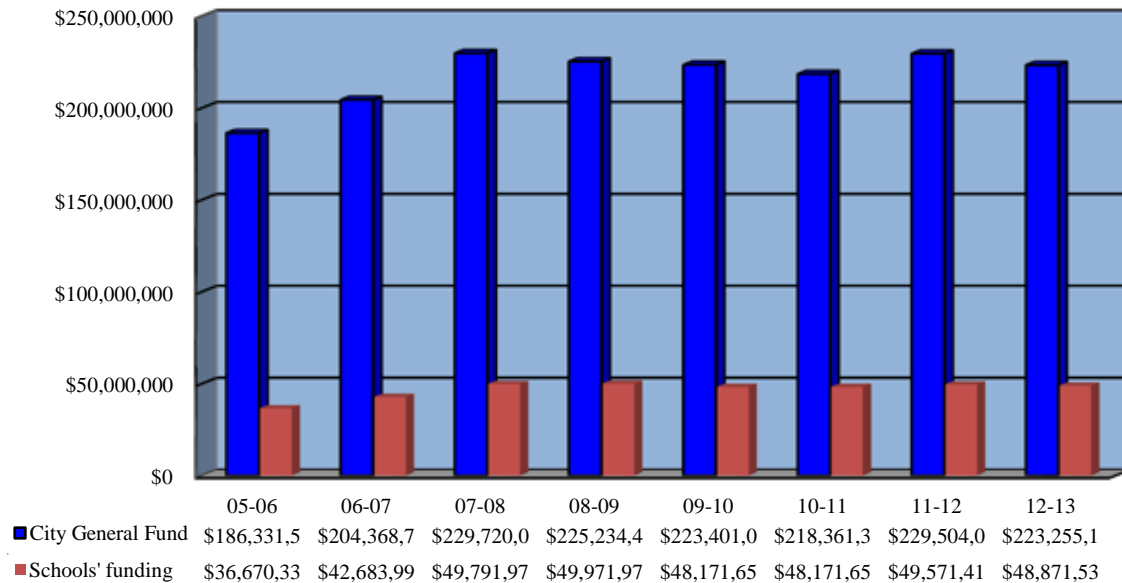
Actual revenue for the past three years and budgeted revenue for the current year are reflected in the table below.

	08/09 Actual		09/10 Actual		10/11 Actual		11/12 Budget	
State Funds	\$94,548,078	51.30%	\$78,741,650	44.49%	\$72,156,060	41.58%	\$68,117,168	49.01%
State Sales Tax	\$11,810,986	6.41%	\$12,739,137	7.20%	\$13,382,728	7.71%	\$13,813,146	9.93%
Local Other Funds	\$58,417,126	31.70%	\$54,711,400	30.91%	\$60,938,822	35.11%	\$53,296,413	38.36%
Federal Funds	\$19,521,776	10.59%	\$30,781,776	17.39%	\$27,068,277	15.60%	\$3,762,208	2.70%
Total	\$184,297,966		\$176,973,963		\$173,545,887		\$138,988,935	

Source: Portsmouth Public Schools Finance Department: ASR Reports (Actual revenue)






The greatest portion of our revenue comes from state and local funding. The dollar figure we receive from the state is declining. Funding from the City of Portsmouth increased slightly this year. As illustrated in the chart that follows, the City General Fund Budget has increased 16.54% since fiscal year 2006 while the portion allotted to education has risen only 1.92%.

Comparison of Schools' Funding to City General Fund

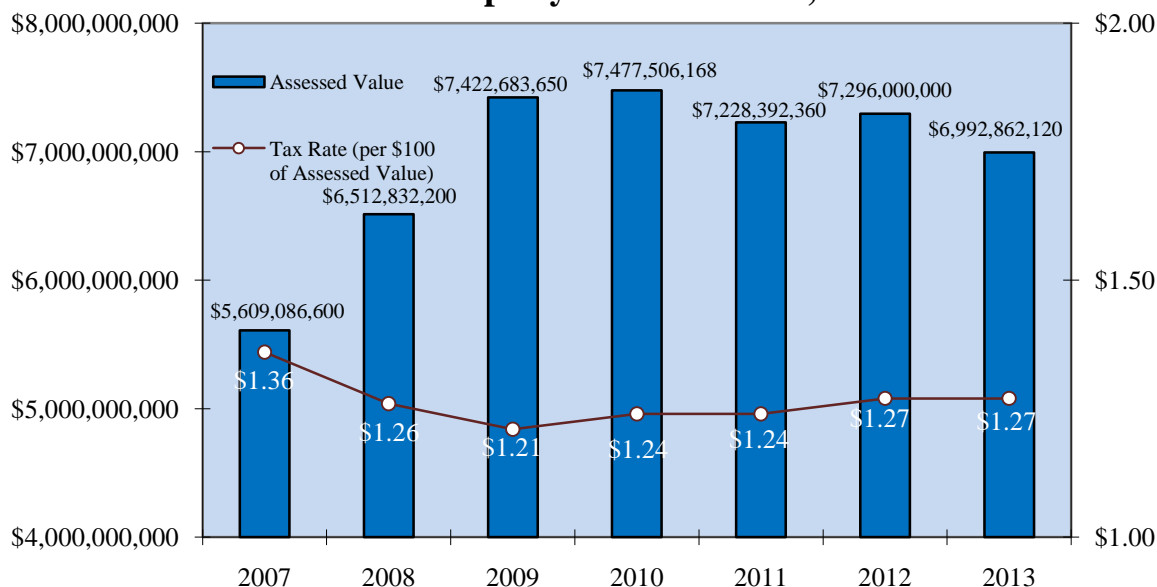


Assessed Value of Taxable Property

According to Virginia code, cities are required to assess property at 100% of the estimated market value. As was the case in all of the cities across our area, home assessments dropped 2% in Portsmouth (as reported on HamptonRoads.com/PilotOnline.com on February 29, 2012). Individual properties might have increased, decreased, or remained level. The tax rate of \$1.27 per \$100 of assessed value for real property for FY2013 was unchanged. In today's tight economy, the city is struggling to maintain quality services within the city without overly burdening its citizens. Tax revenue represents just over 73% of the city's revenue. For every dollar that the city expends, approximately \$0.22 is spent on education. Using a \$100,000 property as an example, that homeowner contributes approximately \$279 for education. For that expenditure, the citizens of Portsmouth are seeing improvements in their school system: Every school has reached full accreditation, which is quite an improvement from only four fully-accredited schools in 2002. Our drop-out rate is declining and scores on the state Standards of Learning tests are rising. The following information illustrates the assessed value of taxable property in Portsmouth over the past few years and the tax rates, levies, and collections.

