

# Portsmouth City Public Schools

Portsmouth, Virginia

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



## BUDGET ~ FY 2010/2011

Adopted May 27, 2010

**PORTSMOUTH CITY SCHOOL BOARD**  
**Budget for FY 2010-11**

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**Association of School Business Officials International**



This Meritorious Budget Award is presented to

**Portsmouth City School Board**

for excellence in the preparation and issuance  
of its school system budget

for the Fiscal Year 2009 - 2010.

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

*Angel Peteman*  
President

*John D. Quase*  
Executive Director

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# INTRODUCTORY SECTION

# **PORTSMOUTH CITY SCHOOL BOARD**

## **Budget for Fiscal Year 2010-2011**

### **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

## **Portsmouth City School Board**

Mr. James E. Bridgeford  
*Chairman*

Dr. Elizabeth Daniels  
*Vice-Chair*

Mr. James M. Hewitt IV

Mr. Edward P. McCabe

Mr. B. Keith Nance, Sr.

Mr. Claude C. Parent

Mr. Ernest L. Reid, Jr.

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.

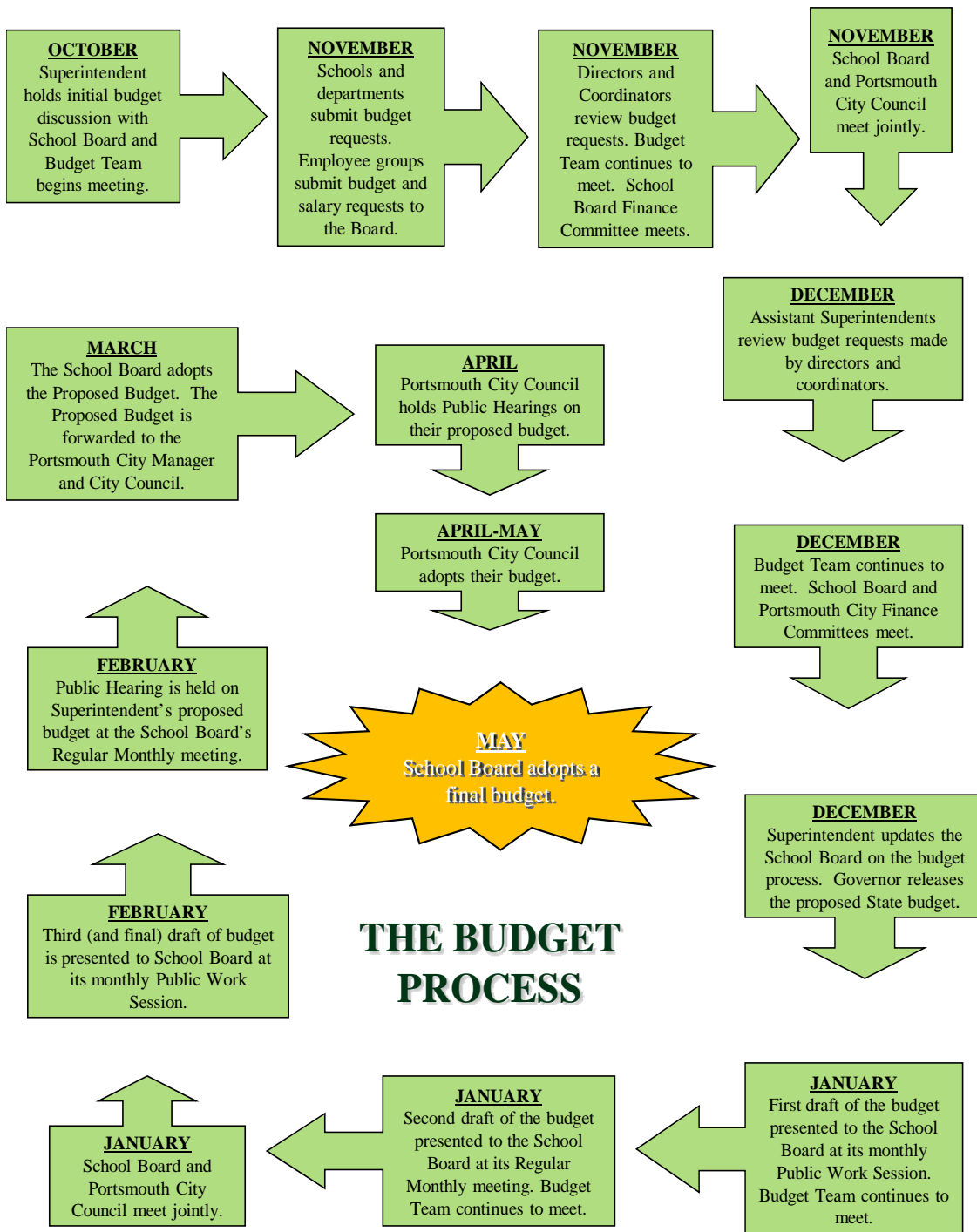
1. By 2017 the Portsmouth School Board will be a leading force for community advancement.
2. By 2017 all parents of Portsmouth Public School students will be excited about and claim ownership of their children's education.
3. By 2017 all graduates of Portsmouth Public Schools will be highly sought after 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.

Again this school year, once the "must-fund" items were identified and the personnel requirements were reduced, the anticipated revenue did not meet the anticipated expenditures. In order to reduce expenditures further, the Superintendent recommended the elimination of 39 general paraprofessional positions; 37 teacher, administrator, and clerical positions; and 33 custodian positions. All positions will be eliminated through attrition avoiding any layoffs. The Superintendent recommended that bus replacement and technology upgrades be delayed and the funding for facilities be reduced. He recommended a reduction of 15% in expenditures for material, supplies, and services and a 25% reduction in travel and professional development. Finally, to match anticipated expenditures to revenue, he recommended that the Board skip the contribution to the Post-Employment Benefit fund and the Risk Management Unfunded Accrued Liability (UAL) for one year.





March 19, 2010

Mr. Kenneth L. Chandler  
Portsmouth City Manager  
City Hall Building, Sixth Floor  
801 Crawford Street  
Portsmouth, VA 23704

Dear Mr. Chandler:

Enclosed is a copy of the budget for the Portsmouth City Public Schools approved by the School Board at its meeting held on Thursday, March 18, 2010.

Facing substantial state funding cuts and to avoid layoffs, I did not propose that the School Board grant pay raises for fiscal year 2011 and I suggested that our current employees pay two percent of their Virginia Retirement System contribution. Additionally, our employees are facing large increases in health insurance premiums. The result is a reduction in their take-home pay.

An important component in achieving and maintaining full accreditation for all of our schools is our employees. We have made great strides in previous years to align salaries in Portsmouth with other school divisions in Tidewater enabling us to retain highly-qualified professionals to educate our students. In order to avoid asking our employees to pay a portion of the VRS contribution, the School Board voted to request an additional \$1,600,000 from the City.

The City Council has expressed appreciation and pride in the accomplishments of the school division and has pledged to provide support for us to continue to excel. Your recommendation for full funding of the School Board's budget request for 2010-11 will be greatly appreciated. As Council members have noted, a quality school division is a great asset in promoting economic development. Your favorable response to our request will enable us to continue to improve public education here in Portsmouth. If you have any questions regarding the budget as approved, I will be pleased to respond.

Respectfully,

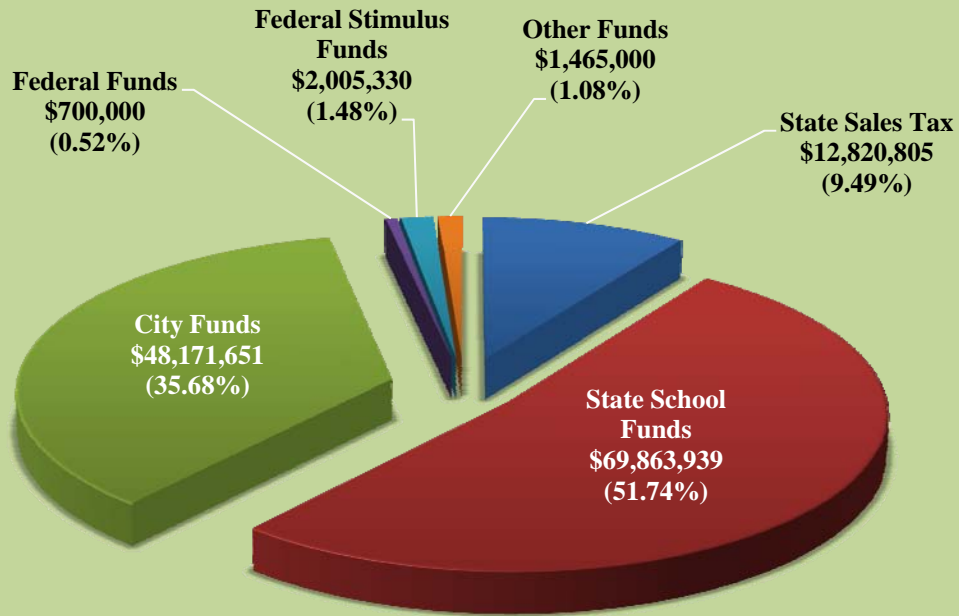
A handwritten signature in blue ink, appearing to read "David C. Stuckwisch".

David C. Stuckwisch, Ph.D.  
Division Superintendent

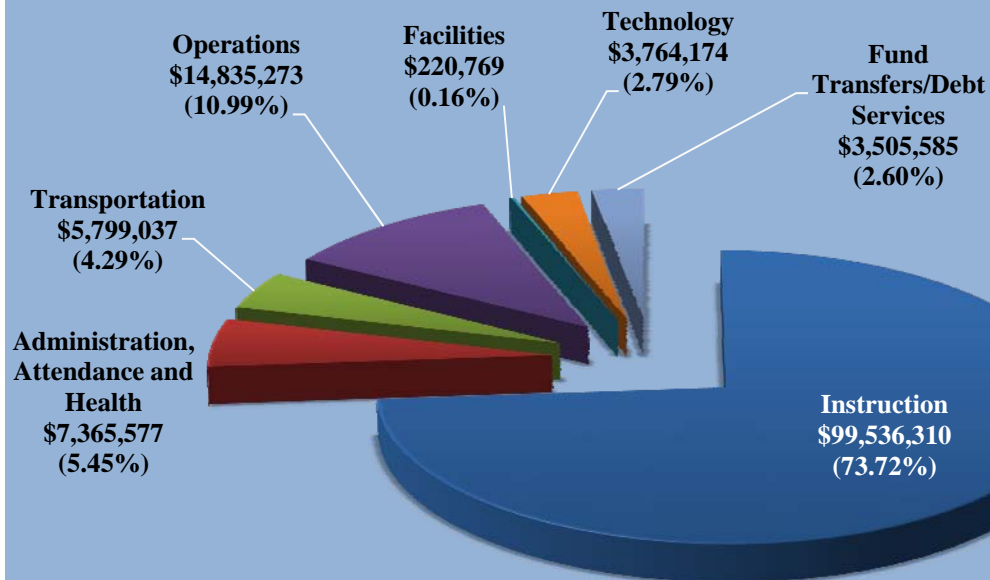
DCS:lcc  
Enclosure  
pc: Ms. Betty Burrell, Chief Financial Officer, City of Portsmouth

Office of the Division Superintendent  
Post Office Box 998 • Portsmouth, Virginia 23705-0998  
Telephone (757) 393-8742 • Fax (757) 393-5236  
[www.pps.k12.va.us](http://www.pps.k12.va.us)

## REVENUE OVERVIEW



## EXPENDITURES OVERVIEW



**GENERAL FUND  
REVENUE OVERVIEW**

<b>REVENUE CATEGORIES</b>	<b>2007-08 BUDGET</b>	<b>2008-09 BUDGET</b>	<b>2009-10 BUDGET</b>	<b>2010-11 BUDGET</b>
CITY FUNDS	\$49,791,970	\$49,791,970	\$48,171,651	\$48,171,651
FEDERAL FUNDS	\$660,000	\$660,000	\$660,000	\$700,000
FEDERAL STIMULUS	\$0	\$0	\$5,870,282	\$2,005,330
OTHER FUNDS	\$950,000	\$950,000	\$1,390,000	\$1,465,000
SALES TAX	\$12,926,730	\$12,846,153	\$13,459,822	\$12,820,805
STATE FUNDS	\$82,425,698	\$87,537,740	\$79,380,431	\$69,863,939
<b>TOTAL REVENUE</b>	<b><u>\$146,754,398</u></b>	<b><u>\$151,785,863</u></b>	<b><u>\$148,932,186</u></b>	<b><u>\$135,026,725</u></b>

**GENERAL FUND  
EXPENDITURE OVERVIEW**

<b>EXPENDITURE CATEGORIES</b>	<b>2007-08 BUDGET</b>	<b>2008-09 BUDGET</b>	<b>2009-10 BUDGET</b>	<b>2010-11 BUDGET</b>
INSTRUCTION	\$104,419,959	\$108,044,774	\$107,507,167	\$99,536,310
ADMINISTRATION, ATTENDANCE & HEALTH	\$6,758,802	\$7,631,676	\$7,065,679	\$7,365,577
TRANSPORTATION	\$5,987,365	\$5,956,968	\$7,371,453	\$5,799,037
OPERATIONS	\$15,010,578	\$15,830,792	\$16,220,415	\$14,835,273
FACILITIES	\$3,292,454	\$2,646,153	\$1,005,588	\$220,769
TECHNOLOGY	\$6,562,635	\$6,663,879	\$5,043,248	\$3,764,174
FUND TRANSFERS	\$4,722,605	\$5,011,621	\$4,718,636	\$3,505,585
<b>TOTAL EXPENDITURES</b>	<b><u>\$146,754,398</u></b>	<b><u>\$151,785,863</u></b>	<b><u>\$148,932,186</u></b>	<b><u>\$135,026,725</u></b>

**SCHOOL BOARD BUDGET ADDENDUM  
ALL FUNDS OVERVIEW**

<b>EXPENDITURES</b>	<b>2007-08 BUDGET</b>	<b>2008-09 BUDGET</b>	<b>2009-10 BUDGET</b>	<b>2010-11 BUDGET</b>
GENERAL FUND	\$146,754,398	\$151,785,863	\$148,932,186	\$135,026,725
REPROGRAPHICS FUND	\$956,619	\$896,280	\$747,985	\$591,038
CAFETERIA FUND	\$7,272,000	\$6,789,350	\$7,149,610	\$6,884,101
GRANTS FUND	\$19,253,830	\$17,667,069	\$29,255,357	\$22,480,450
RISK MANAGEMENT & INSURANCE FUND	\$1,509,811	\$1,655,702	\$1,655,702	\$955,702
TEXTBOOK FUND	\$1,464,088	\$1,659,280	\$1,308,840	\$559,649
<b>GRAND TOTAL OF EXPENDITURES</b>	<b><u>\$177,210,746</u></b>	<b><u>\$180,453,544</u></b>	<b><u>\$189,049,680</u></b>	<b><u>\$166,497,665</u></b>

## SIGNIFICANT TRENDS AND CHANGES

One of the most significant changes to our budget process is the utilization of the Budget Module of our new financial software (MUNIS) to project our budget to include salary and benefit accounts and to monitor position control.

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 1⅛% which is the educational component of the tax that is distributed to all school districts based upon the number of 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. This year, 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).

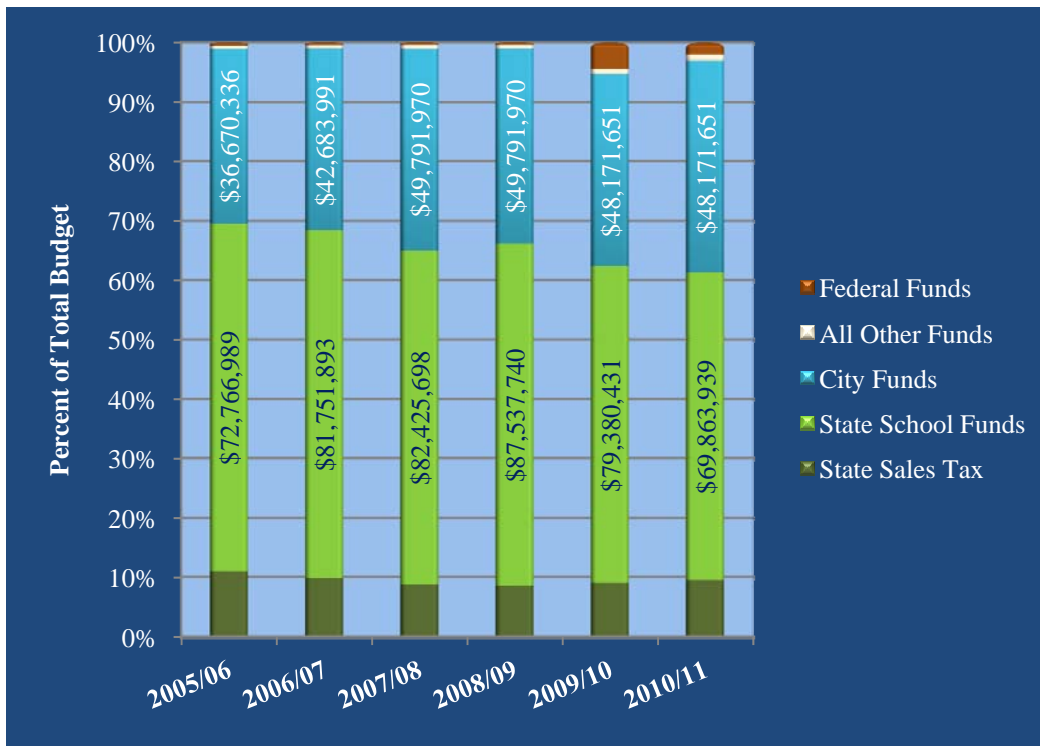
In determining the amount of the sales tax revenues each locality would receive for education, the state has relied on a triennial census identifying the school age children in the locality. In the future, the General Assembly will rely on statistics provided by the Weldon Cooper Center for Public Service of the University of Virginia to determine this population saving local school divisions the cost of conducting the census every three years.

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. To balance the budget this year, the City Manager recommended a real estate tax rate of \$1.29 per \$100 (up from \$1.21 per \$100 in 2009) but the City Council approved the rate at \$1.24 per \$100. According to the 2000 Census, the median value of a home in Portsmouth was \$81,300. The owner of such a home would owe a tax bill of \$1008 based on the \$1.24 tax per \$100 of assessed value and that homeowner contributes approximately \$202 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.

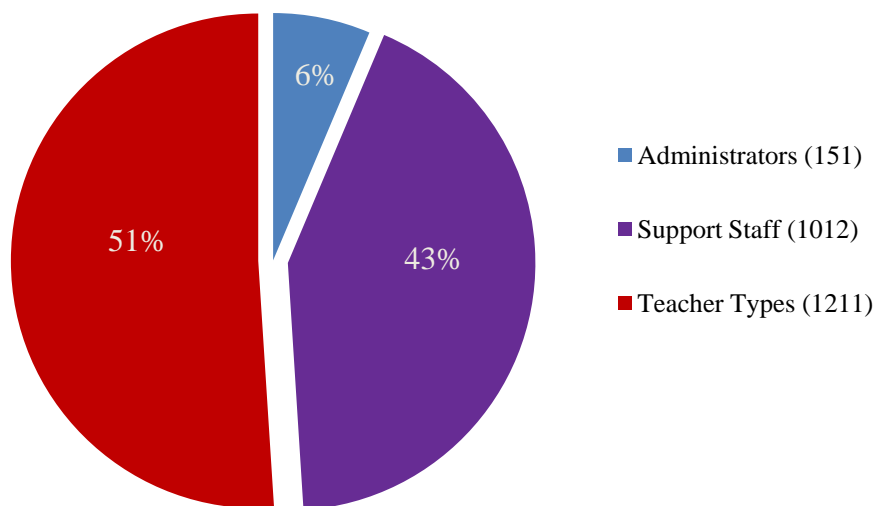
Federal funds primarily consist of Impact Aid which is funding from the United States Government for the loss of tax revenue because federal property is not subject to local and state taxes. Significant funding from the federal government is received in the form of grants associated with No Child Left 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 nearly 97% of our total revenue for fiscal year 2011. 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 over the past two years while the City's appropriation for education was reduced last year 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 approximately 80% of our budget. Portsmouth Public Schools has increased teacher salaries by approximately 12% since the 2004-05 school year to be more competitive in Hampton Roads but for fiscal year 2011, the Board was not able to offer any increases.

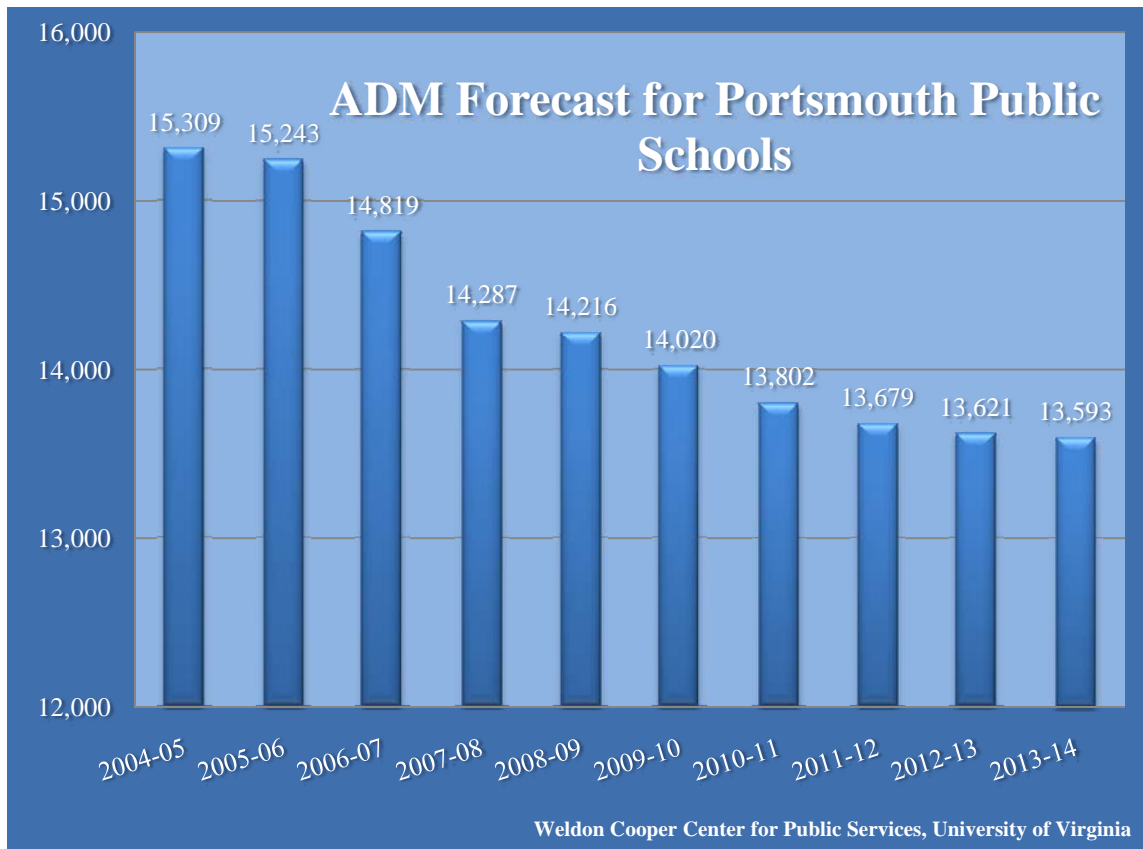
Portsmouth Public Schools is committed to applying the bulk of our funding to instruction and adequately staffing our schools and centers. The following chart illustrates the distribution of full-time employees in the division this past year. As you can see, the bulk of our personnel are teacher types followed by support personnel. Only 6% 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.