CITY BUDGET EFFECT ON AVERAGE TAX PAYER			
	<u>ASSESSED VALUE</u>	<u>TAX RATE</u>	<u>PAYMENT</u>
	\$150,000	\$1.27 PER \$100	\$1,905
	\$9000	\$5.00 PER \$100	\$450
	\$90,000	\$.50 PER \$100	\$450
	\$11,000	\$5.00 PER \$100	\$550
	\$15,000	\$3.00 PER \$100	\$450

Assessed Value of Taxable Property in Portsmouth, VA



Source: City Assessor's Office

Property Tax Rates, Levies, and Collections

Real Estate rate is per \$100 of assessed value

<u>FY</u>	<u>Tax Rate</u>	<u>Tax Levy</u>	<u>Percent of Taxes Collected in Year of Levy</u>
2013	1.27		
2012	1.27		
<i>In his Budget Presentation for FY2013, the City Manager estimates real estate tax revenue of \$94,811,840 for FY2012 and \$90,077,053 for FY2013.</i>			
2011	1.24	89,613,578	94.4
2010	1.24	92,594,347	95.3
2009	1.21	89,813,809	95.5
2008	1.26	82,061,047	98.4
2007	1.36	74,858,725	95.6

As required by State law, real estate is assessed at 100% of estimated fair market value.

Personal Property rate is per \$100 of assessed value

<u>FY</u>	<u>Tax Rate⁽¹⁾</u>			<u>Tax Levy⁽²⁾</u>	<u>Percent of Taxes Collected in Year of Levy⁽³⁾</u>
	<u>Vehicles</u>	<u>Boats</u>	<u>RV's</u>		
2013	5.00	0.50	1.50		
2012	5.00	0.50	1.50		
<i>In his Budget Presentation for FY2013, the City Manager estimates personal property tax revenue of \$20,255,584 for FY2012 and \$23,591,878 for FY2013..</i>					
2011	5.00	0.50	1.50	18,093,172	75.5
2010	5.00	0.50	1.50	19,582,168	75.8
2009	5.00	0.50	1.50	19,030,247	74.4
2008	5.00	0.50	1.50	20,213,758	68.3
2007	5.00	0.01	1.50	21,976,362	73.2

(1) Most personal property, primarily vehicles and boats, is assessed at 100% of the National Automobile Dealer Association (NADA) average loan values and BUC Boat Price Guide values. Business personal property is assessed using a predetermined depreciation schedule.

(2) Excludes tax credit and collection tax credit from the Commonwealth.

(3) Personal property taxes are assessed on property owned as of January 1 and become due June 5th of each year. Because the due date falls so near the last day of the fiscal year, there is normally a substantial amount of delinquent taxes receivable as of the close of the fiscal year, the majority of which is collected in the following fiscal year.

Source: City of Portsmouth CAFR 2011 and Proposed FY 2013 Budget Presentation

Improved teacher retention factors greatly into maintaining full accreditation and improving test scores. As we have been able to raise and maintain the compensation level for our teachers compared to the surrounding divisions, we have retained better teachers who are experiencing success in educating our students. For FY2013, the School Board's budget includes a 2% cost-of-living raise. Additionally, employee health insurance premiums are expected to drop slightly.

During its 2012 session, the General Assembly adopted legislation that requires employees who are Virginia Retirement System members to contribute five percent of their creditable compensation into the system by FY 2016 rather than have it paid by the school division on their behalf. They were allowed to reach the five percent amount in one percent increments over a five year period. The General Assembly also stipulated that the school divisions must increase the creditable compensation for such employees by the same amount. The Portsmouth School Board voted to require such employees to contribute the full five percent beginning July 1 and also voted to increase such employees' creditable compensation by the 5% plus applicable FICA costs.

To more efficiently provide services to our students, we constantly revise our staffing requirements to match those mandated by the state while maintaining the highest quality services. In an effort to preserve our instruction environment at the lowest possible cost, we have trimmed our custodial staff and adjusted their schedules so that the bulk of the cleaning in our buildings can take place at night.

We continue to renovate our school buildings and replace those that have become antiquated to provide the finest learning environment possible for our students. Since sports are a recognized complement to the learning experience, we have expanded athletics programs at the middle school level and added or improved athletic facilities at all three high schools. The School Board is exploring the prospect of inviting corporate sponsorships to enhance funding for athletics. Recognizing that exercise is an important component of good health, we have built gymnasiums at all of our elementary schools to allow for physical exercise activities without regard to inclement weather.

To better serve our preschool population we established preschool centers in an effort to give students the best start to their school careers as is possible. In 2010-11, we added a preschool center in the Churchland Academy building to serve those students living in the Churchland area. With the opening of the new Simonsdale Elementary School last year, the Olive Branch Elementary School building was converted to a preschool center and we closed the Diagnostic, Adjustive, and Correctional Center that served preschool-age, handicapped students. Those students now receive instruction under the inclusion model at the various preschool centers.

During the 2011-12 school year the Early Up program was implemented to identify students with reading problems in kindergarten and first grade. Statistics have shown that the best predictor for whether a student will become a drop-out is their third grade reading test. To further reduce the dropout rate and ensure that every student has the opportunity to complete their education we implemented Project Uplift in conjunction with ISAEP for older students. It serves as an alternative education setting for those students who cannot be allowed to remain in the regular classroom setting.

Our course offerings through the Career and Technical Education program provide opportunities for our students to explore numerous career paths, such as Hotel/Motel Management, Early Childhood Education, and the Culinary Arts, to name a few. Upon completion of many courses our students not only receive training but also hold certification that prepares them to enter the workplace shortly after graduation.

In the spring and summer of 2004, Portsmouth Public Schools developed a strategic and comprehensive plan that addressed the most urgent needs of the school division. Late in 2006, it became increasingly evident that most of the critical goals of the 2004 plan had either been achieved or had morphed into different issues. With this understanding generally shared by the members of the Portsmouth City School Board, they met in a retreat in February 2007 for the express purpose of beginning the development of a new comprehensive plan for the school division. The result was a plan led by the School Board that charted the course for Portsmouth Public Schools for the next ten years.

The Board is required to review this plan every two years. At its retreat in summer 2009 the Board received an update on progress toward implementing the plan. In December 2009 they adopted a revised plan that included an additional vision of educational facilities that contribute to the learning environment and are both safe and accessible for students and staff. In the fall of 2011 the Board reviewed the plan and adopted it in December 2011 with only minor changes.

The first vision the Board adopted reflected their commitment to strong board leadership: “By 2017 the Portsmouth City School Board will be a leading force in community advancement”. To realize this vision, the Board set two goals:

- A) recognition as a “Board of Distinction” by the Virginia School Boards Association (VSBA)
- B) technology implementation to increase the efficiency of its operation.

The Board has met all requirements and was recognized by VSBA as a Board of Distinction at its state convention in the fall of 2010. The Board is exploring methods of automating School Board meetings to meet Goal B and will implement them as funding allows.

The Board’s second vision underscores its belief that students need committed and supportive parents and vows that all parents will be excited about and claim ownership of their children’s education. Schools are encouraging parental commitment and involvement by creating more parent-friendly environments. Individual schools have begun establishing greeting stations and parent information dissemination centers. Working with city agencies, administrators are establishing community involvement centers within the schools. Recognizing the importance of keeping parents informed about activities throughout the school division, the School Board has encouraged increased use of the division’s television air time to promote events throughout the division, to share information with parents and community members, and to air School Board meetings. The School Board adopted a Communications and Marketing Plan in June 2010 that includes strategies to improve community relations as well as crisis communications. A division-wide telephone notification system quickly informs parents about emergencies or other important notices. The Office of Communications will establish a speakers’ bureau consisting of principals, teachers, central-office personnel, and others who are considered an authority on a particular topic to reach out to the community and to promote the division’s story with accurate information which will help to dispel rumors.

Acknowledging that our most important product is our graduates, the Board’s third vision was for all graduates to be highly sought-after by both employers and institutions of higher learning. They have set a goal of 100% of PPS students graduating and entering post high school education programs or jobs that require specific training. Beginning with the 2011-12 school year state standards required a school division to achieve a graduation index of 85% and the index rises each following year. This complex index measures the on-time graduation rate of a cohort of students who entered high school four years before. The division is exploring ways to reduce the dropout rate in order to meet the additional on-time graduation requirement. The state on-time graduation rate for our three high schools is improving as illustrated in the chart below. We expect to meet or exceed the state standard for the 2011-2012 school year.

High School Dropout Rates									
SCHOOLS	Class of 2011			Class of 2010			Class of 2009		
	First-time 9th Grade Cohort 2007-08			First-time 9th Grade Cohort 2006-07			First-time 9th Grade Cohort 2005-06		
	Dropouts	Dropout Rate	Virginia On-time Graduation Rate	Dropouts	Dropout Rate	Virginia On-time Graduation Rate	Dropouts	Dropout Rate	Virginia On-time Graduation Rate
CHURCHLAND HIGH	23	5.9%	90.3	52	12.1%	80.8%	68	13.0%	74.9%
I. C. NORCOM HIGH	66	17.5%	75.1	98	22.5%	63.5%	118	27.9%	59.3%
WOODROW WILSON HIGH	62	18.2%	64.8	96	26.6%	57.6%	93	24.0%	50.4%

Source: Virginia Department of Education

The Board's fourth vision is an augmentation of program evaluation. The Board expects PPS to be recognized by educational organizations and institutions of higher learning for its innovative and effective programs. Many of these programs have already been mentioned elsewhere in this document: preschool programs, alternative education programs, career and technical programs, post high school coursework, etc. Recognizing that some of the course completion goals they previously set for graduation exceeded state standards, the Board aligned the goals for this vision to parallel state standards. Facing rising on-time graduation rate requirements, the Board wanted to ensure that students were not penalized because of the higher standards, causing students to delay or miss graduation. At the same time, additional elective courses in the areas of mathematics, science, and foreign languages are offered to better prepare our students for their post-graduation world.

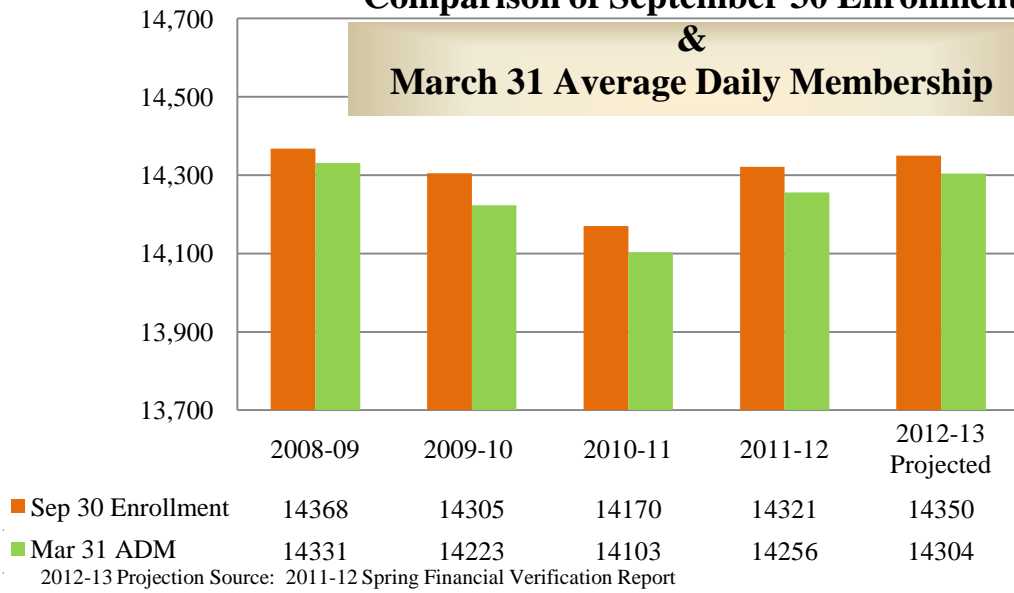
Next, the School Board envisions that our students will be exemplary student citizens. PPS will provide leadership development programs for all students. Various activities are being implemented at elementary, middle, and high school levels that focus on political awareness, community service, and civic and social responsibility.