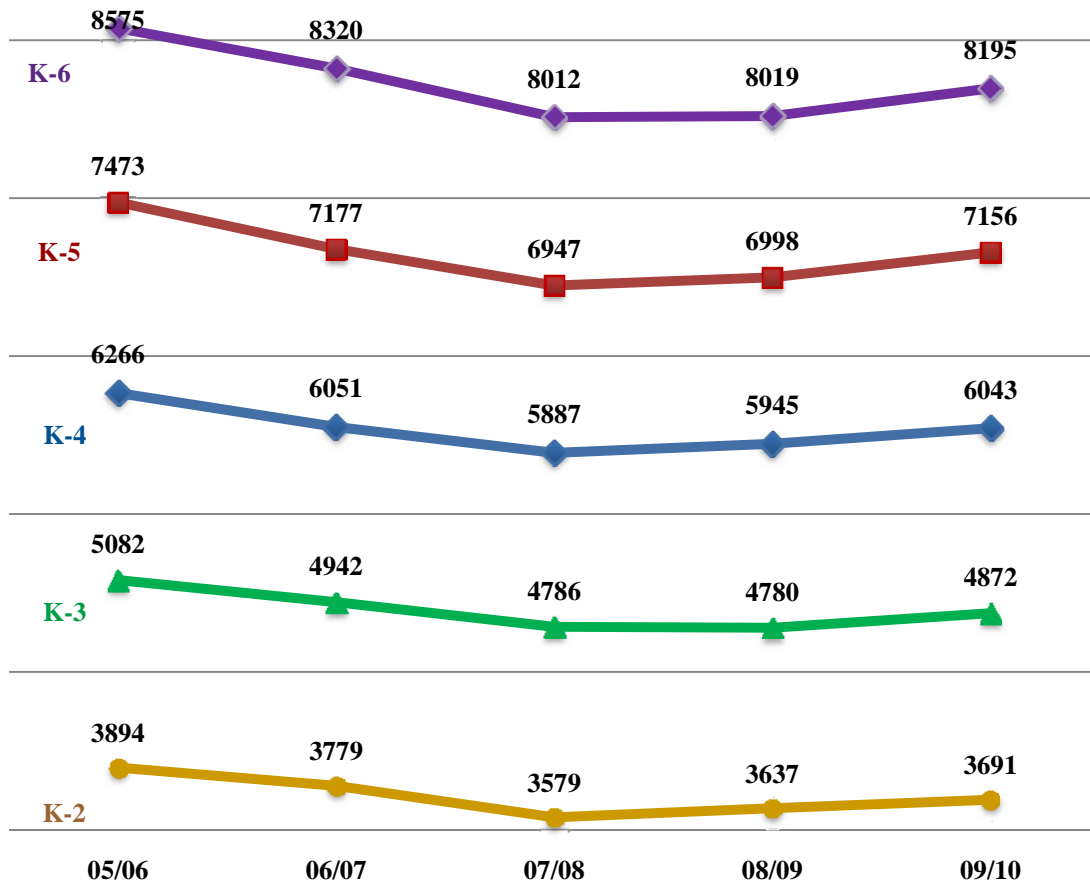
The Center’s forecast for enrollment in Portsmouth anticipates a continued decline through the 2013-14 school year. The following graph exhibits the historic ADM for the school years 2004-05 through 2007-08, the estimated ADM for school year 2008-09, and projected ADM for school years through 2013-14.



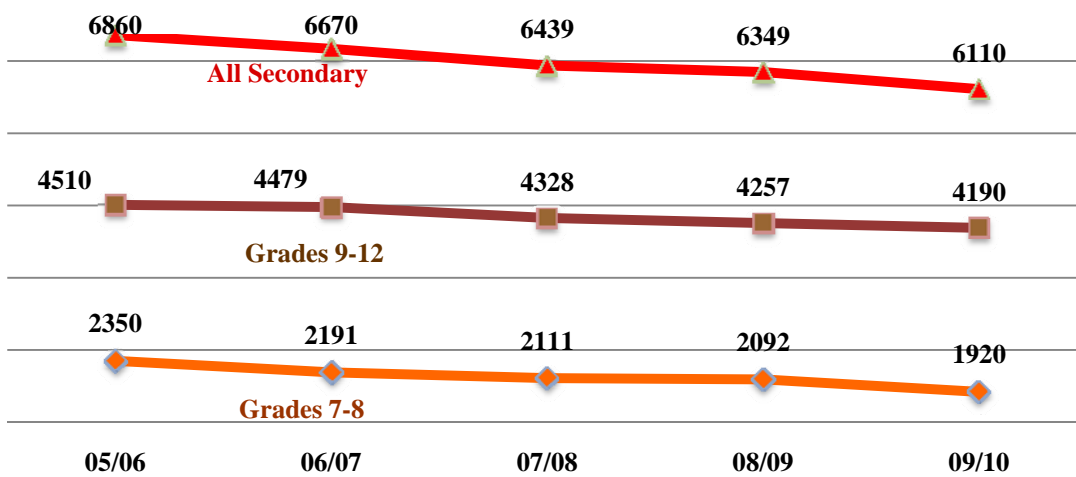
While enrollment and ADM appear to be decreasing overall, division officials are encouraged to see enrollment starting to increase in the elementary grades indicating that the City’s school age population might be rebounding. A new military housing project has opened at Gosport in Portsmouth and we are beginning to see an influx of students from that area. The enrollment trend over the 2005-06 through 2009-10 school years is illustrated in the following graphs. The numbers reflect the September 30 enrollment reports for those years.



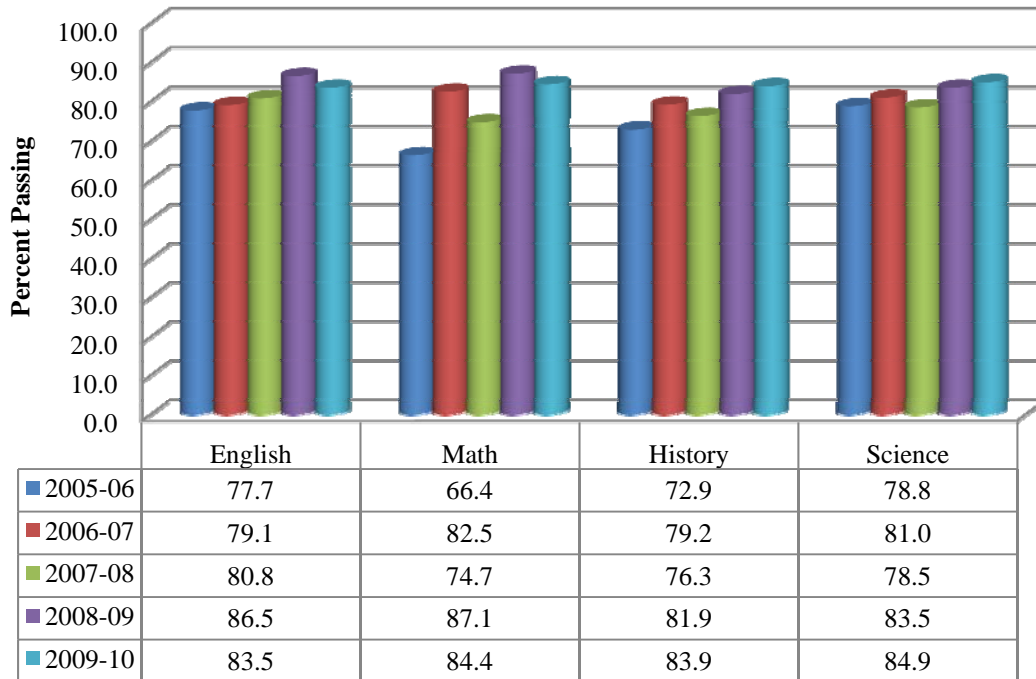
## ELEMENTARY ENROLLMENT TRENDS



## SECONDARY ENROLLMENT TRENDS



## SOL PASS RATES OVER TIME BY CORE AREAS



Source: Portsmouth Public Schools, Office of Research and Evaluation

### We are proud of the following division accomplishments:

- Instructional Personnel Verification Survey reported 98.44% highly qualified teachers in 2009-2010.
- We expect all schools to maintain full accreditation for 2009-10. In 2007-2008, 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.
- The First College Program has grown from 19 students in 2006 to 93 scholars this school year. This session, the students achieved a C or better in 88% of the courses they attempted and will be able to transfer that as college credit to 4-year universities.
- The division's Career & Technical Education Program has been recognized by the Virginia Department of Education and awarded the Business and Industry Award of Excellence.
- Received the Certificate of Excellence in Financial Reporting from ASBO for the fourth time and the Certificate of Achievement in Excellence in Financial Reporting from the Government Finance Officers Association (GFOA) for the third time for the comprehensive annual financial report (CAFR) for the fiscal year ended June 30, 2009.
- Received the Meritorious Budget Award for excellence in the preparation and issuance of the school system budget for the fiscal year 2009-10 from ASBO.
- The Operations Department received the Pinnacle of Achievement award from ASBO for the "Performance Bucks" program that resulted in improved employee morale and a reduction in on-the-job accidents.
- Accepted the Virginia School Boards Association (VSBA) Green School Challenge and was recognized as a VSBA Certified Green School Division for 2009.

Standards of learning (SOL) Achievements for school year 2009-10:

- 2107 Students Scored at the Advanced Proficiency Level in English – 10.6% increase
- 99% of Middle School Students passed Algebra I
- 97% of Middle School Students passed Geometry
- 100% of Portsmouth Middle School Students passed Biology
- Percent of Student Scoring at the Advanced Proficiency Level in History increased by 4.5%
- 1568 Students obtained a Perfect Score across the Core Areas – 8.7% increase
- 5746 Students scored at the Advanced proficiency Level – 3.1% increase

**Virginia Index of Performance Awards:**

- Governor’s Award of Educational Excellence  
Churchland Elementary School 2008-2010  
Hodges Manor Elementary School 2008
- Excellence Award  
Simonsdale Elementary School 2009 & 2010  
Churchland Primary & Intermediate School 2009  
Douglass Park Elementary School 2010
- Competence to Excellence Award  
James Hurst Elementary School 2008-2010  
Olive Branch Elementary School 2008-2010  
Hodges Manor Elementary School 2009 & 2010  
Churchland High School 2009  
Douglass Park Elementary School 2009  
Churchland Primary & Intermediate School 2010
- Rising Star Award  
Lakeview Elementary 2009

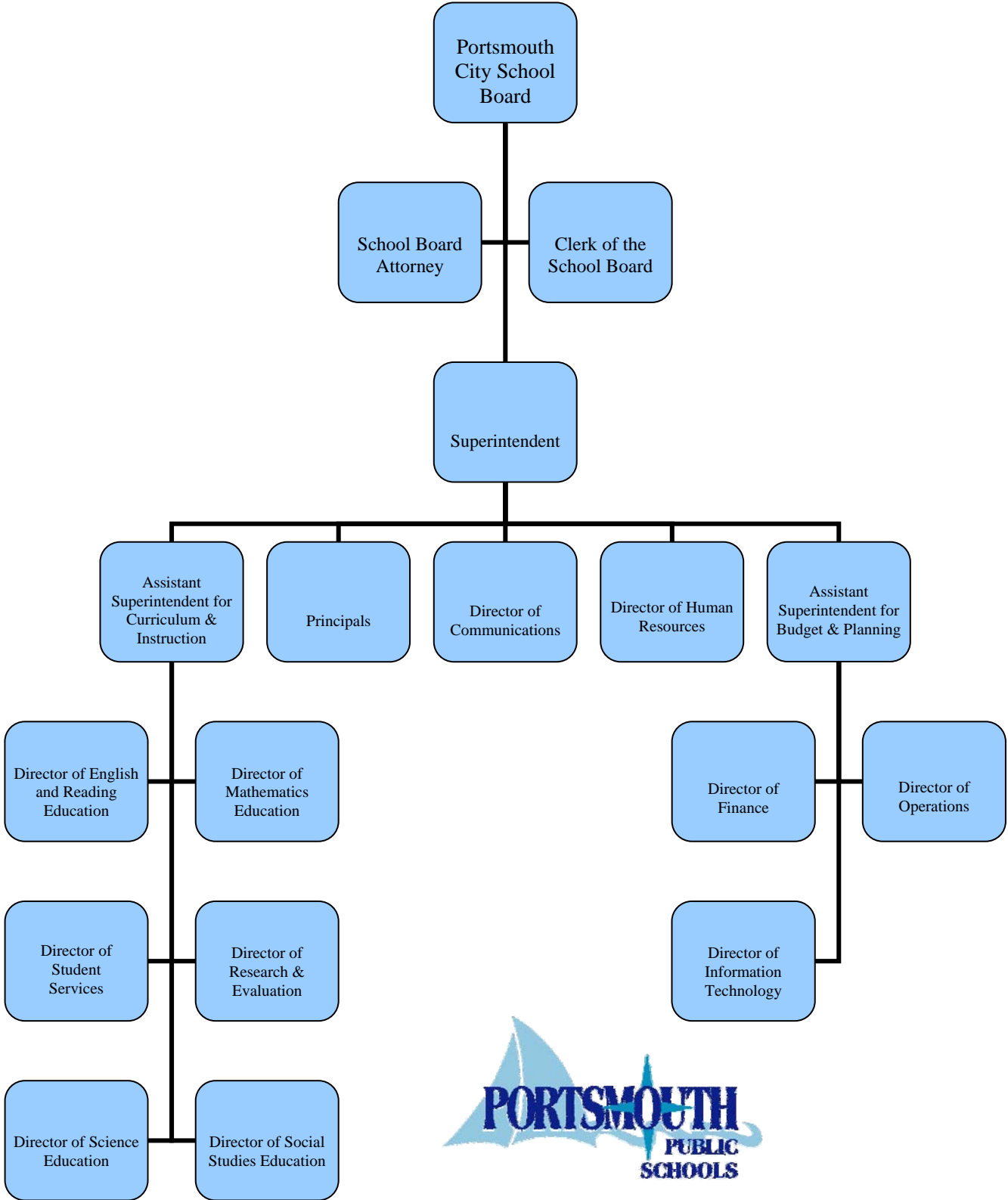
**Distinguished Title I School Awards**

- Churchland Primary and Elementary School 2009
- Hodges Manor Elementary School 2007 & 2008
- Simonsdale Elementary School 2004 & 2005

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# ORGANIZATIONAL SECTION

# 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. The Division Superintendent 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. Some of his responsibilities related to budget preparation and administration are spelled out in School Board Policies CBA (Qualifications and Duties for the Superintendent), DA (Management of Funds), and DB (Annual Budget). The full text of these policies is included in the Information Section of this document.

Each year, the Division Superintendent prepares and presents a budget to the Board for adoption. 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. It 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 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 work session for reviewing the budget and at least one public hearing on the budget. Once the budget is adopted, he 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.

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 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 101,000 consisting of just over 38,000 households living within its 33 square miles. According to the 2000 Census, the ethnic population is approximately 50.6% black, 45.8% white, and 3.6% 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".

## MISSION AND VISIONS

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 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 21<sup>st</sup> 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.

## **FACILITIES AND PROGRAMS**

Enrollment in Portsmouth Public Schools is just over 14,000 students at 24 sites. There are three high schools, three middle schools, and fourteen elementary schools. Services are provided to preschool students, ages 2 through 4, who have special disabilities or developmental needs at the Diagnostic, Adjustive, and Corrective Center. We previously served 4-year-old preschool students at two centers and at various elementary schools throughout the division, teaching skills to ensure success in kindergarten and throughout their educational career. For the 2010-11 school year, we added a preschool center in the Churchland Academy building and eliminated preschool classes in the other Churchland-area elementary



schools. Kindergarten through sixth grade students receive traditional instruction at 14 elementary schools. Regular instruction continues through the three middle schools (grades 7-8) and three high schools (grades 9-12). We also offer alternative placement at the Clarke facility through the New Directions Center for students in grades K-8 and through Project Uplift and the Individual Student Alternative Education Plan (ISAEP) for students in grades 9-12.

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.

The Career and Technical Education Program offers courses such as Practical Nursing, Hotel and Motel Management, Early Childhood Education Exploration, Culinary Arts, and Automotive Repair. Dual enrollment Marine Electrical and Diesel Equipment Technology courses were added for 2010-11. Upon completion of these courses, students not only learn workplace readiness skills, but also earn certification that enables them to earn a living to better support them while deciding where their education journey will lead. Portsmouth Public Schools began the AC=13 Program (Academics Plus Career After High School = 13<sup>th</sup> 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.

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. Ninety-three students took part in the program in the spring of 2010.

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 from miscellaneous funds such as rents, summer school, rebates, and refunds. The School Board allocates funds to provide educational programs for all students in the Portsmouth Public Schools.

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 and Insurance 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.

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.

## **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.

## **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. A brief explanation of the expenditure types follows the explanations for the classifications.

The largest expenditure in the General Fund is associated with personnel for salaries and benefits. Facing declining revenue, the School Board recommended a step increase for employees of approximately 1.5% for FY 2010 while reducing staffing through attrition. To offset decreased funding from the City, that step increase for employees was delayed from July 1 to September 6. The budget approved by the School Board in FY 2011 does not include any raises or step increases and continues to trim staffing through attrition.

## **INSTRUCTION**

Instruction expenditures fund activities that 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.

## **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.

## **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.

## **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.

## **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).

## **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.

## **FUND TRANSFERS**

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

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

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

**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.

## **BUDGET CALENDAR FOR 2010-11**

October 2009	Budget Team begins meeting.
October 29, 2009	Superintendent holds initial 2010-11 budget discussion with School Board.
October-December	Superintendent meets with department heads to discuss budget for 2010-11.
November 2009	Budget Team continues to meet.
November 5, 2009	School Board Sub-committee for Finance and Budget meets.
November 16, 2009	Schools and departments submit budget requests.
November 16, 2009	Employee groups submit budget and salary requests to School Board.
December 2009	Budget Team continues to meet.
December 4, 2009	Deadline for directors and coordinators to review budget entries made by schools and departments.
December 18, 2009	Governor submits Proposed 2010-12 Biennial Budget
January 2010	Budget Team continues to meet.
January 14, 2010	Assistant Superintendents review budget entries made by directors and coordinators.
January 14, 2010	First draft of 2010-11 Operating Budget presented to the School Board.
January 22, 2010	Joint School Board/City Council meeting held.
January 24, 2010	School Board Finance and Budget Sub-committee meets.
February 2010	Budget Team continues to meet.
February 8, 2010	Joint meeting of School Board and City Council Liaisons
February 25, 2010	Public Hearing held on Superintendent's Proposed Budget.
March 18, 2010	School Board adopts Proposed 2010-11 Budget.
March 19, 2010	2010-11 School Board Budget forwarded to City Manager.
March 30-May 11	City Council holds public hearings on its proposed 2010-11 Budget.
May 11, 2010	City Council adopts its 2010-11 Budget.
May 27, 2010	School Board adopts its 2010-11 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 and Simonsdale 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 is anticipated that funding for this project from the City's CIP will 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).

# FINANCIAL SECTION



## 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.

## REVENUE CATEGORIES

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

**CITY FUNDS REVENUE** 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 2009-10, Portsmouth’s local share is just over \$18 million. For 2010-11 it is \$15.3 million based on a projected ADM of 14,000 students.

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

**OTHER FUNDS REVENUE** 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. This year, 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 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.

## 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).

## **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, 2009 plan membership consisted of 2,351 active service participants and 108 retirees and beneficiaries receiving benefits. For fiscal year 2009, the School Board contributed \$1,250,252 to the plan which included \$226,252 for current benefits and \$1,024,000 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 plan cost for fiscal year 2009 was \$1,004,077 leaving \$617,670 in the trust. The School Board voted to delay any additional contribution to the plan for one year in its FY2011 budget to realize a budget saving of approximately \$1,000,000.

## **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.

## 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. The investment will be paid back from guaranteed energy savings over the 12-year period of the lease. The payment schedule follows.

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Payment</u>
2006 \$	388,468.88 \$	389,578.28 \$	778,047.15
2007	482,776.49	318,612.10	801,388.59
2008	525,847.61	299,582.68	825,430.29
2009	571,337.69	278,855.54	850,193.23
2010	619,363.73	256,335.33	875,699.06
2011	670,047.96	231,922.10	901,970.06
2012	723,518.12	205,511.06	929,029.18
2013	779,907.67	176,992.41	956,900.08
2014	839,356.05	146,251.08	985,607.13
2015	902,008.88	113,166.49	1,015,175.37
2016	968,018.32	77,612.33	1,045,630.65
2017	<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

## 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.

Again this year, the Superintendent recognized that projected revenue would not cover all of the items that were originally proposed for funding in FY 2011. In order to present a balanced budget to the School Board for consideration, he made the following specific recommendations:

- Reduce staffing to the level required by the Virginia Standards of Quality (SOQ). 39 paraprofessional positions were eliminated. Only Special Education and Pre-K paraprofessional positions were retained.
- Eliminate 37 teachers, administrators, & clerical personnel.
- Eliminate 33 custodial positions.
- Reduce funding for materials, supplies and services by 15%.
- Eliminate bus replacements for 2010-11.
- Reduce professional development and travel budgets by 25%. This is in addition to a 50% reduction for 2009-10.
- Eliminate 5<sup>th</sup> block (after-school arts program) at Churchland High School.
- Eliminate technology upgrades.
- Reduce Facilities funding.
- Skip OPEB contribution 1 year.
- Skip Risk Management Unfunded Accrued Liability (UAL) 1 year.