The School Board's final vision, added in 2009, concerns facilities and technology that contribute to the learning environment for students and provide safe and accessible facilities for students and staff. The first step is constructing a new Simonsdale Elementary School and providing for gymnasium facilities at all elementary schools. The new Simonsdale Elementary School opened in fall 2011 precipitating other goals under this vision: elimination of mobile classrooms at all schools and a fourth preschool center at the Olive Branch building. Many of the visions and goals spelled-out in Vision VI were already being implemented such as effective, environmentally-friendly cleaning procedures and updating our technology infrastructure. The Board felt it was important to address these items in the comprehensive plan rather than assume that they were common practice.

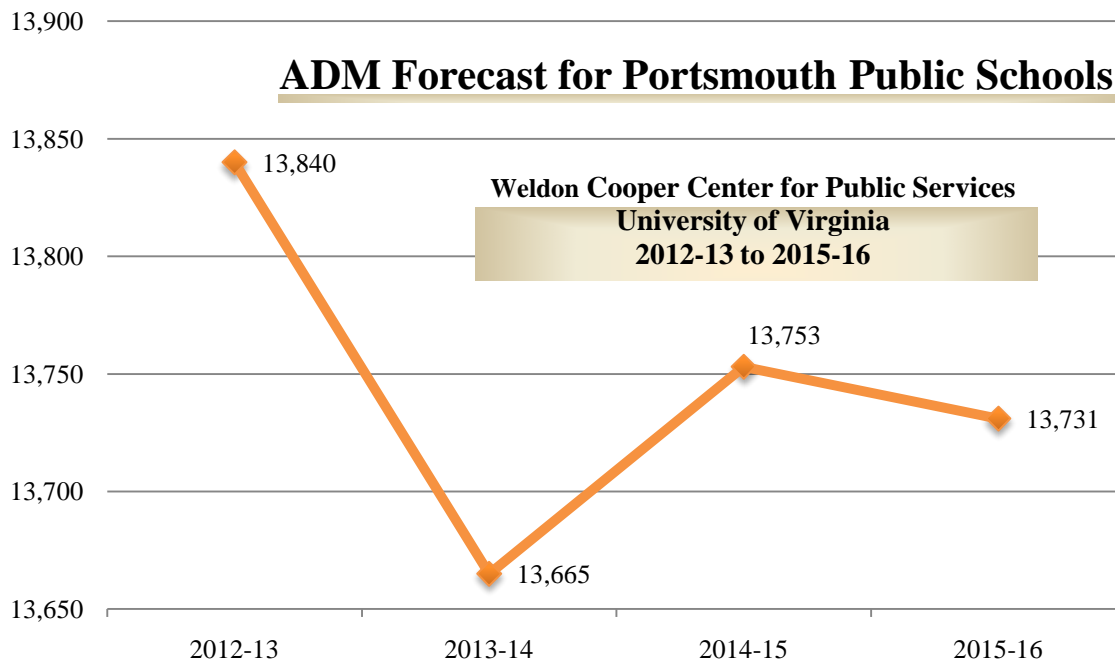
Basic school aid from the state is based on ADM and is a significant portion of the revenue we receive. For the 2012-13 school year, the Weldon Cooper Center for Public Service of the University of Virginia predicts the fall membership in Portsmouth Public Schools will be 14,079. Their projection does not factor in the military population which fluctuates in our city. To compensate and more accurately predict enrollment for budgeting and planning purposes, we use historical data along with the projections of the Cooper Center. For the 2012-13 school year, we based our budget on the state's estimated average daily membership (ADM) of 14,465 students. Since a large portion of our budget revenue is based on the ADM, we are able to predict, with some certainty, our total revenue for state basic aid.

The charts on the next page compare the fall membership projections of the Cooper Center to our spring ADM information. Historically, enrollment falls slightly between the September 30 membership count and the average daily membership (ADM) reported as of March 31 each year. Fall membership and spring ADM reflect students in grades K-12 only.

Comparison of September 30 Enrollment & March 31 Average Daily Membership



The Weldon Cooper Center forecast for the next three years predicts a lower enrollment over the period. As previously stated, we have found this forecast to be rather conservative since it does not take into account the fluctuating military population in our area. The ADM forecast for Portsmouth Public Schools as predicted by the Weldon Cooper Center is depicted in the graph that follows.

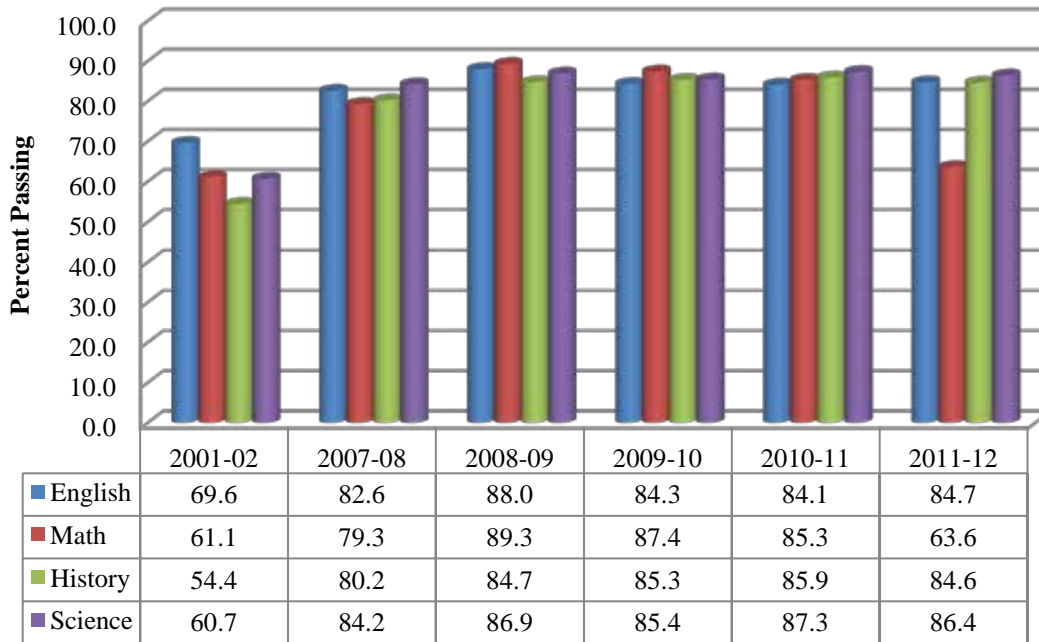


PRE-K - GRADE 12 ENROLLMENT BY SCHOOL

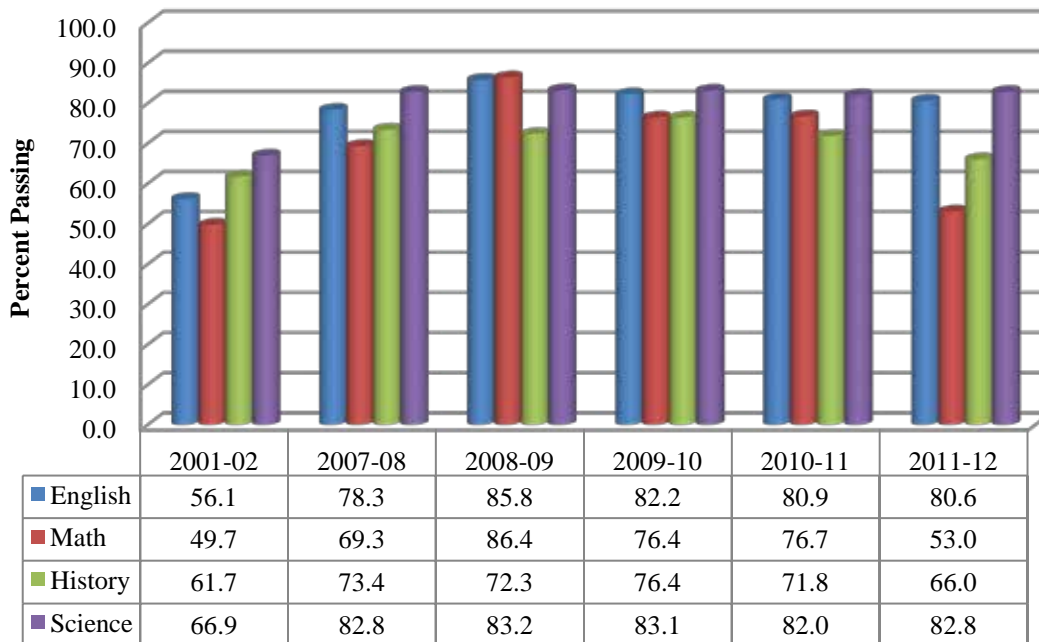
	<u>2007-08</u>	<u>2008-09</u>	<u>2009-10</u>	<u>2010-11</u>	<u>2011-12</u>
ELEMENTARY SCHOOLS					
Brighton	698	594	559	544	488
Churchland Academy	1012	949	908	843	689
Churchland	732	739	783	742	804
Churchland Primary & Intermediate	525	537	548	562	616
Douglass Park	659	535	626	550	638
Hodges Manor	573	591	594	600	556
James Hurst	748	656	633	620	758
Lakeview	635	595	601	556	530
Olive Branch	442	357	369	355	Closed
Park View	416	741	614	635	637
Simonsdale	294	260	310	309	731
John Tyler	615	707	742	754	719
Victory	281	478	626	656	564
Westhaven	611	524	534	603	571
MIDDLE SCHOOLS					
Churchland	929	944	879	845	918
Cradock	619	560	503	550	603
William E. Waters	563	588	538	545	592
HIGH SCHOOLS					
Churchland	1614	1615	1510	1448	1410
I. C. Norcom	1452	1354	1352	1288	1208
Woodrow Wilson	1262	1230	1264	1202	1232
SPECIALITY CENTERS					
Churchland Preschool Center	(new 2010-11 school year)			159	174
D.A.C. Center	58	65	66	90	Closed
Emily N. Spong Preschool	247	263	267	267	242
EXCEL Campus	(reported at home school)				
Mt. Hermon Preschool	265	244	279	210	233
Olive Branch Preschool Center	(new 2011-12 school year)				157
New Directions Center	(reported at home school)				
Project Uplift	0	58	64	86	61
TOTAL Enrollment	15250	15184	15169	15019	15131