**GENERAL FUND  
REVENUE DETAIL SECTION**

**CITY FUNDS**

GENERAL FUND APPROP - OPERATIONS 48,171,651

<b>TOTAL FOR: CITY FUNDS</b>	<b>48,171,651</b>
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**FEDERAL FUNDS**

ARRA 2,005,330  
 IMPACT AID 525,000  
 JROTC 175,000

<b>TOTAL FOR: FEDERAL FUNDS</b>	<b>2,705,330</b>
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**OTHER FUNDS**

BADGE REVENUE 0  
 DELTA DENTAL OF VA 0  
 FROM OTHER FUNDS 0  
 HEALTH INSURANCE – ACTIVE 0  
 HEALTH INSURANCE – RETIREES 0  
 INDIRECT COSTS 531,000  
 INTEREST ON INVESTMENT 285,000  
 OTHER REFUNDS/REBATES 20,000  
 OTHER REVENUE NURSING 25,000  
 RENTS 100,000  
 SALE OF OTHER EQUIPMENT 15,000  
 SALE OF SCHOOL BUSES 0  
 TRANSPORTATION STUDENTS 271,000  
 TUIT FR ANOTHER COUNTY OR CITY 200,000  
 TUITION - ADULT 0  
 TUITION - SUMMER SCHOOL 18,000  
 VA MEDICAL ASSISTANCE PROGRAM 0

<b>TOTAL FOR: OTHER FUNDS</b>	<b>1,465,000</b>
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**GENERAL FUND  
REVENUE DETAIL SECTION**

**STATE SALES TAX**

GEN FUND SALES TAX RECEIPTS	12,820,805
SALES TAX RECEIPTS – 1/8%	0

<b>TOTAL FOR: STATE SALES TAX</b>	<b>12,820,805</b>
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**STATE SCHOOL FUNDS**

ADDITIONAL LOTTERY	0
ADULT EDUCATION	46,635
ALT LIC PROG CAREER SWITCHER	0
AT RISK	2,458,399
BASIC AID	45,309,285
COMPENSATION SUPPLEMENT	0
CTE - ADULT	73,977
CTE - EQUIP	12,162
CTE - OCCUPATION PREP	15,202
ENROLLMENT LOSS	0
ESL	22,680
FUNDING LOSS CAP	0
GIFTED EDUCATION SOQ	479,334
GROUP LIFE INS INSTR	106,519
HOMEBOUND	69,492
ISAEP	39,293
K-3 PRIM CLASS REDUCTION	2,752,536
LOTTERY	0
MENTOR TEACHER PROGRAM	7,002
OTHER STATE FUNDS	0
PREV/INTERV/REMEDI SOQ	2,045,160
REGIONAL TUITION PROGRAM	3,432,759
REGULAR FOSTER CHILDREN	124,529
REMEDIAL SUMMER SCHOOL	262,539
SCHOOL CONSTRUCTION GRANTS	0
SOCIAL SECURITY INSTR	2,822,747
SPECIAL ED IN JAILS	84,510
SPECIAL EDUCATION SOQ	6,178,087
TCHR RETIREMENT-INSTR	1,672,344
TEXTBOOK PAYMENTS	559,649
TURNAROUND SPECIALIST	0
VA MEDICAL ASSIST PROGRAM	160,000
VDOE NBC TEACHER BONUS	0
VOCATIONAL ED SOQ	1,129,099

<b>TOTAL FOR: STATE SCHOOL FUNDS</b>	<b>69,863,939</b>
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<b>TOTAL REVENUES</b>	<b>\$ 135,026,725</b>
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## GENERAL FUND BUDGET OVERVIEW

<u>EXPENDITURES CATEGORIES</u>	<u>2006 - 07 ACTUAL</u>	<u>2007 - 08 ACTUAL</u>	<u>2008 - 09 ACTUAL</u>	<u>2009 - 10 BUDGET</u>	<u>2010 - 11 BUDGET</u>
INSTRUCTION	93,074,278	96,474,094	98,774,550	107,507,167	99,536,310
ADMINISTRATION, ATTENDANCE AND HEALTH	5,735,274	6,810,163	7,752,194	7,065,679	7,365,577
TRANSPORTATION	5,185,543	5,627,787	6,422,462	7,371,453	5,799,037
OPERATIONS	13,415,507	15,488,873	15,110,542	16,220,415	14,835,273
FACILITIES	118,453	527,105	96,989	1,005,588	220,769
TECHNOLOGY	4,803,377	6,162,241	5,215,657	5,043,248	3,764,174
FUND TRANSFERS	13,058,430	13,150,802	14,333,194	4,718,636	3,505,585
<b>TOTAL EXPENDITURES</b>	<b><u><u>135,390,863</u></u></b>	<b><u><u>144,241,063</u></u></b>	<b><u><u>147,705,588</u></u></b>	<b><u><u>148,932,186</u></u></b>	<b><u><u>135,026,725</u></u></b>

**GENERAL FUND  
INSTRUCTION OVERVIEW**

<u>EXPENDITURES CATEGORIES</u>	<u>2006 - 07 ACTUAL</u>	<u>2007 - 08 ACTUAL</u>	<u>2008 - 09 ACTUAL</u>	<u>2009 - 10 BUDGET</u>	<u>2010 - 11 BUDGET</u>
<b>SALARY AND BENEFITS:</b>					
SALARIES:					
ASSISTANT PRINCIPAL	1,942,298	2,165,347	2,390,798	1,958,058	2,215,217
ASSISTANT SUPERINTENDENT	113,513	118,256	123,003	103,706	125,486
CLERICAL	2,363,621	2,509,187	2,595,927	2,774,570	2,400,671
DIR / SUPV / MNGR / COORD	676,412	733,527	1,721,209	1,396,063	1,765,811
LIBRARIAN	1,247,050	1,338,767	1,348,560	1,355,522	1,339,230
OTHER PROFESSIONAL	823,558	943,826	797,388	817,620	831,542
PARAPROFESSIONAL	3,551,605	3,659,976	3,594,905	5,031,903	3,217,005
PRINCIPAL	2,137,784	2,165,790	2,207,048	1,689,631	2,055,950
SECURITY GUARD	7,628	5,993	13,026	6,800	6,800
SUB PARAPROFESSIONAL	57,428	37,530	23,516	0	0
SUB TEACHER	981,505	896,715	1,025,516	775,999	771,269
SUPPLEMENTS	649,064	818,785	768,007	835,605	743,544
TEACHER	50,644,167	50,766,513	50,980,392	56,703,917	51,624,449
TECHNICAL SUPPORT	251,917	275,342	706,975	776,399	805,798
VDOE NATL BOARDCERT TCHR	0	8,623	0	0	0
BENEFITS:					
FICA	4,957,060	5,013,065	5,087,834	3,544,443	4,117,605
HEALTH INSURANCE	6,165,475	6,669,917	7,085,404	10,197,406	9,253,911
LIFE INSURANCE	709,173	636,744	538,821	527,545	478,527
UNEMPLOYMENT COMPENSATION	74,891	39,839	100,936	100,000	200,000
VRS	8,843,611	9,644,181	9,015,043	8,883,870	8,354,906
VRS HEALTH INSURANCE CREDIT	305,699	731,191	708,081	694,418	629,525
<b>TOTAL SALARY AND BENEFITS:</b>	<u>86,503,457</u>	<u>89,179,114</u>	<u>90,832,390</u>	<u>98,173,475</u>	<u>90,937,246</u>
<b>NON-SALARY:</b>					
PURCHASED SERVICES	1,102,061	874,230	1,108,160	1,668,190	1,842,426
OTHER CHARGES	657,445	876,983	869,557	1,167,361	746,489
MATERIALS AND SUPPLIES	1,169,185	1,224,626	1,286,097	1,481,897	1,275,007
EQUIPMENT	184,752	240,637	355,437	427,665	346,563
TUITION	3,457,378	4,078,504	4,322,910	4,588,579	4,388,579
<b>TOTAL NON-SALARY:</b>	<u>6,570,821</u>	<u>7,294,980</u>	<u>7,942,161</u>	<u>9,333,692</u>	<u>8,599,064</u>
<b>TOTAL EXPENDITURES</b>	<u><b>93,074,278</b></u>	<u><b>96,474,094</b></u>	<u><b>98,774,550</b></u>	<u><b>107,507,167</b></u>	<u><b>99,536,310</b></u>



**INSTRUCTION  
CLASSROOM INSTRUCTION**

<u>EXPENDITURES CATEGORIES</u>	<u>2006 - 07 ACTUAL</u>	<u>2007 - 08 ACTUAL</u>	<u>2008 - 09 ACTUAL</u>	<u>2009 - 10 BUDGET</u>	<u>2010 - 11 BUDGET</u>
<b>SALARY AND BENEFITS:</b>					
<b>SALARIES:</b>					
CLERICAL	1,560	6,193	8,645	6,500	20,000
DIR / SUPV / MNGR / COORD	0	0	70,253	60,065	48,437
LIBRARIAN	5,650	13,600	23,300	22,000	22,000
OTHER PROFESSIONAL	132,876	290,141	144,076	145,863	158,764
PARAPROFESSIONAL	3,551,605	3,659,976	3,594,905	5,031,903	3,217,005
PRINCIPAL	18,972	8,840	8,210	10,500	10,500
SECURITY GUARD	6,326	5,993	13,026	6,800	6,800
SUB PARAPROFESSIONAL	57,428	37,530	23,516	0	
SUB TEACHER	981,505	896,715	1,025,516	775,999	771,269
SUPPLEMENTS	640,536	818,583	755,985	823,605	731,544
TEACHER	47,692,560	47,749,411	48,457,502	54,371,403	48,825,314
VDOE NATL BOARDCERT TCHR	0	8,623		0	
<b>BENEFITS:</b>					
FICA	4,020,387	4,035,494	4,031,651	2,844,003	3,140,482
HEALTH INSURANCE	5,081,377	5,469,904	5,706,792	8,186,224	7,041,043
LIFE INSURANCE	573,907	510,959	430,741	422,050	371,571
UNEMPLOYMENT	74,891	39,839	96,522	100,000	200,000
VRS	7,136,176	7,727,990	7,195,740	7,107,272	6,487,411
VRS HEALTH INSURANCE CREDIT	246,345	585,911	566,034	555,793	489,074
<b>TOTAL SALARY AND BENEFITS:</b>	<u>70,222,102</u>	<u>71,865,701</u>	<u>72,152,412</u>	<u>80,469,980</u>	<u>71,541,214</u>
<b>NON-SALARY:</b>					
PURCHASED SERVICES	909,146	542,188	583,383	1,172,000	1,414,081
OTHER CHARGES	91,182	156,959	171,316	411,699	493,599
MATERIALS AND SUPPLIES	834,482	914,033	830,881	788,180	685,386
EQUIPMENT	66,323	143,794	147,445	185,185	155,270
TUITION - OTHER	10,115	49,169	24,458	70,000	70,000
TUITION - SECEP	3,327,263	3,909,335	4,178,452	4,518,579	4,318,579
TUITION - TRAEP	120,000	120,000	120,000	0	0
<b>TOTAL NON-SALARY:</b>	<u>5,358,511</u>	<u>5,835,477</u>	<u>6,055,935</u>	<u>7,145,643</u>	<u>7,136,915</u>
<b>TOTAL EXPENDITURES</b>	<u><u>75,580,613</u></u>	<u><u>77,701,178</u></u>	<u><u>78,208,347</u></u>	<u><u>87,615,623</u></u>	<u><u>78,678,129</u></u>

**INSTRUCTION  
GUIDANCE SERVICES**

<u>EXPENDITURES CATEGORIES</u>	<u>2006 - 07 ACTUAL</u>	<u>2007 - 08 ACTUAL</u>	<u>2008 - 09 ACTUAL</u>	<u>2009 - 10 BUDGET</u>	<u>2010 - 11 BUDGET</u>
<b>SALARY AND BENEFITS:</b>					
<b>SALARIES:</b>					
CLERICAL	154,797	170,349	152,799	158,644	151,132
TEACHER	1,941,733	2,010,613	2,168,391	2,010,235	1,930,851
<b>BENEFITS:</b>					
FICA	159,122	165,343	172,766	120,170	136,541
HEALTH INSURANCE	163,849	189,484	214,131	327,936	373,642
LIFE INSURANCE	23,139	21,408	17,349	17,909	16,100
UNEMPLOYMENT			2,910		
VRS	289,272	325,564	291,734	301,599	281,140
VRS HEALTH INSURANCE CREDIT	9,982	24,683	22,815	23,586	21,190
<b>TOTAL SALARY AND BENEFITS:</b>	<u>2,741,894</u>	<u>2,907,444</u>	<u>3,042,895</u>	<u>2,960,079</u>	<u>2,910,596</u>
<b>NON-SALARY:</b>					
PURCHASED SERVICES	1,382	1,136	0	0	0
OTHER CHARGES	6,988	4,610	8,446	6,849	5,002
MATERIALS AND SUPPLIES	13,415	12,248	17,698	20,050	16,210
EQUIPMENT	893	1,523	1,597	2,800	2,125
<b>TOTAL NON-SALARY:</b>	<u>22,679</u>	<u>19,518</u>	<u>27,741</u>	<u>29,699</u>	<u>23,337</u>
<b>TOTAL EXPENDITURES</b>	<u><u>2,764,573</u></u>	<u><u>2,926,962</u></u>	<u><u>3,070,636</u></u>	<u><u>2,989,778</u></u>	<u><u>2,933,933</u></u>

INSTRUCTION  
SOCIAL WORKER SERVICES

<u>EXPENDITURES CATEGORIES</u>	<u>2006 - 07 ACTUAL</u>	<u>2007 - 08 ACTUAL</u>	<u>2008 - 09 ACTUAL</u>	<u>2009 - 10 BUDGET</u>	<u>2010 - 11 BUDGET</u>
<b>SALARY AND BENEFITS:</b>					
SALARIES:					
OTHER PROFESSIONAL	330,481	367,926	304,418	323,216	294,848
BENEFITS:					
FICA	25,029	27,741	22,948	18,136	20,870
HEALTH INSURANCE	26,085	31,217	26,732	38,320	36,136
LIFE INSURANCE	3,767	3,704	2,413	2,651	2,332
VRS	47,144	56,675	40,608	44,636	40,721
VRS HEALTH INSURANCE CREDIT	1,627	4,297	3,176	3,490	3,069
<b>TOTAL SALARY AND BENEFITS:</b>	<u>434,132</u>	<u>491,560</u>	<u>400,296</u>	<u>430,449</u>	<u>397,976</u>
<b>NON-SALARY:</b>					
OTHER CHARGES	2,682	2,101	2,915	3,018	2,263
MATERIALS AND SUPPLIES	0	0	0	100	85
<b>TOTAL NON-SALARY:</b>	<u>2,682</u>	<u>2,101</u>	<u>2,915</u>	<u>3,118</u>	<u>2,348</u>
<b>TOTAL EXPENDITURES</b>	<u><u>436,814</u></u>	<u><u>493,662</u></u>	<u><u>403,210</u></u>	<u><u>433,567</u></u>	<u><u>400,324</u></u>

**INSTRUCTION  
HOMEBOUND SERVICES**

<u>EXPENDITURES CATEGORIES</u>	<u>2006 - 07 ACTUAL</u>	<u>2007 - 08 ACTUAL</u>	<u>2008 - 09 ACTUAL</u>	<u>2009 - 10 BUDGET</u>	<u>2010 - 11 BUDGET</u>
<b>SALARY AND BENEFITS:</b>					
<b>SALARIES:</b>					
CLERICAL	36,587	36,587	36,114	37,250	0
TEACHER	83,240	74,021	87,030	0	73,058
<b>BENEFITS:</b>					
FICA	9,178	8,448	9,284	1,753	5,589
HEALTH INSURANCE	5,217	1,715	12,430	8,874	0
LIFE INSURANCE	413	366	602	305	0
VRS	5,195	5,598	10,099	5,144	0
VRS HEALTH INSURANCE CREDIT	179	424	790	402	0
<b>TOTAL SALARY AND BENEFITS:</b>	<u>140,010</u>	<u>127,159</u>	<u>156,350</u>	<u>53,728</u>	<u>78,647</u>
<b>NON-SALARY:</b>					
OTHER CHARGES	113	128	12	100	85
MATERIALS AND SUPPLIES	0	0	510	463	394
<b>TOTAL NON-SALARY:</b>	<u>113</u>	<u>128</u>	<u>522</u>	<u>563</u>	<u>479</u>
<b>TOTAL EXPENDITURES</b>	<u><u>140,123</u></u>	<u><u>127,287</u></u>	<u><u>156,872</u></u>	<u><u>54,291</u></u>	<u><u>79,126</u></u>

**INSTRUCTION  
IMPROVEMENT OF INSTRUCTION**

<u>EXPENDITURES CATEGORIES</u>	<u>2006 - 07 ACTUAL</u>	<u>2007 - 08 ACTUAL</u>	<u>2008 - 09 ACTUAL</u>	<u>2009 - 10 BUDGET</u>	<u>2010 - 11 BUDGET</u>
<b>SALARY AND BENEFITS:</b>					
<b>SALARIES:</b>					
ASSISTANT SUPERINTENDENT	113,513	118,256	123,003	103,706	125,486
CLERICAL	591,302	692,234	738,967	725,938	725,245
DIR / SUPV / MNGR / COORD	676,412	733,527	1,568,999	1,275,565	1,643,605
OTHER PROFESSIONAL	360,201	285,760	243,099	252,525	227,231
PRINCIPAL	0	0	44,068	0	0
SECURITY GUARD	1,302	0	0	0	0
SUPPLEMENTS	8,528	202	12,022	12,000	12,000
TEACHER	926,635	932,468	199,079	258,818	725,754
TECHNICAL SUPPORT	0	0	672,932	742,905	772,319
<b>BENEFITS:</b>					
FICA	202,292	207,023	263,987	185,279	282,115
HEALTH INSURANCE	212,087	231,074	324,888	457,820	495,724
LIFE INSURANCE	29,900	26,952	27,769	27,463	31,144
VRS	374,987	409,769	467,555	462,413	543,689
VRS HEALTH INSURANCE CREDIT	12,940	31,067	36,340	35,849	40,677
<b>TOTAL SALARY AND BENEFITS:</b>	<u>3,510,098</u>	<u>3,668,333</u>	<u>4,722,708</u>	<u>4,540,281</u>	<u>5,624,989</u>
<b>NON-SALARY:</b>					
PURCHASED SERVICES	174,912	307,771	492,757	463,973	402,376
OTHER CHARGES	468,827	647,820	606,626	688,748	196,422
MATERIALS AND SUPPLIES	187,990	149,338	310,001	536,276	451,122
EQUIPMENT	61,082	41,843	157,411	181,784	144,659
<b>TOTAL NON-SALARY:</b>	<u>892,811</u>	<u>1,146,771</u>	<u>1,566,795</u>	<u>1,870,781</u>	<u>1,194,579</u>
<b>TOTAL EXPENDITURES</b>	<u>4,402,909</u>	<u>4,815,104</u>	<u>6,289,504</u>	<u>6,411,062</u>	<u>6,819,568</u>

**INSTRUCTION  
MEDIA SERVICES**

<u>EXPENDITURES CATEGORIES</u>	<u>2006 - 07 ACTUAL</u>	<u>2007 - 08 ACTUAL</u>	<u>2008 - 09 ACTUAL</u>	<u>2009 - 10 BUDGET</u>	<u>2010 - 11 BUDGET</u>
<b>SALARY AND BENEFITS:</b>					
<b>SALARIES:</b>					
CLERICAL	336,054	353,736	360,812	418,465	179,360
DIR / SUPV / MNGR / COORD	0	0	81,958	60,433	73,769
LIBRARIAN	1,241,400	1,325,167	1,325,260	1,333,522	1,317,230
OTHER PROFESSIONAL	0	0	105,795	96,016	150,699
TEACHER	0	0	68,391	63,461	69,472
TECHNICAL SUPPORT	251,917	275,342	34,043	33,494	33,479
<b>BENEFITS:</b>					
FICA	138,151	147,322	147,031	101,658	120,642
HEALTH INSURANCE	210,802	241,126	245,306	364,844	399,798
LIFE INSURANCE	20,583	19,580	15,443	16,444	14,430
VRS	274,638	298,318	259,807	276,949	251,912
VRS HEALTH INSURANCE CREDIT	9,913	22,618	20,317	21,657	18,989
<b>TOTAL SALARY AND BENEFITS:</b>	<u>2,483,457</u>	<u>2,683,210</u>	<u>2,664,163</u>	<u>2,786,943</u>	<u>2,629,780</u>
<b>NON-SALARY:</b>					
PURCHASED SERVICES	14,531	20,364	27,852	26,850	21,728
OTHER CHARGES	5,121	6,763	9,399	7,721	6,105
MATERIALS AND SUPPLIES	79,568	72,193	66,319	74,735	68,127
EQUIPMENT	24,022	22,224	19,824	21,250	12,412
<b>TOTAL NON-SALARY:</b>	<u>123,242</u>	<u>121,544</u>	<u>123,395</u>	<u>130,556</u>	<u>108,372</u>
<b>TOTAL EXPENDITURES</b>	<u><u>2,606,699</u></u>	<u><u>2,804,753</u></u>	<u><u>2,787,557</u></u>	<u><u>2,917,499</u></u>	<u><u>2,738,152</u></u>

**INSTRUCTION  
OFFICE OF THE PRINCIPAL**

<b><u>EXPENDITURES CATEGORIES</u></b>	<b><u>2006 - 07 ACTUAL</u></b>	<b><u>2007 - 08 ACTUAL</u></b>	<b><u>2008 - 09 ACTUAL</u></b>	<b><u>2009 - 10 BUDGET</u></b>	<b><u>2010 - 11 BUDGET</u></b>
<b>SALARY AND BENEFITS:</b>					
<b>SALARIES:</b>					
ASSISTANT PRINCIPAL	1,942,298	2,165,347	2,390,798	1,958,058	2,215,217
CLERICAL	1,243,321	1,250,086	1,298,589	1,427,773	1,324,934
PRINCIPAL	2,118,812	2,156,950	2,154,771	1,679,131	2,045,450
<b>BENEFITS:</b>					
FICA	402,901	421,694	440,167	273,444	411,366
HEALTH INSURANCE	466,058	505,396	555,126	813,388	907,568
LIFE INSURANCE	57,462	53,775	44,503	40,723	42,950
UNEMPLOYMENT	0	0	1,504	0	0
VRS	716,198	820,267	749,500	685,857	750,033
VRS HEALTH INSURANCE CREDIT	24,714	62,191	58,609	53,641	56,526
<b>TOTAL SALARY AND BENEFITS:</b>	<b><u>6,971,765</u></b>	<b><u>7,435,708</u></b>	<b><u>7,693,567</u></b>	<b><u>6,932,015</u></b>	<b><u>7,754,044</u></b>
<b>NON-SALARY:</b>					
PURCHASED SERVICES	2,089	2,771	4,167	5,367	4,241
OTHER CHARGES	82,531	58,603	70,843	49,226	43,013
MATERIALS AND SUPPLIES	53,730	76,815	60,688	62,093	53,683
EQUIPMENT	32,431	31,252	29,160	36,646	32,097
<b>TOTAL NON-SALARY:</b>	<b><u>170,782</u></b>	<b><u>169,441</u></b>	<b><u>164,858</u></b>	<b><u>153,332</u></b>	<b><u>133,034</u></b>
<b>TOTAL EXPENDITURES</b>	<b><u><u>7,142,547</u></u></b>	<b><u><u>7,605,148</u></u></b>	<b><u><u>7,858,425</u></u></b>	<b><u><u>7,085,347</u></u></b>	<b><u><u>7,887,078</u></u></b>

**GENERAL FUND  
ADMINISTRATION, ATTENDANCE AND HEALTH OVERVIEW**

<u>EXPENDITURES CATEGORIES</u>	<u>2006 - 07 ACTUAL</u>	<u>2007 - 08 ACTUAL</u>	<u>2008 - 09 ACTUAL</u>	<u>2009 - 10 BUDGET</u>	<u>2010 - 11 BUDGET</u>
<b>SALARY AND BENEFITS:</b>					
SALARIES:					
ASSISTANT SUPERINTENDENT	95,909	101,088	105,592	88,538	108,075
BOARD MEMBER	25,400	25,400	51,700	51,700	51,700
CLERICAL	1,050,455	1,084,406	1,027,448	1,026,790	1,062,372
DIR / SUPV / MNGR / COORD	628,310	701,537	1,008,236	657,337	887,676
NURSE	1,010,302	1,041,172	945,100	1,002,985	909,813
OTHER PROFESSIONAL	15,135	16,733	19,147	26,727	19,727
PSYCHOLOGIST - DISTRICT	293,814	311,102	468,205	442,904	516,579
SUB NURSE	833	1,190	1,700	8,500	8,500
SUPERINTENDENT	173,353	181,338	206,263	206,093	211,865
TEACHER	291,049	208,910	329,862	347,098	366,466
BENEFITS:					
FICA	264,766	269,093	304,673	199,459	306,914
HEALTH INSURANCE	333,919	370,035	431,178	624,210	681,616
HEALTH INSURANCE RETIREE	199,380	858,131	1,230,252	561,198	280,000
LIFE INSURANCE	38,390	35,037	31,240	31,615	34,040
VRS	479,139	531,489	524,111	532,549	594,341
VRS HEALTH INSURANCE CREDIT	16,534	40,296	41,010	41,645	44,801
<b>TOTAL SALARY AND BENEFITS:</b>	<u>4,916,688</u>	<u>5,776,956</u>	<u>6,725,716</u>	<u>5,849,348</u>	<u>6,084,485</u>
<b>NON-SALARY:</b>					
PURCHASED SERVICES	428,784	678,953	643,481	782,796	787,631
OTHER CHARGES	332,003	279,568	295,043	339,443	420,025
MATERIALS AND SUPPLIES	49,653	60,344	80,405	73,032	60,975
EQUIPMENT	8,147	14,341	7,550	21,060	12,461
<b>TOTAL NON-SALARY:</b>	<u>818,587</u>	<u>1,033,206</u>	<u>1,026,478</u>	<u>1,216,331</u>	<u>1,281,092</u>
<b>TOTAL EXPENDITURES</b>	<u><u>5,735,274</u></u>	<u><u>6,810,163</u></u>	<u><u>7,752,194</u></u>	<u><u>7,065,679</u></u>	<u><u>7,365,577</u></u>