Source: Portsmouth Public Schools, Office of Research and Evaluation

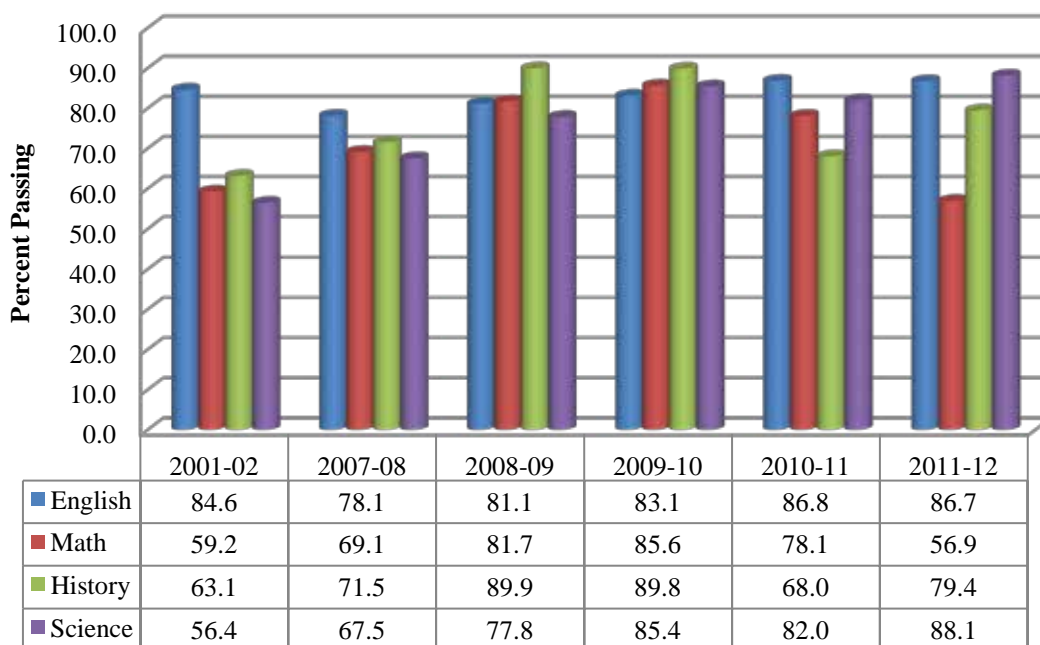
ELEMENTARY SCHOOLS SUMMARY SOL PASS RATES OVER TIME BY CORE AREAS



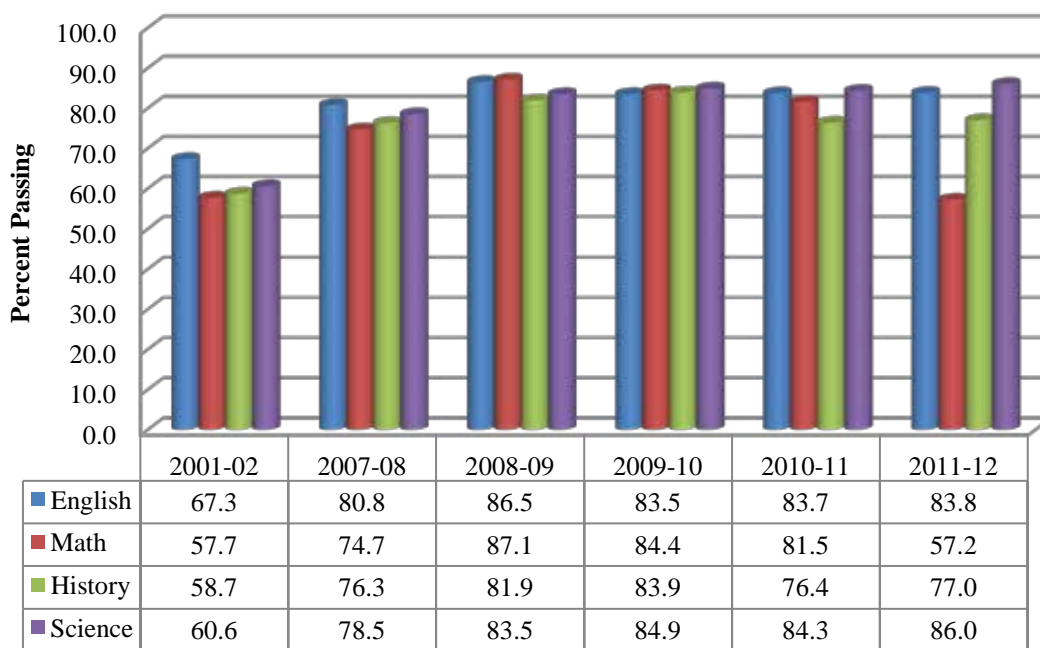
MIDDLE SCHOOLS SUMMARY SOL PASS RATES OVER TIME BY CORE AREAS



HIGH SCHOOLS SUMMARY SOL PASS RATES OVER TIME BY CORE AREAS



DIVISION SUMMARY SOL PASS RATES OVER TIME BY CORE AREAS



Source: Portsmouth Public Schools, Office of Research and Evaluation

POSITION CONTROL ALLOCATIONS BY FUND

	08-09	09-10	10-11	11-12	PROJECTED 12-13
CAFETERIA FUND					
ASSOCIATE 200 DAY - 7 HOUR	0	0	0	1	1
ASSOCIATE 260 DAY - 8 HOUR	5	2	2	2	2
COORDINATOR	1	1	1	1	1
FOOD SERVICES 4.5 HRS	0	8	4	4	4
FOOD SERVICES 5.5 HRS	0	46	45	45	45
FOOD SERVICES 6.0 HRS	0	48	48	48	48
FOOD SERVICES 6.5 HRS	125	0	0	0	0
FOOD PRODUCTION CHEF	3	0	0	0	0
FOOD SERVICES MAINTENANCE	1	0	0	0	0
FOOD SERVICES MANAGER	22	23	23	23	23
PART TIME WITH POSITION	0	27	32	35	35
SUPERVISOR	3	3	3	3	3
TOTAL FOR FUND	160	158	158	162	162
GENERAL FUND					
ASSISTANT DIRECTOR	1	1	1	2	2
ASSISTANT SUPERINTENDENT	2	2	2	2	2
ASSOCIATE 200 DAY - 7 HOUR	44	34	31	30	30
ASSOCIATE 260 DAY - 7 HOUR	31	27	19	18	18
ASSOCIATE 260 DAY - 8 HOUR	73	67	64	64	66
ASSOCIATE 260 DAY - 7.25 HOUR	8	8	19	17	17
ATTENDANCE OFFICERS	3	3	3	3	3
BUS DRIVER	123	123	122	122	122
BUS MONITOR	43	43	43	43	43
CLINIC ASSISTANT	1	1	1	0	0
COORDINATOR	5	5	6	5	4
CROSSING GUARD 10 MTH	38	36	36	30	30
CROSSING GUARD 12 MTH	1	0	0	0	0
CUSTODIAN	84	74	61	64	64
CUSTODIAN, HEAD	23	22	18	17	17
CUSTODIAN, LEAD	27	25	23	23	23
DELIVERY PERSONNEL	2	2	2	2	2
DIRECTOR	10	11	11	11	11
ELEMENTARY SCHOOL PRINCIPAL	17	17	16	14	14
ELEM SCHOOL ASST PRINCIPAL	17	16	14	16	16
EXECUTV ASST TO SUPERINTENDENT	1	0	0	0	0
GUIDANCE COUNSELOR	31	26	26	25	25
GUIDANCE COUNSELOR 10+1	6	6	6	4	6
GUIDANCE COUNSELOR 10+2	3	3	3	3	3
HIGH SCHOOL ASST PRINCIPAL	9	9	9	9	9
HIGH SCHOOL PRINCIPAL	3	3	3	3	3

POSITION CONTROL ALLOCATIONS BY FUND

	08-09	09-10	10-11	11-12	PROJECTED 12-13
HOME SCHOOL LIAISON	1	2	2	0	0
IN-SCHOOL SUSPENSION I	5	4	4	4	4
IN-SCHOOL SUSPENSION II	3	3	3	3	3
INSTRUCTIONAL ASSISTANT	53	39	4	3	3
INSTRUCTIONAL ASSISTANT SPED	158	155	153	148	147
INSTRUCTIONAL ASSISTANT SEVERE & PROF	12	0	0	0	0
INTERPRETER	6	6	6	6	6
LIBRARY MEDIA SPECIALIST	25	25	24	23	23
MAINTENANCE PERSONNEL	34	25	24	23	23
MAINTENANCE PERSONNEL EXEMPT	0	1	1	1	1
MANAGER	3	3	3	5	5
MEDIA PERSONNEL	1	1	1	0	0
MIDDLE SCHOOL PRINCIPAL	5	4	4	4	4
MIDDLE SCHOOL ASST PRINCIPAL	9	9	8	8	7
NURSE	29	25	26	26	26
NURSE 10+2	1	1	0	0	0
OCCUPATIONAL/PHYSICAL TH 10+1	2	2	1	1	1
OCCUPATIONAL/PHYSICAL TH 10+2	0	1	1	1	1
OCCUPATIONAL/PHYSICAL THERPST	3	2	2	1	1
OFFICERS	2	1	1	1	1
OTHER PROFESSIONAL STAFF	1	3	4	3	3
PART TIME WITH POSITION	0	3	3	3	3
PROGRAM SPECIALIST	4	8	9	8	8
PSYCHOLOGIST	2	3	2	5	5
PSYCHOLOGIST 10+2	2	2	2	4	0
PURCHASING PERSONNEL - NON EXE	1	1	1	1	1
PURCHASING PERSONNEL- EXEMPT	1	1	1	1	1
ROTC INSTRUCTORS	7	7	7	7	7
SCHOOL BOARD	9	9	9	9	9
SECURITY OFFICERS	20	18	18	17	17
SENIOR SUPERVISOR	17	11	11	11	11
SOCIAL WORKER	1	1	1	1	1
SOCIAL WORKER 10+1	1	2	2	3	3
SOCIAL WORKER 10+2	3	5	5	4	4
SPEECH / HEARING / SIGHT THERP	22	21	20	17	16
SPEECH/HEARING/SIGHT TH 10+2	1	1	1	1	1
STUDENT RESOURCE LIAISON	4	3	3	3	3
SUPERINTENDENT	1	1	1	1	1
SUPERVISOR	11	11	11	11	11
SUPERVISOR 10+1	1	0	0	0	0
TEACHER	811	772	752	739	739
TEACHER SPECIAL ED	165	160	159	146	146
TEACHER 10+2	15	14	12	10	10

POSITION CONTROL ALLOCATIONS BY FUND

	08-09	09-10	10-11	11-12	PROJECTED 12-13
TEACHER 10+1	5	3	3	2	2
TEACHER SPECIALIST	6	1	1	0	0
TEACHER SPECIALIST 10+1	1	0	0	0	0
TECHNOLOGY PERSONNEL - NON EXE	9	8	8	8	8
TECHNOLOGY PERSONNEL EXEMPT	13	14	14	12	12
WAREHOUSE PERSONNEL	0	4	3	3	3
TOTAL FOR FUND	2092	1960	1870	1815	1811

GRANT FUND

ASSOCIATE 200 DAY - 7 HOUR	0	0	0	1	1
ASSOCIATE 260 DAY - 7 HOUR	4	4	3	3	3
ASSOCIATE 260 DAY - 8 HOUR	3	3	3	3	3
ASSOCIATE 260 DAY - 7.25 HOUR	0	0	0	1	1
COORDINATOR	2	2	2	2	3
ELEMENTARY SCHOOL PRINCIPAL	0	2	2	2	2
HOME SCHOOL LIAISON	2	1	1	1	1
HOME SCHOOL LIAISON 12 MTH	1	1	1	1	1
INTERPRETER	0	0	1	0	0
INSTRUCTIONAL ASSISTANT	56	57	54	58	58
INSTRUCTIONAL ASSISTANT SPED	1	6	8	9	9
MAINTENANCE PERSONNEL	1	1	1	1	1
OTHER PROFESSIONAL STAFF	0	0	0	1	1
PART TIME WITH POSITION	0	0	0	2	2
PROGRAM SPECIALIST	8	7	7	7	7
PSYCHOLOGIST	5	3	4	0	0
PSYCHOLOGIST 10+2	2	3	2	0	5
SENIOR SUPERVISOR	6	6	6	6	6
SOCIAL WORKER 10+1	2	0	0	0	0
SOCIAL WORKER 10+2	2	0	0	0	0
SPEECH / HEARING / SIGHT THERP	0	0	1	1	1
STUDENT RESOURCE LIAISON	3	4	4	1	1
TEACHER	81	89	91	93	90
TEACHER SPECIAL ED	11	10	13	14	14
TEACHER 10+1	9	9	8	4	4
TEACHER 10+2	3	4	4	3	3
TEACHER 10+2 SPECIAL ED	2	2	1	0	0
TEACHER SPECIALIST	1	7	10	11	11
TOTAL FOR FUND	205	221	227	225	228

REPROGRAPHICS FUND

ASSOCIATE 260 DAY - 8 HOUR	2	2	2	1	1
PRINT SHOP PERSONNEL	5	4	4	4	4

POSITION CONTROL ALLOCATIONS BY FUND

	<u>08-09</u>	<u>09-10</u>	<u>10-11</u>	<u>11-12</u>	<u>PROJECTED 12-13</u>
SUPERVISOR	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
TOTAL FOR FUND	8	7	7	6	6
STIMULUS FUNDS					
OCCUPATIONAL/PHYSICAL	0	1	1	0	0
OTHER PROFESSIONAL	0	0	1	0	0
PARAPROFESSIONAL	0	4	3	0	0
PROGRAM SPECIALIST	0	1	0	0	0
PSYCHOLOGIST 10+2	0	0	1	0	0
SENIOR SUPERVISOR	0	1	0	0	0
SOCIAL WORKER 10+1	0	1	1	0	0
SPECIAL ED PARAPROFESSIONAL	0	1	3	0	0
SPECIAL ED TEACHER	0	1	0	0	0
TEACHER	0	16	12	0	0
TEACHER SPECIALIST	0	8	3	0	0
TOTAL FOR FUND	0	34	25	0	0
TEXTBOOK FUND					
ASSOCIATE 260 DAY - 8 HOUR	<u>0</u>	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
TOTAL FOR FUND	0	1	1	1	1
TOTAL FOR ALL FUNDS	2465	2381	2288	2209	2208

MANAGEMENT OF FUNDS

The Division Superintendent or his/her designee shall be responsible for administering the division budget in accordance with Board policies and applicable state and federal regulations and laws; therefore, the Division Superintendent or his/her designee will use appropriate fiscal planning and management methods, modeled after the best accepted business practices and directed toward the educational goals of the division.