**ADMINISTRATION, ATTENDANCE AND HEALTH  
BOARD SERVICES**

<b><u>EXPENDITURES CATEGORIES</u></b>	<b><u>2006 - 07 ACTUAL</u></b>	<b><u>2007 - 08 ACTUAL</u></b>	<b><u>2008 - 09 ACTUAL</u></b>	<b><u>2009 - 10 BUDGET</u></b>	<b><u>2010 - 11 BUDGET</u></b>
<b>SALARY AND BENEFITS:</b>					
<b>SALARIES:</b>					
BOARD MEMBER	25,400	25,400	51,700	51,700	51,700
<b>BENEFITS:</b>					
FICA	1,944	1,939	3,909	3,115	3,870
HEALTH INSURANCE	10,434	11,454	11,716	17,748	22,312
<b>TOTAL SALARY AND BENEFITS:</b>	<b><u>37,778</u></b>	<b><u>38,792</u></b>	<b><u>67,325</u></b>	<b><u>72,563</u></b>	<b><u>77,882</u></b>
<b>NON-SALARY:</b>					
PURCHASED SERVICES	52,415	43,361	77,909	69,750	67,700
OTHER CHARGES	103,247	55,277	88,105	76,404	59,853
MATERIALS AND SUPPLIES	7,011	15,441	9,120	9,700	8,238
EQUIPMENT	0	0	0	500	425
<b>TOTAL NON-SALARY:</b>	<b><u>162,672</u></b>	<b><u>114,079</u></b>	<b><u>175,134</u></b>	<b><u>156,354</u></b>	<b><u>136,216</u></b>
<b>TOTAL EXPENDITURES</b>	<b><u>200,450</u></b>	<b><u>152,872</u></b>	<b><u>242,460</u></b>	<b><u>228,917</u></b>	<b><u>214,098</u></b>

**ADMINISTRATION, ATTENDANCE AND HEALTH  
EXECUTIVE ADMIN SERVICES**

<b><u>EXPENDITURES CATEGORIES</u></b>	<b><u>2006 - 07 ACTUAL</u></b>	<b><u>2007 - 08 ACTUAL</u></b>	<b><u>2008 - 09 ACTUAL</u></b>	<b><u>2009 - 10 BUDGET</u></b>	<b><u>2010 - 11 BUDGET</u></b>
<b>SALARY AND BENEFITS:</b>					
<b>SALARIES:</b>					
CLERICAL	142,769	147,771	122,048	117,495	134,347
DIR / SUPV / MNGR / COORD	87,198	95,183	139,452	77,672	96,042
SUPERINTENDENT	173,353	181,338	206,263	206,093	211,865
<b>BENEFITS:</b>					
FICA	26,198	27,359	30,184	19,096	26,931
HEALTH INSURANCE	36,990	40,994	39,082	36,908	69,286
LIFE INSURANCE	4,467	4,127	3,507	3,291	3,497
VRS	56,127	63,144	59,057	55,414	61,079
VRS HEALTH INSURANCE CREDIT	1,937	4,787	4,619	4,335	4,602
<b>TOTAL SALARY AND BENEFITS:</b>	<b><u>529,038</u></b>	<b><u>564,704</u></b>	<b><u>604,211</u></b>	<b><u>520,304</u></b>	<b><u>607,649</u></b>
<b>NON-SALARY:</b>					
PURCHASED SERVICES	19,746	27,387	34,615	21,500	41,885
OTHER CHARGES	50,088	26,559	20,344	21,467	53,175
MATERIALS AND SUPPLIES	6,271	7,592	8,055	10,550	8,607
<b>TOTAL NON-SALARY:</b>	<b><u>76,105</u></b>	<b><u>61,537</u></b>	<b><u>63,014</u></b>	<b><u>53,517</u></b>	<b><u>103,667</u></b>
<b>TOTAL EXPENDITURES</b>	<b><u><u>605,143</u></u></b>	<b><u><u>626,241</u></u></b>	<b><u><u>667,225</u></u></b>	<b><u><u>573,821</u></u></b>	<b><u><u>711,316</u></u></b>

ADMINISTRATION, ATTENDANCE AND HEALTH  
OFFICE OF BUDGET AND PLANNING

<u>EXPENDITURES CATEGORIES</u>	<u>2006 - 07 ACTUAL</u>	<u>2007 - 08 ACTUAL</u>	<u>2008 - 09 ACTUAL</u>	<u>2009 - 10 BUDGET</u>	<u>2010 - 11 BUDGET</u>
<b>SALARY AND BENEFITS:</b>					
<b>SALARIES:</b>					
ASSISTANT SUPERINTENDENT	95,909	101,088	105,592	88,538	108,075
CLERICAL	34,049	35,698	71,676	73,635	73,599
<b>BENEFITS:</b>					
FICA	9,845	10,288	13,384	9,233	13,419
HEALTH INSURANCE	5,217	5,727	11,589	17,748	22,312
LIFE INSURANCE	1,440	1,342	1,392	1,330	1,436
VRS	18,103	20,530	23,444	22,396	25,091
VRS HEALTH INSURANCE CREDIT	625	1,557	1,834	1,751	1,891
<b>TOTAL SALARY AND BENEFITS:</b>	<u>165,188</u>	<u>176,229</u>	<u>228,911</u>	<u>214,631</u>	<u>245,823</u>
<b>NON-SALARY:</b>					
PURCHASED SERVICES	26,249	34,809	37,388	58,960	50,116
OTHER CHARGES	3,031	3,286	3,040	4,000	3,100
MATERIALS AND SUPPLIES	966	631	1,273	2,700	2,295
EQUIPMENT	0	577	392	1,500	1,275
<b>TOTAL NON-SALARY:</b>	<u>30,246</u>	<u>39,302</u>	<u>42,093</u>	<u>67,160</u>	<u>56,786</u>
<b>TOTAL EXPENDITURES</b>	<u>195,434</u>	<u>215,531</u>	<u>271,004</u>	<u>281,791</u>	<u>302,609</u>

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

<u>EXPENDITURES CATEGORIES</u>	<u>2006 - 07 ACTUAL</u>	<u>2007 - 08 ACTUAL</u>	<u>2008 - 09 ACTUAL</u>	<u>2009 - 10 BUDGET</u>	<u>2010 - 11 BUDGET</u>
<b>SALARY AND BENEFITS:</b>					
<b>SALARIES:</b>					
CLERICAL	0	0	24,251	28,296	0
DIR / SUPV / MNGR / COORD	49,234	47,322	55,586	0	0
<b>BENEFITS:</b>					
FICA	3,552	3,455	6,015	1,169	0
HEALTH INSURANCE	5,217	5,827	12,741	8,874	0
LIFE INSURANCE	556	528	618	232	0
VRS	6,991	7,240	10,408	3,908	0
VRS HEALTH INSURANCE CREDIT	241	549	814	306	0
<b>TOTAL SALARY AND BENEFITS:</b>	<u>65,791</u>	<u>64,920</u>	<u>110,433</u>	<u>42,785</u>	<u>0</u>
<b>NON-SALARY:</b>					
PURCHASED SERVICES	13,559	4,416	17,660	0	0
OTHER CHARGES	3,565	7,706	4,654	0	0
MATERIALS AND SUPPLIES	1,359	2,254	2,665	0	0
EQUIPMENT	891	338	165	0	0
<b>TOTAL NON-SALARY:</b>	<u>19,374</u>	<u>14,714</u>	<u>25,143</u>	<u>0</u>	<u>0</u>
<b>TOTAL EXPENDITURES</b>	<u>85,165</u>	<u>79,634</u>	<u>135,576</u>	<u>42,785</u>	<u>0</u>

**ADMINISTRATION, ATTENDANCE AND HEALTH  
HUMAN RESOURCES**

<u>EXPENDITURES CATEGORIES</u>	<u>2006 - 07 ACTUAL</u>	<u>2007 - 08 ACTUAL</u>	<u>2008 - 09 ACTUAL</u>	<u>2009 - 10 BUDGET</u>	<u>2010 - 11 BUDGET</u>
<b>SALARY AND BENEFITS:</b>					
<b>SALARIES:</b>					
CLERICAL	253,432	232,452	221,705	228,825	240,847
DIR / SUPV / MNGR / COORD	262,678	284,576	328,877	273,725	333,023
<b>BENEFITS:</b>					
FICA	39,231	38,883	41,215	26,496	42,302
HEALTH INSURANCE	49,017	54,130	55,614	82,690	56,738
LIFE INSURANCE	5,747	5,132	4,295	4,121	4,539
VRS	71,691	78,141	72,250	69,402	79,256
VRS HEALTH INSURANCE CREDIT	2,474	5,924	5,650	5,426	5,974
<b>TOTAL SALARY AND BENEFITS:</b>	<u>684,270</u>	<u>699,237</u>	<u>729,606</u>	<u>690,685</u>	<u>762,679</u>
<b>NON-SALARY:</b>					
PURCHASED SERVICES	49,736	60,154	25,009	83,000	69,080
OTHER CHARGES	141,119	69,627	129,614	141,600	122,300
MATERIALS AND SUPPLIES	14,049	17,541	21,364	21,000	18,500
EQUIPMENT	1,276	3,797	81	6,000	0
<b>TOTAL NON-SALARY:</b>	<u>206,182</u>	<u>151,120</u>	<u>176,069</u>	<u>251,600</u>	<u>209,880</u>
<b>TOTAL EXPENDITURES</b>	<u>890,452</u>	<u>850,357</u>	<u>905,674</u>	<u>942,285</u>	<u>972,559</u>

**ADMINISTRATION, ATTENDANCE AND HEALTH  
FINANCIAL SERVICES**

<u>EXPENDITURES CATEGORIES</u>	<u>2006 - 07 ACTUAL</u>	<u>2007 - 08 ACTUAL</u>	<u>2008 - 09 ACTUAL</u>	<u>2009 - 10 BUDGET</u>	<u>2010 - 11 BUDGET</u>
<b>SALARY AND BENEFITS:</b>					
<b>SALARIES:</b>					
CLERICAL	433,820	470,034	427,045	408,977	444,105
DIR / SUPV / MNGR / COORD	229,201	274,456	312,029	216,997	323,500
<b>BENEFITS:</b>					
FICA	48,450	54,287	54,187	32,193	54,785
HEALTH INSURANCE	62,461	71,893	83,145	113,548	76,698
HEALTH INSURANCE RETIREE	199,380	858,131	1,230,252	561,198	280,000
LIFE INSURANCE	7,269	7,050	5,721	5,132	6,071
VRS	90,609	107,871	95,704	86,447	106,015
VRS HEALTH INSURANCE CREDIT	3,127	8,179	7,485	6,761	7,990
<b>TOTAL SALARY AND BENEFITS:</b>	<u>1,074,317</u>	<u>1,851,901</u>	<u>2,215,568</u>	<u>1,431,253</u>	<u>1,299,164</u>
<b>NON-SALARY:</b>					
PURCHASED SERVICES	83,201	213,625	120,910	155,560	222,182
OTHER CHARGES	5,629	79,794	14,135	43,119	157,236
MATERIALS AND SUPPLIES	4,467	5,916	2,105	14,582	12,395
EQUIPMENT	2,679	1,911	382	5,060	4,321
<b>TOTAL NON-SALARY:</b>	<u>95,976</u>	<u>301,246</u>	<u>137,533</u>	<u>218,321</u>	<u>396,134</u>
<b>TOTAL EXPENDITURES</b>	<u>1,170,293</u>	<u>2,153,147</u>	<u>2,353,101</u>	<u>1,649,574</u>	<u>1,695,298</u>

**ADMINISTRATION, ATTENDANCE AND HEALTH  
PURCHASING SERVICES**

<u>EXPENDITURES CATEGORIES</u>	<u>2006 - 07 ACTUAL</u>	<u>2007 - 08 ACTUAL</u>	<u>2008 - 09 ACTUAL</u>	<u>2009 - 10 BUDGET</u>	<u>2010 - 11 BUDGET</u>
<b>SALARY AND BENEFITS:</b>					
<b>SALARIES:</b>					
CLERICAL	159,960	170,175	131,991	139,144	139,073
DIR / SUPV / MNGR / COORD	0	0	57,010	0	63,245
<b>BENEFITS:</b>					
FICA	12,196	12,932	14,208	7,051	14,542
HEALTH INSURANCE	15,651	18,088	24,575	26,622	45,958
LIFE INSURANCE	1,809	1,642	1,543	1,140	1,601
VRS	22,677	24,645	25,573	19,216	27,944
VRS HEALTH INSURANCE CREDIT	782	1,869	2,022	1,502	2,107
<b>TOTAL SALARY AND BENEFITS:</b>	<u>213,075</u>	<u>229,351</u>	<u>256,923</u>	<u>194,675</u>	<u>294,470</u>
<b>NON-SALARY:</b>					
PURCHASED SERVICES	800	800	0	2,586	2,198
OTHER CHARGES	22,343	9,584	10,744	23,705	0
MATERIALS AND SUPPLIES	3,058	0	0	0	0
EQUIPMENT	1,946	4,911	5,143	7,000	5,950
<b>TOTAL NON-SALARY:</b>	<u>28,148</u>	<u>15,295</u>	<u>15,887</u>	<u>33,291</u>	<u>8,148</u>
<b>TOTAL EXPENDITURES</b>	<u>241,223</u>	<u>244,646</u>	<u>272,810</u>	<u>227,966</u>	<u>302,618</u>

**ADMINISTRATION, ATTENDANCE AND HEALTH  
HEALTH SERVICES**

<b><u>EXPENDITURES CATEGORIES</u></b>	<b><u>2006 - 07 ACTUAL</u></b>	<b><u>2007 - 08 ACTUAL</u></b>	<b><u>2008 - 09 ACTUAL</u></b>	<b><u>2009 - 10 BUDGET</u></b>	<b><u>2010 - 11 BUDGET</u></b>
<b>SALARY AND BENEFITS:</b>					
<b>SALARIES:</b>					
CLERICAL	26,425	28,276	28,732	30,418	30,401
DIR / SUPV / MNGR / COORD	0	0	115,282	88,943	71,866
NURSE	1,010,302	1,041,172	945,100	1,002,985	909,813
OTHER PROFESSIONAL	15,135	16,733	19,147	26,727	19,727
SUB NURSE	833	1,190	1,700	8,500	8,500
<b>BENEFITS:</b>					
FICA	79,720	81,503	82,289	61,155	69,098
HEALTH INSURANCE	122,560	130,075	132,576	194,826	235,280
LIFE INSURANCE	10,930	10,069	7,874	8,609	7,592
VRS	136,025	151,269	132,065	145,044	132,515
VRS HEALTH INSURANCE CREDIT	4,694	11,469	10,327	11,341	9,995
<b>TOTAL SALARY AND BENEFITS:</b>	<b><u>1,406,624</u></b>	<b><u>1,471,755</u></b>	<b><u>1,475,091</u></b>	<b><u>1,578,548</u></b>	<b><u>1,494,787</u></b>
<b>NON-SALARY:</b>					
PURCHASED SERVICES	94,588	77,111	133,297	141,440	121,970
OTHER CHARGES	1,684	1,963	1,719	2,566	1,925
MATERIALS AND SUPPLIES	11,250	10,969	35,822	14,500	10,940
EQUIPMENT	1,354	2,807	1,387	1,000	490
<b>TOTAL NON-SALARY:</b>	<b><u>108,876</u></b>	<b><u>92,850</u></b>	<b><u>172,224</u></b>	<b><u>159,506</u></b>	<b><u>135,325</u></b>
<b>TOTAL EXPENDITURES</b>	<b><u>1,515,499</u></b>	<b><u>1,564,605</u></b>	<b><u>1,647,315</u></b>	<b><u>1,738,054</u></b>	<b><u>1,630,112</u></b>



**ADMINISTRATION, ATTENDANCE AND HEALTH  
PSYCHOLOGICAL SERVICES**

<u>EXPENDITURES CATEGORIES</u>	<u>2006 - 07 ACTUAL</u>	<u>2007 - 08 ACTUAL</u>	<u>2008 - 09 ACTUAL</u>	<u>2009 - 10 BUDGET</u>	<u>2010 - 11 BUDGET</u>
<b>SALARY AND BENEFITS:</b>					
<b>SALARIES:</b>					
PSYCHOLOGIST - DISTRICT	293,814	311,102	468,205	442,904	516,579
TEACHER	291,049	208,910	329,862	347,098	366,466
<b>BENEFITS:</b>					
FICA	43,630	38,448	59,281	39,951	81,967
HEALTH INSURANCE	26,372	31,848	60,139	125,246	153,032
LIFE INSURANCE	6,172	5,147	6,290	7,760	9,304
VRS	76,916	78,649	105,610	130,722	162,441
VRS HEALTH INSURANCE CREDIT	2,654	5,963	8,260	10,223	12,242
<b>TOTAL SALARY AND BENEFITS:</b>	<u>740,608</u>	<u>680,067</u>	<u>1,037,647</u>	<u>1,103,904</u>	<u>1,302,031</u>
<b>NON-SALARY:</b>					
PURCHASED SERVICES	88,490	217,290	196,693	250,000	212,500
OTHER CHARGES	1,297	25,772	22,688	26,582	22,436
<b>TOTAL NON-SALARY:</b>	<u>89,787</u>	<u>243,063</u>	<u>219,381</u>	<u>276,582</u>	<u>234,936</u>
<b>TOTAL EXPENDITURES</b>	<u>830,394</u>	<u>923,129</u>	<u>1,257,028</u>	<u>1,380,486</u>	<u>1,536,967</u>

ADMINISTRATION, ATTENDANCE AND HEALTH  
SPEECH/AUDIOLOGY SERVICES

<u>EXPENDITURES CATEGORIES</u>	<u>2006 - 07 ACTUAL</u>	<u>2007 - 08 ACTUAL</u>	<u>2008 - 09 ACTUAL</u>	<u>2009 - 10 BUDGET</u>	<u>2010 - 11 BUDGET</u>
<b>NON-SALARY:</b>					
MATERIALS AND SUPPLIES	1,222	0	0	0	0
<b>TOTAL NON-SALARY:</b>	<u>1,222</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>TOTAL EXPENDITURES</b>	<u><u>1,222</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>

**GENERAL FUND  
TRANSPORTATION OVERVIEW**

<u>EXPENDITURES CATEGORIES</u>	<u>2006 - 07 ACTUAL</u>	<u>2007 - 08 ACTUAL</u>	<u>2008 - 09 ACTUAL</u>	<u>2009 - 10 BUDGET</u>	<u>2010 - 11 BUDGET</u>
<b>SALARY AND BENEFITS:</b>					
SALARIES:					
BUS DRIVER	1,966,557	2,224,937	2,274,600	2,238,645	2,383,300
BUS MONITOR	467,915	498,239	534,918	575,525	528,000
CLERICAL	98,284	122,292	119,937	118,976	118,918
DIR / SUPV / MNGR / COORD	0	0	68,125	58,591	71,520
OTHER PROFESSIONAL	97,502	101,281	36,876	35,258	35,240
SUB BUS DRIVER	29,879	27,513	0	2,500	0
SUB BUS MONITOR	4,871	4,906	286	2,500	0
BENEFITS:					
FICA	210,200	225,166	224,901	109,222	214,181
HEALTH INSURANCE	632,608	709,918	726,776	1,102,396	511,473
LIFE INSURANCE	22,378	20,926	21,300	23,898	16,445
UNEMPLOYMENT COMPENSATION	3,705	496	1,889	0	0
VRS	230,781	246,720	349,226	389,307	276,969
VRS HEALTH INSURANCE CREDIT	906	2,427	2,271	2,298	2,350
<b>TOTAL SALARY AND BENEFITS:</b>	<u>3,765,586</u>	<u>4,184,821</u>	<u>4,361,104</u>	<u>4,659,116</u>	<u>4,158,396</u>
<b>NON-SALARY:</b>					
PURCHASED SERVICES	775,859	519,849	743,840	875,459	793,556
OTHER CHARGES	148,390	305,225	600,291	555,722	534,534
MATERIALS AND SUPPLIES	494,519	616,013	315,036	751,000	306,164
EQUIPMENT	1,189	1,879	402,192	530,156	6,387
<b>TOTAL NON-SALARY:</b>	<u>1,419,957</u>	<u>1,442,966</u>	<u>2,061,358</u>	<u>2,712,337</u>	<u>1,640,641</u>
<b>TOTAL EXPENDITURES</b>	<u><b>5,185,543</b></u>	<u><b>5,627,787</b></u>	<u><b>6,422,462</b></u>	<u><b>7,371,453</b></u>	<u><b>5,799,037</b></u>

**TRANSPORTATION  
TRANSP - MGMT AND DIRECTION**

<u>EXPENDITURES CATEGORIES</u>	<u>2006 - 07 ACTUAL</u>	<u>2007 - 08 ACTUAL</u>	<u>2008 - 09 ACTUAL</u>	<u>2009 - 10 BUDGET</u>	<u>2010 - 11 BUDGET</u>
<b>SALARY AND BENEFITS:</b>					
<b>SALARIES:</b>					
CLERICAL	98,284	122,292	119,937	118,976	118,918
DIR / SUPV / MNGR / COORD	0	0	68,125	58,591	71,520
OTHER PROFESSIONAL	97,502	101,281	36,876	35,258	35,240
<b>BENEFITS:</b>					
FICA	14,747	16,892	16,990	9,718	16,729
HEALTH INSURANCE	27,690	34,462	36,173	54,656	68,270
LIFE INSURANCE	2,082	2,092	1,724	1,745	1,785
VRS	26,264	32,006	29,043	29,390	31,167
VRS HEALTH INSURANCE CREDIT	906	2,427	2,271	2,298	2,350
<b>TOTAL SALARY AND BENEFITS:</b>	<u>267,475</u>	<u>311,452</u>	<u>311,139</u>	<u>310,632</u>	<u>345,979</u>
<b>NON-SALARY:</b>					
PURCHASED SERVICES	43,034	37,410	41,496	64,375	23,000
OTHER CHARGES	183	8,225	3,088	95,150	95,223
MATERIALS AND SUPPLIES	2,045	1,700	1,252	1,000	0
EQUIPMENT	1,189	4,480	8,480	8,480	6,387
<b>TOTAL NON-SALARY:</b>	<u>46,451</u>	<u>51,815</u>	<u>54,315</u>	<u>169,005</u>	<u>124,610</u>
<b>TOTAL EXPENDITURES</b>	<u>313,926</u>	<u>363,267</u>	<u>365,454</u>	<u>479,637</u>	<u>470,589</u>