1. If the appropriating body approves the School Board budget by total expenditures, funds may be transferred by the School Board from one category to another. If funds are appropriated to the School Board by major classifications, no funds shall be expended by the School Board except in accordance with such classifications without the consent of the body appropriating the funds.
2. The Division Superintendent may be authorized by the School Board to make line item transfers within a category.

The School Board shall manage and control the funds made available to the School Board for the public schools and may incur costs and expenses.

Adopted: December 19, 1996 - VSBA

Revised: April 19, 2001 – CEPI (R)

Revised: May 22, 2008

Legal Refs.: *Code of Virginia*, 1950, as amended, §§ 22.1-78, 22.1-89, 22.1-94.

ANNUAL BUDGET

The annual school budget is the financial outline of the division's education program. It presents a proposed plan of expenditures and the expected means of financing those expenditures. After adoption, it provides the primary means of managing expenditures.

The fiscal year begins on the first day of July and ends on the thirtieth day of the following June.

The Division Superintendent shall prepare, with the approval of the School Board, and submit to the appropriating body, an estimate of the amount of money needed during the next fiscal year for the support of the public schools of the school division. The estimate shall set up the amount of money needed for each major classification prescribed by the Board of Education and such other headings or items as may be necessary.

The Division Superintendent or his/her designee shall prepare a budget calendar identifying all deadlines for the annual budgetary process. The calendar shall include at least one work session for reviewing the budget and at least one public hearing on the budget. Notice of the time and place for the public hearing must be published at least ten days in advance, in a newspaper having general circulation within the school division.

Upon approval of the school division's budget by the appropriating body, the school division shall publish the approved budget, including the estimated required local match, on its website and the document shall also be made available in hard copy as needed to citizens for inspection.

Adopted: December 19, 1996
Revised: April 19, 2001
Revised: April 17, 2003
Revised: May 22, 2008
Revised: February 26, 2009
Revised: July 2, 2009
Revised: September 22, 2011

Legal Refs.: *The Code of Virginia*, 1950, as amended, §§ 15.2-2500, 15.2-2503, 15.2-2504, 15.2-2506, 22.1-91, 22.1-92, 22.1-93, 22.1-94.

GLOSSARY

AC=13	Academics and Career After High School = 13th Year
ADM	Average Daily Membership reported to Virginia Department of Education yearly as of March 31
Appropriation	A legal authorization to incur obligations and to make expenditures for specific purposes
Attrition	A method of achieving a reduction in personnel by not refilling the positions vacated through resignation, reassignment, transfer, retirement, or means other than layoffs
ARRA	American Recovery & Reinvestment Act of 2009
AYP	Adequate Yearly Progress under No Child Left Behind guidelines
Authorized Positions	Employee positions, which are authorized in the adopted budget, to be filled during the year
Budget	A plan of financial activity for a specified period of time (fiscal year or biennium) indicating all planned revenues and expenses for the budget period
Budget Process	A schedule of activities, responsibilities, and deadlines related to budget development and adoption
CAFR	Comprehensive Annual Financial Report
Capital Budget	Accounts for all financial resources used for the acquisition or construction of major capital facilities.
CIP	The Capital Improvements Program is a plan for capital outlay to be incurred each year over a fixed number of years to meet capital needs arising from the government's long-term needs.
Comprehensive Plan	Ten-year vision of the Portsmouth School Board for the Portsmouth School Division. Adopted in 2007, revised 2009.
Debt Service	The cost of paying principal and interest on borrowed money according to a predetermined payment schedule
Disbursement	The expenditure of monies from an account
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.
E-Rate	Schools and libraries universal service support mechanism for discount telecommunication services, and Internet access
Expenditure	An outlay or the creation of a liability for an asset or an expense item
Expense	Charges incurred (whether paid immediately or unpaid) for operations, maintenance, interest, or other charges

Fiscal Year (FY)	A twelve-month period designated as the operating year for accounting and budgeting purposes in an organization. The fiscal year for Portsmouth Public Schools is July 1 through June 30.
Fiscally dependent school division	Fiscally dependent school districts are dependent on general government for financial support and do not have taxing authority. Portsmouth is a fiscally dependent school division.
Fund	A fiscal entity with revenues and expenses which are segregated for the purpose of carrying out a specific purpose or activity
Fund Balance	The excess of the assets of a fund over its liabilities, reserves, and carryover
General Fund	The general fund of the School Board is used to account for all financial resources except for those accounted for in another fund.
Grants	A contribution by a government or other organization to support a particular function.
ISAEP	Individual Student Alternative Education Plan
LCI	Local Composite Index - Factor used by the state of Virginia to distribute state education dollars (the lower the index, the higher state aid). The main variables used to calculate this index are property values, ADM, population, retail sales, and adjusted gross income. It is adjusted at the beginning of each biennium.
Modified Accrual Basis	Revenues are recognized when susceptible to accrual; i.e., when they become both measurable and available. "Measurable" means the amount of the transaction can be determined and "available" means the funds are collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recorded when the related fund liability is incurred, if measurable.
No Child Left Behind Act	Federal legislation that enacts the theories of standards-based education reform. First enacted in 2002. Often abbreviated, NCLB
OPEB	Other Post-Employment Benefits
Revenue	Sources of income financing the operations of government
SFSF	State Fiscal Stabilization Funds from ARRA
SOL	Standards of Learning tests are the instruments for measuring student mastery of the Standards of Quality.
SOQ	Standards of Quality are state-mandated objectives for student achievement.
Taxes	Compulsory charges levied by a government for the purpose of financing services performed for the common benefit of the people.
VRS	Virginia Retirement System