**TRANSPORTATION  
TRANSP - VEHICLE OPERATION**

<u>EXPENDITURES CATEGORIES</u>	<u>2006 - 07 ACTUAL</u>	<u>2007 - 08 ACTUAL</u>	<u>2008 - 09 ACTUAL</u>	<u>2009 - 10 BUDGET</u>	<u>2010 - 11 BUDGET</u>
<b>SALARY AND BENEFITS:</b>					
<b>SALARIES:</b>					
BUS DRIVER	1,966,557	2,224,937	2,274,600	2,238,645	2,383,300
BUS MONITOR	467,915	498,239	534,918	575,525	528,000
SUB BUS DRIVER	29,879	27,513	0	2,500	0
SUB BUS MONITOR	4,871	4,906	286	2,500	0
<b>BENEFITS:</b>					
FICA	195,453	208,275	207,911	99,504	197,452
HEALTH INSURANCE	604,918	675,456	690,603	1,047,740	443,203
LIFE INSURANCE	20,296	18,834	19,575	22,153	14,660
UNEMPLOYMENT	3,705	496	1,889	0	0
VRS	204,518	214,714	320,182	359,917	245,802
VRS HEALTH INSURANCE CREDIT	0	0	0	0	0
<b>TOTAL SALARY AND BENEFITS:</b>	<u>3,498,111</u>	<u>3,873,369</u>	<u>4,049,965</u>	<u>4,348,484</u>	<u>3,812,417</u>
<b>NON-SALARY:</b>					
PURCHASED SERVICES	16,912	6,850	7,431	2,000	0
OTHER CHARGES	148,207	297,000	330,000	193,368	172,107
MATERIALS AND SUPPLIES	492,474	614,313	313,784	750,000	306,164
<b>TOTAL NON-SALARY:</b>	<u>657,593</u>	<u>918,163</u>	<u>651,215</u>	<u>945,368</u>	<u>478,271</u>
<b>TOTAL EXPENDITURES</b>	<u>4,155,704</u>	<u>4,791,532</u>	<u>4,701,180</u>	<u>5,293,852</u>	<u>4,290,688</u>

**TRANSPORTATION  
TRANSP - VEHICLE MAINTENANCE**

<u>EXPENDITURES CATEGORIES</u>	<u>2006 - 07 ACTUAL</u>	<u>2007 - 08 ACTUAL</u>	<u>2008 - 09 ACTUAL</u>	<u>2009 - 10 BUDGET</u>	<u>2010 - 11 BUDGET</u>
<b>NON-SALARY:</b>					
PURCHASED SERVICES	715,912	475,589	694,913	809,084	770,556
<b>TOTAL NON-SALARY:</b>	<u>715,912</u>	<u>475,589</u>	<u>694,913</u>	<u>809,084</u>	<u>770,556</u>
<b>TOTAL EXPENDITURES</b>	<u><u>715,912</u></u>	<u><u>475,589</u></u>	<u><u>694,913</u></u>	<u><u>809,084</u></u>	<u><u>770,556</u></u>

**TRANSPORTATION  
TRANSP - BUS PURCHASE REGULAR**

<u>EXPENDITURES CATEGORIES</u>	<u>2006 - 07 ACTUAL</u>	<u>2007 - 08 ACTUAL</u>	<u>2008 - 09 ACTUAL</u>	<u>2009 - 10 BUDGET</u>	<u>2010 - 11 BUDGET</u>
<b>NON-SALARY:</b>					
EQUIPMENT	0	-2,601	393,712	521,676	0
<b>TOTAL NON-SALARY:</b>	<u>0</u>	<u>-2,601</u>	<u>393,712</u>	<u>521,676</u>	<u>0</u>
<b>TOTAL EXPENDITURES</b>	<u><u>0</u></u>	<u><u>-2,601</u></u>	<u><u>393,712</u></u>	<u><u>521,676</u></u>	<u><u>0</u></u>

**TRANSPORTATION  
TRANSP - BUS PURCHASE LEASE**

<u>EXPENDITURES CATEGORIES</u>	<u>2006 - 07 ACTUAL</u>	<u>2007 - 08 ACTUAL</u>	<u>2008 - 09 ACTUAL</u>	<u>2009 - 10 BUDGET</u>	<u>2010 - 11 BUDGET</u>
<b>NON-SALARY:</b>					
OTHER CHARGES	0	0	267,203	267,204	267,204
<b>TOTAL NON-SALARY:</b>	<u>0</u>	<u>0</u>	<u>267,203</u>	<u>267,204</u>	<u>267,204</u>
<b>TOTAL EXPENDITURES</b>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>267,203</u></u>	<u><u>267,204</u></u>	<u><u>267,204</u></u>



**GENERAL FUND  
OPERATIONS OVERVIEW**

<u>EXPENDITURES CATEGORIES</u>	<u>2006 - 07 ACTUAL</u>	<u>2007 - 08 ACTUAL</u>	<u>2008 - 09 ACTUAL</u>	<u>2009 - 10 BUDGET</u>	<u>2010 - 11 BUDGET</u>
<b>SALARY AND BENEFITS:</b>					
SALARIES:					
CAFETERIA MANAGEMENT	246,388	236,182	0	0	0
CLERICAL	214,289	194,932	164,156	156,175	120,806
CROSSING GUARD	435,087	414,714	402,509	484,327	319,500
CUSTODIAN	2,973,797	3,096,845	3,233,970	3,292,084	2,838,783
DIR / SUPV / MNGR / COORD	0	0	539,296	456,741	431,727
OTHER PROFESSIONAL	255,011	263,099	38,033	40,034	0
SECURITY GUARD	452,010	464,564	456,057	590,778	447,458
SUB CROSSING GUARD	10,920	8,804	16,058	10,000	10,000
SUB CUSTODIAN	46,557	64,731	54,532	25,000	0
SUPPORT SERVICE - MISC	0	0	186,000	180,808	161,863
TRADES	1,002,987	1,071,280	1,130,118	1,254,099	1,078,758
BENEFITS:					
FICA	441,709	439,220	463,494	322,248	391,527
HEALTH INSURANCE	891,709	909,019	964,609	1,417,222	1,465,140
LIFE INSURANCE	57,129	50,300	44,822	48,202	39,037
UNEMPLOYMENT COMPENSATION	13,699	4,679	1,465	0	0
VRS	596,227	614,047	735,673	786,101	661,333
VRS HEALTH INSURANCE CREDIT	2,757	7,366	6,586	6,600	4,219
<b>TOTAL SALARY AND BENEFITS:</b>	<u>7,640,276</u>	<u>7,839,780</u>	<u>8,437,379</u>	<u>9,070,419</u>	<u>7,970,151</u>
<b>NON-SALARY:</b>					
PURCHASED SERVICES	1,467,457	1,654,209	1,193,934	1,386,810	1,112,160
OTHER CHARGES	3,497,135	5,179,237	4,449,300	4,673,499	4,977,819
MATERIALS AND SUPPLIES	573,218	552,412	643,695	707,187	574,293
EQUIPMENT	237,418	263,233	386,234	382,500	200,850
<b>TOTAL NON-SALARY:</b>	<u>5,775,228</u>	<u>7,649,090</u>	<u>6,673,163</u>	<u>7,149,996</u>	<u>6,865,122</u>
<b>TOTAL EXPENDITURES</b>	<u><u>13,415,507</u></u>	<u><u>15,488,873</u></u>	<u><u>15,110,542</u></u>	<u><u>16,220,415</u></u>	<u><u>14,835,273</u></u>

**OPERATIONS**  
**OPERATIONS - MGMT & DIRECTION**

<u>EXPENDITURES CATEGORIES</u>	<u>2006 - 07</u> <u>ACTUAL</u>	<u>2007 - 08</u> <u>ACTUAL</u>	<u>2008 - 09</u> <u>ACTUAL</u>	<u>2009 - 10</u> <u>BUDGET</u>	<u>2010 - 11</u> <u>BUDGET</u>
<b>SALARY AND BENEFITS:</b>					
<b>SALARIES:</b>					
CLERICAL	126,110	109,708	106,771	93,534	58,197
DIR / SUPV / MNGR / COORD	0	0	267,546	286,043	169,560
OTHER PROFESSIONAL	255,011	263,099	38,033	40,034	0
<b>BENEFITS:</b>					
FICA	29,080	28,149	31,227	24,495	17,285
HEALTH INSURANCE	19,578	23,208	27,868	38,320	0
LIFE INSURANCE	4,195	3,720	3,267	3,424	1,801
VRS	51,588	56,910	60,440	57,672	31,455
VRS HEALTH INSURANCE CREDIT	1,705	4,315	4,314	4,510	2,370
<b>TOTAL SALARY AND BENEFITS:</b>	<u>487,267</u>	<u>489,108</u>	<u>539,466</u>	<u>548,032</u>	<u>280,668</u>
<b>NON-SALARY:</b>					
PURCHASED SERVICES	22,815	7,318	13,497	0	10,964
OTHER CHARGES	11,128	11,237	10,625	100	5,960
MATERIALS AND SUPPLIES	354	3,450	946	2,800	4,000
EQUIPMENT	0	7,390	16,995	17,500	0
<b>TOTAL NON-SALARY:</b>	<u>34,297</u>	<u>29,395</u>	<u>42,063</u>	<u>20,400</u>	<u>20,924</u>
<b>TOTAL EXPENDITURES</b>	<u>521,564</u>	<u>518,503</u>	<u>581,529</u>	<u>568,432</u>	<u>301,592</u>

**OPERATIONS**  
**OPERATIONS - BLDG MAINTENANCE**

<u>EXPENDITURES CATEGORIES</u>	<u>2006 - 07</u> <u>ACTUAL</u>	<u>2007 - 08</u> <u>ACTUAL</u>	<u>2008 - 09</u> <u>ACTUAL</u>	<u>2009 - 10</u> <u>BUDGET</u>	<u>2010 - 11</u> <u>BUDGET</u>
<b>SALARY AND BENEFITS:</b>					
<b>SALARIES:</b>					
CLERICAL	0	0	0	0	0
DIR / SUPV / MNGR / COORD	0	0	52,001	44,078	97,191
TRADES	1,002,987	1,071,280	1,130,118	1,254,099	1,078,758
<b>BENEFITS:</b>					
FICA	76,033	80,991	88,036	69,924	76,980
HEALTH INSURANCE	119,934	128,212	143,920	218,624	154,612
LIFE INSURANCE	10,551	10,071	9,337	10,074	7,734
UNEMPLOYMENT	11,794	226	0	0	0
VRS	112,496	123,540	151,984	164,300	130,642
VRS HEALTH INSURANCE CREDIT	597	1,521	1,419	1,413	1,003
<b>TOTAL SALARY AND BENEFITS:</b>	<u>1,334,392</u>	<u>1,415,842</u>	<u>1,576,815</u>	<u>1,762,512</u>	<u>1,546,920</u>
<b>NON-SALARY:</b>					
PURCHASED SERVICES	1,282,245	1,452,802	1,017,898	1,190,522	927,200
OTHER CHARGES	3,365,929	5,068,774	4,338,794	4,530,009	4,860,217
MATERIALS AND SUPPLIES	201,329	241,381	239,402	237,609	198,920
EQUIPMENT	138,209	250,852	341,162	363,000	200,000
<b>TOTAL NON-SALARY:</b>	<u>4,987,711</u>	<u>7,013,809</u>	<u>5,937,256</u>	<u>6,321,140</u>	<u>6,186,337</u>
<b>TOTAL EXPENDITURES</b>	<u>6,322,103</u>	<u>8,429,651</u>	<u>7,514,071</u>	<u>8,083,652</u>	<u>7,733,257</u>

**OPERATIONS  
OPERATIONS - BLDG SERVICES**

<u>EXPENDITURES CATEGORIES</u>	<u>2006 - 07 ACTUAL</u>	<u>2007 - 08 ACTUAL</u>	<u>2008 - 09 ACTUAL</u>	<u>2009 - 10 BUDGET</u>	<u>2010 - 11 BUDGET</u>
<b>SALARY AND BENEFITS:</b>					
<b>SALARIES:</b>					
CLERICAL	0	0	29,359	33,306	33,288
CUSTODIAN	2,973,797	3,096,845	3,233,970	3,292,084	2,838,783
DIR / SUPV / MNGR / COORD	0	0	157,988	91,076	164,976
SUB CUSTODIAN	46,557	64,731	54,532	25,000	0
<b>BENEFITS:</b>					
FICA	243,340	238,966	259,120	149,534	230,537
HEALTH INSURANCE	624,466	624,248	662,209	978,562	1,072,250
LIFE INSURANCE	33,728	28,749	26,697	28,010	24,760
UNEMPLOYMENT	1,776	2,475	589	0	0
VRS	341,036	339,195	433,339	455,233	416,831
VRS HEALTH INSURANCE CREDIT	0	0	335	360	347
<b>TOTAL SALARY AND BENEFITS:</b>	<u>4,264,701</u>	<u>4,395,208</u>	<u>4,858,138</u>	<u>5,053,165</u>	<u>4,781,772</u>
<b>NON-SALARY:</b>					
PURCHASED SERVICES	37,060	76,086	61,485	88,596	71,556
OTHER CHARGES	107,047	91,224	87,922	121,276	103,830
MATERIALS AND SUPPLIES	295,607	227,724	315,618	332,637	287,535
EQUIPMENT	74,451	2,494	26,957	1,000	0
<b>TOTAL NON-SALARY:</b>	<u>514,164</u>	<u>397,528</u>	<u>491,982</u>	<u>543,509</u>	<u>462,921</u>
<b>TOTAL EXPENDITURES</b>	<u>4,778,865</u>	<u>4,792,737</u>	<u>5,350,120</u>	<u>5,596,674</u>	<u>5,244,693</u>

**OPERATIONS**  
**OPERATIONS - EQUIP SERVICES**

<u>EXPENDITURES CATEGORIES</u>	<u>2006 - 07 ACTUAL</u>	<u>2007 - 08 ACTUAL</u>	<u>2008 - 09 ACTUAL</u>	<u>2009 - 10 BUDGET</u>	<u>2010 - 11 BUDGET</u>
<b>NON-SALARY:</b>					
PURCHASED SERVICES	10,000	0	0	0	0
OTHER CHARGES	7,920	5,038	5,039	10,964	
<b>TOTAL NON-SALARY:</b>	<u>17,920</u>	<u>5,038</u>	<u>5,039</u>	<u>10,964</u>	<u>0</u>
<b>TOTAL EXPENDITURES</b>	<u>17,920</u>	<u>5,038</u>	<u>5,039</u>	<u>10,964</u>	<u>0</u>

**OPERATIONS  
OPERATIONS - VEH SERVICES**

<u>EXPENDITURES CATEGORIES</u>	<u>2006 - 07 ACTUAL</u>	<u>2007 - 08 ACTUAL</u>	<u>2008 - 09 ACTUAL</u>	<u>2009 - 10 BUDGET</u>	<u>2010 - 11 BUDGET</u>
<b>NON-SALARY:</b>					
PURCHASED SERVICES	80,053	88,182	100,227	106,192	101,165
MATERIALS AND SUPPLIES	68,500	61,843	74,433	111,950	65,000
EQUIPMENT	24,123	0	0	0	0
<b>TOTAL NON-SALARY:</b>	<u>172,676</u>	<u>150,025</u>	<u>174,660</u>	<u>218,142</u>	<u>166,165</u>
<b>TOTAL EXPENDITURES</b>	<u><u>172,676</u></u>	<u><u>150,025</u></u>	<u><u>174,660</u></u>	<u><u>218,142</u></u>	<u><u>166,165</u></u>

**OPERATIONS**  
**OPERATIONS - SECURITY SERVICES**

<u>EXPENDITURES CATEGORIES</u>	<u>2006 - 07</u> <u>ACTUAL</u>	<u>2007 - 08</u> <u>ACTUAL</u>	<u>2008 - 09</u> <u>ACTUAL</u>	<u>2009 - 10</u> <u>BUDGET</u>	<u>2010 - 11</u> <u>BUDGET</u>
<b>SALARY AND BENEFITS:</b>					
<b>SALARIES:</b>					
SECURITY GUARD	452,010	464,564	456,057	590,778	447,458
<b>BENEFITS:</b>					
FICA	33,728	34,546	33,749	30,767	30,276
HEALTH INSURANCE	71,433	71,779	77,458	107,900	157,518
LIFE INSURANCE	4,900	4,369	3,306	4,680	3,228
UNEMPLOYMENT	0	876	876	0	0
VRS	50,119	50,931	53,709	76,027	56,792
VRS HEALTH INSURANCE CREDIT	0	262	10	0	194
<b>TOTAL SALARY AND BENEFITS:</b>	<u>612,190</u>	<u>627,327</u>	<u>625,165</u>	<u>810,152</u>	<u>695,466</u>
<b>NON-SALARY:</b>					
PURCHASED SERVICES	35,284	29,821	826	1,500	1,275
OTHER CHARGES	1,225	1,231	6,618	3,750	2,812
MATERIALS AND SUPPLIES	625	4,122	9,548	5,000	4,250
EQUIPMENT	636	631	625	1,000	850
<b>TOTAL NON-SALARY:</b>	<u>37,770</u>	<u>35,805</u>	<u>17,617</u>	<u>11,250</u>	<u>9,187</u>
<b>TOTAL EXPENDITURES</b>	<u><u>649,960</u></u>	<u><u>663,131</u></u>	<u><u>642,783</u></u>	<u><u>821,402</u></u>	<u><u>704,653</u></u>

**OPERATIONS**  
**OPERATIONS - CROSSING GUARDS**

<u>EXPENDITURES CATEGORIES</u>	<u>2006 - 07 ACTUAL</u>	<u>2007 - 08 ACTUAL</u>	<u>2008 - 09 ACTUAL</u>	<u>2009 - 10 BUDGET</u>	<u>2010 - 11 BUDGET</u>
<b>SALARY AND BENEFITS:</b>					
<b>SALARIES:</b>					
CROSSING GUARD	435,087	414,714	402,509	484,327	319,500
DIR / SUPV / MNGR / COORD	0	0	20,744	0	0
SUB CROSSING GUARD	10,920	8,804	16,058	10,000	10,000
<b>BENEFITS:</b>					
FICA	34,113	32,399	32,637	37,049	23,388
HEALTH INSURANCE	0	0	0	0	0
LIFE INSURANCE	167	226	160	0	0
UNEMPLOYMENT	130	1,102	0	0	0
VRS	1,933	3,461	2,696	0	0
VRS HEALTH INSURANCE CREDIT	67	262	211	0	0
<b>TOTAL SALARY AND BENEFITS:</b>	<u>482,416</u>	<u>460,970</u>	<u>475,015</u>	<u>531,376</u>	<u>352,888</u>
<b>NON-SALARY:</b>					
MATERIALS AND SUPPLIES	1,160	3,965	1,026	4,775	4,059
<b>TOTAL NON-SALARY:</b>	<u>1,160</u>	<u>3,965</u>	<u>1,026</u>	<u>4,775</u>	<u>4,059</u>
<b>TOTAL EXPENDITURES</b>	<u><u>483,575</u></u>	<u><u>464,935</u></u>	<u><u>476,041</u></u>	<u><u>536,151</u></u>	<u><u>356,947</u></u>



**OPERATIONS  
OPERATIONS - WAREHOUSE**

<u>EXPENDITURES CATEGORIES</u>	<u>2006 - 07 ACTUAL</u>	<u>2007 - 08 ACTUAL</u>	<u>2008 - 09 ACTUAL</u>	<u>2009 - 10 BUDGET</u>	<u>2010 - 11 BUDGET</u>
<b>SALARY AND BENEFITS:</b>					
<b>SALARIES:</b>					
CAFETERIA MANAGEMENT	246,388	236,182	0	0	0
CLERICAL	88,179	85,224	28,027	29,335	29,321
DIR / SUPV / MNGR / COORD	0	0	41,018	35,544	0
SUPPORT SERVICE - MISC	0	0	186,000	180,808	161,863
<b>BENEFITS:</b>					
FICA	25,415	24,169	18,724	10,479	13,061
HEALTH INSURANCE	56,298	61,572	53,154	73,816	80,760
LIFE INSURANCE	3,588	3,166	2,054	2,014	1,514
VRS	39,055	40,010	33,505	32,869	25,613
VRS HEALTH INSURANCE CREDIT	388	1,005	298	317	305
<b>TOTAL SALARY AND BENEFITS:</b>	<u>459,312</u>	<u>451,327</u>	<u>362,780</u>	<u>365,182</u>	<u>312,437</u>
<b>NON-SALARY:</b>					
OTHER CHARGES	3,886	1,732	302	7,400	5,000
MATERIALS AND SUPPLIES	5,645	9,928	2,724	12,416	10,529
EQUIPMENT	0	1,866	495	0	0
<b>TOTAL NON-SALARY:</b>	<u>9,531</u>	<u>13,526</u>	<u>3,521</u>	<u>19,816</u>	<u>15,529</u>
<b>TOTAL EXPENDITURES</b>	<u>468,844</u>	<u>464,853</u>	<u>366,301</u>	<u>384,998</u>	<u>327,966</u>

**GENERAL FUND  
FACILITIES OVERVIEW**

<u>EXPENDITURES CATEGORIES</u>	<u>2006 - 07 ACTUAL</u>	<u>2007 - 08 ACTUAL</u>	<u>2008 - 09 ACTUAL</u>	<u>2009 - 10 BUDGET</u>	<u>2010 - 11 BUDGET</u>
<b>SALARY AND BENEFITS:</b>					
SALARIES:					
DIR / SUPV / MNGR / COORD	0	0	0	0	74,914
OTHER PROFESSIONAL	0	0	0	0	44,257
BENEFITS:				0	
FICA	0	0	0		8,761
HEALTH INSURANCE	0	0	0	0	23,646
LIFE INSURANCE	0	0	0	0	942
VRS	0	0	0	0	16,458
VRS HEALTH INSURANCE CREDIT	0	0	0	0	1,241
				0	
<b>TOTAL SALARY AND BENEFITS:</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>170,219</u>
<b>NON-SALARY:</b>					
PURCHASED SERVICES	118,453	94,105	96,989	1,005,588	50,000
OTHER CHARGES	0	433,000	0	0	550
<b>TOTAL NON-SALARY:</b>	<u>118,453</u>	<u>527,105</u>	<u>96,989</u>	<u>1,005,588</u>	<u>50,550</u>
<b>TOTAL EXPENDITURES</b>	<u><u>118,453</u></u>	<u><u>527,105</u></u>	<u><u>96,989</u></u>	<u><u>1,005,588</u></u>	<u><u>220,769</u></u>

**FACILITIES  
FACILITIES-BLDG ACQUISITION**

<u>EXPENDITURES CATEGORIES</u>	<u>2006 - 07 ACTUAL</u>	<u>2007 - 08 ACTUAL</u>	<u>2008 - 09 ACTUAL</u>	<u>2009 - 10 BUDGET</u>	<u>2010 - 11 BUDGET</u>
<b>SALARY AND BENEFITS:</b>					
<b>SALARIES:</b>					
DIR / SUPV / MNGR / COORD	0	0	0	0	74,914
OTHER PROFESSIONAL	0	0	0	0	44,257
<b>BENEFITS:</b>					
FICA	0	0	0	0	8,761
HEALTH INSURANCE	0	0	0	0	23,646
LIFE INSURANCE	0	0	0	0	942
VRS	0	0	0	0	16,458
VRS HEALTH INSURANCE CREDIT	0	0	0	0	1,241
<b>TOTAL SALARY AND BENEFITS:</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>170,219</u>
<b>NON-SALARY:</b>					
OTHER CHARGES	0	0	0	0	550
<b>TOTAL NON-SALARY:</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>550</u>
<b>TOTAL EXPENDITURES</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>170,769</u>

**FACILITIES**  
**FACILITIES - BLDG ADDT AND IMP**

<u>EXPENDITURES CATEGORIES</u>	<u>2006 - 07</u> <u>ACTUAL</u>	<u>2007 - 08</u> <u>ACTUAL</u>	<u>2008 - 09</u> <u>ACTUAL</u>	<u>2009 - 10</u> <u>BUDGET</u>	<u>2010 - 11</u> <u>BUDGET</u>
<b>NON-SALARY:</b>					
PURCHASED SERVICES	118,453	94,105	96,989	1,005,588	50,000
OTHER CHARGES	0	433,000	0	0	0
<b>TOTAL NON-SALARY:</b>	<u>118,453</u>	<u>527,105</u>	<u>96,989</u>	<u>1,005,588</u>	<u>50,000</u>
<b>TOTAL EXPENDITURES</b>	<u><u>118,453</u></u>	<u><u>527,105</u></u>	<u><u>96,989</u></u>	<u><u>1,005,588</u></u>	<u><u>50,000</u></u>

**GENERAL FUND  
TECHNOLOGY OVERVIEW**

<u>EXPENDITURES CATEGORIES</u>	<u>2006 - 07 ACTUAL</u>	<u>2007 - 08 ACTUAL</u>	<u>2008 - 09 ACTUAL</u>	<u>2009 - 10 BUDGET</u>	<u>2010 - 11 BUDGET</u>
<b>SALARY AND BENEFITS:</b>					
SALARIES:					
CLERICAL	135,891	139,474	112,193	122,086	124,582
DIR / SUPV / MNGR / COORD	76,292	80,974	243,038	192,927	235,499
PARAPROFESSIONAL	14,654	4,783	11,921	0	0
TEACHER	685,512	775,202	87,011	0	0
TECHNICAL SUPPORT	1,024,691	1,126,206	988,408	874,726	1,077,775
TECHNOLOGY PART TIME INTERNS	0	13,368	0	0	0
BENEFITS:					
FICA	145,057	159,902	106,758	61,114	104,603
HEALTH INSURANCE	182,911	210,036	150,282	216,810	192,240
LIFE INSURANCE	21,783	21,224	11,377	9,758	11,371
UNEMPLOYMENT COMPENSATION	0	2,362	0	0	0
VRS	271,513	324,136	191,617	164,302	198,585
VRS HEALTH INSURANCE CREDIT	9,369	24,575	14,985	12,848	14,969
<b>TOTAL SALARY AND BENEFITS:</b>	<u>2,567,673</u>	<u>2,882,243</u>	<u>1,917,590</u>	<u>1,654,571</u>	<u>1,959,624</u>
<b>NON-SALARY:</b>					
PURCHASED SERVICES	1,219,216	1,111,121	1,498,219	1,335,628	826,900
OTHER CHARGES	243,253	431,840	596,252	456,733	42,000
MATERIALS AND SUPPLIES	329,541	253,561	502,235	370,872	820,650
EQUIPMENT	443,693	1,483,477	701,361	1,225,444	115,000
<b>TOTAL NON-SALARY:</b>	<u>2,235,703</u>	<u>3,279,998</u>	<u>3,298,067</u>	<u>3,388,677</u>	<u>1,804,550</u>
<b>TOTAL EXPENDITURES</b>	<u><b>4,803,377</b></u>	<u><b>6,162,241</b></u>	<u><b>5,215,657</b></u>	<u><b>5,043,248</b></u>	<u><b>3,764,174</b></u>

**TECHNOLOGY**  
**TECH - CLASSROOM INSTRUCTION**

<u>EXPENDITURES CATEGORIES</u>	<u>2006 - 07</u> <u>ACTUAL</u>	<u>2007 - 08</u> <u>ACTUAL</u>	<u>2008 - 09</u> <u>ACTUAL</u>	<u>2009 - 10</u> <u>BUDGET</u>	<u>2010 - 11</u> <u>BUDGET</u>
<b>NON-SALARY:</b>					
PURCHASED SERVICES	181,109	-3,412	330,000	330,000	94,000
OTHER CHARGES	23,103	150,347	123,000	129,068	0
MATERIALS AND SUPPLIES	212,053	137,433	313,297	190,484	370,750
EQUIPMENT	410,515	1,413,598	661,361	1,185,444	115,000
<b>TOTAL NON-SALARY:</b>	<u>826,779</u>	<u>1,697,967</u>	<u>1,427,658</u>	<u>1,834,996</u>	<u>579,750</u>
<b>TOTAL EXPENDITURES</b>	<u>826,779</u>	<u>1,697,967</u>	<u>1,427,658</u>	<u>1,834,996</u>	<u>579,750</u>

**TECHNOLOGY  
TECH - INSTRUCTIONAL SUPPORT**

<u>EXPENDITURES CATEGORIES</u>	<u>2006 - 07 ACTUAL</u>	<u>2007 - 08 ACTUAL</u>	<u>2008 - 09 ACTUAL</u>	<u>2009 - 10 BUDGET</u>	<u>2010 - 11 BUDGET</u>
<b>SALARY AND BENEFITS:</b>					
<b>SALARIES:</b>					
CLERICAL	135,891	139,474	112,193	122,086	124,582
DIR / SUPV / MNGR / COORD	0	0	156,095	118,155	144,227
PARAPROFESSIONAL	14,654	4,783	11,921	0	0
TEACHER	685,512	775,202	87,011	0	0
TECHNICAL SUPPORT	1,024,691	1,126,206	988,408	874,726	1,077,775
TECHNOLOGY PART TIME	0	13,368	0	0	0
<b>BENEFITS:</b>					
FICA	139,686	154,284	100,612	57,018	98,606
HEALTH INSURANCE	177,694	204,209	143,312	206,524	179,750
LIFE INSURANCE	20,936	20,414	10,693	9,145	10,649
UNEMPLOYMENT	0	2,362	0	0	0
VRS	260,874	311,747	180,112	153,976	185,980
VRS HEALTH INSURANCE CREDIT	9,002	23,636	14,085	12,040	14,019
<b>TOTAL SALARY AND BENEFITS:</b>	<u>2,468,939</u>	<u>2,775,685</u>	<u>1,804,442</u>	<u>1,553,670</u>	<u>1,835,588</u>
<b>NON-SALARY:</b>					
PURCHASED SERVICES	493,560	515,128	514,860	513,628	732,900
OTHER CHARGES	163,784	220,211	323,591	269,165	0
MATERIALS AND SUPPLIES	0	0	0	0	399,900
<b>TOTAL NON-SALARY:</b>	<u>657,344</u>	<u>735,339</u>	<u>838,451</u>	<u>782,793</u>	<u>1,132,800</u>
<b>TOTAL EXPENDITURES</b>	<u>3,126,283</u>	<u>3,511,023</u>	<u>2,642,893</u>	<u>2,336,463</u>	<u>2,968,388</u>

**TECHNOLOGY  
TECH - ADMINISTRATION**

<u>EXPENDITURES CATEGORIES</u>	<u>2006 - 07 ACTUAL</u>	<u>2007 - 08 ACTUAL</u>	<u>2008 - 09 ACTUAL</u>	<u>2009 - 10 BUDGET</u>	<u>2010 - 11 BUDGET</u>
<b>SALARY AND BENEFITS:</b>					
<b>SALARIES:</b>					
DIR / SUPV / MNGR / COORD	76,292	80,974	86,943	74,772	91,272
<b>BENEFITS:</b>					
FICA	5,371	5,618	6,146	4,096	5,997
HEALTH INSURANCE	5,217	5,827	6,970	10,286	12,490
LIFE INSURANCE	847	810	683	613	722
VRS	10,639	12,389	11,506	10,326	12,605
VRS HEALTH INSURANCE CREDIT	367	939	900	808	950
<b>TOTAL SALARY AND BENEFITS:</b>	<u>98,733</u>	<u>106,557</u>	<u>113,148</u>	<u>100,901</u>	<u>124,036</u>
<b>NON-SALARY:</b>					
PURCHASED SERVICES	538,936	593,405	647,359	492,000	0
OTHER CHARGES	56,366	61,282	149,661	58,500	42,000
MATERIALS AND SUPPLIES	36,586	45,000	41,600	45,000	0
EQUIPMENT	6,249	10,000	10,000	10,000	0
<b>TOTAL NON-SALARY:</b>	<u>638,138</u>	<u>709,687</u>	<u>848,620</u>	<u>605,500</u>	<u>42,000</u>
<b>TOTAL EXPENDITURES</b>	<u>736,871</u>	<u>816,244</u>	<u>961,767</u>	<u>706,401</u>	<u>166,036</u>



**TECHNOLOGY**  
**TECH - ATTENDANCE AND HEALTH**

<u>EXPENDITURES CATEGORIES</u>	<u>2006 - 07 ACTUAL</u>	<u>2007 - 08 ACTUAL</u>	<u>2008 - 09 ACTUAL</u>	<u>2009 - 10 BUDGET</u>	<u>2010 - 11 BUDGET</u>
<b>NON-SALARY:</b>					
PURCHASED SERVICES	5,611	6,000	6,000	0	0
<b>TOTAL NON-SALARY:</b>	<u>5,611</u>	<u>6,000</u>	<u>6,000</u>	<u>0</u>	<u>0</u>
<b>TOTAL EXPENDITURES</b>	<u><u>5,611</u></u>	<u><u>6,000</u></u>	<u><u>6,000</u></u>	<u><u>0</u></u>	<u><u>0</u></u>

**TECHNOLOGY  
TECH - OPERATIONS AND MAINT**

<u><b>EXPENDITURES CATEGORIES</b></u>	<u><b>2006 - 07 ACTUAL</b></u>	<u><b>2007 - 08 ACTUAL</b></u>	<u><b>2008 - 09 ACTUAL</b></u>	<u><b>2009 - 10 BUDGET</b></u>	<u><b>2010 - 11 BUDGET</b></u>
<b>NON-SALARY:</b>					
MATERIALS AND SUPPLIES	80,902	71,127	147,339	135,388	50,000
<b>TOTAL NON-SALARY:</b>	<u>80,902</u>	<u>71,127</u>	<u>147,339</u>	<u>135,388</u>	<u>50,000</u>
<b>TOTAL EXPENDITURES</b>	<u>80,902</u>	<u>71,127</u>	<u>147,339</u>	<u>135,388</u>	<u>50,000</u>

TECHNOLOGY  
TECH - FACILITIES

<u>EXPENDITURES CATEGORIES</u>	<u>2006 - 07 ACTUAL</u>	<u>2007 - 08 ACTUAL</u>	<u>2008 - 09 ACTUAL</u>	<u>2009 - 10 BUDGET</u>	<u>2010 - 11 BUDGET</u>
<b>NON-SALARY:</b>					
EQUIPMENT	26,929	59,879	30,000	30,000	0
<b>TOTAL NON-SALARY:</b>	<u>26,929</u>	<u>59,879</u>	<u>30,000</u>	<u>30,000</u>	<u>0</u>
<b>TOTAL EXPENDITURES</b>	<u><u>26,929</u></u>	<u><u>59,879</u></u>	<u><u>30,000</u></u>	<u><u>30,000</u></u>	<u><u>0</u></u>

**GENERAL FUND  
FUND TRANSFERS OVERVIEW**

<u>EXPENDITURES CATEGORIES</u>	<u>2006 - 07 ACTUAL</u>	<u>2007 - 08 ACTUAL</u>	<u>2008 - 09 ACTUAL</u>	<u>2009 - 10 BUDGET</u>	<u>2010 - 11 BUDGET</u>
<b>NON-SALARY:</b>					
INTEREST - ENERGY	389,578	318,612	299,483	278,856	256,335
LOCAL MATCH - ABE GRANT	34,800	34,800	34,800	28,894	20,000
LOCAL MATCH - ERLY READING	55,198	79,797	82,294	81,646	88,008
LOCAL MATCH - EVEN START	29,060	0	0	0	0
LOCAL MATCH- ALGEBRA	60,468	62,663	61,567	60,919	74,646
LOCAL MATCH - VA PRESCHOOL	555,891	699,943	726,105	732,441	931,881
PRINCIPAL - ENERGY	388,469	482,777	521,631	571,338	619,364
RISK MGMT - CURRENT CLAIMS	911,542	1,269,792	791,662	1,655,702	955,702
RISK MGMT - DEFICIT FUNDING	1,686,000	0	0	0	0
SCHOOL ATHLETICS PROGRAMS	45,000	0	0	0	0
TRANSFER TO CITY	324,268	302,555	0	0	0
TRANSFER TO CONSTRUCTION	6,942,695	8,467,123	10,116,883	0	0
TRANSFER TO TEXTBOOK FUND	1,635,461	1,432,741	1,698,769	1,308,840	559,649
<b>TOTAL NON-SALARY:</b>	<u>13,058,430</u>	<u>13,150,802</u>	<u>14,333,194</u>	<u>4,718,636</u>	<u>3,505,585</u>
<b>TOTAL EXPENDITURES</b>	<u><u>13,058,430</u></u>	<u><u>13,150,802</u></u>	<u><u>14,333,194</u></u>	<u><u>4,718,636</u></u>	<u><u>3,505,585</u></u>

**FUND TRANSFERS  
DEBT SERVICE**

<b><u>EXPENDITURES CATEGORIES</u></b>	<b><u>2006 - 07 ACTUAL</u></b>	<b><u>2007 - 08 ACTUAL</u></b>	<b><u>2008 - 09 ACTUAL</u></b>	<b><u>2009 - 10 BUDGET</u></b>	<b><u>2010 - 11 BUDGET</u></b>
<b>NON-SALARY:</b>					
INTEREST - ENERGY	389,578	318,612	299,483	278,856	256,335
PRINCIPAL - ENERGY	388,469	482,777	521,631	571,338	619,364
<b>TOTAL NON-SALARY:</b>	<b><u>778,047</u></b>	<b><u>801,389</u></b>	<b><u>821,114</u></b>	<b><u>850,194</u></b>	<b><u>875,699</u></b>
<b>TOTAL EXPENDITURES</b>	<b><u><u>778,047</u></u></b>	<b><u><u>801,389</u></u></b>	<b><u><u>821,114</u></u></b>	<b><u><u>850,194</u></u></b>	<b><u><u>875,699</u></u></b>

**FUND TRANSFERS**  
**INTRA-AGENCY FUND TRANSFERS**

<u>EXPENDITURES CATEGORIES</u>	<u>2006 - 07 ACTUAL</u>	<u>2007 - 08 ACTUAL</u>	<u>2008 - 09 ACTUAL</u>	<u>2009 - 10 BUDGET</u>	<u>2010 - 11 BUDGET</u>
<b>NON-SALARY:</b>					
LOCAL MATCH - ABE GRANT	34,800	34,800	34,800	28,894	20,000
LOCAL MATCH - EARLY READING	55,198	79,797	82,294	81,646	88,008
LOCAL MATCH - EVEN START	29,060	0	0	0	0
LOCAL MATCH- ALGEBRA	60,468	62,663	61,567	60,919	74,646
LOCAL MATCH - VA PRESCHOOL	555,891	699,943	726,105	732,441	931,881
RISK MGMT - CURRENT CLAIMS	911,542	1,269,792	791,662	1,655,702	955,702
RISK MGMT - DEFICIT FUNDING	1,686,000	0	0	0	0
SCHOOL ATHLETICS PROGRAMS	45,000	0	0	0	0
TRANSFER TO CITY	324,268	302,555	0	0	0
TRANSFER TO CONSTRUCTION	6,942,695	8,467,123	10,116,883	0	0
TRANSFER TO TEXTBOOK FUND	1,635,461	1,432,741	1,698,769	1,308,840	559,649
<b>TOTAL NON-SALARY:</b>	<u>12,280,383</u>	<u>12,349,413</u>	<u>13,512,080</u>	<u>3,868,442</u>	<u>2,629,886</u>
<b>TOTAL EXPENDITURES</b>	<u><u>12,280,383</u></u>	<u><u>12,349,413</u></u>	<u><u>13,512,080</u></u>	<u><u>3,868,442</u></u>	<u><u>2,629,886</u></u>

**SCHOOL BOARD BUDGET ADDENDUM  
ALL FUNDS**

	<b><u>2007-08 BUDGET</u></b>	<b><u>2008-09 BUDGET</u></b>	<b><u>2009-10 BUDGET</u></b>	<b><u>2010-11 BUDGET</u></b>
GENERAL FUND	146,754,398	151,785,863	148,932,186	135,026,725
REPROGRAPHICS FUND	956,619	896,280	747,985	591,038
CAFETERIA FUND	7,272,000	6,789,350	7,149,610	6,884,101
GRANTS FUND	19,253,830	17,667,069	29,255,357	22,480,450
RISK MANAGEMENT & INSURANCE FUND	1,509,811	1,655,702	1,655,702	955,702
TEXTBOOK FUND	<u>1,464,088</u>	<u>1,659,280</u>	<u>1,308,840</u>	<u>559,649</u>
<b>GRAND TOTAL</b>	<b><u><u>177,210,746</u></u></b>	<b><u><u>180,453,544</u></u></b>	<b><u><u>189,049,680</u></u></b>	<b><u><u>166,497,665</u></u></b>

## REPROGRAPHICS FUND

<u>REVENUES</u>	<u>2007-08 BUDGET</u>	<u>2008-09 BUDGET</u>	<u>2009-10 BUDGET</u>	<u>2010-11 BUDGET</u>
PORTSMOUTH PUBLIC SCHOOLS	752,619	725,987	571,175	450,667
CITY OF PORTSMOUTH	133,000	98,591	33,331	114,661
OTHER (OUTSIDE SOURCES)	71,000	71,702	143,479	25,710
<b>TOTAL REVENUES</b>	<u><u>956,619</u></u>	<u><u>896,280</u></u>	<u><u>747,985</u></u>	<u><u>591,038</u></u>
<u>EXPENDITURES</u>				
SALARIES AND WAGES	388,631	338,678	344,310	280,500
FRINGE BENEFITS	134,108	111,020	112,684	106,618
SUPPLIES	184,350	213,350	177,000	111,000
LEASE/RENTAL	183,380	145,382	103,840	0
OTHER	6,150	11,150	10,150	92,920
CAPITAL OUTLAY	<u>60,000</u>	<u>76,700</u>	<u>0</u>	<u>0</u>
<b>TOTAL EXPENDITURES</b>	<u><u>956,619</u></u>	<u><u>896,280</u></u>	<u><u>747,984</u></u>	<u><u>591,038</u></u>



## SCHOOL CAFETERIA FUND

<u>REVENUES</u>	<u>2007-08 BUDGET</u>	<u>2008-09 BUDGET</u>	<u>2009-10 BUDGET</u>	<u>2010-11 BUDGET</u>
FROM THE COMMONWEALTH	120,356	125,546	118,000	100,000
FROM THE FEDERAL GOVERNMENT	4,250,000	4,305,710	4,440,610	4,631,375
CHARGES FOR SERVICES	1,550,000	1,738,094	1,681,000	1,396,726
DONATED COMMODITIES	388,880	425,000	400,000	280,000
OTHER REVENUE	350,000	195,000	510,000	476,000
<b>TOTAL REVENUES</b>	<u><u>6,659,236</u></u>	<u><u>6,789,350</u></u>	<u><u>7,149,610</u></u>	<u><u>6,884,101</u></u>
<u>EXPENDITURES</u>				
SALARIES AND WAGES	2,550,000	2,343,424	2,150,548	2,240,000
FRINGE BENEFITS	1,632,000	1,307,199	1,313,000	1,000,000
PURCHASE OF FOODS	2,600,000	2,494,150	2,959,048	2,571,410
DONATED COMMODITIES	70,000	60,000	400,000	280,000
OTHER	420,000	584,577	327,014	792,691
<b>TOTAL EXPENDITURES</b>	<u><u>7,272,000</u></u>	<u><u>6,789,350</u></u>	<u><u>7,149,610</u></u>	<u><u>6,884,101</u></u>

## SCHOOL GRANTS FUND

<u>REVENUES</u>	<u>2007-08 BUDGET</u>	<u>2008-09 BUDGET</u>	<u>2009-10 BUDGET</u>	<u>2010-11 BUDGET</u>
FEDERAL	13,851,872	12,628,677	24,627,433	17,095,453
STATE	3,896,073	3,805,051	3,406,480	4,188,569
CITY	271,243	0	0	0
OTHER	<u>228,009</u>	<u>221,338</u>	<u>65,874</u>	<u>250,654</u>
TOTAL OUTSIDE REVENUES	18,247,197	16,655,066	28,099,786	21,534,676
TRANSFERS IN	1,006,633	1,012,003	1,155,571	945,774
<b>TOTAL REVENUES</b>	<b><u><u>19,253,830</u></u></b>	<b><u><u>17,667,069</u></u></b>	<b><u><u>29,255,357</u></u></b>	<b><u><u>22,480,450</u></u></b>
 <b><u>EXPENDITURES</u></b>				
INSTRUCTION	16,750,832	15,370,350	18,528,430	19,180,172
ADMINISTRATION/ATTENDANCE & HEALTH	1,347,768	1,236,695	1,115,251	1,575,006
OPERATIONS AND MAINTENANCE	385,077	353,341	527,263	719,350
FACILITIES	0	0	7,243,400	0
TECHNOLOGY	<u>770,153</u>	<u>706,683</u>	<u>1,841,012</u>	<u>1,005,922</u>
<b>TOTAL EXPENDITURES</b>	<b><u><u>19,253,830</u></u></b>	<b><u><u>17,667,069</u></u></b>	<b><u><u>29,255,357</u></u></b>	<b><u><u>22,480,450</u></u></b>

## RISK MANAGEMENT & INSURANCE FUND

<u>REVENUES</u>	<u>2007-08 BUDGET</u>	<u>2008-09 BUDGET</u>	<u>2009-10 BUDGET</u>	<u>2010-11 BUDGET</u>
TRANSFERS IN	1,509,811	1,655,702	1,655,702	955,702
<b>TOTAL REVENUES</b>	<u>1,509,811</u>	<u>1,655,702</u>	<u>1,655,702</u>	<u>955,702</u>
<u>EXPENDITURES</u>				
WORKMEN'S COMPENSATION INS. PREMIUM	94,500	196,541	196,541	225,639
WORKMEN'S COMPENSATION & EXPENSES	1,415,311	1,459,161	1,459,161	730,063
<b>TOTAL EXPENDITURES</b>	<u>1,509,811</u>	<u>1,655,702</u>	<u>1,655,702</u>	<u>955,702</u>

## TEXTBOOK FUND

<u>REVENUES</u>	<u>2007-08 BUDGET</u>	<u>2008-09 BUDGET</u>	<u>2009-10 BUDGET</u>	<u>2010-11 BUDGET</u>
STATE	1,144,185	1,308,840	1,308,840	559,649
CITY - MATH REQUIREMENT	<u>319,903</u>	<u>350,440</u>	<u>0</u>	<u>0</u>
<b>TOTAL REVENUES</b>	<u><u>1,464,088</u></u>	<u><u>1,659,280</u></u>	<u><u>1,308,840</u></u>	<u><u>559,649</u></u>
<u>EXPENDITURES</u>				
TEXTBOOKS	<u>1,464,088</u>	<u>1,659,280</u>	<u>1,308,840</u>	<u>559,649</u>
<b>TOTAL EXPENDITURES</b>	<u><u>1,464,088</u></u>	<u><u>1,659,280</u></u>	<u><u>1,308,840</u></u>	<u><u>559,649</u></u>

# INFORMATION SECTION

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

	<b>11/12</b>	<b>12/13</b>	<b>13/14</b>
	<b>Forecast</b>	<b>Forecast</b>	<b>Forecast</b>
<b>Operating revenues</b>			
Portsmouth Public Schools	459,680	468,874	478,251
City of Portsmouth	116,954	119,293	121,679
Other (Outside Sources)	26,481	27,276	28,094
<b>Total operating revenues</b>	<b>603,116</b>	<b>615,443</b>	<b>628,025</b>
<b>Operating expenses</b>			
Personnel services	394,860	402,758	410,813
Insurance claims and expenses			
Contractual services	94,778	96,674	98,607
Repairs and maintenance			
Other supplies and expenses	113,220	115,484	117,794
Depreciation and amortization			
<b>Total operating expenses</b>	<b>602,859</b>	<b>614,916</b>	<b>627,214</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>257</b>	<b>527</b>	<b>810</b>
<b>Other financing sources (uses)</b>			
Transfers in	-	-	-
Transfers out	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net change in fund balances</b>	<b>257</b>	<b>527</b>	<b>810</b>
<b>Fund balance (deficit) - beginning of year</b>	<b>877,410</b>	<b>877,667</b>	<b>878,194</b>
<b>Fund balance (deficit) - end of year</b>	<b>\$ 877,667</b>	<b>\$ 878,194</b>	<b>\$ 879,005</b>

Forecasted budgets are based on the following:

3% factor used for Other and 2% used for all other Revenue categories

2% factor used for expenditures

Projections are for informational purposes and not for budget formation.

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

	<b>11/12</b>	<b>12/13</b>	<b>13/14</b>
	<b>Forecast</b>	<b>Forecast</b>	<b>Forecast</b>
<b>Revenues</b>			
Intergovernmental			
From City of Portsmouth	\$ -	\$ -	\$ -
From Commonwealth of Virginia	102,000	104,040	106,121
From Federal Government	4,724,003	4,818,483	4,914,852
Total intergovernmental	<u>4,826,003</u>	<u>4,922,523</u>	<u>5,020,973</u>
Charges for services	1,438,628	1,481,787	1,526,240
Interest			
Miscellaneous	771,120	786,542	802,273
<b>Total revenues</b>	<u><u>7,035,750</u></u>	<u><u>7,190,852</u></u>	<u><u>7,349,486</u></u>
<b>Expenditures</b>			
Current:			
Education:			
Instruction			
Administration Attendance and Health Services			
Pupil Transportation			
Information Technology			
Operation and Maintenance			
Food Services	7,021,783	7,162,219	7,305,463
Capital Outlay			
Debt service:			
Principal			
Interest			
<b>Total expenditures</b>	<u><u>7,021,783</u></u>	<u><u>7,162,219</u></u>	<u><u>7,305,463</u></u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>13,967</u>	<u>28,633</u>	<u>44,023</u>
<b>Other financing sources (uses)</b>			
Transfers in	-	-	-
Transfers out	-	-	-
<b>Total other financing sources (uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net change in fund balances</b>	13,967	28,633	44,023
<b>Fund balance (deficit) - beginning of year</b>	<u>2,113,638</u>	<u>2,127,605</u>	<u>2,156,238</u>
<b>Fund balance (deficit) - end of year</b>	<u><u>\$ 2,127,605</u></u>	<u><u>\$ 2,156,238</u></u>	<u><u>\$ 2,200,262</u></u>

Forecasted budgets are based on the following:

3% factor used for Charges for Services and 2% used for all other Revenue categories

2% factor used for expenditures

Projections are for informational purposes and not for budget formation.

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

	<b>11/12</b>	<b>12/13</b>	<b>13/14</b>
	<b>Forecast</b>	<b>Forecast</b>	<b>Forecast</b>
<b>Revenues</b>			
Intergovernmental			
From City of Portsmouth	\$ -	\$ -	\$ -
From Commonwealth of Virginia	4,272,340	4,357,787	4,444,943
From Federal Government	17,437,362	17,786,109	18,141,831
Total Intergovernmental	<u>21,709,702</u>	<u>22,143,896</u>	<u>22,586,774</u>
Charges for services			
Interest			
Miscellaneous	1,220,357	1,244,764	1,269,659
<b>Total revenues</b>	<u>22,930,059</u>	<u>23,388,660</u>	<u>23,856,433</u>
<b>Expenditures</b>			
Current:			
Education:			
Instruction	19,563,775	19,955,051	20,354,152
Administration Attendance and Health Services	1,606,506	1,638,636	1,671,409
Pupil Transportation			
Information Technology	1,026,040	1,046,561	1,067,492
Operation and Maintenance	733,737	748,412	763,380
Food Services			
Capital Outlay			
Debt service:			
Principal			
Interest			
<b>Total expenditures</b>	<u>22,930,059</u>	<u>23,388,660</u>	<u>23,856,433</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>(0)</u>	<u>(0)</u>	<u>(0)</u>
<b>Other financing sources (uses)</b>			
Transfers in	964,689	983,983	1,003,663
Transfers out	-	-	-
<b>Total other financing sources (uses)</b>	<u>964,689</u>	<u>983,983</u>	<u>1,003,663</u>
<b>Net change in fund balances</b>	964,689	983,983	1,003,663
<b>Fund balance (deficit) - beginning of year</b>	<u>662,422</u>	<u>1,627,111</u>	<u>2,611,095</u>
<b>Fund balance (deficit) - end of year</b>	<u>\$ 1,627,111</u>	<u>\$ 2,611,095</u>	<u>\$ 3,614,758</u>

Forecasted budgets are based on the following:

PPS uses a 2% factor for forecasting purposes of revenue and expenditures

Projections are for informational purposes and not for budget formation.



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

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	11/12 Forecast	12/13 Forecast	13/14 Forecast
<b>Operating revenues</b>			
Transfers In	\$ 974,816	\$ 994,312	\$ 1,014,199
<b>Total operating revenues</b>	<u>974,816</u>	<u>994,312</u>	<u>1,014,199</u>
<b>Operating expenses</b>			
Personnel Services			
Insurance Claims and Expenses	1,688,816	1,722,592	1,757,044
Contractual Services			
Repairs and Maintenance			
Other Supplies and Expenses			
Depreciation and Amortization			
<b>Total operating expenses</b>	<u>1,688,816</u>	<u>1,722,592</u>	<u>1,757,044</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Other financing sources (uses)</b>			
Transfers in	-	-	-
Transfers out	-	-	-
<b>Total other financing sources (uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net change in fund balances</b>	-	-	-
<b>Fund balance (deficit) - beginning of year</b>	<u>3,983,000</u>	<u>3,983,000</u>	<u>3,983,000</u>
<b>Fund balance (deficit) - end of year</b>	<u>\$ 3,983,000</u>	<u>\$ 3,983,000</u>	<u>\$ 3,983,000</u>

Forecasted budgets are based on the following:

2% factor used for revenues and expenditures

Projections are for informational purposes and not for budget formation.

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

	<b>11/12</b>	<b>12/13</b>	<b>13/14</b>
	<b>Forecast</b>	<b>Forecast</b>	<b>Forecast</b>
<b>Revenues</b>			
Intergovernmental			
From City Match Requirement	\$ -	\$ -	\$ -
From Commonwealth of Virginia	570,842	582,259	593,904
From Federal Government	-	-	-
Total Intergovernmental	<u>570,842</u>	<u>582,259</u>	<u>593,904</u>
Charges for services			
Interest			
Miscellaneous			
<b>Total revenues</b>	<u>570,842</u>	<u>582,259</u>	<u>593,904</u>
<b>Expenditures</b>			
Current:			
Education:			
Instruction	568,044	576,564	585,213
Administration Attendance and Health Services			
Pupil Transportation			
Information Technology			
Operation and Maintenance			
Food Services			
Capital Outlay			
Debt service:			
Principal			
Interest			
<b>Total expenditures</b>	<u>568,044</u>	<u>576,564</u>	<u>585,213</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>2,798</u>	<u>5,694</u>	<u>8,691</u>
<b>Other financing sources (uses)</b>			
Transfers in	-	-	-
Transfers out	-	-	-
<b>Total other financing sources (uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net change in fund balances</b>	2,798	5,694	8,691
<b>Fund balance (deficit) - beginning of year</b>	<u>1,754,333</u>	<u>1,757,131</u>	<u>1,762,826</u>
<b>Fund balance (deficit) - end of year</b>	<u>\$ 1,757,131</u>	<u>\$ 1,762,826</u>	<u>\$ 1,771,517</u>

Forecasted budgets are based on the following:

PPS uses a 2% factor for forecasting purposes of revenue and 1.5% for expenditures

Projections are for informational purposes and not for budget formation.

**CITY OF PORTSMOUTH, VIRGINIA SCHOOL BOARD  
CAPITAL LEASE**

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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. 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>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Payment</u>
2006	\$ 388,468.88	\$ 389,578.28	\$ 778,047.15
2007	482,776.49	318,612.10	801,388.59
2008	525,847.61	299,582.68	825,430.29
2009	571,337.69	278,855.54	850,193.23
2010	619,363.73	256,335.33	875,699.06
2011	670,047.96	231,922.10	901,970.06
2012	723,518.12	205,511.06	929,029.18
2013	779,907.67	176,992.41	956,900.08
2014	839,356.05	146,251.08	985,607.13
2015	902,008.88	113,166.49	1,015,175.37
2016	968,018.32	77,612.33	1,045,630.65
2017	1,001,006.60	39,456.31	1,040,462.91
	\$ 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 2008-10 of .2112 means that for each \$100 required for education, Portsmouth will fund \$21.12 and the state will fund \$78.88. For the 2010-12 biennium, the LCI is .2497 increasing the anticipated local share of funding to \$24.97 for every \$100 required for education.

### **Federal Funds**

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

### **Other Funds**

Other Funds revenue 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**

A rate of one and one-eighth cent is distributed by the state for public education. Until this year, 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. This year, 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 School 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 2010-11, Portsmouth's local share for basic aid is \$19.3 million.

## Categories of State School Funds

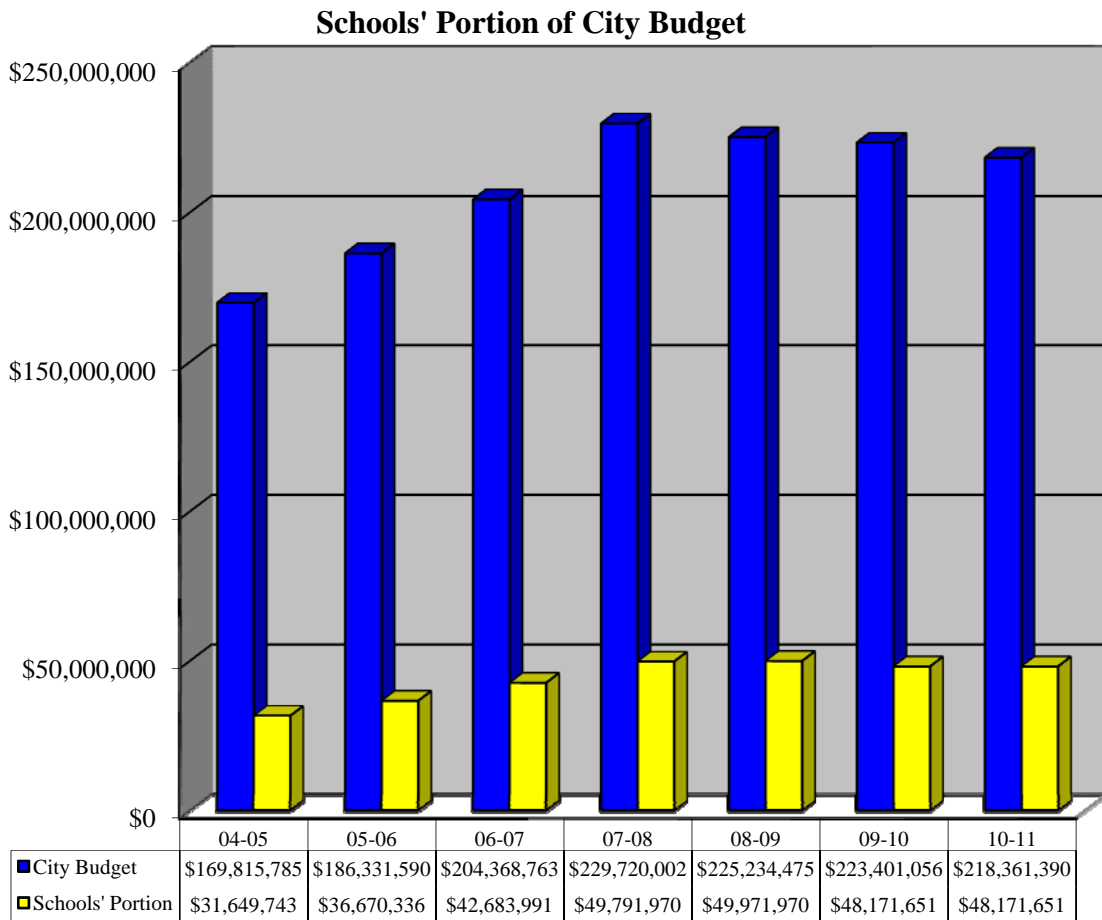
Basic School Aid (SOQ)	Based upon average daily membership; calculated by formula
State Sales Tax	Sales Tax revenue returned to the locality for education
Salary Supplement	State share of salary increase for SOQ instruction personnel
Foster Home Children	Funds for pupils from other localities placed in Portsmouth foster homes
General Adult Education	Funds for adults seeking a diploma
Gifted and Talented (SOQ)	State share of support costs for gifted education program
Special Education (SOQ)	State reimbursements for additional cost of special education
Special Education (Homebound)	State share of homebound costs for special education programs
Remedial Summer School	Remedial Education costs for Summer School
Prevention, Intervention, and Remediation (SOQ)	Remedial Education payments
Vocational Education (SOQ)	Vocational Education; includes some funds for Adult Education
Vocational Education (Categorical)	State share of support costs for Vocational Education programs
Social Security	State share of Social Security for SOQ personnel
Virginia Retirement System	State share of Virginia Retirement System for SOQ personnel
State Employee Insurance	State share of life insurance for SOQ personnel
Enrollment Loss	State funds for enrollment loss
English as a Second Language	Funds for the English as a Second Language program
At-Risk Initiative	Funds to assist in the instruction of at-risk students
Class Size Initiative	Funds to reduce class sizes in grades K-3

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

	<b>06/07 Actual</b>		<b>07/08 Actual</b>		<b>08/09 Actual</b>		<b>09/10 Budget</b>	
State Funds	\$85,911,773	49.33%	\$86,083,868	47.23%	\$94,548,078	51.30%	\$79,380,461	53.30%
State Sales Tax	\$12,206,131	7.01%	\$12,333,639	6.77%	\$11,810,986	6.41%	\$13,459,822	9.04%
Local Other Funds	\$51,516,585	29.58%	\$66,100,027	36.26%	\$58,417,126	31.70%	\$49,561,651	33.28%
Federal Funds	\$24,532,106	14.09%	\$17,759,224	9.74%	\$19,521,776	10.59%	\$6,530,282	4.38%
<b>Total</b>	<b>\$174,166,593</b>		<b>\$182,276,758</b>		<b>\$184,297,966</b>		<b>\$148,932,216</b>	

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

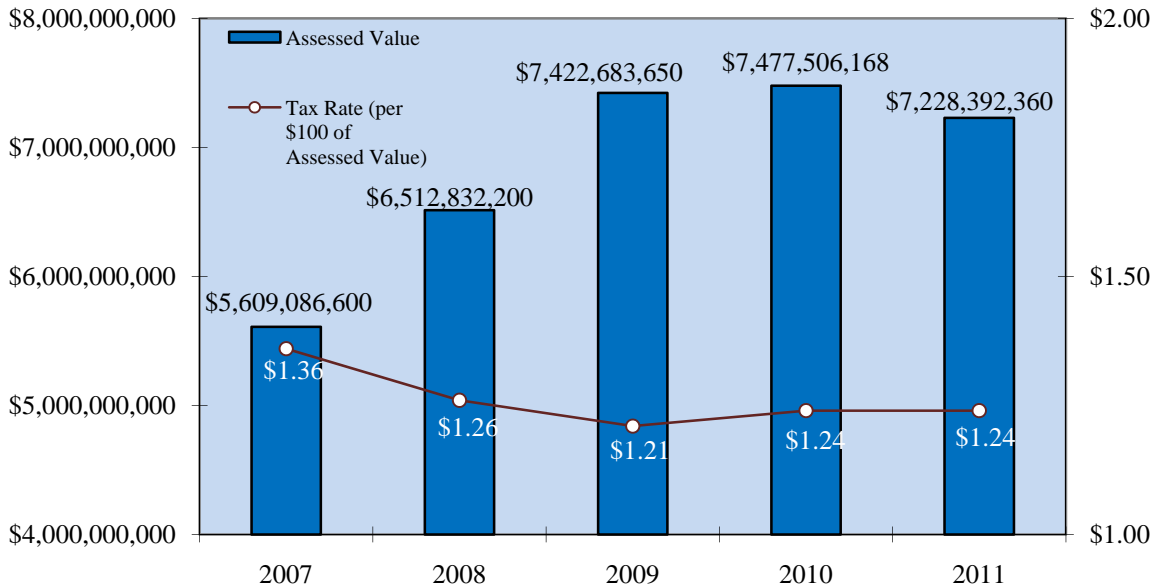
The greatest portion of our revenue comes from state and local funding. The dollar figure we receive from the state is declining. Funding from the City of Portsmouth remained level this year. As illustrated in the chart that follows, the City General Fund Budget has increased over 28% since fiscal year 2005 while the portion allotted to education has risen only 3.4%.



### Assessed Value of Taxable Property

According to Virginia code, cities are required to assess property at 100% of the estimated market value. The City Assessor's office predicts a slight decrease of 3.3% in overall property values in FY2011. Individual properties might see an increase, a greater decrease, or no change. Assuming a property valued at \$100,000 in 2010 sees no change in value for 2011, the owner would owe a tax bill of \$1,240 based on the \$1.24 tax per \$100 of assessed value for the property. In today's tight economy, the city is struggling to maintain quality services within the city without overly burdening its citizens. Tax revenue represents approximately 73% of the city's revenue. For every dollar that the city expends, approximately \$0.22 is spent on education. Using the \$100,000 property as an example, that homeowner contributes approximately \$273 for education. For that expenditure, the citizens of Portsmouth are seeing improvements in their school system: Every school is fully-accredited, quite an improvement from only four 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.

## 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>
2011	1.24		
2010	1.24		
2009	1.21	89,813,809	95.5
2008	1.26	82,061,047	98.4
2007	1.36	74,858,725	95.6

*In the adopted City FY2011 Budget, the City Manager estimates real estate tax revenue of \$94,763,557 for FY2010 and \$92,121,173 for FY2011 with anticipated collections of 96%.*

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<sup>(1)</sup></u>			<u>Tax Levy<sup>(2)</sup></u>	<u>Percent of Taxes Collected in Year of Levy<sup>(3)</sup></u>
	<u>Vehicles</u>	<u>Boats</u>	<u>RV's</u>		
2011	5.00	0.50	1.50		
2010	5.00	0.50	1.50		
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

*In the adopted City FY2011 Budget, the City Manager estimates personal property tax revenue of \$16,896,698 for FY2010 and \$20,666,142 for FY2011.*

- (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 \$8,930,068.24 tax credit from the Commonwealth for FY09. The original levy for FY09 is \$27,960,315.69. The same applies for FY07 and FY08.
- (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 2009 and Adopted 2011 Budget

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. We were not able to offer a pay raise this year and health insurance premiums rose 33% for the division although the increase for individual employees might be greater or less depending on the plan in which they participate. We fear that the net decrease in take home pay will start to erode our teacher corps and support staff, jeopardizing the superior quality services we have provided for the future leaders of our city – our students.

The General Assembly passed legislation in 2010 that allows localities and school divisions to choose whether employees hired after June 30 will pay their own contribution to the Virginia Retirement System (VRS). Since most of the surrounding school divisions opted to pay the VRS contribution for employees hired after June 30, our School Board felt that our potential teacher pool would be negatively impacted if we did not pay the VRS contribution for new hires. Not making the contribution for them would cause our new employees' compensation to fall behind that of our surrounding school divisions. If we are to recruit the highest qualified personnel we must ensure that our compensation is competitive.

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 are in the process of ensuring that the athletic facilities at all three high schools are equivalent. For the first time, Woodrow Wilson High School has its *own* football stadium. This year, the gym floor was replaced at I. C. Norcom High School and the track was repaired at Churchland High School.

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 will add a preschool center in the Churchland Academy building to serve those students living in the Churchland area. Upon completion of the new Simonsdale Elementary School, the Olive Branch Elementary School building will be converted to a preschool center and we will close the Diagnostic, Adjustive, and Correctional Center which serves preschool-age, handicapped students. Those students will receive instruction under the inclusion model at the various preschool centers.

To reduce the dropout rate and ensure that every student has the opportunity to complete their education we implemented Project Uplift in conjunction with ISAEP. 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 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 at the time. 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.

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 expects to be recognized by VSBA as a Board of Distinction during the upcoming year. 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 that keeping parents informed about activities throughout the school division as well as their own children’s schools is important, 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.

Recognizing 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 require a school division to achieve a graduation index of 85%. This complex index measures the on-time graduation rate of a cohort of students who entered high school four years before. With the additional state on-time graduation requirement, reducing the dropout rate will become even more critical. The division is exploring ways to reduce the dropout rate. The dropout rates at our secondary schools over the past three years are illustrated in the following table.

Division Dropout Rate for Grades 7-12 <sup>(1)</sup>							
Grade Level	2008-2009		2007-2008		2006-2007		
	Number of Dropouts	Dropout Rate	Number of Dropouts	Dropout Rate	Number of Dropouts	Dropout Rate	
<b>HIGH SCHOOLS</b>							
I. C. NORCOM HIGH (09-12)	139	9.98%	118	8.01%	97	6.64%	
CHURCHLAND HIGH (09-12)	61	3.69%	90	5.49%	77	4.43%	
WOODROW WILSON HIGH (09-12)	120	9.40%	123	9.45%	131	9.82%	
<b>MIDDLE SCHOOLS</b>							
CHURCHLAND MIDDLE (07-08)	0	0.00%	0	0.00%	0	0.00%	
CRADOCK MIDDLE (07-08)	3	0.53%	7	1.13%	9	1.34%	
WM. E. WATERS MIDDLE (07-08)	4	0.68%	0	0.00%	3	0.50%	
<b>Division Total:</b>	327	5.08%	338	5.17%	317	4.70%	

<sup>(1)</sup>based on September 30 enrollment of same school year  
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, this year the Board aligned the goals for this vision to more closely parallel state standards. Facing rising on-time graduation rate requirements, the Board wanted to ensure that students were not penalized by the higher standards, delaying or missing graduation. At the same time, additional elective courses in the areas of mathematics, science, and foreign languages will be offered to better prepare our students for their post-graduation world.

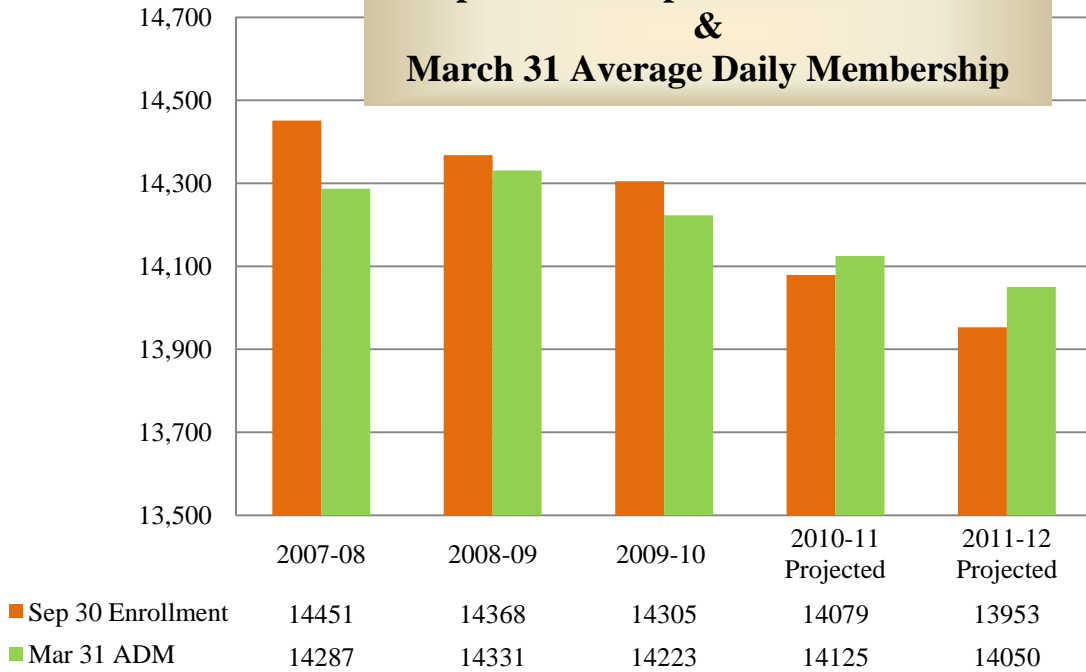
Next, the School Board envisions that our students will be exemplary student citizens. PPS will provide leadership development programs for all students. Various activities are being implemented at elementary, middle, and high school levels that focus on political awareness, community service, and civic 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 as funding will allow. Construction of the new Simonsdale will precipitate the other goals under this vision: the elimination of mobile classrooms at all schools, a fourth preschool center at the Olive Branch building, and the establishment of a Central Office Facility co-located with the Instructional Resource Center when the DAC Center students move into inclusion classes. 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 2009-2010 school year, the Weldon Cooper Center for Public Service of the University of Virginia predicted the fall membership in Portsmouth Public Schools would be approximately 14,300 students and just over 14,000 students in 2010-11. 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 2010-11 school year, we based our budget on a conservative average daily membership (ADM) of 14,000 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.

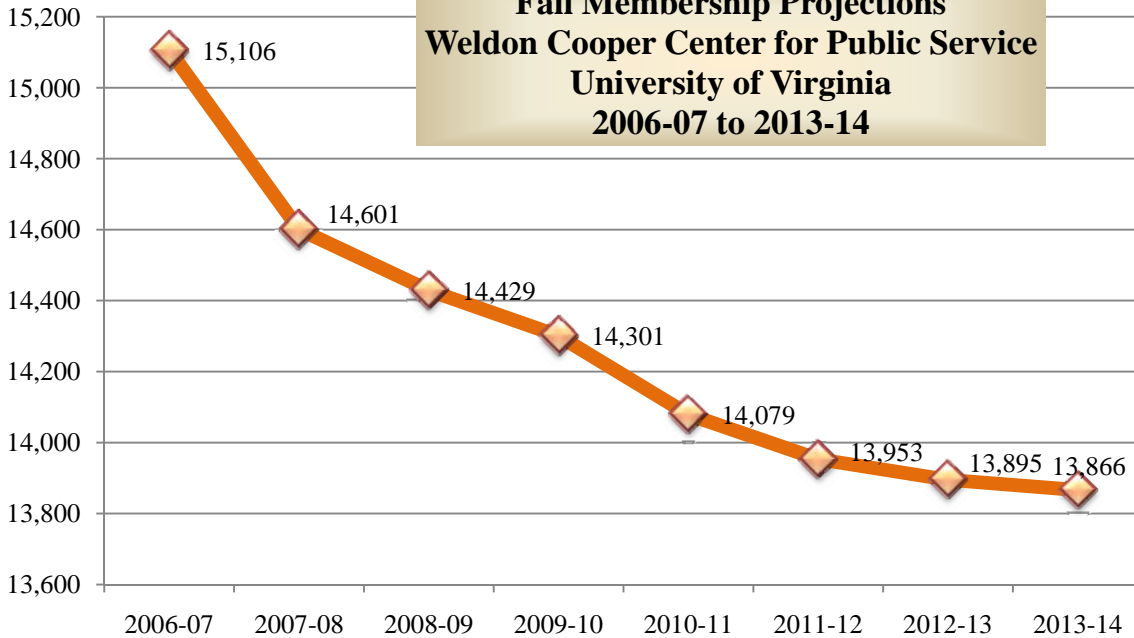
The following charts compare the fall membership projections of the Cooper Center to our spring ADM information. Historically, enrollment falls slightly between the September 30 membership count and the average daily membership (ADM) reported as of March 31 each year. Fall membership and spring ADM reflect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

**Comparison of September 30 Enrollment  
&  
March 31 Average Daily Membership**



2010-12 Enrollment Projections Source: Weldon Cooper Center for Public Service, University of Virginia  
 2010-12 ADM Projection Source: 03-31-10 Spring Financial Verification Report

**Fall Membership Projections  
Weldon Cooper Center for Public Service  
University of Virginia  
2006-07 to 2013-14**

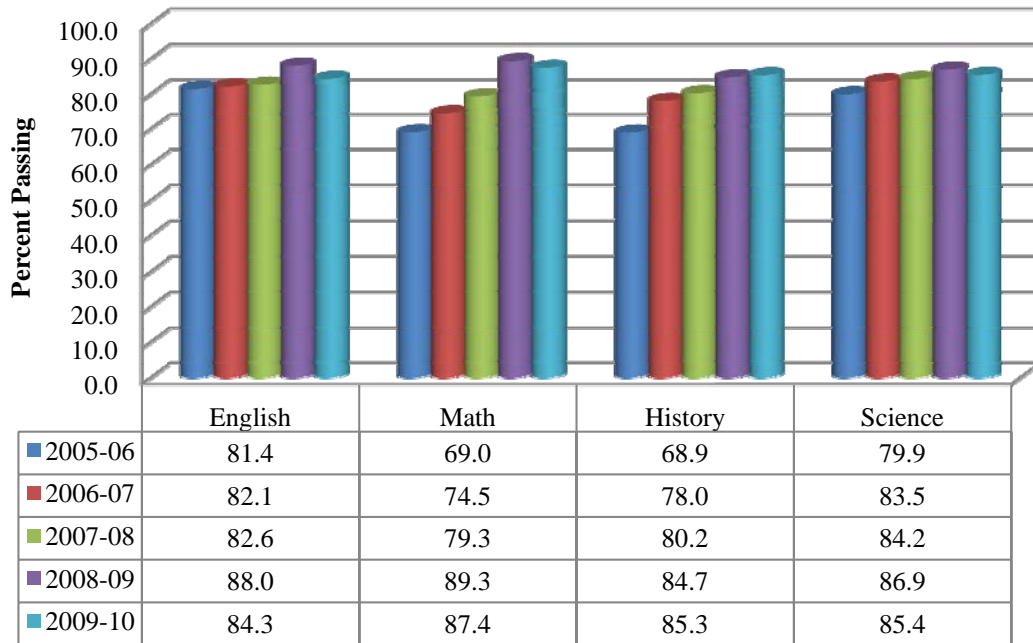


**PRE-K - GRADE 12 ENROLLMENT BY SCHOOL**

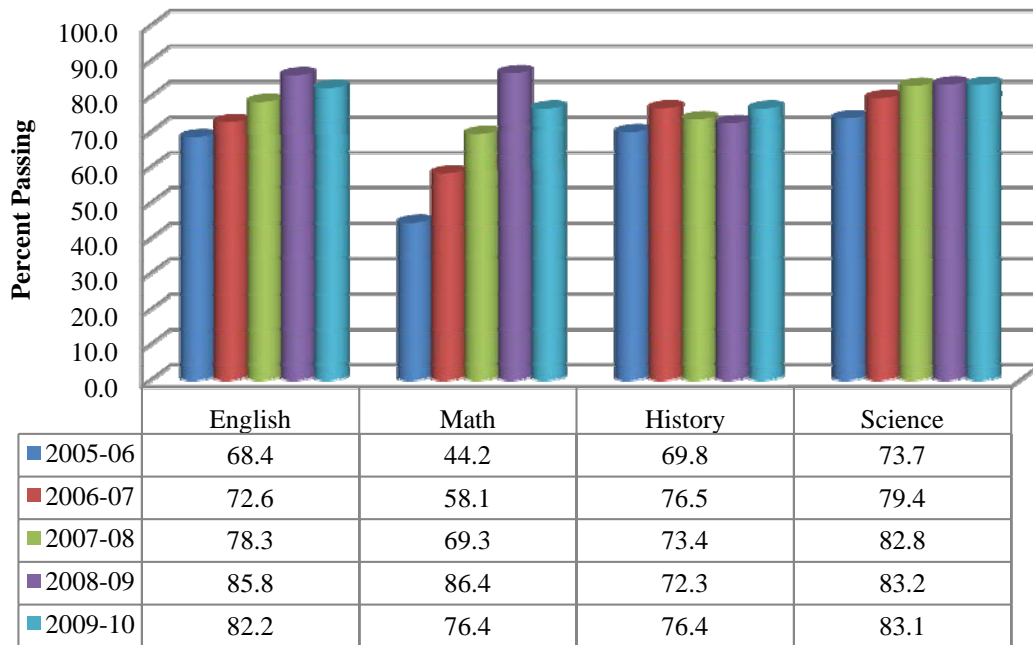
	<u>2006-07</u>	<u>2007-08</u>	<u>2008-09</u>	<u>2009-10</u>
<b>ELEMENTARY SCHOOLS</b>				
Brighton	695	698	594	559
Churchland Academy	1040	1012	949	908
Churchland	717	732	739	783
Churchland Primary & Intermediate	609	525	537	548
Douglass Park	722	659	535	626
Hodges Manor	548	573	591	594
James Hurst	791	748	656	633
Lakeview	645	635	595	601
Olive Branch	465	442	357	369
Park View	413	416	741	614
Simonsdale	324	294	260	310
John Tyler	670	615	707	742
Victory	346	281	478	626
Westhaven	596	611	524	534
 <b>MIDDLE SCHOOLS</b>				
Churchland	932	929	944	879
Cradock	661	619	560	503
William E. Waters	598	563	588	538
 <b>HIGH SCHOOLS</b>				
Churchland	1726	1614	1615	1510
I. C. Norcom	1444	1452	1354	1352
Woodrow Wilson	1309	1262	1230	1264
 <b>SPECIALITY CENTERS</b>				
D.A.C. Center	76	58	65	66
Emily N. Spong Preschool	171	247	263	267
EXCEL Campus	(reported at home school)			
Mt. Hermon Preschool	237	265	244	279
New Directions Center	(reported at home school)			
Project Uplift	0	0	58	64
<b>TOTAL Enrollment</b>	<b>15735</b>	<b>15250</b>	<b>15184</b>	<b>15169</b>

Source: Portsmouth Public Schools, Office of Research and Evaluation

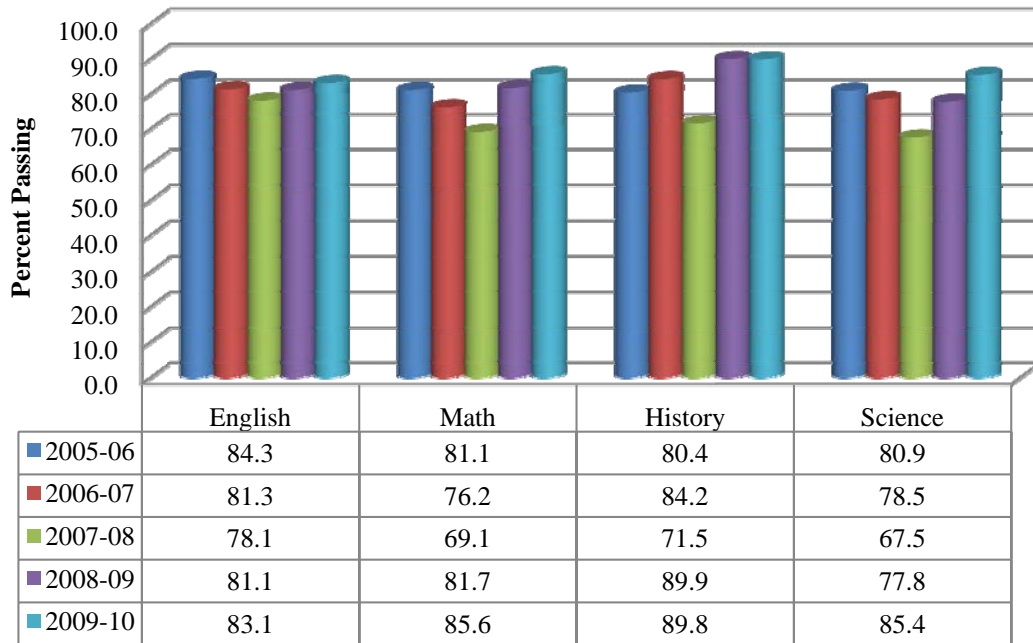
**ELEMENTARY SCHOOLS SUMMARY  
SOL PASS RATES OVER TIME BY CORE AREAS**



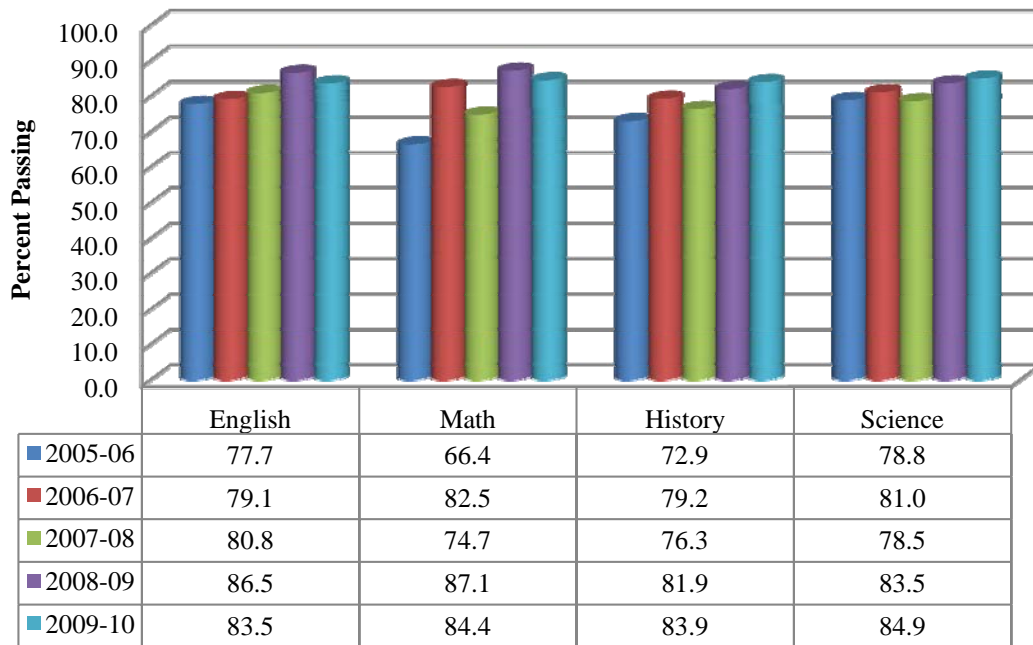
**MIDDLE SCHOOLS SUMMARY  
SOL PASS RATES OVER TIME BY CORE AREAS**



**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

## FULL-TIME POSITION CONTROL ALLOCATIONS

DESCRIPTION	10-11		
	08-09	09-10	Projected
ASSISTANT DIRECTOR	1	1	1
ASSISTANT SUPERINTENDENT	2	2	2
ASSOCIATE 200 DAY - 7 HOUR	44	34	34
ASSOCIATE 260 DAY - 7 HOUR	35	31	31
ASSOCIATE 260 DAY - 8 HOUR	83	77	74
ASSOCIATE 260 DAY - 7.25 HOUR	8	8	8
ATTENDANCE OFFICERS	3	3	3
BUS DRIVER	123	125	122
BUS MONITOR	43	43	43
CLINIC ASSISTANT	1	1	1
COORDINATOR	8	9	8
CROSSING GUARD 10 MTH	38	36	36
CROSSING GUARD 12 MTH	1	0	0
CUSTODIAN	84	84	55
DELIVERY PERSONNEL	2	2	2
DIRECTOR	10	11	11
ELEM SCHOOL ASST PRINCIPAL	17	16	16
ELEMENTARY SCHOOL PRINCIPAL	17	17	17
EXECUTIVE ASST TO SUPT	1	0	0
FOOD PRODUCTION CHEF	3	0	0
FOOD SERVICES MAINTENANCE	1	0	0
FOOD SERVICES MANAGER	22	23	23
FOOD SERVICES PERSONNEL	125	102	102
GUIDANCE COUNSELOR	31	28	26
GUIDANCE COUNSELOR 10+1	6	6	6
GUIDANCE COUNSELOR 10+2	3	3	3
HEAD CUSTODIAN	23	23	22
HIGH SCHOOL ASST PRINCIPAL	9	9	9
HIGH SCHOOL PRINCIPAL	3	3	3
HOME SCHOOL LIAISON	3	3	3
HOME SCHOOL LIAISON 12 MTH	1	1	1
IN-SCHOOL SUSPENSION I	5	5	5
IN-SCHOOL SUSPENSION II	3	3	3
INTERPRETER	6	6	6
LEAD CUSTODIAN	27	27	24
LIBRARY MEDIA SPECIALIST	25	25	25
MAINTENANCE PERSONNEL	35	29	28
MAINTENANCE PERSONNEL EXEMPT	0	1	1
MANAGER	3	3	3
MEDIA PERSONNEL	1	1	1
MIDDLE SCHOOL PRINCIPAL	5	4	4

## FULL-TIME POSITION CONTROL ALLOCATIONS

DESCRIPTION	10-11		
	08-09	09-10	Projected
MIDDLE SCHOOL ASST PRINCIPAL	9	9	9
NURSE	29	26	26
NURSE 10+2	1	1	1
OCCUPATIONAL/PHYSICAL THERAPIST 10+1	2	2	2
OCCUPATIONAL/PHYSICAL THERAPIST 10+2	0	1	1
OCCUPATIONAL/PHYSICAL THERAPIST	3	3	3
OFFICERS	2	1	1
OTHER PROFESSIONAL STAFF	1	3	3
PARAPROFESSIONAL	109	103	64
PARAPROFESSIONAL SEVERE/PROFOUND	12	0	0
PRINT SHOP PERSONNEL	5	4	4
PROGRAM SPECIALIST	12	17	17
PSYCHOLOGIST	7	6	6
PSYCHOLOGIST 10+2	4	5	5
PURCHASING PERSONNEL - NONEXEMPT	1	1	1
PURCHASING PERSONNEL - EXEMPT	1	1	1
ROTC INSTRUCTORS	7	7	7
SCHOOL BOARD	9	9	9
SECURITY OFFICERS	20	18	18
SENIOR SUPERVISOR	23	18	17
SOCIAL WORKER	1	1	1
SOCIAL WORKER 10+1	3	3	3
SOCIAL WORKER 10+2	5	5	5
SPECIAL ED PARAPROFESSIONAL	159	162	162
SPECIAL ED TEACHER	176	171	171
SPECIAL ED TEACHER 10+2	2	2	2
SPEECH / HEARING / SIGHT THERAPIST	22	21	21
SPEECH/HEARING/SIGHT THERAPIST 10+2	1	1	1
STUDENT RESOURCE LIAISON	7	7	7
SUPERINTENDENT	1	1	1
SUPERVISOR	15	15	15
SUPERVISOR 10+1	1	0	0
SUPPLY PERSONNEL	0	1	1
TEACHER	892	879	853
TEACHER 10+2	18	18	18
TEACHER 10+1	14	12	12
TEACHER SPECIALIST	7	17	17
TEACHER SPECIALIST 10+1	1	0	0
TECHNOLOGY PERSONNEL EXEMPT	13	14	14
TECHNOLOGY PERSONNEL NONEXEMPT	9	8	8
WAREHOUSE PERSONNEL	0	3	3
<b>TOTALS</b>	<b>2465</b>	<b>2381</b>	<b>2272</b>

Source: Portsmouth Public Schools Budget Office



## QUALIFICATIONS AND DUTIES FOR THE SUPERINTENDENT

### I. QUALIFICATIONS

1. The candidate for superintendent shall meet the qualifications as set forth in State Board of Education Regulations Governing Licensure of School Personnel.
2. Preference shall be given to those applicants whose experience and education demonstrate a balance between instruction and business administration.
3. Eligibility shall be limited to individuals whose records indicate they possess the following attributes:
  - a. Good character
  - b. Management talent
  - c. Leadership
  - d. Knowledge of school law
  - e. Understanding of special education
  - f. Outstanding ability in career and technical and academic education.

The position of superintendent is a performance-based position with remuneration directly dependent on the achievement of the performance goals and standards established by the School Board and the School Board's evaluation of the superintendent.

### II. MAJOR DUTIES

1. Serves as chief executive officer of the School Board.
  - A. Implements policies of the School Board.
  - B. Reports to the School Board about the status of programs, personnel and operations of the schools.
  - C. Recommends actions to the School Board.
  - D. Communicates as liaison between the School Board and school personnel.
  - E. Assists the chairman in developing and distributing notices and agenda of meetings of the School Board.
2. Acts as the educational leader of the schools.
  - A. Supervises the principals and assistant superintendents.

(continued)

- B. Oversees planning and evaluation of curriculum and instruction.
  - C. Develops for approval by the School Board procedures for adopting textbooks and other instruction materials.
  - D. Visits schools on a regular basis.
  - E. Maintains a current knowledge of developments in curriculum and instruction.
3. Enforces school laws and regulations.
- A. Observes such directions and regulations as the Superintendent of Public Instruction or Board of Education may prescribe.
  - B. Makes reports to the Superintendent of Public Instruction whenever required.
  - C. Distributes promptly all reports, forms, laws and regulations, which may be received from the Superintendent of Public Instruction.
  - D. Enforces school laws, regulations and decisions of the Superintendent of Public Instruction and of the Board of Education.
  - E. Prepares and maintains administrative procedures, guidelines and regulations to be used to implement School Board policy. If Board action is required by law or the Board has specifically asked that certain types of regulations be given prior Board approval, these regulations and guidelines shall be placed in the School Board manual. The administrative procedures, guidelines and regulations shall be discussed with the staff and made available for their information.
4. Oversees staff personnel management.
- A. Organizes recruitment of personnel.
  - B. Reassigns personnel to schools and offices.
  - C. Insures administration of personnel policies and programs.
  - D. Supervises evaluation of personnel.
  - E. Provides for maintenance of up-to-date job descriptions for all personnel.

(continued)

5. Oversees facility management.
  - A. Prepares long and short-range plans for facilities and sites.
  - B. Insures the maintenance of school property and safety of personnel and property.
  - C. Inspects school property on a regular basis.
  - D. Approves the utilization of school property.
  - E. Monitors any construction, renovation and demolition of school facilities.
  - F. Represents the schools before local or state agencies, which control building requirements or provide financing for buildings.
  - G. Condemns school buildings as provided by law when such school buildings are not safe and may endanger the health of pupils.
  
6. Oversees financial management.
  - A. Prepares budget for School Board approval.
  - B. Insures that expenditures are within the limits approved by the School Board.
  - C. Reports to the School Board on financial condition of the schools.
  - D. Establishes procedures for procurement of equipment and supplies.
  
7. Directs community relations activities.
  - A. Articulates educational programs and needs to the community.
  - B. Responds to concerns expressed in the community.
  - C. Maintains contact with the news media.
  - D. Participates in community affairs.
  - E. Involves the community in planning and problem solving for the schools.

(continued)

8. Oversees pupil personnel services.
  - A. Monitors pupil personnel services.
  - B. Insures adequate pupil record system.
  - C. Implements policies and programs relating to behavior and discipline of pupils.
  - D. Maintains programs for health and safety of pupils.
  - E. Communicates as liaison between schools and community social agencies.

Adopted: December 19, 1996  
Revised: September 20, 2001

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Legal Ref.: Constitution of Virginia, article VIII, section 5c; Code of Virginia, 1950, as amended, sections 22.1-58 through 22.1-70,22.1-136;  
8 VAC 20-21-590.

## 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

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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 or 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 School Board, the school division shall publish the approved budget on its web site.<sup>1</sup>

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

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Legal Refs.: *The Code of Virginia*, 1950, as amended, §§ 15.2-2500, 15.2-2503, 15.2-2504, 15.2-2506, 22.1-90, 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



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